District of British Columbia
Division No. 03 – Vancouver
Court No. B-180368
Estate No. 11-2375063
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE RECEIVERSHIP OF
PE CONSULTING LTD.

FOURTH REPORT OF THE RECEIVER

ERNST & YOUNG INC.,

DATED AUGUST 3, 2022

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FOURTH REPORT OF THE RECEIVER

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FOURTH REPORT TO THE COURT
OF ERNST & YOUNG INC.,
RECEIVER OF PE CONSULTING LTD.

Effective as at August 3, 2022

CONDENSED INTRODUCTION AND PURPOSE

Introduction

1. This condensed introduction in this Fourth Report of the Receiver (the "**Fourth Report**") is intended to be read in conjunction with the introduction in the First Report of the Receiver dated October 11, 2019 (the "**First Report**"), the Second Report of the Receiver dated July 15, 2020, (the "**Second Report**") and the Third Report of the Receiver dated December 4, 2020 (the "**Third Report**" and, together with the First Report and the Second Report, the "**Prior Reports**").

2. All capitalized terms not otherwise defined in this Fourth Report have the same meaning ascribed to them in the Prior Reports.

3. On June 8, 2018, G. Powroznik Group Inc. ("**GPGI**"), in its capacity as the former trustee (and, in such capacity, the "**Former Trustee**") of the bankruptcy estate (the "**Bankruptcy Estate**") of Jizhe (Mary) Yang, a bankrupt ("**Yang**"), who was the sole director of PE Consulting Ltd. (the "**Company**"), sought and obtained an order (the "**Original Order**") pursuant to which GPGI was appointed as receiver and receiver manager (in such capacity, the "**Former Receiver**"), without security, of all of the assets, undertakings and property of the Company acquired for, or used in relation to business carried on by the Company.

4. On December 10, 2018, Prima Technology, Inc. ("**PTI**") sought and obtained an order (the "**Amended and Restated Receivership Order**") pursuant to which

Ernst & Young Inc. ("**EYI**") was substituted in place of GPGI as the receiver and receiver manager (and, in such capacity, the "**Receiver**") of the property of the Company, with its main asset being a personal residence located on Highview Place (the "**Highview Property**").

5. On October 29, 2019, this Honourable Court granted an Order (the "**Approval and Vesting Order**") that, *inter alia*, approved the sale transaction of the Highview Property.

6. On October 29, 2019, this Honourable Court granted a further Order that approved, *inter alia*, the following:

   a) the First Report and the activities of the Receiver referred to therein;

   b) the accounts of the Receiver and its counsel, as described in the First Report; and

   c) an increase in the Receiver's Borrowing Charge to a maximum of $650,000.

7. On July 29, 2020 this Honourable Court granted an Order (the "**Claims Process Order**") that approved a claims process for the purpose of identifying, evaluating and determining claims ("**Claims**") of creditors of the Company ("**Creditors**"), and their respective entitlement to the proceeds from the assets of the Company (the "**Claims Process**");

8. On July 29, 2020 this Honourable Court granted a further Order that approved the following:

   a) the Receiver's fees and expenses and the Receiver's legal counsel's fees and disbursements as outlined in the Second Report; and

   b) the Second Report of the Receiver and its activities to the date thereof.

9. Following the pronouncement of the Claims Process Order, the following two Claims were filed with the Receiver:

a) an unsecured Claim was filed by T&E Holdings in the amount of $300,000 (the "**T&E Claim**"); and

b) although not in the prescribed form (as required by the Claims Process Order), Yang sent an email to the Receiver asserting a Claim, on behalf of her parents, in the amount of $500,378.83 (the "**Yang Claim**").

10. Pursuant to the terms of the Claims Process Order, the Receiver reviewed and accepted the T&E Claim and, on September 24, 2020, issued a notice of revision or disallowance ("**Yang NORD**") to Yang disallowing the Yang Claim in its entirety. The details of the Yang NORD and basis for the Receiver's disallowance of the Yang Claim are set out at paragraph 31 of the Third Report.

11. On October 5, 2020, Yang sent an email to the Receiver in which Yang advised the Receiver that she disputed the Yang NORD.

12. On December 16, 2020, this Honourable Court granted an Order, pursuant to which, *inter alia*:

a) the Receiver was authorized to make an interim distribution (the "**Interim Distribution**") in the aggregate amount of $1,788,946, as follows:

i. an interim distribution to T&E, as the sole creditor of the Company, in the amount of $300,000; and

ii. an interim distribution, in the amount of $1,488,946, payable to the Bankruptcy Estate, and

b) the Receiver's fees and expenses and the fees and disbursements of the Receiver's legal counsel, as outlined in the Third Report, were approved; and

c) the Third Report of the Receiver, and its activities to the date thereof, were approved.

13. By further Order of this Honourable Court pronounced on December 17, 2020, the Yang NORD was upheld and affirmed.

Purpose of the Fourth Report

14. The purpose of this Fourth Report is to, *inter alia*:

a) provide this Honourable Court with information pertaining to the following:

   i. the activities of the Receiver since the Third Report;

   ii. the resolution of outstanding issues pertaining to the Former Receiver's accounts and fees;

   iii. the receipts and disbursements of the Receiver to date;

   iv. the proposed final distribution from the Receivership;

   v. the fees and disbursements of the Receiver and is legal counsel;

   vi. the recommendations of the Receiver; and

b) seek an order from this Honourable Court, *inter alia*:

   i. approving this Fourth Report and the activities of the Receiver to the date hereof and described herein;

   ii. approving the fees and expenses of the Receiver and the Receiver's legal counsel, as outlined herein;

   iii. approving a proposed final distribution from the Receivership (as detailed below); and

   iv. approving the discharge of EYI as Receiver of the Company, and the termination of these receivership proceedings.

TERMS OF REFERENCE

15. In preparing this Fourth Report, the Receiver has relied upon unaudited financial information provided by PTI, the Former Receiver, Yang, and other third parties. The Receiver has not audited, reviewed or otherwise attempted to verify the

accuracy or completeness of this information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards pursuant to the Chartered Professional Accountants Canada Handbook and, accordingly, the Receiver expresses no opinion or other form of assurance in respect of this information.

16. All references to dollars are in Canadian currency unless otherwise noted.

ACTIVITIES OF THE RECEIVER TO SINCE THE THIRD REPORT

17. Since the Third Report, the Receiver has, *inter alia*:

a) issued the Interim Distribution;

b) corresponded with and conducted extensive negotiations with PTI and the Former Receiver and, acting as a quasi-mediator between the parties, was able to successfully resolve the issues pertaining to the Former Receiver's accounts, fees and disbursements;

c) paid the fees and disbursements of the Former Receiver pursuant to the Former Receiver Taxation Order (as defined herein);

d) prepared and filed the 2021 corporate income tax and GST returns;

e) corresponded with the Canadian Revenue Agency ("**CRA**") with respect to any potential claim that CRA may have in the Receivership;

f) correspondence with legal counsel and PTI with respect to the pursuit of potential transfers at undervalue;

g) prepared and reviewed the Receiver's Statement of Receipts and Disbursements for the period December 10, 2018 to July 29, 2022 (the "**SRD**"), as detailed below; and

h) prepared this Fourth Report.

RESOLUTION TO THE FORMER RECEIVER'S ACCOUNTS AND FEES

18. As described in the Second Report, a pre-hearing conference was held on February 28, 2020 (the "**Pre-Hearing Conference**") for the purpose of resolving various preliminary issues related to the Former Receiver's Taxation Application.

19. At the Pre-Hearing Conference, the presiding Registrar expressed concern that, if the outcome of the Former Receiver's Taxation Application is to be binding on all parties, then all potentially affected parties must be identified and served, including the CRA, the Office of the Superintendent of Bankruptcy, and any other relevant stakeholders of the Company.

20. Accordingly, in order to satisfy these concerns and as detailed further in the Third Report, the Receiver sought and obtained the Claims Process Order for the purposes of identifying all potential stakeholders who might be affected by the relief sought by the Former Receiver. The outcome of the Claims Process is described above and detailed at paragraphs 19-29 of the Third Report.

21. Following the completion of the Claims Process, the Former Receiver filed a requisition to reset the hearing of the Former Receiver's Taxation Application for a five-day period, commencing on November 15, 2021 (the "**Taxation Hearing**").

22. The Receiver attempted on numerous occasions to engage the Former Receiver and PTI in productive discussions in order to resolve the outstanding issues relating to the Former Receiver's Accounts (and its counsel's) and the Former Receiver's R&D.

23. These efforts intensified and gained traction in the week and weekend immediately prior to the commencement of the Taxation Hearing. Acting as a quasi-mediator between the parties, the Receiver and its counsel engaged the Former Receiver (and its counsel) and PTI in extensive negotiations, and ultimately succeeded in

brokering a resolution of all issues pertaining to the Former Receiver's Accounts (and the accounts of its counsel) and the Former Receiver's R&D.

24. On November 15, 2021, the Former Receiver sought and, with the consent of PTI and the Receiver, obtained an order (the "**Former Receiver Taxation Order**") from this Honourable Court, pursuant to which its accounts were taxed and its fees and disbursements, as well as the fees and disbursements of its counsel, were approved. A copy of the Taxation Order is attached hereto as **Appendix "A"**.

25. On November 22, 2021, and pursuant to the terms of the Taxation Order, the Receiver paid to the Former Receiver the remaining balance of its fees (and the fees of its legal counsel) and disbursements in the amount of $51,485.99.

FINAL STATEMENT OF RECEIPTS AND DISBURSEMENTS

26. Attached hereto as **Appendix "B"** to this Fourth Report is the statement of receipts and disbursements (the "**SRD**") for the period of December 10, 2018 to July 29, 2022 (inclusive).

27. The SRD reflects actual cash receipts and disbursements and has not been prepared on an accrual basis. As detailed further in the SRD, the Receiver has realized upon all of the assets of the Company. The Receiver is not in possession of any assets where realization is possible.

28. Cash on hand as at July 29, 2022 was $187,057, and the details of the receipts during this period are set out in the table below:

Description of Receipts	**Amount**	**Receiver's Comments**
Sale of Highview Property	$2,801,613	Net sales proceeds of $5,095,081 less the mortgage repayment and other adjustments as described in the Second Report.
Borrowings under a Receiver's Certificate	399,408	Borrowing in the amount of $399,407 ($400,000 less $593 in bank fees) was funded by the Bankruptcy Estate pursuant to the Receiver's Borrowing Charge, as defined in the Amended and Restated Receivership Order, pursuant to Receiver's Certificate 1 dated January 14, 2019
GST Refund	37,054	GST refund received from expenses incurred during Receivership
Sale of Vehicle - BMW	32,484	Sales proceeds from the sale of the BMW, net of selling costs
Interest Allocation	28,097	Interest earned over the period
Luming Zhu Settlement	24,579	PE Luming Zhu Settlement Proceeds
Vacancy Tax Holdbacks	5,329	Return of the balance of vacancy tax holdbacks from sale of the Highview Property
Refund of Insurance - Highview Property	3,288	Refund from BCAA for prepaid house insurance in 2017
Refund of Insurance - BMW	1,020	Refund from ICBC for prepaid insurance on the BMW
Total	**$3,332,872**	

29. Disbursements during this period totalled $3,145,815. This amount includes $10,000 estimated fees of the Receiver and its legal counsel to complete its duties and obtain its discharge. The details of these disbursements are summarized in the following table:

Description of Disbursements	Amount	Receiver's Comments
Interim Distribution to the Bankrupt Estate	$1,488,946	The Interim Distribution as authorized by this Honourable Court on December 16, 2020
Interim Distribution to T&E Holdings	300,000	The Interim Distribution as authorized by this Honourable Court on December 16, 2020
Repayment of Receiver's Certificate Borrowings	408,788	Repayment to the Bankruptcy Estate for $400,000 in principal and $8,788 in interest
Construction/Remediation Costs	392,397	Payments for the restoration of the Highview Property
Receiver's Fees (including taxes)	278,344	Receiver fees to July 29, 2022 including applicable taxes. Included in the Receiver's Final invoice is a $10,000 estimate to cover the costs to discharge.
Legal Fees (including taxes)	117,326	Legal fees to July 31, 2022 including applicable taxes.
Property taxes	55,616	Property taxes on the Highview Property
Former Receiver's Fees and Disbursements	51,486	Fees paid to the Former Receiver pursuant to the settlement agreement detailed herein
GST on Disbursements	20,680	GST on all disbursements except Legal Fees and Receiver's Fees
Interior Design	11,500	Staging of the Highview Property for Sale
Insurance	10,420	Annual insurance premiums
General & Administration	10,312	Payments for utilities, advertising pursuant to the Claims Process, security, alarm services, and other administrative charges
Total	**$3,145,815**	

FEES AND DISBURSEMENTS OF THE RECEIVER

30. The Amended and Restated Receivership Order requires the Receiver to pass its accounts from time to time. The accounts of the Receiver are calculated based on hours spent at rates established by each professional based on their qualifications and experience. This Honourable Court has previously approved fees and disbursements of the Receiver and the Receiver's legal counsel for the period of September 28, 2018 to September 11, 2020.

31. At this time, the Receiver is seeking to have its fees and disbursements for the period from September 12, 2020 to completion of this Receivership passed and approved by this Honourable Court. Copies of the Receiver's invoices in respect of this period are attached hereto as **Appendix "C"**. The appendix includes detailed time descriptions with respect to the activities of and time spent by each employee of the Receiver during this period.

32. The table below provides a summary of the fees for this period:

Ernst & Young Inc.								
Invoice No.	**Date**	**Period Covered**	**Fees**	**Expenses**	**Subtotal**	**Taxes**	**Total**	**Hours**
6444	Mar 18'21	Sep 12'20 – Mar 12'21	43,620	-	43,620	2,181	45,801	111
7424	Nov 22'21	Mar 13'21 – Nov 5'21	4,505	-	4,505	225	4,730	16
8077	May 30'22	Nov 6'21 – May 27'22	20,762	-	20,762	1,038	21,800	52
8331	Aug 2'22	May 28'22 – July 29'22	15,728	45	15,773	786	16,559	14
			$84,615	**$45**	**$84,660**	**$4,230**	**$88,890**	**193**

33. During this period, the Receiver billed approximately 193 hours, representing fees and disbursements of $84,660 exclusive of GST (including the Receiver's estimate of $10,000 in its final invoice for the estimated cost to complete its duties as Receiver and obtain its discharge). The activities of the Receiver during this period are documented in this Fourth Report and in Appendix "C". The work completed by the Receiver was delegated to the appropriate professionals in the Receiver's organization based on seniority and hourly rates. The Receiver's fees are consistent with the fees charged by similar firms.

34. The fees and disbursements of the Receiver's legal counsel, for the period from November 1, 2020 to July 31, 2022 are summarized in **Appendix "D"**. The table below provides a summary of the fees for this period:

Cassels Brock & Blackwell LLP								
Invoice No.	**Date**	**Period Covered**	**Fees**	**Expenses**	**Subtotal**	**Taxes**	**Total**	**Hours**
2125399	Dec 17 '20	Nov 1 – Nov 30	1,440	-	1,440	172	1,612	4
2127782	Dec 31 '20	Dec 1 – Dec 30	11,681	202	11,883	1,414	13,297	34
2131446	Feb 23 '21	Jan 1 – Jan 31	261	7	268	31	299	1
2132492	Mar 9 '21	Feb 1 – Feb 28	3,006	20	3,026	362	3,389	8
2134932	Apr 12 '21	Mar 1 – Mar 31	1,830	-	1,830	219	2,049	4
2137374	May 10'21	Apr 1 – Apr 30	1,131	-	1,131	136	1,267	3
2139816	Jun 9'21	May 1 – May 31	177	-	177	21	198	1
2152065	Nov 17 '21	Oct 1 – Oct 31	1,131	-	1,131	135	1,266	3
2154990	Dec 16 '21	Nov 1 – Nov 30	8,301	-	8,301	996	9,297	20
2167924	May 17'22	Apr 1 – Apr 30	98	-	98	11	109	1
2174552	July 31'22	July 1 – Jul 31	3,920	-	3,920	470	4,390	8
			$32,976	**$229**	**$33,205**	**$3,967**	**$37,173**	**87**

35. During this period, the Receiver's legal counsel billed approximately 87 hours, representing fees and disbursements of $33,205 exclusive of GST and PST. The Receiver has reviewed and paid all accounts rendered by its legal counsel in this period, and confirms that all services described in the accounts were rendered to the Receiver by its legal counsel, and that the Receiver believes that all charges in the accounts are fair and reasonable and consistent with the market for such legal services in British Columbia.

36. The Receiver is requesting this Honourable Court's approval of the fees and disbursements of the Receiver and its legal counsel, as described in this Fourth Report.

DISCHARGE OF THE RECEIVER AND THE FINAL DISTRIBUTION

37. As detailed herein and in the Prior Reports, the Receiver has realized upon all assets of the Company, and is not in possession of any property of the Company where realization is possible.

38. The Receiver is current on tax filings for the Company. In this respect, and on May 17, 2022, the Receiver obtained a clearance certificate (the "**Clearance Certificate**") from the CRA certifying that all amounts liable to the CRA as at December 31, 2021 (representing the last taxation year) have been paid to the CRA. A copy of the Clearance Certificate is attached hereto as **Appendix "E"**.

39. The Receiver is currently holding funds in the amount $187,057 and, as detailed in the Third Report, the Receiver has satisfied in full all claims of creditors holding proven Claims. Accordingly, and at this juncture, the Receiver is seeking an order authorizing it to make a final distribution in the amount of $187,057 (the "**Final Distribution**") to the Bankruptcy Estate, the sole shareholder of the Company.

40. As detailed above, the Receiver has included the estimate of $10,000 in its final invoice for the estimated cost to complete its duties as Receiver and obtain its discharge.

41. The Receiver has fulfilled its duties pursuant to the Receivership Order granted in these proceedings and accordingly requests this Honourable Court grant an order approving the Final Distribution and, upon the filing of the Receiver's Certificate (in substantially the same form attached as **Schedule "B"** to the draft Final Distribution and Discharge Order) certifying that the Final Distribution has been made, that EYI be discharged as Receiver of the Company.

RECOMMENDATIONS

42. The Receiver respectfully requests that this Honourable Court pronounce an order:

    a) approving the Receiver's fees and expenses as outlined herein;

    b) approving the Receiver's legal counsel's fees and disbursements as outlined herein;

c) approving the Fourth Report of the Receiver and its activities to the date hereof;

d) approving a proposed final distribution from the Receivership, as described above, in the amount of $187,057; and

e) upon the filing of the Receiver's Certificate (in substantially the same form attached as **Schedule "B"** to the draft Final Distribution and Discharge Order), these Receivership proceedings be terminated and EYI be discharged as the Receiver of the Company.

All of which is respectfully submitted this 3rd day of August, 2022.

ERNST & YOUNG INC.
In its capacity as Receiver of
PE Consulting Ltd.
and not in its personal or corporate capacity

Per:

Holly Palmer CPA, CA, CIRP, LIT
Senior Vice President

Appendix A

District of British Columbia
Division No. 03 - Vancouver
Court No. B180368
Estate No. 11-2375063
Estate No. 11-254143

**IN THE SUPREME COURT OF BRITISH COLUMBIA
IN BANKRUPTCY AND INSOLVENCY**

**IN THE MATTER OF THE BANKRUPTCY OF
JIZHE YANG**

**IN THE MATTER OF THE RECEIVERSHIP OF
PE CONSULTING LTD.**

ORDER MADE AFTER APPLICATION

BEFORE	MASTER SCARTH	15/Nov/2021

ON THE APPLICATION of G. Powroznik Group Inc., former receiver of PE Consulting Ltd., filed 06/Sep/2019 and the application of Burns Fitzpatrick LLP, counsel to the former receiver filed 06/Sep/2019, coming on for hearing at Vancouver on 15/Nov/2021 in accordance with the order of Master Taylor pronounced 22/Jul/2019, and on hearing Dennis K. Fitzpatrick, counsel for G. Powroznik Group Inc., Jared Enns, counsel for Ernst & Young Inc. and Steven Evans, counsel for Prima Technology, Inc.,

THIS COURT ORDERS that:

1. the fees and disbursements of the former receiver are approved at $112,406.54.
2. the fees and disbursements of Burns Fitzpatrick LLP as counsel to the former receiver are approved at $32,867.06.
3. the fees and disbursements as approved herein are a cost of administration and accordingly will be paid by the substituted receiver forthwith less the sum of $93,787.61 which was previously recovered by the former receiver.
4. the statements of receipts and disbursements amended and submitted by the former receiver are approved.

5. upon provision by the former receiver of such statements and reports, as may be required by the Office of the Superintendent of Bankruptcy, the former receiver will be discharged, without further order.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED ABOVE AS BEING BY CONSENT:

Signature of lawyer for G. Powroznik Group Inc.,
Dennis K. Fitzpatrick

Signature of lawyer for Ernst & Young Inc.
Jared Enns

Signature of lawyer for Prima Technology Inc.
Steven Evans

By the Court

Registrar

Appendix B

District of	British Columbia
Division No.	11 - Vancouver
Court No.	B-180368
Estate No.	11-2375063

In the matter of the Receivership of
PE Consulting Ltd.
of the city of Vancouver
in the Province of British Columbia

Form 12
Final Statement of Receipts and Disbursements

Final

RECEIPTS

1. Asset Realization

Sale of Highview Property	2,801,612.61	
	2,801,612.61	

2. Tax Refund

GST refund	37,054.46	
	37,054.46	

3. Miscellaneous

Refund of insurance - vehicle	1,020.00	
Interest allocation	28,097.31	
Luming Zhu settlement	24,579.00	
Vacancy Tax holdbacks	5,329.00	
Refund of insurance - Highview Property	3,288.00	
Borrowings under Receiver's Certificate	399,407.99	
Sale of vehicle	32,484.30	
	494,205.60	
TOTAL RECEIPTS		**3,332,872.67**

DISBURSEMENTS

4. Premium

Insurance	10,420.00
	10,420.00

5. Legal fees and legal services costs (taxed)

Legal fees/disbursements	105,087.21
GST on legal fees	5,177.87
PST on legal fees	7,060.70
	117,325.78

6. Receiver's fees and costs

Receiver's fees and costs	265,092.39
GST on Receiver's Fees	13,252.39
	278,344.78

7. Other receipts

Contract Services	392,396.77
Receiver's Certificate Repayment	408,788.31
Property tax	55,615.62
Former Receiver's Fees and Disbursements	51,485.99
GST paid on disbursements	20,680.12
Interior design services	11,500.00
General & Administration	10,312.04
	950,778.85
TOTAL DISBURSEMENTS	**1,356,869.41**

Amount available for distribution						**1,976,003.26**
8. Levy payable under section 147 of the Act						0.00
9. Unsecured creditors						
Proved claims of		300,000.00				
Final dividend	100.00	300,000.00	less levy	0.00	300,000.00	
10. Distribution to Shareholder					1,488,946.00	
11. Amount retained in the Trust account by the Trustee:						187,057.26

Dated at the City of Vancouver in the Province of British Columbia, this 3rd day of August, 2022.

Ernst & Young Inc. - Licensed Insolvency Trustee
Per:

Holly Palmer, CPA, CA, CIRP, LIT
1066 West Hastings Street, Suite 2300
Vancouver BC V6E 3X2
Phone: (604) 891-8200 Fax: (604) 899-3530

Appendix C

Ernst & Young Inc.
Toronto, ON

Invoice

PE Consulting Ltd.
5811 Cooney Road
Suite 500 - North Tower
Richmond, BC V6X 3M1
Canada

Invoice No.: CA12C500006444
Please include this number with payment

Invoice Date:	March 18, 2021
Due Date:	Upon receipt
Client No.:	0011946988
Engagement No.:	E-65281384

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

Re: PE Consulting Ltd.

For professional services rendered from September 12, 2020 to March 12, 2021

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		43,620.00	GST	5 %	2,181.00	45,801.00
		43,620.00			**2,181.00**	**45,801.00**
Invoice summary		**43,620.00**				
Tax:	5% GST				2,181.00	
Total:		**43,620.00**			**2,181.00**	**45,801.00**

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

EY

PE Consulting Ltd.

Billing Details from September 12, 2020 to March 12, 2021
Invoice #CA12C500006444 dated March 18, 2021

Billing Analysis

Client Reference: **E-65281384**

Staff Name		Hours	Billing Rate	Amount
Holly Palmer	Vice President	61.6	$475	$29,260.00
Joyce Yuen	Manager	0.2	$350	$70.00
Jason Eckford	Manager	29.4	$350	$10,290.00
Marcos Souza	Paraprofessional	20.0	$200	$4,000.00
		111.2		**$43,620.00**
Add: GST (@ 5%)				2,181.00
TOTAL				**$45,801.00**

Ernst & Young Inc.
Toronto, ON

Invoice

PE Consulting Ltd.
5811 Cooney Road
Suite 500 - North Tower
Richmond, BC V6X 3M1
Canada

Invoice No.: CA12C500007424
Please include this number with payment

Invoice Date:	November 22, 2021
Due Date:	Upon receipt
Client No.:	0011946988
Engagement No.:	E-65281384

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

Re: PE Consulting Ltd.

For professional services rendered from March 13, 2021 to November 5, 2021

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		4,505.00	GST	5 %	225.25	4,730.25
		4,505.00			**225.25**	**4,730.25**
Invoice summary		**4,505.00**				
Tax:	5% GST				225.25	
Total:		**4,505.00**			**225.25**	**4,730.25**

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

EY

PE Consulting Ltd.

Billing Details from March 13, 2021 to November 5, 2021
Invoice #CA12C500007424 dated November 22, 2021

Billing Analysis

Client Reference: **E-65281384**

Staff Name		Hours	Billing Rate	Amount
Holly Palmer	Vice President	4.4	$475	$2,090.00
Jason Eckford	Manager	0.5	$350	$175.00
Marcos Souza	Paraprofessional	11.2	$200	$2,240.00
		16.1		**$4,505.00**
Add: GST (@ 5%)				225.25
TOTAL				**$4,730.25**

EY

Ernst & Young Inc.
Vancouver, BC

Invoice

PE Consulting Ltd.
5811 Cooney Road
Suite 500 - North Tower
Richmond, BC V6X 3M1
Canada

Invoice No.: CA12C500008077
Please include this number with payment

Invoice Date:	May 30, 2022
Due Date:	Upon receipt
Client No.:	0011946988
Engagement No.:	E-65281384

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

Re: PE Consulting Ltd.

For professional services rendered from November 6, 2021 to May 27, 2022

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		20,762.00	GST	5 %	1,038.10	21,800.10
		20,762.00			**1,038.10**	**21,800.10**
Invoice summary		**20,762.00**				
Tax:	5% GST				1,038.10	
Total:		**20,762.00**			**1,038.10**	**21,800.10**

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

EY

PE Consulting Ltd.

Billing Details from November 6, 2021 to May 27, 2022
Invoice #CA12C500008077 dated May 30, 2022

Billing Analysis

Client Reference: **E-65281384**

Staff Name		Hours	Billing Rate *	Amount
Receiver				
Holly Palmer	Vice President	10.4	$525	$5,460.00
Philippe Mendelson	Vice President	2.8	$475	$1,330.00
Jason Eckford	Manager	15.4	$375	$5,775.00
Marcos Souza	Paraprofessional	5.5	$215	$1,182.50
		34.1		**$13,747.50**
Tax				
Perry Yuen	Partner	1.5	$495.00	742.50
Simon Wang	Senior Manager	16.0	$392.00	6,272.00
		17.5		**$ 7,014.50**
Sub Total		**51.6**		**$20,762.00**
Add: GST (@ 5%)				1,038.10
TOTAL				**$21,800.10**

* Blended rate reflecting an increase as of January 1, 2022

Ernst & Young Inc.
Vancouver, BC

Invoice

PE Consulting Ltd.
5811 Cooney Road
Suite 500 - North Tower
Richmond, BC V6X 3M1
Canada

Invoice No.: CA12C500008331
Please include this number with payment

Invoice Date:	August 02, 2022
Due Date:	Upon receipt
Client No.:	0011946988
Engagement No.:	E-65281384

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

Re: PE Consulting Ltd.

For professional services rendered from May 28, 2022 up to completion

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached);		15,728.00	GST	5 %	786.40	16,514.40
		15,728.00			**786.40**	**16,514.40**
Expense (details attached):		44.89				44.89
		44.89				**44.89**
Invoice summary		**15,772.89**				
Tax:	5% GST				786.40	
Total:		**15,772.89**			**786.40**	**16,559.29**

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

PE Consulting Ltd.

Billing Details from May 28, 2022 up to completion
Invoice #CA12C500008331 dated August 2, 2022

Billing Analysis

Client Reference: E-65281384

Staff Name		Hours	Billing Rate	Amount
Receiver				
Holly Palmer	Vice President	7.2 *	$525	$3,780.00
Jason Eckford	Manager	2.5	$375	$937.50
Marcos Souza	Paraprofessional	4.7	$215	$1,010.50
		14.4		**$5,728.00**
Add: Estimate to Completion				10,000.00
				$15,728.00
Add: GST (@ 5%)				786.40
Sub Total				**$16,514.40**
Add: Expense (details attached)				44.89
TOTAL				**$16,559.29**

* Includes time that was not previously invoiced.

Appendix D

Cassels

Invoice No:	2125399
Date:	December 17, 2020
Matter No.:	025522-00017
GST/HST No.:	R121379572
PST No.:	1012-5078
Lawyer:	Williams, H. Lance
Tel.:	(604) 691-6112
E-mail:	lwilliams@cassels.com

Attn: Holly Palmer
Ernst & Young Inc.
700 West Georgia Street
Vancouver, BC V7Y 1C7

Re: PE Consulting Ltd.

Fees for professional services rendered up to and including November 30, 2020

Our Fees	1,440.00
GST @ 5.00%	72.00
PST @ 7.00%	100.80
TOTAL DUE (CAD)	**1,612.80**

We are committed to protecting the environment. Please provide your email address to payments@cassels.com to receive invoice and reminder statements electronically.

REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:
Bank of Nova Scotia
44 King St. West,
Toronto, ON, M5H 1H1
Bank I.D.: 002
Transit No.: 47696
Account No.: 0073911
Swift Code: NOSCCATT
Email payment details to payments@cassels.com

Cheque Payments:
Cassels Brock & Blackwell LLP
Finance & Accounting (Receipts)
Scotia Plaza, Suite 2100
40 King Street West
Toronto, Ontario, M5H 3C2
Canada

Payment due upon receipt. Please return remittance advice(s) with cheque

Invoice No:	2125399
Matter No.:	025522-00017
Amount:	**CAD 1,612.80**

FEE DETAIL

Date	Name	Description	Hours
Nov-02-20	J. Enns	Telephone call from D. Fitzpatrick to discuss without prejudice settlement conference to attempt resolution of former trustee/receiver's fees;	0.20
Nov-04-20	J. Enns	Correspondence with counsel to the former receiver regarding settlement conference and discussions with G. Plottel regarding same;	0.50
Nov-23-20	J. Enns	Conference call with PTI counsel and counsel to the former receiver to discuss proposed form and timing of settlement conference; review various issues pertaining to former receiver's fees;	0.60
Nov-30-20	J. Enns	Review Receiver's report; commence drafting application material for fee approval and approving interim distribution; commence drafting application to disallow Yang claim;	0.70
Nov-30-20	F. Finn	Draft notice of application regarding fee approval; draft affidavit.	2.00

FEE SUMMARY

Name	Title	Hours	Rate	Amount
Enns, Jared	Associate	2.00	400.00	800.00
Finn, Forrest	Associate	2.00	320.00	640.00
Total (CAD)		**4.00**		**1,440.00**

Our Fees	1,440.00	
GST @ 5.00%	72.00	
PST @ 7.00%	100.80	
TOTAL FEES & TAXES (CAD)		**1,612.80**

TOTAL FEES	**1,440.00**
TOTAL TAXES	**172.80**
TOTAL FEES & TAXES (CAD)	**1,612.80**

Cassels

Invoice No:	2127782
Date:	December 31, 2020
Matter No.:	025522-00017
GST/HST No.:	R121379572
PST No.:	1012-5078
Lawyer:	Williams, H. Lance
Tel.:	(604) 691-6112
E-mail:	lwilliams@cassels.com

Attn: Holly Palmer
Ernst & Young Inc.
700 West Georgia Street
Vancouver, BC V7Y 1C7

Re: PE Consulting Ltd.

Fees for professional services rendered up to and including December 31, 2020

Our Fees	11,681.50
Disbursements	202.00
Total Fees and Disbursements	11,883.50
GST @ 5.00%	589.19
PST @ 7.00%	824.83
TOTAL DUE (CAD)	**13,297.52**

We are committed to protecting the environment. Please provide your email address to payments@cassels.com to receive invoice and reminder statements electronically.

REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:
Bank of Nova Scotia
44 King St. West,
Toronto, ON, M5H 1H1
Bank I.D.: 002
Transit No.: 47696
Account No.: 0073911
Swift Code: NOSCCATT
Email payment details to payments@cassels.com

Cheque Payments:
Cassels Brock & Blackwell LLP
Finance & Accounting (Receipts)
Scotia Plaza, Suite 2100
40 King Street West
Toronto, Ontario, M5H 3C2
Canada

Payment due upon receipt. Please return remittance advice(s) with cheque

Invoice No:	2127782
Matter No.:	025522-00017
Amount:	**CAD 13,297.52**

FEE DETAIL

Date	Name	Description	Hours
Dec-01-20	F. Finn	Draft notice of application regarding approval of fees; draft notice of application regarding disallowance of claim; draft affidavits;	3.50
Dec-02-20	F. Finn	Draft notice of application regarding approval of fees; draft notice of application regarding disallowance of claim; review invoices; draft affidavits; research jurisprudence regarding the approval of Receiver's fees; research jurisprudence regarding the disallowance of claims;	4.40
Dec-02-20	J. Enns	Review and revise application for approval of accounts and affirm disallowance of Yang Claim; review and revise Receiver's report and discussions with Receiver regarding same; discussions with PTI counsel regarding next steps;	2.30
Dec-03-20	J. Enns	Review and revise report of the Receiver; review and revise application to affirm disallowance; review Yang Claim, Yang NORD, and Yang NOD; review and revise application to approve accounts; discussions with Receiver regarding same; further discussions regarding settlement of Former Receiver's accounts and related processes;	3.30
Dec-03-20	S. Danielisz	Review and revise fee approval and disallowance of claim application materials;	0.70
Dec-04-20	F. Finn	Draft notice of application regarding approval of fees; draft notice of application regarding disallowance of claim; draft order; commission affidavit of H. Palmer; prepare materials for filing;	2.30
Dec-04-20	L. Williams	Review and swear affidavit;	0.30
Dec-04-20	S. Danielisz	Finalize, compile and serve fee approval and disallowance of claim application materials on service list parties; all related email communications;	1.60
Dec-07-20	J. Enns	Telephone call with Receiver to discuss various issues pertaining to applications, opposition to the application to affirm disallowance of claim, and extant application of the Former Receiver for the taxation of their accounts; correspondence with PTI's counsel regarding same;	0.60
Dec-07-20	F. Finn	Prepare Receiver's report for filing; correspond with H. Palmer;	0.20
Dec-07-20	S. Danielisz	Attend at court registry to file all application materials for December 16th and 17th hearings; circulate all materials to service list parties and M. Yang;	1.50
Dec-11-20	S. Danielisz	Prepare Application Record and Book of Authorities (court and counsel copies) for December 16th fee approval court application and filing same;	1.70
Dec-14-20	S. Danielisz	Email communications with counsel for Prima Technology Inc. regarding the Application Responses;	0.20
Dec-15-20	J. Enns	Telephone call with Receiver to discuss applications and relief sought, as well as disputed Yang claim; prepare for applications;	0.90

Date	Name	Description	Hours
Dec-15-20	S. Danielisz	Prepare Application Record and Book of Authorities (court and counsel copies) for December 17th application regarding disallowance of the Yang claim; attend at court registry to file same; email to service list parties with Application Record indices for December 16th and 17th hearings;	2.00
Dec-16-20	J. Enns	Prepare for and attend application for activity and account approval, and to authorize interim distribution; discussions with the Receiver regarding order and next steps; further discussions with the Receiver regarding disputed Yang claim and interim distribution;	4.00
Dec-16-20	S. Danielisz	Telephone call to Supreme Court Chambers to obtain December 16th hearing dial-in details; email to J. Enns with same;	0.20
Dec-17-20	J. Enns	Prepare for and attend application to affirm disallowance of the Yang claim; discussions with Receiver regarding same, and next steps; telephone call with counsel to the former receiver to discuss next steps on taxation application; prepare requisition;	3.60
Dec-17-20	S. Danielisz	Telephone call to Supreme Court Chambers to obtain December 17th hearing dial-in details; email to J. Enns with same.	0.20

FEE SUMMARY

Name	Title	Hours	Rate	Amount
Williams, H. Lance	Partner	0.30	550.00	165.00
Enns, Jared	Associate	14.70	400.00	5,880.00
Finn, Forrest	Associate	10.40	320.00	3,328.00
Danielisz, Sue	Law Clerk / Paralegal	8.10	285.00	2,308.50
Total (CAD)		**33.50**		**11,681.50**

Our Fees	11,681.50	
GST @ 5.00%	584.08	
PST @ 7.00%	817.68	
TOTAL FEES & TAXES (CAD)		**13,083.26**

DISBURSEMENT SUMMARY

Non-Taxable Disbursements

Court - Sundry	100.00
Total Non-Taxable Disbursements	100.00

Taxable Disbursements

West Law - Online Searches	47.00
Agency Fees and Disbursements	20.50
Copies	34.50
Total Taxable Disbursements	102.00
GST @ 5.00%	5.11
PST @ 7.00%	7.15
Total Taxable Disbursements & Taxes	114.26

TOTAL DISBURSEMENTS & TAXES (CAD)	**214.26**
TOTAL FEES	**11,681.50**
TOTAL DISBURSEMENTS	**202.00**
TOTAL TAXES	**1,414.02**
TOTAL FEES, DISBURSEMENTS & TAXES (CAD)	**13,297.52**

OUTSTANDING INVOICES

Invoice Date	Invoice Number	Bill Amount	Payments / Credits	Balance Due
12/17/20	2125399	1,612.80	0.00	1,612.80
12/31/20	2127782	13,297.52	0.00	13,297.52
Total (CAD)		**14,910.32**	**0.00**	**14,910.32**

Cassels

Invoice No:	2131446
Date:	February 23, 2021
Matter No.:	055110-00002
GST/HST No.:	R121379572
PST No.:	1012-5078
Lawyer:	Williams, H. Lance
Tel.:	(604) 691-6112
E-mail:	lwilliams@cassels.com

Attn: Holly Palmer
Ernst & Young Inc.
700 West Georgia Street
Vancouver, BC V7Y 1C7

Re: PE Consulting Ltd.

Fees for professional services rendered up to and including January 31, 2021

Our Fees	261.00
Disbursements	7.00
Total Fees and Disbursements	268.00
GST @ 5.00%	13.05
PST @ 7.00%	18.27
TOTAL DUE (CAD)	**299.32**

We are committed to protecting the environment. Please provide your email address to payments@cassels.com to receive invoice and reminder statements electronically.

Payment due upon receipt. Please return remittance advice(s) with cheque.

REMITTANCE ADVICE:

Email payment details to payments@cassels.com

CAD EFT and Wire Payments:

Bank of Nova Scotia
44 King St. West,
Toronto, ON, M5H 1H1

Bank I.D.: 002
Transit No.: 47696
Account No.: 47696 0073911
Swift Code: NOSCCATT
ABA No.: 026002532

Cheque Payments:

Cassels Brock & Blackwell LLP
Finance & Accounting (Receipts)
Scotia Plaza, Suite 2100, 40 King Street West
Toronto, Ontario, M5H 3C2 Canada

Online Bill Payments:
Vendor name is **Cassels Brock Blackwell LLP** and you are required to enter the first six digits of the matter no.

Invoice No:	2131446
Matter No.:	055110-00002
Amount:	**CAD 299.32**
e-Transfer:	**payments@cassels.com**

FEE DETAIL

Date	Name	Description	Hours
Jan-13-21	J. Enns	Correspondence with PTI and former receiver regarding application to tax former receiver's accounts;	0.20
Jan-20-21	J. Enns	Draft requisition to schedule settlement conference; telephone call with W. Gallagher of trial scheduling to discuss dates for settlement conference; correspond with other parties regarding settlement conference.	0.40

FEE SUMMARY

Name	Title	Hours	Rate	Amount
Enns, Jared	Associate	0.60	435.00	261.00
Total (CAD)		**0.60**		**261.00**

Our Fees	261.00	
GST @ 5.00%	13.05	
PST @ 7.00%	18.27	
TOTAL FEES & TAXES (CAD)		**292.32**

DISBURSEMENT SUMMARY

Non-Taxable Disbursements

Litigation E-Filing	7.00
Total Non-Taxable Disbursements	7.00

TOTAL DISBURSEMENTS & TAXES (CAD)	**7.00**
TOTAL FEES	**261.00**
TOTAL DISBURSEMENTS	**7.00**
TOTAL TAXES	**31.32**
TOTAL FEES, DISBURSEMENTS & TAXES (CAD)	**299.32**

Cassels

Invoice No:	2132492
Date:	March 09, 2021
Matter No.:	055110-00002
GST/HST No.:	R121379572
PST No.:	1012-5078
Lawyer:	Williams, H. Lance
Tel.:	(604) 691-6112
E-mail:	lwilliams@cassels.com

Attn: Holly Palmer
Ernst & Young Inc.
700 West Georgia Street
Vancouver, BC V7Y 1C7

Re: PE Consulting Ltd.

Fees for professional services rendered up to and including February 28, 2021

Our Fees	3,006.00
Disbursements	20.50
Total Fees and Disbursements	3,026.50
GST @ 5.00%	151.33
PST @ 7.00%	211.85
TOTAL DUE (CAD)	**3,389.68**

We are committed to protecting the environment. Please provide your email address to payments@cassels.com to receive invoice and reminder statements electronically.

Payment due upon receipt. Please return remittance advice(s) with cheque.

REMITTANCE ADVICE:

Email payment details to payments@cassels.com

CAD EFT and Wire Payments:

Bank of Nova Scotia
44 King St. West,
Toronto, ON, M5H 1H1

Bank I.D.: 002
Transit No.: 47696
Account No.: 47696 0073911
Swift Code: NOSCCATT
ABA No.: 026002532

Cheque Payments:

Cassels Brock & Blackwell LLP
Finance & Accounting (Receipts)
Scotia Plaza, Suite 2100, 40 King Street West
Toronto, Ontario, M5H 3C2 Canada

Online Bill Payments:
Vendor name is **Cassels Brock Blackwell LLP** and you are required to enter the first six digits of the matter no.

Invoice No:	2132492
Matter No.:	055110-00002
Amount:	**CAD 3,389.68**
e-Transfer:	**payments@cassels.com**

FEE DETAIL

Date	Name	Description	Hours
Feb-01-21	S. Danielisz	Edit and finalize December 16 and 17, 2020 orders for entry; all related email communications;	0.40
Feb-02-21	S. Danielisz	Submit orders granted on December 16 and 17, 2020 for entry at court registry;	0.20
Feb-08-21	S. Danielisz	Email to service list parties circulating entered orders granted December 16 and 17, 2020; email to J. Yang with entered order granted December 17, 2020;	0.30
Feb-17-21	S. Danielisz	Attend to preparation of Application Record for March 2nd settlement conference;	1.50
Feb-17-21	J. Enns	Telephone call with trial scheduling to discuss scheduling settlement conference; correspondence with other parties regarding settlement conference and scheduling issues; review application materials;	0.60
Feb-19-21	J. Enns	Review application materials and commence preparing for settlement conference;	0.40
Feb-23-21	J. Enns	Telephone call with G. Plottel to discuss issues pertaining to settlement conference; telephone call with the Receiver to discuss settlement conference, position of the Receiver, and related issues;	0.40
Feb-24-21	J. Enns	Prepare for settlement conference;	1.30
Feb-25-21	J. Enns	Review application record and prepare for settlement conference; correspondence with G. Plottel and D. Fitzpatrick regarding settlement conference and related issues;	0.90
Feb-25-21	S. Danielisz	Attend to preparations for March 2nd settlement conference; all related email communications;	0.50
Feb-26-21	S. Danielisz	Finalize the Joint Application Record for March 2nd settlement conference; compile electronic copy of the Record and forward to all attending counsel; telephone call to Supreme Court Scheduling; attend at court registry to file Record; all related email communications.	1.90

FEE SUMMARY

Name	Title	Hours	Rate	Amount
Enns, Jared	Associate	3.60	435.00	1,566.00
Danielisz, Sue	Law Clerk / Paralegal	4.80	300.00	1,440.00
Total (CAD)		**8.40**		**3,006.00**

Our Fees	3,006.00	
GST @ 5.00%	150.30	
PST @ 7.00%	210.41	
TOTAL FEES & TAXES (CAD)		**3,366.71**

DISBURSEMENT SUMMARY

Taxable Disbursements

Agency Fees and Disbursements	20.50
Total Taxable Disbursements	20.50
GST @ 5.00%	1.03
PST @ 7.00%	1.44
Total Taxable Disbursements & Taxes	22.97

TOTAL DISBURSEMENTS & TAXES (CAD)	**22.97**
TOTAL FEES	**3,006.00**
TOTAL DISBURSEMENTS	**20.50**
TOTAL TAXES	**363.18**
TOTAL FEES, DISBURSEMENTS & TAXES (CAD)	**3,389.68**

OUTSTANDING INVOICES

Invoice Number	Invoice Date	Bill Amount	Payments / Credits	Balance Due
2131446	02/23/21	299.32	0.00	299.32
2132492	03/09/21	3,389.68	0.00	3,389.68
Total (CAD)		**3,689.00**	**0.00**	**3,689.00**

Cassels

Invoice No:	2134932
Date:	April 12, 2021
Matter No.:	055110-00002
GST/HST No.:	R121379572
PST No.:	1012-5078
Lawyer:	Williams, H. Lance
Tel.:	(604) 691-6112
E-mail:	lwilliams@cassels.com

Attn: Holly Palmer
Ernst & Young Inc.
700 West Georgia Street
Vancouver, BC V7Y 1C7

Re: PE Consulting Ltd.

Fees for professional services rendered up to and including March 31, 2021

Our Fees	1,830.00
GST @ 5.00%	91.50
PST @ 7.00%	128.10
TOTAL DUE (CAD)	**2,049.60**

We are committed to protecting the environment. Please provide your email address to payments@cassels.com to receive invoice and reminder statements electronically.

Payment due upon receipt. Please return remittance advice(s) with cheque.

REMITTANCE ADVICE:

Email payment details to payments@cassels.com

CAD EFT and Wire Payments:

Bank of Nova Scotia
44 King St. West,
Toronto, ON, M5H 1H1

Bank I.D.: 002
Transit No.: 47696
Account No.: 47696 0073911
Swift Code: NOSCCATT
ABA No.: 026002532

Cheque Payments:

Cassels Brock & Blackwell LLP
Finance & Accounting (Receipts)
Scotia Plaza, Suite 2100, 40 King Street West
Toronto, Ontario, M5H 3C2 Canada

Invoice No:	2134932
Matter No.:	055110-00002
Amount:	**CAD 2,049.60**

Online Bill Payments:

Vendor name is **Cassels Brock Blackwell LLP** and you are required to enter the first six digits of the matter no.

e-Transfer: **payments@cassels.com**

FEE DETAIL

Date	Name	Description	Hours
Mar-01-21	S. Danielisz	Telephone call to Scheduling and all email communications relating to March 2nd settlement conference;	0.30
Mar-01-21	J. Enns	Prepare for settlement conference and correspondence with former receiver's counsel regarding same;	0.20
Mar-02-21	J. Enns	Prepare for and attend settlement conference; telephone call with Receiver to discuss outcome of settlement conference and next steps;	3.20
Mar-26-21	J. Enns	Call with PTI and Receiver to discuss outcome of settlement conference and next steps regarding application to approve accounts of the former receiver and counsel to the former receiver.	0.60

FEE SUMMARY

Name	Title	Hours	Rate	Amount
Enns, Jared	Associate	4.00	435.00	1,740.00
Danielisz, Sue	Law Clerk / Paralegal	0.30	300.00	90.00
Total (CAD)		**4.30**		**1,830.00**

Our Fees	1,830.00	
GST @ 5.00%	91.50	
PST @ 7.00%	128.10	
TOTAL FEES & TAXES (CAD)		**2,049.60**

TOTAL FEES	**1,830.00**
TOTAL TAXES	**219.60**
TOTAL FEES & TAXES (CAD)	**2,049.60**

OUTSTANDING INVOICES

Invoice Number	Invoice Date	Bill Amount	Payments / Credits	Balance Due
2131446	02/23/21	299.32	0.00	299.32
2132492	03/09/21	3,389.68	0.00	3,389.68
2134932	04/12/21	2,049.60	0.00	2,049.60
Total (CAD)		**5,738.60**	**0.00**	**5,738.60**

Cassels

Invoice No:	2137374
Date:	May 10, 2021
Matter No.:	055110-00002
GST/HST No.:	R121379572
PST No.:	1012-5078
Lawyer:	Williams, H. Lance
Tel.:	(604) 691-6112
E-mail:	lwilliams@cassels.com

Attn: Holly Palmer
Ernst & Young Inc.
700 West Georgia Street
Vancouver, BC V7Y 1C7

Re: PE Consulting Ltd.

Fees for professional services rendered up to and including April 30, 2021

Our Fees	1,131.00
GST @ 5.00%	56.55
PST @ 7.00%	79.17
TOTAL DUE (CAD)	**1,266.72**

We are committed to protecting the environment. Please provide your email address to payments@cassels.com to receive invoice and reminder statements electronically.

Payment due upon receipt. Please return remittance advice(s) with cheque.

REMITTANCE ADVICE:

Email payment details to payments@cassels.com

CAD EFT and Wire Payments:

Bank of Nova Scotia
44 King St. West,
Toronto, ON, M5H 1H1

Bank I.D.: 002
Transit No.: 47696
Account No.: 47696 0073911
Swift Code: NOSCCATT
ABA No.: 026002532

Cheque Payments:

Cassels Brock & Blackwell LLP
Finance & Accounting (Receipts)
Scotia Plaza, Suite 2100, 40 King Street West
Toronto, Ontario, M5H 3C2 Canada

Online Bill Payments:
Vendor name is **Cassels Brock Blackwell LLP** and you are required to enter the first six digits of the matter no.

Invoice No:	2137374
Matter No.:	055110-00002
Amount:	**CAD 1,266.72**

e-Transfer: **payments@cassels.com**

FEE DETAIL

Date	Name	Description	Hours
Apr-13-21	J. Enns	Review requisition for pre-hearing conference; email to Receiver regarding pre-hearing conference and next steps; consider evidentiary issues and next steps;	0.30
Apr-20-21	J. Enns	Prepare for pre-hearing conference; telephone call with G. Plottel to discuss application, relief sought, and contents of application record;	0.30
Apr-22-21	J. Enns	Prepare for and attend pre-hearing conference.	2.00

FEE SUMMARY

Name	Title	Hours	Rate	Amount
Enns, Jared	Associate	2.60	435.00	1,131.00
Total (CAD)		**2.60**		**1,131.00**

Our Fees	1,131.00	
GST @ 5.00%	56.55	
PST @ 7.00%	79.17	
TOTAL FEES & TAXES (CAD)		**1,266.72**

TOTAL FEES	**1,131.00**
TOTAL TAXES	**135.72**
TOTAL FEES & TAXES (CAD)	**1,266.72**

OUTSTANDING INVOICES

Invoice Number	Invoice Date	Bill Amount	Payments / Credits	Balance Due
2131446	02/23/21	299.32	0.00	299.32
2132492	03/09/21	3,389.68	0.00	3,389.68
2134932	04/12/21	2,049.60	0.00	2,049.60
2137374	05/10/21	1,266.72	0.00	1,266.72
Total (CAD)		**7,005.32**	**0.00**	**7,005.32**

Cassels

Invoice No:	2139816
Date:	June 09, 2021
Matter No.:	055110-00002
GST/HST No.:	R121379572
PST No.:	1012-5078
Lawyer:	Williams, H. Lance
Tel.:	(604) 691-6112
E-mail:	lwilliams@cassels.com

Attn: Holly Palmer
Ernst & Young Inc.
700 West Georgia Street
Vancouver, BC V7Y 1C7

Re: PE Consulting Ltd.

Fees for professional services rendered up to and including May 31, 2021

Our Fees	177.00
GST @ 5.00%	8.85
PST @ 7.00%	12.39
TOTAL DUE (CAD)	**198.24**

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Payment due upon receipt. Please return remittance advice(s) with cheque.

REMITTANCE ADVICE:

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CAD EFT and Wire Payments:
Bank of Nova Scotia
44 King St. West,
Toronto, ON, M5H 1H1

Bank I.D.: 002
Transit No.: 47696
Account No.: 47696 0073911
Swift Code: NOSCCATT
ABA No.: 026002532

Cheque Payments:
Cassels Brock & Blackwell LLP
Finance & Accounting (Receipts)
Scotia Plaza, Suite 2100, 40 King Street West
Toronto, Ontario, M5H 3C2 Canada

Online Bill Payments:
Vendor name is **Cassels Brock Blackwell LLP** and you are required to enter the first six digits of the matter no.

Invoice No:	2139816
Matter No.:	055110-00002
Amount:	**CAD 198.24**
e-Transfer:	**payments@cassels.com**

FEE DETAIL

Date	Name	Description	Hours
May-10-21	J. Enns	Review settlement offer and discuss same with Receiver;	0.20
May-17-21	S. Danielisz	Prepare letter to former receiver's counsel enclosing April 22nd order of Registrar Nielsen for endorsement.	0.30

FEE SUMMARY

Name	Title	Hours	Rate	Amount
Enns, Jared	Associate	0.20	435.00	87.00
Danielisz, Sue	Law Clerk / Paralegal	0.30	300.00	90.00
Total (CAD)		**0.50**		**177.00**

Our Fees	177.00	
GST @ 5.00%	8.85	
PST @ 7.00%	12.39	
TOTAL FEES & TAXES (CAD)		**198.24**

TOTAL FEES	**177.00**
TOTAL TAXES	**21.24**
TOTAL FEES & TAXES (CAD)	**198.24**

OUTSTANDING INVOICES

Invoice Number	Invoice Date	Bill Amount	Payments / Credits	Balance Due
2137374	05/10/21	1,266.72	0.00	1,266.72
2139816	06/09/21	198.24	0.00	198.24
Total (CAD)		**1,464.96**	**0.00**	**1,464.96**

Cassels

Invoice No:	2152065
Date:	November 17, 2021
Matter No.:	055110-00002
GST/HST No.:	R121379572
PST No.:	1012-5078
Lawyer:	Buttery, Mary I.A.
Tel.:	(604) 691-6118
E-mail:	mbuttery@cassels.com

Attn: Holly Palmer
Ernst & Young Inc.
700 West Georgia Street
Vancouver, BC V7Y 1C7

Re: PE Consulting Ltd.

Fees for professional services rendered up to and including October 31, 2021

Our Fees	1,131.00
GST @ 5.00%	56.55
PST @ 7.00%	79.17
TOTAL DUE (CAD)	**1,266.72**

MButtery

We are committed to protecting the environment. Please provide your email address to payments@cassels.com to receive invoice and reminder statements electronically.

Payment due upon receipt. Please return remittance advice(s) with cheque.

REMITTANCE ADVICE:

Email payment details to payments@cassels.com

CAD EFT and Wire Payments:
Bank of Nova Scotia
44 King St. West,
Toronto, ON, M5H 1H1

Bank I.D.: 002
Transit No.: 47696
Account No.: 47696 0073911
Swift Code: NOSCCATT
ABA No.: 026002532

Cheque Payments:
Cassels Brock & Blackwell LLP
Finance & Accounting (Receipts)
Scotia Plaza, Suite 2100, 40 King Street West
Toronto, Ontario, M5H 3C2 Canada

Online Bill Payments:
Vendor name is **Cassels Brock Blackwell LLP** and you are required to enter the first six digits of the matter no.

Invoice No:	2152065
Matter No.:	055110-00002
Amount:	**CAD 1,266.72**

e-Transfer: **payments@cassels.com**

FEE DETAIL

Date	Name	Description	Hours
Oct-13-21	J. Enns	Review application materials and commence preparation for taxation hearing;	2.30
Oct-20-21	J. Enns	Telephone call with PTI's counsel to discuss taxation hearing.	0.30

FEE SUMMARY

Name	Title	Hours	Rate	Amount
Enns, Jared	Associate	2.60	435.00	1,131.00
Total (CAD)		**2.60**		**1,131.00**

Our Fees	1,131.00	
GST @ 5.00%	56.55	
PST @ 7.00%	79.17	
TOTAL FEES & TAXES (CAD)		**1,266.72**

TOTAL FEES	**1,131.00**
TOTAL TAXES	**135.72**
TOTAL FEES & TAXES (CAD)	**1,266.72**

Cassels

Invoice No:	2154990
Date:	December 16, 2021
Matter No.:	055110-00002
GST/HST No.:	R121379572
PST No.:	1012-5078
Lawyer:	Buttery, Mary I.A.
Tel.:	(604) 691-6118
E-mail:	mbuttery@cassels.com

Attn: Holly Palmer
Ernst & Young Inc.
700 West Georgia Street
Vancouver, BC V7Y 1C7

Re: PE Consulting Ltd.

Fees for professional services rendered up to and including November 30, 2021

Our Fees	8,301.00
GST @ 5.00%	415.05
PST @ 7.00%	581.07
TOTAL DUE (CAD)	**9,297.12**

MButtery

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Toronto, ON, M5H 1H1

Bank I.D.: 002
Transit No.: 47696
Account No.: 47696 0073911
Swift Code: NOSCCATT
ABA No.: 026002532

Cheque Payments:
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Finance & Accounting (Receipts)
Scotia Plaza, Suite 2100, 40 King Street West
Toronto, Ontario, M5H 3C2 Canada

Online Bill Payments:
Vendor name is **Cassels Brock Blackwell LLP** and you are required to enter the first six digits of the matter #

Invoice No:	2154990
Matter No.:	055110-00002
Amount:	**CAD 9,297.12**
e-Transfer Payments:	**payments@cassels.com**
Credit Card Payments:	**payments.cassels.com**

FEE DETAIL

Date	Name	Description	Hours
Nov-05-21	J. Enns	Review application materials and prepare for hearing; review and consider correspondence from counsel to former trustee/receiver;	2.60
Nov-07-21	J. Enns	Review extensive application materials submitted by the Former Receiver and responses thereto in preparation for taxation hearing;	2.90
Nov-08-21	J. Enns	Prepare for taxation hearing;	0.60
Nov-09-21	J. Enns	Prepare for taxation hearing; call with Receiver to discuss hearing and status of settlement discussions; call with PTI's counsel to discuss hearing and status of settlement discussions;	2.40
Nov-09-21	N. Thompson	Review of 2019 application materials to compile list of case law cited (J. Enns);	0.90
Nov-10-21	J. Enns	Extensive settlement discussions with Former Receiver and PTI; prepare for hearing;	4.90
Nov-11-21	J. Enns	Extensive settlement discussions with PTI, Former Receiver and current Receiver; prepare for taxation hearing; finalize terms and quantum of settlement;	4.30
Nov-11-21	N. Thompson	Summarize cases cited in 2019 application materials to prepare for hearing (J. Enns);	0.30
Nov-12-21	J. Enns	Review form of Consent Order and correspondence regarding set-off for amounts previously paid to the Former Receiver; discuss correspondence with Receiver, and provide response thereto;	0.30
Nov-15-21	J. Enns	Prepare for and attend court to address consent order regarding approval of Former Receiver's accounts.	0.60

FEE SUMMARY

Name	Title	Hours	Rate	Amount
Enns, Jared	Associate	18.60	435.00	8,091.00
Thompson, Natalie	Law Student	1.20	175.00	210.00
Total (CAD)		**19.80**		**8,301.00**

Our Fees	8,301.00	
GST @ 5.00%	415.05	
PST @ 7.00%	581.07	
TOTAL FEES & TAXES (CAD)		**9,297.12**

TOTAL FEES	**8,301.00**
TOTAL TAXES	**996.12**
TOTAL FEES & TAXES (CAD)	**9,297.12**

Cassels

Invoice No:	2167924
Date:	May 17, 2022
Matter No.:	055110-00002
GST/HST No.:	R121379572
PST No.:	1012-5078
Lawyer:	Buttery, Mary I.A.
Tel.:	(604) 691-6118
E-mail:	mbuttery@cassels.com

Attn: Holly Palmer
Ernst & Young Inc.
700 West Georgia Street
Vancouver, BC V7Y 1C7

Re: PE Consulting Ltd.

Fees for professional services rendered up to and including April 30, 2022

Our Fees	98.00
GST @ 5.00%	4.90
PST @ 7.00%	6.86
TOTAL DUE (CAD)	**109.76**

MButtery

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Toronto, Ontario, M5H 3C2 Canada

Online Bill Payments:
Vendor name is **Cassels Brock Blackwell LLP** and you are required to enter the first six digits of the matter #

Invoice No:	2167924
Matter No.:	055110-00002
Amount:	**CAD 109.76**
e-Transfer Payments:	**payments@cassels.com**
Credit Card Payments:	**payments.cassels.com**

FEE DETAIL

Date	Name	Description	Hours
Apr-20-22	J. Enns	Telephone call with Receiver to discuss steps to completing receivership.	0.20

FEE SUMMARY

Name	Title	Hours	Rate	Amount
Enns, Jared	Partner	0.20	490.00	98.00
Total (CAD)		**0.20**		**98.00**

Our Fees	98.00	
GST @ 5.00%	4.90	
PST @ 7.00%	6.86	
TOTAL FEES & TAXES (CAD)		**109.76**

TOTAL FEES	**98.00**
TOTAL TAXES	**11.76**
TOTAL FEES & TAXES (CAD)	**109.76**

Cassels

Invoice No:	2174552
Date:	July 31, 2022
Matter No.:	055110-00002
GST/HST No.:	R121379572
PST No.:	1012-5078
Lawyer:	Buttery, Mary I.A.
Tel.:	(604) 691-6118
E-mail:	mbuttery@cassels.com

Attn: Holly Palmer
Ernst & Young Inc.
700 West Georgia Street
Vancouver, BC V7Y 1C7

Re: PE Consulting Ltd.

Fees for professional services rendered up to and including July 31, 2022

Our Fees	3,920.00
GST @ 5.00%	196.00
PST @ 7.00%	274.40
TOTAL DUE (CAD)	**4,390.40**

We are committed to protecting the environment.
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CAD EFT and Wire:
Bank of Nova Scotia
44 King St. West,
Toronto, ON, M5H 1H1

Bank I.D.: 002
Transit No.: 47696
Account No.: 0073911
Swift Code: NOSCCATT
ABA No.: 026002532

Cheque Payments:
Cassels Brock & Blackwell LLP
Finance & Accounting (Receipts)
Scotia Plaza, Suite 2100, 40 King Street West
Toronto, Ontario, M5H 3C2 Canada

Online Bill Payments:
Vendor name is **Cassels Brock Blackwell LLP** and you are required to enter the first six digits of the matter #

Invoice No:	2174552
Matter No.:	055110-00002
Amount:	**CAD 4,390.40**
e-Transfer Payments:	**payments@cassels.com**
Credit Card Payments:	**payments.cassels.com**

FEE DETAIL

Date	Name	Description	Hours
Jul-29-22	J. Enns	Review and revise Fourth Receiver's Report; discuss revisions with Receiver, application materials and relief sought; commence drafting approval and discharge application;	2.60
Jul-30-22	J. Enns	Further revise Fourth Report of the Receiver; draft Notice of Application, fee approval affidavits, order and Receiver's certificate; email to Receiver re: application materials; finalize documents for execution and compile material for application record;	5.40

FEE SUMMARY

Name	Title	Hours	Rate	Amount
Enns, Jared	Partner	8.00	490.00	3,920.00
Total (CAD)		**8.00**		**3,920.00**

Our Fees	3,920.00	
GST @ 5.00%	196.00	
PST @ 7.00%	274.40	
TOTAL FEES & TAXES (CAD)		**4,390.40**

TOTAL FEES	**3,920.00**
TOTAL TAXES	**470.40**
TOTAL FEES & TAXES (CAD)	**4,390.40**

Appendix E

Canada Revenue Agency | Agence du revenu du Canada

Protected B / Protégé B
when completed / une fois rempli

CLEARANCE CERTIFICATE/CERTIFICAT DE DÉCHARGE

☐ To date of death / Jusqu'à la date du décès

☑ Partial distribution / Distibution partielle

☐ Final distribution / Distribution finale

Certificate number / Numéro de certificat **54-456033**

Ernst & Young Inc.
PO BOX 10101, 700 W Georgia St.
Vancouver, BC V7Y 1C7

Tax services office:
Bureau des services fiscaux :
Coastal & Central BC TSO / Côtier et centrale CB TSO

Date: **May 3, 2022**

This certificate will not be valid if it has been altered.
Ce certificat sera nul s'il a été modifié.

This document certifies that all amounts for which any taxpayer is liable and for the payment of which you may reasonably be expected to become liable in your capacity as the legal representative of the taxpayer named below for the period ending

December 31, 2021

and any preceding taxation year under the *Income Tax Act* (including provincial or territorial taxes administered by the Canada Revenue Agency), Part I of the *Canada Pension Plan* or Part IV of the *Employment Insurance Act*, along with any related interest and penalties for which the deceased, corporation, or trust named below, is liable have been paid or that the Canada Revenue Agency has accepted security for the amounts.

Ce document atteste que tous les montants dont est redevable un contribuable et dont le paiement pourrait, à bon droit, vous incomber en qualité de représentant légal du contribuable désigné ci-dessous pour la période se terminant le

31 décembre 2021

et pour n'importe quelle année d'imposition antérieure en vertu de la *Loi de l'impôt sur le revenu* (y compris les impôts provinciaux ou territoriaux administrés par l'Agence de revenu du Canada), de la partie I du *Régime de pensions du Canada*, ou de la Partie IV de la *Loi sur l'assurance-emploi*, de même que tout intérêt et toutes pénalités qui s'y rapportent dont la personne décédée, la société ou la fiducie nommée ci-dessous est redevable, ont été payés ou ont fait l'objet d'une garantie qui a été acceptée par l'Agence du revenu du Canada.

Identification of deceased, corporation, or trust – Identification de la personne décédée, de la société ou de la fiducie

Name – Nom
PE Consulting Ltd.

Type of Trust – Genre de fiducie

Social insurance number, trust number, or Business Number – Numéro d'assurance sociale, numéro de fiducie ou numéro d'entreprise :
803951607RC0001

Other Account Number – Autre numéro de compte:

Joyce Gun
Team Leader, Estates & Trusts
Canada Revenue Agency

Tax services office – Bureau des services fiscaux

TX21 E (15)

Canada