



This is the 1st affidavit
of J. SCHULTZ in this case
and was made on 8/NOV/2022

NO. S-217202
VANCOUVER REGISTRY

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

THE BANK OF NOVA SCOTIA

PETITIONER

AND:

COMMUNITY MARINE CONCEPTS LTD., VICTORIA INTERNATIONAL
MARINA LTD., ETERNALAND YUHENG INVESTMENT HOLDING LTD. AND
0736657 B.C. LTD.

RESPONDENTS

AFFIDAVIT

I, JORDAN SCHULTZ, barrister and solicitor, of 20th Floor, 250 Howe Street, Vancouver, British Columbia, SWEAR THAT:

1. I am a partner at Dentons Canada LLP ("**Dentons**"), counsel for Alvarez & Marsal Canada Inc., in its capacity as Receiver for the Respondents (the "**Receiver**") in the within proceedings. As such, I have personal knowledge of the facts herein after deposed to except where stated to be on information and belief, in which case I verily believe them to be true.
2. This affidavit is sworn in support of the application to be made in these proceedings, seeking, among other things, approval of the fees and disbursements of Dentons in its capacity as legal counsel to the Receiver for the period from April 1, 2022 to November 8, 2022 (the "**Period**"), and anticipated fees to complete this matter.
3. On April 22, 2022, Dentons fees in this receivership were previously approved for the period from the start of this Receivership to March 31, 2022 (the "**First Approval Order**").
4. I was admitted to the Bar in the Province of British Columbia in 2009. Since 2009, I have primarily acted in insolvency, bankruptcy and restructuring matters, including advice to receivers. I am currently the practice group lead of the Vancouver insolvency department at Dentons Canada LLP ("**Dentons**").

A. Dentons' Activities

5. Dentons was retained as counsel for the Receiver in December 2021.
6. Dentons has assisted the Receiver with respect to the Receiver's general activities in this receivership proceeding (the "**Activities**"). With respect to the Activities, and noting that the Receiver retains and has not waived solicitor-client privilege with respect to same, Dentons has:
 - (a) attended calls and meetings and corresponded with the Receiver regarding advice sought on various matters, including potential sales processes, outstanding litigation against the Respondents, license and lease issues, operational issues, and CRA issues;
 - (b) attended calls and meetings and corresponded with counsel to the Petitioner regarding various issues, including to obtain documents to support a review of the Petitioner's security;
 - (c) drafted and revised documents, memoranda and pleadings;
 - (d) reviewed and analyzed searches of public registries in relation to security on the property of the Respondents, completed security review and provided opinion to the Receiver; and
 - (e) attended calls with stakeholders, including the Petitioner, counsel for shareholders of the Respondents, and others.
7. In addition to the above activities, Dentons will assist in wrapping up the receivership and the duties of the Receiver associated therewith, and attend to the hearing to approve Dentons and the Receiver's fees.

B. Dentons' Fees

8. In connection with the Activities, during the Period, Dentons incurred fees in the amount of \$35,266.00 and disbursements in the amount of \$80.00, plus taxes in the amount of \$4,231.94, and projected fees and disbursements of \$5,600.00 plus taxes, to conclude this receivership, for a total of \$45,177.94.
9. For the Period, Dentons' personnel have expended 67.4 hours during. The average hourly rate of all Dentons' personnel billed in connection with the services performed during the Period is approximately \$420.00.
10. It is expected that about 14 hours will be required to assist in the activities required to be able to wrap up the receivership, specifically with respect to bringing an application to approve Dentons and the Receiver's fees, which led to the estimate of projected fees and disbursements described in this affidavit. These activities include attending Court for approval of the Receiver and Dentons' fees, which is not yet accounted for in the invoices.

11. Dentons will issue itemized invoices in respect of additional work done after the Period to be billed against the estimate of projected fees and disbursements. To the extent any amount is not actually billed, funds will be returned to the Receiver and will not be retained by Dentons. If fees exceed the estimate, Dentons is prepared to bear the additional costs.
12. In connection with the Activities, Dentons has issued the following invoices in respect of the work performed in connection with this matter during the Period (collectively, the "Invoices"):

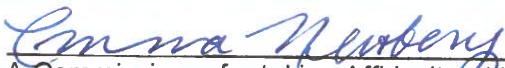
Invoice Date	Invoice Number	Invoice Amount
May 31, 2022	3679309	\$34,270.81
November 8, 2022	3713812	\$5,307.13
Projected fees and disbursements	-	\$5,600.00
Total:		\$45,177.94

Copies of the Invoices, which have been redacted to protect solicitor-client privilege, are attached collectively as Exhibit "A" hereto.

13. With respect to the May 31, 2022 invoice, Dentons has applied a payment of \$22,400.00, which was the amount of fees that Dentons estimated were necessary to complete this receivership at the time of the First Approval Order. As such, the balance of the May 31, 2022 invoice is \$11,870.81, however, in the interest of completeness, Dentons is seeking to have the entire invoice approved, although it will only require payment of the balance.
14. I verily believe that the time expended and the legal fees charged are reasonable in light of the services provided and prevailing market rates for legal services of this nature, specifically:
- (a) Dentons has assisted the Receiver with all activities, most recently, assisting in concluding this receivership and dealing with CRA, along with preparing court materials, and attending court hearings;
 - (b) Dentons has assumed significant responsibility throughout these proceedings and has worked closely with the Receiver throughout;
 - (c) Dentons has staffed its legal team with experienced insolvency lawyers and properly delegated legal tasks to members of the legal team that had the skills to complete each activity in a cost-effective manner;
 - (d) in working with the Receiver, Dentons has helped the Receiver and stakeholders to resolve disputes, and progress towards a transaction that would see creditors paid and the business of the Respondents continue; and
 - (e) Dentons has been transparent regarding its fees and the Receiver believes that Dentons' fees are reasonable in the circumstances.

15. To the best of my knowledge, information, and belief, the information contained in the Invoices as to:
- (a) the amount of hours worked;
 - (b) the nature of work performed;
 - (c) the identity of the individuals who performed the work; and
 - (d) the rates charged for the work performed,
- is true and correct in all respects.
16. The incurred fees set out in the Invoices were charged at Dentons' standard billing rates in effect from time to time. Disbursements were charged in amounts which were less than or equal to standard charges in accordance with the firm's disbursement policy for clients.
17. Further, to the best of my knowledge, information, and belief, the fees and disbursements of Dentons are fair and reasonable as:
- (a) Dentons' professional fees and disbursements were properly incurred;
 - (b) the work completed by Dentons was delegated to the appropriate professionals in Dentons with the appropriate seniority and hourly rates;
 - (c) Dentons' fees in this matter are consistent with the market for similar firms with the capacity to handle a file of comparable size and complexity;
 - (d) each of the invoices was reviewed for reasonableness at the time of billing;
 - (e) the Invoices were provided to the Receiver when rendered and all have been approved by the Receiver; and
 - (f) the services were performed by Dentons in a prudent and economical manner.

SWORN (OR AFFIRMED) BEFORE ME at
Vancouver, BC, on 8/NOV/2022.

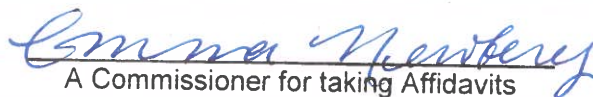


A Commissioner for taking Affidavits within
British Columbia


JORDAN SCHULTZ

EMMA T.T.Y. NEWBERY
Barrister & Solicitor
DENTONS CANADA LLP
20th Floor, 250 Howe Street
Vancouver, B.C. V6C 3R8
Telephone (604) 687-4460

This is **Exhibit "A"** referred to in the Affidavit #1
of **JORDAN SCHULTZ** sworn this 8 day
of November, 2022.


A Commissioner for taking Affidavits
for British Columbia

EMMA T.T.Y. NEWBERY
Barrister & Solicitor
DENTONS CANADA LLP
20th Floor, 250 Howe Street
Vancouver, B.C. V6C 3R8
Telephone (604) 687-4460

大成 DENTONS

Dentons Canada LLP
20th Floor, 250 Howe Street
Vancouver, BC, Canada V6C 3R8

T 604 687 4460
F 604 683 5214

dentons.com

Alvarez & Marsal Canada Inc., In its Capacity as Receiver of
925 West Georgia Street
Suite 902, Cathedral Place
Vancouver BC V6C 3L2
Canada
Attention: Pinky Law
Director

INVOICE # 3679309

GST/HST # R121996078
QST # 1086862448 TQ 0001

Date
May 31, 2022

Matter Number
529227-000022

Lawyer
John Sandrelli

Alvarez & Marsal Canada Inc., In its Capacity as Receiver of
Re: In the Matter of the Receivership of Community Marine
Concepts Ltd. et al.

Professional Fees	\$ 30,527.50
Disbursements	80.00
	<hr/>
GST (5.0%) on \$30,527.50	1,526.38
PST (7.0%) on \$30,527.50	2,136.93
	<hr/>
Total Invoice	\$ 34,270.81
Less: Payment from Previous Invoice	(22,400.00)
	<hr/>
Total Amount Due	\$ 11,870.81 CAD

DENTONS CANADA LLP

DocuSigned by:
John Sandrelli
Per: E69F06ADD52E41C
John Sandrelli

DENTONS CANADA LLP

INVOICE 3679309

Alvarez & Marsal Canada Inc., In its Capacity as Receiver of
Re: In the Matter of the Receivership of Community Marine
Concepts Ltd. et al.

Page 2 of 6

Matter # 529227-000022

Payment Options:**Cheques:**

Cheques payable to Dentons Canada LLP
and mailed to the following address:
77 King Street West, Suite 400
Toronto-Dominion Centre
Toronto, ON Canada M5K 0A1

Wire Transfer:

Bank of Montreal
1st Canadian Place, Toronto, ON
Swift Code: BOFMCAM2
Bank ID: 001 Transit: 00022
CAD Funds Bank Account: 0004-324

Credit Card:

Payments are accepted via telephone, email or fax. We accept American Express, MasterCard or Visa (please circle one).

Card No. _____ Expiry Date: _____ Card Verification Code (CVC): _____

Amount: _____ Cardholder Name: _____

Signature: _____

Internet Banking:

Accepted at most financial institutions. Your payee is Dentons Canada LLP and your account number is 529227. Please email us at AR.Canada@dentons.com referencing invoice number and payment amount.

Interac e-Transfer:

e-Transfer funds to AR.Canada@dentons.com referencing invoice number in message. Auto-deposit is setup on our accounts and therefore no password required.

Please email us at AR.Canada@dentons.com referencing invoice number and payment amount.

Payment due on receipt. Interest will be charged at the rate of 8% per annum on all outstanding amounts over 30 days.

DENTONS CANADA LLP

INVOICE 3679309

Alvarez & Marsal Canada Inc., In its Capacity as Receiver of
 Re: In the Matter of the Receivership of Community Marine
 Concepts Ltd. et al.

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Matter # 529227-000022

Invoice Detail

TO PROFESSIONAL SERVICES RENDERED in connection with the above noted matter:

Date	ID	Description of Work	Hours
01-Apr-22	TJ	Comment on pleadings. Revise application to approve fees and activities. Call with Pinky Law regarding status update. Email with counsel for debtors and counsel for bank regarding application to approve financing. Email with counsel for lender [REDACTED] [REDACTED] Email with Receiver regarding same.	4.4
04-Apr-22	TJ	Email with Pinky Law regarding pleadings. Email with [REDACTED] and [REDACTED] regarding same. Review revised pleadings.	1.4
05-Apr-22	TJ	Call with [REDACTED] and [REDACTED] regarding application to approve financing. Call with Pinky Law regarding same. Email with [REDACTED] regarding fee approval application.	2.4
06-Apr-22	TJ	Call with Pinky Law regarding status of refinancing application. Revise pleadings for approval of fees and activities. Email with Receiver regarding same. Email with counsel for [REDACTED] regarding Receiver's charge. [REDACTED]	2.8
06-Apr-22	AA	Email from Tevia Jeffries regarding updates to the service list. Update accordingly. Telephone call to the City of Victoria and inquiry on service of legal documents.	0.5
07-Apr-22	JS	Emails with Tevia Jeffries regarding discharge of Receiver and Orders.	0.3
07-Apr-22	TJ	Revise Receiver's report. Revise pleadings for approval of fees and activities. Email with Receiver regarding same. Call with Pinky Law regarding same. Call with [REDACTED] regarding service of pleadings.	4.3
07-Apr-22	AA	Receipt of Application materials from petitioner. Email from Tevia Jeffries. Download materials from file sharing web link and update pleadings accordingly.	0.4
08-Apr-22	JS	Review draft affidavit regarding fee approval. Review application regarding discharge of Receiver and emails with Tevia Jeffries.	0.5
08-Apr-22	TJ	Revise pleadings in support of application to approve fees and activities. Revise receiver's report. Email with Pinky Law regarding same. Email with [REDACTED] counsel regarding application to approve fees and activities.	4.2
11-Apr-22	RA	Pick up monitors report from Alvarez & Marsal Canada Inc. File monitors report at Vancouver court registry and return filed documents to office.	0.8
11-Apr-22	JS	Discuss discharge application with Tevia Jeffries. Review and arrange to swear affidavit regarding fee approval.	0.4
11-Apr-22	TJ	Finalize Receiver's report. Call with [REDACTED] regarding impact of shareholder application [REDACTED] Email with [REDACTED]	2.2

DENTONS CANADA LLP

INVOICE 3679309

Alvarez & Marsal Canada Inc., In its Capacity as Receiver of
 Re: In the Matter of the Receivership of Community Marine
 Concepts Ltd. et al.

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Matter # 529227-000022

Date	ID	Description of Work	Hours
		regarding payout statement. Email with Pinky Law regarding payout statement and Receiver's report. Call with John Sandrelli regarding application to approve fees and activities.	
11-Apr-22	AA	Compile affidavit #1 of J. Sandrelli for review and execution. Further instruction from Tevia Jeffries regarding Receiver's Report. Instructions to obtain Receiver's Report for filing.	0.3
12-Apr-22	JS	Brief review of application material for discharge of Receiver.	0.3
12-Apr-22	TJ	Revise pleadings for approval of fees and activities. Call with [REDACTED] regarding same. Call with Pinky Law regarding next steps.	3.4
12-Apr-22	AA	Compile Application Record for April 14, 2022 hearing. Compile Affidavit #1 of S. Brown-John. Retrieve materials from web link file share. Update Application Record. Update Pleadings folder.	0.9
13-Apr-22	CR	Court run for Tevia Jeffries.	1.2
13-Apr-22	JS	Brief review of application material and emails with Tevia Jeffries.	0.3
13-Apr-22	TJ	Prepare for hearing to approve refinancing. Finalize and file application to approve fees and activities of the Receiver.	2.4
13-Apr-22	AA	Prepare application materials for service. Communicate with students regarding filing of documents.	0.3
13-Apr-22	AA	Service of documents to service list. Draft and finalize service letter to CRA and serve accordingly.	0.3
14-Apr-22	ZK	File Affidavit #1 of Aurora Faulkner-Killam.	0.7
14-Apr-22	JS	Review outcome of applications.	0.2
14-Apr-22	TJ	Prepare for and attend hearing to approve refinancing. Revise book of authorities for application to approve fees and activities. Revise application record for same. Email with [REDACTED] regarding condition precedent to financing. Email with [REDACTED] and [REDACTED] regarding fees and activities application.	3.6
14-Apr-22	AA	Draft Book of Authorities. Obtain cases from Westlaw. Email to Tevia Jeffries.	0.5
14-Apr-22	AA	Draft and prepare Application Record. Compile electronic copies. Bookmark Application Record and Book of Authorities. Email Tevia Jeffries regarding same.	1.1
19-Apr-22	TJ	Email with [REDACTED] and [REDACTED] regarding application for approval of fees and activities. Email with Pinky Law regarding same.	0.7
19-Apr-22	AA	Email instructions from Tevia Jeffries regarding application record. Email from [REDACTED] regarding possible amendments to the order.	0.2
20-Apr-22	AT	Court Run for Tevia Jeffries.	0.5
20-Apr-22	JS	Discuss updates with Tevia Jeffries.	0.2
20-Apr-22	TJ	Review application record. Revise form of order. Email with [REDACTED] regarding same. Email with Pinky Law regarding same. Call	3.7

DENTONS CANADA LLP

INVOICE 3679309

Alvarez & Marsal Canada Inc., In its Capacity as Receiver of
 Re: In the Matter of the Receivership of Community Marine
 Concepts Ltd. et al.

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Matter # 529227-000022

Date	ID	Description of Work	Hours
		with Pinky Law regarding lien issue. Call with [REDACTED] regarding same and holdback. Call with [REDACTED] regarding lien issue.	
20-Apr-22	AA	Coordinate with Aisha Tung regarding filing of Application Record and Book of Authorities. Serve fully compiled Application Record and Book of Authorities to the service list for April 22, 2022 hearing.	0.6
21-Apr-22	TJ	Prepare for hearing. Email with client regarding same.	1.5
22-Apr-22	TJ	Attend court hearing for approval of fees and activities. Email with client regarding same. Email with [REDACTED] and [REDACTED] regarding same.	1.3
22-Apr-22	AA	Communications with Tevia Jeffries regarding order signed at the bench. Receipt of entered order and serve to service list accordingly.	0.3
26-Apr-22	TJ	Email with [REDACTED] and [REDACTED] regarding closing of financing. Email with [REDACTED] Call with [REDACTED] regarding same. Email with Pinky Law regarding same.	0.3
27-Apr-22	TJ	Call with Pinky Law regarding status of closing and outstanding handover matters. Email with [REDACTED] and [REDACTED] regarding same.	0.8
28-Apr-22	TJ	Review correspondence regarding transaction outstanding items. Email with [REDACTED] and [REDACTED] redemption date.	0.5
29-Apr-22	TJ	Call with [REDACTED] and [REDACTED] [REDACTED] of [REDACTED] Email with client regarding same. Review correspondence regarding closing conditions and payout. Email with [REDACTED] regarding same. Email with client regarding same.	1.3
06-May-22	TJ	Email with [REDACTED] regarding closing. Email with [REDACTED] regarding same. Call and email with Pinky Law regarding same.	1.8
09-May-22	TJ	Call with Pinky Law regarding closing. Email with counsel for the Bank and shareholders regarding same. Email with [REDACTED] regarding same.	0.7
10-May-22	TJ	Email with counsel for Bank and shareholders regarding closing. Call with Pinky Law regarding same.	0.3
11-May-22	JS	Update emails from Tevia Jeffries regarding closing and discharge.	0.2
13-May-22	TJ	Email with counsel [REDACTED] about discharge and redemption date. Call and email with Pinky Law regarding same.	0.8
16-May-22	CD	Visit the office of Alvarez & Marshal to pick up the original Receiver's Certificate and filing it at the courthouse Registry.	0.6
16-May-22	AA	Receipt of filed Receiver's Certificate. Serve to service list accordingly.	0.2
16-May-22	AA	Service email to service list regarding Certificate of Receiver. Instructions regarding filing of same at Vancouver Court Registry.	0.3
30-May-22	TJ	Email with Pinky Law regarding approval of fees.	0.3
		Total	57.2

DENTONS CANADA LLP

INVOICE 3679309

Alvarez & Marsal Canada Inc., In its Capacity as Receiver of
Re: In the Matter of the Receivership of Community Marine
Concepts Ltd. et al.

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Matter # 529227-000022

Timekeeper	ID	Title	Hours	Rate	Fees
Aisha Tung	AT	Associate	0.5	280.00	140.00
Avic Arenas	AA	Paralegal	5.9	245.00	1,445.50
Chloe Ducluzeau	CD	Student	0.6	280.00	168.00
Claire Robertson	CR	Student	1.2	280.00	336.00
John Sandrelli	JS	Partner	2.4	775.00	1,860.00
Rachel Au	RA	Student	0.8	280.00	224.00
Tevia Jeffries	TJ	Partner	45.1	580.00	26,158.00
Zephi Kramer	ZK	Associate	0.7	280.00	196.00
Total			57.2		\$30,527.50

TOTAL PROFESSIONAL FEES

\$ 30,527.50

NON-TAXABLE DISBURSEMENTS

Miscellaneous (NT)*

\$ 80.00

TOTAL NON-TAXABLE DISBURSEMENTS

\$ 80.00

TOTAL DISBURSEMENTS

\$ 80.00

TOTAL FEES AND DISBURSEMENTS

\$ 30,607.50

TAXES

GST (5.0%) on Professional Fees of \$30,527.50

\$ 1,526.38

PST (7.0%) on Professional Fees of \$30,527.50

2,136.93

TOTAL TAXES3,663.31**TOTAL INVOICE**

\$ 34,270.81

Less: Payment from Previous Invoice

(22,400.00)**TOTAL AMOUNT DUE**\$ 11,870.81 CAD

大成 DENTONS

8

Dentons Canada LLP
20th Floor, 250 Howe Street
Vancouver, BC, Canada V6C 3R8

T 604 687 4460
F 604 683 5214

dentons.com

Alvarez & Marsal Canada Inc., In its Capacity as Receiver of
925 West Georgia Street
Suite 902, Cathedral Place
Vancouver BC V6C 3L2
Canada
Attention: Pinky Law
Director

INVOICE # 3713812


GST/HST # R121996078
QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
November 8, 2022	529227-000022	John Sandrelli

Alvarez & Marsal Canada Inc., In its Capacity as Receiver of
Re: In the Matter of the Receivership of Community Marine
Concepts Ltd. et al.

Professional Fees	\$	4,738.50
GST (5.0%) on \$4,738.50		236.93
PST (7.0%) on \$4,738.50		331.70
Total Amount Due	\$	<u>5,307.13</u> CAD

DENTONS CANADA LLP

DocuSigned by:

Per: John Sandrelli
F69E06ADD52E41C
John Sandrelli

DENTONS CANADA LLP

Alvarez & Marsal Canada Inc., In its Capacity as Receiver of
Re: In the Matter of the Receivership of Community Marine
Concepts Ltd. et al.

INVOICE 3713812₉

Page 2 of 3

Matter # 529227-000022

Payment Options:

Cheques:

Cheques payable to Dentons Canada LLP
and mailed to the following address:
77 King Street West, Suite 400
Toronto-Dominion Centre
Toronto, ON Canada M5K 0A1

Interac e-Transfer:

e-Transfer funds to AR.Canada@dentons.com
referencing invoice number in message. Auto-deposit
is setup on our accounts and therefore no password
required.

Wire Transfer / EFT:

Bank of Montreal
1st Canadian Place, Toronto, ON M5X 1A3
Swift Code: BOFMCAM2

Credit Card:

To pay online with a credit card, visit
<https://www.dentons.com/canada-CADpay>.

Alternatively, credit card payment is accepted via telephone at 1-888-444-8859.
You will require your invoice number and amount to pay.

Internet Banking:

Accepted at most financial institutions. Your payee is Dentons Canada LLP and
reference your payee account number (client ID) as 529227. Please email us at
AR.Canada@dentons.com referencing invoice number and payment amount.

Bank ID: 001 Transit: 00022
CAD Funds Bank Account: 0004-324 (or 00020004324)
Routing: 000100022

For wire or EFT payments, please email remittance to AR.Canada@dentons.com referencing invoice number and payment amount.
Payment due on receipt. Interest will be charged at the rate of 8% per annum on all outstanding amounts over 30 days.

DENTONS CANADA LLP

Alvarez & Marsal Canada Inc., In its Capacity as Receiver of
 Re: In the Matter of the Receivership of Community Marine
 Concepts Ltd. et al.

INVOICE 3713812

Page 3 of 3

Matter # 529227-000022

Invoice Detail

TO PROFESSIONAL SERVICES RENDERED in connection with the above noted matter:

Date	ID	Description of Work	Hours
09-Jun-22	TJ	Draft materials for fee approval.	0.2
28-Oct-22	JS	Emails with Pinky Law regarding final discharge.	0.2
02-Nov-22	JS	Review email from Pinky Law regarding final fee approval. Review orders and discuss with Emma Newbery.	0.5
02-Nov-22	ETN	Review file to prepare materials for fee approval application.	0.7
03-Nov-22	JS	Discuss application to approve fees with Emma Newbery. Further consideration of approach.	0.5
03-Nov-22	ETN	Review materials and draft application to approve the Receiver's fees.	2.1
04-Nov-22	JS	Discuss application to approve final fees with Emma Newbery.	0.3
05-Nov-22	ETN	Draft pleadings for fee approval. Emails regarding the same.	3.8
07-Nov-22	ETN	Review revisions to materials. Finalize pleadings and prepare for court application.	1.9
Total			10.2

Timekeeper	ID	Title	Hours	Rate	Fees
Emma Newbery	ETN	Associate	8.5	400.00	3,400.00
John Sandrelli	JS	Partner	1.5	815.00	1,222.50
Tevia Jeffries	TJ	Partner	0.2	580.00	116.00
Total			10.2		\$4,738.50

TOTAL PROFESSIONAL FEES

\$ 4,738.50

TAXES

GST (5.0%) on Professional Fees of \$4,738.50

\$ 236.93

PST (7.0%) on Professional Fees of \$4,738.50

331.70

TOTAL TAXES

568.63

TOTAL AMOUNT DUE

\$ 5,307.13 CAD