

This is Affidavit #6 of
Holly Palmer in this case and
was made on August 3rd, 2022



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

**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.**

A F F I D A V I T

I, **HOLLY PALMER**, Chartered Insolvency and Restructuring Professional and Receiver-in-bankruptcy, of 700 West Georgia Street, Vancouver, British Columbia, **SWEAR THAT:**

1. I am a Senior Vice President, Transaction Advisory Services, at Ernst & Young Inc. ("**EYI**"), the receiver and receiver manager (in such capacity, the "**Receiver**") of all of the assets, undertakings and property of PE Consulting Ltd., and as such have personal knowledge of the facts hereinafter deposed to except where stated to be on information and belief, in which case I verily believe them to be true.
2. I am one of the individuals at EYI that has had primary carriage of this proceeding, and I am authorized to make this affidavit on behalf of EYI.
3. Attached hereto and marked as **Exhibit "A"** to this my Affidavit are copies of the following invoices of EYI in this matter (the "**Invoices**"):

Invoice Number	Invoice Date	Amount
CA12C500006444	March 18, 2021	\$43,620
CA12C500007424	November 30, 2021	\$4,505
CA12C500008077	May 30, 2022	\$20,762
CA12C500008331	August 2, 2022	\$15,728

4. As detailed in the Invoices, from the period of September 12, 2020 to August 2, 2022, the total of the Receiver's fees was \$84,615, plus expenses of \$45 and sales tax in the amount of \$4,230, for a total amount of \$88,890.00. This amount is inclusive of the Receiver's estimate to completion of \$10,000, which is reflected on Invoice No. CA12C500008331.

5. The incurred fees set out in the Invoices are calculated on the basis of the hours spent by the Receiver's personnel, multiplied by the applicable standard hourly rates charged by EYI in its insolvency practice. The total time comprised in the Invoices, relating to the services provided by the officers and employees of the Receiver in relation to the matters dealt with in such accounts, totalled 193 hours at an average hourly rate of \$438 per hour ($\$84,615 \div 193$).

6. Attached hereto and marked as **Exhibit "B"** to this my Affidavit are the detailed time entries of the officers and employees of the Receiver relating to the matters which are the subject of the Invoices referenced in Exhibit "A".

7. To the best of my knowledge, information and belief, the information contained in the Invoices as to:

- (a) the number of hours worked;
- (b) the nature of work performed;
- (c) the identity of the individuals who performed work; and
- (d) the rates charged for the work performed;

is true and correct in all respects.

8. I have reviewed the Invoices and do verily believe that:

- (a) the Receiver's professional fees and disbursements have been properly incurred and are fair and reasonable in the circumstances;
- (b) the work completed by the Receiver was delegated to the appropriate professionals in EYI with the appropriate seniority and appropriate hourly rates;
- (c) the Receiver's fees in this matter are consistent with fees charged by other insolvency firms of a similar size for work of a similar nature and complexity in British Columbia; and

(d) the services were performed by the Receiver in a prudent and economical manner.

9. The details of the work carried out by the Receiver in these proceedings are set forth in the Fourth Report of the Receiver dated August 3, 2022 (the "**Fourth Receiver's Report**").

10. I have reviewed the Fourth Receiver's Report and confirm that, to the best of my knowledge, information and belief, the work detailed therein was carried out by the Receiver, and that such work was necessary to the Receiver in carrying out its obligations pursuant to the Amended and Restated Receivership Order.

11. I have reviewed the invoices of Cassels Brock & Blackwell LLP ("**Cassels**") that were issued between the period of November 1, 2020 to July 31, 2022 (the "**Cassels Accounts**"). I am satisfied that the work detailed therein was completed by Cassels at the request of the Receiver and was necessary.

12. In my experience, the fees and rates charged by Cassels in the Cassels Accounts are consistent with those charged by other law firms for work of a similar nature and complexity in British Columbia.

13. I make this affidavit expressly for the purposes of the Receiver's application to approve the Fourth Receiver's Report and the activities of the Receiver as set out therein, the Receiver's accounts and the Cassels Accounts, and for no other purpose. In particular, nothing herein is a waiver of solicitor-client privilege by the Receiver.

SWORN BEFORE ME at Vancouver,
British Columbia, on August 3, 2022.



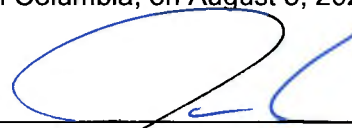
A Commissioner for taking Affidavits for
British Columbia



HOLLY PALMER

JARED ENNS
Barrister & Solicitor
Cassels Brock and Blackwell LLP
#2200 - 885 West Georgia Street
Vancouver, B.C. V6C 3E8
Phone: (778) 372-6787
BC Law Society No. 513968

This is **Exhibit "A"** referred to in Affidavit #6 of Holly Palmer, sworn before me at Vancouver, British Columbia, on August 3, 2022.

A handwritten signature in blue ink, consisting of a large, stylized 'O' followed by a horizontal line and a small 'L' shape.

A Commissioner for taking Affidavits
for British Columbia.



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
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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.



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
		<u>111.2</u>		<u>\$43,620.00</u>
Add: GST (@ 5%)				2,181.00
TOTAL				<u>\$45,801.00</u>



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

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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 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



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.



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

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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
		7.2		\$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.



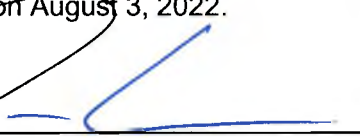
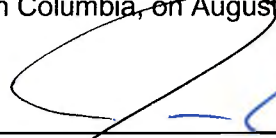
PE Consulting Ltd.

Expense Details from May 28, 2022 up to completion

Invoice #CA12C500008331 dated August 2, 2022

Person/Expense	Date	Amount	Description
BC Registry	25-Jul-22	\$ 44.89	BC Registry Services fee re Annual Report filing
BC Registry total		44.89	
Grand Total		\$ 44.89	

This is **Exhibit "B"** referred to in Affidavit #6 of Holly Palmer, sworn before me at Vancouver, British Columbia, on August 3, 2022.



A Commissioner for taking Affidavits
for British Columbia.



PE Consulting Ltd.

Time Details from September 12, 2020 to March 12, 2021

Invoice #CA12C500006444 dated March 18, 2021

Person	Date	Hours	Description
Holly Palmer	14-Sep-20	0.3	Follow up re latest income and expense with JE.
Holly Palmer	15-Sep-20	1.1	Report, invoices, emails with counsel, discussion re claims re T&E and MY with counsel.
Holly Palmer	16-Sep-20	0.4	Report writing
Holly Palmer	17-Sep-20	1.6	Report writing
Holly Palmer	18-Sep-20	0.8	Review draft of report sections from JE.
Holly Palmer	24-Sep-20	0.3	Review notice of disallowance send out to MY.
Holly Palmer	25-Sep-20	0.8	Report
Holly Palmer	1-Oct-20	2.5	report writing
Holly Palmer	5-Oct-20	2.4	Review MY notice of dispute, discuss with JE, report writing.
Holly Palmer	6-Oct-20	4.8	Email with JE and counsel re MY dispute, consider reporting requirements, report writing.
Holly Palmer	7-Oct-20	1.3	Emails re accounts and instructions to JE re next steps, call with counsel.
Holly Palmer	8-Oct-20	1.1	Call with counsel re report and next steps and former receiver's fee issue, review TBs/GLs.
Holly Palmer	9-Oct-20	1.1	Amendments to report, call with counsel, review estate records.
Holly Palmer	13-Oct-20	1.2	Finalize report and send to counsel
Holly Palmer	19-Oct-20	0.8	Review counsel's comments on Third Report, discuss former Receiver fee issue, pull together invoices, emails with Former Receiver re MY parent's claim.
Holly Palmer	3-Nov-20	0.4	Review distribution considerations and timing, email from DF.
Holly Palmer	12-Nov-20	0.2	Follow up re CRA certificate
Holly Palmer	13-Nov-20	0.3	Follow up re taxes, distribution, call with legal.
Holly Palmer	16-Nov-20	1.1	CRA certificate issue, review R&D and GL.
Holly Palmer	17-Nov-20	0.2	Review letter to CRA.
Holly Palmer	19-Nov-20	0.2	Call with counsel re strategy for fee issue.
Holly Palmer	20-Nov-20	0.3	Review letter and send, call with counsel re fee issue.
Holly Palmer	23-Nov-20	1.3	Call with OSB re dividend levy, update R&D and estimated distribution schedules.
Holly Palmer	24-Nov-20	0.6	Call with OSB re dividends and file status
Holly Palmer	27-Nov-20	0.8	Make changes to report and send to counsel with comments.
Holly Palmer	30-Nov-20	0.7	Report invoices, reporting, CRA certificate.
Holly Palmer	2-Dec-20	0.2	Cassels invoices
Holly Palmer	4-Dec-20	4.3	Receiver's report amends and update for distribution, sign affidavit, finalize and sign report, review NOAs.
Holly Palmer	7-Dec-20	0.7	Courier report, review court docs, call with counsel, reconcile payments,
Holly Palmer	10-Dec-20	0.3	CRA cert.
Holly Palmer	14-Dec-20	1.1	Reviewing payments and calculations, instructions, prep for hearings.
Holly Palmer	15-Dec-20	2.4	Application records, discussions with counsel, email with FD, emails with counsel, CRA certificate emails.
Holly Palmer	16-Dec-20	3.4	Emails re CRA cert, hearing for fees and distribution, emails and call with counsel, emails with PTI counsel, emails re distributions.
Holly Palmer	17-Dec-20	3.2	Call with Mary, emails with counsel, hearing re dismissal of MY claim, review distribution logistics and claims.
Holly Palmer	18-Dec-20	0.4	Sign funds transfer, distribution calcs and discussions.
Holly Palmer	21-Dec-20	0.8	Disbursement schedule, call with team, levy, logistics.
Holly Palmer	22-Dec-20	0.4	Review cover letter and distribution, sign cheques and wires.
Holly Palmer	11-Jan-21	0.4	Email from FD re Former Receiver Fees, discuss with counsel.
Holly Palmer	15-Jan-21	0.1	Email re hearing dates from counsel
Holly Palmer	20-Jan-21	0.6	Emails re fee hearing and scheduling, review file status with team.
Holly Palmer	22-Jan-21	1.3	Emails re fee hearing and scheduling and confirmation of hearing, review of court materials and considerations re new filing materials.
Holly Palmer	25-Jan-21	0.7	Review of fee affidavits, reports and filings and consider settlement conference details.
Holly Palmer	27-Jan-21	0.6	Review of fee affidavits, reports and filings and consider settlement conference details.
Holly Palmer	28-Jan-21	0.7	Review of fee affidavits, reports and filings and consider settlement conference details, consider file closure steps.
Holly Palmer	2-Feb-21	0.5	Emails re second clearance certificate and timing. review previous CC and discuss with team.
Holly Palmer	4-Feb-21	0.7	Estate administration, legal Invoicing and payments, review R&D and banking.
Holly Palmer	5-Feb-21	1.2	Emails and calls re scheduling and logistics re fee app, review orders, website, call with JE re various and file status.
Holly Palmer	8-Feb-21	0.1	Estate admin, payments
Holly Palmer	9-Feb-21	0.2	Discuss tax returns



Person	Date	Hours	Description
Holly Palmer	10-Feb-21	0.1	Email re tax returns
Holly Palmer	11-Feb-21	0.6	Review estate level reporting, PE financial statements, email to tax team.
Holly Palmer	16-Feb-21	0.2	2020 tax emails and considerations.
Holly Palmer	17-Feb-21	0.1	Emails re requisition
Holly Palmer	18-Feb-21	0.6	Review accounting, administration, review next steps and file clean up steps. Discuss with counsel and discuss fee hearing.
Holly Palmer	23-Feb-21	0.1	Emails re R&Ds, reports, fee application etc.
Holly Palmer	24-Feb-21	1.0	Call with counsel re hearing x 2, call with Inspector re fee hearing and related emails.
Holly Palmer	25-Feb-21	0.8	Prepare for settlement hearing, review FD comments and actions document, emails with GProz.
Holly Palmer	1-Mar-21	2.7	Emails and long call with GP re settlement conference, emails with Inspector and counsel. Review all court documents.
Holly Palmer	2-Mar-21	3.6	Emails with GP re settlement conference, emails with Inspector, emails with counsel. Attend long settlement conference.
Holly Palmer	3-Mar-21	0.1	email from Fred/Counsel re settlement
Holly Palmer	4-Mar-21	0.2	emails with counsel re next steps
Holly Palmer	8-Mar-21	0.4	Call with counsel, email to GP, review file status.
Holly Palmer	9-Mar-21	0.2	Legal accounts and R&D clean up
Holly Palmer		61.6	
Joyce Yuen	16-Feb-21	0.2	Discuss with Perry on budget and potential tax issues
Robert Ferguson		0.2	
Jason Eckford	14-Sep-20	1.7	Various documents re: claims process; receiver's report.
Jason Eckford	15-Sep-20	1.5	Receiver's report and review of documents for the same.
Jason Eckford	16-Sep-20	3.4	Review T&E claim; call with J.Enns for the same; discussion with H. Palmer; drafting Receiver's Report.
Jason Eckford	18-Sep-20	1.7	Receiver report; review of claims; NORD; R&D
Jason Eckford	23-Sep-20	0.7	Call with J. Enns, NORD, discussion with H. Palmer.
Jason Eckford	6-Oct-20	1.2	Receiver's Report.
Jason Eckford	7-Oct-20	3.2	Review banking, SRD preparation, finalizing Receiver's report, discussion with H. Palmer for the same.
Jason Eckford	13-Oct-20	1.2	Receiver's Report, discussion with H. Palmer, next steps.
Jason Eckford	15-Oct-20	1.2	Legal invoice review; Mary claim; distribution analysis
Jason Eckford	19-Oct-20	0.4	Review changes to report; call with CRA
Jason Eckford	5-Nov-20	0.8	CRA matters - call/emails, form preparation / filing; next steps with H. Palmer
Jason Eckford	20-Nov-20	0.3	CRA, review letter
Jason Eckford	23-Nov-20	0.5	Discussion with H. Palmer; review of legislation re: levy and other matters
Jason Eckford	30-Nov-20	0.7	Emails with Cassels; prep of documents for Receiver's Report.
Jason Eckford	4-Dec-20	0.3	Clearance cert; creditor list/distribution
Jason Eckford	7-Dec-20	1.0	Working with M. Souza on banking, Ascend and prep for distribution, discussion with H. Palmer for the same
Jason Eckford	11-Dec-20	0.4	Ascend matters, discussion with M. Souza; prep for distribution
Jason Eckford	15-Dec-20	0.3	Banking matters re: dividend; review of motion materials and website updates.
Jason Eckford	16-Dec-20	1.2	Number of emails and calculations re: Distribution; banking matters and addressing creditor questions: call with CRA.
Jason Eckford	17-Dec-20	2.4	Banking, preparation of docs re: distribution; transfer to Yang estate, number of emails; calls with CRA: court attendance.
Jason Eckford	18-Dec-20	0.6	Banking matters, distribution, emails.
Jason Eckford	21-Dec-20	0.2	Distribution matters
Jason Eckford	22-Dec-20	0.3	Drafting letter re: Distribution, emails.
Jason Eckford	12-Jan-21	0.2	Review of CRA Notice of Assessments received, emails
Jason Eckford	14-Jan-21	0.2	Clearance Certificate Letter; call with CRA
Jason Eckford	15-Jan-21	0.3	CRA call re: clearance certificate.
Jason Eckford	5-Feb-21	0.3	Court orders / website; tax
Jason Eckford	9-Feb-21	0.7	Number of emails with M. Souza re: GST; call with Repo.com through who BMW was sold re: GST; approvals; call with CRA; email tax team.
Jason Eckford	10-Feb-21	0.5	Review/approval of proposed journal entries, discussions with M. Souza re: banking / accounting.
Jason Eckford	11-Feb-21	1.7	Preparation of 2020 financials, review of GL ledger / banking for the same; call with tax, email and answering questions for the same; discussion with H. Palmer.



Person	Date	Hours	Description
Jason Eckford	16-Feb-21	0.3	Tax matters; emails for the same.
Jason Eckford		29.4	
Marcos Souza	5-Oct-20	0.8	Processing payment; accounting.
Marcos Souza	7-Oct-20	0.8	Processing payment; accounting.
Marcos Souza	8-Oct-20	0.6	Bank reconciliation for the month of Aug 2020.
Marcos Souza	5-Nov-20	0.8	Looked for information for Clearance Certificate; Fax to the CRA; filing.
Marcos Souza	10-Nov-20	0.7	Bank reconciliation for the month of Sept 2020.
Marcos Souza	17-Nov-20	2.3	Call to CRA – confirm authorization for Receiver to act as representative of PE Consulting; bank reconciliation for the month of Oct 2020; posting current month accounting entries; preparing draft of Clearance Certificate Form.
Marcos Souza	18-Nov-20	1.2	Prepared draft letter to the CRA; finalize Form (TX19 – Asking for a Clearance Certificate).
Marcos Souza	20-Nov-20	0.7	Fax to the CRA; filing.
Marcos Souza	1-Dec-20	0.6	Follow up (phone call) regarding Clearance certificate (CRA).
Marcos Souza	4-Dec-20	0.9	Re: Email to CRA; call to CRA – follow up regarding clearance certificate.
Marcos Souza	7-Dec-20	1.6	Updating claims register for distribution; data entry; reconciling payments of legal fees invoices.
Marcos Souza	9-Dec-20	0.2	Re: Replying emails CRA (Clearance Certificate).
Marcos Souza	15-Dec-20	0.7	Request to cash GIC funds/RBC banking.
Marcos Souza	16-Dec-20	0.8	Accounting; JE postings for receipt of cashed GIC; Re: replying email CRA.
Marcos Souza	18-Dec-20	0.6	Bank reconciliation for the month of Nov 2020.
Marcos Souza	21-Dec-20	0.8	Accounting; Re: emails regarding bank account transactions/balance.
Marcos Souza	5-Feb-21	0.9	Processing payment of invoices; accounting.
Marcos Souza	8-Feb-21	1.9	Prepared GST reconciliation report - went through past invoices and entered GST paid amounts through the years of 2019 to 2020.
Marcos Souza	10-Feb-21	1.4	Preparing/posting JE; Reconciling GST amounts for each year post-receivership.
Marcos Souza	11-Feb-21	0.9	Posting journal entries; Filing yearly GST Return for 2019 and 2020.
Marcos Souza	18-Feb-21	0.8	Bank reconciliation for the month of Jan 2021.
Marcos Souza		20.0	
Total		111.2	



PE Consulting Ltd.

Time Details from March 13, 2021 to November 5, 2021

Invoice #CA12C500007424 dated November 22, 2021

Person	Date	Hours	Description
Holly Palmer	17-Mar-21	0.1	Counsel re GP response and next steps
Holly Palmer	22-Mar-21	0.1	Invoicing/admin, call with counsel re GP fees.
Holly Palmer	23-Mar-21	0.2	Email with GP re fees, admin re payments.
Holly Palmer	29-Mar-21	0.3	Review accounts, email from Fred re fees, email and call with counsel, email from GP.
Holly Palmer	30-Mar-21	0.2	Emails with counsel and phone call re fees and next steps.
Holly Palmer	31-Mar-21	0.1	Emails with DF/GP re fees
Holly Palmer	23-Apr-21	0.4	Review pre-conf hearing comments and emails with counsel.
Holly Palmer	10-May-21	0.3	Call with counsel re letter to GP.
Holly Palmer	28-May-21	0.4	Review annual banking review for OSB and R&Ds
Holly Palmer	31-May-21	0.6	Drafting minutes/resolutions and emails with Inspector/MT re GFees and hearing date.
Holly Palmer	1-Jun-21	0.3	Invoicing, email with FD and counsel.
Holly Palmer	25-Jun-21	0.6	GST returns, annual reports, review accounts.
Holly Palmer	13-Jul-21	0.1	banking/invoicing
Holly Palmer	29-Jul-21	0.4	Deal with \$38k GST return
Holly Palmer	13-Oct-21	0.3	Email from Bankrupt's potential counsel,
Holly Palmer		4.4	
Jason Eckford	14-Apr-21	0.3	GST matter; discussion with M. Souza and review of historical financials from G. Force for the same.
Jason Eckford	22-Jul-21	0.2	Annual Report matters
Jason Eckford		0.5	
Marcos Souza	19-Mar-21	0.8	Processing payment; accounting.
Marcos Souza	14-Apr-21	0.9	Re: Call to the CRA regarding GST filing; filing GST return for the period of Jun 9, 2018 to Jun 30, 2018.
Marcos Souza	18-May-21	0.7	Bank reconciliation for the month of Apr 2021.
Marcos Souza	1-Jun-21	0.9	Processing payment of invoices; accounting.
Marcos Souza	7-Jun-21	0.7	Bank reconciliation for the month of May 2021
Marcos Souza	7-Jul-21	0.8	Accounting; processing payment.
Marcos Souza	13-Jul-21	1.2	Accounting; processing payment of invoices/wire transfer.
Marcos Souza	22-Jul-21	0.8	Filing 2021 Annual Report with BC registry.
Marcos Souza	22-Jul-21	0.8	Bank reconciliation for the month of June 2021.
Marcos Souza	28-Jul-21	0.8	Accounting; Banking/deposit.
Marcos Souza	7-Sep-21	0.7	Bank reconciliation for the month of Aug 2021.
Marcos Souza	8-Sep-21	0.7	Bank reconciliation for the month of Aug 2021.
Marcos Souza	15-Oct-21	0.7	Bank reconciliation for the month of Sep 2021
Marcos Souza	2-Nov-21	0.7	Bank reconciliation for the month of Oct 2021.
Marcos Souza		11.2	
Total		16.1	



PE Consulting Ltd.

Time Details from November 6, 2021 to May 27, 2022

Invoice #CA12C500008077 dated May 30, 2022

Person	Date	Hours	Description
Receiver			
Holly Palmer	9-Dec-21	0.6	Tax returns
Holly Palmer	10-Dec-21	0.3	Review tax email and details.
Holly Palmer	17-Dec-21	1.1	Review of reporting, file clean up, year end reporting, bank statements, next steps and instructions, review tax compliance and details.
Holly Palmer	3-Jan-22	0.6	Tax questions
Holly Palmer	6-Jan-22	0.4	Emails re minutes and filing, review accounts.
Holly Palmer	21-Jan-22	1.3	Review of tax returns, review of report and update, review of financial statements and dividend payouts.
Holly Palmer	24-Jan-22	0.8	Review I/S and B/S comments and reconciliations and emails with tax,
Holly Palmer	25-Jan-22	1.8	Review prior years tax returns, draft tax return, tax letter, recs and emails.
Holly Palmer	26-Jan-22	1.1	Review of prior years tax returns, consider impact of dividend payout or loan repayment, review detailed transactions.
Holly Palmer	31-Jan-22	0.4	Closing files, reviewing procedures, talk with counsel, reviewing reports.
Holly Palmer	1-Feb-22	0.6	Closing files, reviewing procedures, talk with counsel, reviewing reports.
Holly Palmer	8-Feb-22	0.8	Review and sign final tax return
Holly Palmer	9-Feb-22	0.1	Review CRA confirmations
Holly Palmer	17-May-22	0.3	Review and discuss clearance, CRA and discharge
Holly Palmer	18-May-22	0.2	Reconciling cash balances, discharge email to counsel
Holly Palmer		10.4	
Philippe Mendelson	19-Nov-21	1.6	Review GL, SRD and estate balances for proposed distribution, draft estimate distribution schedule
Philippe Mendelson	22-Nov-21	1.2	Review and edit draft financials and distribution estimate. Discussions and emails with HP
Philippe Mendelson		2.8	
Jason Eckford	10-Nov-21	0.4	Admin, reconciliation re: Former Trustee matters
Jason Eckford	30-Nov-21	0.2	CRA notice, review of the same
Jason Eckford	9-Dec-21	0.4	CRA letter, analysis and emails.
Jason Eckford	10-Dec-21	0.8	CRA letter, file review and emails with Tax team for the same; admin matters.
Jason Eckford	17-Dec-21	0.2	Admin matters
Jason Eckford	3-Jan-22	0.3	Document review, discussions with Tax team re: T2 / T5 preparation.
Jason Eckford	5-Jan-22	1.5	Preparation of 2021 financial statements, analysis re: tax matters, tax team.
Jason Eckford	6-Jan-22	0.4	T2 matters
Jason Eckford	7-Jan-22	0.4	Review of SOW and MSA, discussion with H. Palmer and tax team for the same.
Jason Eckford	10-Jan-22	0.3	Tax matters
Jason Eckford	17-Jan-22	0.3	Tax matters
Jason Eckford	24-Jan-22	1.3	Tax return review, analysis of historical financials for the same, discussion with H. Palmer, email with tax.
Jason Eckford	26-Jan-22	0.6	Call with tax, prep and analysis for the same.
Jason Eckford	4-Feb-22	0.3	Emails / analysis re: T2



PE Consulting Ltd.

Time Details from November 6, 2021 to May 27, 2022

Invoice #CA12C500008077 dated May 30, 2022

Person	Date	Hours	Description
Jason Eckford	8-Apr-22	0.2	CRA matter
Jason Eckford	14-Apr-22	0.3	Tax matters, email to counsel.
Jason Eckford	18-Apr-22	0.5	Tax matter, analysis re: next steps / discharge
Jason Eckford	16-May-22	0.4	Next steps, CRA matter, Receiver Report.
Jason Eckford	17-May-22	0.4	Clearance certificate, review of documents and next steps.
Jason Eckford	18-May-22	2.6	Drafting Receiver's Report, document review, email to counsel.
Jason Eckford	19-May-22	2.5	Receiver's Report, review of documents for the same; preparation of R&D; discussion with H. Palmer re next steps.
Jason Eckford	24-May-22	0.4	Receiver report matters. email to H. Palmer
Jason Eckford	25-May-22	0.4	F. Diamondstone email, preparation of statement of receipts & disbursements, invoice review.
Jason Eckford	26-May-22	0.3	Distribution / invoice matters.
Jason Eckford		15.4	
Marcos Souza	19-Nov-21	0.8	Wire transfer processing; accounting.
Marcos Souza	23-Nov-21	0.7	Processing payments; accounting.
Marcos Souza	4-Jan-22	0.7	Bank reconciliation for the month of Dec 2021
Marcos Souza	18-Feb-22	0.8	Bank reconciliation for the month of Jan 2022
Marcos Souza	9-Mar-22	0.7	Bank reconciliation for the month of Feb 2022
Marcos Souza	11-Mar-22	0.9	Banking/deposit/accounting.
Marcos Souza	14-Apr-22	0.3	Fax to CRA - Clearance certificate.
Marcos Souza	6-May-22	0.6	Bank reconciliation for the month of March 2022
Marcos Souza		5.5	
Receiver Sub-Total		34.1	
Tax			
Perry Yuen	19-Jan-22	1.0	Topside 2020 & 2021 T2; 2020 T5
Perry Yuen	3-Feb-22	0.5	Topside 2020 & 2021 T2 changes
Perry Yuen		1.5	
Simon Wang	7-Jan-22	1.0	2020 and 2021 T2, quick review synoptic, draft SOW and various engagement issues.
Simon Wang	17-Jan-22	1.0	T2 2020 and 2021, SOW and MSA, engagement issues
Simon Wang	17-Jan-22	4.0	T2 2020
Simon Wang	18-Jan-22	4.0	T2 2021
Simon Wang	18-Jan-22	2.0	T5 2020
Simon Wang	26-Jan-22	4.0	Discuss with Holly and Jason, update T2 2020 and 2021
Simon Wang		16.0	
Tax Sub-Total		17.5	
Grand Total		51.6	



PE Consulting Ltd.

Time Details from May 28, 2022 up to completion

Invoice #CA12C500008331 dated August 2, 2022

Person	Date	Hours	Description
Receiver			
Holly Palmer	24-May-22	0.8	Fourth Report of the Receiver, emails with team
Holly Palmer	26-May-22	0.2	Review invoicing
Holly Palmer	27-May-22	0.2	Emails re taxes and closing
Holly Palmer	30-May-22	0.2	Emails with tax team, internal discussions
Holly Palmer	6-Jun-22	0.1	Invoices
Holly Palmer	13-Jun-22	0.1	Reviewing court orders list for OSB
Holly Palmer	14-Jun-22	0.1	Invoices,
Holly Palmer	11-Jul-22	1.1	GForce final report and final dividend reports, call with OSB re banking, counsel invoicing.
Holly Palmer	12-Jul-22	0.7	Receivers discharge call
Holly Palmer	15-Jul-22	0.8	Receivers report and instructions
Holly Palmer	18-Jul-22	1.1	Reviewing closing procedures, internal call, call with MT re discharge.
Holly Palmer	19-Jul-22	0.7	Responding to estate fund review, reviewing required distribution and internal calls.
Holly Palmer	25-Jul-22	1.1	OSB call re bonding and estate funds, internal call, review previous reports, call with counsel.
Holly Palmer		7.2	
Jason Eckford	30-May-22	0.5	Admin matters re: Yang Inspector meeting, preparation of documents for the same.
Jason Eckford	21-Jul-22	0.6	Receiver's Report
Jason Eckford	25-Jul-22	0.7	Call with counsel, updating Receiver's Report for H. Palmers comments.
Jason Eckford	26-Jul-22	0.7	Receiver report updates and finalization.
Jason Eckford		2.5	
Marcos Souza	14-Jun-22	0.8	Wire transfer payment; accounting.
Marcos Souza	21-Jun-22	0.7	Bank reconciliation for the month of May 2022
Marcos Souza	15-Jul-22	0.7	Bank reconciliation for the month of June 2022
Marcos Souza	18-Jul-22	0.9	GST return for the period of Jul 2021 to June 2022
Marcos Souza	22-Jul-22	0.7	Filing change of address - BC Registry
Marcos Souza	25-Jul-22	0.9	Filing 2022 Annual Report - BC Registry
Marcos Souza		4.7	
Grand Total		14.4	