



*This is the 1st affidavit made in this case by
Chris Bowra, sworn May 29 2024*

COURT FILE NO. VLC-S-5-234019

VANCOUVER REGISTRY

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF THE RECEIVERSHIP OF
BEYOND THE GRAPE ON PREMISE WINEMAKING LTD.

AND

BUSINESS DEVELOPMENT BANK OF CANADA

PLAINTIFF

BEYOND THE GRAPE ON PREMISE WINEMAKING
LTD.

FRASER MILLS FERMENTATION COMPANY LTD.

IAN DONALD MACKERRICHER

MICHAEL EDWARD DRUCE

DANIEL JOSEPH PARENT

STEPHEN PAUL SHELDON

WARREN TODD BOYER

DEFENDANTS

AFFIDAVIT

I, CHRIS BOWRA, Chartered Professional Accountant, of 1100 – 1055
West Georgia Street, in the City of Vancouver, in the Province of British Columbia,
MAKE OATH AND SAY AS FOLLOWS:

1. I am a Licensed Insolvency Trustee and Vice President at BDO Canada Limited, the court-appointed Receiver (the "**Receiver**") of the assets,

undertakings and properties of Beyond the Grape on Premise Winemaking Ltd. (dba Fraser Mills Fermentation) (the "**Company**") pursuant to the Order of Justice Taylor pronounced on September 18, 2023 (the "**Receivership Order**"), and as such I have personal knowledge of the facts and matters hereinafter deposed to, except where stated to be on information and belief and where so stated I verily believe it to be true.

2. This affidavit is intended to be read in conjunction with the Receiver's Final Report to Court (the "**Final Report**") filed with this Affidavit, and is intended to specifically address the Receiver's accounts in respect of this matter.
3. In particular, by virtue of paragraph 21 of the Receivership Order the Receiver and its legal counsel shall pass their accounts and, for this purpose, the accounts of the Receiver and its legal counsel are referred to a judge of the Supreme Court of British Columbia, which passing may be heard on a summary basis.
4. The purpose of this Affidavit, when read with the Receiver's First Report dated October 20, 2023 and the Final Report (together the "**Reports**"), is to advise the Court as to the factors commonly considered by the Court for the purpose of considering the activities of the Receiver and its accounts and passing them summarily in that respect.
5. I am the principal author of the Reports and the facts set out therein are, to the best of my knowledge, true and accurate.

The Receiver's Accounts:

- 6. On a regular basis, the Receiver rendered accounts to the secured creditors, Business Development Bank of Canada and Royal Bank of Canada.

- 7. Based upon my review of the time recordings, I confirm that the work as described therein was undertaken and was, in my opinion, necessary in order for the Receiver to fulfill its duties and obligations under the Receivership Order.

- 8. The work undertaken by the Receiver's personnel was done under my direct supervision and where appropriate, the work was delegated. Further, each of the disbursements paid by the Receiver was necessarily incurred in order for the Receiver to fulfill its obligations and incurred in accordance with my instructions.

- 9. For the period of July 25, 2023 to October 31, 2023, a summary of the Receiver's fees and disbursements were:

	\$
Fees	50,914
Disbursements	3,547
GST	2,723
Total	<u>57,184</u>

- 10. A summary and copies of the Receiver's accounts are attached hereto and marked as **Exhibit "A"**. The Receiver's accounts have been approved by RBC and BDC.

11. A summary of the time spent on this assignment by members of BDO Canada Limited for the period July 25, 2023, to October 31, 2023 is summarized below.

Name	Title	Average Hourly Rate (\$)	Hours
J. Rodrigues	Partner	660	3.2
C. Bowra	Vice President	495	49.2
T. Chesley	Sr. Analyst	275	88.9
Total			141.3

12. In addition, the Receiver anticipates further accounts of up to \$15,000 from November 1, 2023 to the conclusion of this matter, including in respect of the Receiver's discharge application.

13. In the Receiver's opinion, the time and disbursements incurred in the course of its duties are:

- a. Comparable to receivership assignments of similar scale and complexity; and
- b. Necessary in order for the Receiver to fulfill its obligations.

14. The hourly rates charged by the Receiver are:

- a. Consistent with the hourly rates billed by the Receiver on other engagements; and,

b. Consistent with other insolvency firms of comparable size engaged on similar receivership matters to the Receiver's knowledge in the province of British Columbia.

15. The Receiver retained the services of McMillan Dubo Law Group ("**MDLG**") to act as its counsel in respect of this receivership.

16. For the period of September 15, 2023 to November 30, 2023, a summary of MDLG's fees and disbursements were:

Fees	\$17,075.00
Disbursements	\$499.00
PST	\$1,219.38
GST	\$872.17
Total	\$19,665.55

17. A summary and copies of MDLG's accounts are attached hereto and marked as **Exhibit "B"**.

18. A summary of the time spent on this assignment by members of MDLG for the period September 15, 2023 to November 30, 2023 is summarized below:

Name	Title	Hourly Rate	Hours	Fees
S. Dubo	Partner	\$400	38.4	\$15,360
L. Trenzek	Paralegal	\$175	9.8	\$1,715
Total			48.2	\$17,075

19. In addition, MDLG anticipates further accounts for legal services of up to \$7,000 from December 1, 2023 to the conclusion of this matter, including in respect of the Receiver's discharge application.

20. As the Receiver was acting in a dual capacity as both Receiver and Trustee, the Receiver obtained an independent security opinion from Gehlen Dabbs Cash LLP (“GDC”) confirming that BDC’s security was valid and enforceable as against the Trustee.


21. GDC’s fees were \$2,007, in addition to taxes and disbursements of \$493.

22. A copy of GDC’s invoice is marked as **Exhibit “C”**.

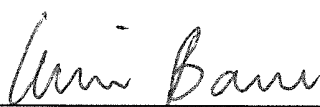
23. It is the Receiver’s view that the fees and disbursements of MDLG and GDC are fair, reasonable and justified in the circumstances, and accurately reflect the work done at the request of and on behalf of the Receiver.

24. This affidavit is made in support of an application for an Order approving, among other things, the activities of the Receiver, the fees and disbursements of the Receiver and its legal counsel, and the discharge of the Receiver.

SWORN BEFORE ME at the City
of Vancouver, in the Province of British
Columbia, this 21 day of May, 2024



A Commissioner for taking Affidavits
within British Columbia

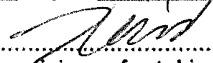
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) 
) _____
) CHRIS BOWRA
)
)

Troy Brent Chesley
A Commissioner for Taking Affidavits
for British Columbia
Commission expires August 31, 2026

IN THE MATTER OF THE RECEIVERSHIP OF
Beyond the Grape on Premise Winemaking Ltd.
Summary of BDO Canada Limited's Invoices
For the Period July 25, 2023 to October 31, 2023

Period	Invoice	Fees	Disbursements	GST	Total
July 25, 2023 to October 31, 2023	CINV2611691	\$ 50,913.50	\$ 3,547.20	\$ 2,723.04	\$ 57,183.74

This is Exhibit "A" referred to in the
affidavit of Chris Baura
sworn before me at Vancouver
this 29 day of May, 2024



.....
A Commissioner for taking Affidavits
for British Columbia

Troy Brent Chesley
A Commissioner for Taking Affidavits
for British Columbia
Commission expires August 31, 2026



Tel: 604 688 5421

www.bdo.ca

BDO Canada Limited
Unit 1100-Royal Centre
1055 West Georgia Street
PO Box 11101
Vancouver, BC V6E 3P3

INVOICE

Beyond the Grape on Premise Winemaking Ltd.
c/o BDO Canada Limited
Unit 1100-Royal Centre
1055 West Georgia Street
Vancouver, BC V6E 3P3

Date
November 17, 2023

Invoice No.
CINV2611691

Re Beyond the Grape - Receivership

FOR PROFESSIONAL SERVICES RENDERED in connection with our Engagement in the Receivership of the above noted for the period from July 25, 2023 to October 31, 2023 as per the details below.

Our Fee		\$ 50,913.50
Disbursements:		
Locksmith	1,589.35	
Newspaper ad	1,091.55	
Liquor licenses	420.36	
Courier, postage	264.60	
Mileage	181.34	
		3,547.20
Subtotal		54,460.70
GST - 5% (#R101518124)		2,723.04
TOTAL		\$ 57,183.74

Summary of Time Charges:

	Hours	Rate	Amount
J. Rodrigues, Partner	3.2	660.00	2,112.00
C. Bowra, Vice President	49.2	495.00	24,354.00
T. Chesley, Sr. Analyst	88.9	275.00	24,447.50
Total	141.3		\$ 50,913.50



Staff	Date	Comments	Time
Chris Bowra	25-Jul-23	Discussion with Nicole Ormond. Discussion with Sherryl Dubo. Review of material.	1.0
Troy Chesley	25-Jul-23	Internal discussions on file plan, call with Nicole Ormond and review of documents.	0.9
Chris Bowra	26-Jul-23	Discussions with Cody Reedman. Review of material. Discussion with legal counsel. Conference call with the Company. Send out information request to the Company.	1.8
Troy Chesley	26-Jul-23	Internal discussion of plan for appointment. Compiling and sending request list to debtor.	0.7
Jervis Rodrigues	27-Jul-23	Client acceptance. Discussion with counsel and BDC. Internal discussion on taking possession.	0.7
Chris Bowra	27-Jul-23	Site visit. Meet with director.	1.0
Troy Chesley	27-Jul-23	Site visit and tour of premises.	1.0
Chris Bowra	28-Jul-23	Review of Cody Reedman's proposal. Correspondence with BDC.	0.3
Jervis Rodrigues	28-Jul-23	Discuss private/court appointment. Update on visit to site. Other matters.	0.4
Troy Chesley	28-Jul-23	Internal discussions and summary of meeting.	0.1
Jervis Rodrigues	31-Jul-23	Private/Court appointment. Discuss options regarding bid process.	0.3
Chris Bowra	31-Jul-23	Discussions with Cody Reedman. Discussion with BDC.	0.5
Jervis Rodrigues	2-Aug-23	Discussion on options for receivership.	0.4
Chris Bowra	4-Aug-23	Discussion with legal counsel.	0.1
Jervis Rodrigues	8-Aug-23	Asset realization options.	0.3
Chris Bowra	21-Aug-23	Sign consent to act. Correspondence with legal counsel regarding the same.	0.1
Jervis Rodrigues	23-Aug-23	Discuss controls over assets.	0.2
Chris Bowra	30-Aug-23	Review of draft receivership order. Correspondence with legal counsel regarding the same. Discussion with legal counsel. Discussion with Carol Cash regarding obtaining independent security opinion.	0.8
Troy Chesley	30-Aug-23	Draft of appointment materials, letters to send upon appointment.	1.1
Chris Bowra	5-Sep-23	Discussion with legal counsel. Discussion with auctioneers. Conference call with the Company and their legal counsel.	1.1
Troy Chesley	5-Sep-23	Website draft. Discussion of plan for receivership. Call with Ian and counsel. Draft request list to Ian. Review of	2.4



Staff	Date	Comments	Time
		equipment list and comparison to RBC/BDC security agreement.	
Chris Bowra	6-Sep-23	Discussion with the Company. Review of equipment listing. Review of PPSA search.	0.7
Troy Chesley	6-Sep-23	Call with management and counsel. Updates to equipment list.	0.9
Troy Chesley	7-Sep-23	Equipment list finalization.	0.7
Chris Bowra	8-Sep-23	Discussion with the Company. Discussion with legal counsel. Correspondence with Cody Reedman. Discussion with auctioneer. Discussions regarding schedule of equipment and auctioneer site visits.	0.8
Troy Chesley	8-Sep-23	Call with management. Calling auctioneers for proposals and following up with equipment lists.	1.3
Chris Bowra	11-Sep-23	Discussions with legal counsel and guarantors legal counsels.	0.4
Troy Chesley	12-Sep-23	Coordinating site visits for auctioneer inspection of equipment.	0.3
Chris Bowra	13-Sep-23	Discussion with the landlord. Discussions regarding auctioneer site visits, breweries to contact. Discussion with Carol Cash regarding security opinion and review of draft opinion.	1.0
Troy Chesley	13-Sep-23	Calling breweries regarding interest in equipment. Following up via email on same. Internal discussions on sales strategy.	2.0
Chris Bowra	14-Sep-23	Discussion with Carol Cash. Call with Ian Mackerricher. Discussions regarding information required from Ian.	0.7
Troy Chesley	14-Sep-23	Follow-up correspondence with prospective equipment purchasers to solicit offers. Call with auctioneer. Call with management.	1.7
Chris Bowra	15-Sep-23	Discussion with legal counsel. Review and discussion regarding draft purchase and sale agreement. Discussion regarding equipment, PPR registrations and leased equipment.	0.8
Troy Chesley	15-Sep-23	Review of draft purchase agreement. Correspondence with prospective equipment purchasers. Follow up discussions with auctioneers. Arranging for lock changes upon pronouncement of Receivership order. Review of lease agreements and analysis of any equity.	2.4
Troy Chesley	18-Sep-23	Internal discussions regarding plan for appointment. Call to BMO. Correspondence with account reps on same. Calls with Ian and site visit. Identification of equipment and match to appraisal. Inventory count. Re-keying premises and alarm changeover.	4.2



Staff	Date	Comments	Time
Chris Bowra	18-Sep-23	Discussion with BDC. Discussion with legal counsel. Review of equipment lists. Discussions regarding taking possession. Attend BMO Branch to freeze bank account. Attend site to take possession.	3.5
Troy Chesley	19-Sep-23	Calls with parties with registered security in personal property register. Responding to parties interested in equipment and leases. Bank freeze follow up to BMO. CRA authorization request. Mail forward set up. Equipment list updates and comparison of RBC to BDC security. Correspondence with security company regarding alarm monitoring. Call with management. Changeover of utilities.	5.0
Chris Bowra	19-Sep-23	Correspondence and discussion with the landlord. Discussion and correspondence with insurance provider. Correspondence with BMO regarding bank freeze. Various discussions regarding outstanding tasks.	2.3
Troy Chesley	20-Sep-23	Updates to equipment list and order of security priority analysis. Correspondence with prospective equipment purchasers. Calls with management. Call with landlord regarding next steps on lease. Calls with prospective equipment purchaser. Form 87 filing with OSB. Call with unsecured creditor. Call with security company. Review of lease agreements for equity.	5.5
Chris Bowra	20-Sep-23	Review of creditors list. Review of equipment list and discrepancy between secured lenders. Discussion with landlord. Discussion with Ian Mackerricher.	1.6
Troy Chesley	21-Sep-23	Newspaper ad updates and filing with Post Media. Receipt and review of offer to purchase assets. Website draft updates. Form 7 draft and filing. Calls with prospective purchasers. Calls with management.	3.9
Chris Bowra	21-Sep-23	Discussion with Liquor Control board regarding transferability of liquor license. Review of offer received and discussions regarding the same. Discussions with creditors. Review of insurance policy.	1.0
Troy Chesley	22-Sep-23	Call with management. Receipt of and review of offers. Discussions with auctioneers about the same. Placement of newspaper ad. Draft report to creditors.	3.4
Chris Bowra	22-Sep-23	Discussion with HUB insurance. Discussion with auctioneer. Review of bids received. Review of proposed changes by prospective purchaser and correspondence regarding the same. Correspondence with Acera Insurance re changes to insurance policy. Discussions regarding proof of property claims. Discussion with legal counsel. Discussions regarding offers received. Banking matters. Send off request for funding to BDC.	2.1



Staff	Date	Comments	Time
Troy Chesley	25-Sep-23	Calls with prospective purchasers. Draft first report of the Receiver. Calls with management. Banking matters. Correspondence with utilities.	4.0
Chris Bowra	25-Sep-23	Review of offers and discussions regarding the same. Discussion with the landlord. Discussion with legal counsel. Discussion regarding next steps, contacting supplier of equipment. Correspondence with insurance.	2.0
Troy Chesley	26-Sep-23	Call with BDC regarding offers. Correspondence with 3rd party equipment companies regarding machines on site. Draft Receiver's borrowings certificate. Follow up correspondence with BMO regarding deposit status. Connecting landlord with secured financing company regarding secured leasehold improvements. Discussion with prospective equipment purchasers. Call with management. Banking matters.	2.8
Chris Bowra	26-Sep-23	Discussion with BDC. Discussions regarding outstanding information from the Company. Discussion with Chris Walton. Discussion with the Liquor Distribution Branch regarding transfer of licenses. Correspondence with legal counsel. Correspondence with landlord.	0.9
Troy Chesley	27-Sep-23	Call with prospective purchaser. Call with management. Calls with secured creditors and onsite equipment. Banking matters. Discussions regarding reclamation of property claims. Correspondence with landlord.	3.2
Chris Bowra	27-Sep-23	Discussion with prospective purchaser. Discussion with legal counsel. Discussion with BDC. Discussion with legal counsel.	1.0
Troy Chesley	28-Sep-23	Calls with management. Calls with landlord and preparing payment for same. Review of offers. Internal discussions.	1.6
Chris Bowra	28-Sep-23	Discussion with Ian MacKerricher. Discussion with legal counsel. Discussion with Chris Walton. Various discussions regarding outstanding records and information required. Update Receiver's Certificate and finalize.	2.6
Troy Chesley	29-Sep-23	Onsite rekeying of locks. Calls with principal. Calls with prospective equipment purchaser. Correspondence with security company. Inspection of equipment. Correspondence with BMO. Correspondence with former employee. Calls with landlord.	3.7
Troy Chesley	3-Oct-23	Calls with management. Calls with prospective purchasers. Investigation regarding excise/liquor tax compliance.	1.0
Chris Bowra	3-Oct-23	Review of changes proposed by prospective purchaser and correspondence with legal counsel regarding the same. Discussion with legal counsel. Discussion with company's legal counsel. Discussion with prospective	1.6



Staff	Date	Comments	Time
		purchaser. Discussion and correspondence with the landlord.	
Troy Chesley	4-Oct-23	Onsite meeting with the debtor. Walkthrough of equipment maintenance. Identification of records that Receiver requires. Identification of 3rd party equipment. Correspondence with CRA requesting payroll trust audit. Discussion with prospective purchaser. Correspondence with unsecured creditors with onsite equipment.	4.6
Chris Bowra	4-Oct-23	Discussions regarding records. Discussion with the landlord. Discussion with Liquor Control Board. Discussion with legal counsel. Correspondence and discussion with prospective purchaser.	1.6
Troy Chesley	5-Oct-23	Calls with prospective purchaser. Call with debtor. Updates to purchase agreement. Correspondence with secured and unsecured creditors. Draft response to employee claims.	1.6
Chris Bowra	5-Oct-23	Discussion with Ian Mackericher re ROE's and T4's. Correspondence with prospective purchaser. Correspondence with BDC. Transfer liquor licenses into Receiver's name.	0.7
Jervis Rodrigues	5-Oct-23	Discuss various administration matters.	0.7
Chris Bowra	6-Oct-23	Discussion with LCRB. Discussion regarding prospective purchaser's request for additional information. Discussions regarding purchaser's issues. Correspondence and discussion with the landlord.	0.9
Troy Chesley	10-Oct-23	Site visit. Walkthrough of premises to ensure no issues during vacancy. Email correspondence with all employees regarding outstanding wages owed. Calls with prospective purchasers.	1.2
Jervis Rodrigues	10-Oct-23	Asset realization review.	0.2
Chris Bowra	10-Oct-23	Correspondence with prospective purchasers. Make changes to standard asset purchase agreement and forward changes to prospective purchaser. Review of changes to agreement by prospective purchaser. Discussions with legal counsel. Discussion with landlord. Discussion with prospective purchaser.	2.3
Troy Chesley	11-Oct-23	Correspondence with management. Revision of language on draft APA. Correspondence with utilities company. Payment to utilities company. Correspondence with secured and unsecured creditors. Call with CRA regarding source deductions outstanding. Call with BMO bankruptcy highway regarding company funds owing to the trustee. Instructions to bailiff regarding site visit.	2.2
Chris Bowra	11-Oct-23	Discussion with prospective purchaser's legal counsel. Review of changes to contract and forward to prospective purchaser. Correspondence with the landlord. Discussion	1.3



Staff	Date	Comments	Time
		and correspondence with the LDB and LCRB. Review of draft report to Court.	
Troy Chesley	12-Oct-23	Call with secured creditors. Bankruptcy highway follow up. Review revised purchase offer. Call with prospective purchaser. Correspondence with management. Draft summary of remittances owed. Draft receiver's first report to court and edits of same. Call with CRA to set up RT0002 account.	3.0
Chris Bowra	12-Oct-23	Review of revised offer from prospective purchaser. Review of draft report to Court. Discussion with prospective purchaser. Discussions with legal counsel. Discussion with the landlord. Correspondence and discussions regarding changes to APA.	2.7
Troy Chesley	13-Oct-23	Call with prospective purchaser and counsel. Summary of source deductions outstanding and calls with CRA on same. Checking in to banking matter. Review of draft T4s. Amendments to drafts to remove unpaid wages. Follow ups with BMO. Draft payment request.	4.5
Chris Bowra	13-Oct-23	Discussion with BDC regarding status update. Review of comments on purchase agreement by prospective purchaser. Review of draft report to Court. Conference call with prospective purchaser. Discussion with legal counsel. Discussion with purchaser regarding payment of deposit issue. Discussion with the LCRB regarding license transfer.	2.5
Chris Bowra	15-Oct-23	Review of changes to APA, correspondence with legal counsel regarding the same. Correspondence with prospective purchaser.	0.3
Troy Chesley	16-Oct-23	ROE web access code and sharing with management. Draft update to RBC. Correspondence with secured creditor. Review of revised purchase offers. Coordinating site visit.	1.8
Chris Bowra	16-Oct-23	Correspondence with legal counsel. Review and make changes to draft report. Discussion with the landlord. Discussion with legal counsel. Correspondence with prospective purchaser.	1.1
Troy Chesley	17-Oct-23	Draft cash flow projections. Correspondence with management. Review and finalization of offer.	2.5
Chris Bowra	17-Oct-23	Discussion with BDC. Review of draft report to Court. Discussion with purchaser's legal counsel. Sign asset purchase agreement.	1.0
Troy Chesley	18-Oct-23	Discussions with prospective purchaser. Coordinating site visit for debtor. Follow up with bankruptcy highway. Correspondence with former employees. Update drafts of 1st report of receiver. Correspondence with landlord. Follow up with secured creditors regarding equipment status.	2.4



Staff	Date	Comments	Time
Chris Bowra	18-Oct-23	Discussions with purchasers. Discussion with the landlord. Discussion regarding report to Court.	1.1
Troy Chesley	19-Oct-23	Review draft notice of application and report to court. Revisions to same. Correspondence with utilities company. Correspondence with management. Calls with auctioneers to inform of results of bids.	1.3
Chris Bowra	19-Oct-23	Discussions with legal counsel. Discussions regarding revising report to Court and make changes. Review of draft notice of application and provide comments.	2.0
Troy Chesley	20-Oct-23	Check and wire requests. Return of deposit. Finalize Receiver's report and notice of application. Follow up with BMO. Correspondence with management. Correspondence with creditor. Analysis of wages outstanding. Discussion of transfer of right to liquor licenses. Correspondence with landlord.	2.2
Chris Bowra	20-Oct-23	Review of changes to report to Court and finalize. Review of updated notice of application. Discussions regarding employee claims.	0.8
Troy Chesley	23-Oct-23	Correspondence with creditors. Website updates. Draft proof of claims to employees and mail out of same. Correspondence with bankruptcy highway. Coordinating equipment plan for post-purchase.	2.3
Chris Bowra	23-Oct-23	Various correspondence.	0.1
Chris Bowra	24-Oct-23	Discussion with legal counsel. Discussion with landlord. Discussion with legal counsel. Discussion with purchaser's legal counsel.	0.8
Troy Chesley	25-Oct-23	Filing checklists. Follow up with management regarding T4 ROE status. Filing GST returns. Filing T2s. Bankruptcy highway follow up.	2.5
Chris Bowra	25-Oct-23	Various correspondence.	0.1
Troy Chesley	26-Oct-23	Draft ROE for management. Updates to T4s and correspondence with CRA on same for filing. Correspondence with bailiff regarding site visits. Correspondence with BMO and bankruptcy highway. Correspondence with utilities companies regarding account status changeover.	2.0
Chris Bowra	26-Oct-23	Discussion with legal counsel.	0.2
Troy Chesley	30-Oct-23	Review Sep/Oct bank transactions and correspondence with BMO on same. Draft remittances to employees.	0.6
Troy Chesley	31-Oct-23	Review of ROEs. Correspondence with creditor.	0.4

IN THE MATTER OF THE RECEIVERSHIP OF
 Beyond the Grape on Premise Winemaking Ltd.
 Summary of McMillan Dubo Law Group's Invoices
 For the Period September 15, 2023 to November 30, 2023

Period	Invoice	Fees	Disbursements	PST	GST	Total
September 15, 2023 to September 30, 2023	15186	\$ 3,815.00	\$ 95.50	\$ 272.65	\$ 195.18	\$ 4,378.33
October 1, 2023 to October 31, 2023	15482	\$ 8,995.00	\$ 302.75	\$ 643.21	\$ 460.19	\$ 10,401.15
November 1, 2023 to November 30, 2023	15646	\$ 4,265.00	\$ 100.75	\$ 303.52	\$ 216.80	\$ 4,886.07
		\$ 17,075.00	\$ 499.00	\$ 1,219.38	\$ 872.17	\$ 19,665.55

This is Exhibit "B" referred to in the
 affidavit of Chris Bowra
 sworn before me at Vancouver
 this 29 day of May, 2024

.....
 A Commissioner for taking Affidavits
 for British Columbia

Troy Brent Chesley
 A Commissioner for Taking Affidavits
 for British Columbia
 Commission expires August 31, 2026

McMillan Dubo Law Group

#401 121 5th Avenue
Kamloops, BC V2C 0M1 Canada
Tel:778-765-1701 Fax:250-434-9485

STATEMENT OF ACCOUNT

BDO Canada Limited
805 25 Main Street W
Hamilton, ON
L8P 1H1 Canada

Inv #: 15186
September 30, 2023
File #: 4701-107
GST #: 722543527RT0001
PST #: 1095-3882

Attention: Darren Griffiths

RE: Receivership of Beyond The Grape On Premise Winemaking Ltd.

TO ALL PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE-NOTED MATTER, INCLUDING:

DATE	LAWYER	DESCRIPTION	HOURS
Sep-15-23	SAD	Prepare form of contract of purchase and sale; communication to BDO	0.50
Sep-18-23	SAD	Various communications with C. Bowra and provide entered receivership order to BDO; attend at business premises to view assets; draft purchase agreement	3.00
Sep-19-23	SAD	Communications with C. Bowra regarding priorities question	0.20
	LT	Review communications from client regarding lease priority issues; diarize for response	0.20
Sep-22-23	SAD	Communications with C. Bowra regarding creditor claims and regarding potential offer for company's assets from La Cerveceria	0.80
Sep-25-23	SAD	Communications with C. Bowra regarding status of offers	0.50
Sep-26-23	SAD	Communications with C. Bowra regarding pending deposits from offerors	0.20
Sep-27-23	SAD	Communications with C. Bowra regarding status of offers and issues relating to liquor licenses and lease assignment; consider revisions to offer from La Cerveceria and communication to C. Bowra regarding same	1.50
Sep-28-23	SAD	Communications with C. Bowra and consider revisions to contract of purchase and sale to deal with inclusion of liquor licences and lease as requested by La Cerveceria	1.00

	LT	Review communications with client regarding liquor licence language; conduct BC corporate and federal corporate searches for La Cerveceria Astilleros Ltd.; prepare blackline asset purchase agreement with La Cerverceria	0.60
Sep-29-23	SAD	Revise contract of purchase and sale; communications with C. Bowra	1.40
	LT	Review communications with client forwarding revised Asset Purchase Agreement	0.20

TO ALL OTHER ATTENDANCES, WORK AND SERVICES PERFORMED ON YOUR BEHALF.

BILLING SUMMARY

Initial	Hours	Rate	Amount
SAD	9.10	\$400.00	\$3,640.00
LT	1.00	\$175.00	\$175.00
	<u>10.10</u>		<u>\$3,815.00</u>
	GST/HST payable on Fees		190.75
	Sales Tax payable on Fees		267.05

DISBURSEMENTS

Agent's Disb - Taxable BCOOnline Fee	8.50
File Opening Fee#	40.00
McMillan Dubo - Agency Fee#	5.00
Photocopies/Copies#	35.00
Agent's Disb - Non Taxable BCOOnline Fee*	7.00
Total Disbursements	<u>\$95.50</u>
GST/HST payable on Disbursements	4.43
Sales Tax payable on Disbursements	5.60

Total Fees, Disbursements and Taxes \$4,378.33

TOTAL DUE AND OWING \$4,378.33

MCMILLAN DUBO LLP

Per: 

Sherryl Dubo

PAYMENT IS DUE UPON RECEIPT. INTEREST WILL BE CHARGED AT 1.0% PER MONTH ON ACCOUNT UNPAID
30 DAYS AFTER THE STATEMENT DATE (12% PER ANNUM).

LEGEND

* = No Tax

= GST & PST

o Symbol = GST Only

SAD-2

McMillan Dubo Law Group

401 121 5th Avenue
Kamloops, BC V2C 0M1 Canada
Tel:778-765-1701 Fax:250-434-9485

STATEMENT OF ACCOUNT

BDO Canada Limited
805 25 Main Street W
Hamilton, ON
L8P 1H1 Canada

Inv #: 15482
October 31, 2023
File #: 4701-107
GST #: 722543527RT0001
PST #: 1095-3882

Attention: Chris Bowra

RE: Receivership of Beyond The Grape On Premise Winemaking Ltd.

TO ALL PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE-NOTED MATTER, INCLUDING:

DATE	LAWYER	DESCRIPTION	HOURS
Oct-03-23	SAD	Communications with C. Bowra regarding status of offers and revised offer from La Cervceria; consider liquor sales tax and PST Act lien; communications with C. Bowra regarding strategy	1.20
Oct-04-23	SAD	Communications with C. Bowra; review notice to prove property claim to be issued to Chris Walton and Western Pacific General Contracting Inc.	0.50
Oct-06-23	SAD	Communication from C. Bowra regarding negotiations with La Cervceria	0.20
Oct-10-23	SAD	Review revised offer from La Cervceria; communications with C. Bowra and prepare revisions to offer; communication from C. Bowra regarding timing for legal entity change on liquor licenses	1.80
Oct-11-23	SAD	Continue revisions to Asset Purchase Agreement and communciations to C. Bowra; communications from prospective purchaser and counsel	1.00
	LT	Create blacklined Asset Purchase Agreement for La Cervceria; review communications with client regarding La Cervceria offer and communications from counsel for Ian MacKerricher; review communications with client regarding timing of licence transfer for LCRB; diarize for communications with Mark Wentzell	0.30
Oct-12-23	SAD	Communications with C. Bowra; receipt/review offer from I. MacKerricher and C. Watson; consider revisions; further	2.10

		communications with C. Bowra and prepare revised agreement; communications with H. Sevenoaks (counsel for MacKerricher/Watson)	
Oct-13-23	SAD	Communications with C. Bowra and review comments on Asset Purchase Agreement from potential purchaser; communications with potential purchaser and counsel; consider revisions to Asset Purchase Contract; various communications regarding payment of deposit by MacKerricher/Watson and receipt of funds	2.30
Oct-15-23	SAD	Revise draft Asset Purchase Agreement with La Cerveceria; prepare form of sale approval and vesting order; communication to C. Bowra	2.50
Oct-16-23	SAD	Communications with C. Bowra and review requests for revisions to the draft La Cerveceria Asset Purchase Agreement; consider strategy and communication with C. Bowra; revise draft Asset Purchase Agreement; communication from La Cerveceria; receipt from Shawn Doyle and Andrew Doyle of further requested changes to Asset Purchase Agreement for La Cerveceria; communications with C. Bowra	2.00
Oct-17-23	SAD	Communications with C. Bowra regarding acceptance of offer from Watson/MacKerricher and application for sale approval; instructions to send deposit from MacKerricher/Watson to BDO; communications with BDO regarding HVAC at business premises; prepare notice of application for sale approval; receipt of fully executed Asset Purchase Agreement	1.10
	LT	Review communications from client and receipt of wire transfer instructions; attend to wire transfer	0.30
Oct-18-23	SAD	Communications with C. Bowra and receipt of draft receiver's report	0.20
	LT	Prepare notice of application for sale approval; prepare Affidavit template; communications from client and receipt of draft First Report of Receiver	1.30
Oct-19-23	SAD	Continue preparation of Notice of Application; consider sealing order terms; review and comment on receiver's report; review/revise vesting order; communications with C. Bowra	3.00
	LT	Revise Notice of Application regarding sealing order	0.50
Oct-20-23	SAD	Communications with C. Bowra; finalize application materials and instructions for filing and service; communication from H. Sevenoaks (counsel)	0.60
	LT	Review communications with client regarding revised application materials; communications from client and receipt of equipment list; further communications from client; revise Order; finalize application materials and attend to filing with court registry; receipt of filed Notice of Application and First Report of Receiver; communications with client and forward filed documents; prepare service letters and attend to service of application materials; communications with counsel for RBC and provide sale approval application documents; communications with Ronnell Francisco	1.60

Oct-24-23	LT	Review communications from counsel for Chris Walton	0.10
Oct-26-23	SAD	Review assignment request by counsel for purchasers; communications with C. Bowra; consider conditions for assignment; prepare wording for addendum to contract; revisions to form of sale approval order; communications with H. Sevenoaks	1.20
Oct-27-23	LT	Prepare Application Record and Index; prepare Application Record for submission to court registry	0.50
Oct-30-23	SAD	Review/revise application record	0.20
Oct-31-23	SAD	Communications with H. Sevenoaks (counsel for purchasers); communications with C. Bowra	0.40
	LT	Review communications from counsel for purchasers; review communications with client; review communications between client and BCLDB; review further communications with counsel regarding addendum	0.40

TO ALL OTHER ATTENDANCES, WORK AND SERVICES PERFORMED ON YOUR BEHALF.

BILLING SUMMARY

Initial	Hours	Rate	Amount
SAD	20.30	\$400.00	\$8,120.00
LT	5.00	\$175.00	\$875.00
	<hr/>		<hr/>
	25.30		\$8,995.00
	GST/HST payable on Fees		449.75
	Sales Tax payable on Fees		629.65

DISBURSEMENTS

Trust Admin Fee	15.00
Bank Charges - Wire Fee#	30.00
Photocopies/Copies#	163.75
Agent's Disb - Non Taxable BCOOnline Fees*	94.00
	<hr/>
Total Disbursements	\$302.75
GST/HST payable on Disbursements	10.44
Sales Tax payable on Disbursements	13.56

Total Fees, Disbursements and Taxes

\$10,401.15

TOTAL DUE AND OWING

\$10,401.15

MCMILLAN DUBO LLP

Per:

Sherryl Dubo

Sherryl Dubo

PAYMENT IS DUE UPON RECEIPT. INTEREST WILL BE CHARGED AT 1.0% PER MONTH ON ACCOUNT UNPAID
30 DAYS AFTER THE STATEMENT DATE (12% PER ANNUM).

LEGEND

* = No Tax

= GST & PST

No Symbol = GST Only

SAD-2

McMillan Dubo Law Group

401 121 5th Avenue
Kamloops, BC V2C 0M1 Canada
Tel:778-765-1701 Fax:250-434-9485

STATEMENT OF ACCOUNT

BDO Canada Limited
1100-1055 West Georgia Street
Vancouver, BC
V6E 3P3 Canada

Inv #: 15646
November 30, 2023
File #: 4701-107
GST #: 722543527RT0001
PST #: 1095-3882

Attention: Chris Bowra

RE: Receivership of Beyond The Grape On Premise Winemaking Ltd.

TO ALL PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE-NOTED MATTER, INCLUDING:

DATE	LAWYER	DESCRIPTION	HOURS
Nov-01-23	SAD	Prepare Addendum to Asset Purchase Agreement to add purchaser; communications with C. Bowra; communication from H. Sevenoaks regarding closing information	1.00
Nov-02-23	SAD	Communications with C. Bowra regarding information received from H. Sevenoaks; communication to counsel confirming proceeding with hearing for sale approval	0.30
Nov-03-23	SAD	Receipt of executed Addendum to Asset Purchase Agreement; finalize form of order; prepare submissions and appear in chambers to obtain sale approval order; attend to entry of order with court registry; communications to BDO and H. Sevenoaks confirming order granted	3.50
	LT	Review communications from client regarding ROEs; review communications with counsel; review communications from client and receipt of executed Addendum; review further communications with counsel for purchasers advising sale approval order granted	0.30
Nov-06-23	LT	Attend to service of entered Order on counsel and purchasers; forward to client; prepare Affidavit of S Dubo attaching Addendum	0.50
Nov-07-23	SAD	Attend to affidavit attaching Addendum to the Asset Purchase Agreement for filing with court registry	0.20
Nov-08-23	LT	Prepare electronic filing statement and attend to filing Affidavit #1 of S Dubo with court registry; receipt of filed Affidavit; attend to service of Affidavit on counsel and purchasers	0.50

Nov-09-23	SAD	Prepare for closing of sale; communication to BDO regarding closing documents	0.80
	LT	Prepare Requisition for certified Order approving sale; attend to filing with court registry; review communications with client regarding closing; prepare correspondence to counsel for purchasers	0.70
Nov-10-23	SAD	Communications with T. Chesley regarding process for license transfers	0.20
	LT	Review communications from client regarding status of LCRB licence transfer; diarize for further response from client regarding GST; review communications with client regarding LCRB licence transfer to Train Wreck; receipt of certified Order for sale approval from court registry	0.40
Nov-14-23	SAD	Communications with BDO regarding closing process	0.30
	LT	Review communications from client with update on LCRB licence transfer	0.20
Nov-15-23	SAD	Communications with T. Chesley regarding calculation of purchase price; review/revise letter to H. Sevenoaks; communication to T. Chesley; communication from C. Bowra; communication to H. Sevenoaks	1.00
Nov-16-23	SAD	Communication from H. Sevenoaks	0.10
Nov-20-23	SAD	Communications with C. Bowra regarding delay to completion; communications with H. Sevenoaks	0.40
Nov-21-23	SAD	Communications with C. Bowra; confirmation of receipt of purchase price; communications with BDO regarding closing items; receipt of signed Receiver's Certificate and confirmation of initiation of licence transfers; prepare letter to H. Sevenoaks providing seller's closing items	1.20
	LT	Communications from client requesting wire transfer information be sent to client and Chris Walton; communications with client and Chris Walton forwarding wire transfer information; further communications with client; receipt of purchase funds; communications with client confirming receipt of funds; review communications with client regarding closing items needed; review communications from client and receipt of receiver's certificate and approval of draft letter to counsel for purchasers; prepare wire transfer requisition	0.60
Nov-22-23	LT	Attend to filing Receiver's Certificate with court registry; receipt of filed Receiver's Certificate; attend to service of Receiver's Certificate; communications with client confirming wire transfer effected	0.60

TO ALL OTHER ATTENDANCES, WORK AND SERVICES PERFORMED ON YOUR BEHALF.

BILLING SUMMARY

Initial	Hours	Rate	Amount
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SAD	9.00	\$400.00	\$3,600.00
LT	3.80	\$175.00	\$665.00
	<hr/>		<hr/>
	12.80		\$4,265.00
	GST/HST payable on Fees		213.25
	Sales Tax payable on Fees		298.55

DISBURSEMENTS

Bank Charges - Wire Fee#	35.00
Photocopies/Copies#	36.00
Agent's Disb - Non Taxable BCOonline Fees*	14.00
Court Fees Non Taxable*	15.75
	<hr/>
Total Disbursements	\$100.75
GST/HST payable on Disbursements	3.55
Sales Tax payable on Disbursements	4.97

Total Fees, Disbursements and Taxes

\$4,886.07

TOTAL DUE AND OWING

\$4,886.07

MCMILLAN DUBO LLP

Per:

Sherryl Dubo

Sherryl Dubo

PAYMENT IS DUE UPON RECEIPT. INTEREST WILL BE CHARGED AT 1.0% PER MONTH ON ACCOUNT UNPAID 30 DAYS AFTER THE STATEMENT DATE (12% PER ANNUM).

LEGEND

* = No Tax

= GST & PST

No Symbol = GST Only

SAD-2

ACCOUNT

Date: October 18, 2023

Our File No.: 1202.005

Invoice No. 4164

GST No.: 878919422RT0001

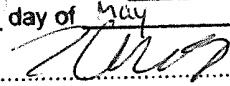
BDO CANADA LIMITED

1100 - 1055 West Georgia St.

Vancouver, BC V6E 3P3

Attention: Chris Bowra

This is Exhibit " C " referred to in the
affidavit of Chris Bowra
sworn before me at Vancouver
this 29 day of May, 2024


A Commissioner for taking Affidavits
for British Columbia

Troy Brent Chesley

A Commissioner for Taking Affidavits
for British Columbia

Commission expires August 31, 2026

Re: Beyond the Grape on Premise Winemaking Ltd.

To all professional services rendered and disbursements incurred including:

FEES

<u>Date</u>	<u>Description</u>
08/30/2023	Discussion with Mr. Bowra re facts and security opinion needed
09/12/2023	Review of letter of offer, GSA, guarantees, priority agreement(s), PPR searches, corp. searches, instructions to assistant re LTO and Bank Act searches; email to and from Mr. Bowra re letter
09/13/2023	Review of remainder of documents provided including landlord's lease and waiver of distraint; guarantees, demand and s. 244 notices; draft security opinion letter; telephone call to Mr. Bowra re certain issues re landlord, guarantors and Fraser Mills Fermentation Company, receivership instrument appointment etc.; emails to and from Mr. Bowra re security opinion; revise security opinion
09/14/2023	Revise and finalize security opinion letter per discussions with Mr. Bowra re what needed; send letter to Mr. Bowra

Our Fee: 2,007.00

DISBURSEMENTS AND OTHER CHARGES

Taxable Other Charges

LTSA	11.50
BC Online	11.50
File Administration Charge	50.00
Total Taxable Other Charges:	73.00

Taxable Disbursements

Reprographic Services	24.00	
Agents Fees	91.00	
LTSA Title Search	20.62	
Total Taxable Disbursements:		135.62

Non-Taxable Disbursements

Corporate Searches	14.00	
Personal Property Registry searches	14.00	
Total Non-Taxable Disbursements:		28.00

Total Disbursements & Other Charges: 236.62

TAXES

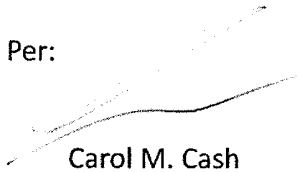
GST on Fees	100.35	
GST on Other Charges	3.65	
GST on Disbursements	6.78	
Total GST:		110.78

PST on Fees	140.49	
PST on Other Charges	5.11	
Total PST:		<u>145.60</u>

THIS IS OUR ACCOUNT: \$2,500.00

GEHLEN DABBS CASH LLP

Per:



Carol M. Cash

E.&O.E. Interest is at the rate of 18% per annum (1.5% per month) and will be charged from the date of this account on any portion remaining outstanding for 30 days.

***GEHLEN DABBS CASH LLP IS A LIMITED LIABILITY PARTNERSHIP OF LAW CORPORATIONS**