



This is Affidavit #1 of Lisa C. Hiebert in this proceeding and was made on November 5, 2020.

No. VLC-S-S-207422
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

ROYAL BANK OF CANADA

PLAINTIFF

AND:

2073944 ALBERTA LTD.

DEFENDANT

AFFIDAVIT

I, Lisa C. Hiebert, Lawyer, of 1200 – 200 Burrard Street, Vancouver, British Columbia, MAKE OATH AND SAY AS FOLLOWS:

1. I am a partner at Borden Ladner Gervais LLP (“BLG”), counsel for Grant Thornton Limited, the court-appointed receiver of all of the current and future assets, undertakings and properties of 2073944 Alberta Ltd. (in such capacity, the “Receiver”) and as such, I have personal knowledge of the facts deposed to in this Affidavit, except where stated to be based on information and belief, in which case, I believe that such information is true and accurate.
2. Attached and marked as **Exhibit “A”** to this Affidavit are true copies of the accounts of BLG in this matter (collectively, the “Accounts”), as follows:

Invoice Number	Invoice Date	Amount
697798228	December 31, 2019	\$ 4,628.41
697811566	February 14, 2020	\$ 14,101.20
697818270	March 9, 2020	\$ 10,753.28
697827172	April 6, 2020	\$ 30,958.88

697839027	April 30, 2020	\$ 56,165.77
697851876	June 8, 2020	\$ 6,157.45
697860987	July 8, 2020	\$ 6,033.51
697874757	August 17, 2020	\$ 6,268.09
697879949	September 8, 2020	\$ 6,635.84
697889309	October 5, 2020	\$ 15,756.10
697898618	October 28, 2020	\$ 18,934.63
TOTAL:		\$ 176,393.16

The Accounts are redacted to the extent necessary to protect confidential, commercially-sensitive or privileged information.

3. As detailed in the Accounts, from December 16, 2019 to October 27, 2020, the invoiced fees and disbursements incurred by BLG, inclusive of taxes, amounted to a total of \$176,393.16, which consists of \$155,397.50 in fees, \$2,260.44 in disbursements, \$7,857.37 in GST, and \$10,877.85 in PST.
4. Attached and marked as **Exhibit “B”** to this Affidavit is a summary of the incurred fees, calculated on the basis of the hours spent by BLG professionals in relation to the Accounts, which amounts to 366.1 hours, multiplied by the applicable standard hourly rates charged by BLG in its insolvency practice. As set out in the Accounts, certain discounts were applied to the invoiced fees.
5. In the context of these proceedings, there were a number of matters required of BLG, the particulars of which are set out in the detailed narratives provided with the Accounts.
6. To the best of my knowledge, information and belief, the information contained in the Accounts as to the number of hours worked, the nature of the work performed, the identity of the individuals who performed the work and the rates charged for the work performed is true and correct in all respects.
7. The matters required of our firm included:
 - (a) preparing for and attending before this Honourable Court on April 17, 2020 to approve the sale of the primary asset of 2073944 Alberta Ltd. (the “**Debtor**”), including addressing

opposition and evidence delivered in response to the application and extensive discussion with stakeholders in connection with the application and transaction;

- (b) concluding the sale transaction approved by this Honourable Court on April 17, 2020 (the “**Grapevine Pub Transaction**”) and attending to various post-closing matters;
 - (c) preparing for and attending before this Honourable Court on October 6, 2020 to approve the sale of a parcel of land situated in Sicamous, British Columbia, including addressing opposition delivered in response to the application and discussion with stakeholders in connection with the application and transaction;
 - (d) concluding the sale transaction approved by this Honourable Court on October 6, 2020 (the “**Sicamous Lands Transaction**”, and together with the Grapevine Pub Transaction, the “**Transactions**”) and attending to various post-closing matters;
 - (e) various and extensive communications with the Receiver, and stakeholders, including the Plaintiff’s counsel, the Debtor’s counsel and the Debtors’ directors, and other stakeholders, regarding options, strategy, and receivership issues including the sale process;
 - (f) various and extensive communications with the Receiver in respect of further transactions for the Debtor’s remaining assets, and emails with stakeholders, including Plaintiff’s counsel and Debtor’s counsel in respect of same, including considering potential objections by the Debtor in respect of such transactions; and
 - (g) conducting research in respect of various legal issues necessary to resolve issues and advance stakeholder interests, including issues relevant to maintaining licenses.
8. The majority of the work on this file was completed by Ryan Laity and me. We have involved other lawyers, a tax consultant, paralegals, a practice assistant, and students as required and appropriate in the circumstances. The other lawyers who assisted are Kendall Andersen, MaryGrace Johnstone, Randall Lau, Cindy Zhang, Eric Little, Danielle Lewchuk, and Robert Biggar. We were also assisted by our tax consultant, Beverly Gilbert; our paralegals, Cecilia Conto, Belle Jutla, Victoria Smith, and Natalie Trevisan; our practice assistant, Stella Kim; and our articling students, MaryGrace Johnstone (in such capacity prior to September 1, 2020) and Adam Simpson.

Insolvency and Restructuring

9. During and since the relevant time period, each of Mr. Laity, Mr. Andersen, Ms. Johnstone, Mr. Lau, Ms. Zhang and I have practiced in the area of insolvency law.
10. During the period over which the Accounts were issued, my hourly rates were \$500 for the 2019 calendar year and \$520 for the 2020 calendar year. I was called to the bar in Alberta in 2007 and in British Columbia in 2009. During and since the relevant time period, I have practiced in insolvency and restructuring law, with a focus on commercial restructuring and receivership matters.
11. During the period over which the Accounts were issued, Mr. Laity's hourly rate was \$465. Mr. Laity was called to the bar in British Columbia in 2014. During and since the relevant time period, Mr. Laity has practiced in insolvency and restructuring law, as well as lending and finance law.
12. During the period over which the Accounts were issued, Mr. Andersen's hourly rate was \$635. Mr. Andersen was called to the bar in British Columbia in 2001. During and since the relevant time period, Mr. Andersen has practiced in insolvency and restructuring law, as well as lending and finance law.
13. During the period over which the Accounts were issued, Ms. Johnstone's hourly rate was \$335 from September 1, 2020, on which date Ms. Johnstone was called to the bar in British Columbia. During and since the relevant time period, Ms. Johnstone has practiced in insolvency and restructuring law, as well as lending and finance law.
14. During the period over which the Accounts were issued, Mr. Lau's hourly rate was \$385. Mr. Lau was called to the bar in Ontario in 2018 and British Columbia in 2019. During and since the relevant time period, Mr. Lau has practiced in insolvency and restructuring law, as well as lending and finance law.
15. During the period over which the Accounts were issued, Ms. Zhang's hourly rate was \$380. Ms. Zhang was called to the bar in Ontario in 2018 and in British Columbia in 2019. During and since the relevant time period, Ms. Zhang has practiced in insolvency and restructuring law, as well as lending and finance law.

Securities Law and Mergers and Acquisitions

16. During the period over which the Accounts were issued, Mr. Little's hourly rates were \$425 for the 2019 calendar year and \$480 for the 2020 calendar year. Mr. Little was called to the bar in British Columbia in 2012 and in Ontario in 2016. During and since the relevant time period, Mr. Little has practiced in corporate & commercial law, with particular experience in liquor licensing matters. Mr. Little advised on strategic and legal issues related to the Debtor's business, and in particular, liquor licensing issues in respect of the Grapevine Pub Transaction (as described in paragraphs 7(a)-(b) above).

Tax

17. During the period over which the Accounts were issued, Ms. Gilbert's hourly rate was \$810. Ms. Gilbert has been a chartered accountant since 2001. During and since the relevant time period, Ms. Gilbert has consulted on commodity tax matters. Ms. Gilbert advised on tax issues related to the Grapevine Pub Transaction as described in paragraphs 7(a)-(b) above.
18. During the period over which the Accounts were issued, Ms. Lewchuk's hourly rate was \$465. Ms. Lewchuk was called to the bar in British Columbia in 2014. During and since the relevant time period, Ms. Lewchuk has practiced in tax law. Ms. Lewchuk advised on legal issues related to the Grapevine Pub Transaction described in paragraphs 7(a)-(b) above.
19. During the period over which the Accounts were issued, Mr. Biggar's hourly rate was \$405. Mr. Biggar was called to the bar in British Columbia in 2017. During and since the relevant time period, Mr. Biggar has practiced in tax law. Mr. Biggar advised on legal issues related to the Grapevine Pub Transaction described in paragraphs 7(a)-(b) above.

Paralegals

20. During the period over which the Accounts were issued, Ms. Conto's hourly rate was \$185. Ms. Conto is a paralegal and assisted me and the other lawyers involved in this matter with various tasks in the course of these proceedings, including preparing application materials and attending to various due diligence matters.
21. During the period over which the Accounts were issued, Ms. Jutla's hourly rate was \$235. Ms. Jutla is a paralegal and has assisted me and the other lawyers involved in this matter with various tasks related to the Transactions.

22. During the period over which the Accounts were issued, Ms. Smith's hourly rate was \$250. Ms. Smith is a paralegal and has assisted me and the other lawyers involved in this matter with required searches of the Alberta personal property registry.
23. During the period over which the Accounts were issued, Ms. Trevisan's hourly rate was \$250. Ms. Trevisan is a paralegal and has assisted me and the other lawyers involved in this matter with various tasks in the course of these proceedings, including preparing application materials and attending to various due diligence matters.

Practice Assistant

24. During the period over which the Accounts were issued, Ms. Kim's hourly rate was \$150. Ms. Kim is a practice assistant with paralegal training and assisted me and the other lawyers involved in this matter by conducting required searches of the Alberta personal property registry.

Articling Students

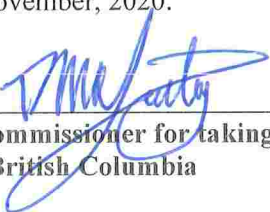
25. During the period over which the Accounts were issued and ending August 31, 2020, Ms. Johnstone and Mr. Simpson were articling students each with an hourly rate of \$230. Ms. Johnstone and Mr. Simpson assisted me and the other lawyers involved in this matter with various tasks in the course of these proceedings, including conducting legal research and preparing application materials.

The Fees are Reasonable

26. I have reviewed the Accounts and confirm that, to the best of my knowledge, information and belief, they accurately reflect the work that was done in connection with this matter, and that all the time spent was reasonable and necessary. I have also considered the delegation of work within the firm and note that where appropriate, particularly when it would be practicable and efficient to do so, the work was carried out by lawyers with lower hourly rates or delegated to paralegals or articling students.
27. I have reviewed the Accounts, and based on my experience as a lawyer practicing in the area of insolvency law and familiar with this matter, I verily believe that:
 - (a) the professional fees and disbursements have been properly incurred and are fair and reasonable in the circumstances;

- (b) as noted above, the work was delegated to the appropriate professionals with the appropriate seniority and hourly rates;
 - (c) the Accounts were provided to the Receiver when rendered, and all have been approved by the Receiver; and
 - (d) the services were provided by BLG in a prudent and economical manner.
28. BLG assesses the hourly rates of its professionals annually, and based on this annual review and on my experience in insolvency matters, I believe that the hourly rates for each of the timekeepers and BLG professionals over the Accounts period are consistent with those charged by similar firms in the Vancouver markets for lawyers in insolvency and restructuring with similar levels of experience and expertise, and with the capacity to handle a file of similar size and complexity.
29. I swear this Affidavit expressly for the purposes of the Receiver's application to approve its accounts and the BLG Accounts, and for no other purpose. In particular, nothing herein is a waiver of solicitor-client privilege by the Receiver.

SWORN BEFORE ME at the City of Vancouver
in the Province of British Columbia, this 5 day
of November, 2020.


A Commissioner for taking Affidavits
for British Columbia


LISA C. HIEBERT

RYAN M. LAITY
Barrister & Solicitor
BORDEN LADNER GERVAIS LLP
1200 Waterfront Centre, 200 Burrard Street
P.O. Box 48600, Vancouver, Canada V7X 1T2
604-632-3544

This is **Exhibit "A"** referred to in
Affidavit #1 of Lisa Hiebert made
before me on November 5, 2020.

A handwritten signature in blue ink, appearing to read "M. J. Smith", is written over a horizontal line.

A Commissioner for taking Affidavits for British
Columbia



Borden Ladner Gervais LLP
 Lawyers | Patent & Trade-mark Agents
 1200 Waterfront Centre
 200 Burrard St, P.O. Box 48600
 Vancouver, BC, Canada V7X 1T2
 T 604.687.5744 F 604.687.1415
 blg.com

Grant Thornton LLP
 Suite 1600, 333 Seymour Street
 Vancouver, BC V6B 0A4

December 31, 2019

Attention: Mark Wentzell
 CA, CIRP

Invoice # 697798228
 Page 1

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

PROFESSIONAL SERVICES rendered to December 31, 2019 in connection with the above matter as described in the attached.

Fees	\$ 4,132.50
Disbursements and Other Charges	0.00
GST on Fees and Taxable Disbursements and Other Charges	206.63
PST on Fees and Taxable Disbursements and Other Charges	289.28
Total this Invoice	<u>\$ 4,628.41</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By: Lisa Hiebert



Borden Ladner Gervais LLP
 Lawyers | Patent & Trade-mark Agents
 1200 Waterfront Centre
 200 Burrard St, P.O. Box 48600
 Vancouver, BC, Canada V7X 1T2
 T 604.687.5744 F 604.687.1415
 blg.com

Grant Thornton LLP
 Re: Receivership of 2073944 Alberta Ltd.

December 31, 2019
 Invoice # 697798228
 File No: 547730/000029
 Page 2

PROFESSIONAL SERVICES RENDERED to December 31, 2019

Dec 16, 2019	L. Hiebert	0.50	Call with M. Kemp-Gee re issues following appointment and consider same; emails re licensing issues.	\$ 250.00
Dec 16, 2019	E.C. Little	0.10	Consider issues re: handling of liquor licenses in context of receivership and provide comments re: same.	42.50
Dec 17, 2019	L. Hiebert	0.50	Emails with M. Kemp-Gee re receivership order; review receivership order; review analysis on license issues from E. Little and consider same.	250.00
Dec 17, 2019	E.C. Little	1.50	Look into requirements re: appointment of receiver over BC liquor licensee and consider issues re: same; email providing comments re: same.	637.50
Dec 18, 2019	L. Hiebert	2.40	Consider license issues arising from appointment as Receiver and email to M. Kemp-Gee re same; consider issues for license change application; email from M. Wentzell re offer received and consider issues for same; call with M. Wentzell and M. Kemp-Gee re status update, issues and next steps; call to Liquor Branch re licensing issues; consider issues for application to Liquor Branch and email to M. Wentzell and M. Kemp-Gee re same.	1,200.00
Dec 19, 2019	L. Hiebert	1.00	Review documents re license; consider license issues and arrangements for application to Liquor & Cannabis Regulation Branch (LCRB) re same; correspondence LCRB re appointment of receiver; consider impact of license issues on sale process and email to E. Little re same.	500.00

PAYABLE ON RECEIPT
 INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0005



Borden Ladner Gervais LLP
 Lawyers | Patent & Trade-mark Agents
 1200 Waterfront Centre
 200 Burrard St, P.O. Box 48600
 Vancouver, BC, Canada V7X 1T2
 T 604.687.5744 F 604.687.1415
 blg.com

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December 31, 2019
 Invoice # 697798228
 File No: 547730/000029
 Page 3

Dec 20, 2019	L. Hiebert	1.10	Arrangements for application to Liquor & Cannabis Regulation Branch (LCRB); call with Grant Thornton (M. Wentzell, M. Kemp-Gee), RBC [REDACTED] and RBC counsel (S. Dubo) re status and next steps; call with M. Wentzell re status and next steps,	550.00
Dec 23, 2019	L. Hiebert	0.30	Emails re correspondence from LCRB; email from S. Dubo re judgment; email from M. Kemp-Gee re risks related to snow removal and consider same;	150.00
Dec 23, 2019	E.C. Little	1.30	Look into ability to transfer or relocate liquor licenses while dormant; contact LCRB re: same; email providing comments re: same.	552.50

TO OUR FEES \$ 4,132.50

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
L. Hiebert	5.80	\$ 500.00	\$ 2,900.00
E.C. Little	2.90	425.00	1,232.50
	<u>8.70</u>		<u>\$ 4,132.50</u>

Total Fees and Disbursements and Other Charges	4,132.50
GST on Fees and Taxable Disbursements and Other Charges	206.63

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Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
1200 Waterfront Centre
200 Burrard St, P.O. Box 48600
Vancouver, BC, Canada V7X 1T2
T 604.687.5744 F 604.687.1415
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Grant Thornton LLP
Re: Receivership of 2073944 Alberta Ltd.

December 31, 2019
Invoice # 697798228
File No: 547730/000029
Page 4

PST on Fees and Taxable Disbursements and Other Charges	289.28
TOTAL THIS INVOICE	<u>\$ 4,628.41</u>



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 Lawyers | Patent & Trade-mark Agents
 1200 Waterfront Centre
 200 Burrard St, P.O. Box 48600
 Vancouver, BC, Canada V7X 1T2
 T 604.687.5744 F 604.687.1415
 blg.com

Grant Thornton LLP
 Suite 1600, 333 Seymour Street
 Vancouver, BC V6B 0A4

December 31, 2019
 Invoice # 697798228
 LH/LH

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

REMITTANCE COPY

Fees	\$ 4,132.50
Disbursements and Other Charges	0.00
GST on Fees and Taxable Disbursements and Other Charges	206.63
PST on Fees and Taxable Disbursements and Other Charges	289.28
Total this Invoice	<u>\$ 4,628.41</u>

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.



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 Lawyers | Patent & Trade-mark Agents
 1200 Waterfront Centre
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 Vancouver, BC, Canada V7X 1T2
 T 604.687.5744 F 604.687.1415
 blg.com

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December 31, 2019
 Invoice # 697798228
 LH/LH

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client #	Invoice #	Amount	Comments
Grant Thornton LLP	547730	697798228	4,628.41 (CAD)	Payment for Invoice # 697798228

For payment option #1, please send payment confirmation by email to remittanceadvice@blg.com and reference the invoice number(s) paid.

Payment Options:

- Online Payments* - Canadian Funds Only (Remittance email required)**
 Select **Borden Ladner Gervais** through your financial institution and enter your client # **547730**
 * Please note we do not accept Interac e-Transfers. Before making an online payment, make sure that your institution is part of the participating banks.
- Cheque payments, please mail to:**
 Borden Ladner Gervais LLP
 PO Box # 81100
 World Exchange Plaza
 100 Queen Street
 Ottawa, ON, Canada K1P 1B1



Borden Ladner Gervais LLP
 Lawyers | Patent & Trade-mark Agents
 1200 Waterfront Centre
 200 Burrard St, P.O. Box 48600
 Vancouver, BC, Canada V7X 1T2
 T 604.687.5744 F 604.687.1415
 blg.com

Grant Thornton LLP
 Suite 1600, 333 Seymour Street
 Vancouver, BC V6B 0A4

February 14, 2020

Attention: Mark Wentzell
 CA, CIRP

Invoice # 697811566
 Page 1

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

PROFESSIONAL SERVICES rendered to January 31, 2020 in connection with the above matter as described in the attached.

Fees	\$ 13,568.50
Less Discount	(1,000.00)
Fee Balance	<u>12,568.50</u>
Disbursements and Other Charges	23.30
GST on Fees and Taxable Disbursements and Other Charges	629.60
PST on Fees and Taxable Disbursements and Other Charges	<u>879.80</u>
Total this Invoice	<u><u>\$ 14,101.20</u></u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By Lisa Hiebert



Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
1200 Waterfront Centre
200 Burrard St, P.O. Box 48600
Vancouver, BC, Canada V7X 1T2
T 604.687.5744 F 604.687.1415
blg.com

February 14, 2020
Invoice # 697811566
File No: 547730/000029
Page 2

Grant Thornton LLP
Re: Receivership of 2073944 Alberta Ltd.

PROFESSIONAL SERVICES RENDERED to January 31, 2020

Jan 3, 2020	L. Hiebert	0.40	Consider license transfer issues and review documents re same; email to M. Wentzell and M. Kemp-Gee re license transfer issues.	\$ 208.00
Jan 7, 2020	L. Hiebert	0.20	Email from M. Kemp-Gee re status update.	104.00
Jan 8, 2020	L. Hiebert	3.50	Call with M. Kemp-Gee re various issues and next steps; consider issues re securing and protecting property and other matters; consider licensing issues and email to E. Little re same; consider shareholder and prepare letter to counsel.	1,820.00
Jan 8, 2020	R.M. Laity	0.40	Review correspondence re: transfer of proceeding from Smithers to Vancouver registries; consider same.	186.00
Jan 8, 2020	E.C. Little	0.10	Emails re: additional licensing questions; consider issues re: same.	48.00
Jan 9, 2020	C. Conto	1.50	Review applicable legislation; phone call to Smithers Registry; draft consent order and Requisition to enter consent order	277.50
Jan 9, 2020	L. Hiebert	2.30	Call and email to G. Balasingam re receivership and next steps; consider issues for encumbrance of properties and email to S. Dubo re same; consider issues for sale process; call with D. Nishimura and M. Kemp-Gee re sale process and next steps in receivership; emails with M. Kemp-Gee re various issues for sale process and preservation of property.	1,196.00
Jan 9, 2020	R.M. Laity	0.40	Consider steps to move proceeding to Vancouver registry;	186.00
Jan 10, 2020	L. Hiebert	0.30	Email from M. Kemp-Gee re potential offer for land/building without licenses and consider issues for same.	156.00
Jan 10, 2020	E.C. Little	0.80	Look into issues re: dormancy of license and contact LCRB re: same; email re: same.	384.00
Jan 13, 2020	L. Hiebert	0.10	Emails re access to property issue.	52.00

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0005



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 Lawyers | Patent & Trade-mark Agents
 1200 Waterfront Centre
 200 Burrard St, P.O. Box 48600
 Vancouver, BC, Canada V7X 1T2
 T 604.687.5744 F 604.687.1415
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February 14, 2020
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 Page 3

Grant Thornton LLP
 Re: Receivership of 2073944 Alberta Ltd.

Jan 14, 2020	L. Hiebert	0.60	Emails from M. Kemp-Gee and [REDACTED] re use of property and terms of same; consider issues for indemnity and release agreement and discussion with C. Zhang re same.	312.00
Jan 14, 2020	E.C. Little	0.70	Tel. call with LCRB re: dormancy questions; email providing comments re: same.	336.00
Jan 14, 2020	C.Y. Zhang	0.20	Discussed overview of file needs with L. Hiebert.	76.00
Jan 15, 2020	L. Hiebert	1.00	Various emails re access to property issues; revise release and indemnity agreement and consider issues for same; emails with M. Kemp-Gee re release.	520.00
Jan 15, 2020	C.Y. Zhang	2.90	Reviewed and considered concepts to be reflected in draft release and indemnity; drafted first turn of release and indemnity between the receiver and [REDACTED] at issue.	1,102.00
Jan 16, 2020	L. Hiebert	0.70	Emails with [REDACTED] and M. Kemp-Gee re form of release; consider license issues related to sale process.	364.00
Jan 16, 2020	E.C. Little	0.40	Email from M. Kemp-Gee re: application by neighbouring establishment for amendment to liquor license; consider issues re: same.	192.00
Jan 17, 2020	L. Hiebert	0.60	Emails with [REDACTED] re form of release; call and email to S. Dubo re discussion with D. Nishimura and sale process.	312.00
Jan 17, 2020	E.C. Little	0.30	Consider issues re: notice from LCRB re: amendment of neighbouring liquor license; consider next steps re: same.	144.00
Jan 20, 2020	L. Hiebert	1.40	Emails with [REDACTED] re form of release; emails with M. Kemp-Gee re license and sale process issues; correspondence from D. Nishimura re sale process and consider same; call with M. Kemp-Gee re strategies for sale process and next steps.	728.00
Jan 20, 2020	E.C. Little	0.30	Emails to and from M. Kemp-Gee re: public hearing and considerations re: same.	144.00

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 File No: 547730/000029

Grant Thornton LLP
 Re: Receivership of 2073944 Alberta Ltd.

Page 4

Jan 22, 2020	L. Hiebert	0.50	Consider issues for sale process and next steps; emails with M. Kemp-Gee re license status.	260.00
Jan 29, 2020	L. Hiebert	1.70	Consider issues for sale process and call with M. Kemp-Gee re same; consider issues for form of agreement and transfer of licenses and email to E. Little re same.	884.00
Jan 30, 2020	L. Hiebert	1.40	Correspondence from D. Nishimura re offer; email to M. Kemp-Gee re sale process and next steps; discussion with E. Little re transfer of licenses and purchase agreement; email to M. Kemp-Gee re license transfer issues and correspondence with LCRB.	728.00
Jan 31, 2020	L. Hiebert	1.50	Arrangements for dormancy notice to LCRB and correspondence re same; consider issues for sale process and form of agreement and emails with M. Kemp-Gee re same; arrangements for research re [REDACTED] and discussion with R. Lau re same.	780.00
Jan 31, 2020	R. Lau	5.00	Research re [REDACTED]	1,925.00
Jan 31, 2020	E.C. Little	0.30	Consider issues re: form of APA for sale of licensed pub and liquor store and process for transfer of location; email providing comments re: same.	144.00

TO OUR FEES
 Less Discount
 FEE BALANCE

\$ 13,568.50
 (1,000.00)
 12,568.50

PAYABLE ON RECEIPT
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 GST/HST REGISTRATION # R869096974RT0005



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 Lawyers | Patent & Trade-mark Agents
 1200 Waterfront Centre
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Grant Thornton LLP
 Re: Receivership of 2073944 Alberta Ltd.

February 14, 2020
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 File No: 547730/000029
 Page 5

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
C. Conto	1.50	\$ 171.37	\$ 257.05
L. Hiebert	16.20	481.68	7,803.17
R.M. Laity	0.80	430.73	344.58
R. Lau	5.00	356.62	1,783.10
E.C. Little	2.90	444.63	1,289.42
C.Y. Zhang	3.10	351.99	1,091.18
	<u>29.50</u>		<u>\$ 12,568.50</u>

DISBURSEMENTS AND OTHER CHARGES:

<u>Taxable</u>	G=GST; Q=QST; H=HST; P=PST	
Copies	\$23.30	G
Total Taxable Disbursements and Other Charges	<u>23.30</u>	
Total Disbursements and Other Charges		23.30
Total Fees and Disbursements and Other Charges		<u>12,591.80</u>
GST on Fees and Taxable Disbursements and Other Charges		629.60
PST on Fees and Taxable Disbursements and Other Charges		<u>879.80</u>
TOTAL THIS INVOICE		<u>\$ 14,101.20</u>

PAYABLE ON RECEIPT
 INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
 GST/HST REGISTRATION # R869096974RT0005



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 Vancouver, BC, Canada V7X 1T2
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Grant Thornton LLP
 Suite 1600, 333 Seymour Street
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February 14, 2020
 Invoice # 697811566
 LH/LH

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

REMITTANCE COPY

Fees	\$ 13,568.50
Less Discount	(1,000.00)
Fee Balance	<u>12,568.50</u>
Disbursements and Other Charges	23.30
GST on Fees and Taxable Disbursements and Other Charges	629.60
PST on Fees and Taxable Disbursements and Other Charges	<u>879.80</u>
Total this Invoice	<u>\$ 14,101.20</u>

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February 14, 2020
 Invoice # 697811566
 LH/LH

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Client Name	Client #	Invoice #	Amount	Comments
Grant Thornton LLP	547730	697811566	14,101.20 (CAD)	Payment for Invoice # 697811566

Payment method # 1 - ONLINE PAYMENTS, CANADIAN FUNDS ONLY

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Grant Thornton LLP
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March 9, 2020

Attention: Mark Wentzell
 CA, CIRP

Invoice # 697818270
 Page 1

Re: Receivership of 2073944 Alberta Ltd.

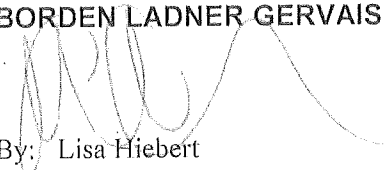
File No: 547730/000029

PROFESSIONAL SERVICES rendered to February 29, 2020 in connection with the above matter as described in the attached.

Fees	\$ 12,064.50
Less Discount	(2,700.00)
Fee Balance	9,364.50
Disbursements and Other Charges	257.41
GST on Fees and Taxable Disbursements and Other Charges	475.85
PST on Fees and Taxable Disbursements and Other Charges	655.52
Total this Invoice	<u>\$ 10,753.28</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:  Lisa Hiebert



Borden Ladner Gervais LLP
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 1200 Waterfront Centre
 200 Burrard St, P.O. Box 48600
 Vancouver, BC, Canada V7X 1T2
 T 604.687.5744 F 604.687.1415
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March 9, 2020

Invoice # 697818270

File No: 547730/000029

Page 2

Grant Thornton LLP
 Re: Receivership of 2073944 Alberta Ltd.

PROFESSIONAL SERVICES RENDERED to February 29, 2020

Feb 2, 2020	L. Hiebert	1.00	Consider [REDACTED] issues and email to M. Kemp-Gee re same; consider issues for sale process; prepare form of sale agreement and consider issues for same.	\$ 520.00
Feb 2, 2020	R. Lau	8.00	Research re [REDACTED] [REDACTED]	3,080.00
Feb 3, 2020	L. Hiebert	0.20	Consider issues for sale process.	104.00
Feb 3, 2020	R.M. Laity	0.20	Various correspondence; consider precedents for receivership sale transaction:	93.00
Feb 4, 2020	L. Hiebert	0.50	Emails with M. Kemp-Gee re issues for sale process and terms for same.	260.00
Feb 5, 2020	C. Conto	0.50	Phone call to Smithers Registry regarding orders processing times; update requisitions and draft consent order; review e-filing requirements.	92.50
Feb 5, 2020	L. Hiebert	2.00	Call with M. Kemp-Gee re issues for sale process and next steps; arrangements for change of venue; revise Schedule A to purchase agreement and email to M. Kemp-Gee re same.	1,040.00
Feb 5, 2020	R. Lau	3.50	Revise schedule A to purchase agreement.	1,347.50
Feb 6, 2020	C. Conto	0.50	Revise draft requisition and consent order.	92.50
Feb 6, 2020	L. Hiebert	1.60	Call with M. Kemp-Gee re sale process and other issues and consider same; emails with counsel to shareholders; arrangements for transfer of venue and email to S. Dubo re same; arrangements to receive documents and information from shareholder's counsel.	832.00
Feb 10, 2020	C. Conto	0.10	Follow up on signed order.	18.50
Feb 10, 2020	L. Hiebert	0.90	Review and consider Schedule A to purchase agreement and emails with M. Kemp-Gee re same; consider issues for sale process and next steps; emails with E. Little re revisions to Schedule A and update same.	468.00

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GST/HST REGISTRATION # R869096974RT0005



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March 9, 2020

Invoice # 697818270

File No: 547730/000029

Page 3

Grant Thornton LLP

Re: Receivership of 2073944 Alberta Ltd.

Feb 10, 2020	E.C. Little	0.80	Review draft Schedule A for Contract of Purchase and Sale, consider issues and provide comments re: same.	384.00
Feb 11, 2020	L. Hiebert	0.50	Emails with M. Kemp-Gee re issues for sale process and consider same; emails with D. Nishimura re purchase agreement and information required.	260.00
Feb 14, 2020	L. Hiebert	0.50	Consider information being provided to bidders and qualifications regarding same; consider issues for sale agreement and revisions to same.	260.00
Feb 18, 2020	L. Hiebert	0.90	Consider issues for sale process and call with M. Kemp-Gee re same; emails with S. Dubo re transfer of court file.	468.00
Feb 19, 2020	L. Hiebert	0.10	Emails re security searches and issues for transfer of court file.	52.00
Feb 20, 2020	C. Conto	0.50	Conduct BC PPR and Land title search on 2073944 Alberta Ltd.; coordinate Alberta PPR search on the same company.	92.50
Feb 20, 2020	L. Hiebert	0.60	Consider searches and priority issues; emails with D. Nishimura and M. Kemp-Gee re sale process and consider issues arising from same.	312.00
Feb 25, 2020	L. Hiebert	0.10	Emails re moving Court file.	52.00
Feb 26, 2020	L. Hiebert	1.90	Call and emails with M. Kemp-Gee re sale process and other issues; emails from D. Nishimura re asset offers and sale process issues and consider same; call with S. Dubo re sale process and offer issues and consider same.	988.00
Feb 27, 2020	L. Hiebert	1.80	Review and consider offer received; call with M. Kemp-Gee re sale process and next steps and consider issues arising from same; emails with D. Nishimura re sale process.	936.00

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 Re: Receivership of 2073944 Alberta Ltd.

March 9, 2020
 Invoice # 697818270
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 Page 4

Feb 28, 2020	L. Hiebert	0.60	Emails re sale process issues and consider same; email to D. Nishimura re offer; receive court order re transfer of file and email to S. Dubo and D. Nishimura re same.	312.00
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TO OUR FEES	\$ 12,064.50
Less Discount	(2,700.00)
FEE BALANCE	<u>9,364.50</u>

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
C. Conto	1.60	\$ 143.60	\$ 229.76
L. Hiebert	13.20	403.63	5,327.86
R.M. Laity	0.20	360.95	72.19
R. Lau	11.50	298.84	3,436.63
E.C. Little	0.80	372.58	298.06
	<u>27.30</u>		<u>\$ 9,364.50</u>

DISBURSEMENTS AND OTHER CHARGES:

Non-Taxable

BC Online	\$62.72
LTSA Online	<u>42.30</u>

Total Non-Taxable Disbursements and Other Charges	<u>105.02</u>
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Taxable

	G=GST; Q=QST; H=HST; P=PST
BC Online	5.04 G

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 Re: Receivership of 2073944 Alberta Ltd.

March 9, 2020
 Invoice # 697818270
 File No: 547730/000029
 Page 5

BC Online Service Charge	1.44	G
Copies	5.18	G
Courier	129.21	G
LTSA Online Service Charge	8.64	G
PPSA Searches	2.16	G
Remote Database Fee	0.72	G
Total Taxable Disbursements and Other Charges	152.39	
Total Disbursements and Other Charges		257.41
Total Fees and Disbursements and Other Charges		9,621.91
GST on Fees and Taxable Disbursements and Other Charges		475.85
PST on Fees and Taxable Disbursements and Other Charges		655.52
TOTAL THIS INVOICE		<u>\$ 10,753.28</u>



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March 9, 2020
 Invoice # 697818270
 LH/LH

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

REMITTANCE COPY

Fees	\$ 12,064.50
Less Discount	(2,700.00)
Fee Balance	<u>9,364.50</u>
Disbursements and Other Charges	257.41
GST on Fees and Taxable Disbursements and Other Charges	475.85
PST on Fees and Taxable Disbursements and Other Charges	<u>655.52</u>
Total this Invoice	<u>\$ 10,753.28</u>

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March 9, 2020
 Invoice # 697818270
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Use one of the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client #	Invoice #	Amount	Comments
Grant Thornton LLP	547730	697818270	10,753.28 (CAD)	Payment for Invoice # 697818270

Payment method # 1 - ONLINE PAYMENTS, CANADIAN FUNDS ONLY

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 Select **Borden Ladner Gervais** through your financial institution and enter your client #, **547730**

Remittance email required: Payment confirmation must be sent by email to remittanceadvice@blg.com and reference made to the invoice(s) paid. ***Please note we do not accept Interac e-Transfers.**

Payment method # 2 - CHEQUES

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Borden Ladner Gervais, LLP
 PO Box # 81100
 World Exchange Plaza
 100 Queen Street
 Ottawa, ON, Canada K1P 1B1

Send by courier:

Borden Ladner Gervais, LLP
 World Exchange Plaza
 100 Queen Street, Suite 1000
 Ottawa, ON, Canada K1P 1J9

Attach remittance details with payment and reference invoice(s) paid.

For additional information contact cashreceiptscoe@blg.com OR (613) 369-4777



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Grant Thornton LLP
 Suite 1600, 333 Seymour Street
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April 6, 2020

Attention: Mark Wentzell
 CA, CIRP

Invoice # 697827172
 Page 1

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

PROFESSIONAL SERVICES rendered to March 31, 2020 in connection with the above matter as described in the attached.

Fees	\$ 27,538.00
Disbursements and Other Charges	113.39
GST on Fees and Taxable Disbursements and Other Charges	1,379.83
PST on Fees and Taxable Disbursements and Other Charges	1,927.66
Total this Invoice	<u>\$ 30,958.88</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Lisa Hiebert



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 Vancouver, BC, Canada V7X 1T2
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Grant Thornton LLP
 Re: Receivership of 2073944 Alberta Ltd.

April 6, 2020
 Invoice # 697827172
 File No: 547730/000029
 Page 2

PROFESSIONAL SERVICES RENDERED to March 31, 2020

Mar 2, 2020	L. Hiebert	0.40	Emails with M. Kemp-Gee re licensing and sale process issues and consider same; review and consider sale agreement and emails with M. Kemp-Gee re same.	\$ 208.00
Mar 3, 2020	L. Hiebert	0.70	Emails with M. Kemp-Gee re licence issues and sale process and consider same; emails to D. Nishimura and G. Balsingam re information for licence renewal and consider issues for same.	364.00
Mar 4, 2020	L. Hiebert	0.40	Emails with M. Kemp-Gee re issues for sale process and strategies in respect of same; email from [REDACTED] re information for licence and email to M. Kemp-Gee re same; consider issues re offer received.	208.00
Mar 5, 2020	L. Hiebert	1.80	Emails re information for licence renewal and asset seizure and consider same; call with M. Kemp-Gee re issues for sale process and strategies to resolve same; emails with T. Batty re forms of agreement and sale process.	936.00
Mar 9, 2020	L. Hiebert	0.40	Call with T. Batty (counsel to S. Singh) re offer and next steps and consider same; email to M. Kemp-Gee re issues for sale process.	208.00
Mar 10, 2020	L. Hiebert	1.30	Call with M. Kemp-Gee re issues for sale process and next steps; call with T. Batty re offers and issues for same; emails with M. Kemp-Gee and T. Batty re sale of Sicamous property.	676.00
Mar 11, 2020	L. Hiebert	0.80	Review offer received and consider issues for sale process; emails with M. Kemp-Gee; call to LCRB re licence renewal issues and consider same.	416.00



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April 6, 2020
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 File No: 547730/000029
 Page 3

Mar 13, 2020	L. Hiebert	2.60	Calls with M. Kemp-Gee re issues for sale process and strategies to address same, offers received and next steps; call to [REDACTED] re vehicle and emails re same; call with T. Batty re further information regarding offer and emails arising from same.	1,352.00
Mar 16, 2020	L. Hiebert	2.90	Review and consider offers received and call with M. Wentzell and M. Kemp-Gee re same; call with E. Little re licence issues related to sale process; emails with T. Batty re offer terms and issues for same; numerous emails re sale process and emails re same; email to S. Dubo re security documents for review.	1,508.00
Mar 16, 2020	R.M. Laity	0.20	Review correspondence re RBC loan and security; consider same.	93.00
Mar 16, 2020	E.C. Little	0.20	Consider issues re ability to transfer LRS licence separately from rest of sale, procedure for selling and transferring inventory.	96.00
Mar 17, 2020	L. Hiebert	1.80	Call with E. Little and M. Kemp-Gee re licence issues impacting sale process and consider same; call with M. Wentzell and M. Kemp-Gee re analysis of offers received and next steps; call and emails with T. Batty re terms of offer and consider issues arising from same; emails re information for security review and consider issues for same.	936.00
Mar 17, 2020	R.M. Laity	0.90	Review security documents; coordinate security review; consider issue re AB mortgage for BC-situated real property; correspondence with S. Dubo regarding same.	418.50
Mar 17, 2020	E.C. Little	1.20	Consider issues re ability to transfer LRS licence separately from rest of sale; contact LCRB re same; tel. call re same.	576.00



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April 6, 2020

Invoice # 697827172

File No: 547730/000029

Page 4

Grant Thornton LLP

Re: Receivership of 2073944 Alberta Ltd.

Mar 17, 2020	A. Simpson	3.50	Reviewed RBC security documents and drafted security opinion re Grapevine Liquor.	805.00
Mar 18, 2020	L. Hiebert	2.00	Consider information re offers and emails re same; call with M. Kemp-Gee and M. Wentzell re analysis of offers received and strategies to respond to same; emails with M. Kemp-Gee re communication with short-listed bidders; email to T. Batty re further information required on bid; consider impact of Court announcements on upcoming hearings and issues arising; emails re issues for security review and opinion and consider same.	1,040.00
Mar 18, 2020	R.M. Laity	0.20	Various correspondence re security opinion and due diligence searches; consider same.	93.00
Mar 18, 2020	A. Simpson	3.40	Reviewed RBC security documents and drafted security opinion re Grapevine Liquor.	782.00
Mar 18, 2020	V. Smith	0.30	Attendance to Alberta corporate and PPR searches for 2073922 Alberta Ltd. and send via email.	75.00
Mar 18, 2020	N. Trevisan	1.10	Conduct due diligence searches.	214.50
Mar 19, 2020	L. Hiebert	0.30	Emails with T. Batty re asset offer and issues for same; email from T. Batty re further information on Pub/Store offer; emails with M. Kemp-Gee re sale process issues.	156.00
Mar 19, 2020	A. Simpson	1.00	Reviewed RBC security documents and drafted security opinion re Grapevine Liquor.	230.00
Mar 19, 2020	V. Smith	0.40	Attendance to obtain Alberta corporate, PPR and Workers' Compensation Board searches; send via email.	100.00
Mar 19, 2020	N. Trevisan	0.30	Conduct due diligence searches.	58.50

PAYABLE ON RECEIPT

INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE

GST/HST REGISTRATION # R869096974RT0005



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 Lawyers | Patent & Trade-mark Agents
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 Page 5

Mar 20, 2020	L. Hiebert	1.00	Review and consider documents re background to offer and consider issues for sale process and next steps; emails with M. Kemp-Gee re sale process and responses from bidders; review and consider bill of sale for redundant assets and email to T. Batty re offer for redundant assets.	520.00
Mar 20, 2020	R.M. Laity	0.20	Various correspondence regarding security review and opinion; consider same.	93.00
Mar 20, 2020	A. Simpson	1.20	Reviewed RBC security documents and drafted security opinion re Grapevine Liquor.	276.00
Mar 21, 2020	R.M. Laity	2.10	Review draft security opinion and raw searches; revise security opinion; correspondence regarding same; consider deemed trust provisions of Provincial Sales Tax Act.	976.50
Mar 22, 2020	L. Hiebert	0.80	Review and consider loan and security documents and issues for opinion arising from same.	416.00
Mar 23, 2020	B.J. Gilbert	0.70	[REDACTED]	567.00
Mar 23, 2020	L. Hiebert	1.70	Various emails re sale of redundant assets; review and consider updated bids and analysis of offers received; call with M. Kemp-Gee and M. Wentzell re offers received and strategies to respond to same; consider issues for sale approval application; consider issues for security review and opinion.	884.00
Mar 23, 2020	R.M. Laity	0.80	Correspondence with B. Gilbert re [REDACTED]; consider same.	372.00
Mar 24, 2020	L. Hiebert	1.60	Consider issues for opinion and review same; various emails re issues for sale process and finalizing terms of offer; emails re issues for sale approval application.	832.00



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April 6, 2020
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 Page 6

Mar 24, 2020	R.M. Laity	6.70	Various correspondence; consider deemed trust re PST; draft form of vesting and approval order; begin drafting notice of application regarding sale approval.	3,115.50
Mar 25, 2020	L. Hiebert	1.00	Various emails re issues for transactions; finalize security review and opinion and emails re same.	520.00
Mar 25, 2020	R.M. Laity	0.20	Review correspondence re final security opinion; review and consider same.	93.00
Mar 25, 2020	A. Simpson	0.50	Review security opinion.	115.00
Mar 26, 2020	K.E. Andersen	0.20	Review and consider draft opinion letter.	127.00
Mar 26, 2020	L. Hiebert	3.50	Call and emails with M. Kemp-Gee re arrangements for deposit; confirm receipt of wires; consider issues for sale approval and revise materials for same; email to T. Batty re bill of sale for redundant; update security opinion and emails re same; call with S. Dubo re issues for sale approval application.	1,820.00
Mar 26, 2020	R.M. Laity	1.10	Review correspondence re sale approval application; consider law regarding interim distribution to RBC.	511.50
Mar 27, 2020	L. Hiebert	1.30	Emails re issues for sale approval hearing and consider same; emails with M. Wentzell re communications regarding license; emails re status of sale process.	676.00
Mar 27, 2020	R.M. Laity	4.10	Review/revise notice of application to add section on interim distribution; consider "prescribed security interest" concept under Excise Tax Act and Income Tax Act; review/consider legal basis for distribution of real property proceeds via receivership.	1,906.50
Mar 30, 2020	L. Hiebert	1.40	Revise application materials for sale approval and emails with M. Wentzell and M. Kemp-Gee re same; call with T. Batty re unsuccessful bid; various emails with M. Kemp-Gee re issues for sale approval.	728.00



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April 6, 2020
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 File No: 547730/000029
 Page 7

Mar 30, 2020	R.M. Laity	0.30	Review correspondence re receiver's report and sale process; consider same.	139.50
Mar 31, 2020	L. Hiebert	2.50	Consider issues re sale approval application and discussion with M. Kemp-Gee re same; revise sale approval application and consider issues for same; consider evidence required for sale approval application and basis for urgency in light of suspension to court operations in light of COVID.	1,300.00

TO OUR FEES

\$ 27,538.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
K.E. Andersen	0.20	\$ 635.00	\$ 127.00
B.J. Gilbert	0.70	810.00	567.00
L. Hiebert	30.20	520.00	15,704.00
R.M. Laity	16.80	465.00	7,812.00
E.C. Little	1.40	480.00	672.00
A. Simpson	9.60	230.00	2,208.00
V. Smith	0.70	250.00	175.00
N. Trevisan	1.40	195.00	273.00
	<u>61.00</u>		<u>\$ 27,538.00</u>

DISBURSEMENTS AND OTHER CHARGES:

Non-Taxable

LTSA Online

\$54.89

PAYABLE ON RECEIPT
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April 6, 2020
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 Page 8

Total Non-Taxable Disbursements and Other Charges	<u>54.89</u>
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<u>Taxable</u>	G=GST; Q=QST; H=HST; P=PST	
BC Online	21.00	G
BC Online Service Charge	6.00	G
Copies	0.00	G
Corporate Registry Search	14.00	G
LTSA Online Service Charge	7.50	G
PPSA Searches	6.00	G
Remote Database Fee	<u>4.00</u>	G

Total Taxable Disbursements and Other Charges	<u>58.50</u>
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Total Disbursements and Other Charges	113.39
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Total Fees and Disbursements and Other Charges	<u>27,651.39</u>
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GST on Fees and Taxable Disbursements and Other Charges	1,379.83
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PST on Fees and Taxable Disbursements and Other Charges	<u>1,927.66</u>
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TOTAL THIS INVOICE	<u><u>\$ 30,958.88</u></u>
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 Vancouver, BC, Canada V7X 1T2
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April 6, 2020
 Invoice # 697827172
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Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

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Fees	\$ 27,538.00
Disbursements and Other Charges	113.39
GST on Fees and Taxable Disbursements and Other Charges	1,379.83
PST on Fees and Taxable Disbursements and Other Charges	1,927.66
Total this Invoice	\$ 30,958.88

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Client Name	Client #	Invoice #	Amount	Comments
Grant Thornton LLP	547730	697827172	30,958.88 (CAD)	Payment for Invoice # 697827172

Payment method # 1 - ONLINE PAYMENTS, CANADIAN FUNDS ONLY

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 Select **Borden Ladner Gervais** through your financial institution and enter your client #, **547730**

Remittance email required: Payment confirmation must be sent by email to remittanceadvice@blg.com and reference made to the invoice(s) paid. ***Please note we do not accept Interac e-Transfers.**

Payment method # 2 - CHEQUES

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 World Exchange Plaza
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 Ottawa, ON, Canada K1P 1B1

Send by courier:

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Attach remittance details with payment and reference invoice(s) paid.

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April 30, 2020

Attention: Mark Wentzell
 CA, CIRP

Invoice # 697839027
 Page 1

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

PROFESSIONAL SERVICES rendered to April 30, 2020 in connection with the above matter as described in the attached.

Fees	\$ 49,729.00
Disbursements and Other Charges	457.09
GST on Fees and Taxable Disbursements and Other Charges	2,498.65
PST on Fees and Taxable Disbursements and Other Charges	3,481.03
Total this Invoice	<u>\$ 56,165.77</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Lisa Hiebert



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 Page 2

PROFESSIONAL SERVICES RENDERED to April 30, 2020

Apr 1, 2020	L. Hiebert	1.30	Review and revise application to approve sale and consider legal and strategic issues for same; emails with M. Kemp-Gee re various issues; consider evidence required for sale approval application.	\$ 676.00
Apr 2, 2020	L. Hiebert	0.30	Consider issues for application and emails re same.	155.99
Apr 3, 2020	L. Hiebert	0.40	Consider issues for sale approval application and emails with M. Kemp-Gee re same.	208.01
Apr 5, 2020	L. Hiebert	1.20	Review and comment on reports in support of sale approval and consider issues arising from same.	624.01
Apr 5, 2020	R.M. Laity	0.30	Review correspondence regarding sale approval application and receiver's report; consider same and consider revisions to court materials.	139.49
Apr 6, 2020	L. Hiebert	1.30	Consider issues for sale approval application and call with S. Dubo re same; consider issues for sealing order and logistics for same; review updated report and emails with M. Kemp-Gee re same.	676.00
Apr 6, 2020	R.M. Laity	1.70	Review receiver's report to the court; revise NOA to add sealing order language; prepare draft sealing order; consider logistics of sealing order.	790.51
Apr 7, 2020	L. Hiebert	3.50	Consider issues for sale approval hearing and materials for same; discussion with M. Kemp-Gee and M. Wentzell re sale approval; consider issues for distribution application and timing for same; review and consider updated report.	1,820.00



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 Page 3

Apr 7, 2020	R.M. Laity	0.70	Consider revised plan re sale approval order application; call court Registry re: procedures for sealing orders in light of COVID-19 and court closures / remote application; consider same; review updated receiver's report to court.	325.51
Apr 8, 2020	L. Hiebert	2.90	Review and consider reports in support of sale approval; finalize sale approval application; consider strategies and issues for sale approval application and numerous emails with M. Kemp-Gee re same.	1,507.99
Apr 8, 2020	R.M. Laity	3.90	Review/revise notice of application to remove distribution order portions and build-out factual basis section in light of Receiver's Report; various correspondence re same; call to Vancouver and Smithers court Registries regarding procedures for sealing orders in light of COVID-19 pandemic; consider matter re service of court documents on provincial crown.	1,813.47
Apr 9, 2020	L. Hiebert	2.80	Finalize application materials for sale approval; communications with the Court and other interested parties re information for hearing; consider correspondence from D. Nishimura re position on application and consider issues for same.	1,456.00
Apr 9, 2020	R.M. Laity	2.10	Consider online appearance request in light of COVID-19; compile court materials; correspondence to Court Scheduling re confirmation on filing procedure for materials subject to a sealing order; review response from competing bidder and consider same; coordinate matters re notice/service to CRA and Ministry of Finance.	976.50
Apr 10, 2020	L. Hiebert	0.30	Emails with M. Kemp-Gee re issues for hearing and consider same; arrangements for service of materials.	155.99

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Apr 10, 2020	R.M. Laity	0.20	Review correspondence re Crown service; consider same.	93.00
Apr 11, 2020	L. Hiebert	0.20	Emails with M. Kemp-Gee re service and notice issues for application; arrangements for service and notice of application.	104.00
Apr 11, 2020	R.M. Laity	0.20	Review correspondence re service matter to Finance (BC) and CRA; consider same.	93.00
Apr 13, 2020	L. Hiebert	1.70	Emails with D. Nishimura re position on sale approval application and consider issues arising from same; emails with M. Wentzell and M. Kemp-Gee re upcoming application and call with M. Kemp-Gee re same.	884.01
Apr 13, 2020	R.M. Laity	0.30	Review correspondence re opposition to sale approval application; consider same.	139.49
Apr 14, 2020	L. Hiebert	3.80	Call with M. Wentzell and M. Kemp-Gee re issues arising from potential opposition to sale approval application; numerous emails re issues for upcoming hearing and arrangements for filing and service issues; review and consider evidence delivered by unsuccessful bidder/shareholder regarding sale application and consider issues for same; calls with S. Dubo re issues for sale approval hearing and next steps for same.	1,976.01
Apr 14, 2020	R.M. Laity	1.20	Correspondence with Court Scheduling re sealed documents and filing procedures; review affidavit of Satinder Singh and consider same; review electronic application record and brief of authorities; correspondence regarding service matters.	558.00



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Apr 15, 2020	L. Hiebert	9.60	Consider evidence delivered by D. Nishimura (counsel to S. Singh) in support of competing offer and consider same; calls with Receiver re issues for sale approval hearing and further information and evidence delivered by parties; review and consider application responses delivered; consider issues for upcoming application and arrangements for delivery of materials to Court and other parties re same; numerous emails with service list re issues for application; review evidence in support of sale approval and consider issues for sale approval and consider issues for application; multiple calls with counsel to interested parties (S. Dubo, counsel to RBC, D. Nishimura, counsel to S. Sing and J. Sandhu, counsel to proposed purchaser); call with Receiver re various issues arising from positions and information delivered.	4,992.00
Apr 15, 2020	S. Kim	0.50	Attend to obtain various AB corporate searches and email same.	75.00
Apr 15, 2020	R.M. Laity	3.50	Correspondence re filing of orders; consider same in light of COVID-19 protocols; finalize form of sale approval and vesting order; review various correspondence re potential competing offer to buy the Business Assets and consider same; review numerous correspondence in advance of court hearing.	1,627.51
Apr 15, 2020	N. Trevisan	0.10	Order corporate search.	19.51



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April 30, 2020
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 Page 6

Apr 16, 2020	L. Hiebert	7.70	Emails from D. Nishimura re further information for offer and payout proposal and consider each; discussion with M. Wentzell and M. Kemp-Gee re issues for sale approval hearing and issues raised by parties; call with S. Dubo re issues for sale approval hearing; numerous emails with stakeholders re issues for sale approval application; prepare for and attend application to approve sale; various emails with bidders re forms of agreement and instructions to submit final offers; consider offer and information provided by bidder and consider evidence for continuation of application; discussion with M. Kemp-Gee re evidence and next steps.	4,003.98
Apr 16, 2020	R.M. Laity	4.80	Correspondence re forms of orders; attend teleconference court hearing; various correspondence with D. Nishimura and J. Sandhu re final bidding rounds and deposit info; finalize sealing order and coordinate entering/signing; review correspondence from J. Sandhu re final bid and supporting documentation; consider same; prepare revised form of sale approval and vesting order re updated [REDACTED] offer.	2,232.00
Apr 16, 2020	V. Smith	0.20	Attendance to obtain Alberta PPR search and send via email.	50.00
Apr 16, 2020	N. Trevisan	0.30	Order title searches and PPR searches.	58.50



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Apr 17, 2020	L. Hiebert	6.00	Review and consider offers received; various emails re receipt of deposits and confirm same; consider issues for continuation of sale approval hearing; numerous emails with bidders re final bids and consider issues for same; review and comment on confidential supplement report; prepare for and attend continuation of sale approval hearing; arrangements to finalize orders and for entry of same.	3,120.00
Apr 17, 2020	R.M. Laity	4.10	Review competing bid submitted by D. Nishimura; consider same; finalize forms of orders re sale approval; correspondence with [REDACTED] (Ministry of Finance) regarding update; finalize forms of orders and other court materials; attend hearing re sale application.	1,906.51
Apr 19, 2020	R.M. Laity	0.20	Consider closing matters and mechanics; correspondence regarding same.	93.00
Apr 20, 2020	L. Hiebert	0.60	Emails with D. Nishimura re issues for closing; emails with Court re arrangements for orders; emails with M. Kemp-Gee re issues for closing and arrangements for same.	312.00
Apr 20, 2020	M. Johnstone	2.30	Prepare sealing orders and documents to be filed under seal.	380.54
Apr 20, 2020	B. Jutla	0.20	Correspondence regarding preparation of closing documentation; review Court Order.	47.01
Apr 20, 2020	R.M. Laity	2.30	Correspondence regarding sale transaction documents; consider same; follow-up correspondence with court registry re: signed orders; call with S. Evans (Victoria Registry) regarding filing orders; correspondence with S. Evans regarding same; review finalize orders; coordinate preparation of packages re sealing orders.	1,069.52



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Apr 21, 2020	L. Hiebert	0.50	Various emails re issues for closing of transaction and consider issues arising from same.	260.00
Apr 21, 2020	B. Jutla	3.00	Review Court Order and Contract of Purchase and Sale; obtain and review title searches and BC Assessment searches; correspondence with the vendor's lawyer regarding searches and preparation of documentation; correspondence re allocation of purchase price and documentation required; draft the Forms 17.	704.99
Apr 21, 2020	R.M. Laity	4.40	Review draft cover letters re sealing orders and corresponding packages; correspondence with K. Shouten (Field Law); consider execution matter in light of COVID-19; correspondence with B. Konst re closing matters and transfer documentation; call with M. Kemp-Gee regarding same; call with M. Kemp-Gee regarding closing mechanics and transfer of liquor license; consider tax implications re debtor residency.	2,046.00
Apr 21, 2020	N. Trevisan	0.70	Draft requisition and submit to court services online for registration.	136.51
Apr 22, 2020	R.W. Biggar	0.40	Considering tax issues re corporate residence.	162.00
Apr 22, 2020	B.J. Gilbert	0.90	BC PST: provide guidance re application of tax to sale of business and alcohol tax.	729.01
Apr 22, 2020	L. Hiebert	0.80	Various emails re issues for closing and consider same.	416.00
Apr 22, 2020	M. Johnstone	1.00	Confirmed director residence for compliance with Income Tax Act provisions re sale of assets.	165.46
Apr 22, 2020	B. Jutla	1.90	Finalize Form 17 Transfers; prepare letter to the Land Title Office providing authorization to file Order.	446.48



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Apr 22, 2020	R.M. Laity	3.40	Review various correspondence with D. Nishimura and others re closing mechanics and documentation; consider same; review completed liquor license transfers; correspondence with M. Kemp-Gee re same; consider PST liability on personal property forming part of purchased assets; coordinate matters with court registry regarding certified copy of approval and vesting order; prepare statutory declaration re potential withholding tax liability; consider capital gains tax issue; numerous correspondence regarding closing matters; coordinate due diligence re debtor residency.	1,581.00
Apr 22, 2020	D. Lewchuk	1.00	Consider tax compliance re proposed transaction; conferences with associate and partner.	465.00
Apr 22, 2020	N. Trevisan	1.70	Various telephone calls and emails re certified vesting order.	331.49
Apr 23, 2020	B.J. Gilbert	0.30	BC PST: provide guidance re application of tax to sale of property included with business.	242.99
Apr 23, 2020	L. Hiebert	1.70	Numerous emails and phone calls re issues to conclude transaction and consider issues arising from same; attend to issues for closing.	884.01
Apr 23, 2020	B. Jutla	0.20	Correspondence re letter to LTO; revise letter to LTO.	47.01



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Apr 23, 2020	R.M. Laity	5.60	Various correspondence with K. Shouten (Field Law) re residency certificate; correspondence with Mr. Singh re closing matters and utilities accounts; correspondence with M. Kemp-Gee re update on closing matters; call with M. Kemp-Gee and M. Wentzell re closing timelines and payment of purchase money; correspondence with D. Nishimura (Field Law) re same; review letter to LTO re filing of transfer and discharge of encumbrances; review form of statement of adjustments; correspondence with M. Kemp-Gee re same; correspondence with B. Konst re comments on same; review/revise vendor's statement of adjustments; finalize statement of adjustments; review Form 17s and letter to LTO re vesting and discharges.	2,603.99
Apr 23, 2020	N. Trevisan	0.20	Various emails and telephone calls re certified vesting order.	38.99
Apr 24, 2020	L. Hiebert	0.50	Various emails re issues for closing and attend to same.	260.00
Apr 24, 2020	B. Jutla	0.20	Finalize Form 17s.	47.01
Apr 24, 2020	R.M. Laity	3.40	Various correspondence with B. Konst and K. Schouten regarding closing matters; revise purchase price allocation; draft bill of sale; numerous correspondence regarding closing matters; finalize bill of sale and statement of adjustments; finalize receiver's closing certificate.	1,581.00
Apr 27, 2020	L. Hiebert	0.60	Emails re final issues for closing; various emails with Purchaser re access to property; call with M. Kemp-Gee re issues for closing and next steps.	312.00



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Apr 27, 2020	R.M. Laity	1.60	Various correspondence regarding closing matters and registration of Form 17s; correspondence with M. Kemp-Gee regarding closing matters; review filed Form 17s and LTO searches confirming pending registrations; correspondence re logistical matters and transfer of possession; correspondence with B. Konst regarding registration of LTO transfer forms and liquor license transfer forms; call with M. Kemp-Gee regarding closing matters for update on sale efforts for Sicamous property; consider same.	744.00
Apr 28, 2020	L. Hiebert	0.70	Emails re purchaser requests and consider response to same; various emails with M. Kemp-Gee re post-closing issues and next steps and consider same.	364.00

TO OUR FEES

\$ 49,729.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
R.W. Biggar	0.40	\$ 405.00	\$ 162.00
B.J. Gilbert	1.20	810.00	972.00
L. Hiebert	48.40	520.00	25,168.00
M. Johnstone	3.30	165.45	546.00
B. Jutla	5.50	235.00	1,292.50
S. Kim	0.50	150.00	75.00
R.M. Laity	43.90	465.00	20,413.50
D. Lewchuk	1.00	465.00	465.00
V. Smith	0.20	250.00	50.00
N. Trevisan	3.00	195.00	585.00

PAYABLE ON RECEIPT

INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE

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 Page 12

<u>107.40</u>	<u>\$ 49,729.00</u>
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DISBURSEMENTS AND OTHER CHARGES:

Non-Taxable

BC Online	\$134.00
LTSA Online	<u>79.04</u>

Total Non-Taxable Disbursements and Other Charges	<u>213.04</u>
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Taxable

G=GST; Q=QST; H=HST; P=PST

BC Online	42.50	G
BC Online Service Charge	8.50	G
Copies	74.10	G
Corporate Registry Search	28.00	G
LTSA Online Service Charge	17.60	G
Notice of Application	30.85	G
Remote Database Fee	4.00	G
Trust Administration Fee	15.00	G
Westlaw Searches	<u>23.50</u>	G

Total Taxable Disbursements and Other Charges	<u>244.05</u>
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Total Disbursements and Other Charges	457.09
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Total Fees and Disbursements and Other Charges	<u>50,186.09</u>
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GST on Fees and Taxable Disbursements and Other Charges	2,498.65
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PST on Fees and Taxable Disbursements and Other Charges	<u>3,481.03</u>
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TOTAL THIS INVOICE	<u><u>\$ 56,165.77</u></u>
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Fees	\$ 49,729.00
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Client Name	Client #	Invoice #	Amount	Comments
Grant Thornton LLP	547730	697839027	56,165.77 (CAD)	Payment for Invoice # 697839027

Payment method # 1 - ONLINE PAYMENTS, CANADIAN FUNDS ONLY

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Remittance email required: Payment confirmation must be sent by email to remittanceadvice@blg.com and reference made to the invoice(s) paid. ***Please note we do not accept Interac e-Transfers.**

Payment method # 2 - CHEQUES

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Borden Ladner Gervais, LLP
 PO Box # 81100
 World Exchange Plaza
 100 Queen Street
 Ottawa, ON, Canada K1P 1B1

Send by courier:

Borden Ladner Gervais, LLP
 World Exchange Plaza
 100 Queen Street, Suite 1000
 Ottawa, ON, Canada K1P 1J9

Attach remittance details with payment and reference invoice(s) paid.

For additional information contact cashreceiptscoe@blg.com OR (613) 369-4777



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 200 Burrard St, P.O. Box 48600
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 T 604.687.5744 F 604.687.1415
 blg.com

Grant Thornton LLP
 Suite 1600, 333 Seymour Street
 Vancouver, BC V6B 0A4

June 8, 2020

Attention: Mark Wentzell
 CA, CIRP

Invoice # 697851876
 Page 1

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

PROFESSIONAL SERVICES rendered to May 31, 2020 in connection with the above matter as described in the attached.

Fees	\$ 4,786.00
Disbursements and Other Charges	759.50
GST on Fees and Taxable Disbursements and Other Charges	276.93
PST on Fees and Taxable Disbursements and Other Charges	335.02
Total this Invoice	<u><u>\$ 6,157.45</u></u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Lisa Hiebert



Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
1200 Waterfront Centre
200 Burrard St, P.O. Box 48600
Vancouver, BC, Canada V7X 1T2
T 604.687.5744 F 604.687.1415
blg.com

Grant Thornton LLP
Re: Receivership of 2073944 Alberta Ltd.

June 8, 2020
Invoice # 697851876
File No: 547730/000029
Page 2

PROFESSIONAL SERVICES RENDERED to May 31, 2020

Apr 28, 2020	R.M. Laity	1.20	Tend to post-closing matters; correspondence with [REDACTED] re transfer forms for liquor licenses; correspondence with M. Kemp-Gee and K. Schouten re refusal of utilities to open accounts until pre-receivership balances are paid; consider same; call with M. Kemp-Gee re same and various tax matters.	\$ 558.00
Apr 29, 2020	L. Hiebert	0.10	Emails with M. Kemp-Gee re post-closing issues.	52.00
Apr 29, 2020	R.M. Laity	0.70	Review correspondence of Mr. Singh re: utility accounts and pre-receivership payments; consider same; correspondence with M. Kemp-Gee regarding distribution of proceeds; review correspondence of M. Kemp-Gee regarding transfer of [REDACTED] accounts and [REDACTED] position on pre-receivership amounts; consider same; consider matters re: [REDACTED];	325.50
Apr 30, 2020	R.M. Laity	0.30	Various correspondence re post-closing matters; for Grapevine Pub; consider same.	139.50
May 1, 2020	L. Hiebert	0.60	Discussion with M. Kemp-Gee re next steps and consider issues for same; consider issues re [REDACTED].	312.00
May 1, 2020	R.M. Laity	1.30	Consider [REDACTED]; coordinate research on same issue; coordinate filing of Receiver's Certificate with Smithers Registry; finalize requisition.	604.50
May 1, 2020	N. Trevisan	0.20	Draft requisition.	39.00
May 4, 2020	L. Hiebert	0.40	Call and email to [REDACTED] re property access agreement and emails with M. Kemp-Gee re same; consider issues re [REDACTED] and emails re same.	208.00



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Lawyers | Patent & Trade-mark Agents
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Vancouver, BC, Canada V7X 1T2
T 604.687.5744 F 604.687.1415
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Re: Receivership of 2073944 Alberta Ltd.

June 8, 2020
Invoice # 697851876
File No: 547730/000029
Page 3

May 4, 2020	R.M. Laity	0.40	Review correspondence re [REDACTED] [REDACTED]; consider same.	186.00
May 4, 2020	N. Trevisan	0.40	Attend to registration of Receiver's Closing Certificate	78.00
May 5, 2020	L. Hiebert	0.20	Consider issues for [REDACTED] and emails re same.	104.00
May 5, 2020	R.M. Laity	1.30	Consider [REDACTED] [REDACTED]; correspondence regarding same.	604.50
May 6, 2020	L. Hiebert	0.20	Various emails re licence transfer issues.	104.00
May 7, 2020	L. Hiebert	0.20	Email to D. Nishimura re licence transfer issues; email to M. Kemp-Gee re next steps.	104.00
May 8, 2020	L. Hiebert	0.20	Emails with M. Kemp-Gee and M. Wentzell re licence transfer issues and next steps.	104.00
May 22, 2020	L. Hiebert	0.10	Email from D. Nishimura re post-closing issues.	52.00
May 28, 2020	L. Hiebert	0.20	Emails with [REDACTED] re post-closing issues; emails with M. Kemp-Gee re sale of Sicamous property and issues for same.	104.00
May 29, 2020	L. Hiebert	0.60	Emails with M. Wentzell and M. Kemp-Gee re issues for sale of Sicamous property and consider same; consider post-closing issues raised by purchaser and emails re same.	312.00
May 29, 2020	R.M. Laity	1.40	Review correspondence of M. Kemp-Gee and [REDACTED] regarding post-closing matters; consider same; correspondence with E. Little regarding liquor licensing regime and impact of that; consider impact of refusal to provide inventory in light of vesting order and receivership stay of proceedings.	651.00
May 29, 2020	E.C. Little	0.30	Consider issues re unpaid accounts with LDB and refusal to supply inventory; provide comments re same.	144.00

TO OUR FEES

\$ 4,786.00

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0005



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 Lawyers | Patent & Trade-mark Agents
 1200 Waterfront Centre
 200 Burrard St, P.O. Box 48600
 Vancouver, BC, Canada V7X 1T2
 T 604.687.5744 F 604.687.1415
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Grant Thornton LLP
 Re: Receivership of 2073944 Alberta Ltd.

June 8, 2020
 Invoice # 697851876
 File No: 547730/000029
 Page 4

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
L. Hiebert	2.80	\$ 520.00	\$ 1,456.00
R.M. Laity	6.60	465.00	3,069.00
E.C. Little	0.30	480.00	144.00
N. Trevisan	0.60	195.00	117.00
	<u>10.30</u>		<u>\$ 4,786.00</u>

DISBURSEMENTS AND OTHER CHARGES:

Non-Taxable

BC Online \$7.00

Total Non-Taxable Disbursements and Other Charges 7.00

Taxable

G=GST; Q=QST; H=HST; P=PST

Bank Service Charge	40.50	G
Copies	1.20	G
Courier	50.05	G
Quicklaw Searches	38.00	G
Westlaw Searches	<u>622.75</u>	G

Total Taxable Disbursements and Other Charges 752.50

Total Disbursements and Other Charges 759.50

Total Fees and Disbursements and Other Charges 5,545.50

PAYABLE ON RECEIPT
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GST/HST REGISTRATION # R869096974RT0005



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Re: Receivership of 2073944 Alberta Ltd.

June 8, 2020
Invoice # 697851876
File No: 547730/000029
Page 5

GST on Fees and Taxable Disbursements and Other Charges	276.93
PST on Fees and Taxable Disbursements and Other Charges	335.02
TOTAL THIS INVOICE	<u>\$ 6,157.45</u>



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 blg.com

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 Vancouver, BC V6B 0A4

June 8, 2020
 Invoice # 697851876
 LH/LH

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

REMITTANCE COPY

Fees	\$ 4,786.00
Disbursements and Other Charges	759.50
GST on Fees and Taxable Disbursements and Other Charges	276.93
PST on Fees and Taxable Disbursements and Other Charges	335.02
Total this Invoice	<u><u>\$ 6,157.45</u></u>

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.



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June 8, 2020
 Invoice # 697851876
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Use one of the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client #	Invoice #	Amount	Comments
Grant Thornton LLP	547730	697851876	6,157.45 (CAD)	Payment for Invoice # 697851876

Payment method # 1 - ONLINE PAYMENTS, CANADIAN FUNDS ONLY

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Remittance email required: Payment confirmation must be sent by email to remittanceadvice@blg.com and reference made to the invoice(s) paid. ***Please note we do not accept Interac e-Transfers.**

Payment method # 2 - CHEQUES

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Send by courier:

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 World Exchange Plaza
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 Ottawa, ON, Canada K1P 1J9

Attach remittance details with payment and reference invoice(s) paid.

For additional information contact cashreceiptscoe@blg.com OR (613) 369-4777



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 T 604.687.5744 F 604.687.1415
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Grant Thornton LLP
 Suite 1600, 333 Seymour Street
 Vancouver, BC V6B 0A4

July 8, 2020

Attention: Mark Wentzell
 CA, CIRP

Invoice # 697860987
 Page 1

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

PROFESSIONAL SERVICES rendered to June 30, 2020 in connection with the above matter as described in the attached.

Fees	\$ 5,343.00
Disbursements and Other Charges	47.00
GST on Fees and Taxable Disbursements and Other Charges	269.50
PST on Fees and Taxable Disbursements and Other Charges	374.01
Total this Invoice	<u>\$ 6,033.51</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Lisa Hiebert



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 Vancouver, BC, Canada V7X 1T2
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Grant Thornton LLP
 Re: Receivership of 2073944 Alberta Ltd.

July 8, 2020
 Invoice # 697860987
 File No: 547730/000029
 Page 2

PROFESSIONAL SERVICES RENDERED to June 30, 2020

Jun 2, 2020	L. Hiebert	0.30	Emails re offer and consider issues for same; email to D. Nishimura re Sicamous sale.	\$ 156.00
Jun 3, 2020	L. Hiebert	0.80	Email from D. Nishimura re sale of Sicamous property and call with M. Wentzell and M. Kemp-Gee re same.	416.00
Jun 4, 2020	L. Hiebert	0.80	Email from D. Nishimura re Sicamous property and emails with M. Kemp-Gee and M. Wentzell re same; email to D. Nishimura re response to inquiries.	416.00
Jun 4, 2020	R.M. Laity	0.20	Consider offer on Sicamous property and prospect of subsequent offer from [REDACTED]; review file materials.	93.00
Jun 5, 2020	L. Hiebert	0.20	Emails with M. Kemp-Gee re offer issues and next steps.	104.00
Jun 6, 2020	L. Hiebert	0.10	Email from M. Kemp-Gee re further counter-offer for Sicamous property and consider same.	52.00
Jun 8, 2020	L. Hiebert	0.20	Email from M. Kemp-Gee re Sicamous offer issues and consider same.	104.00
Jun 8, 2020	R.M. Laity	0.20	Review correspondence re tentative purchase offer for Sicamous property; consider same.	93.00
Jun 9, 2020	L. Hiebert	0.30	Call with M. Kemp-Gee re issues for offer and upcoming application.	156.00
Jun 10, 2020	L. Hiebert	0.10	Discussion with R. Laity re issues for sale approval, fee approval and distribution application.	52.00
Jun 10, 2020	M. Johnstone	0.40	Received instructions to draft Notice of Application.	92.00
Jun 10, 2020	R.M. Laity	2.00	Review file re Sicamous property sale and franchise approval; consider same; consider potential counter-offer of [REDACTED]; begin preparing materials for sale approval/interim distribution/fee approval application.	930.00



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July 8, 2020

Invoice # 697860987

File No: 547730/000029

Page 3

Grant Thornton LLP

Re: Receivership of 2073944 Alberta Ltd.

Jun 11, 2020	L. Hiebert	0.10	Emails from M. Kemp-Gee and S. Dubo re sale approval and issues for transaction.	52.00
Jun 11, 2020	M. Johnstone	5.70	Drafted Notice of Application for Approval of Fees and Activities.	1,311.00
Jun 12, 2020	R.M. Laity	0.20	Review legal basis section re fee approval application.	93.00
Jun 15, 2020	R.M. Laity	0.20	Review correspondence re fee/activities approval application; consider same.	93.00
Jun 16, 2020	R.M. Laity	0.70	Review draft affidavit re approval of fees/activities of Receiver; consider same.	325.50
Jun 22, 2020	R.M. Laity	0.30	Correspondence re application re approval of activities/fees; consider subject removal.	139.50
Jun 23, 2020	L. Hiebert	0.20	Email to M. Kemp-Gee re status of transaction; consider issues for upcoming application.	104.00
Jun 24, 2020	R.M. Laity	0.20	Review correspondence of M. Kemp-Gee re sale approval of Sicamous property; consider same.	93.00
Jun 25, 2020	L. Hiebert	0.10	Emails re extension of time to release conditions.	52.00
Jun 26, 2020	L. Hiebert	0.30	Email from M. Kemp-Gee re issues raised by purchaser and consider response to same.	156.00
Jun 29, 2020	L. Hiebert	0.50	Call with M. Kemp-Gee re property issues and strategies to address same.	260.00

TO OUR FEES

\$ 5,343.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
L. Hiebert	4.00	\$ 520.00	\$ 2,080.00
M. Johnstone	6.10	230.00	1,403.00
R.M. Laity	4.00	465.00	1,860.00

PAYABLE ON RECEIPT

INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE

GST/HST REGISTRATION # R869096974RT0005



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Grant Thornton LLP
 Re: Receivership of 2073944 Alberta Ltd.

July 8, 2020
 Invoice # 697860987
 File No: 547730/000029
 Page 4

<u>14.10</u>	<u>\$ 5,343.00</u>
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DISBURSEMENTS AND OTHER CHARGES:

<u>Taxable</u>	G=GST; Q=QST; H=HST; P=PST	
Westlaw Searches	<u>\$47.00</u>	G
Total Taxable Disbursements and Other Charges	<u>47.00</u>	
Total Disbursements and Other Charges		47.00
Total Fees and Disbursements and Other Charges		<u>5,390.00</u>
GST on Fees and Taxable Disbursements and Other Charges		269.50
PST on Fees and Taxable Disbursements and Other Charges		<u>374.01</u>
TOTAL THIS INVOICE		<u>\$ 6,033.51</u>



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 Lawyers | Patent & Trade-mark Agents
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Grant Thornton LLP
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 Vancouver, BC V6B 0A4

July 8, 2020
 Invoice # 697860987
 LH/LH

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

REMITTANCE COPY

Fees	\$ 5,343.00
Disbursements and Other Charges	47.00
GST on Fees and Taxable Disbursements and Other Charges	269.50
PST on Fees and Taxable Disbursements and Other Charges	374.01
Total this Invoice	<u>\$ 6,033.51</u>

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July 8, 2020
 Invoice # 697860987
 LH/LH

Use one of the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client #	Invoice #	Amount	Comments
Grant Thornton LLP	547730	697860987	6,033.51 (CAD)	Payment for Invoice # 697860987

Payment method # 1 - ONLINE PAYMENTS, CANADIAN FUNDS ONLY

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 PO Box # 81100
 World Exchange Plaza
 100 Queen Street
 Ottawa, ON, Canada K1P 1B1

Send by courier:

Borden Ladner Gervais, LLP
 World Exchange Plaza
 100 Queen Street, Suite 1000
 Ottawa, ON, Canada K1P 1J9

Attach remittance details with payment and reference invoice(s) paid.

For additional information contact cashreceiptscoe@blg.com OR (613) 369-4777



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Grant Thornton LLP
 Suite 1600, 333 Seymour Street
 Vancouver, BC V6B 0A4

August 17, 2020

Attention: Mark Wentzell
 CA, CIRP

Invoice # 697874757
 Page 1

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

PROFESSIONAL SERVICES rendered to July 31, 2020 in connection with the above matter as described in the attached.

Fees	\$ 5,596.50
Disbursements and Other Charges	0.00
GST on Fees and Taxable Disbursements and Other Charges	279.83
PST on Fees and Taxable Disbursements and Other Charges	391.76
Total this Invoice	<u>\$ 6,268.09</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Lisa Hiebert



Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
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Vancouver, BC, Canada V7X 1T2
T 604.687.5744 F 604.687.1415
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Grant Thornton LLP
Re: Receivership of 2073944 Alberta Ltd.

August 17, 2020
Invoice # 697874757
File No: 547730/000029
Page 2

PROFESSIONAL SERVICES RENDERED to July 31, 2020

Jul 1, 2020	L. Hiebert	0.30	Emails with M. Wentzell and M. Kemp-Gee re issues for Sicamous property sale; emails re property manager engagement.	\$ 156.00
Jul 2, 2020	L. Hiebert	0.40	Call with [REDACTED] re property management and emails with M. Kemp-Gee re same.	208.00
Jul 13, 2020	L. Hiebert	0.80	Consider issues raised by purchaser and discussion with M. Kemp-Gee re same; consider issues for upcoming applications and follow up on court file transfer.	416.00
Jul 14, 2020	L. Hiebert	0.30	Consider issues re Sicamous offer and next steps and consider issues for potential application re same.	156.00
Jul 14, 2020	R.M. Laity	0.30	Review correspondence re additional extension of Sicamous closing; consider same; review/revise materials re fee/activities approval application.	139.50
Jul 15, 2020	L. Hiebert	0.40	Call with M. Kemp-Gee re issues for sale process and related issues.	208.00
Jul 17, 2020	L. Hiebert	0.40	Consider issues re property security and consider request for property management company and email to M. Kemp-Gee re same.	208.00
Jul 20, 2020	L. Hiebert	0.20	Email to [REDACTED] re property issues and further information re same.	104.00
Jul 21, 2020	M. Johnstone	2.10	Draft Application for Fee Approval.	483.00
Jul 22, 2020	L. Hiebert	0.10	Email from [REDACTED]; emails with M. Kemp-Gee re application.	52.00
Jul 23, 2020	L. Hiebert	0.40	Consider issues for sale of Sicamous property and issues for same; emails with M. Kemp-Gee and M. Wentzell re sale process issues; email to D. Nishimura.	208.00
Jul 24, 2020	M. Johnstone	2.80	Draft Application to Approve Fees.	644.00



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August 17, 2020
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 File No: 547730/000029
 Page 3

Jul 28, 2020	L. Hiebert	1.80	Emails with M. Kemp-Gee re extension request and bankruptcy issues and consider same; discussion with M. Kemp-Gee re status, strategy and next steps; consider issues for forthcoming applications; consider correspondence from [REDACTED] re Burns Lake property issues; review and consider draft application materials and revisions to same.	936.00
Jul 28, 2020	M. Johnstone	2.00	Draft materials and prepare application record for Application to Approve Fees.	460.00
Jul 29, 2020	L. Hiebert	1.10	Email from D. Nishimura re Sicamous property and consider issues arising from same; emails with M. Kemp-Gee re sale process issues and other strategic issues for receivership; email to S. Dubo re upcoming applications and issues for same; consider issues for distribution and fee approval application and emails re same.	572.00
Jul 29, 2020	M. Johnstone	1.50	Redact accounts for fee approval application; call to Smithers Registry regarding procedures for filing in light of COVID-19 pandemic.	345.00
Jul 29, 2020	R.M. Laity	0.20	Review correspondence regarding fee affidavits and corresponding redactions for privilege, etc; consider same.	93.00
Jul 30, 2020	L. Hiebert	0.40	Email from [REDACTED] and consider issues arising from same; emails with S. Dubo and M. Kemp-Gee re upcoming applications and timing for same.	208.00

TO OUR FEES

\$ 5,596.50

PAYABLE ON RECEIPT
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GST/HST REGISTRATION # R869096974RT0005



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August 17, 2020
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 Page 4

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
L. Hiebert	6.60	\$ 520.00	\$ 3,432.00
M. Johnstone	8.40	230.00	1,932.00
R.M. Laity	0.50	465.00	232.50
	<u>15.50</u>		<u>\$ 5,596.50</u>

Total Fees and Disbursements and Other Charges	<u>5,596.50</u>
GST on Fees and Taxable Disbursements and Other Charges	279.83
PST on Fees and Taxable Disbursements and Other Charges	<u>391.76</u>
TOTAL THIS INVOICE	<u>\$ 6,268.09</u>



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Grant Thornton LLP
 Suite 1600, 333 Seymour Street
 Vancouver, BC V6B 0A4

August 17, 2020
 Invoice # 697874757
 LH/LH

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

REMITTANCE COPY

Fees	\$ 5,596.50
Disbursements and Other Charges	0.00
GST on Fees and Taxable Disbursements and Other Charges	279.83
PST on Fees and Taxable Disbursements and Other Charges	391.76
Total this Invoice	<u>\$ 6,268.09</u>

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.



Borden Ladner Gervais LLP
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 200 Burrard St, P.O. Box 48600
 Vancouver, BC, Canada V7X 1T2
 T 604.687.5744 F 604.687.1415
 blg.com

Grant Thornton LLP
 Suite 1600, 333 Seymour Street
 Vancouver, BC V6B 0A4

August 17, 2020
 Invoice # 697874757
 LH/LH

Use one of the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client #	Invoice #	Amount	Comments
Grant Thornton LLP	547730	697874757	6,268.09 (CAD)	Payment for Invoice # 697874757

Payment method # 1 - ONLINE PAYMENTS, CANADIAN FUNDS ONLY

You may pay your invoice(s) to BLG through participating Canadian financial institution's online banking. Select **Borden Ladner Gervais** through your financial institution and enter your client #, **547730**

Remittance email required: Payment confirmation must be sent by email to remittanceadvice@blg.com and reference made to the invoice(s) paid. ***Please note we do not accept Interac e-Transfers.**

Payment method # 2 - CHEQUES

Send by mail:

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 PO Box # 81100
 World Exchange Plaza
 100 Queen Street
 Ottawa, ON, Canada K1P 1B1

Send by courier:

Borden Ladner Gervais, LLP
 World Exchange Plaza
 100 Queen Street, Suite 1000
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Attach remittance details with payment and reference invoice(s) paid.

For additional information contact cashreceiptscoe@blg.com OR (613) 369-4777



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Grant Thornton LLP
 Suite 1600, 333 Seymour Street
 Vancouver, BC V6B 0A4

September 8, 2020

Attention: Mark Wentzell
 CA, CIRP

Invoice # 697879949
 Page 1

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

PROFESSIONAL SERVICES rendered to August 31, 2020 in connection with the above matter as described in the attached.

Fees	\$ 5,692.00
Disbursements and Other Charges	249.61
GST on Fees and Taxable Disbursements and Other Charges	295.79
PST on Fees and Taxable Disbursements and Other Charges	398.44
Total this Invoice	<u><u>\$ 6,635.84</u></u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Lisa Hiebert



Borden Ladner Gervais LLP
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Vancouver, BC, Canada V7X 1T2
T 604.687.5744 F 604.687.1415
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Grant Thornton LLP
Re: Receivership of 2073944 Alberta Ltd.

September 8, 2020
Invoice # 697879949
File No: 547730/000029
Page 2

PROFESSIONAL SERVICES RENDERED to August 31, 2020

Aug 4, 2020	L. Hiebert	0.40	Emails with O. Brito (counsel to director) re records issues; emails with M. Kemp-Gee re offer and transaction issues for Sicamous property and consider same.	\$ 208.00
Aug 5, 2020	L. Hiebert	0.30	Consider issues for upcoming applciation and emails re same.	156.00
Aug 5, 2020	M.G. Johnstone	5.30	Research legal basis for Fee Approval Application.	1,219.00
Aug 5, 2020	R.M. Laity	0.40	Review correspondence regarding court materials and fee approval application and administrative fees; consider same;	186.00
Aug 20, 2020	R.M. Laity	0.50	Review correspondence regarding removal of subjects/conditions on Sicamous property; consider same; review/revise notice of application re: fee approval;	232.50
Aug 21, 2020	R.M. Laity	0.40	Correspondence with M. Kemp-Gee regarding redactions to invoices and copies of contract of purchase and sale for Sicamous property;	186.00
Aug 24, 2020	M.G. Johnstone	2.80	Update application materials for Receiver Fee Approval following sale.	644.00
Aug 24, 2020	R.M. Laity	1.90	Review/revise fee approval application materials; prepare NOA regarding sale approval for Sicamous property;	883.50
Aug 25, 2020	M.G. Johnstone	1.30	Update application materials for Receiver Fee Approval following sale.	299.00
Aug 25, 2020	R.M. Laity	0.80	Review updated NOA regarding fee approvals; correspondence regarding same;	372.00
Aug 25, 2020	P. Shivakumar	0.30	Conduct title search and review same; obtain copy of instrument registered on title;	76.50
Aug 26, 2020	M.G. Johnstone	1.10	Redact July accounts for Receiver Fee Approval application.	253.00
Aug 28, 2020	R.M. Laity	0.40	Correspondence with M. Kemp-Gee regarding updated affidavits and sale approval;	186.00

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0005



Borden Ladner Gervais LLP
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Grant Thornton LLP
 Re: Receivership of 2073944 Alberta Ltd.

September 8, 2020
 Invoice # 697879949
 File No: 547730/000029
 Page 3

Aug 30, 2020	R.M. Laity	0.20	Review correspondence of M. Kemp-Gee regarding sale approval application; consider same;	93.00
Aug 31, 2020	R.M. Laity	1.50	Review Kent MacPherson appraisal re: Sicamous property; review promotional materials and other sales materials; consider same; review/revise NOA;	697.50

TO OUR FEES

\$ 5,692.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
L. Hiebert	0.70	\$ 520.00	\$ 364.00
M.G. Johnstone	10.50	230.00	2,415.00
R.M. Laity	6.10	465.00	2,836.50
P. Shivakumar	0.30	255.00	76.50
	<u>17.60</u>		<u>\$ 5,692.00</u>

DISBURSEMENTS AND OTHER CHARGES:

Non-Taxable

LTSA Online \$25.76

Total Non-Taxable Disbursements and Other Charges 25.76

Taxable

G=GST; Q=QST; H=HST; P=PST

Agent's Account	88.00	G
Copies	22.20	G
LTSA Online Service Charge	4.40	G

PAYABLE ON RECEIPT
 INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE

GST/HST REGISTRATION # R869096974RT0005



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Grant Thornton LLP
 Re: Receivership of 2073944 Alberta Ltd.

September 8, 2020
 Invoice # 697879949
 File No: 547730/000029
 Page 4

Westlaw Searches	55.25	G
Agency Fees - West Coast Title Search: Court Filing ordered by Fotia, Vanessa	54.00	G
Total Taxable Disbursements and Other Charges	223.85	
Total Disbursements and Other Charges		249.61
Total Fees and Disbursements and Other Charges		5,941.61
GST on Fees and Taxable Disbursements and Other Charges		295.79
PST on Fees and Taxable Disbursements and Other Charges		398.44
TOTAL THIS INVOICE		\$ 6,635.84



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September 8, 2020
 Invoice # 697879949
 LH/LH

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

REMITTANCE COPY

Fees	\$ 5,692.00
Disbursements and Other Charges	249.61
GST on Fees and Taxable Disbursements and Other Charges	295.79
PST on Fees and Taxable Disbursements and Other Charges	398.44
Total this Invoice	<u><u>\$ 6,635.84</u></u>

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September 8, 2020
 Invoice # 697879949
 LH/LH

Use one of the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client #	Invoice #	Amount	Comments
Grant Thornton LLP	547730	697879949	6,635.84 (CAD)	Payment for Invoice # 697879949

Payment method # 1 - ONLINE PAYMENTS, CANADIAN FUNDS ONLY

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Send by courier:

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 World Exchange Plaza
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 Ottawa, ON, Canada K1P 1J9

Attach remittance details with payment and reference invoice(s) paid.

For additional information contact cashreceiptscoe@blg.com OR (613) 369-4777



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Grant Thornton LLP
 Suite 1600, 333 Seymour Street
 Vancouver, BC V6B 0A4

October 5, 2020

Attention: Mark Wentzell
 CA, CIRP

Invoice # 697889309
 Page 1

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

PROFESSIONAL SERVICES rendered to September 30, 2020 in connection with the above matter as described in the attached.

Fees	\$ 14,919.00
Less Discount	(1,000.00)
Fee Balance	<u>13,919.00</u>
Disbursements and Other Charges	162.68
GST on Fees and Taxable Disbursements and Other Charges	700.09
PST on Fees and Taxable Disbursements and Other Charges	<u>974.33</u>
Total this Invoice	<u><u>\$ 15,756.10</u></u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Lisa Hiebert



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Grant Thornton LLP
 Re: Receivership of 2073944 Alberta Ltd.

October 5, 2020
 Invoice # 697889309
 File No: 547730/000029
 Page 2

PROFESSIONAL SERVICES RENDERED to September 30, 2020

Sep 1, 2020	L. Hiebert	0.20	Emails re sale approval application and consider issues for same.	\$ 104.00
Sep 1, 2020	R.M. Laity	0.90	Correspondence with M. Kemp-Gee regarding receivership matters and receiver's report; call with M. Kemp-Gee regarding same;	418.50
Sep 2, 2020	L. Hiebert	0.20	Emails re issues for sale approval and distribuion application.	104.00
Sep 2, 2020	M.G. Johnstone	1.00	Review emails from M. Kemp-Gee and R. Laity; update application materials for Receiver Fee Approval.	335.00
Sep 2, 2020	R.M. Laity	1.20	Review correspondence of M. Kemp-Gee and J. Grieve (realtor) regarding marketing efforts; consider same; draft form of approval and vesting order;	558.00
Sep 3, 2020	R.M. Laity	0.30	Review correspondence regarding inquiry of Brenda of Jerry Peacock; consider same;	139.50
Sep 4, 2020	L. Hiebert	0.70	Discussion with M. Kemp-Gee re strategies for upcoming application and to conclude proceedings; emails re issues for upcoming applications.	364.00
Sep 4, 2020	R.M. Laity	0.80	Review correspondence regarding potential bankruptcy of debtor company concurrent to sale approval application; consider same;	372.00
Sep 6, 2020	R.M. Laity	2.20	Consider ability of receiver to assign debtor into bankruptcy; review/revise notice of application;	1,023.00
Sep 8, 2020	M.G. Johnstone	1.40	Update application materials for Receiver Fee Approval.	469.00



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Grant Thornton LLP
Re: Receivership of 2073944 Alberta Ltd.

October 5, 2020
Invoice # 697889309
File No: 547730/000029
Page 3

Sep 8, 2020	R.M. Laity	3.10	Correspondence with J. Fordham (insurance broker) regarding Grapevine sale; coordinate update to fee approval materials to include September BLG invoice; review/revise form of Notice of Application re: sale approval and assignment of debtor into bankruptcy by receiver;	1,441.50
Sep 9, 2020	L. Hiebert	0.50	Review and consider draft application to approve sale and consider issues for same.	260.00
Sep 9, 2020	R.M. Laity	0.70	Correspondence regarding sale approval and bankruptcy application; review/revise same;	325.50
Sep 10, 2020	L. Hiebert	1.00	Various emails re materials for sale approval application and consider issues for same; review and consider draft materials for sale approval.	520.00
Sep 10, 2020	R.M. Laity	1.10	Review/revise notice of application regarding sale approval of Sicamous Lands and bankruptcy of debtor; review draft receiver's second report to court; consider prescribed process for sale approval applications in light of COVID-19 court restrictions, and application to the sale of real property in a receivership;	511.50
Sep 11, 2020	L. Hiebert	0.60	Review and revise draft report and consider issues for upcoming application.	312.00
Sep 11, 2020	R.M. Laity	1.90	Review draft receiver's second report to the court; provide comments and make changes on same; correspondence regarding same;	883.50
Sep 13, 2020	L. Hiebert	0.30	Emails with M. Kemp-Gee re updated report and consider issues for upcoming application.	156.00
Sep 13, 2020	R.M. Laity	0.50	Review correspondence of M. Kemp-Gee regarding revised second report to court; review correspondence with J. Grieve regarding first offer;	232.50



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Grant Thornton LLP
 Re: Receivership of 2073944 Alberta Ltd.

October 5, 2020
 Invoice # 697889309
 File No: 547730/000029
 Page 4

Sep 14, 2020	L. Hiebert	0.70	Call to S. Dubo re issues for upcoming application; multiple emails with S. Dubo and M. Kemp-Gee re upcoming application and consider issues for same.	364.00
Sep 14, 2020	R.M. Laity	2.30	Review/revise notice of application (Sicamous Lands - sale approve) regarding additional comments and revisions in receiver's second report to court; consider further changes to the receiver's report to court;	1,069.50
Sep 15, 2020	R.M. Laity	1.20	Review revise notice of application; consider timeline for application hearing and corresponding notice;	558.00
Sep 16, 2020	R.M. Laity	0.40	Correspondence with M. Kemp-Gee regarding NOA and receiver's report;	186.00
Sep 17, 2020	R.M. Laity	0.30	Correspondence with M. Kemp-Gee regarding changes to receiver's second report to court and final payout figures for RBC; review comments to NOA and revisions to receiver's report; consider same;	139.50
Sep 18, 2020	L. Hiebert	0.20	Discussion with R. Laity re issues for application.	104.00
Sep 18, 2020	R.M. Laity	0.90	Review/revise court materials regarding sale approval application; correspondence with M. Kemp-Gee regarding same and final receiver's report to court; consider court scheduling matters;	418.50
Sep 21, 2020	R.M. Laity	0.30	Consider notice/service matters to CRA and Ministry of Finance (BC); correspondence with M. Kemp-Gee and M. Wentzell regarding second receiver's report to court;	139.50
Sep 22, 2020	L. Hiebert	0.40	Call with S. Dubo re issues for upcoming application; various emails re upcoming application and final report and materials for same.	208.00



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Grant Thornton LLP
 Re: Receivership of 2073944 Alberta Ltd.

October 5, 2020
 Invoice # 697889309
 File No: 547730/000029
 Page 5

Sep 22, 2020	R.M. Laity	3.20	Correspondence with M. Kemp-Gee and M. Wentzell regarding receiver's second report to the court; consider same; finalize court materials and coordinate filing of sale; coordinate service of court materials for Oct. 5 application; prepare instruction letter regarding subsequent sealed bids; correspondence with M. Kemp-Gee and M. Wentzell regarding same; review finalized reports to the court;	1,488.00
Sep 23, 2020	L. Hiebert	0.30	Discussion with R. Laity re issues for sale approval application; review and consider proposed instructions in respect of potential competing bids.	156.00
Sep 23, 2020	R.M. Laity	1.10	Prepare instruction letter regarding submission and treatment of sealed bids; correspondence regarding same;	511.50
Sep 24, 2020	L. Hiebert	0.30	Discussion with S. Dubo re RBC position on application; emails re upcoming application.	156.00
Sep 24, 2020	R.M. Laity	0.50	Correspondence with M. Kemp-Gee regarding instruction letter and CRA demand notice; finalize instruction letter; coordinate preparation of application record;	232.50
Sep 25, 2020	R.M. Laity	0.30	Review draft application record;	139.50
Sep 28, 2020	R.M. Laity	0.40	Consider CRA demand;	186.00
Sep 29, 2020	R.M. Laity	0.20	Call with [REDACTED] regarding sale of property;	93.00
Sep 30, 2020	M.G. Johnstone	0.30	Prepare brief of authorities.	100.50
Sep 30, 2020	R.M. Laity	0.30	Call with [REDACTED] regarding bidding process; correspondence with M. Kemp-Gee regarding bidding process;	139.50

TO OUR FEES
 Less Discount

\$ 14,919.00
 (1,000.00)

PAYABLE ON RECEIPT
 INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0005



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Grant Thornton LLP
 Re: Receivership of 2073944 Alberta Ltd.

October 5, 2020
 Invoice # 697889309
 File No: 547730/000029
 Page 6

FEE BALANCE	13,919.00
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FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
L. Hiebert	5.40	\$ 485.14	\$ 2,619.78
M.G. Johnstone	2.70	312.54	843.87
R.M. Laity	24.10	433.83	10,455.35
	32.20		\$ 13,919.00

DISBURSEMENTS AND OTHER CHARGES:

Non-Taxable

Filing Fees	\$80.00
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Total Non-Taxable Disbursements and Other Charges	80.00
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Taxable

G=GST; Q=QST; H=HST; P=PST

Copies	52.70	G
Postage	29.98	G

Total Taxable Disbursements and Other Charges	82.68
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Total Disbursements and Other Charges	162.68
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Total Fees and Disbursements and Other Charges	14,081.68
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GST on Fees and Taxable Disbursements and Other Charges	700.09
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PAYABLE ON RECEIPT
 INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
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Grant Thornton LLP
 Re: Receivership of 2073944 Alberta Ltd.

October 5, 2020
 Invoice # 697889309
 File No: 547730/000029
 Page 7

PST on Fees and Taxable Disbursements and Other Charges

974.33

TOTAL THIS INVOICE

\$ 15,756.10



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Grant Thornton LLP
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October 5, 2020
 Invoice # 697889309
 LH/LH

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

REMITTANCE COPY

Fees	\$ 14,919.00
Less Discount	(1,000.00)
Fee Balance	<u>13,919.00</u>
Disbursements and Other Charges	162.68
GST on Fees and Taxable Disbursements and Other Charges	700.09
PST on Fees and Taxable Disbursements and Other Charges	<u>974.33</u>
Total this Invoice	<u>\$ 15,756.10</u>

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.



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October 5, 2020
 Invoice # 697889309
 LH/LH

Use one of the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client #	Invoice #	Amount	Comments
Grant Thornton LLP	547730	697889309	15,756.10 (CAD)	Payment for Invoice # 697889309

Payment method # 1 - ONLINE PAYMENTS, CANADIAN FUNDS ONLY

You may pay your invoice(s) to BLG through participating Canadian financial institution's online banking. Select **Borden Ladner Gervais** through your financial institution and enter your client #, **547730**

Remittance email required: Payment confirmation must be sent by email to remittanceadvice@blg.com and reference made to the invoice(s) paid. ***Please note we do not accept Interac e-Transfers.**

Payment method # 2 - CHEQUES

Send by mail:

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 PO Box # 81100
 World Exchange Plaza
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 Ottawa, ON, Canada K1P 1B1

Send by courier:

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Attach remittance details with payment and reference invoice(s) paid.

For additional information contact cashreceiptscoe@blg.com OR (613) 369-4777



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Grant Thornton LLP
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October 28, 2020

Attention: Mark Wentzell
 CA, CIRP

Invoice # 697898618
 Page 1

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

PROFESSIONAL SERVICES rendered to October 27, 2020 in connection with the above matter as described in the attached.

Fees	\$ 17,728.50
Less Discount	(1,000.00)
Fee Balance	<u>16,728.50</u>
Disbursements and Other Charges	190.46
GST on Fees and Taxable Disbursements and Other Charges	844.67
PST on Fees and Taxable Disbursements and Other Charges	<u>1,171.00</u>
Total this Invoice	<u><u>\$ 18,934.63</u></u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Lisa Hiebert



Borden Ladner Gervais LLP
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Grant Thornton LLP
 Re: Receivership of 2073944 Alberta Ltd.

October 28, 2020
 Invoice # 697898618
 File No: 547730/000029
 Page 2

PROFESSIONAL SERVICES RENDERED to October 27, 2020

Oct 1, 2020	L. Hiebert	0.40	Consider re issues for sale approval application and discussion with R. Laity re same.	\$ 208.00
Oct 1, 2020	M.G. Johnstone	1.50	Prepare brief of authorities.	502.50
Oct 1, 2020	R.M. Laity	1.80	Consider CRA demand for GST and viability of bankruptcy; call with R. Kandola (realtor) regarding potential competing bid on Sicamous property; call with M. Kemp-Gee regarding same; review sealed offer and wire confirmation form; correspondence with D. Defeo (realtor) regarding potential competing bids for Sicamous Lands;	837.00
Oct 2, 2020	R.M. Laity	3.80	Attend to matters regarding incoming competing bids and corresponding wire payments; correspondence with M. Kemp-Gee regarding same; correspondence with potential bidders; call with M. Kemp-Gee discussing competing offers; follow-up correspondence to competing bidders requesting corporate and other particulars;	1,767.00
Oct 3, 2020	R.M. Laity	0.30	Review correspondence of D. Defeo and supporting documents regarding competing bid; review correspondence of [REDACTED] and supporting documents regarding competing bid; correspondence with M. Kemp-Gee regarding same;	139.50
Oct 4, 2020	R.M. Laity	1.80	Review second confidential supplement to receiver's second report to court; correspondence with M. Kemp-Gee regarding same; begin preparing for sale approval application;	837.00



Borden Ladner Gervais LLP
 Lawyers | Patent & Trade-mark Agents
 1200 Waterfront Centre
 200 Burrard St, P.O. Box 48600
 Vancouver, BC, Canada V7X 1T2
 T 604.687.5744 F 604.687.1415
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Oct 5, 2020	L. Hiebert	0.50	Review and consider response to applications and strategies for reply and discussion with R. Laity re same.	260.00
Oct 5, 2020	R.M. Laity	4.10	Coordinate final offer compilation; review correspondence of Field Law regarding response to sale approval application; call with M. Kemp-Gee regarding same; call with S. Dubo (counsel to RBC) regarding same; call with D. Nishimura (Field Law) regarding competing bids and increased sale price; consider undertakings to share said information and avoid contested sale application; various correspondence with D. Nishimura regarding potential opposition to relief sought; correspondence with M. Wentzell regarding second confidential supplement; correspondence to Vancouver Court Registry enclosing confidential materials subject to sealing order;	1,906.50
Oct 6, 2020	R.M. Laity	5.70	Prepare for and attend court application re: sale approval of Sicamous Lands; correspondence with D. Nishimura regarding same; correspondence with S. Dubo regarding same; correspondence with M. Wentzell and M. Kemp-Gee regarding same; correspondence with winning bidder; correspondence with losing bidders; call with [REDACTED] regarding bid of original offeror; coordinate preparation of real estate transaction documents;	2,650.50
Oct 7, 2020	B. Jutla	0.20	Correspond with R. Laity regarding closing of Trans Canada Frontage Road property, review Contract of Purchase and Sale.	47.00
Oct 7, 2020	R.M. Laity	0.40	Coordinate return of deposit payments; correspondence with A. Kallu regarding sale transaction;	186.00



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Oct 8, 2020	R.M. Laity	0.70	Call with A. Kallu regarding closing documentation; coordinate filing of sealed documents with Court Registry; correspondence with A. Kallu regarding approval and vesting order and real estate counsel; correspondence with M. Kemp-Gee regarding contract of purchase and sale; coordinate execution of contract of purchase and sale;	325.50
Oct 9, 2020	R.M. Laity	0.30	Various correspondence re: sale approval and vesting order; correspondence with A. Kallu regarding land transfer documentation and steps; consider same; coordinate court certification of sale approval and vesting order;	139.50
Oct 13, 2020	B. Jutla	1.40	Review certified copy of Approval and Vesting Order, obtain and review title search, obtain and review pending legal notation, correspond with the purchaser's lawyer regarding closing and documentation, draft letter authorizing the filing of the Approval and Vesting Order at the Land Title Office.	329.00
Oct 13, 2020	R.M. Laity	0.20	Consider closing steps and documents for sale of Sicamous Lands; correspondence regarding same;	93.00
Oct 14, 2020	B. Jutla	0.10	Review correspondence.	23.50
Oct 14, 2020	R.M. Laity	0.20	Various correspondence re: sale transaction documents;	93.00
Oct 15, 2020	B. Jutla	1.90	Finalize letter authorizing registration of the Court Order at the Land Title Office, draft undertaking letter to the purchaser's lawyer and Form 17, correspond with the selling and listing realtors regarding Conveyancer's Instruction Report, correspond with the purchaser's lawyer regarding closing documentation.	446.50



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Oct 15, 2020	R.M. Laity	0.50	Coordinate transaction documents; correspondence with K. Nagy (RDM) regarding purchase documents; correspondence with M. Kemp-Gee regarding update and vendors' statement of adjustments;	232.50
Oct 16, 2020	R.M. Laity	1.10	Correspondence with RDM regarding closing matters for Sicamous property sale; review proposed form of undertaking letter; call with K. Nagy regarding same;	511.50
Oct 19, 2020	L. Hiebert	0.30	Discussion with R. Laity re issues for further applications and strategies to conclude matter and consider same.	156.00
Oct 19, 2020	B. Jutla	1.90	Correspond with R. Laity regarding closing, revise Vendor's Statement of Adjustments, review GST Certificate provided by the purchaser's lawyer, obtain GST Registry search to confirm GST registration status (purchaser not registered) and forward same to R. Laity, obtain GST Registry search confirming the purchaser is registered for GST and forward same to M. Kemp-Gee and R. Laity, forward revised Vendor's Statement of Adjustments to the purchaser's lawyer and to M. Kemp-Gee, arrange for certification and pick up of the net sale proceeds, prepare accounting forms to deposit the net sale proceeds.	446.50
Oct 19, 2020	R.M. Laity	0.70	Various correspondence regarding closing matters; calls with K. Nagy (purchaser's counsel) regarding closing mechanics; review/revise closing undertakings;	325.50
Oct 20, 2020	L. Hiebert	1.40	Consider issues re next steps and application for distribution and conclusion of receivership; call with M. Kemp-Gee re issues for application and to conclude receivership.	728.00



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Oct 20, 2020	B. Jutla	0.10	Review correspondence, attend to deposit of net sale proceeds.	23.50
Oct 20, 2020	R.M. Laity	1.20	Call with M. Kemp-Gee regarding status update on receivership and path to concluding proceeding; consider bankruptcy timing; coordinate update to fee approval; correspondence with S. Dubo (RBC counsel) regarding final distribution and payout statement for RBC;	558.00
Oct 21, 2020	M.G. Johnstone	3.00	Update Fee Approval application materials; redact new accounts.	1,005.00
Oct 21, 2020	B. Jutla	0.50	Attend to payout net sale proceeds.	117.50
Oct 21, 2020	R.M. Laity	1.10	Correspondence with M. Kemp-Gee regarding payment of realtor commissions and final payment to GT; prepare closing certificate re: Sicamous Lands; correspondence regarding returns of deposits;	511.50
Oct 23, 2020	B. Jutla	0.20	Attend to payout of deposit.	47.00
Oct 23, 2020	R.M. Laity	0.90	Various correspondence regarding post-closing matters and receiver's certificate; review/revise notice of application re: fee/activities approval and discharge; correspondence with M. Kemp-Gee regarding same;	418.50
Oct 26, 2020	M.G. Johnstone	1.10	Update Fee Approval materials with Receiver's final invoice.	368.50
Oct 26, 2020	R.M. Laity	1.20	Coordinate filing of receiver's closing certificate re: Sicamous Lands sale; correspondence with O. Kallu regarding statement of disclosable interest; correspondence with M. Kemp-Gee regarding same; review/revise court documents for fee/activities approval; review GT invoice re: privileged or confidential information;	558.00



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Oct 27, 2020	R.M. Laity	2.00	Review/revise affidavits; correspondence regarding same; review/revise notice of application;	930.00
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TO OUR FEES	\$ 17,728.50
Less Discount	(1,000.00)
FEE BALANCE	<u>16,728.50</u>

FEE SUMMARY(Before Discount)

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr</u>	<u>Amount</u>
L. Hiebert	2.60	\$ 520.00	\$ 1,352.00
M.G. Johnstone	5.60	335.00	1,876.00
B. Jutla	6.30	235.00	1,480.50
R.M. Laity	28.00	465.00	13,020.00
	<u>42.50</u>		<u>\$ 17,728.50</u>

DISBURSEMENTS AND OTHER CHARGES:

Non-Taxable

LTSA Online	<u>\$25.76</u>
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Total Non-Taxable Disbursements and Other Charges	<u>25.76</u>
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Taxable

	G=GST; Q=QST; H=HST; P=PST	
Copies	160.30	G
LTSA Online Service Charge	<u>4.40</u>	G

Total Taxable Disbursements and Other Charges	<u>164.70</u>
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PAYABLE ON RECEIPT
 INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0005



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Total Disbursements and Other Charges	190.46
Total Fees and Disbursements and Other Charges	<u>16,918.96</u>
GST on Fees and Taxable Disbursements and Other Charges	844.67
PST on Fees and Taxable Disbursements and Other Charges	<u>1,171.00</u>
TOTAL THIS INVOICE	<u>\$ 18,934.63</u>



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 Lawyers | Patent & Trade-mark Agents
 1200 Waterfront Centre
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 Vancouver, BC, Canada V7X 1T2
 T 604.687.5744 F 604.687.1415
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Grant Thornton LLP
 Suite 1600, 333 Seymour Street
 Vancouver, BC V6B 0A4

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Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

REMITTANCE COPY

Fees	\$ 17,728.50
Less Discount	(1,000.00)
Fee Balance	<u>16,728.50</u>
Disbursements and Other Charges	190.46
GST on Fees and Taxable Disbursements and Other Charges	844.67
PST on Fees and Taxable Disbursements and Other Charges	<u>1,171.00</u>
Total this Invoice	<u><u>\$ 18,934.63</u></u>

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.



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October 28, 2020
 Invoice # 697898618
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Use one of the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client #	Invoice #	Amount	Comments
Grant Thornton LLP	547730	697898618	18,934.63 (CAD)	Payment for Invoice # 697898618

Payment method # 1 - ONLINE PAYMENTS, CANADIAN FUNDS ONLY

You may pay your invoice(s) to BLG through participating Canadian financial institution's online banking. Select **Borden Ladner Gervais** through your financial institution and enter your client #, **547730**

Remittance email required: Payment confirmation must be sent by email to remittanceadvice@blg.com and reference made to the invoice(s) paid. ***Please note we do not accept Interac e-Transfers.**

Payment method # 2 - CHEQUES

Send by mail:

Borden Ladner Gervais, LLP
 PO Box # 81100
 World Exchange Plaza
 100 Queen Street
 Ottawa, ON, Canada K1P 1B1

Send by courier:

Borden Ladner Gervais, LLP
 World Exchange Plaza
 100 Queen Street, Suite 1000
 Ottawa, ON, Canada K1P 1J9

Attach remittance details with payment and reference invoice(s) paid.

For additional information contact cashreceiptscoe@blg.com OR (613) 369-4777

This is **Exhibit "B"** referred to in
Affidavit #1 of Lisa Hiebert made
before me on November 5, 2020.

A handwritten signature in blue ink, appearing to be "M. J. [unclear]", written over a horizontal line.

A Commissioner for taking Affidavits for British
Columbia

Royal Bank of Canada v 2073944 Alberta Ltd.
Summary of BLG's Professional Fees by Person

Name	Position	Hours (2019)	Standard Rate (2019)	Hours (2020)	Standard Rate (2020)*	Total Hours	Total Fees
Kendall Andersen	Partner, Financial Services			0.2	\$635.00	0.2	\$127.00
Lisa Hiebert	Partner, Financial Services	5.8	\$500.00	130.1	\$520.00	135.9	\$68,130.63
Ryan Laity	Senior Associate, Financial Services			131.0	\$465.00	131.0	\$59,381.14
MaryGrace Johnstone**	Associate, Financial Services			8.3	\$335.00	8.3	\$2,614.02
Randall Lau	Associate, Financial Services			16.5	\$385.00	16.5	\$5,219.76
Cindy Zhang	Associate, Financial Services			3.1	\$380.00	3.1	\$1,091.17
Eric Little	Partner, Corporate & Commercial	2.9	\$425.00	5.4	\$480.00	8.3	\$3,635.99
Danielle Lewchuk	Senior Associate, Tax			1.0	\$465.00	1.0	\$465.00
Robert Biggar	Associate, Tax			0.4	\$405.00	0.4	\$162.00
Beverly Gilbert	Commodity Tax Consultant			1.9	\$810.00	1.9	\$1,539.00
Cecilia Conto	Paralegal			3.1	\$185.00	3.1	\$486.82
Belle Jutla	Paralegal			11.8	\$235.00	11.8	\$2,689.46
Parvathi Shivakumar	Paralegal			0.3	\$255.00	0.3	\$76.50
Victoria Smith	Paralegal			0.9	\$250.00	0.9	\$225.00
Natalie Trevisan	Paralegal			5.0	\$250.00	5.0	\$975.00
Stella Kim	Practice Assistant			0.5	\$150.00	0.5	\$75.00
MaryGrace Johnstone**	Articling Student			28.3	\$230.00	28.3	\$6,295.99
Adam Simpson	Articling Student			9.6	\$230.00	9.6	\$2,208.00
TOTAL						366.1	\$155,397.47

* Discounts are applied by reducing the applicable timekeeper standard rates from time to time. As such, discounts applied to the balance of any invoice may result in standard rates that appear different than those set out herein.

**Ms. Johnstone was called to the bar in British Columbia on September 1, 2020.

No. VLC-S-S-207422
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

ROYAL BANK OF CANADA

PLAINTIFF

AND:

2073944 ALBERTA LTD.

DEFENDANT

AFFIDAVIT #1 OF LISA HIEBERT

BORDEN LADNER GERVAIS LLP

1200 Waterfront Centre
200 Burrard Street
P.O. Box 48600
Vancouver, BC V7X 1T2
Telephone: (604) 632-3544
Attention: Ryan Laity
Email: rlaity@blg.com
File: 547730/000029