

COURT FILE NUMBER 1903-04121

COURT COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE EDMONTON

IN THE MATTER OF THE TRUSTEE ACT, RSA 2000, C T-8 SECTIONS 43, AND 46

APPLICANTS WESTPOINT INVESTMENT TRUST BY ITS TRUSTEE MUNIR VIRANI AND MARNIE KIEL

RESPONDENTS WESTPOINT CAPITAL CORPORATION, WESTPOINT CAPITAL MANAGEMENT CORPORATION, WESTPOINT CAPITAL SERVICES CORPORATION, WESTPOINT SYNDICATED MORTGAGE CORPORATION, CANADIAN PROPERTY DIRECT CORPORATION, WESTPOINT MASTER LIMITED PARTNERSHIP, RIVER'S CROSSING LTD., 1897869 ALBERTA LTD., 1780384 ALBERTA LTD., 1897837 ALBERTA LTD. and THE VILLAGE AT PALDI ENT. LTD.

DOCUMENT EIGHTH REPORT TO THE COURT OF BDO CANADA LIMITED IN ITS CAPACITY AS RECEIVER OF WESTPOINT CAPITAL CORPORATION ET AL

DATED APRIL 11, 2022

RECEIVER

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2. Financial Statements of Westpoint Capital Corporation, dated March 31, 2019
3. Intercompany matrix as of March 31, 2019
4. Internal Financial Statements of WCSC and WSMC, March 31, 2019
5. Journal entries
6. Summary of claim from the various creditors of WCC et al
7. Proposed payout to the creditors of WCC et al. excluding Westpoint Investment Trust
8. Email between Venture and Receiver's legal counsel re: discontinuance of Kevin Love Statement of Claim, dated March 23, 2022
9. Partial Discontinuance of claim and amended Statement of Claim as against WCC, dated March 29, 2022
10. Sixth Report to the Investors, dated March 25, 2022
11. Statement of Receipt and Disbursements for WCC et al for the period March 9, 2019 to April 8, 2022
12. Summary of Professional Fees for WCC et al.
13. Affidavit sworn by David Lewis regarding professional fees for WCC et al.

Introduction

1. On March 8, 2019, the Court of Queen's Bench of Alberta (the "**Court**") granted an Order (the "**Order**") appointing BDO Canada Limited as an Interim Receiver in respect of Westpoint Capital Corporation ("**WCC**"), Westpoint Capital Management Corporation ("**WCMC**"), Westpoint Capital Services Corporation ("**WCSC**"), Westpoint Syndicated Mortgage Corporation ("**WSMC**"), Canadian Property Direct Corporation ("**CPDC**"), Westpoint Master Limited Partnership ("**WMLP**"), River's Crossing Ltd. ("**RCL**"), 1897869 Alberta, Ltd. ("**869**"), 1780384 Alberta Ltd. ("**178**") and 1897837 Alberta Ltd. ("**837**").
2. On April 10, 2019, the Court granted an Order (the "**Receivership Order**") appointing BDO Canada Limited as Receiver ("**BDO**" or the "**Receiver**") of the companies referred to in the previous paragraph. On May 30, 2019, the Court granted a further Order, amending the Receivership Order to add The Village at Paldi Ent. Ltd. ("**Paldi**") as a party in receivership (the companies in receivership are collectively referred to as the "**Companies**").
3. The purpose of this report (the "**Eighth Report**") is to provide this Honourable Court with:
 - a) A summary of the Receiver's activities since its last report;
 - b) Correspondence between Venture and the Receiver's legal counsel regarding withdrawal of claims;
 - c) Intercompany amount owed between related parties;
 - d) Creditor matters;
 - e) A Statement of Receipts and Disbursements for the period March 8, 2019, to April 7, 2022; and
 - f) A summary of professional fees for WCC et al.

4. The Receiver is seeking a Court Order, *inter alia*:
 - a) Approving the Receiver's activities in these proceedings;
 - b) Directing that the funds held by the Receiver in trust from its liquidation activities, with the exception of \$300,000, be transferred to the Judicial Trustee for the account of Westpoint Investment Trust ("WIT");
 - c) Directing that the Receiver distribute the \$300,000 retained on a pro rata basis to creditors with Proofs of Claim accepted by the Receiver in accordance with the Claims Process Order filed in these proceedings on November 15, 2019;
 - d) Confirming that claims of creditors who did not deliver a Proof of Claim on or before the Claims Bar date, or who were served with a Notice of Disallowance issued by the Receiver and failed to submit a Notice of Objection or file a Notice of Motion seeking this Court's review of the Notice of Disallowance in accordance with the Claims Process Order, are barred from making or enforcing such Claim against the Debtor, or the Directors or Officers or any of them, and such Claim shall be and is hereby extinguished.
 - e) Approving the Statements of Receipts and Disbursements set out herein; and
 - f) Approving the passing of accounts for fees and disbursements of the Receiver and its legal counsels for WCC et al.

Limitation of Report

5. The information contained in the Receiver's Eighth Report has been obtained from the records of the Company, publicly available information, including an Affidavit sworn by Munir Virani on February 25, 2019, which was filed in these proceedings on February 26, 2019, (the "**Munir Affidavit**"), and/or based upon discussions with and representations made by the Company's management and other professional advisors retained in this matter. The information relied upon by the Receiver was not audited nor otherwise

verified by the Receiver as to its accuracy or completeness, nor has any financial information referenced necessarily been prepared in accordance with generally accepted accounting principles, and the reader is cautioned that this report may not disclose all significant matters about the Company. Accordingly, we do not express an opinion or any other form of assurance on the information presented herein. The Receiver may refine or alter its observations as further information is obtained or is brought to its attention after the date of this Eighth Report.

6. The Receiver assumes no responsibility or liability for any loss or damage occasioned by any party because of circulation, publication, reproduction, or use of the Eighth Report. Any use that any party makes of this Eighth Report or reliance on or decisions to be made based on its responsibility of such party.
7. A copy of the Receiver's Eighth Report and other relevant documents in the interim receivership proceedings are available on the Receiver's website <https://www.bdo.ca/en-ca/extranets/wccetal/>.

Background

8. Included as part of the Interim Receiver's First Report was important background information to this Eighth Report. The background information is repeated below.
9. Westpoint Investment Trust ("WIT" or the "Trust") was established by way of a Declaration of Trust dated June 1, 2015. The Declaration of Trust was amended and restated by an agreement on September 3, 2015, made effective June 30, 2015. The Trust is a mutual fund trust to invest in mortgage and real estate assets.
10. Before WIT was established, the assets of the Trust were part of two (2) Mortgage Investment Corporations (the "MICs"). The MICs held assets in British Columbia and Alberta, and these assets were primarily mortgages.

11. WCC provided mortgage administration, capital raising and mortgage brokerage services to the MICs. Another corporation, WCSC, provided business support services, staffing, and office space to the MICs.
12. The Trust, WCC and the MICs entered into an Arrangement Agreement whereby:
 - a) The MICs' affairs were rearranged; and
 - b) The MICs' assets were consolidated into the Trust by way of MIC shareholders exchanging their shares in exchange for units of the Trust (the "Arrangement").

The main reason for the Arrangement was income tax concerns arising from the MICs' interest in real estate assets because of foreclosure actions. Investors in the MICs received information circulars in support of the Arrangement. On July 14, 2015, the Arrangement was approved by a Court Order granted by this Honourable Court.

13. As noted in paragraph 17 of the Munir Affidavit:

The Arrangement contemplated a complete 15 step transaction. For the purpose of this Application, I have simplified and summarized the step of the transaction to reflect the end result of the Arrangement which is as follows:

...

(c) all beneficial interests in the assets of PMIC and HMIC (the "Assets") were ultimately transferred to Westpoint Master Limited Partnership ("Master LP"), of which Westpoint Capital Management Corporate ("WCMC") is the general partner and the Trust is only limited partner; and

(d) base legal title to the Assets remained in WCC or subsidiaries of WCC in trust for Master LP.

14. WMLP holds the beneficial interest in assets on behalf of WIT. The assets comprised mostly of mortgages and some real estate holdings are held in the various Companies.

15. The foregoing is intended as a very brief overview. More detail of the foregoing is contained in the Munir Affidavit filed in these proceedings, a copy of which can be found on the website established by BDO as set out above.
16. In the affidavit of Munir Virani, dated February 25, 2019, talks about the different roles of each company.
17. WMLP hold the beneficial interest in the assets in Trust for WIT; see paragraph 24, which states:

The beneficial interest in the Assets formerly owned by PMIC and HMIC were ultimately transferred to [WMLP] on July 1, 2015 and the Arrangements was completed on July 14, 2015.

18. This is supported by the financial statements of WMLP, attached as **Exhibit 1**. These financial statements show all mortgage and receivables belonging to WMLP.
19. Paragraph 25 of the Munir Affidavit states:

WCC:

- (a) Is a registered exempt market dealer investment funds manager and restricted portfolio manager, and*
- (b) Performs all of the licensed services for the Trust.*

20. This is supported by the financial statements of WCC, attached as **Exhibit 2**.

21. Paragraph 27 of the Munir Affidavit states:

WCSC performs the unlicensed services for the Trust.

22. Finally, paragraph 28 of the Munir Affidavit states:

WCC and WCSC will hereinafter be collectively referred to as the “Manager” in those instances when I am referring to them in their roles as performing the licensed and unlicensed services on behalf of the Trust.

23. Based on the above, the Receiver is of the view that most of the realizations are for the benefit of WMLP and, ultimately, WIT. However, the Receiver notes that some intercompany balances are owing between the Companies. These are discussed in detail below.

Intercompany Accounts

24. Due to the above, the Receiver created an intercompany matrix using the March 31, 2019, internal financial statements, and electronic accounting records, along with journal entries made to reconcile accounts. Attached as **Exhibit 3** is the intercompany matrix. Attached as **Exhibit 4** are copies of the internal financial statements. Finally, attached as **Exhibit 5** are the journal entries made by the Receiver.
25. Based on the review of the information, the intercompany matrix, and the journal entries, the Receiver believes the following amounts are owing from WIT and WMLP.

	WIT	WMLP	Total
WCC	\$ 100	\$ 206,498	\$ 206,598
WCSC	100	-	100
WCMC	23,117	-	23,117
Total	<u>\$ 23,317</u>	<u>\$ 206,498</u>	<u>\$ 229,814</u>

26. Based on the information included in this report, the affidavit of Munir Virani and the financial statements for WMLP and WCC, the assets realized by the Receiver belong to WIT.
27. The Receiver seeks a Court order leaving \$300,000 in the Receivership and transferring the remaining funds to WIT.

Creditors

28. As ordered in the Claims Process Order, the Receiver ran a claims process. Based on this process and the claims admitted, the Receiver has summarized the claims. Attached as **Exhibit 6** is a summary of the claims. Accordingly, the Receiver is recommending that \$229,814 be distributed to the creditors on a pro-rata basis.
29. Attached as **Exhibit 7** is a summary of the proposed payout to the various creditors of WCC et al.

Statement of Claim filed by Kevin Love

30. As reported in the Seventh Report of the Receiver, a Statement of Claim was filed on behalf of Kevin Love ("Love") on December 7, 2021, and was served on the Receiver's counsel on February 28, 2022, alleging that the sum of \$750,000 was outstanding in regard to a loan alleged to have been made by Love to WCC.
31. As reported in the Seventh Report of the Receiver, the amount claimed is the same amount that was claimed by Love and Stirling Capital Partners Ltd. ("Stirling") in the Court ordered Claims process, which claim was disallowed by the Receiver, which disallowance was not challenged, and was thereby extinguished.
32. Also as reported in the Seventh Report of the Receiver, notwithstanding the fact that Stirling and Love settled their claim as against the security referred to in the Statement of Claim, discharged their security interest and discontinued the enforcement proceedings commenced in British Columbia before the Statement of Claim was filed, no reference is made in the Statement of Claim to the settlement.
33. On or about March 23, 2022, legal counsel for the Receiver received an email from counsel for Stirling and Love indicating that Westpoint Capital Corporation would be removed from the statement of claim filed on behalf of

Kevin Love. Attached as **Exhibit 8** is a copy of that email, as well as a follow-up email to counsel.

34. On March 29, 2022, the Receiver received a partial discontinuance of claim and an amended statement of claim, removing WCC as part of that action. Attached as **Exhibit 9** are copies of those documents.

Receiver's Activities since its Seventh Report

35. On or about March 25, 2022, the Judicial Trustee sent out by email and by ordinary mail a semi-annual report to each investor, which was the Judicial Trustee's Sixth Report to the Investors. This report provided the Investors with the following:

- a) Receiver's activities;
- b) Status of various investments made by WIT; and
- c) Investor matters.
- d) Collected Investor matters.

Attached as **Exhibit 10** is a copy of the March 25, 2022 report.

Receiver's Statement of Receipts and Disbursements

36. Attached as **Exhibit 11** is a copy of the Receiver's Statement of Receipts and Disbursements for the Companies. As of April 7, 2022, the Receiver has approximately \$4.8 million in trust.

Professional Fees

37. The Receiver and its legal counsel charged professional fees, excluding GST and disbursements, totalling approximately \$2.07 million. A summary of invoices is attached as **Exhibit 12**.
38. In the Receiver's view, the services rendered regarding these fees and disbursements have been duly rendered in response to the required and necessary duties of the Receiver and are reasonable in the circumstances.

Accordingly, attached as **Exhibit 13** is an Affidavit sworn by David Lewis, on behalf of the Receiver, including a summary and detailed listing of the Receiver's Fees and Disbursements, together with a summary of the fees and disbursements of its legal counsel, supporting the approval of the professional fees and its discharge.

Steps for Completion of the Administration of the Receivership

39. The following steps need to be completed to complete the administration of the Receivership:

- a) Distribute the funds to creditors on the direction of the Court and pay the remaining funds to Westpoint Investment Trust;
- b) Determine all outstanding Writs and next steps on these Writs;
- c) Determine potential recovery on a property in Atlanta, Georgia, USA;
- d) Return of Company records to the director and/or destruction of the records in possession of the Receiver; and
- e) Any further direction the Court wishes to provide to the Receiver.

Recommendations

40. The Receiver is seeking the following from this Honourable Court:

- a) Approval of the Receiver's activities and conduct as outlined in this Eighth Report;
- a) Approval of the transfer of the funds held in trust by the Receiver, with the exception of \$300,000, to the Judicial Trustee for the account of Westpoint Investment Trust ("WIT");
- b) Approval of the distribution of the \$300,000 on a pro rata basis to creditors with Proofs of Claim accepted by the Receiver; and
- c) Approval of the passing of accounts for fees and disbursements of the Receiver and its various legal counsel.

Intended Course of Action

41. If the Receiver's recommendations are approved, the Receiver's proposed course of actions are:

- a) Complete the administration of the various realization of the assets; and
- b) To complete the administration of this Receivership, leading to an application for discharge.

Dated at Edmonton, Alberta, this 11th day of April 2022.

BDO CANADA LIMITED, solely in its
Capacity as Court Appointed Receiver Of
Westpoint Capital Corporation et al. and
not in its personal Capacity

Per: _____



David Lewis, CPA, CIRP, LIT
Senior Vice-President

EXHIBIT 1

**To the Receiver's Eighth Report to Court
Dated April 7, 2022**

Westpoint Master LP
Balance Sheet As at 2019-03-31

SET		
Current Assets		
Petty Cash		101.00
RBC - Operating Account	6,093.46	
Total Cash		6,093.46
Rental Investment		157,000.00
Investment in Preferred Shares		7.00
Accounts Receivable	20,461,726.73	
Allowance for Doubtful Accounts	-15,470,377.24	
Deposits on Rental Properties	30,000.14	
Accounts Receivable from Nag...	3,336.94	
Accounts Receivable from Kunal	75,943.87	
Recoverable from BTB	-35,335.88	
Total Receivable		5,065,294.56
Mortgages in Trust		34,691,524.83
Committed Mortgage Loans		-1,861,210.14
Unearned Unearned BI/Lending...		-5,766.10
Provision for Mortgage Impairm...		-22,928,328.88
Total Current Assets		15,124,715.73
Deferred Commissions		
Deferred Commissions		17,689.24
Deferred Fees		-2,630.04
Total Deferred Expenses		15,059.20
Capital Assets		
Building	19,451,588.62	
Real Estate - fair value adj	-14,127,823.95	
Net - Building		5,323,764.67
Total Capital Assets		5,323,764.67
Other Non-Current Assets		
Loans to WCMC		9,500.00
Other Assets		1,000.00
Total Other Non-Current Ass...		10,500.00
TAL ASSET		20,474,039.60

LIABILITY

Current Liabilities		
Accounts Payable		258,703.70
Accrued Liabilities		157,425.00
Accrued Liabilities - Trailer Fees		847,926.20
Security Deposits		8,000.00
Intercompany - WCC		455,237.51
Intercompany - WCSC		1,062,421.44
Intercompany - WCMC		-1,657,259.69
Intercompany - WIT		-2,198,238.75
Intercompany - CPDC		-164.00
Intercompany - WCMC Rental		-92,958.35

dated On: 2019-07-09

Westpoint Master LP
Balance Sheet As at 2019-03-31

Trust Liability - Pending transfers	307,698.67
Real Estate Refinancing	800,000.00
Total Current Liabilities	<u>-51,208.27</u>
Long Term Liabilities	
Subscription Debt	0.01
Promissory Notes Payable	17,388.63
Loans from SMC	102,856.84
Total Long Term Liabilities	<u>120,245.48</u>
TOTAL LIABILITY	<u>69,037.21</u>
EQUITY	
Share Capital	
LP Capital - WIT	45,622,214.73
GP Capital - WCMC	11,405,555.94
Total Share Capital	<u>57,027,770.67</u>
Retained Earnings	
Retained Earnings - Previous Y...	-32,125,446.15
Current Earnings	-4,497,322.13
Total Retained Earnings	<u>-36,622,768.28</u>
TOTAL EQUITY	<u>20,405,002.39</u>
LIABILITIES AND EQUITY	<u><u>20,474,039.60</u></u>

EXHIBIT 2

**To the Receiver's Eighth Report to Court
Dated April 7, 2022**

estpoint Capital Corporation (FINCO)
Balance Sheet As at 2019-04-30

SET

Current Assets

RBC - Trust Account	3,239.66	
Total Cash		3,239.66
Investments		800.00
Accounts Receivable	60,630.04	
Cash Clearing Account	59,559.23	
AR from Sanjay	12,314.56	
Total Receivable		132,503.83
Total Current Assets		136,543.49

Other Non-Current Assets

Future Income Tax Asset		18,366.19
Total Other Non-Current Assets		18,366.19

TOTAL ASSET

154,909.68

LIABILITY

Current Liabilities

Accounts Payable		4,018.67
Accrued Liabilities		37,000.00
Accrued Liabilities - Trailer Fees		4,167.95
Intercompany - WIT		-100.00
Intercompany - WCSC		-479,868.74
Intercompany - WCMC		-468,017.11
Intercompany - CPDC		-4,302.11
Intercompany - SMIC		-387,211.93
Discount on SMIC Receivable		153,046.51
Intercompany - MaLP		-192,956.83
Trust Liability - Reserve		2,365.25
Trust Liability - Pending transfers		51,689.13
Trust Liability - Fundings		5.00
Trust Liability - Costs/Others		-4,894.69
Total Current Liabilities		-1,285,058.90

Long Term Liabilities

Loans from Shareholders - Zameen		178,488.79
Total Long Term Liabilities		178,488.79

TOTAL LIABILITY

-1,106,570.11

EQUITY

Share Capital

Common Shares		101,002.00
Preferred Shares		857,000.00
Total Share Capital		958,002.00

Retained Earnings

Retained Earnings - Previous Year		505,159.93
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Westpoint Capital Corporation (FINCO)
Balance Sheet As at 2019-04-30

Current Earnings	-201,682.14
Total Retained Earnings	<u>303,477.79</u>
TOTAL EQUITY	<u>1,261,479.79</u>
LIABILITIES AND EQUITY	<u><u>154,909.68</u></u>

EXHIBIT 3

**To the Receiver's Eighth Report to Court
Dated April 7, 2022**

Westpoint Capital Corporation
Intercompany Matrix
March 31, 2019

Intercompany Balances

	WCC	WIT	WCSC	WCMC	CPDC	MaLP	WCMC Rental
WCC		(100.00)	(479,868.74)	(468,017.17)	-	(206,497.51)	-
WIT	100.00		100.00	(23,116.87)	-	2,198,238.75	-
WCSC	479,868.74	(100.00)		(1,238,946.83)	-	876,238.56	-
WCMC	468,017.11	23,116.87	1,238,946.83		-	1,666,759.69	-
CPDC	4,302.11	-	-	-		164.00	-
MaLP	206,497.49	(2,198,238.75)	(876,238.56)	(1,666,759.69)	-		(92,958.35)
WCMC Rental						92,958.35	
WCC and WCMC		WCC and MaLP		WCSC and WCMC		WCSC and MaLP	
WCC	468,017.11	WCC	206,497.49	WCSC	1,238,946.83	WCSC	(876,238.56)
WCMC	468,017.17	MaLP	206,497.51	WCMC	1,238,946.83	MaLP	(876,238.56)
Variance	<u>(0.06)</u>	Variance	<u>(0.02)</u>	Variance	<u>0.00</u>	Variance	<u>0.00</u>
	NS		NS		NS		NS

EXHIBIT 4

**To the Receiver's Eighth Report to Court
Dated April 7, 2022**

Westpoint Capital Services Corp. (WCSC)

Balance Sheet As at 04/30/2019

SET		
Current Assets		
RBC - Operating Account # 55...	-2,618.69	
Total Cash		-2,618.69
Scotiabank - Non-Reg Savings		5,352.98
Accounts Receivable	188,616.71	
Clearing Account	64,361.63	
Total Receivable		252,978.34
Total Current Assets		255,712.63
Capital Assets		
Leasehold Improvements	3,689.33	
Accum Amort - Leasehold Imp...	-3,658.03	
Net - Leasehold Improvements		31.30
Office Furniture & Equipment	64,463.32	
Accum. Amort. -Furn. & Equip.	-39,650.13	
Net - Furniture & Equipment		24,813.19
Total Capital Assets		24,844.49
Other Non-Current Assets		
Computer Hardware	22,542.18	
Accum Amort - Computer Hard...	-21,544.77	
Net - Computer Hardware		997.41
Computer Software	516,305.34	
Accum Amort - Computer Soft...	-516,305.34	
Net - Software		0.00
Expense Clearing Account		4,516.89
Prom Note Receivable		44,778.01
Future Income Tax Asset		59,884.00
Total Other Non-Current Ass...		110,176.31
TOTAL ASSET		390,733.43

LIABILITY

Current Liabilities		
Accounts Payable		34,332.84
Accrued Liabilities		23,850.00
Security Deposits		2,680.00
Intercompany - WCC		479,868.74
Intercompany - WCMC		-1,238,946.83
Intercompany - WIT		-100.00
Intercompany - MaLP		1,105,738.56
Royal Bank VISA	4,835.86	
Total Credit Card Payables		4,835.86
GST Charged on Sales	2,781.59	
GST Paid on Purchases	-1,789.19	
GST Owing (Refund)		992.40
Total Current Liabilities		413,251.57

Printed On: 07/09/2019

Westpoint Capital Services Corp. (WCSC)**Balance Sheet As at 04/30/2019**

Long Term Liabilities	
Loans from Shareholders - Zam...	248,642.24
Total Long Term Liabilities	<u>248,642.24</u>
TOTAL LIABILITY	<u>661,893.81</u>
EQUITY	
Share Capital	
Common Shares	100.00
Total Share Capital	<u>100.00</u>
Retained Earnings	
Retained Earnings - Previous Y...	-266,099.37
Current Earnings	-5,161.01
Total Retained Earnings	<u>-271,260.38</u>
TOTAL EQUITY	<u>-271,160.38</u>
LIABILITIES AND EQUITY	<u><u>390,733.43</u></u>

estpoint Syndicated Mortgage Corporation
Balance Sheet As at 04/30/2019

SET		
Current Assets		
RBC Operating Account	-0.04	
Total Cash		-0.04
Syndicated interest receivable	0.02	
Total Receivable		0.02
Total Current Assets		-0.02
Capital Assets		
Building	7,724,235.67	
Fair Value - Adj Real Estate	-214,402.66	
Net - Building		7,509,833.01
Total Capital Assets		7,509,833.01
Other Non-Current Assets		
Loans to MaLP		102,856.84
Total Other Non-Current Ass...		102,856.84
TOTAL ASSET		7,612,689.83
LIABILITY		
Current Liabilities		
Syndicated interest payable		1,503,912.08
Enforcement activity payable		-60,024.70
Syndicated Mortgage Financing		5,790,827.28
Syndicated Interest Gains/Losses		-10,178.75
Intercompany - WCC		386,689.08
Trust Liability - Pending Transfers		1,365.01
Total Current Liabilities		7,612,590.00
TOTAL LIABILITY		7,612,590.00
EQUITY		
Share Capital		
Common Shares		100.00
Total Share Capital		100.00
Retained Earnings		
Retained Earnings - Previous Y...		-0.17
Current Earnings		0.00
Total Retained Earnings		-0.17
TOTAL EQUITY		99.83
LIABILITIES AND EQUITY		7,612,689.83

Printed On: 07/09/2019

EXHIBIT 5

**To the Receiver's Eighth Report to Court
Dated April 7, 2022**

	WCC	WCMC
Balance at March 31, 2019	468,017.11	(220,087.66)
Adjustments:		
To record adjustment to flow of management fees		80,000.00 <i>J15</i>
To reduce accrued management fees		(160,000.00) <i>J16</i>
To record transfer of o/s management fees		(157,739.00) <i>J17</i>
To record management fee for January 2019		(5,099.30) <i>J18</i>
To record management fee for February 2019		(5,091.21) <i>J19</i>
	<u>468,017.11</u>	<u>(468,017.17)</u>

	WCC	MaLP
Balance at March 31, 2019	190,997.49	(455,237.51)
Adjustments:		
To write down management fees		11,001.00 <i>J181</i>
To record adjustment to management fees		(80,000.00) <i>J182</i>
To reduce accrued management fees		160,000.00 <i>J183</i>
To record transfer of o/s management fees		157,739.00 <i>J184</i>
To record management fee for January 2019	8,500.00 <i>J263</i>	
To record management fee for February 2019	8,500.00 <i>J264</i>	
To record transfer to WCC operating	(10,000.00) <i>J266</i>	
To record management fee for March 2019	8,500.00 <i>J265</i>	
	<u>206,497.49</u>	<u>(206,497.51)</u>

	WCSC	WCMC
Balance at March 31, 2019	1,238,946.83	692,416.81
Adjustments:		
To record adjustment to flow of management fees		1,020,000.00 J20
To reduce accrued management fees		(1,548,000.00) J21
To record transfer of o/s management fees		(1,311,649.00) J22
To record management fees for January 2019		(45,893.73) J23
To record management fees for February 2019		(45,820.91) J24
	<u>1,238,946.83</u>	<u>(1,238,946.83)</u>

	WCSC	MaLP
Balance at March 31, 2019	(1,105,738.56)	(1,062,421.44)
Adjustments:		
To write down management fees		99,011.00 <i>J185</i>
To record adjustment on the flow of management fees		(1,020,000.00) <i>J186</i>
To reduce accrued management fees		1,548,000.00 <i>J187</i>
To record transfer of o/s management fees		1,311,649.00 <i>J188</i>
To record management fee for January 2019	76,500.00 <i>J287</i>	
To record management fee for February 2019	76,500.00 <i>J288</i>	
To record management fee for March 2019	76,500.00 <i>J289</i>	
	<u>(876,238.56)</u>	<u>876,238.56</u>

EXHIBIT 6

**To the Receiver's Eighth Report to Court
Dated April 7, 2022**

Westpoint Capital Corporation et al
Admitted proof of claims filed by creditors
As of March 2, 2022

Creditor Name	WCC	WCSC	WSMC	CPDC	178	869	837	Total	Type of claim	Status	Notes
Bryan & Company LLP	\$105,837.82	\$ 24,137.65	\$ 692.99	\$ 338.49	\$ 1,881.00	\$723.81	\$ 675.14	134,286.90	Unsecured	Admitted	
Canada Revenue Agency	-	-	1,000.00	-	-	-	-	1,000.00	Unsecured	Admitted	
PWC	8,268.75	-	-	-	-	-	-	8,268.75	Unsecured	Admitted	
Reynolds Mirth Richards & Farmer LLP	43,088.62	-	-	-	-	-	-	43,088.62	Unsecured	Admitted	
Waste Management	2,300.56	-	-	-	-	-	-	2,300.56	Unsecured	Admitted	
Star Prebuild Homes Ltd.	690,743.51	-	-	-	-	-	-	690,743.51	Unsecured	Partially disallowed	1
	<u>\$850,239.26</u>	<u>\$ 24,137.65</u>	<u>\$1,692.99</u>	<u>\$ 338.49</u>	<u>\$ 1,881.00</u>	<u>\$723.81</u>	<u>\$ 675.14</u>	<u>\$879,688.34</u>			

Note 1: This claim was partially disallowed and is discussed in detail in the Seventh Report.

EXHIBIT 7

**To the Receiver's Eighth Report to Court
Dated April 7, 2022**

Westpoint Capital Corporation et al
 Admitted proof of claims filed by creditors
 As of March 2, 2022

Creditor Name	WCC	WCSC	WSMC
Bryan & Company LLP	\$ 105,837.82	\$ 24,137.65	\$ 692.99
Canada Revenue Agency	-		1,000.00
PWC	8,268.75	-	-
Reynolds Mirth Richards & Farmer LLP	43,088.62	-	-
Waste Management	2,300.56	-	-
Star Prebuild Homes Ltd.	690,743.51	-	-
	\$ 850,239.26	\$ 24,137.65	\$ 1,692.99
Bryan & Company LLP	28,594.93	\$ 100.00	\$ -
Canada Revenue Agency	-	-	-
PWC	2,234.03	-	-
Reynolds Mirth Richards & Farmer LLP	11,641.55	-	-
Waste Management	621.56	-	-
Star Prebuild Homes Ltd.	186,622.93	-	-
	\$ 229,715.00	\$ 100.00	\$ -

EXHIBIT 8

**To the Receiver's Eighth Report to Court
Dated April 7, 2022**

Lewis, David

From: Warner, Terry <twarner@millerthomson.com>
Sent: March 23, 2022 9:49 AM
To: Lewis, David
Subject: [EXT] FW: Kevin Love v. Westpoint Capital Corp. et al [MTDMS-Legal.FID8079361]

Good morning David. FYI.

TERRENCE M. WARNER

Providing services on behalf of a Professional Corporation
Partner

Miller Thomson LLP
2700 Commerce Place
10155 - 102 Street
Edmonton, Alberta T5J 4G8
Direct Line: +1 780.429.9727
Fax: +1 780.424.5866
Email: twarner@millerthomson.com
millerthomson.com

Connect with us on [LinkedIn](#)
View my [web page](#)



Please consider the environment before printing this email.

From: Ken Heintz <kheintz@venturelaw.ab.ca>
Sent: Wednesday, March 23, 2022 9:45 AM
To: Warner, Terry <twarner@millerthomson.com>
Cc: Tammy-Lynn Loren <tammy-lynn@venturelaw.ab.ca>
Subject: RE: Kevin Love v. Westpoint Capital Corp. et al [MTDMS-Legal.FID8079361]

Good Morning Terry, a staff member is working on it today, so it won't take long. Regards, Ken

EXHIBIT 9

**To the Receiver's Eighth Report to Court
Dated April 7, 2022**

COURT FILE NUMBER 2103 18677

COURT COURT OF QUEEN'S BENCH OF ALBERTA

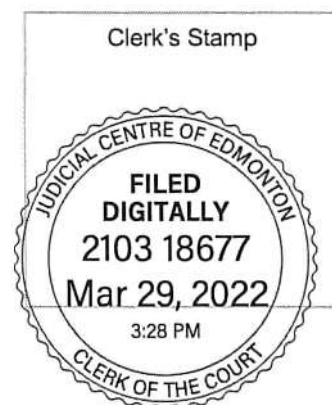
JUDICIAL CENTRE EDMONTON

PLAINTIFF KEVIN LOVE

DEFENDANTS WESTPOINT CAPITAL CORP.,
MUNIR VIRANI,
MARNIE KIEL, RICHARD CHIEW,
AND BRIAN MARKUS

DOCUMENT **PARTIAL DISCONTINUANCE OF CLAIM**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT
Venture Law Group LLP
Barristers & Solicitors
Attention: Kenneth G. Heintz
Suite #111, 9440 - 49 Street
Edmonton, AB T6B 2M9
Tel: (780) 450-2929
Fax: (780) 462-1672
File No. 63077



The Plaintiff KEVIN LOVE discontinues the within Action against the Defendant WESTPOINT CAPITAL CORPORATION.

NOTE

If you discontinue the action/part of the actions, the other party is entitled to costs unless the other party consents to a discontinuance without costs. (Rule 4.36(4)).

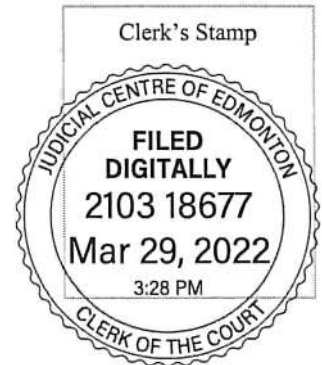
COURT FILE NUMBER 2103 18677

COURT COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE EDMONTON

PLAINTIFF KEVIN LOVE

DEFENDANTS ~~WESTPOINT CAPITAL CORP.,~~
MUNIR VIRANI,
MARNIE KIEL, RICHARD CHIEW,
AND BRIAN MARKUS



AMENDED *E. Wheaton*
on Mar 29, 2022
before the close of pleadings

DOCUMENT **AMENDED STATEMENT OF CLAIM**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

Venture Law Group LLP
Barristers & Solicitors
Suite #111, 9440 - 49 Street
Edmonton, AB T6B 2M9
Tel: (780) 450-2929
Fax: (780) 462-1672
Attention: Kenneth G. Heintz
File: 63077

NOTICE TO DEFENDANT(S)

You are being sued. You are a defendant.

Go to the end of this document to see what you can do and when you must do it.

Note: State below only facts and not evidence (Rule 13.6)

Statement of facts relied on:

1. The Plaintiff is an individual who resides in Edmonton, Alberta.
2. The Defendant Westpoint Capital Corporation (WCC) was at all relevant times an Alberta company carrying on the business of, *inter alia*, venture capitalization in Western Canada. The Defendants Munir Virani, Marnie Kiel, and Richard Chiew were at all relevant times Officers of WCC.

3. The Defendant Brian Markus was at all relevant times a lawyer and a member of the Law Society of British Columbia with offices in Vancouver, British Columbia.
4. On or about January 15, 2016, the Plaintiff loaned WCC \$1,500,000 at the rate of 15% per annum.
5. On February 25, 2016, the Plaintiff loaned WCC an additional \$500,000 at the rate of 15% per annum.
6. The two advances aforesaid, in the total of \$2,000,000 are hereinafter referred to as the WCC Loan.
7. It was agreed between the Parties that the WCC Loan was to be repaid in full by May 31, 2016. The loan term was subsequently extended as described in paragraphs 18 and 19 hereof.
8. The WCC Loan was secured by a Mortgage registered against a property in Vancouver, British Columbia, and owned by a BC company called 1008245 BC Ltd., which at all relevant times was controlled by WCC.
9. In the spring of 2016, WCC sold the Vancouver property aforesaid and as at May 31, 2016 WCC had repaid the Plaintiff \$500,000 plus interest.
10. WCC provided replacement security for the remaining balance of \$1.5 Million dollars in the form of a Mortgage which constituted a first charge over Lots one, four, seven, eight, 10, 12, 13 and 14 of Section 9 Township 21 Range 10 W6M Kamloops Division Yale District (KDYD) Strata Plan EPS1523 and a second charge over Lot 57 Section 17 Township 22 Range 10, W6M Kamloops Division Yale District (KDYD) Plan KAP45826, hereinafter collectively referred to as the Beach Grove property.
11. Further to all of the foregoing the Plaintiff and WCC entered into an Assignment and Transfer Agreement dated on or about the 30th day of April 2016, whereby WCC transferred to the Plaintiff all of its interest in a mortgage or mortgages that it had registered over the Beach Grove Property (the Beach Grove Mortgage) and pursuant to which the Parties agreed, *inter alia* that the Plaintiff would discharge the Beach Grove Mortgage on each of the secured lots as they sold, thereby paying down the WCC Loan.
12. Further, WCC registered a Transfer of Charge with respect to the Beach Grove Mortgage in favor of the Plaintiff and the same was registered at the Kamloops Land Title Office on May 6, 2016.
13. Pursuant to the Assignment of Transfer Agreement, the Parties agreed that the interest rate of the WCC Loan would drop from 15% to 12% per annum in the event that the WCC Loan was paid down by \$ 500,000 by May 31, 2016.
14. WCC led the Plaintiff to believe that the Beach Grove Properties had a value significantly in excess of the WCC Loan amount plus interest plus costs and it was a term of the Assignment and Transfer Agreement that the Plaintiff would pay WCC any amounts in excess of the WCC Loan.

15. In July of 2016 WCC asked the Plaintiff to discharge its Mortgage over one of the lots and it represented once again to the Plaintiff that the value of the secured properties after the said discharge would continue to be far in excess of the outstanding amounts under the WCC Loan.
16. In reliance upon the representations of WCC, the Plaintiff discharged its security over Lot 14 on July 12, 2016.
17. During the spring and summer of 2016, the Defendant Munir Virani, on behalf of WCC had many discussions with the Plaintiff whereby he claimed that the loan would be repaid on a timely basis.
18. On September 28, 2016, WCC, in the form of an email from Munir Virani advised the Plaintiff via email, (as it had done orally previously), that it was expecting a \$ 2.7 Million payout from funds being held in Court. WCC asked in its correspondence for a "six-month extension on the payout", so that the Plaintiff could be paid in full from the funds allegedly being held in Court.
19. Further to and in reliance upon WCC's representations regarding repayment and further to subsequent discussions held between WCC and the Plaintiff, the Plaintiff agreed that the WCC Loan would be renewed on a month to month basis and that the interest rate would increase to 15% per annum. It was also agreed between the Parties that the interest rate of 15% per annum would apply to the Beach Grove Mortgage. These arrangements formed part of the contract between the Plaintiff and WCC as of on or about October 1, 2016.
20. One of the conditions for the extension of the WCC Loan on a month to month basis was that the security over the Beach Grove Property would remain in full force and effect and the interest rate would be 15% per annum. WCC agreed. The term of the Mortgage on the Beach Grove Property was confirmed to be on a month to month demand basis.
21. On or about August 17, 2017, at the request of WCC, and in reliance upon all of its representations aforesaid, the Plaintiff provided a discharge for Lot 13 of the Beach Grove Property.
22. On or about March 7 and March 9, 2017, WCC made additional payments toward the WCC Loan of \$500,000 and \$250,000 respectively.
23. On or about November 8, 2017, Brian Markus issued a Demand Letter to the owners of the Beach Grove property, House and Castle Construction Ltd. and Beach Grove Properties Ltd., demanding full payment of the Beach Grove Mortgage and Mr. Markus also provided a Notice Intention to Enforce Security along with his Demand Letter.
24. With respect to the Demand Letter, and Notice of Intention to Enforce Security aforesaid, Mr. Markus took his instructions from the Defendants WCC, Munir Virani, Marnie Kiel and Richard Chiew, or any of them.
25. The Plaintiff was unaware of the existence of Mr. Markus and specifically, the Plaintiff was unaware that Mr. Markus was purporting to represent the Plaintiff until on or about May 7, 2021, when Beach Grove Properties Ltd. and House and Castle Construction Ltd. served the Plaintiff

with an Application in the Supreme Court of British Columbia to have the Beach Grove Mortgage discharged without any payment being made to the Plaintiff.

26. Throughout the remainder of 2017 and throughout 2018 WCC assured the Plaintiff that his security was in good standing.
27. On or about October 25, 2017, WCC confirmed that it had paid the property taxes on the secured properties in the sum of \$30,567.68, "on behalf of Kevin Love".
28. On March 8, 2019 BDO Canada Ltd. was appointed by the Alberta Court of Queen's Bench as Interim Receiver of all of WCC's assets as well as those of nine other companies under the control of WCC.
29. In the fall of 2019, BDO paid the property taxes for the Beach Grove Property.
30. As at July 1, 2021 the principal amount outstanding pursuant to the WCC loan was \$750,000 and the interest owing to that date was in the sum of \$366,164, for a total of principal interest of \$1,116,164.
31. WCC, by instructing Counsel to act on behalf of the Plaintiff without advising the Plaintiff thereof, has jeopardized the Plaintiff's security and in the event that their actions eventually cause or contribute to the loss of the said security, the Plaintiff will suffer damages accordingly.
32. WCC breached its contract with the Plaintiff by failing to repay the WCC Loan.
33. WCC, Munir Virani, Richard Chiew and Marnie Kiel, or either of them:
 - a) made negligent or fraudulent misrepresentations upon which the Plaintiff relied;
 - b) committed theft and fraud or either of them as against the Plaintiff in that they intended to deprive him of the amounts owing pursuant to the WCC Loan;
 - c) converted the loan proceeds to their own use.
34. At all relevant times hereto WCC, Munir Virani, Richard Chiew and Marnie Kiel or any of them were fiduciaries of the Plaintiff and they breached their fiduciary duties, thereby causing the Plaintiff damage.
35. The Defendants, except for Brian Marcus, have attempted to defraud the Plaintiff by the commission of their actions as herein described.
36. The Defendant Brian Markus committed several acts of negligence to the detriment of the Plaintiff, including but not necessarily limited to the following:
 - a) Mr. Markus failed to confirm that the instructions upon which he acted reflected the intentions of the Plaintiff;

- b) Mr. Markus failed to confirm the identity of his client;
- c) In the event that the demand made by Mr. Markus, purportedly on behalf of the Plaintiff, triggered a limitation period, Mr. Markus failed to commence an action within the limitation period.

Remedy sought:

37. Wherefore the Plaintiff prays for the following relief as against the Defendants, jointly and severally:
- a) ~~An order declaring that there will be no distribution of funds or discharge granted with respect to the WCC Receivership without further order of the Court or agreement between the Parties;~~
 - b) Judgment in the sum of \$750,000.00, or such other amount that may be proven at trial, plus interest on the said sum at 12% per annum from May 31, 2016 to October 1, 2016 and at the rate of 15% per annum from October 1, 2016 to the date of Judgment, or in the alternative, statutory interest.
 - c) Costs on a Solicitor and his own client basis;
 - d) In the alternative costs on a party basis;
 - e) Punitive damages in the sum of \$150,000.00;
 - f) Such further and other relief as this Honourable Court deems meet.

NOTICE TO THE DEFENDANT(S)

You only have a short time to do something to defend yourself against this claim:

- 20 days if you are served in Alberta
- 1 month if you are served outside Alberta but in Canada
- 2 months if you are served outside Canada.

You can respond by filing a statement of defence or a demand for notice in the office of the clerk of the Court of Queen's Bench at Edmonton, Alberta, AND serving your statement of defence or a demand for notice on the plaintiff's(s') address for service.

WARNING

If you do not file and serve a statement of defence or a demand for notice within your time period, you risk losing the law suit automatically. If you do not file, or do not serve, or are late in doing either of these things, a court may give a judgment to the plaintiff(s) against you.

EXHIBIT 10

**To the Receiver's Eighth Report to Court
Dated April 7, 2022**

**JUDICIAL TRUSTEE'S SIXTH REPORT TO THE INVESTORS
MARCH 25, 2022**

**IN THE MATTER OF THE JUDICIAL TRUSTEE APPOINTMENT OF
WESTPOINT INVESTMENT TRUST**

Contents

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Receipts and Disbursements	8
Next Steps	8

Westpoint Investment Trust
Judicial Trustee's Sixth Report to Investors
BDO Canada Limited
March 25, 2022

Exhibits

1. Statement of Receipts and Disbursements for the period March 8, 2019 to March 25, 2022

Introduction

1. On March 8, 2019, the Court of Queen's Bench of Alberta (the "Court") granted an Order (the "Judicial Trustee Order") appointing BDO Canada Limited as a Judicial Trustee ("BDO" or the "Trustee") in respect of Westpoint Investment Trust, ("WIT" or the "Trust"), pursuant to an application made on behalf of WIT, by Munir Virani and Marnie Kiel ("Former Trustees").
2. Copies of relevant documents in the Judicial Trustee proceedings are available on the Trustee website at <http://www.extranets.bdo.ca/WestpointInvestmentTrust/>
3. In addition to the above Judicial Trustee Order, the Court also granted an Interim Receiver Order (the "Interim Receiver Order") appointing BDO as Interim Receiver of Westpoint Capital Corporation ("WCC"), Westpoint Capital Management Corporation ("WCMC"), Westpoint Capital Services Corporation ("WCSC"), Westpoint Syndicated Mortgage Corporation ("WSMC"), Canadian Property Direct Corporation ("CPDC"), Westpoint Master Limited Partnership ("WMLP"), River's Crossing Ltd. ("RCL"), 1897849 Alberta, Ltd. ("1897849"), 1780384 Alberta Ltd. ("178 AB"), 1897837 Alberta Ltd. ("1897837"), (collectively the "Companies").
4. On April 10, 2019, the Court of Queen's Bench of Alberta (the "Court") granted an Order (the "Order") appointing BDO Canada Limited as Receiver ("BDO" or the "Receiver") of the Companies.
5. On May 30, 2019, the Court of Queen's Bench of Alberta (the "Court") granted a further Order, consented to by the sole director of The Village at Paldi Ent. Ltd. ("Paldi"), amending the Receivership Order to add Paldi as a party respondent in these proceedings, and to extend the terms of the Receivership Order to include Paldi as a party in receivership.
6. Copies of relevant documents in the interim receivership and receivership proceedings are available on the Receiver's website at <http://www.extranets.bdo.ca/WCC ET. AL.>

7. BDO believes it was important to communicate essential information regarding the investors' interest in WIT on a semi-annual basis. The Sixth Report to the Investors ("Investors Report"), will provide the investors with the following information:
 - a) Trustee's activities since its last report;
 - b) Status of the various investments made by WIT;
 - c) Receipts and disbursements to date; and
 - d) Steps to conclude the Receivership and wrap up WIT.
8. Investors should read this Report in conjunction with all other investors' reports and all information available on <http://www.extranets.bdo.ca/WCC ET. AL>.

Disclaimer and Limitations of the Report

9. This Investors Report has been prepared by BDO to provide the investors with the information as outlined above. In preparing this Investors Report, the Trustee necessarily relied upon unaudited financial statements and other information supplied and representations made to the Trustee by various parties. Although the information supplied has been reviewed for reasonableness, we have not independently verified the accuracy or completeness of the information, nor have we conducted an audit and, as a result, we are not providing any form of assurance of the information subject to our review. Our work may not necessarily disclose all significant matters about WIT or any errors, misstatements, irregularities, or illegal acts, if any such exist, on the part of WIT, or its former Trustees, or the officers, directors, employees and advisors of the Companies or in the underlying information. Accordingly, the Trustee may refine or alter its observations as further information is obtained or is brought to its attention after the date of this Investors' Report.
10. The Trustee assumes no responsibility or liability for any loss or damage incurred by any party because of the Investors Report's circulation, publication, reproduction, or use. Any use that any party makes of this Report, or any reliance on or decision to be made based on it is such party's responsibility.

Trustee's Activities Since its Fifth Report

11. The Trustee has taken several steps to secure the various properties foreclosed on by WCC, deal with several litigation matters, and obtain appraisals on the properties.
12. WIT is a trust, and WIT made its investments through various corporate entities. Although the companies hold legal title to the various assets, the beneficial interest in those assets remains with WIT.
13. The Companies have three main categories of assets. First, the majority of the assets are mortgages. Second, there are also interests in various properties deriving from mortgage enforcement proceedings. Lastly, there are numerous lawsuits, which have been initiated by WCC, which are not assets per se but could result in generating potential proceeds, if successful.
14. The assets are summarized in the table below, with the estimated recovery amount for each asset. Actual recovery may vary substantially from the estimated amount.

Type of asset (mortgage, land, lawsuit)	Location	Recovery as Estimated by WIT's Former Trustees	Recovery to date
Mortgage	Calgary	\$224,573	\$19,000
Mortgage	Beaumont	56,073	65,800
Mortgage	Edmonton	1,250,000	55,000
Mortgage	Edmonton	200,960	6,000
Mortgage	Salmon Arm	7,584,934	500,000
Mortgage	Penticton	300,000	336,000
Property	Cranbrook - 240 Shadow	159,000	50,000
Property	Cranbrook - 112 Purcell	250,000	128,000
Property	Cranbrook - River's Crossing Land	1,946,473	nil
Property	Drumheller	875,000	182,000
Property	Bruderheim	3,336,888	3,410,000
Property	Wandering River	2,000,000	825,000
Property	Village at Paldi	500,000	354,500
Litigation	Alberta	1,400,000	1,550,000

Litigation - Paldi	British Columbia	Unknown	725,000
Litigation -	British Columbia	Unknown	Ceased
Total		\$20,083,901	\$8,206,300

15. Please note that the former Trustees provided the foregoing estimated recovery numbers to the Trustee, and the Trustee has not independently verified the accuracy or the reasonableness of these estimates. Notwithstanding anything contained in this Report, the Trustee does not suggest that these numbers represent the expected recoveries. The Trustee makes no representations regarding any amounts that the Trustee may realize on any assets.

Mortgages

Mortgage - Beach Grove Properties

16. This litigation, as set out in previous reports, involved a foreclosure proceeding on the property; a counterclaim by the principle of the debtor filed against WCC.
17. On October 29, 2020, the Receiver paid three years of outstanding property taxes for this property, totaling approximately \$35,000. The Receiver paid these property taxes to avoid the British Columbia Government from selling property to recover the unpaid property taxes.
18. On October 12, 2020, the Receiver engaged Colliers Strategy & Consulting Inc. ("Colliers") to perform a development feasibility analysis on the Beach Grove Properties. Based on the analysis, the property was deemed to have a value of approximately \$137,000. A copy of the Colliers' report is attached as exhibit 5 to the Receiver's Seventh Report.
19. The Receiver and Beach Grove reached a settlement resulting in the Receiver receiving \$500,000 for the release of the mortgage and discontinuance of the action.

Properties

Bruderheim, AB

20. The sale of the property is now complete.

Litigation

Berry Homes Ltd. and Performance Paving Services Inc.

21. This matter has now been settled between the three parties claiming an interest in the funds. As a result, the Receiver received approximately \$1,550,000 or approximately 91% of the total funds in Court.

Receipts and Disbursements

22. The statement of receipts and disbursements from March 8, 2019 to March 25, 2022, is attached as Exhibit 1. The Receiver currently has \$4,888,453 for the payment of investors and creditors.

Next Steps

23. The Receiver will be making a Court application on April 18, 2022, at 2pm to deal with the approval of the various steps taken by the Receiver, direction on how the funds are paid to unsecured creditors and payment of the remaining funds to WIT.
24. Once the funds are moved into WIT, the Trustee will be applying for advice and direction for how the funds should be distributed to the investors of WIT and any unsecured creditors.

BDO Canada Limited
Statement of Receipts and Disbursements For
Westpoint Capital Corporation et al.
For the period of March 8, 2019 to March 25, 2022

Receipts	
Sale of land	\$ 11,844,873
Settlement	2,776,398
Loan	500,000
Mortgage repayment	130,167
Cash on hand	62,232
GST refund	51,518
Rental income	50,774
GST collected	38,202
Sewer Hauling contract	31,750
Return of retainer	32,409
Sale of vehicle	10,010
Investments	6,556
Interest Income	4,824
Insurance refund	3,906
Refund	974
Sale of office furniture	500
	<u>15,545,093</u>
 Disbursements	
Payment to secured creditor	5,795,730
Legal fees	1,123,159
Receiver fees	1,086,335
Real property taxes	587,358
Repayment of loan	500,000
Transfer to Westpoint Investment Trust	250,000
Strata fees	222,816
Consulting fees	202,131
Wages	174,139
GST/PST paid	147,091
Loan payments	135,305
Commission	116,265
Insurance	83,570
Appraisal fees	68,935
Construction	60,756
Payroll deductions	20,193
Utilities	18,968
Repairs and maintenance	11,765
Miscellaneous	10,993
Stock taking and possession	9,804
Advertising	9,032
WEPPA Remittance	5,990
Occupation rent	4,000
Deemed trust claim	3,479
Computer services	3,015
Site clean up	1,665
Office expenses	1,484
Redirection of mail	1,300
Bank Fees	581
Storage	567
Filing fees paid to the Official Receiver	70
Photocopies	34
Search fee	10
	<u>10,656,640</u>
	<u>\$ 4,888,453</u>

EXHIBIT 11

**To the Receiver's Eighth Report to Court
Dated April 7, 2022**

BDO Canada Limited
Statement of Receipts and Disbursements For
Westpoint Capital Corporation et al.
For the period of March 8, 2019 to April 7, 2022

Receipts	
Sale of land	\$ 11,925,367
Settlement	2,776,398
Loan	500,000
Mortgage repayment	130,167
Cash on hand	62,232
GST refund	51,518
Rental income	50,774
GST collected	38,202
Sewer Hauling contract	31,750
Return of retainer	32,389
Sale of vehicle	10,010
Investments	6,556
Interest Income	4,824
Insurance refund	3,906
Refund	974
Sale of office furniture	500
	15,625,566

Disbursements	
Payment to secured creditor	5,795,730
Legal fees and disbursements	1,225,981
Receiver fees	1,120,333
Real property taxes	587,358
Repayment of loan	500,000
Transfer to Westpoint Investment Trust	250,000
Strata fees	222,816
Consulting fees	204,636
Wages	174,139
GST/PST paid	150,186
Loan payments	135,305
Commission	116,265
Insurance	83,570
Appraisal fees	68,935
Construction	60,756
Payroll deductions	20,193
Utilities	18,968
Repairs and maintenance	11,765
Miscellaneous	19,251
Stock taking and possession	9,804
Accounting services	7,913
Annual Filing	412
Courier and postage	1,915
Advertising	9,032
WEPPA Remittance	5,990
Occupation rent	4,000
Deemed trust claim	3,479
Computer services	3,015
Site clean up	1,665
Office expenses	1,484
Redirection of mail	1,300
Bank Fees	581
Storage	567
Filing fees paid to the Official Receiver	70
Photocopies	34
Search fee	10
	10,819,811
	4,805,755.13

EXHIBIT 12

**To the Receiver's Eighth Report to Court
Dated April 7, 2022**

Estate No.: 1903-04121
 Court No.: 1903-04121

BDO CANADA LIMITED
 IN THE MATTER OF THE INERIM RECEIVERSHIP OF
 WESTPOINT CAPITAL CORPORATION ET AL
 INVOICE SUMMARY FOR THE PERIOD OF MARCH 1, 2019 to March 31, 2022

Date	Period End Date	Invoice #	WIP	Disbursements	Invoice (Net)	GST	Invoice (Total)
17-Jun-19	10-Apr-19	CINV0171697	\$ -	\$ 1,044.75	\$ 1,044.75	\$ 52.24	\$ 1,096.99
17-Jun-19	10-Apr-19	CINV0172021	96,110.50	-	96,110.50	4,805.53	100,916.03
06-Dec-19	31-May-19	CINV0411201	139,370.00	13,224.42	152,594.42	7,629.72	160,224.14
28-May-20	31-Jul-19	CINV0648286	102,483.75	1,687.80	104,171.55	5,208.58	109,380.13
26-Jan-21	31-Oct-19	CINV0938185	87,535.00	880.53	88,415.53	4,420.78	92,836.31
11-May-21	28-Nov-19	CINV1159049	35,073.75	-	35,073.75	1,753.69	36,827.44
11-May-21	20-Dec-19	CINV1159052	9,511.50	-	9,511.50	475.58	9,987.08
11-May-21	31-Jan-20	CINV1159056	10,346.50	-	10,346.50	517.33	10,863.83
11-May-21	28-Feb-20	CINV1159058	18,566.50	-	18,566.50	928.33	19,494.83
28-Jun-21	31-Mar-20	CINV1237984	18,576.75	-	18,576.75	928.84	19,505.59
28-Jun-21	30-Apr-20	CINV1237982	12,229.25	-	12,229.25	611.46	12,840.71
10-Aug-21	29-May-20	CINV1328559	10,934.50	-	10,934.50	546.73	11,481.23
10-Aug-21	30-Jun-20	CINV1328562	19,499.50	-	19,499.50	974.98	20,474.48
10-Aug-21	30-Jul-20	CINV1328563	20,367.50	-	20,367.50	1,018.38	21,385.88
10-Aug-21	31-Aug-20	CINV1328574	21,335.00	-	21,335.00	1,066.75	22,401.75
10-Aug-21	30-Sep-20	CINV1328592	29,214.00	-	29,214.00	1,460.70	30,674.70
10-Aug-21	30-Oct-20	CINV1328664	27,286.50	-	27,286.50	1,364.33	28,650.83
10-Aug-21	30-Nov-20	CINV1328671	25,279.00	-	25,279.00	1,263.95	26,542.95
10-Aug-21	22-Dec-20	CINV1328672	16,211.50	-	16,211.50	810.58	17,022.08
10-Aug-21	29-Jan-21	CINV1328675	13,914.50	60.29	13,974.79	698.74	14,673.53
10-Aug-21	26-Feb-21	CINV1328677	37,736.00	41.17	37,777.17	1,888.86	39,666.03
10-Aug-21	31-Mar-21	CINV1328680	17,170.00	3,648.15	20,818.15	1,040.91	21,859.06
10-Aug-21	29-Apr-21	CINV1328683	33,741.50	28.33	33,769.83	1,688.49	35,458.32
10-Aug-21	31-May-21	CINV1328698	26,197.00	37.19	26,234.19	1,311.71	27,545.90
10-Aug-21	30-Jul-21	CINV1328700	22,893.00	907.11	23,800.11	1,190.01	24,990.12
15-Oct-21	30-Sep-21	CINV1415757	27,477.00	2,175.09	29,652.09	1,482.60	31,134.69
08-Nov-21	31-Oct-21	CINV1453068	6,879.00	-	6,879.00	343.95	7,222.95
01-Dec-21	30-Nov-21	CINV1476197	3,292.00	-	3,292.00	164.60	3,456.60
18-Feb-21	31-Jan-22	CINV1583993	19,969.50	-	19,969.50	998.48	20,967.98
09-Mar-21	28-Feb-22	CINV1613855	16,734.50	-	16,734.50	836.73	17,571.23
31-Mar-21	31-Mar-22	CINV1655681	47,222.50	1,001.39	48,223.89	2,411.19	50,635.08
SUBTOTAL			973,157.50	24,736.22	997,893.72	49,894.69	1,047,788.41
		Estimated Time to Close			-	-	-

TOTAL \$ 973,157.50 \$ 24,736.22 \$ 997,893.72 \$ 49,894.69 \$1,047,788.41

SUMMARY BY LAW FIRMS
LEGAL COUNSEL IN THE MATTER OF THE Receivership OF WESTPOINT CAPITAL CORPORATION, ET AL
FOR THE PERIOD OF June 21,2017 TO March 31,2022

LAW FIRM	Fees and Charges	Discount	Disbursements	GST	PST	Funds from Trust	Invoiced
BOUGHTON LAW LLP	124,298.40	-	2,646.32	6,290.18	8,689.45	(618.95)	141,305.40
BRIDGEHOUSE LAW LLP	1,117.50	-	145.63	57.00	78.23	-	1,398.36
BRYAN & COMPANY LLP	71,684.75	(6,065.00)	5,072.51	3,367.05	-	-	74,059.31
CASSELS BROCK	7,593.00	-	-	379.65	531.51	-	8,504.16
DLA PIPER	135,480.35	-	6,813.33	6,913.50	-	-	149,207.18
HEATH LAW LLP	900.00	-	85.00	47.25	66.15	-	1,098.40
HENDRIX LAW	3,000.00	-	183.11	159.16	-	-	3,342.27
MILLER THOMSON LLP	687,559.50	-	23,607.70	34,676.56	-	-	745,843.76
PARLEE MCLAWS	10,032.50	-	1,579.87	579.12	-	-	12,191.49
RMRF	12,555.78	-	-	627.80	-	-	13,183.58
TOTAL	1,054,221.78	(6,065.00)	40,133.47	53,097.27	9,365.34	(618.95)	1,150,133.91

EXHIBIT 13

**To the Receiver's Eighth Report to Court
Dated April 7, 2022**

COURT FILE NO. 1903-04121

Clerk's Stamp

COURT COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE EDMONTON

APPLICANTS **WESTPOINT INVESTMENT TRUST BY ITS TRUSTEE MUNIR VIRANI AND MARNIE KIEL**
RESPONDENTS **WESTPOINT CAPITAL CORPORATION, WESTPOINT CAPITAL MANAGEMENT CORPORATION, WESTPOINT CAPITAL SERVICES CORPORATION, WESTPOINT SYNDICATED MORTGAGE CORPORATION, CANADIAN PROPERTY DIRECT CORPORATION, WESTPOINT MASTER LIMITED PARTNERSHIP, RIVER'S CROSSING LTD., 1897869 ALBERTA LTD., 1780384 ALBERTA LTD., 1897837 ALBERTA LTD. and THE VILLAGE AT PALDI ENT. LTD.**
DOCUMENT **AFFIDAVIT OF DAVID LEWIS**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT
RECEIVER
BDO Canada Limited
Suite 900
10130 103 St NW
Edmonton, Alberta T5J 3N9
David Lewis
Phone : 780.441.2155
Fax : 780.424.3222
dlewis@bdo.ca

Counsel
Miller Thomson LLP
2700 Commerce Place
10155 102 Street NW
Edmonton, AB T5J 4G8
Terrence M. Warner
Phone: 780.429.9727
Fax: 780.424.5866
twarner@millerthomson.com

**AFFIDAVIT OF DAVID LEWIS
SWORN ON APRIL 1, 2022**


I, David Lewis, of the Hamlet of Sherwood Park, in the Province of Alberta, Insolvency Practitioner, MAKE OATH AND SAY THAT:

1. I am a Senior Vice President of BDO Canada Limited ("**BDO**"), and a licensed insolvency trustee and have been overseeing the day-to-day administrative work in relation to this engagement and, as such, have personal knowledge of the matters hereinafter deposed to, except where stated to be based on information and belief, and whereso stated, I do verily believe the same to be true.

2. On March 8, 2019, the Court of Queen's Bench of Alberta (the "Court") granted an Order (the "Order") appointing BDO Canada Limited as an Interim Receiver in respect of Westpoint Capital Corporation ("WCC"), Westpoint Capital Management Corporation ("WCMC"), Westpoint Capital Services Corporation ("WCSC"), Westpoint Syndicated Mortgage Corporation ("WSMC"), Canadian Property Direct Corporation ("CPDC"), Westpoint Master Limited Partnership ("WMLP"), River's Crossing Ltd. ("RCL"), 1897869 Alberta, Ltd. ("869"), 1780384 Alberta Ltd. ("178"), 1897837 Alberta Ltd. ("837").
3. On April 10, 2019, the Court granted an Order (the "Receivership Order") appointing BDO Canada Limited as Receiver ("BDO" or the "Receiver") of the companies referred to in the previous paragraph. On May 30, 2019, the Court granted a further Order, amending the Receivership Order to add The Village at Paldi Ent. Ltd. ("Paldi") as a party in receivership (the companies in receivership are collectively referred to as the "Companies").
4. This Affidavit is in support of an Order approving BDO's fees in respect of its role as Receiver of WCC et al., excluding River's Crossing Ltd. ("RCL"). The reason for excluding RCL is that Conexus Credit Union was the first mortgage on the RCL in Cranbrook, British Columbia. As such, the Receiver kept a separate accounting and separate professional fees.
5. The statements of fees and disbursements of BDO in respect of RCL are attached as **Exhibit "A"**.
6. A detailed summary of BDO's fees and disbursements relating to its administration of the estate of RCL can be found at **Exhibit "B"**.
7. The summary, Exhibit B provides a full disclosure of fees and disbursements incurred and expended by BDO for the period of April 10, 2019 to April 1, 2022.
8. The statements of fees and disbursements of BDO's legal counsel, Miller Thomson LLP and Reed Pope Law Corporation, in respect of RCL are attached as **Exhibit "C"**.
9. In relation to BDO's fees, the detailed report of its fees and disbursements sets out the daily time and work performed by each employee of BDO working on the estate of RCL. The hourly rates and charges applied are the normal rates and charges for personnel employed by BDO when administering an estate.
10. I believe and submit that the hourly rates are reasonable and comparable to the hourly rates of other accounting firms within the City of Edmonton of equivalent competence and expertise in the restructuring and insolvency area.
11. As per paragraph 18 of the Receivership Order, the Receiver and its legal counsel have a first charge on the property of OICRD as security for their reasonable fees and disbursements in respect of those proceedings (the "**Receiver's Charge**"). I have reviewed the file and believe that there was no opposition to the Receiver's Charge at the date the Receivership Order was granted, and I have received no objections from any creditor since.

12. I make this Affidavit in support of the Receiver's application for approval of its fees and disbursements, approval of its counsel's fees and disbursements, and its discharge as Receiver over the estate of OICRD.

SWORN BEFORE ME at the City of Edmonton, in the)
Province of Alberta, this 1st day of April 2022.)



A COMMISSIONER FOR OATHS IN AND)
FOR THE PROVINCE OF ALBERTA)



DAVID LEWIS)

LINDA N. FURNEAUX
Commissioner for Oaths
Province of Alberta
Expiry Date: August 23, 2023

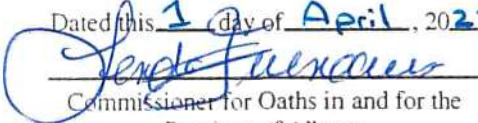
EXHIBIT A

**To the Affidavit of David Lewis
Dated April 1, 2022**

This is Exhibit " A " to the Affidavit of

David Lewis

Dated this 1 day of April, 2022


Commissioner for Oaths in and for the
Province of Alberta

LINDA N. FURNEAUX
Commissioner for Oaths
Province of Alberta

Expiry Date: August 23, 2023

BDO Canada Limited
Statement of Receipts and Disbursements For
Westpoint Capital Corporation et al.
For the period of March 8, 2019 to April 1, 2022

Receipts

Sale of land	\$ 11,844,873
Settlement	2,776,398
Loan	500,000
Mortgage repayment	130,167
Cash on hand	62,232
GST refund	51,518
Rental income	50,774
GST collected	38,202
Sewer Hauling contract	31,750
Return of retainer	32,389
Sale of vehicle	10,010
Investments	6,556
Interest Income	4,824
Insurance refund	3,906
Refund	974
Sale of office furniture	500
	15,545,073

Disbursements

Payment to secured creditor	5,795,730
Legal fees	1,137,221
Receiver fees	1,086,335
Real property taxes	587,358
Repayment of loan	500,000
Transfer to Westpoint Investment Trust	250,000
Strata fees	222,816
Consulting fees	202,131
Wages	174,139
GST/PST paid	147,794
Loan payments	135,305
Commission	116,265
Insurance	83,570
Appraisal fees	68,935
Construction	60,756
Payroll deductions	20,193
Utilities	18,968
Repairs and maintenance	11,765
Miscellaneous	10,993
Stock taking and possession	9,804
Advertising	9,032
WEPPA Remittance	5,990
Occupation rent	4,000
Deemed trust claim	3,479
Computer services	3,015
Site clean up	1,665
Office expenses	1,484
Redirection of mail	1,300
Bank Fees	581
Storage	567
Filing fees paid to the Official Receiver	70
Photocopies	34
Search fee	10
	10,671,404
	4,873,668.40

EXHIBIT B

**To the Affidavit of David Lewis
Dated April 1, 2022**

This is Exhibit "B" to the Affidavit of

David Lewis

Dated this 1 day of April, 2022

Linda N. Furneaux
Commissioner for Oaths in and for the
Province of Alberta

LINDA N. FURNEAUX
Commissioner for Oaths
Province of Alberta
Expiry Date: August 23, 2023

Estate No.: 1903-04121
 Court No.: 1903-04121

BDO CANADA LIMITED
IN THE MATTER OF THE INERIM RECEIVERSHIP OF
WESTPOINT CAPITAL CORPORATION ET AL
INVOICE SUMMARY FOR THE PERIOD OF MARCH 1, 2019 to March 31, 2022

Date	Period End Date	Invoice #	WIP	Disbursements	Invoice (Net)	GST	Invoice (Total)
17-Jun-19	10-Apr-19	CINV0171697	\$ -	\$ 1,044.75	\$ 1,044.75	\$ 52.24	\$ 1,096.99
17-Jun-19	10-Apr-19	CINV0172021	96,110.50	-	96,110.50	4,805.53	100,916.03
06-Dec-19	31-May-19	CINV0411201	139,370.00	13,224.42	152,594.42	7,629.72	160,224.14
28-May-20	31-Jul-19	CINV0648286	102,483.75	1,687.80	104,171.55	5,208.58	109,380.13
26-Jan-21	31-Oct-19	CINV0938185	87,535.00	880.53	88,415.53	4,420.78	92,836.31
11-May-21	28-Nov-19	CINV1159049	35,073.75	-	35,073.75	1,753.69	36,827.44
11-May-21	20-Dec-19	CINV1159052	9,511.50	-	9,511.50	475.58	9,987.08
11-May-21	31-Jan-20	CINV1159056	10,346.50	-	10,346.50	517.33	10,863.83
11-May-21	28-Feb-20	CINV1159058	18,566.50	-	18,566.50	928.33	19,494.83
28-Jun-21	31-Mar-20	CINV1237984	18,576.75	-	18,576.75	928.84	19,505.59
28-Jun-21	30-Apr-20	CINV1237982	12,229.25	-	12,229.25	611.46	12,840.71
10-Aug-21	29-May-20	CINV1328559	10,934.50	-	10,934.50	546.73	11,481.23
10-Aug-21	30-Jun-20	CINV1328562	19,499.50	-	19,499.50	974.98	20,474.48
10-Aug-21	30-Jul-20	CINV1328563	20,367.50	-	20,367.50	1,018.38	21,385.88
10-Aug-21	31-Aug-20	CINV1328574	21,335.00	-	21,335.00	1,066.75	22,401.75
10-Aug-21	30-Sep-20	CINV1328592	29,214.00	-	29,214.00	1,460.70	30,674.70
10-Aug-21	30-Oct-20	CINV1328664	27,286.50	-	27,286.50	1,364.33	28,650.83
10-Aug-21	30-Nov-20	CINV1328671	25,279.00	-	25,279.00	1,263.95	26,542.95
10-Aug-21	22-Dec-20	CINV1328672	16,211.50	-	16,211.50	810.58	17,022.08
10-Aug-21	29-Jan-21	CINV1328675	13,914.50	60.29	13,974.79	698.74	14,673.53
10-Aug-21	26-Feb-21	CINV1328677	37,736.00	41.17	37,777.17	1,888.86	39,666.03
10-Aug-21	31-Mar-21	CINV1328680	17,170.00	3,648.15	20,818.15	1,040.91	21,859.06
10-Aug-21	29-Apr-21	CINV1328683	33,741.50	28.33	33,769.83	1,688.49	35,458.32
10-Aug-21	31-May-21	CINV1328698	26,197.00	37.19	26,234.19	1,311.71	27,545.90
10-Aug-21	30-Jul-21	CINV1328700	22,893.00	907.11	23,800.11	1,190.01	24,990.12
15-Oct-21	30-Sep-21	CINV1415757	27,477.00	2,175.09	29,652.09	1,482.60	31,134.69
08-Nov-21	31-Oct-21	CINV1453068	6,879.00	-	6,879.00	343.95	7,222.95
01-Dec-21	30-Nov-21	CINV1476197	3,292.00	-	3,292.00	164.60	3,456.60
18-Feb-21	31-Jan-22	CINV1583993	19,969.50	-	19,969.50	998.48	20,967.98
09-Mar-21	28-Feb-22	CINV1613855	16,734.50	-	16,734.50	836.73	17,571.23
31-Mar-21	31-Mar-22	CINV1655681	47,222.50	1,001.39	48,223.89	2,411.19	50,635.08
SUBTOTAL			973,157.50	24,736.22	997,893.72	49,894.69	1,047,788.41
		Estimated Time to Close			-	-	-

TOTAL \$ 973,157.50 \$ 24,736.22 \$ 997,893.72 \$ 49,894.69 \$1,047,788.41



BDO Canada LLP
Unit 1100-Royal Centre
1055 West Georgia Street P.O. Box
11101
Vancouver, BC V6E 3P3
Canada
(604) 688-5421

June 17, 2019

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV0171697
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

Disbursements

Disbursements:	\$ 1,044.75
Meals - \$310.50	
Mileage - \$664.55	
Parking - \$69.70	
Disbursement Subtotal	\$ 1,044.75
GST/HST (5%)	\$ 52.24
Total	\$ 1,096.99

This invoice is in CAD

Ways to pay:

- Online banking using your Account Number found at the top right of this page
- Credit card by phone or in person at your BDO office
- Debit card in person at your BDO office
- Wire/EFT – Contact your local BDO office for details. Please email your payment notifications to EFTPayments@bdo.ca

BDO does not accept interac/email transfers

Due to COVID-19 please call your BDO office to ensure we are open/available for in person payments

GST No. 131585366RT0043

Accounts are due when rendered

Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

Estate No.: 1903-04121
 Court No.: 1903-04121

BDO CANADA LIMITED
 IN THE MATTER OF THE INTERIM RECEIVERSHIP OF WESTPOINT CAPITAL CORPORATION ET AL
 EXPENSE SUMMARY FOR THE PERIOD OF MARCH 1, 2019 TO APRIL 10, 2019

DATE	DESCRIPTION	HOURS	Amount	Staff
20-Feb-19	Mileage	-	\$ 3.13	Edmonton FRS - Exp
08-Mar-19	Mileage	-	3.13	Edmonton FRS - Exp
08-Mar-19	Parking	-	19.23	Edmonton FRS - Exp
11-Mar-19	Mileage	-	20.06	Edmonton FRS - Exp
11-Mar-19	Mileage	-	21.13	Edmonton FRS - Exp
11-Mar-19	Meals	-	77.39	Edmonton FRS - Exp
11-Mar-19	Mileage	-	24.69	Edmonton FRS - Exp
12-Mar-19	Mileage	-	21.13	Edmonton FRS - Exp
12-Mar-19	Meals	-	37.46	Edmonton FRS - Exp
12-Mar-19	Mileage	-	24.69	Edmonton FRS - Exp
15-Mar-19	Parking	-	14.42	Edmonton FRS - Exp
15-Mar-19	Mileage	-	3.86	Edmonton FRS - Exp
18-Mar-19	Mileage	-	5.66	Edmonton FRS - Exp
21-Mar-19	Mileage	-	276.69	Edmonton FRS - Exp
21-Mar-19	Mileage	-	3.24	Edmonton FRS - Exp
21-Mar-19	Parking	-	14.42	Edmonton FRS - Exp
23-Mar-19	Meals	-	60.69	Edmonton FRS - Exp
28-Mar-19	Parking	-	7.21	Edmonton FRS - Exp
30-Mar-19	Meals	-	95.34	Edmonton FRS - Exp
04-Apr-19	Meals	-	39.62	Edmonton FRS - Exp
09-Apr-19	Mileage	-	257.14	Edmonton FRS - Exp
10-Apr-19	Parking	-	14.42	Edmonton FRS - Exp

Total \$ 1,044.75

DETAILS:

Meals	\$ 310.50
Mileage	664.55
Parking	<u>69.70</u>
	<u>\$ 1,044.75</u>



BDO Canada LLP
Unit 1100-Royal Centre
1055 West Georgia Street P.O. Box
11101
Vancouver, BC V6E 3P3
Canada
(604) 688-5421

June 17, 2019

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV0172021
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

Services incurred on behalf of Westpoint Capital Corporation Et Al - Interim Receivership for the period March 1, 2019 to April 10, 2019 (306.9 Hours)	\$ 96,110.50
Time Subtotal	\$ 96,110.50
GST/HST (5%)	\$ 4,805.53
Total	\$ 100,916.03

This invoice is in CAD

Ways to pay:

- Online banking using your Account Number found at the top right of this page
- Credit card by phone or in person at your BDO office
- Debit card in person at your BDO office
- Wire/EFT – Contact your local BDO office for details. Please email your payment notifications to EFTPayments@bdo.ca

BDO does not accept interac/email transfers

Due to COVID-19 please call your BDO office to ensure we are open/available for in person payments

GST No. 131585366RT0043

Accounts are due when rendered

Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

Estate No.: 1903-04121
 Court No.: 1903-04121

BDO CANADA LIMITED
 IN THE MATTER OF THE INTERIM RECEIVERSHIP OF WESTPOINT CAPITAL CORPORATION ET AL
 TIME DOCKETS FOR THE PERIOD OF MARCH 1, 2019 to APRIL 10, 2019

DATE	DESCRIPTION	HOURS	AMOUNT	STAFF
01-Mar-19	Meeting with D. Lewis and L. Luong to discuss file strategy.	1.50	\$ 412.50	Hutchinson, Jim
07-Mar-19	Complete organizational chart; Scan to file; Email to D. Lewis and L. Luong.	1.60	440.00	Hutchinson, Jim
07-Mar-19	Review order, review affidavit; Various emails.	1.90	807.50	Lewis, David
07-Mar-19	Land title searches; Prepare spreadsheet of Alberta and BC properties;	3.50	787.50	Luong, Lisa
08-Mar-19	Meeting of taking possession; Prepare to take possession; Prepare spreadsheet of land title description;	1.20	270.00	Luong, Lisa
08-Mar-19	Pulling Land Title Certificates for Alberta Properties	2.00	350.00	Furneau, Jacob
08-Mar-19	Reading court documents; File setup.	7.20	1,980.00	Hutchinson, Jim
11-Mar-19	Meeting with WCC to discuss details and procedures	2.50	437.50	Furneau, Jacob
11-Mar-19	Meeting with Trustee to go over property and mortgages; Attend Edmonton location.	5.50	1,237.50	Luong, Lisa
11-Mar-19	Meeting with former trustee to review the assets and status of the Companies assets.	5.00	2,125.00	Lewis, David
12-Mar-19	Meetings with directors; Attend Edmonton location.	6.00	1,350.00	Luong, Lisa
12-Mar-19	Meeting with former trustee to review the assets and status of the Companies assets.	5.00	2,125.00	Lewis, David
13-Mar-19	Received email regarding Vac Truck; Emailing B. Neil to provide Auction value of the Vac Truck.	0.20	45.00	Luong, Lisa
14-Mar-19	Meeting with counsel T. Warner to discuss assets; Email on auction value of Vac Truck; Summary of assets; Conference call with T. Warner; Upload information for T. Warner.	8.00	1,800.00	Luong, Lisa
14-Mar-19	Meetings and phone call with Counsel, D. Lewis and L. Luong re: properties.	7.40	2,035.00	Hutchinson, Jim
14-Mar-19	Discuss with D. Lewis.	0.50	267.50	Rodrigues, Jervis
14-Mar-19	Emails; Review of assets with T. Warner in the various companies; Review of affidavit to determine assets and ensure we have all the information for each asset.	6.80	2,890.00	Lewis, David
15-Mar-19	Meeting with Counsel, D. Lewis and L. Luong re: strategy for filing report.	5.80	1,595.00	Hutchinson, Jim
15-Mar-19	Meeting with T. Warner to discuss next steps; emails; Review affidavit for Munir.	3.00	1,275.00	Lewis, David
18-Mar-19	Discussion of file with J. Hutchinson.	0.30	67.50	Luong, Lisa
18-Mar-19	Called and spoke to Jason So regarding scheduling an appointment to meet to go through records; Prepare documents to go on site; Notes summary; Attend location in Edmontong; meeting with J. So to gather records.	4.00	900.00	Luong, Lisa
18-Mar-19	Organizing Affidavits into binders.	1.50	262.50	Furneau, Jacob
19-Mar-19	Summary of notes; Research listings of sale homes.	1.00	225.00	Luong, Lisa
19-Mar-19	Summarize notes; Discussions with J Hutchinson.	3.40	765.00	Luong, Lisa
19-Mar-19	Organizing Mortgage info into spreadsheet.	1.50	262.50	Furneau, Jacob

19-Mar-19	Review of legal action between Star and WCC based on materials supplied by counsel; Drafting first report of the interim receiver; Calls and emails to investors.	10.00	4,250.00	Lewis, David
20-Mar-19	Setup BDO Extranet.	2.30	632.50	Hutchinson, Jim
20-Mar-19	Summary of notes.	3.00	675.00	Luong, Lisa
20-Mar-19	Real Estate Holdings.	1.90	522.50	Hutchinson, Jim
20-Mar-19	Emails; drafting first report of the interim receiver; Discussion with potential lenders; Discussion with T. Warner regarding various steps.	6.10	2,592.50	Lewis, David
21-Mar-19	Prep for meeting with director and counsel.	4.20	945.00	Luong, Lisa
21-Mar-19	Update with D. Lewer and discussion of Interim receiver/Receiversibilities.	0.80	428.00	Rodrigues, Jervis
21-Mar-19	Meeting at Miller Thomson with D. Lewis, L. Luong, T. Warner, M. Kiel and M. Virani re: litigation in progress; Review and scan information to file.	6.20	1,705.00	Hutchinson, Jim
21-Mar-19	Discussion with former trustee regarding various lawsuits; Emails; Discussions with T. Warner regarding specific actions and next steps to be taken; Review of agreements between WCC and various entities.	5.90	2,507.50	Lewis, David
22-Mar-19	Discussion of the Interim Receiver's report with J. Hutchinson.	0.30	67.50	Luong, Lisa
22-Mar-19	Work on First Report of the Interim Receiver.	4.00	1,100.00	Hutchinson, Jim
22-Mar-19	Attend site in Drumheller.	6.00	2,550.00	Lewis, David
23-Mar-19	Draft Interim Receiver report.	1.00	225.00	Luong, Lisa
24-Mar-19	Work on First Report of Interim Receiver.	4.00	1,100.00	Hutchinson, Jim
25-Mar-19	Site visit to Lewis Estates duplexes; Draft interim receiver report.	3.50	787.50	Luong, Lisa
25-Mar-19	Discuss file matters; Court reporting; Other matters.	0.50	267.50	Rodrigues, Jervis
26-Mar-19	Corporate search, Stony Plain address lookup; Draft interim receiver report.	4.00	900.00	Luong, Lisa
26-Mar-19	Working on First Report of the Interim Receiver.	7.70	2,117.50	Hutchinson, Jim
26-Mar-19	Review documents supplied by prior Trustees.	4.10	1,742.50	Lewis, David
26-Mar-19	Extracting BC Titles.	2.00	350.00	Furneaux, Jacob
27-Mar-19	Draft Interim Receiver report; Pull of land title searches; Emailing WCC controller for information needed for today.	3.20	720.00	Luong, Lisa
27-Mar-19	Extracting BC Titles.	2.00	350.00	Furneaux, Jacob
27-Mar-19	Continue work on Interim Receiver's First Report to Court.	7.70	2,117.50	Hutchinson, Jim
28-Mar-19	Control sheet; Read over draft report; Analysis on bank accounts; Discussion of file with J. Hutchinson; Emailing Controller for additional bank statements; Draft interim report.	5.00	1,125.00	Luong, Lisa
28-Mar-19	Phone call with N. Lee from Castlepeak regarding payables.	0.10	22.50	Luong, Lisa
28-Mar-19	Review draft interim receiver first report; Emails; Meeting with appraiser on the properties; dDiscussions with T Warner.	5.70	2,422.50	Lewis, David
28-Mar-19	Work on First Report of Interim Receiver.	7.20	1,980.00	Hutchinson, Jim

29-Mar-19	Emailing Controller H. Kha to set up call to go over transaction on the bank statements; Phone call with controller and go over transactions on the bank statements; Going over outstanding information with D. Lewis and emailing M. Kiel for the information.	3.00	675.00	Luong, Lisa
29-Mar-19	Extracting BC Land Title Searches.	2.50	437.50	Furneaux, Jacob
29-Mar-19	Update on file.	0.50	267.50	Rodrigues, Jervis
29-Mar-19	Review and update the report.	8.00	3,400.00	Lewis, David
30-Mar-19	Draft interim receiver report.	4.00	900.00	Luong, Lisa
30-Mar-19	Working on draft report and exhibits.	5.70	2,422.50	Lewis, David
01-Apr-19	Draft Interim Receiver Report; Discussion of bank letters with D. Lewis.	3.50	787.50	Luong, Lisa
01-Apr-19	Extracting BC Searches.	3.00	525.00	Furneaux, Jacob
01-Apr-19	Working on First Report of the Interim Receiver.	4.10	1,127.50	Hutchinson, Jim
01-Apr-19	Finalize first report of the interim receiver; Review application materials; Review financial statements for various companies.	8.10	3,442.50	Lewis, David
02-Apr-19	Going over WIT and WCC report with J. Hutchinson; Emails; Attend Miller Thompson to drop off report.	2.50	562.50	Luong, Lisa
02-Apr-19	Emails to/from Counsel, D. Lewis; Changes to First Report of the Interim Receiver; Print, sign and deliver Report to Counsel.	2.20	605.00	Hutchinson, Jim
02-Apr-19	Extracting BC Title Searches.	1.00	175.00	Furneaux, Jacob
02-Apr-19	Finalize first report; Emails.	3.40	1,445.00	Lewis, David
03-Apr-19	Meeting with D. Lewis regarding file; Emails; emailing banking to open bank accounts; Email to controller regarding information needed; Research realtor for CMA on properties; Emailing realtor in Calgary for CMA; Research Beaumont property.	2.50	562.50	Luong, Lisa
03-Apr-19	Review Braun application materials; Review forbearance document; Emails; Discussions with T. Warner re: braun application; Review mortgage renewal documents; Review expense request for payments; Review sign off on mortgage.	6.70	2,847.50	Lewis, David
03-Apr-19	Extracting BC Land Titles.	2.00	350.00	Furneaux, Jacob
03-Apr-19	Review information required; Email information required to Former Directors; Preparation for meeting tomorrow morning.	4.90	1,347.50	Hutchinson, Jim
04-Apr-19	Emails; emailing realtor for CMA on Calgary property; travel to and from for meeting; emailing realtor for CMA on Beaumont property;	4.00	900.00	Luong, Lisa
04-Apr-19	Discuss with David. Update on JD/Interim Receiver and Court process for full receivership; Other matters.	1.00	535.00	Rodrigues, Jervis
04-Apr-19	Extracting BC Searches.	1.00	175.00	Furneaux, Jacob
04-Apr-19	Attend location; Meeting with Former Directors.	3.00	825.00	Hutchinson, Jim
04-Apr-19	Meeting with former trustee to discuss outstanding items list; Emails.	2.50	1,062.50	Lewis, David
05-Apr-19	Phone call with Denis Rowley regarding CMA on a property in Beaumont; Emailed Denis the detailed information; Email from realtor for Calgary CMA; Emails with realtors for CMA.	0.40	90.00	Luong, Lisa

05-Apr-19	Emails; Review various documents relating to RCL regarding lot sale; Sale of property at 228; Foreclosure action; Correspondence with engaged legal counsel.	4.60	1,955.00	Lewis, David
05-Apr-19	File work.	4.00	1,100.00	Hutchinson, Jim
06-Apr-19	Emails; discussions with T. Warner; Review letters to various legal counsel and Drumheller property.	1.50	637.50	Lewis, David
08-Apr-19	Emails; Updated investor address; Emails;	1.50	337.50	Luong, Lisa
08-Apr-19	Organizing Extracted BC Searches.	0.50	87.50	Furneau, Jacob
08-Apr-19	Discussions with T. Warner regarding the application, financing, potential sale of property; Discussions with Pillar Capital for financing; Review of email from H. Jahn regarding the Wandering River and Bruderhiem properties and attached supporting documents; Review of expense for approval of payment; Discussions with J. Hutchinson and L. Luong regarding outstanding file matters.	6.90	2,932.50	Lewis, David
09-Apr-19	Received email from H. Jahns and replied; Received realtor opinion on the Beaumont property, reviewed and replied; Notes from discussion with management	1.30	292.50	Luong, Lisa
09-Apr-19	Discussions with realtors regarding properties for sale; emails; review offer on RCL property 228; discussions with T Warner regarding application.	2.60	1,105.00	Lewis, David
10-Apr-19	Attend court for Receivership application; Discussion with realtor regarding Paldi property offer; Review of Paldi offer; Review financing options; Discussion with potential funder.	3.90	1,657.50	Lewis, David
10-Apr-19	Review and scanning information to file; Attend Court.	5.90	1,622.50	Hutchinson, Jim

306.90 \$ 96,110.50



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December 6, 2019

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV0411201
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period April 11, 2019 to May 31, 2019 (438.8 Hours)	\$ 139,370.00
Time Subtotal	\$ 139,370.00
Disbursements	
Recoverable Expenses	\$ 13,224.42
Disbursement Subtotal	\$ 13,224.42
GST/HST	\$ 7,629.72
Total	\$ 160,224.14

GST No. 101518124RT0001

Accounts are due when rendered

Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

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Estate No.: 24-115987
 Court No.: 24-115987

BDO Canada Limited
In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period April 11, 2019 to May 31, 2019

Date	Description	Hours	Amount	Staff
11/04/2019	Travel to and from site; discussion of assets;	3.00	675.00	Lisa Luong
11/04/2019	Prepare of termination letters and contract employment letter; email to counsel for review; emailing counsel re directors on corporate searches; corporate searches review; travel to and from court sit in receivership application; meeting to discuss receivership and action plan;	6.50	1,462.50	Lisa Luong
11/04/2019	Meeting with J Hutchison and L Luong regarding next steps; review of information to date and information required; email to T Warner regarding matters we need his assistance on; email to WCC about court application and Lisa in attendance; discussion with various counsel on litigation matters	4.20	1,785.00	David Lewis
11/04/2019	Travel to and from site; take possession; discussion of file with D Lewis; liabilities list;	6.00	1,350.00	Lisa Luong
11/04/2019	Prepare 245/246 notice.	1.80	765.00	David Lewis
12/04/2019	Emails; emailing Marnie and Munir regarding Server; email to henry regarding information needed for employees and accounting information; discussion of file with D Lewis and J Hutchinson; emailing draft notice of receivership to Marnie and Munir for review; emailed draft of receivership[notice to J Rodriguez for review; discussion of notice of receivership; emails; letter to bank;	4.00	900.00	Lisa Luong
12/04/2019	Review various documents to be signed for lot sale; sign documents; emails; discussions with T Warner; discussions with Paldi realtor; emails regarding 228 Shadow mountains; finalize 245/246 notice.	3.90	1,657.50	David Lewis
12/04/2019	Attend location; Pickup USB stick with Corporate G/L's on it.	1.00	275.00	Jim Hutchinson
13/04/2019	WIT - upload investors into Ascend; WCC create ascend and list of assets; RCL create ascend;	2.60	585.00	Lisa Luong
15/04/2019	Review report.	0.50	275.00	Jervis Rodrigues
15/04/2019	Emails; email to henry regarding pick up cheque and bank statements showing of the transfer and zero balance in the bank accounts; emailing IT regarding imaging the server; phone call with IT regarding server; received email from Henry regarding bank statements to zero balance and transfers; discussions with D Lewis; Notice 245 & 246; emails regarding server;	3.50	787.50	Lisa Luong
15/04/2019	Review information sent by relator regarding Paldi; review schedule A prepare by T Warner; review employment termination letters; Review information on server regarding Paldi; review offer on Paldi; discussions with T Warner regarding various legal matters; finalize 245/246 Notice.	8.90	3,782.50	David Lewis
15/04/2019	Attend location; Pickup trust cheque.	1.00	275.00	Jim Hutchinson
16/04/2019	emails regarding server; prepare termination and contract letters to employees; meeting with former managers to discuss properties; travel to and from site; bank letter to RBC; phone call with Tony Mysynk regarding server; faxed notice and statement of receiver and receiverhip order to OSB:	5.50	1,237.50	Lisa Luong
16/04/2019	Review letter to investors; emails and other matters	0.90	495.00	Jervis Rodrigues
16/04/2019	Meeting with former trustee's discuss next steps, information requirements; meeting with T Mysynk regarding copy of server; emails; discussions regarding Paldi property.	3.90	1,657.50	David Lewis
16/04/2019	Attend locations in BC; Pictures of Beach Grove Properties.	5.50	1,512.50	Jim Hutchinson

17/04/2019	Email on bank statements; letter to RBC re accounts; cheques for deposit and reconcile with bank statements provided; phone call with T Mysyk regarding copy of server; Termination Letters to employees; Contract Letters;	1.00	225.00	Lisa Luong
17/04/2019	Review information sent by former trustee regarding Paldi property; discussion with J Farmer regarding appraisals; emails.	2.00	850.00	David Lewis
17/04/2019	Review and sign off on various reports and communication to investors	1.10	605.00	Jervis Rodrigues
17/04/2019	Attend locations in BC.	1.00	275.00	Jim Hutchinson
18/04/2019	Simply Accounting; emailing controller for username and password; email from controller regarding auto debit from the account and replied; sitting in meeting with H Jahns; emails; conference call with T Warner; termination letters; sage accounting; meeting with employee regarding termination letter and contracts; travel to and from site;	7.50	1,687.50	Lisa Luong
18/04/2019	Attend location; Assist with employee terminations and new contracts; Discussions with M. Kiel.	3.00	825.00	Jim Hutchinson
18/04/2019	Review and finalize report.	7.60	3,230.00	David Lewis
19/04/2019	Meeting with Stacy re bridge and D Lewis; discussion of file with D Lewis and J Hutchinson; Calculate termination pay for employees; letter to employees re WEPP;	7.50	1,687.50	Lisa Luong
19/04/2019	Emails, discussions with all properties outstanding with L Luong and J Hutchinson; meeting with creditor on Wandering River; discussion with T Warner regarding various matters; emails to lawyer on various litigation matters to obtain invoices, and information regarding the litigation matters; review litigation matters supplied by former trustee.	7.50	3,187.50	David Lewis
19/04/2019	Meeting with D. Lewis and L. Luong re: overall strategy.	3.00	825.00	Jim Hutchinson
21/04/2019	Emails;	1.00	225.00	Lisa Luong
22/04/2019	Emails; former employer emails; mail redirection; WEPPA letters to former employees; discussion of file with D Lewis; Service Canada and WEPPA;	5.20	1,170.00	Lisa Luong
22/04/2019	Review various Paldi documents supplied for the sale of the property and initial funding; Emails; discussions with T Warner regarding various matters; Email to former trustee regarding various outstanding issues; review employment contracts and WEPPA; review mortgage documents regarding RCL properties.	8.80	3,740.00	David Lewis
23/04/2019	Emails; Employees; payroll; discussions with D Lewis; discussions with banking; phone call with Marnie and Munir; cheque requisitions; Weppa calculations;	7.50	1,687.50	Lisa Luong
23/04/2019	Emails; discussions with T Warner regarding Paldi sale, litigation matters and Narammata; Review materials sent regarding TXN 874, mortgage documents, syndication agreements; prepare wage calculation for the employees and remittance advices for source deductions.	5.00	2,125.00	David Lewis
24/04/2019	PAD form to change over mortgage payments; discussion of file with D Lewis; emailing management of attending office; travel to site; meeting with M Kiel to go over; emails; onsite; meeting with contractors; cheque requisition;	8.50	1,912.50	Lisa Luong
24/04/2019	Review and scan information to file.	2.70	742.50	Jim Hutchinson
24/04/2019	Review and sign term sheet from Pillar Capitals; emails; review bank statements from March 1, 2019 to April 24, 2019; review BTB management agreement with WCC; review mortgage agreement with Soren Homes ; review syndication agreement on Wandering River property.	5.90	2,507.50	David Lewis

25/04/2019	Cheque requisitions for employee wages; discussion of file with D Lewis; travel to site; onsite; discussion with management on restricted funds; discussions with employees; travel back to office; WEPPA and Service Canada	8.50	1,912.50	Lisa Luong
25/04/2019	Attend location in Bruderheim; Taking pictures.	3.00	825.00	Jim Hutchinson
25/04/2019	Review various legal matters; dealing with the sale of the Paldi property; following up on Narammata.	2.50	1,062.50	David Lewis
26/04/2019	Emails; Letter to Pillar Capital; cheque to employees; scanning and saving into FRD; meeting with D Lewis and J Hutchinson; travel to and from site to drop off pay checks; conference call with legal counsel re legal actions;	6.00	1,350.00	Lisa Luong
26/04/2019	Discussion of various BC litigation matters with M Sennot; Call with S Mormon regarding Wild Rose Estate property; Review of Bruderheim photos; Email to Trace regarding Bruderheim; Discussion with individual interested in Paldi property; discussions with T Warner; email to Pillar Capital re: funding; discussions with L Luong various matters.	8.50	3,612.50	David Lewis
26/04/2019	Meeting with D. Lewis and L. Luong to discuss go forward strategy; Download Bruderheim pictures to network..	2.90	797.50	Jim Hutchinson
28/04/2019	Emails;	1.50	337.50	Lisa Luong
29/04/2019	Received email from management and replied and requested for a copy of the insurance policy statement; emails and replied; phone call with H Kha regarding setting up PAD and payment to go through to our accounts; dealing with PAD accounts with C Sword; discussion of file with D Lewis; phone call to Consolidated Civil Enforcement; email to TXN 522 regarding setting up payment; email from Calgary re PAD payments; RBC regarding frozen account;	5.00	1,125.00	Lisa Luong
29/04/2019	Attend Edmonton office to deliver payroll.	1.00	275.00	Jim Hutchinson
29/04/2019	Emails; review matters regarding Bruderhiem; review matters on Wandering River property (Wild Rose Estate); Review banking information from March 27 to April 30; discussions with RBC; discussions with creditors.	5.10	2,167.50	David Lewis
30/04/2019	Received email from Calgary borrower regarding PAD; Emailing T Warner PAD for the renter in the Drumheller property; discussions with D Lewis; emails to management; WEPP for M Kiel and M Oberle;	2.50	562.50	Lisa Luong
30/04/2019	Discussions with Bryan and co regarding outstanding legal matters; dealing with a seizure matter; Emails; discussions with Creditors; Discussions with T Warner regarding legal matters; drafting first report of the Receiver.	5.90	2,507.50	David Lewis
01/05/2019	Emails; email from H Kha regarding Ceridian and address to sent cheque; prepare of cheque requisitions; contactor wage schedule; letter to Ceridian on fees; discussion of file with D Lewis; conference call with T Warner and J Hutchinson; email with former employee;	3.00	675.00	Lisa Luong
01/05/2019	Drafting first receiver's report	5.90	2,507.50	David Lewis
02/05/2019	Emails; PAD for Drumheller property;	0.60	135.00	Lisa Luong
02/05/2019	Drafting receivership report	5.90	2,507.50	David Lewis
03/05/2019	Emails; review of insurance; letter to insurance to have bdo as loss payee; discussion of file with J Hutchinson; dealing with back up server; letter to T Warner re Star Prebuilt Homes file to be couriered over; pillar capital list;	4.00	900.00	Lisa Luong
03/05/2019	Update on file	0.20	110.00	Jervis Rodrigues
03/05/2019	Emails to/from various parties; Continue reviewing and scanning information to file.	1.50	412.50	Jim Hutchinson

06/05/2019	Email from consolidated civil enforcement and replied regarding invoices for the storage costs of enrich shares; Email from former employee regarding WEPPA and calculation; insurance letter; faxed and emailed insurance letters; discussion of file with J Hutchinson and D Lewis;	2.30	517.50	Lisa Luong
06/05/2019	Review of proposal for water testing at Bruderheim location; review of materials sent re: bruderheim; emails; review of Provost matter; discussions with T Warner regarding various file matters.	2.50	1,062.50	David Lewis
06/05/2019	Emails from/to various; Phone calls from M. Verani; Review and scan information to file; Preparation of due diligence for Pillar Capital.	5.80	1,595.00	Jim Hutchinson
07/05/2019	Duties for the contractors; prepare door notices; prepare to go out on site; travel to and from site; meeting with staff to go over duties; review over server information;	6.00	1,350.00	Lisa Luong
07/05/2019	Review questions from D Cotter, discussions re D Cotter questions with T Warner and M Keil; review information for funding; review information re lamount due diligence; drafting first report of the receiver; emails.	5.80	2,465.00	David Lewis
07/05/2019	Attend location in Edmonton; Meeting with M. Kiel and M. Vurani re: information required; Continue work on Due Diligence for Pillar Capital.	5.90	1,622.50	Jim Hutchinson
08/05/2019	Email from Lloyd Sadd regarding missed payment for insurance; emailed to provide copy of insurance policy; prepared cheque requisition; emails with insurance broker; emails; WEPPA with service Canada; discussion of file with D Lewis; cheque requisition for cleaning services; Utilities with J Furneaux; cheque requisition for contractors;	4.00	900.00	Lisa Luong
08/05/2019	Working on first report of the Receiver	2.20	935.00	David Lewis
08/05/2019	Continue work on Pillar Capital due diligence.	4.00	1,100.00	Jim Hutchinson
09/05/2019	Discussion of file with D Lewis; emails; phone call with M Oberle regarding WEPP; letter to CAFO re insurance payment and courier over; email to rbc for statements and bank statements; dealing with air bnb;	5.50	1,237.50	Lisa Luong
09/05/2019	Review of information provided by former directors regarding Bruderheim; emails from syndicated mortgage partners; review cash flow; review information sent to Pillar for financing.	4.00	1,700.00	David Lewis
09/05/2019	Attend Wandering River location: Pictures of properties for file.	5.50	1,512.50	Jim Hutchinson
10/05/2019	cheques; emails; travel to and from site; discussion with management and contractors; discussion of file with D Lewis; prepare cheque requisition; server;	5.00	1,125.00	Lisa Luong
10/05/2019	Call with Kunal re: syndicated mortgage investor on Paldi; review information on Paldi prior to call.	1.90	807.50	David Lewis
10/05/2019	Review information provide by former trustee, financial statements, etc.	3.30	1,402.50	David Lewis

13/05/2019	Emails; emailing management for property tax information; email to contractor; search realtors; phone call with drumheller realtor regarding CMA for house and lots; letter to consolidated civil enforcement; letter to executive cleaning re payment; travel to and from site; received voice mail and returned phone call to Remax regarding Drumheller properties;	4.70	1,057.50	Lisa Luong
13/05/2019	Update on receivership	0.50	275.00	Jervis Rodrigues
13/05/2019	Reviewing annual financial for WCC from 2009 to 2017; summarizing these financial statements into one table.	8.00	3,400.00	David Lewis
14/05/2019	Email management re Microsoft and WILMA; discussion of file with D Lewis and J Hutchinson; Bruderhiem documents; emails;	4.60	1,035.00	Lisa Luong
14/05/2019	Prepare bank reconciliation - April 2019	0.10	22.50	Wanda Labonte [C]
14/05/2019	Reviewing annual financial for HYMIC and PMIC for 2010 to 2015; summarizing these financial statements into one table; various calls regarding paldi property and emails;	8.00	3,400.00	David Lewis
14/05/2019	Emails to/from various; Meetings and discussions with D. Lewis and L. Luong; Review and scan information to file; Continue work on Pillar Capital due diligence.	2.70	742.50	Jim Hutchinson
15/05/2019	Discussion of file with D Lewis; emails; WILMA review; phone call with realtor at Remax regarding house and land in drumheller; view server information; discussion of file with J Hutchinson;	4.50	1,012.50	Lisa Luong
15/05/2019	Review Star ligation matter memo and all supporting documents in detail.	3.50	1,487.50	David Lewis
15/05/2019	Continue work on Pillar Capital due diligence.	2.00	550.00	Jim Hutchinson
16/05/2019	Email to Henry on tenant tracker of paid and missed payments; cheque requisition for security deposit to sub tenant; discussion of file with D Lewis and J Hutchinson; phone call with M Kiel;	4.50	1,012.50	Lisa Luong
16/05/2019	Preparing report	6.00	2,550.00	David Lewis
16/05/2019	Continue work on Pillar Due Diligence; Review and scan information to file; Meeting with D. Lewis and L. Luong re: file.	3.00	825.00	Jim Hutchinson
17/05/2019	Cheques; emails; WEPPA; discussion of file with J Hutchinson and D Lewis; insurance;	3.00	675.00	Lisa Luong
17/05/2019	Review of Bruderheim of information; emails; discussions with J Hutchinson and L Luong about file status; discussions with T Warner.	4.00	1,700.00	David Lewis
21/05/2019	Emails; received phone call from Service Canada regarding WEPPA claim; phone call to HKha regarding financial statements; Email to HKha regarding subtenant payment; called and left voice mail to K Adams regarding listing Wandering River Commerical Properties; prepare of cheque requisitions for Friday payroll; discussion of file with D Lewis; Emailing cleaners; received email from L Heppner regarding PAD; emailed banking to stop payment on May 31st payment;	4.00	900.00	Lisa Luong
21/05/2019	Update on file matters	0.60	330.00	Jervis Rodrigues
21/05/2019	Emails; discussions with L Luong and J Hutchison regarding file matters; Various discussions with T Warner regarding Paldi; Bruderheim; Wandering River; legal counsel matters.	4.30	1,827.50	David Lewis

22/05/2019	Discussion of file with J Hutchinson; email to IT regarding requests only my BDO member going forward; travel to and from site re books and records; emails; payables;	6.50	1,462.50	Lisa Luong
22/05/2019	Emails regarding funding; discussions with appraiser regarding bruderhiem; review environmental reports for bruderhiem; discussions with Trace regarding environmental.	1.90	807.50	David Lewis
22/05/2019	Attend location in Edmonton; Pack up books and records; Return to office and unpack records.	4.00	1,100.00	Jim Hutchinson
23/05/2019	Emails; discussion of file with D Lewis; Meeting with management; prepare of termination letter; phone call with Realtor K Adams regarding wandering river properties;	5.00	1,125.00	Lisa Luong
23/05/2019	Meeting with Marnie and Munir; emails; discussions with L Luong regarding file issues; discussions with R Lutz from Pillar Capital regarding funding; review Bruderheim information.	5.90	2,507.50	David Lewis
24/05/2019	Prepare letters to M Virani re contract; Prepare Termination Letter; cheques to contractors; emails; prepare to go onsite; travel to and from site;	6.50	1,462.50	Lisa Luong
24/05/2019	Review Bruderheim old appraisal.	2.80	1,190.00	David Lewis
24/05/2019	Attend Edmonton location: Assist L. Luong with employee termination; Review and scan information to file; Numerous emails and phone calls through the day.	6.20	1,705.00	Jim Hutchinson
27/05/2019	Emails; emailing controller audit requested statement; received phone call from Katie regarding listing wandering river properties; emailing Katie copy of the Receivership Order;	2.00	450.00	Lisa Luong
27/05/2019	Review land titles, appraisal reports, mortgages, personal net worth statement all for syndicated Bruderheim loan.	8.00	3,400.00	David Lewis
28/05/2019	Phone call to RBC regarding bank accounts; discussion of file with D Lewis; emailing RBC for 6 months of RBC visa statements; emailing contractor regarding VRBO and bank account; review of bank statements provided on transactions; cheque requisitions; Letter to contractor re cheque payment; wandering river properties research; emailing realtor information on commercial properties;	4.00	900.00	Lisa Luong
28/05/2019	Drafting report for the sale of the Paldi property; emails; discussions with legal counsel regarding Paldi sale.	8.50	3,612.50	David Lewis
28/05/2019	Numerous emails throughout the day; Scan and file information to file.	3.50	962.50	Jim Hutchinson
29/05/2019	Email regarding Air Bnb; discussion of file with D Lewis; mailing cheques; letter to corresponding cheques; Lewis Estates Properties; emails;	4.60	1,035.00	Lisa Luong
29/05/2019	Update on file status	0.60	330.00	Jervis Rodrigues
30/05/2019	Emails; discussion of wandering river with D Lewis; corporate seal; scan and emailing; cheque requisitions; phone call from Telus regarding letter that was sent regarding continuing services; land titles regarding partial discharge; email to RBC regarding bank accounts to be closed and kept open; emailing RBC for visa statements; land title search; review of insurance renewal policy; draft email to investor; travel to site for corporate seal;	5.50	1,237.50	Lisa Luong

30/05/2019	Emails regarding Paldi and syndicated lender; discussion with legal counsel re Paldi; review comments from legal counsel on the report.	2.50	1,062.50	David Lewis
31/05/2019	Discussion of file with D Lewis; executed documents to partial discharge of mortgage; exhibits to report; insurance; phone call from TD bank and wanted to confirm issuance of cheque; reply to emails from RBC regarding transfer of funds and mailing bank statement;	4.50	1,012.50	Lisa Luong
31/05/2019	Finalizing the Paldi report; emails regarding Paldi; review of court materials.	2.60	1,105.00	David Lewis

438.80 139,370.00

Estate No.: 24-115987
 Court No.: 24-115987

BDO Canada Limited
In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period April 11, 2019 to November 30, 2019

Date	Description	Disbursements	Staff
11/04/2019	Travel	34.62	David Lewis
11/04/2019	meal charge to file	34.50	David Lewis
11/04/2019	Team lunch after meeting with client to discuss next steps	36.58	David Lewis
11/04/2019	charge meal to file	27.81	David Lewis
11/04/2019	Attend location	12.34	Jim Hutchinson
12/04/2019	Attend location	12.34	Jim Hutchinson
15/04/2019	Travel to and from site re: take possession	18.51	Lisa Luong
15/04/2019	Attend location	12.34	Jim Hutchinson
16/04/2019	Meeting with former trustee	24.22	David Lewis
17/04/2019	Travel to pick up Hard drive of server	17.95	David Lewis
18/04/2019	Travel to and from site	18.51	Lisa Luong
22/04/2019	Mail forwarding for all known companies	1,267.24	Lisa Luong
24/04/2019	Travel to and from site	18.51	Lisa Luong
25/04/2019	Travel to and from site	18.51	Lisa Luong
25/04/2019	Travel to and from site	18.51	Lisa Luong
25/04/2019	Attend Bruderheim location	66.86	Jim Hutchinson
29/04/2019	Copy/ image of Server	1,119.99	Lisa Luong
03/05/2019	Postage for file	247.98	David Lewis
06/05/2019	Annual filing	411.63	David Lewis
07/05/2019	Travel to and from site on May 7 and May 10	37.03	Lisa Luong
10/05/2019	Meal charge to file	40.49	David Lewis
13/05/2019	Postage for mail out	90.00	David Lewis
23/05/2019	Fronrunner - invoice # WCS-102	1,495.86	David Lewis
31/05/2019	Accounting Services	1,678.95	FrontRunner
05/06/2019	Meal charged to file	47.47	David Lewis
07/06/2019	Parking to pick up RBC statements	7.69	Lisa Luong
11/06/2019	Travel to site on May 24 and June 6	23.66	Lisa Luong
11/06/2019	Drop off report for filing	2.40	David Lewis
20/06/2019	Attending court	13.22	David Lewis
20/06/2019	Meal charged to file	14.08	David Lewis
21/06/2019	meal charged to file	40.75	David Lewis
25/06/2019	Drop of report to counsel	2.40	David Lewis
30/06/2019	Accounting Services	2,112.84	FrontRunner
05/07/2019	Travel to WCC to deliver pay cheques and travel back to office.	18.51	Jesse McDonald
11/07/2019	Redirection of Mail for Paldi	253.45	Lisa Luong
11/07/2019	Attend Court application	12.02	David Lewis
17/07/2019	Email service from Microsoft - paid today	288.80	David Lewis
17/07/2019	Email service from Microsoft - paid today	288.80	David Lewis
17/07/2019	Email service from Microsoft - paid today	288.80	David Lewis
17/07/2019	Email service from Microsoft - paid today	268.04	David Lewis
23/07/2019	Parking to attend court hearing	15.38	Lisa Luong
23/07/2019	travel to site	3.09	Lisa Luong
30/07/2019	Travel to and from site	18.51	Lisa Luong
31/07/2019	Accounting Services	2,625.33	FrontRunner
31/07/2019	Travel to WCC to pickup files and computers/servers	23.66	Jacob Furneaux
31/07/2019	to and from site	18.51	Lisa Luong
10/08/2019	Travel for meeting with AER	9.51	David Lewis
10/10/2019	Shipping Server Backup to Tony (IT) to Update	15.60	Jesse McDonald
07/11/2019	Affidavit sent to legal counsel in BC	41.15	David Lewis
07/11/2019	Travel to post office to courier package.	9.47	David Lewis

13,224.42

Disbursements:	
Travel (including meals and parking)	729.96
Courier and Postage	1,915.42
Computer Services	2,254.43
Accounting Services	7,912.98
Annual Filing	411.63
	<u>13,224.42</u>



BDO Canada Limited
600 Cathedral Place
925 West Georgia Street
Vancouver, BC V6C 3L2
Canada
(604) 688-5421

May 28, 2020

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV0648286
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the period June 1, 2019 to July 31, 2019 (335.95 Hours)	\$ 102,483.75
Time Subtotal	\$ 102,483.75
Disbursements	
Recoverable Expenses	\$ 1,687.80
Disbursement Subtotal	\$ 1,687.80
GST/HST	\$ 5,208.58
Total	\$ 109,380.13

Ways to pay:

- Online banking using your Account Number found at the top right of this page
- Credit card by phone or in person at your BDO office (in person payments are temporarily suspended due to COVID-19)
- Debit card in person at your BDO office (in person payments are temporarily suspended due to COVID-19)
- Wire/EFT – contact your local BDO office for details

GST No. 101518124RT0001

Accounts are due when rendered

Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

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Estate No.: 24-115987

Court No.: 24-115987

BDO Canada Limited

**In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period June 1, 2019 to July 31, 2019; Expense Dockets for the period December 1, 2019 to May 28, 2020**

Date	Description	Hours	Amount	Disbursements	Staff
03/06/2019	Received timesheets from contractors; prepare cheque requisitions for payment for the week; emailing management on follow up; email to realtor; email from county of lamont regarding outstanding property taxes;	2.50	562.50		Lisa Luong
03/06/2019	Updating the Paldi report	4.90	2,082.50		David Lewis
04/06/2019	Emailing N Chung regarding investor information; scanning and mailing out cheques;	1.50	337.50		Lisa Luong
04/06/2019	update on the receivership; wip; other matters	0.30	165.00		Jervis Rodrigues
04/06/2019	Drafting receiver's second report and exhibits; calls from investors looking for an update; emails; review of expenses.	6.20	2,635.00		David Lewis
05/06/2019	Discussion of File with D Lewis; letter to Scotiabank for 6 months of statements on VISA; review of payables;	1.30	292.50		Lisa Luong
05/06/2019	Drafting Receiver's second report to court and exhibits.	11.80	5,015.00		David Lewis
05/06/2019	Discussion with Kunal director of 167	1.50	637.50		David Lewis
06/06/2019	Phone call from RBC to advise that package has been received and can be picked up; prepare cheque requisition for payment of insurance; cheque requisitions for payables; phone call to Veritas Management to confirm name on cheque as payable; emails with management; conference call with M Kiel re transaction spreadsheet; travel to site to drop off pay checks and pick up tenant cheques;	4.30	967.50		Lisa Luong
06/06/2019	Drafting Receiver's second report to court and exhibits.	9.80	4,165.00		David Lewis
07/06/2019	Allocate and post subtenant cheques; looking into scotiabank statement; discussion of report with D Lewis; travel to and from RBC to pick up bank statements;	2.50	562.50		Lisa Luong
07/06/2019	Finalize Second report and email for comments to T Warner; emails.	2.90	1,232.50		David Lewis
07/06/2019	Meeting with D. Lewis and L. Luong.	0.40	110.00		Jim Hutchinson
10/06/2019	Wandering River Property Taxes; property tax notices for real property; received weekly timesheet; prepare cheque requisitions; scanning and saving; research of surveyors for wandering river;	1.80	405.00		Lisa Luong
10/06/2019	Finalize second report of the Receiver; emails to legal counsel regarding various outstanding matters; emails various parties regarding appraisal, offers on properties; discussions with investors; finalize exhibits for the report; review T Warner emails; follow up on information for the report.	5.60	2,380.00		David Lewis
11/06/2019	Email to N Chung regarding follow up with investor statement; email to Valentino regarding Air Bnb and VRBO; email to management re follow up on Paldi information; Submit cheque requisition to banking to issue cheque; mail out of cheques and prepare of letters with cheques; discussion of file with D Lewis;	1.30	292.50		Lisa Luong
11/06/2019	Emails; discussion with appraiser regarding Bruderheim property; discussion with county regarding Wandering River; review and sign encroachment agreement; review application material; review emails to various legal counsel about up coming application.	3.90	1,657.50		David Lewis
12/06/2019	Review Second Report to the Court on Receivership activities. Review R&D; Discuss with DL. Other matters	1.50	825.00		Jervis Rodrigues
12/06/2019	Emails; discussion of file; prepare cheque requisition for Shaw cable; research of file regarding payables in addresses not in WCC's name; research land surveying; called and spoke to companies to obtain quotes; searches; emails regarding Air bnb; called for quotes; emails with legal description to provide quote; email from banking; emailed M Kiel regarding NSF on tenant cheque;	4.00	900.00		Lisa Luong

12/06/2019	Emails; follow up on appraisal; review brief and application materials; review property taxes; review loan agreement with Pillar Capital; emails between 167 AB and legal counsel.	4.60	1,955.00		David Lewis
13/06/2019	cheque requisitions; received email from management regarding mortgage; replied and requested that they provide the information to them; review of mortgage payments for Beaumont; replied to M Kiel to update balance with mortgagee; received voice mail and returned phone call to Edward Land Surveying regarding quote for boundary survey and real property report; emails; locating old appraisals for Paldi; emailing to legal counsel; report to court; phone call with surveyor regarding obtain quotes; RBC statements;	2.80	630.00		Lisa Luong
13/06/2019	Emails; discussions with T Warner regarding Paldi sale; review and forwarding information regarding the Paldi sale and 167 AB Ltd.	2.00	850.00		David Lewis
14/06/2019	Emails; payout statement for Beaumont property; RBC bank statements; cheque requisition for payables; quotes for surveying land;	4.00	900.00		Lisa Luong
14/06/2019	Review quotes for stakes in wandering river; emails; discussions with T Warner regarding outstanding matters; review other Paldi advancement of funds.	3.40	1,445.00		David Lewis
17/06/2019	Allocate and post cheque; cheques; cheque requisitions for payment to contractors and payables; emails; discussion of file; surveying quotes;	3.50	787.50		Lisa Luong
17/06/2019	Update on Administration	0.20	110.00		Jervis Rodrigues
17/06/2019	Prepare bank reconciliation - May 2019	0.10	22.50		Wanda Labonte [C]
17/06/2019	Review file information.	2.00	550.00		Jim Hutchinson
17/06/2019	Review letter from Alberta Environmental and attachments; emails to Environmental firm regarding assistance; follow up on outstanding matters with T Warner; discussions with L Luong and J Hutchinson regarding outstanding matters; review quotes on marking real property.	4.20	1,785.00		David Lewis
18/06/2019	Mail out cheque to Boughton Law for legal fees; cheque requisitions; emails; surveying email; discussion of file with D Lewis;	2.50	562.50		Lisa Luong
18/06/2019	Review of offer of Paldi; emails; discussions with creditors;	3.90	1,657.50		David Lewis
19/06/2019	Emails; wandering river surveying email; email to farmer in wandering river; phone call with farmer on the wandering river lands; discussions with D Lewis; emailing farmer on wandering river lands; access to Wilma on the lending folder for Front Runner;	2.00	450.00		Lisa Luong
19/06/2019	Update on receivership and administration matters	0.50	275.00		Jervis Rodrigues
19/06/2019	Reviewing requests for information; calls from investors; review various legal documents from M Sonnett.	7.50	3,187.50		David Lewis
20/06/2019	Received email and phone call from surveying company; replied to cancel surveying at this time; discussion of surveying with J Hutchinson; emails; notes on wandering river property; emailing Henry re audit and work needed; email to remove server on site; research drumheller boundary surveyer; contact survey; email legal description for boundary surveying quote; Travel to and from site to drop off pay cheques; simply accounting upload	6.50	1,462.50		Lisa Luong
20/06/2019	Attending the court application; emails; drafting supplemental report to the court for Paldi sale of property.	10.00	4,250.00		David Lewis
21/06/2019	Update on receivership matters	0.20	110.00		Jervis Rodrigues
21/06/2019	Emails; received quote on surveying on drumheller and replied for turnaround time to have the work completed; simply accounting;	1.30	292.50		Lisa Luong

21/06/2019	Drafting first supplemental report to the first report regarding the sale of the Paldi lands; various discussions with T Warner, and various parties interested in purchasing the parties.	10.00	4,250.00		David Lewis
24/06/2019	Email M Kiel for update on information; cheque requisitions for contractor; emails; emailing Calgary mortgagee on payment for May and June 2019; exhibits to report; insurance email to Marnie; email from Calgary Mortgage on June payment;	3.00	675.00		Lisa Luong
24/06/2019	Finalize Frist Supplemental report to the first report; discussions with T Warner; emails re Paldi lands; review litigation matters with M Sennott for BC matters; review pleadings on BC matters.	6.40	2,720.00		David Lewis
25/06/2019	Review First supplemental Report to the Receiver's First Report to Court, June 24th. email f/t D. Lewis	1.10	605.00		Jervis Rodrigues
25/06/2019	Land titles re wandering river; emails; cheque requisition; discussion of file with D Lewis and J Hutchinson	3.00	675.00		Lisa Luong
25/06/2019	Drafting second supplemental report to the Receiver's second report; emails; discussions with appraiser; review of wandering river appraisal.	5.90	2,507.50		David Lewis
26/06/2019	Email of cheque requisition to issue cheque; discussion of file with D Lewis; searches; phone call to N Chung regarding work load and current projects; email to T Warner on Wandering River; prepare and mail out cheques; prepare cheque requisition and upload invoice to assist me for payment;	2.70	607.50		Lisa Luong
26/06/2019	Drafting second supplemental report to the Receiver's second report; preparing exhibits; emails.	8.90	3,782.50		David Lewis
27/06/2019	Restricted funds review; discussion of tax return with J McDonald; reconcile wandering river lots; emailing for appraisal on commercial lots; emails; insurance;	5.00	1,125.00		Lisa Luong
27/06/2019	Review information regarding Star matter, sent by RMFR for the report; send documents for appraiser.	3.90	1,657.50		David Lewis
27/06/2019	Completed 2018 T2's for the following companies: 1. WCSC 2. CPDC 3. WCMC 4. 1897869 Alberta Ltd. 5. 1780384 Alberta Ltd. . 6. 1897837 Alberta Ltd. Set up 2018 T2 for WCC - however did not complete.	7.20	1,620.00		Jesse McDonald
28/06/2019	Review receivership report outlining status of litigation(s)	1.20	660.00		Jervis Rodrigues
28/06/2019	Prepared 2018 T2 for WSMC. Prepared 2018 T5013 for WMLP.	3.60	810.00		Jesse McDonald
28/06/2019	Emails re insurance; report to court; travel to drop off report to legal counsel; email from creditor regarding payables and replied;	2.00	450.00		Lisa Luong
28/06/2019	Travel to lawyers to drop off report, and travel back to office.	0.80	180.00		Jesse McDonald
28/06/2019	Emails; finalize supplemental report; discussions with T Warner; review of quotes for appraisals; review of documents regarding court applications.	2.10	892.50		David Lewis
02/07/2019	Received invoices; prepared cheque requisitios; emailing contractor follow up emails on work; emails to appraiser; discussion of beach grove with J McDonald; call to appraiser; RBC bank accounts; farming lease; storage fees;	3.00	675.00		Lisa Luong
02/07/2019	Finished up T5013 for Westpoint Master Limited Partnership.	0.50	112.50		Jesse McDonald
02/07/2019	Research into Beach Grove, and what is occurring there in order to provide information to appraisal company. Read prior appraisal.	2.50	562.50		Jesse McDonald
02/07/2019	Update on file/Other matters	1.00	550.00		Jervis Rodrigues

03/07/2019	Email from appraiser needing more information on the 8 acre parcel; review file and replied with information; emails; payables; phone call with Veritas regarding renting space for the month of July; phone call with office space company; email T Warner re insurance of DOL;	3.00	675.00		Lisa Luong
03/07/2019	Pulling 3 year trial balance comparative excels from WSMC and WCMC.	0.50	112.50		Jesse McDonald
03/07/2019	Emails; discussions with counsel regarding funding from Pillar; discussion with Pillar; review various matters regarding court application for Star building; review questioning materials for M Keil for Star matter.	9.10	3,867.50		David Lewis
04/07/2019	cheque requisitions;	0.50	112.50		Lisa Luong
04/07/2019	Post and allocate interest - June 2019	0.05	11.25		Wanda Labonte [C]
04/07/2019	Emails; review appraisal for Bruderheim property; review letter for environmental issues on Bruderheim property; review quote for water removal on property.	1.10	467.50		David Lewis
05/07/2019	Cheque requisitions to banking to issue cheques; travel to and from site to drop of pay cheques; emails; cheque requisitions;	3.50	787.50		Lisa Luong
05/07/2019	Travel to WCC to deliver pay cheques, deliver pay cheques, and travel back to office.	1.50	337.50		Jesse McDonald
05/07/2019	Restored WCC simply file, and prepared FS and T2 for 2018. Pulled all remaining 3 year comparative trial balances in order to do variance analysis.	3.00	675.00		Jesse McDonald
08/07/2019	Phone call with M Kiel regarding	0.50	112.50		Lisa Luong
08/07/2019	Review information regarding Bruderheim; emails; discuss with T Warner; review funding agreement and sending; review of Star matter materials.	4.30	1,827.50		David Lewis
09/07/2019	Update on file. Other matters	0.50	275.00		Jervis Rodrigues
09/07/2019	Email from Consolidated Civil Enforcement re outstanding invoice prior to receivership; cheque requisitions, emails; mailing out cheques;	1.50	337.50		Lisa Luong
09/07/2019	Completed 3 year trial balance variance analysis on all WCC files. (WCC, WCMC, WCSC, WIT, WMLP, WSMC). Pulled all balance sheets as of most up to date book keeping in simply for all files.	2.50	562.50		Jesse McDonald
10/07/2019	Insurance; emailing on investor status; phone call with insurance; review of enquiries from insurance;	1.30	292.50		Lisa Luong
10/07/2019	Review Paldi assignment agreements; emails; follow up on litigation matters; review GIC calculation; discussions with T Warner, J McDonald, L Luong.	3.50	1,487.50		David Lewis
11/07/2019	cheque requisitions; posting to website re court material; GST returns; emails; lewis estates properties; provost; Calgary;	2.40	540.00		Lisa Luong
11/07/2019	Discussed GST returns to be filed with Lisa and completed Mail Forwarding with Canada Post for Paldi.	0.30	67.50		Jesse McDonald
11/07/2019	Worked on preparing 246-2 report, and SRD.	1.70	382.50		Jesse McDonald
11/07/2019	Preparing and attending court application; emails; discussions with T Warner regarding file issues; dealing with funding matters.	2.50	1,062.50		David Lewis
12/07/2019	Letter to Bridgehouse re annual return for Paldi; emails; letter re payables; notice of receivership	1.60	360.00		Lisa Luong
12/07/2019	Emails; follow up on Paldi matter; review receiver's certificate; review next steps on properties.	3.60	1,530.00		David Lewis
12/07/2019	Pulling general ledger details and trial balances from simply files in order to reconcile intercompany accounts.	1.50	337.50		Jesse McDonald
15/07/2019	Website posting; cheque requisition for wage invoices; emails; discussion of file with D Lewis; email re server;	1.50	337.50		Lisa Luong
15/07/2019	Worked on intercompany matrix for all companies, reconciling intercompany balances.	3.50	787.50		Jesse McDonald
15/07/2019	Prepare bank reconciliation - June 2019	0.10	22.50		Wanda Labonte [C]

16/07/2019	Review and make adjustments to farmer agreement and forward to T Warner for review; completed POC for the bankruptcy of Matt Oberle; emails; land searches; phone call to CRA re source deductions;	2.00	450.00		Lisa Luong
16/07/2019	Reconciling intercompany balances in respective simply files.	2.90	652.50		Jesse McDonald
16/07/2019	Completed 246(2) report for David to sign.	0.30	67.50		Jesse McDonald
16/07/2019	Emails from investors; follow up on issuance of new share certificates; calls from investors looking for an update.	0.90	382.50		David Lewis
16/07/2019	Call with T Warner discussing various files issues; emails regarding the Paldi sale and review of various documents related to the assignment; emails; follow up on outstanding matters.	2.00	850.00		David Lewis
17/07/2019	Emails; received email on Lewis properties; prepare partial discharge for unit to land titles; prepare cheque requisitions; emailing RBC regarding the express online access and balance in current bank accounts; Microsoft account; discussion of file with D Lewis; phone call with N Chung re share certificates; emails;	3.00	675.00		Lisa Luong
17/07/2019	Faxed 246(2) report to OSB.	0.10	22.50		Jesse McDonald
17/07/2019	Worked through simply files, pulling documents as requested by David. Looking into each item further.	1.30	292.50		Jesse McDonald
17/07/2019	Review WCC accounting records to look for additional assets and other items; emails; follow up on mattes.	6.10	2,592.50		David Lewis
18/07/2019	Emails re timesheet and replied; prepare cheque requisitions; phone call with broker regarding death estate and certificates to be issued to beneficiary; emailing farmer agreement to review and execute; received email from KV Capital re conference call and replied; review of Lewis Estates file; emails; phone call with KV capital; phone call with T Warner; email to M Kiel; phone call with D Lewis;	3.00	675.00		Lisa Luong
19/07/2019	Emails; cheque requisition; emailing RBC to gain access to RBC online; emails to RBC to obtain statements; discussion with D Lewis on Lewis file; email response to KV Capital on the lewis properties; J Furneaux and server; phone call with T Warner re lewis estate properties; emailing M Kiel on documents; travel to office and meeting with M Kiel on questions;	4.20	945.00		Lisa Luong
22/07/2019	Emails, Paldi; wcc office; emailing H Kha on the tracing exercise; emailing Calgary mortgagee regarding payment and May's payment; invoicing; discussion of Paldi documents with J Day, email and courier originals to T Warner; phone call and left voice mail to CRA re RP account and payment being applied; prepare supplemental report to court re Paldi assignment agreement; emails with Calgary Mortgager re stop payment; review file for court; attend court hearing application;	6.50	1,462.50		Lisa Luong
23/07/2019	Emails re Microsoft and RBC online access; prepare cheque requisitions; mailing out cheques; rbc and statements; emails; phone call with J Forrest at CRA with RP account; review of NOA for RP account from CRA;	2.50	562.50		Lisa Luong
24/07/2019	Received email from WCC IT and replied; prepared cheque requisition; phone call with CRA regarding payroll account; emails with Miguel and Mamie regarding WILMA hosting site; emails; rbc emails; phone call with Lloyd sadd regarding insurance; review of insurance; phone call to investor and discussed investment	3.00	675.00		Lisa Luong
24/07/2019	Review status of receivership. Email to David/Other matters	0.50	275.00		Jervis Rodrigues

25/07/2019	Emails; phone call with D Lewis; email to insurance; phone call with insurance; travel to site to view server and drop off pay cheques; discuss file with J Furneaux; Wilma and emailing IT for access to the investors; cheque requisitions;	4.50	1,012.50		Lisa Luong
25/07/2019	Went to WCC with Lisa to checkout server room and deliver cheques	1.50	217.50		Jacob Furneaux
26/07/2019	Prepare list of utilities for M Kiel; prepare cheque requisition; discussion of file with J Day; Discussion with J McDonald; prepare of termination letters; prepare letters to subtenants; prepare letters to landlord; mail out of payments	5.50	1,237.50		Lisa Luong
29/07/2019	Emails; cheque requisitions; timesheets and prepare cheque requisitions; pillar capital; review of share certificates; emailing farmer regarding wandering river land agreement; called and left voice mail to Lloyd Sadd re insurance; letters to subtenants and contractors; phone call to Lloyd Sadd re renew of insurance and how to go forward; insurance; review of insurance policy;	4.50	1,012.50		Lisa Luong
30/07/2019	Prepare letter to ATB re offer to purchase agreement; subtenant letters; prepare to go onsite; email letter to legal counsel re drumheller property; prepare letters to cancel utilities; travel to and from site; meeting with subtenants and contractors; emailing landlord on premise; farmer; phone call with M Kiel;	6.00	1,350.00		Lisa Luong
30/07/2019	Review records	2.00	290.00		Seth Day
31/07/2019	Prepare cheques for mail out; emailing contractor to meet at office; emails re JV with Orest; notes on conversation; travel to and from site; remove of items from wcc office; prepare letter to shaw cable to cancel utilities; emailed letters to cancel utilities; email to subtenant on security deposit cheque;	6.60	1,485.00		Lisa Luong
31/07/2019	Went to WCC to pickup files and computers/servers	4.00	580.00		Jacob Furneaux
31/07/2019	Went to WCC to pickup files and computers/servers	5.00	725.00		Seth Day
13/11/2019	Parking for court application	-	-	15.14	David Lewis
21/11/2019	Meal charged to file	-	-	24.26	David Lewis
23/11/2019	Meal charged to file	-	-	67.93	David Lewis
10/12/2019	Parking for court application	-	-	19.23	David Lewis
10/12/2019	Meal charged to file	-	-	6.47	David Lewis
12/03/2020	Meal charged to file.	-	-	30.88	David Lewis
27/03/2020	Parking to drop off report	-	-	2.40	David Lewis
27/03/2020	Meal charged to file	-	-	59.92	David Lewis
27/03/2020	Drop off report	-	-	16.35	David Lewis
31/03/2020	Ink to print 300 page report	-	-	84.99	David Lewis
06/04/2020	Redirection of Mail	-	-	1,300.24	Lisa Luong
29/04/2020	Ink for reports	-	-	59.99	David Lewis
		335.95	107,483.75	1,687.80	

Time:	
Amount	107,483.75
Less: Discount	(5,000.00)
Time	<u>102,483.75</u>

Disbursements:	
Travel (incl. meals and parking)	242.58
Office Supplies	144.98
Courier and Postage	1,300.24
Disbursements:	<u>1,687.80</u>



BDO Canada Limited
Unit 1100-Royal Centre
1055 West Georgia Street P.O. Box 11101
Vancouver, BC V6E 3P3
Canada
(604) 688-5421

January 26, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV0938185
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the period August 1, 2019 to October 31, 2019 (236.80 Hours)	\$ 87,535.00
Time Subtotal	\$ 87,535.00
Disbursements	
Recoverable Expenses	\$ 880.53
Disbursement Subtotal	\$ 880.53
GST/HST (5%)	\$ 4,420.78
Total	\$ 92,836.31

Ways to pay:

- Online banking using your Account Number found at the top right of this page
- Credit card by phone or in person at your BDO office (in person payments are temporarily suspended due to COVID-19)
- Debit card in person at your BDO office (in person payments are temporarily suspended due to COVID-19)
- Wire/EFT – Contact your local BDO office for details. Please email your payment notifications to EFTPayments@bdo.ca

GST No. 101518124RT0001

Accounts are due when rendered

Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

Estate No: 24-115987

Court No: 24-115987

BDO Canada Limited

**In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period August 1, 2019 to October 31, 2019**

Date	Description	Hours	Rate	Amount	Disbursements	Staff
01/08/2019	Prepare cheque requisitions; going through WILMA program; phone call with General Credit re EPCOR account and advised that we are no longer at the space and need to cancel the services; going through insurance renewal package; submit front runner invoice to national for payment; email from farmer and replied re agreement and payment; phone call with M Kiel re spreadsheet, server and fob to the building;	2.60	225.00	585.00		Lisa Luong
01/08/2019	Emails, calls discussing various file matters while on vacation. Record time in July	16.00	425.00	6,800.00		David Lewis
02/08/2019	Email re land title searches under corporate search; reconcile land titles;	0.80	225.00	180.00		Lisa Luong
02/08/2019	Emails, calls discussing various file matters while on vacation	8.00	425.00	3,400.00		David Lewis
06/08/2019	Update on receivership	0.50	550.00	275.00		Jervis Rodrigues
06/08/2019	Sent Salmon Arm appraisal information to Terry.	0.10	225.00	22.50		Jesse McDonald
06/08/2019	Meeting with Trace to discuss meeting with AER on Thursday.	1.00	425.00	425.00		David Lewis
07/08/2019	Cheque requisition; Email from payables re wanting to know expected timing for payment; posting and allocation of cheque re wandering river; discussions; land titles partial discharge for Lewis Estates property; letter and courier originals; email copy to T. Warner;	1.00	225.00	225.00		Lisa Luong

07/08/2019	Update on administration; next steps and realization and oversight matters	1.00	550.00	550.00		Jervis Rodrigues
07/08/2019	Worked through Simply Files pulling GL details for accounts with questions.	0.70	225.00	157.50		Jesse McDonald
07/08/2019	Emails; review of Bruderheim documents prior to meeting with AER; review of finalize appraisal of Wandering River and Drumheller properties; discussion with J Fixen regarding Lewis estate properties.	4.90	425.00	2,082.50		David Lewis
08/08/2019	Received WEPPA statement, scanned in and filed.	0.10	225.00	22.50		Jesse McDonald
08/08/2019	Issue Trust Cheques; insurance; emails; prepare cheque requisitions;	1.00	225.00	225.00		Lisa Luong
09/08/2019	Trust cheques; discussion of insurance with D Lewis; emails; insurance with Lloyd Sadd; review of insurance;	1.00	225.00	225.00		Lisa Luong
09/08/2019	Prepared authorization requests for CRA online access, and submitted all documents to CRA.	2.90	225.00	652.50		Jesse McDonald
12/08/2019	Emails; cheque requisitions;	0.40	225.00	90.00		Lisa Luong
12/08/2019	Worked on looking into payout statements and mortgage schedules for 890, 892, and 1016 using Wilma.	1.40	225.00	315.00		Jesse McDonald
13/08/2019	Update on file matters	0.30	550.00	165.00		Jervis Rodrigues
13/08/2019	Discussions with Lisa re: Mortgage payout schedules for 1016, 890 and 892. Prepared cheque requisition for Vac Truck proceeds to be paid to RCL.	0.90	225.00	202.50		Jesse McDonald
13/08/2019	Discussion of file with J McDonald; prepare cheque requisition	0.80	225.00	180.00		Lisa Luong
14/08/2019	Mail out payables; sorting correspondence received from Controller re CRA letters; prepare letters to Scotiabank investment and Scotiabank VISA for credit on account	1.30	225.00	292.50		Lisa Luong

14/08/2019	Filed 2018 T2's for the following companies: 1780384, 1897837, 1897869, CPDC, WCMC, WCSC, WSMC.	2.00	225.00	450.00		Jesse McDonald
15/08/2019	Posting of cheques; emailing Alan at Glen Cowen & Associates regarding wandering river appraisal; insurance; letters to scotiabank re investment and visa; received email from Bromwich and Smith re needing schedule "A" for secured proof of claim; review of WILMA and provost documents; prepare of cheque requisitions; emailing iron mountain for copy of outstanding invoices;	3.00	225.00	675.00		Lisa Luong
15/08/2019	Reaching out to Kevin Chapotelle re: payout statements.	0.20	225.00	45.00		Jesse McDonald
15/08/2019	Pulling all GST expected and filed returns for all companies from CRA. Filed o/s returns for 178. Closed GST account for 178. Filed o/s returns for CPDC and Closed GST account. Gathered information for MaLP, WCMC, and WCSC returns.	2.30	225.00	517.50		Jesse McDonald
15/08/2019	Update on the receivership	0.60	550.00	330.00		Jervis Rodrigues
15/08/2019	Discussions with T Warner and M Keil about Lewis estate matters; emails.	0.90	425.00	382.50		David Lewis
16/08/2019	Drumheller realtors	0.40	225.00	90.00		Lisa Luong

19/08/2019	Email from front runner regarding wire payment and replied; insurance to Lloyd Sadd; cheque requisition for payment of insurance; email from consolidated civil enforcement and forwarded to D Lewis; emailing cancel utilities for direct energy; received payment from Miller Thomson on Pillar Capital; conference call with KV Capital and discussion of the Lewis properties;	2.50	225.00	562.50		Lisa Luong
19/08/2019	Bank reconciliation for restricted, trust and unrestricted account	0.30	425.00	127.50		David Lewis
20/08/2019	Emailing Lorne Heppner re August and May Mortgage payment; email to Lewis estates owner; received email from former contractor and replied providing copy of termination letter; received email from Calgary mortgage on update for mortgage; emailing lewis estates builder and scheduling conference call; call with Soren Homes;	1.00	225.00	225.00		Lisa Luong
20/08/2019	Discussion with Soren Homes on Lewis estate project; emails.	0.60	425.00	255.00		David Lewis
21/08/2019	Prepare cheque requisitions	0.20	225.00	45.00		Lisa Luong
21/08/2019	Generated Mortgage Payout Schedules at June 30, 2019, for two different scenarios for three mortgages.	4.00	225.00	900.00		Jesse McDonald
22/08/2019	Payables; letters to Pitney Bowes and Iron mountain to cancel services; emailed and mailed; review over invoices from Iron Mountain; phone call to Shaw cable; Olympia correspondence to T Warner for review;	1.00	225.00	225.00		Lisa Luong

22/08/2019	Review Bruderheim requirements for AER; emails; review outstanding matters on each loan or property.	2.90	425.00	1,232.50		David Lewis
23/08/2019	Mail out payables; research Drumheller realtors; called local realtor to enquire listing; called Drumheller realtor to enquire about listing property; calculate interest on provost property; prepare amended POC:	2.50	225.00	562.50		Lisa Luong
23/08/2019	Emails; review Bruderheim AER letter and email from Trace about application;	0.90	425.00	382.50		David Lewis
26/08/2019	Received email from Bromwich and Smith re Matt mortgage' emailed amended POC; received voice mail and returned phone call to Joe at Home Town Realty and left message; payables; prepare cheque requisitions; phone call to Joe at Home Town Realty re listing Drumheller lands; emailing realtor information on the lands;	2.50	225.00	562.50		Lisa Luong
26/08/2019	Ran through mortgage calculations on 1016, 890, and 892 with David.	0.50	225.00	112.50		Jesse McDonald
26/08/2019	Review calculation for payout on St. Albert job; emails; follow up on various litigation matters; review and sign affidavit	2.90	425.00	1,232.50		David Lewis
27/08/2019	Email from Glen Cowen and Associates re appraisal report update; emailing Calgary Mortgagee re payment for August 31, 2019; emailing RBC regarding printed statements; emailing with Calgary mortgagee re stop payments and requirements to make up payments asap; posting of material to website;	1.30	225.00	292.50		Lisa Luong

27/08/2019	Review environmental matters re: Bruderhiem; emails; review appraisal; take steps to sell the properties; follow up on legal matters.	1.50	425.00	637.50		David Lewis
28/08/2019	Prepare of cheque requisition; submit cheque requisition to banking to process cheque	0.40	225.00	90.00		Lisa Luong
29/08/2019	Submit cheque requisitions to banking; received phone call from service Canada re employee and left voice mail; mail out payables'	0.40	225.00	90.00		Lisa Luong
29/08/2019	Updated and filed 2018 WCC tax return. Caught up GST returns and closed GST accounts for: MaLP WCSC WCMC	2.00	225.00	450.00		Jesse McDonald
03/09/2019	Wandering River Appraisals; cheque requisitions; emails; email drumheller realtor regarding listing;	0.60	225.00	135.00		Lisa Luong
03/09/2019	Emails; discussions regarding litigation matters; discussions regarding Drumheller property; emails form KV Capital.	0.80	425.00	340.00		David Lewis
04/09/2019	Drumheller; emails; mailing out payables;	0.80	225.00	180.00		Lisa Luong
04/09/2019	Prepared letter to request cancellation of Iron Mountain services.	0.30	225.00	67.50		Jesse McDonald
04/09/2019	Sign documents for Paldi; review litigation with BC counsel; review emails from KV Capital; discuss about Drumheller homel emails	2.90	425.00	1,232.50		David Lewis
05/09/2019	Dealing with the Drumheller property; emails; follow up on various real estate matters.	2.10	425.00	892.50		David Lewis

09/09/2019	Impending cancellation of GST for MaLP; emailing K Adams regarding listing commercial land properties in wandering river; emails with realtor for wandering river; received email and called and left voice mail to realtor in drumheller; emails;	0.50	225.00	112.50		Lisa Luong
10/09/2019	Scanning of legal fees; Phone call with Tom from Canada Revenue Agency	0.30	225.00	67.50		Lisa Luong
10/09/2019	Review email regarding litigation matters with M Sennott; review email re: Jahns discontinuance of action;	2.00	425.00	850.00		David Lewis
11/09/2019	Received email from legal at Duncan craig re rejected drr to remove mortgage; phone call to land titles; courier revised partial mortgage discharge to Duncan Craig;	0.50	225.00	112.50		Lisa Luong
12/09/2019	Received email from T Warner and provided list of properties for Edmonton Homes; emails re iron mountain; posting of Air BNB credits; prepare cheque requisitions; email to Katie - realtor at wandering river re more information for listing;	1.30	225.00	292.50		Lisa Luong
12/09/2019	Prepare bank reconciliation - August 2019	0.10	225.00	22.50		Wanda Labonte [C]
12/09/2019	Discussions with Lisa and David re: Iron Mountain console.	0.10	225.00	22.50		Jesse McDonald
13/09/2019	Review report to Investors and discuss with DLewis	1.50	550.00	825.00		Jervis Rodrigues
13/09/2019	Phone call with J Jans re username and password to access server;	0.20	225.00	45.00		Lisa Luong
13/09/2019	Emails; review reports on Bruderheim; discussions with creditors; review documents on various properties	6.00	425.00	2,550.00		David Lewis
16/09/2019	Final report to investors	1.00	550.00	550.00		Jervis Rodrigues
17/09/2019	Received CPDC Notice of Assessment.	0.10	225.00	22.50		Jesse McDonald

17/09/2019	Email Trace about environmental reports.	0.10	425.00	42.50		David Lewis
18/09/2019	Received POC and reviewed and entered into ascend; received invoice from consolidated civil enforcement and prepare cheque requisition for payment;	0.20	225.00	45.00		Lisa Luong
19/09/2019	Cheque requisitions to banking; follow with Scotiabank investments; review of server for demand notice on beach grove;	1.20	225.00	270.00		Lisa Luong
20/09/2019	Received email from Calgary Mortgagor regarding withdrawal of September payment; replied to confirm that payment can be withdrawn;	0.20	225.00	45.00		Lisa Luong
20/09/2019	Dealing with the Beach Grove property appraisal	1.30	425.00	552.50		David Lewis
20/09/2019	Review report to investors	0.50	550.00	275.00		Jervis Rodrigues
23/09/2019	Emailing K Adams on wandering river listing agreements; called and spoke to drumheller realtor re listing of property and house; received deem trust claim from CRA; prepare cheque requisitions; emailed payables to be printed; email from Katie with Wandering River; replied with listing prices of the 3 parcels of land; Received email from realtor and called to discuss Receivership and tenant in the house;	1.50	225.00	337.50		Lisa Luong
23/09/2019	Pulling off information from WILMA on the Beachgrove loan	1.70	425.00	722.50		David Lewis

24/09/2019	Received listing agreement from Katie Adams in Wandering River; review listing agreement and discussed commission with D Lewis; emailed to K Adams on commission; phone call with K Adams on commission and listing agreement;	0.50	225.00	112.50		Lisa Luong
24/09/2019	Pulling off information from WILMA on the Beachgrove loan	8.00	425.00	3,400.00		David Lewis
25/09/2019	Mail out payables; letters to scotiabank re second request notice; received email from RBC and replied re balance on bank account and credit cards; email to T Warner on letter to land titles;	0.80	225.00	180.00		Lisa Luong
25/09/2019	Review Trace letter for the application; emails; discussions with investors; call re bruderhiem property.	2.10	425.00	892.50		David Lewis
26/09/2019	Received invoice from Trace and Associates and Pillar capital; prepare cheque requisition; compete listing agreement for wandering review and reviewed; wandering river property tax and appraisal for Bruderheim;	1.00	225.00	225.00		Lisa Luong
26/09/2019	Download and review documents for the Calgary and Beaumont loan from WILMA	4.00	425.00	1,700.00		David Lewis
26/09/2019	Update on receivership	1.00	550.00	550.00		Jervis Rodrigues
27/09/2019	Review WILMA documents on beach grove	3.50	425.00	1,487.50		David Lewis
27/09/2019	Emails	0.30	425.00	127.50		David Lewis
30/09/2019	Update on investor report; sale of assets; asset valuations; Other matters	1.00	550.00	550.00		Jervis Rodrigues
30/09/2019	reconcile visa bank statements; wandering river; send payables to CPC to issue cheque; drumheller;	2.00	225.00	450.00		Lisa Luong

30/09/2019	Emails; Bruderheim property update; Drumheller lease review; Drumheller listing review; discussions with T Warner and L Luong; review of information on WILMA	1.70	425.00	722.50		David Lewis
01/10/2019	Review file status; asset realization; WIP; Other matters	1.00	550.00	550.00		Jervis Rodrigues
01/10/2019	invoice; prepare cheque requisition; emailing counsel re drumheller house; Bruderheim notices to D Lewis; review of listing contract for drumheller lands;	0.80	225.00	180.00		Lisa Luong
01/10/2019	Downloading items from WILMA for various loans.	8.00	425.00	3,400.00		David Lewis
02/10/2019	Email to RBC re payment from bank account to clear up credit cards and close out accounts; payables mailed; listing agreement to drumheller realtor; emailing to realtor;	0.60	225.00	135.00		Lisa Luong
02/10/2019	Looking on server for demand letter and information on Beachgrove properties.	0.80	225.00	180.00		Jesse McDonald
02/10/2019	Emails; review of agreement.	0.70	425.00	297.50		David Lewis
02/10/2019	Downloading and review documents from WILMA	8.00	425.00	3,400.00		David Lewis
03/10/2019	Received email from T Warner; emailed drumheller realtor re listing the house; payables mailed; allocate and post cheques;	0.50	225.00	112.50		Lisa Luong
03/10/2019	Post and allocate interest - September 2019	0.05	225.00	11.25		Wanda Labonte [C]
03/10/2019	Downloading and reviewing documents from WILMA	3.00	425.00	1,275.00		David Lewis

04/10/2019	Letter to Shaw Cable re credit on account; emailing realtor on drumheller property; discuss property with D Lewis; Calling surveying company to proceed and needing a real property report; emailing contractor for surveying and RPR's;	1.00	225.00	225.00		Lisa Luong
04/10/2019	WILMA download and file review for heartland 604	4.00	425.00	1,700.00		David Lewis
06/10/2019	Post and allocate interest - September 2019	0.05	225.00	11.25		Wanda Labonte [C]
07/10/2019	Legal invoices for payment; prepare cheque requisitions; received emails from Drumheller realtor re listing agreement; Wandering river listing agreement; emails from Scotiabank on drafts and replied; email to boughton law re request copy of invoice; emailing farmer on crop harvest; RBC emails;	1.20	225.00	270.00		Lisa Luong
07/10/2019	Follow up with Tony re: server.	0.10	225.00	22.50		Jesse McDonald
07/10/2019	Download and review documents from WILMA for RCL and Wandering River and Bruderheim.	4.90	425.00	2,082.50		David Lewis
08/10/2019	Emailing realtor drumheller re listing agreement;	0.20	225.00	45.00		Lisa Luong
08/10/2019	Expresspost drive to Tony at post office. Prepared letter to Tony to include with drive.	0.50	225.00	112.50		Jesse McDonald
08/10/2019	Review of litigation matters and memos from Martin Sennot; emails; review and signing listing agreements for the Drumheller properties; discussions with T Warner; review of records on WILMA for litigation matters.	5.00	425.00	2,125.00		David Lewis

09/10/2019	Emailing K Adams regarding listing agreements for wandering river; received email from drumheller realtor re listing agreement for lots 5,6,7; send payables to Boughton Law; received email from realtor for wandering river; review if listing agreements; email to realtor; prepare cheque requisition for listing fees;	1.70	225.00	382.50		Lisa Luong
09/10/2019	Review of paper records; emails; follow up with various parties regarding potential purchase of the properties	3.00	425.00	1,275.00		David Lewis
10/10/2019	Received email from drumheller realtor; signed by D Lewis and send back; prepare of drumheller spreadsheet; offers for drumheller lots;	0.70	225.00	157.50		Lisa Luong
10/10/2019	Review paper records, setup listing.	8.00	425.00	3,400.00		David Lewis
10/10/2019	Asset realization	1.10	550.00	605.00		Jervis Rodrigues
11/10/2019	Emailing city regarding cancelling business license; looking into linear property request; review of drumheller offers; emailing of offers to realtor and legal counsel; wandering river realtor and cheque and replied;	1.30	225.00	292.50		Lisa Luong
14/10/2019	Prepare bank reconciliation - September 2019	0.10	225.00	22.50		Wanda Labonte [C]
15/10/2019	Cheque requisitions prepared. Confirmed cancellation of Iron Mountain account.	0.40	225.00	90.00		Jesse McDonald
15/10/2019	Emails, recording rental revenue; follow up emails.	0.30	425.00	127.50		David Lewis
17/10/2019	Mailed out cheque to Iron Mountain. Prepared cheque to deposit to RCL.	0.30	225.00	67.50		Jesse McDonald

21/10/2019	2019 AY RFI Return completed for 1897837 Alberta Ltd. Correspondence with Lorne Heppner re: mortgage payment. Correspondence to BDOWestBanking re: Stop Payment.	0.90	225.00	202.50		Jesse McDonald
21/10/2019	Drafting third report of the Receiver; discussion with legal counsel regarding potential settlement; emails; drafting exhibits; discussions with T Warner.	4.90	425.00	2,082.50		David Lewis
22/10/2019	Drafting third report and exhibits; emails; discussion with T Warner.	5.50	425.00	2,337.50		David Lewis
23/10/2019	Drafting Third report of the Receiver and exhibits.	4.30	425.00	1,827.50		David Lewis
24/10/2019	Bank Rec	0.10	425.00	42.50		David Lewis
24/10/2019	Contacted eStructure Data Centers re: payment of account and where to send. Prepared cheque req, had signed by David, sent to BDOWestbanking, received cheque and couriered to eStructure Data Centers. Letter to eStructure Data Centers re: Receivership and authorizing us on account.	0.50	225.00	112.50		Jesse McDonald
24/10/2019	Drafting third report and exhibits.	7.40	425.00	3,145.00		David Lewis
25/10/2019	Stop payment requested for 3 months for Soren Homes. Prepared draft Confidential Supplement to Third Receiver's report.	3.10	225.00	697.50		Jesse McDonald
25/10/2019	Finalize Third Report	3.00	425.00	1,275.00		David Lewis
28/10/2019	Prepared cheque req's for Trace Associates and Pillar Capital Corp and sent to Banking. Prepared letter to EPCOR requesting credit on account be refunded to BDO ITF WCC.	0.90	225.00	202.50		Jesse McDonald
28/10/2019	Review confidential report; emails.	1.20	425.00	510.00		David Lewis

28/10/2019	Review claims procedure order; review appraisal for Beach Grove Property.	1.80	425.00	765.00		David Lewis
29/10/2019	Revising Confidential Supplement for D. Lewis to review. Mailed out 2 cheque req's. Follow up with Summerhill Group regarding cheque from July that has not yet been cashed. Reviewed mail received. (Direct Energy bills).	1.90	225.00	427.50		Jesse McDonald
29/10/2019	Drafting notice for Claims Procedure order and notice to publish in news paper; adding claims procedure order to the report; emails; discussions with potential parties; review confidential report.	3.90	425.00	1,657.50		David Lewis
30/10/2019	Discussions with Town of Drumheller re: arrears that will accrue on 2 lots on Friday. Prepared cheque req and sent to banking for outstanding property taxes on two lots we are selling. Courier documents to Miller Thomson for transfer of the two lots.	0.50	225.00	112.50		Jesse McDonald
31/10/2019	Prepared deposit of funds from EPCOR Credit. Prepared Cheque req for reimbursement of funds to Marnie for Microsoft. Updated Confidential Supplement with Terry's comments, and sent to Jervis for review.	0.90	225.00	202.50		Jesse McDonald
31/10/2019	Review Third Receiver's report.	1.50	550.00	825.00		Jervis Rodrigues
08/06/2020	Sign documents				25.67	David Lewis
10/06/2020	Express Post re Athabasca County				14.71	Lisa Luong
18/06/2020	property tax to town of Drumheller				13.65	Lisa Luong
23/06/2020	meal charged to file				11.83	David Lewis
23/06/2020	meal charged to file				14.40	David Lewis
25/06/2020	Express post for property taxes				27.30	Lisa Luong

03/07/2020	Express port for property taxes				13.65	Lisa Luong
09/07/2020	Express post re WCC mail				42.01	Lisa Luong
15/07/2020	Drumheller Property Taxes				13.65	Lisa Luong
22/07/2020	Town of Drumheller - Property Tax				13.65	Lisa Luong
06/08/2020	Dropping off report for filing with counsel				15.38	David Lewis
06/08/2020	Drop off report to counsel				17.08	David Lewis
06/08/2020	Pick up appendices for 5th report				22.99	David Lewis
13/08/2020	Express post payment to Boughton Law				15.69	Jesse McDonald
02/09/2020	Mail pick up				22.99	David Lewis
03/09/2020					25.25	David Lewis
03/09/2020	Express port to Lamont County re Property Taxes				14.92	Lisa Luong
03/09/2020	Sign documents at lawyers				16.30	David Lewis
03/09/2020	sign documents				4.81	David Lewis
16/09/2020	Travel to pick up mail				22.99	David Lewis
24/09/2020	Seal needed for documents				25.35	David Lewis
01/10/2020	Drop off items for Lewis estate				19.03	David Lewis
02/10/2020	Meal to charge to file				26.01	David Lewis
14/10/2020	Pick up cheques for mailing				21.86	David Lewis
15/10/2020	ExpressPost payment to Pillar Capital.				14.28	Jesse McDonald
16/10/2020	Supplies for file maintenace				44.98	David Lewis
21/10/2020	Mail release to lawyer				15.25	David Lewis
21/10/2020	Pick up mail				23.04	David Lewis
23/10/2020	bill meal to file				16.86	David Lewis
28/10/2020	Pick up mail				23.04	David Lewis
28/10/2020	pick up cheques				21.86	David Lewis
28/10/2020	Meal charge to file.				14.04	David Lewis
30/10/2020	deposit cheques				21.86	David Lewis
02/11/2020	charge to file				26.63	David Lewis
04/11/2020	Registered mail on disallowance.				10.82	Jesse McDonald
04/11/2020	pick up mail				23.04	David Lewis
10/11/2020	Get seal to sign documents				21.86	David Lewis
10/11/2020	Meal charge to file				29.61	David Lewis
12/11/2020	Expresspost on property tax payment.				13.65	Jesse McDonald
17/11/2020	Mail release to Miller Thomson				1.94	David Lewis
17/11/2020	Sign document with seal for WCC				21.86	David Lewis
23/11/2020	Meal charge to file				9.56	David Lewis
23/11/2020	Meal charge to file				28.32	David Lewis
26/11/2020	Mail cheque to pillar				13.65	David Lewis
26/11/2020	Meal charge to file				9.56	David Lewis

10/12/2020	Expresspost on payout to Pillar Capital.				13.65	Jesse McDonald
		<u>236.80</u>		<u>87,535.00</u>	<u>880.53</u>	

Time:

Amount

87,535.00

Time

87,535.00

Disbursements:

Travel (incl. meals and parking)

583.08

Office Supplies

44.98

Property Taxes

40.95

Courier and Postage

211.52

880.53



BDO Canada Limited
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11101
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(604) 688-5421

May 11, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV1159049
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period November 1, 2019 to November 28, 2019 (94.85 Hours)	\$ 35,073.75
Time Subtotal	\$ 35,073.75
GST/HST (5%)	\$ 1,753.69
Total	\$ 36,827.44

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GST No. 101518124RT0001

Accounts are due when rendered

Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

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Estate No.: 24-115987

Court No.: 24-115987

BDO Canada Limited**In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period November 1, 2019 to November 28, 2019**

Date	Description	Hours	Rate	Amount	Staff
11/1/2019	Email to Boughton Law to request invoice on overdue statement of account. Prepared letter to Terry and couriered Affidavit to him. Prepared letter to Town of Drumheller and couriered cheque for property taxes. Printed Confidential Supplement and all exhibits, prepared cover letter, and couriered to Miller Thomson. Prepared cover letter for third report and couriered to Miller Thomson.	1.8	225.00	405.00	Jesse McDonald
11/1/2019	Finalize Third Report; emails; discussions with T Warner.	1.1	425.00	467.50	David Lewis
11/4/2019	court reports; update on asset realization; Other matters	0.8	550.00	440.00	Jervis Rodrigues
11/4/2019	Following up with eStructure in regards to reinstatement of WILMA, as payment had been couriered. Prepared cheque req for Boughton Law. Prepared cheque req for Flynn Mirtle Moran. Scanned in signed cheque req's and sent to BDO west banking. Mailed out cheques to Boughton Law and Flynn Mirtle.	1	225.00	225.00	Jesse McDonald
11/4/2019	Post and allocate interest - October 2019	0.05	225.00	11.25	Wanda Labonte
11/5/2019	Pulling information off of WILMA for beach grove matter.	1	425.00	425.00	David Lewis
11/6/2019	Downloading off of WILMA all the outstanding loan balance sheets in excel and update them to October 31, 2019.	8.9	425.00	3,782.50	David Lewis
11/7/2019	Prepared cheque req's for Boughton Law and Altus. Had signed by D. Lewis. Sent to BDO West Banking. Prepared cheque req for Miller Thompson. Created tickets to have Receiver Application and Third Report of Receiver posted to BDO Extranet. Prepare cover letter for Partial Discharge of Mortgage for Miller Thomson. Look into physical addresses of Provost properties.	1.3	225.00	292.50	Jesse McDonald
11/7/2019	Downloading off of WILMA all the outstanding loan balance sheets in excel and update them to October 31, 2019; review affidavit on Beach Grove property; review with T Warner K Nagpal claim that he should receive a larger portion of the distribution; sending affidavit via priority mail to Vancouver for filing on Beach Grove.	9	425.00	3,825.00	David Lewis
11/7/2019	3rd report, Quality Review and control sheet	1	550.00	550.00	Jervis Rodrigues

11/8/2019	Cheque req prepared for Application Fee for Government Parks for Bruderheim Environmental.	0.1	225.00	22.50	Jesse McDonald
11/8/2019	Updating all the mortgage spreadsheets.	4	425.00	1,700.00	David Lewis
11/9/2019	Prepare bank reconciliation - October 2019	0.1	225.00	22.50	Wanda Labonte
11/12/2019	Listing agreements for wandering river; emailing listing agreements for wandering river to realtor; invoice credit for insurance;	0.7	225.00	157.50	Lisa Luong
11/12/2019	Cheque req's to BDO West Banking. Mailed out cheques to Altus and Boughton Law. Mailed out cheque to AB Environment and Parks.	0.5	225.00	112.50	Jesse McDonald
11/12/2019	Paldi - review of syndication agreement, emails, mortgages, discussions with T Warner; revise calculations. Review listing agreements and invoices for payment.	5.8	425.00	2,465.00	David Lewis
11/13/2019	Received WEPPA statement. Scanned in and filed. Travel to and attended court and travel back to office.	2.1	225.00	472.50	Jesse McDonald
11/13/2019	Email from D Lewis re outstanding cheque; called H Kha and confirmed that he did not receive the cheque and to cancel the cheque and reissue; emailing surveyor re follow up on RPR and surveying; replying to debtor on boundary marking and RPR mailing; emailing farmer at wandering river re harvesting crop; prepare cheque requisition to reissue cheque to H Kha;	0.6	225.00	135.00	Lisa Luong
11/13/2019	Court application; emails.	2.9	425.00	1,232.50	David Lewis
11/13/2019	Review and sign of bank reconciliation	0.1	425.00	42.50	David Lewis
11/14/2019	Email and letter to Miller Thomson re signed amended affidavit and to have it couriered;	0.3	225.00	67.50	Lisa Luong
11/14/2019	Correspondence with Tony re: invoice for work done on back up of server fees.	0.1	225.00	22.50	Jesse McDonald
11/14/2019	Updating the affidavit; emails.	0.2	425.00	85.00	David Lewis
11/14/2019	Emails; discussions with T Warner on outstanding matters; follow up with legal counsel regarding litigation matters; discussion with m Varani regarding Paldi emails; review records of WCC.	2.5	425.00	1,062.50	David Lewis
11/15/2019	Prepared cheque req for computer services.	0.1	225.00	22.50	Jesse McDonald
11/15/2019	Preparing supplemental report to court on Paldi matter.	3.5	425.00	1,487.50	David Lewis
11/15/2019	asset realization update and Other matters	0.3	550.00	165.00	Jervis Rodrigues
11/18/2019	Two cheque req's to BDO west banking. Mailed out cheques.	0.4	225.00	90.00	Jesse McDonald
11/18/2019	Emailing RBC on follow up for bank draft; emailing Calgary mortgage to enquire about payment on November 30; emailing realtor on update for the Drumheller house; mailing out cheque to former contractor; offer on lot 1 of drumheller, review of offer and forward to D Lewis;	0.7	225.00	157.50	Lisa Luong
11/18/2019	Drafting Paldi report	3	425.00	1,275.00	David Lewis
11/19/2019	Discussion of offer on drumheller lot with D Lewis; replied to realtor re counter offer; emails to drumheller realtor; pull WIP on Paldi;	2	225.00	450.00	Lisa Luong
11/19/2019	Finalizing report on Paldi	2.1	425.00	892.50	David Lewis

11/20/2019	Legal and Trustee WIP for Paldi; discussion of counter offer on drumheller lot; discussion with D Lewis and replied to realtor on counteroffer; review, post and allocate the Paldi sale proceeds from Miller Thomson; email to L. Heppner re Calgary mortgage; phone call with realtor at Drumheller regarding acceptance of offer on Lot; review over purchase contract; emailing T Warner on acceptance of drumheller lot;	3.5	225.00	787.50	Lisa Luong
11/21/2019	Emailed signed offer on Drumheller lot to T Warner and realtor;	0.2	225.00	45.00	Lisa Luong
11/21/2019	Review of paper records of WCC; emails; finalizing Paldi report; discussions with T Warner, review of phase 1 report.	4.5	425.00	1,912.50	David Lewis
11/21/2019	Discuss supplemental report to the third report to Court	0.5	550.00	275.00	Jervis Rodrigues
11/22/2019	Received invoice payable to Bryan & Co; prepare cheque requisition; received email from G Wallace re Drumheller RPR reports; prepare cheque requisition; review of Court order; prepare of cheque requisition to secured creditors; printing of cheques; courier and letter to T Warner re land titles;	1.3	225.00	292.50	Lisa Luong
11/22/2019	Mail out of cheques.	0.1	225.00	22.50	Jesse McDonald
11/22/2019	Discussions with T Warner; emails; finalize report and sign; preparing mail out for creditors.	3	425.00	1,275.00	David Lewis
11/23/2019	Emails and review of Paldi documents.	1.5	425.00	637.50	David Lewis
11/24/2019	Buyers initials on purchase agreement on drumheller lot; retainer cheque from Parlee McLaws, review, post and allocate; review of claims process order; review of notice to creditors and update claims deadline date on notice; review ad in newspaper and update deadline date; review of schedules to order;	1	225.00	225.00	Lisa Luong
11/25/2019	Review second supplemental report to the third report to the Court; discuss; final; sign off on control sheet.	1.5	550.00	825.00	Jervis Rodrigues
11/25/2019	Reviewed documents to send to all creditors of all companies under claims process. Reviewed back up of server looking for Paldi mortgage documents. Prepared cheque req for Pillar Capital. Mailed out claims procedure documents. Prepared newspaper ads and sent to Globe and Mail, Vancouver Sun, and Edmonton Journal.	4.4	225.00	990.00	Jesse McDonald
11/25/2019	Letter to T Warner re 2nd Supplemental Report and couriered over; Letter to Duncan Craig re interim proceeds; pull creditors list; request posting of order for claims process; discussion of mail out with J McDonald;	2.5	225.00	562.50	Lisa Luong
11/25/2019	Finalizing second supplemental report; emails; discussions with T Warner, review of 123 emails from Munir	6.9	425.00	2,932.50	David Lewis

11/26/2019	Reviewed Proofs of Newspaper Ads. Requested Second Supplement to Third Report be posted on Extranet.	0.4	225.00	90.00	Jesse McDonald
11/26/2019	Emails; review of documents to sell drumheller property.	0.5	425.00	212.50	David Lewis
11/27/2019	Correspondence with Vancouver Sun, Edmonton Journal, and Globe and Mail approving proofs of newspaper ads. Mailed out cheques.	0.3	225.00	67.50	Jesse McDonald
11/27/2019	Received purchase agreements on lots for Lewis Estates; prepare partial discharge for mortgage to land titles for lots; discussion of file with J McDonald re Claims Order; called and emailed T Warner on partial discharge document; received phone call from creditor re claims notice and wanted to know who would be their client; emailing L Heppner regarding payment towards mortgage; emailing banking to place stop payment on Nov 30 Calgary mortgage payment; emails with T Warner on Lewis Lots; revised partial discharge documents for C Harrison to sign; Drumheller RPR and certificate of compliance to realtor; mail out of cheques for payables;	2.4	225.00	540.00	Lisa Luong
11/27/2019	Review of affidavit, emails; review of final phase 1 report; discussion with L Luong regarding file issues.	1.5	425.00	637.50	David Lewis
11/28/2019	Cheque reqs prepared.	0.2	225.00	45.00	Jesse McDonald
11/28/2019	Director Resignation; review of affidavit and print for signature; prepare cheque requisition for payable; called Odishaw Guido re notice of claims process;	0.6	225.00	135.00	Lisa Luong

94.85 35,073.75

Invoice:

Time
GST
Total Invoice

35,073.75
1,753.69
36,827.44



BDO Canada Limited
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11101
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(604) 688-5421

May 11, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV1159052
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period December 2, 2019 to December 20, 2019 (25.3 Hours)	\$ 9,511.50
Time Subtotal	\$ 9,511.50
GST/HST (5%)	\$ 475.58
Total	\$ 9,987.08

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GST No. 101518124RT0001

Accounts are due when rendered

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Estate No.: 24-115987

Court No.: 24-115987

BDO Canada Limited**In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period December 2, 2019 to December 20, 2019**

Date	Description	Hours	Rate	Amount	Staff
12/2/2019	Cheque req's to BDO West Banking.	0.1	225.00	22.50	Jesse McDonald
12/2/2019	Commission affidavit; letter to Bryan & Company re executed affidavit and couriered original;	0.2	225.00	45.00	Lisa Luong
12/2/2019	Review affidavit and brief regarding Paldi; review statement of defence regarding funds in court; emails; discussions with T Warner; follow up on sale of Drumheller property.	4.5	425.00	1,912.50	David Lewis
12/3/2019	Claims process order provided to Boughton Law.	0.1	225.00	22.50	Jesse McDonald
12/3/2019	Email to T Warner on Drumheller house selling agreement; discussion of drumheller lot with D Lewis;	0.3	225.00	67.50	Lisa Luong
12/3/2019	Review of work plan for Bruderhiem; emails; follow up on legal matters.	1	425.00	425.00	David Lewis
12/4/2019	Commission affidavit; letter and courier original affidavit to K Chapotelle; emailed copy of affidavit to K Chapotelle and advise of original sent by courier; following up RBC regarding funds in the bank account;	0.4	225.00	90.00	Lisa Luong
12/4/2019	Reviewing claim from RMRF. Emails to Globe and Mail to request copy of newspaper ad. Cheque req prepared for Globe and Mail.	0.3	225.00	67.50	Jesse McDonald
12/4/2019	Review affidavit, brief and discussions with T Warner regarding the same; emails; review of paper records.	2.9	425.00	1,232.50	David Lewis
12/5/2019	Mailing out cheques.	0.1	225.00	22.50	Jesse McDonald
12/5/2019	Post and allocate interest - November 2019	0.05	145.00	7.25	Wanda Labonte
12/5/2019	Emails' review of claim and discussion with J McDonald; mail out of payable;	0.5	225.00	112.50	Lisa Luong
12/8/2019	Post and allocate interest - November 2019	0.05	145.00	7.25	Wanda Labonte
12/8/2019	Review Paldi Brief	1	425.00	425.00	David Lewis
12/9/2019	Discussions with D. Lewis re: Reynolds Mirth POC and which invoices we should pay. Prepared cheq reqs. Cheque reqs to banking. Correspondence with Reynolds Mirth regarding updated POC. Reviewing POC received. Emailing regarding items to update.	0.7	225.00	157.50	Jesse McDonald
12/9/2019	Discussion of address to BTB for interim cheque; letter to BTB and courier to given address; email to Lorne Heppner for Calgary mortgage and follow up on payment towards mortgage; received email from L. Heppner regarding authorization to withdraw payment for mortgage on December 15, 2019; emailing banking to set up one time payment; email from banking confirming set up of payment; emailed L Heppner that withdrawal has been set for Dec 15;	0.8	225.00	180.00	Lisa Luong
12/9/2019	Update on realization and SR&D	0.5	550.00	275.00	Jervis Rodrigues

12/9/2019	Review final brief; emails; various discussions with legal counsel regarding brief and other matters; reviewing statement of defence.	1.9	425.00	807.50	David Lewis
12/10/2019	Emails, attend Paldi application, calculate payout to various stakeholders; review legal matters; follow up on lawsuits.	4.5	425.00	1,912.50	David Lewis
12/11/2019	Emails; discussions with T Warner regarding calculation of fees.	0.9	425.00	382.50	David Lewis
12/12/2019	Prepare bank reconciliation - November 2019	0.1	145.00	14.50	Wanda Labonte
12/13/2019	Phone call to D Lewis re reissue of cheque; discussion with banking; emailing banking stop payment to bank on cheque information; review and scanning of bank statements	0.7	225.00	157.50	Lisa Luong
12/13/2019	Update on asset realizations and property sales	0.5	550.00	275.00	Jervis Rodrigues
12/14/2019	Two bank rec signing	0.2	425.00	85.00	David Lewis
12/16/2019	BTB Mortgage cheque to Tyler; post and allocate cheque for proceeds of Purcell home; email to K Adams; emailing L. Heppner regarding Calgary payment for Dec 31; emailing Drumheller realtor re suggestion for listing price; emailing banking to stop payment for Dec 31 PAD for L Heppner; received email from L Heppner to stop payment; prepare cheque requisition re legal fees; received email from Liz from Consolidated Civil Enforcement; replied re no instructions at this time as its a ongoing matter;	0.8	225.00	180.00	Lisa Luong
12/16/2019	Processing Reynolds Mirth POC. Preparing Cheque Req for Reynolds Mirth.	0.2	225.00	45.00	Jesse McDonald
12/17/2019	Received email from wandering river realtor re update on interest in listed lots; received email from Drumheller realtor on asking price for house lot; reviewed and replied to D Lewis; cheque requisitions to banking to print trust cheque;	0.4	225.00	90.00	Lisa Luong
12/17/2019	Cheque req to BDO west banking. Sent cheques to RMRF.	0.3	225.00	67.50	Jesse McDonald
12/18/2019	Cheque req for mortgage payout prepared. Cheque req to BDO west banking. Cheque req for transfer of funds to RCL prepared. Sent to BDO west banking.	0.4	225.00	90.00	Jesse McDonald
12/18/2019	Drumheller property taxes notices; emailing utility invoice to tenants; prepare cheque requisition;	0.4	225.00	90.00	Lisa Luong
12/19/2019	Cheque req prepared for pillar loan interest.	0.1	225.00	22.50	Jesse McDonald
12/20/2019	Update on AR and other matters	0.4	550.00	220.00	Jervis Rodrigues

25.3 9,511.50

Invoice:

Time
GST
Total Invoice

9,511.50
475.58
9,987.08



BDO Canada Limited
Unit 1100-Royal Centre
1055 West Georgia Street P.O. Box
11101
Vancouver, BC V6E 3P3
Canada
(604) 688-5421

May 11, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV1159056
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period January 2, 2020 to January 31, 2020 (32.2 Hours)	\$ 10,346.50
Time Subtotal	\$ 10,346.50
GST/HST (5%)	\$ 517.33
Total	\$ 10,863.83

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GST No. 101518124RT0001

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Estate No.: 24-115987

Court No.: 24-115987

BDO Canada Limited

**In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period January 2, 2020 to January 31, 2020**

Date	Description	Hours	Rate	Amount	Staff
1/2/2020	Received invoice from Consolidated Civil Enforcement; prepare cheque requisition;	0.1	225.00	22.50	Lisa Luong
1/5/2020	Post and allocate interest - December 2019	0.05	145.00	7.25	Wanda Labonte
1/6/2020	Post and allocate interest - December 2019	0.05	145.00	7.25	Wanda Labonte
1/6/2020	Prepared cheques to mail out.	0.2	225.00	45.00	Jesse McDonald
1/6/2020	Follow up regarding various litigation matters; review outstanding file issues; emails.	0.4	425.00	170.00	David Lewis
1/7/2020	Received invoice from Heath Law LLP re Paldi; prepare cheque requisition for payment of invoice; email to banking to issue trust cheque; emailing realtor at Drumheller re relisting properties in Drumheller as listing agreements have expired; following up with Drumheller realtor on closing of sale for Lots 5& 6; review of listing agreement for Wandering river; discussion of file with J McDonald re court claims process;	0.5	225.00	112.50	Lisa Luong
1/8/2020	Correspondence with PWC regarding the POC.	0.2	225.00	45.00	Jesse McDonald
1/8/2020	Called drumheller realtor, Don; called Stacey, realtor and left voice mail; emailed Stacey, Drumheller realtor; received phone call from Stacey from Century 21 on drumheller lots and discussed relisting the lots;	0.3	225.00	67.50	Lisa Luong
1/9/2020	Received email from Stacey the Drumheller realtor and replied on the listing price; phone call with D Lewis re discussion of the other lots listing price; emailing T Warner re update the tenants and closing of the sale; discussion of the cash flow with J McDonald; received new listing agreements from realtor in Drumheller, reviewed;	0.5	225.00	112.50	Lisa Luong
1/9/2020	Prepared cash flow analysis for 2020. Correspondence to RMRF re: accounts.	1.6	225.00	360.00	Jesse McDonald
1/9/2020	Prepare bank reconciliation - December 2019	0.1	145.00	14.50	Wanda Labonte
1/10/2020	Finalizing cash flow.	0.2	225.00	45.00	Jesse McDonald
1/10/2020	Discussion of file with D Lewis; emailing Drumheller realtor on the listing agreement; emailing signed listing agreement to realtor; emailing T Warner to advise of new listing price of drumehller house;	0.3	225.00	67.50	Lisa Luong
1/10/2020	Signing bank reconciliations	0.1	425.00	42.50	David Lewis
1/10/2020	Review of litigation emails and documents; emails; following up with legal counsel; review of affidavits; review of cash flow prepared for Pillar Capital.	3.1	425.00	1,317.50	David Lewis
1/11/2020	mail out cheques payable; Letter to Miller Thomson re cheque payable to Heath Law;	0.3	225.00	67.50	Lisa Luong
1/13/2020	Emailing BC Miller Thomson re Heath Law cheque being sent by courier;	0.2	225.00	45.00	Lisa Luong
1/14/2020	Received Boughton Law invoice; prepare cheque requisition;	0.1	225.00	22.50	Lisa Luong

1/14/2020	Correspondence with CRA re: WCSC GST return. Looking into Simply for WCSC to answer CRA questions.	0.4	225.00	90.00	Jesse McDonald
1/15/2020	Follow up with Waste Management re: POC.	0.1	225.00	22.50	Jesse McDonald
1/16/2020	Prepared cheque for deposit and couriered to banking.	0.2	225.00	45.00	Jesse McDonald
1/17/2020	Cheque prepared for deposit. Correspondence to KV Capital re: secured proof of claim.	0.6	225.00	135.00	Jesse McDonald
1/20/2020	Worked on proof of claims and looking for all mortgage documentation. Worked on 246(2) report of receiver.	4.1	225.00	922.50	Jesse McDonald
1/20/2020	Review and update mortgage documents; emails; follow up with counsel regarding outstanding matters; discussions with creditors; review claims filed to date.	5.7	425.00	2,422.50	David Lewis
1/21/2020	Cheques mailed out. Emailed claims process order documents to Dick Cotter. Worked on proof of claims and mortgage schedules.	2.8	225.00	630.00	Jesse McDonald
1/21/2020	Received email from Calgary Mortgager re stop payment for January 31; emailing banking to stop payment for January 31; received email from realtor in Wandering River; replied to reduce listing price;	0.3	225.00	67.50	Lisa Luong
1/22/2020	Emailed Drumheller Utilities to tenants;	0.1	225.00	22.50	Lisa Luong
1/22/2020	Finishing 246(2) report. Faxed report to the OSB.	0.9	225.00	202.50	Jesse McDonald
1/22/2020	Review 246(2) report	0.2	425.00	85.00	David Lewis
1/23/2020	Received email from realtor for wandering river re possible offer on one of the lots; received amended listing on all 3 lots; replied to wandering realtor; review of amended listing agreement; RBC refund cheque, post and allocate;	0.3	225.00	67.50	Lisa Luong
1/23/2020	Working on preparing poc's against RCL.	2.1	225.00	472.50	Jesse McDonald
1/23/2020	Discussion regarding Paldi calculation; emails; follow up on outstanding lawsuit matters; review and sign claims for claims process.	2.2	425.00	935.00	David Lewis
1/24/2020	Update on assets realizations and AR/Real Estate sales.	1.1	550.00	605.00	Jervis Rodrigues
1/27/2020	Emails re drumheller home; discussions regarding options re: drumheller home; discussions with purchaser and mortgage broker.	0.9	425.00	382.50	David Lewis
1/29/2020	Cheque req to banking. Scanning in all POC's. Looking into GST for WCSC.	0.6	225.00	135.00	Jesse McDonald
1/30/2020	Emailing amended listing to Wandering River realtor;	0.1	225.00	22.50	Lisa Luong
1/31/2020	Discussion with M Sennott regarding litigation matters; emails.	1.2	425.00	510.00	David Lewis

<u>32.2</u>	<u>10,346.50</u>
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Invoice:

Time
GST
Total Invoice

10,346.50
<u>517.33</u>
<u>10,863.83</u>



BDO Canada Limited
Unit 1100-Royal Centre
1055 West Georgia Street P.O. Box
11101
Vancouver, BC V6E 3P3
Canada
(604) 688-5421

May 11, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV1159058
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period February 1, 2020 to February 28, 2020 (46.4 Hours)	\$ 18,566.50
Time Subtotal	\$ 18,566.50
GST/HST (5%)	\$ 928.33
Total	\$ 19,494.83

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GST No. 101518124RT0001

Accounts are due when rendered

Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

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Estate No.: 24-115987

Court No.: 24-115987

BDO Canada Limited

**In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period February 1, 2020 to February 28, 2020**

Date	Description	Hours	Rate	Amount	Staff
2/1/2020	Cheque requisition;	0.1	225.00	22.50	Lisa Luong
2/3/2020	Asset realizations and other matters	0.5	550.00	275.00	Jervis Rodrigues
2/3/2020	Discussions regarding litigation; emails; discussions with T Warner, review of claims.	0.9	425.00	382.50	David Lewis
2/6/2020	Received email from RBC re bank account;	0.1	225.00	22.50	Lisa Luong
2/6/2020	Looking into outstanding invoices for Miller Thomson.	0.5	225.00	112.50	Jesse McDonald
2/6/2020	Post and allocate interest - January 2020	0.05	145.00	7.25	Wanda Labonte
2/10/2020	Post and allocate interest - January 2020	0.05	145.00	7.25	Wanda Labonte
2/10/2020	Pulled all POC's into file.	0.5	225.00	112.50	Jesse McDonald
2/10/2020	Phone call with the City of Drumheller; letter to City of Drumheller; cheque requisition;	0.5	225.00	112.50	Lisa Luong
2/13/2020	Emailing Drumheller re receivership order; called and emailed Edmonton mortgagee;	0.3	225.00	67.50	Lisa Luong
2/13/2020	Cheque req for legal fees prepared.	0.1	225.00	22.50	Jesse McDonald
2/14/2020	Looking into Drumheller property taxes.	0.1	225.00	22.50	Jesse McDonald
2/14/2020	Dealing with the drumheller home	0.6	425.00	255.00	David Lewis
2/18/2020	Emailing banking to stop and remove PAD for Drumheller; letter to Town of Drumheller for cheque to issue Tax Certificate; phone call with gov't for Burderham re assessment; emailing Calgary Mortgagee re February payment; Drumheller utilities to tenant;	0.6	225.00	135.00	Lisa Luong
2/18/2020	Review claims of creditors who filed claims, except for Star.	3.2	425.00	1,360.00	David Lewis
2/19/2020	Received email from Calgary mortgagee re confirm for office to take payment; cheque requisition;	0.2	225.00	45.00	Lisa Luong
2/19/2020	Review of Star builder's claim	10.8	425.00	4,590.00	David Lewis
2/20/2020	Email from wandering river realtor regarding enquiry on the 8 achres of land; review of land titles;	1.5	225.00	337.50	Lisa Luong
2/20/2020	Prepare bank reconciliation - January 2020	0.1	145.00	14.50	Wanda Labonte
2/20/2020	Jan bank reconciliation review and signing	0.1	425.00	42.50	David Lewis
2/20/2020	Review of Star claim	6.9	425.00	2,932.50	David Lewis
2/21/2020	Completed review of Star claim. Review and supplied additional documents for Spruce legal matter.	12	425.00	5,100.00	David Lewis
2/24/2020	Cheque req prepared for Trace Associates invoice. Correspondence with Boughton Law.	0.2	225.00	45.00	Jesse McDonald
2/24/2020	Affidavit from Bryon & Company LLP; payable to parlee;	0.2	225.00	45.00	Lisa Luong
2/24/2020	Emails regarding litigation matters; emails; discussions with T Warner regarding various matters.	1.2	425.00	510.00	David Lewis
2/25/2020	Discussions with T Warner and L Luong regarding various matters; emails.	0.6	425.00	255.00	David Lewis
2/26/2020	Received invoice and prepared cheque requisition;	0.1	225.00	22.50	Lisa Luong
2/26/2020	Draft disallowance letters; discussions with T Warner; review claim information for RCL; request payout statement on Drumheller.	3.6	425.00	1,530.00	David Lewis
2/27/2020	Prepared cheques for mail out. Correspondence to BM LLP regarding payment to KV Capital.	0.3	225.00	67.50	Jesse McDonald

2/28/2020	Cheque req's to banking. Prepared cheque req for legal fees. stop payment request sent.	0.5	225.00	112.50	Jesse McDonald
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<u>46.4</u>	<u>18,566.50</u>
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Invoice:

Time	18,566.50
GST	<u>928.33</u>
Total Invoice:	<u>19,494.83</u>



BDO Canada Limited
10216 124 Street
Suite 616
Edmonton, AB T5N 0M1
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(780) 424-3434

June 28, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV1237984
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period March 1, 2020 to March 31, 2020 (50.35 Hours)	\$ 18,576.75
Time Subtotal	\$ 18,576.75
GST/HST (5%)	\$ 928.84
Total	\$ 19,505.59

Ways to pay:

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GST No. 101518124RT0001

Accounts are due when rendered

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Estate No.: 24-115987
 Court No.: 24-115987

BDO Canada Limited
In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period March 1, 2020 to March 31, 2020

Date	Description	Hours	Rate	Amount	Staff
3/1/2020	Confirmation of stopped PAD for Lewis Estates and forwarded;	0.1	225.00	22.50	Lisa Luong
3/3/2020	Post and allocate interest - February 2020	0.05	145.00	7.25	Wanda Labonte
3/3/2020	Review opinion regarding Lack matter; emails regarding litigation matters; emails.	2.4	425.00	1,020.00	David Lewis
3/4/2020	Reconciling rental income due to RCL. Prepared cheque req for money to be moved. Reviewed outstanding legal fee invoices. Cheque req for July/August 2019 outstanding legal fees.	0.7	225.00	157.50	Jesse McDonald
3/5/2020	Emailing Drumheller house re removal of listing; cheque requisition;	0.2	225.00	45.00	Lisa Luong
3/6/2020	cheque requisition	0.1	225.00	22.50	Lisa Luong
3/6/2020	Prepared cheques for mail out/courier.	0.2	225.00	45.00	Jesse McDonald
3/9/2020	Full file review. Prepared notice of disallowances for investors POC for registered mail. Travel to post office to mail. Cheque req to banking for legal fees.	1.8	225.00	405.00	Jesse McDonald
3/9/2020	Discussion of file/ going through file; prepare cheque requisition;	0.6	225.00	135.00	Lisa Luong
3/9/2020	Review of all outstanding matters.	0.5	425.00	212.50	David Lewis
3/9/2020	Finalize disallowance letter for investors.	0.2	425.00	85.00	David Lewis
3/10/2020	Bruderheim linear property;	0.2	225.00	45.00	Lisa Luong
3/10/2020	Prepare bank reconciliation - February 2020	0.1	145.00	14.50	Wanda Labonte
3/10/2020	Review final disallowance letter for Nagpal and Star; emails; Drafting fourth report for court.	3.6	425.00	1,530.00	David Lewis
3/11/2020	Preparing second round of disallowances to be sent via registered mail. Drafted GST return and back up documents. Travel to post office to send documents registered mail.	1.8	225.00	405.00	Jesse McDonald
3/11/2020	Review of Drumheller properties; emailing realtor on updates on sale listing; review of Wandering River lots; emailing realtor on updates and recommendation on listing farm lots; review of Bruderhiem;	1	225.00	225.00	Lisa Luong
3/11/2020	Update the fourth report with the claim process information; prepare exhibits; emails; review listing agreement on bruderhiem; review GST returns.	6.8	425.00	2,890.00	David Lewis
3/12/2020	Emails from Drumheller realtor and replied; mail out payables; emailing Drumheller Realtor to reduce listing price;	0.4	225.00	90.00	Lisa Luong
3/12/2020	Bank reconciliation	0.1	425.00	42.50	David Lewis
3/12/2020	Preparing cheques for mail out.	0.2	225.00	45.00	Jesse McDonald
3/13/2020	Review and discuss Second report to Investors. discuss with DL.	1.2	550.00	660.00	Jervis Rodrigues

3/13/2020	Insurance; email from realtor re wandering river farm land; review of spreadsheet of value of the lots; emailing utilities to drumeheller Tenant; Phase I Environmental to realtor on Bruderheim;	0.5	225.00	112.50	Lisa Luong
3/13/2020	Preparing confidential supplement to fourth report.	5.3	225.00	1,192.50	Jesse McDonald
3/14/2020	Printing of Reports to Inventors;	0.7	225.00	157.50	Lisa Luong
3/16/2020	Reviewed POC received, and requested additional information.	0.2	225.00	45.00	Jesse McDonald
3/16/2020	Email from Drumheller realtor re amendment on listing agreement	0.1	225.00	22.50	Lisa Luong
3/16/2020	Review 4th report and update for name of purchaser of west lots; emails; review confidential report and update; discussions with T Warner; email to D Cotter regarding claim; email to Martin following up on litigation.	6.2	425.00	2,635.00	David Lewis
3/17/2020	Finalize exhibits and fourth report.	6.9	425.00	2,932.50	David Lewis
3/18/2020	Emails; approve items for payment; review legal invoices; follow up on litigation matters; follow up on properties.	1.8	425.00	765.00	David Lewis
3/19/2020	Email from CCE, reviewed memo and replied;	0.1	225.00	22.50	Lisa Luong
3/19/2020	Cheque req for Bryan and Company legal invoices.	0.2	225.00	45.00	Jesse McDonald
3/20/2020	Received email from Calgary mortgagee; emailed banking to place stop payment on March 31 payment;	0.2	225.00	45.00	Lisa Luong
3/23/2020	Emailing Realtor for Wandering River re listing the farming lots;	0.1	225.00	22.50	Lisa Luong
3/24/2020	Cheque req for Pillar Capital Corp.	0.2	225.00	45.00	Jesse McDonald
3/25/2020	Review 4th report to Court	1.2	550.00	660.00	Jervis Rodrigues
3/27/2020	Prepare cheque requisition; send to D Lewis for approving signature;	0.1	225.00	22.50	Lisa Luong
3/27/2020	Finalize reports, print reports, drop off reports to counsel for filing, emails.	3.9	425.00	1,657.50	David Lewis
3/27/2020	Requesting reports be posted to extranet site.	0.2	225.00	45.00	Jesse McDonald
3/31/2020	Reviewing lots on west side. Preparing exhibit cover for 2nd confidential supplement.	0.2	225.00	45.00	Jesse McDonald

50.35 18,576.75

Invoice:

Time
GST
Total Invoice

18,576.75
928.84
19,505.59



BDO Canada Limited
 10216 124 Street
 Suite 616
 Edmonton, AB T5N 0M1
 Canada
 (780) 424-3434

June 28, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
 Edmonton, AB T6X0P2
 Canada

Invoice CINV1237982
 Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period April 1, 2020 to April 30, 2020 (34.65 Hours)	\$ 12,229.25
Time Subtotal	\$ 12,229.25
GST/HST (5%)	\$ 611.46
Total	\$ 12,840.71

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GST No. 101518124RT0001

Accounts are due when rendered

Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

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Estate No.: 24-115987
 Court No.: 24-115987

BDO Canada Limited
In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period April 1, 2020 to April 30, 2020

Date	Description	Hours	Rate	Amount	Staff
4/1/2020	Emails; attend court via conference call in number.	1.2	425.00	510.00	David Lewis
4/2/2020	Email to wandering river realtor re final acceptance certificate and listing agreement;	0.2	225.00	45.00	Lisa Luong
4/2/2020	Post and allocate interest - March 2020	0.1	145.00	7.25	Wanda Labonte
4/2/2020	Cheque req for legal fees prepared.	0.2	225.00	45.00	Jesse McDonald
4/3/2020	Scan and mail out payable cheque; review over insurance and requesting removal of properties sold within the year and forward to J McDonald on BC properties; received listing agreement from wandering river realtor; review of listing agreement and replied with questions on lots;	1.0	225.00	225.00	Lisa Luong
4/3/2020	Asset realization	0.3	550.00	165.00	Jervis Rodrigues
4/3/2020	Reviewing insurance for any potential properties to remove. Mailing out cheques.	0.4	225.00	90.00	Jesse McDonald
4/6/2020	Email to Soren Homes re payments; emailing revised listing agreement to wandering river realtor; redirection of mail for all companies;	0.5	225.00	112.50	Lisa Luong
4/6/2020	Pick up mail from southside office; approve invoices for payment; discussions with T Warner; emails.	1.0	425.00	425.00	David Lewis
4/6/2020	Review listing agreement for Wandering River residential lots.	1.2	425.00	510.00	David Lewis
4/6/2020	Prepare bank reconciliation - March 2020	0.1	145.00	14.50	Wanda Labonte
4/7/2020	Review of Drumheller lots on listing expiry; emailing Drumheller realtor re follow up on interest on lots and extending the listing agreement; received email from Wandering River realtor re listing agreement for back lots; review of listing agreement and forward for signature; update listing spreadsheet; emailing Lloyd Sadds re removing sold properties from policy; review of insurance policy for adjustments; email to Drumheller Realtor re advised to reduce pricing in lots;	1.2	225.00	270.00	Lisa Luong
4/8/2020	March Bank rec.	0.1	425.00	42.50	David Lewis
4/8/2020	Email from insurance company re confirmation to remove sold lots from policy; replied; reviewed spreadsheet of lots;	0.2	225.00	45.00	Lisa Luong
4/8/2020	Emailing IT to post court document to website;	0.1	225.00	22.50	Lisa Luong
4/8/2020	Review and update of outstanding matters.	0.8	425.00	340.00	David Lewis
4/9/2020	Received email from Wandering River realtor re selling of lots and caveat registered on title; review of titles;	0.3	225.00	67.50	Lisa Luong
4/13/2020	Received email from Wandering River realtor; called and spoke to wandering river realtor re sale of lands and land titles; emailing copy of agreement to realtor; pull corporate search; emailing Drumheller realtor for copy of extending listing agreement;	0.5	225.00	112.50	Lisa Luong

4/13/2020	Review materials regarding disallowance of claim from Start, affidavit and other materials.	1.4	425.00	595.00	David Lewis
4/14/2020	Received amended listing agreement from Drumheller realtor; update spreadsheet on amended price and expiry date;	0.2	225.00	45.00	Lisa Luong
4/15/2020	Prepared and accrued cheque reqs	0.2	225.00	45.00	Jesse McDonald
4/16/2020	Update on asset realization	0.2	550.00	110.00	Jervis Rodrigues
4/16/2020	Download invoices, reconcile invoices to payments by M Kiel; replied to M Kiel re missing payment; emails; going over insurance with D Lewis; emailing Lloyd Sadds re copy of policy for review; prepare of cheque requisition; emails; review of Beaumont balance statement; emailed to mortgagee;	1.5	225.00	337.50	Lisa Luong
4/16/2020	Calculating mortgage payout on one file; emails; follow up on outstanding litigation matters.	3.5	425.00	1,487.50	David Lewis
4/17/2020	Email with M Kiel requesting for invoices for reimbursement; received copy of insurance policy from Lloyd Sadd; reviewed and confirm amendments to be made with D Lewis; emailing Lloyd Sadd with amendments to the insurance policy; revise cheque requisition;	0.6	225.00	135.00	Lisa Luong
4/17/2020	Mailed out cheques for legal fees.	0.2	225.00	45.00	Jesse McDonald
4/20/2020	Asset realization	0.5	550.00	275.00	Jervis Rodrigues
4/21/2020	Email from M Kiel re cheque and FOBs and replied; discussion of star report with D Lewis; emailing Calgary mortgage re April 2020 withdraw; received reply from Calgary Mortgage; emailed banking to stop April 30, 2020 payment;	0.9	225.00	202.50	Lisa Luong
4/21/2020	Correspondence with counsel for new dawn developments.	0.1	225.00	22.50	Jesse McDonald
4/21/2020	Review claim with L Luong	0.8	425.00	340.00	David Lewis
4/21/2020	Review management agreement between WIT and WCC.	2.0	425.00	850.00	David Lewis
4/22/2020	Confirmation that the Calgary payment was removed;	0.1	225.00	22.50	Lisa Luong
4/22/2020	Final review of management agreement between WIT and WCC.	1.0	425.00	425.00	David Lewis
4/23/2020	Received email from wandering river realtor re offer on listed farm land; review if listing and forward to D Lewis;	0.2	225.00	45.00	Lisa Luong
4/23/2020	Discussions with M Keil; emails; discussions with compushare and Olympia.	1.5	425.00	637.50	David Lewis
4/24/2020	Received emails from wandering river realtor re counter offer and replied with counter offer; prepare of cheque requisition; amended purchase agreement; emailing D Lewis and T Warner to review purchase agreement; mail out cheque and keys and fobs to M Kiel;	1.0	225.00	225.00	Lisa Luong
4/24/2020	Going through mail received.	0.1	225.00	22.50	Jesse McDonald
4/24/2020	Review appraisal for Wandering river, sign offer; emails.	2.7	425.00	1,147.50	David Lewis

4/27/2020	Emails regarding the sale of wandering river property; emailing wandering river realtor re signed purchase agreement and respond on enquiries on the farming lots; email to farmer re enquire on farming on the lots; emails;	0.5	225.00	112.50	Lisa Luong
4/27/2020	Emails.	0.4	425.00	170.00	David Lewis
4/28/2020	Research boundary surveyors for wandering river; call companies to obtain quotes for boundary staking for farmer lots; discussion of file with D Lewis; email from wandering river realtor; prepare cheque requisition; call for surveying quotes;	1.5	225.00	337.50	Lisa Luong
4/28/2020	Correspondence with RMRF and Stirling Capital re: POC's.	0.2	225.00	45.00	Jesse McDonald
4/29/2020	Email from wandering river and respond regarding sale of lot and farmer update; discussion of file with D Lewis re court report;	0.6	225.00	135.00	Lisa Luong
4/30/2020	Email to K. Adams re invoice for advertising signs for farming lots; emails re invoice and payment for sign; report to court re disallowance	0.4	225.00	90.00	Lisa Luong
4/30/2020	Drafting fifth report	3.0	425.00	1,275.00	David Lewis

<u>34.65</u>	<u>12,229.25</u>
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Invoice:

Time
GST
Total Invoice

12,229.25
<u>611.46</u>
<u>12,840.71</u>



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10130 103 Street NW
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(780) 461-8000

August 10, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV1328559
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period May 1, 2020 to May 29, 2020 (33.9 Hours)	\$ 10,934.50
Time Subtotal	\$ 10,934.50
GST/HST (5%)	\$ 546.73
Total	\$ 11,481.23

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GST No. 101518124RT0001

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 Court No.: 24-115987

BDO Canada Limited
In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period May 1, 2020 to May 29, 2020

Date	Description	Hours	Rate	Amount	Staff
5/1/2020	Scan, save and mail out payable cheques;	0.1	225.00	22.50	Lisa Luong
5/4/2020	Received email from K. Adams regarding withdraw of offer on wandering river land; emailing surveying company for updated quote for boundary surveying in Wandering River;	0.3	225.00	67.50	Lisa Luong
5/5/2020	Email from K Adams re invoice for signage on the wandering river property; prepare cheque requisition; review claims; disallowances and prepare report to court on objection of notice of disallowance; review of documents on disallowance and objects;	3.2	225.00	720.00	Lisa Luong
5/5/2020	Drafting sixth report.	1.5	425.00	637.50	David Lewis
5/6/2020	Received quotes for wandering river boundary surveying; received email from CCE re expiring WRIT at PPSA; PPSA search to locate registration number reference;	0.3	225.00	67.50	Lisa Luong
5/7/2020	Scan and mail out cheque payable; emailing K Adams of cheque being mailed to Guru Signs; emailing consolidated civil enforcement re registration of WRIT; comparing quotes from companies for surveying; emailing surveying company and to proceed with surveying the wandering river lots; Work Order for boundary surveying;	0.6	225.00	135.00	Lisa Luong
5/7/2020	Email; following up on litigation matters; review mortgage payment items.	1.8	425.00	765.00	David Lewis
5/11/2020	Received tax recovery notice for Drumheller; prepare letter to Town of Drumheller re update mailing address and advise of stay of proceedings; legal invoices; received email from wandering river farmer and replied not to farm the lands this year; emailing K. Chapolette re provide copy of renewal PPR registration to our office;	0.6	225.00	135.00	Lisa Luong
5/12/2020	Discussions with T Warner; emails; discussions with L Luong regarding mortgage payments.	2.1	425.00	892.50	David Lewis
5/13/2020	Review trust account from lawyer, emails; discussions with L Luong.	1.3	425.00	552.50	David Lewis
5/13/2020	Letter/mailed out to town of Drumheller to update mailing address on file;	0.1	225.00	22.50	Lisa Luong
5/14/2020	Emailing Lewis Estate Mortgage re follow up/update;	0.1	225.00	22.50	Lisa Luong
5/17/2020	Prepare bank reconciliation - April 2020	0.1	145.00	14.50	Wanda Labonte
5/19/2020	Email from McElhanney re completed boundary surveying at the wandering river lots; email to wandering river realtor to inform that the wandering river lots have been completed; emails with wandering river realtor;	0.3	225.00	67.50	Lisa Luong
5/19/2020	Asset realization and WIP analysis	0.3	550.00	165.00	Jervis Rodrigues

5/20/2020	Received email from wandering river realtor re offers on the wandering river lots; reviewed listing of lots compared to offer; forward on suggested counteroffer; received 2nd offer, reviewed, discussed offer and counter; phone call with realtor re offers on the land;	0.5	225.00	112.50	Lisa Luong
5/20/2020	Review and sign bank reconciliation	0.1	425.00	42.50	David Lewis
5/20/2020	Prepared, accrued, and sent cheque reqs to banking.	0.2	225.00	45.00	Jesse McDonald
5/21/2020	Received email from wandering river realtor re offer on lot; replied to enquire about other offers on the same lot; review of offers and lots; follow up with boundary surveying for pictures; call to wandering river realtor to discuss offers on the lots and the conditions; email from boundary surveying re pictures on completed site; emailing Calgary mortgagee re May 2020 payment withdraw; request stop payment on Calgary mortgage; updates on offers on the lots with realtor; report to court on Star;	4.2	225.00	945.00	Lisa Luong
5/25/2020	Emails with wandering river realtor re offers on lot 5&6; email to T Warner on sale of lot; Emails on additional offers on lots; received correspondence; review on insurance; report to court; received new offer on wandering river lots; reviewed;	2.8	225.00	630.00	Lisa Luong
5/25/2020	Mailed out cheques.	0.1	225.00	22.50	Jesse McDonald
5/25/2020	Left message with CRA auditor re: GST returns.	0.1	225.00	22.50	Jesse McDonald
5/26/2020	Received signed offer from wandering river realtor; reviewed; emailed to legal counsel for closing conditions; email from T Warner re Town of Drumheller; emails to T Warner on back up offer; emailing K Adams with Miller Thomson's contact information for closing of sale; another offer on wandering river lot; review title;	0.5	225.00	112.50	Lisa Luong
5/26/2020	Emails to investors; review Star claim material; find calculation; review and signing offers on wandering river.	2.2	425.00	935.00	David Lewis
5/26/2020	Correspondence with CRA re: GST audit. Mailed out cheques.	0.5	225.00	112.50	Jesse McDonald
5/27/2020	Email from realtor re counter from the purchaser; replied with firm recounteroffer; reviewed of offer on Drumheller lot; forward offer; email to T Warner re FINTRAC for D Lewis to realtor; email to Drumheller realtor re offer; phone call with K Adams and left voice mail; email to K Adams re Lot 4 for signing and blank client identification form; email completed offer to T Warner; emails; phone call with Drumheller realtor;	1.8	225.00	405.00	Lisa Luong
5/27/2020	Discussion with M Sennott regarding outstanding litigation on Paldi matter and on Lack matter; emails; review documents provided by M Sennott regarding both matters.	3.3	425.00	1,402.50	David Lewis
5/27/2020	Reviewing and signing purchase agreements for the Wandering River lots.	1.1	425.00	467.50	David Lewis

5/27/2020	Reviewing CRA audit letter.	0.3	225.00	67.50	Jesse McDonald
5/28/2020	Emails to T Warner re wandering river title searches; complete FINTRAC form for realtor to sell lots; email to realtor; emails;	1.0	225.00	225.00	Lisa Luong
5/28/2020	Review documents provided by M Sennott regarding; discussions with T Warner regarding the same.	2.2	425.00	935.00	David Lewis
5/29/2020	Update on asset realization	0.3	550.00	165.00	Jervis Rodrigues

<u>33.9</u>	<u>10,934.50</u>
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Invoice:

Time	10,934.50
GST	546.73
Total Invoice	<u>11,481.23</u>



BDO Canada Limited
Suite 900, 103 Street Centre
10130 103 Street NW
Edmonton, AB T5J 3N9
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(780) 461-8000

August 10, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV1328562
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period June 1, 2020 to June 30, 2020 (61.1 Hours)	\$ 19,499.50
Time Subtotal	\$ 19,499.50
GST/HST (5%)	\$ 974.98
Total	\$ 20,474.48

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- Wire/EFT – Contact your local BDO office for details. Please email your payment notifications to EFTPayments@bdo.ca

GST No. 101518124RT0001

Accounts are due when rendered

Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

Estate No.: 24-115987
 Court No.: 24-115987

BDO Canada Limited
In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period June 1, 2020 to June 30, 2020

Date	Description	Hours	Rate	Amount	Staff
6/1/2020	Scanned and mailed payable cheque; follow up with Drumheller offer; emails to K Adams on wandering river lot;	0.3	225.00	67.50	Lisa Luong
6/2/2020	Received email from K Adams; phone call with K Adams; discussion of offers with D Lewis; emailing Drumheller realtor re offer; report to court; making changes to Drumheller offer as per realtor; legal counsel on pulled title; emails with realtor on offers;	3.3	225.00	742.50	Lisa Luong
6/2/2020	Dealing with sale of lots in Drumheller and Wandering River.	1.2	425.00	510.00	David Lewis
6/2/2020	Reviewing T4's. T4 sent to M. Kiel.	0.2	225.00	45.00	Jesse McDonald
6/3/2020	Received email from K Adams re waiving conditions for wandering river land; forward to T Warner; email to B. Hollman re confirming lots and providing copy of extension of removing conditions on an offer; emailing K Chapotelle re follow up on renewal of PPR; received email from K. Chapotelle re renewal and forward to CCE; received offer on wandering river lot and forward;	0.6	225.00	135.00	Lisa Luong
6/3/2020	Sign and review offers on Wandering River; email to realtor regarding Buderhiem property.	1.2	425.00	510.00	David Lewis
6/3/2020	Follow up on litigation; emails; sign cheques.	0.4	425.00	170.00	David Lewis
6/4/2020	Prepare cheque requisition; email to realtor re counteroffer on lot; emailing with realtor re accepted offer on wandering river land; email to CCE on writ renewal; email to T. Warner on accepted offer on Wandering River lot; emailing T Warner with waiver of wandering river; report on star disallowance	2.2	225.00	495.00	Lisa Luong
6/4/2020	Review legal invoices. Prepare, accrue, and send cheque req to banking.	0.3	225.00	67.50	Jesse McDonald
6/8/2020	Email with K Adams on offers; phone call with K.Adams; Email to T Warner on offers; scan and mail out cheques payable; emailing T Warner lot 7 amendment and waiver contracts;	0.6	225.00	135.00	Lisa Luong
6/8/2020	Prepare bank reconciliation - May 2020	0.1	145.00	14.50	Wanda Labonte
6/8/2020	Sign documents for the sale of the Wandering River lots.	2.1	425.00	892.50	David Lewis
6/9/2020	Emails; email to Miller Thomson re discharge of mortgage and property taxes if wandering river; call with D Lewis; star report;	0.8	225.00	180.00	Lisa Luong
6/9/2020	Review of M Sennott legal invoice for the various matters he is managing for the estate summary for each item.	3.8	425.00	1,615.00	David Lewis

6/10/2020	Received email from K. Adams re amendment to possession date; emailed to T Warner on amendment; received offer on lot 3 and counteroffered; emails; report of disallowance; emailing K Adams re signed offer on wandering river lot; review of transfer documents for signing; emailing B. Hollman on transfers; prep letter and send originals to Miller Thomson;	5.3	225.00	1,192.50	Lisa Luong
6/10/2020	May bank reconciliation	0.2	425.00	85.00	David Lewis
6/10/2020	Cheque req for receiver fees prepared, accrued, sent to banking.	0.4	225.00	90.00	Jesse McDonald
6/11/2020	Email from K Adams re withdraw of offer on Lot 3; emails with B Hollman; H Jahn shares and WRIT; emailing CCE; prepare cheque requisitions; wandering river property taxes; restricted account;	1.7	225.00	382.50	Lisa Luong
6/15/2020	Update from wandering river realtor; prepare cheques to Athabasca County re property taxes and letter; review of non-waiver for lot; email to B Hollman re property taxes; post office to mail property taxes to Athabasca county;	1.3	225.00	292.50	Lisa Luong
6/16/2020	Discussions with L Luong regarding outstanding property taxes; emails; sign cheques for wandering river	0.6	425.00	255.00	David Lewis
6/16/2020	Wandering River property taxes; emails; received legal invoice and split time between WCC and RCL; discussions with D Lewis; received waiver and amendment to offer for Lot 13 & 16 of wandering river; email on closing of lots; review and update of lots;	1.0	225.00	225.00	Lisa Luong
6/16/2020	Email to M Sennot; review and email of report regarding disallowance of Star claim.	7.8	425.00	3,315.00	David Lewis
6/16/2020	Discussions with potential purchaser on the Bruderhiem property; emails.	1.0	425.00	425.00	David Lewis
6/17/2020	Emails re update on closing of land; provide wire transfer instructions; email from realtor and provide update on closing on lots; waiver on lots from realtor; off on back lot; emailing Soren Homes re withdraw of payment for June; emailing Calgary mortgagee re withdraw of payment for June;	0.7	225.00	157.50	Lisa Luong
6/17/2020	Review memo from M Sennott regarding paldi matter; review application on Lack matter and affidavit; emails; discussions with T Warner and j McDonald.	2.4	425.00	1,020.00	David Lewis
6/17/2020	Discussions with Martin Sennott and Shaun Driver; discussion with T Warner.	1.6	425.00	680.00	David Lewis
6/18/2020	Received statement of account from Miller Thomson; emailing banking confirmation of wire transfer; received email from realtor re counter offer on lot and replied; review of Drumheller sale lot agreement; send copy of 2020 property tax to legal counsel for closing; emails;	0.5	225.00	112.50	Lisa Luong
6/18/2020	Filing cheque for receiver fees.	0.1	225.00	22.50	Jesse McDonald

6/22/2020	Prepare cheque requisition; emailing legal counsel re Drumheller property taxes; email from Soren Homes re deferring of payments; call with D Lewis re sold Alberta lots; received email from Soren to stop payment for June and July 2020; emailing banking to request stop payments; email from realtor regarding offer on lot; email on accepted offer;	0.8	225.00	180.00	Lisa Luong
6/22/2020	Review of application materials on Lack matter; emails; discussions with M Sennott and S Driver regarding affidavit and case; emails regarding Paldi matter; discussion with T Warner regarding file issues; preparing SRD for affidavit.	2.2	425.00	935.00	David Lewis
6/22/2020	Email regarding offers; discussions with realtor; review and sign letter of intent.	1.4	425.00	595.00	David Lewis
6/22/2020	Working on gathering documents for CRA trust audit.	2.5	225.00	562.50	Jesse McDonald
6/23/2020	Received email from realtor re counteroffer on lot; email on commercial lots in Wandering River; received completed offer on lot and forward to T Warner; emailing banking to close bank account; emailing copy of Drumheller property tax payment to B Hollman and T Warner; cheques payable; emails; emailing Lloydsadd re insurance renewal; Email on acceptance of offer on lot; update schedule of lots; received statement of account of closing of lot; forward to banking; email from realtor regarding suggested price for wandering river commercial lots; review current listing price;	1.7	225.00	382.50	Lisa Luong
6/23/2020	Emails; follow up on outstanding items; review of insurance; discussions with T Warner regarding claim from Star' discussion with L Luong regarding sale of property.	0.9	425.00	382.50	David Lewis
6/23/2020	Finalized GST audit documents. Discussions with D. Lewis re: items for GST audit. Submit documents to CRA.	2.6	225.00	585.00	Jesse McDonald
6/24/2020	Sign new prices for wandering river commercial lots.	0.3	425.00	127.50	David Lewis
6/24/2020	Discussions with T Warner regarding statement of claim; emails.	0.3	425.00	127.50	David Lewis
6/24/2020	Discussion with M Sennott regarding Lack matter.	0.1	425.00	42.50	David Lewis
6/24/2020	Review offers on Wandering River lots; emails; review information for investors requested by pinnacle.	1.3	425.00	552.50	David Lewis
6/25/2020	Received email from Calgary mortgage re stop payment for June 2020; Emailed banking to request stop payment; confirmation of stopped payment by banking; confirmation of wire transfer; update lot spreadsheet; emailing B Hollman and T Warner re discharge documents for Drumheller and property taxes; prepare cheque requisition; emailing K Adams re lot 23 follow up; review of insurance; acceptance of lot for Lot 22; forward accepted offer to T Warner; prepare cheque requisition re property taxes;	2.0	225.00	450.00	Lisa Luong

6/25/2020	Scanning and mailing cheques.	0.3	225.00	67.50	Jesse McDonald
6/29/2020	Received signed offer for lot 23 of wandering river; review and forward to T Warner for closing; amended listing price agreements; received confirmation of closing lots; forward wire transfer confirmation to banking; insurance renewal; called Lloyd Sadd to discuss insurance renewal; confirmation of wire transfers;	2.6	225.00	585.00	Lisa Luong
6/30/2020	Received offer on wandering river lot; counteroffered lot price; travel to express post mail re property taxes	0.4	225.00	90.00	Lisa Luong

<u>61.1</u>	<u>19,499.50</u>
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Invoice:

Time	19,499.50
GST	974.98
Total Invoice	<u>20,474.48</u>



BDO Canada Limited
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Edmonton, AB T5J 3N9
Canada
(780) 461-8000

August 10, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV1328563
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period July 1, 2020 to July 30, 2020 (57.4 Hours)	\$ 20,367.50
Time Subtotal	\$ 20,367.50
GST/HST (5%)	\$ 1,018.38
Total	\$ 21,385.88

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GST No. 101518124RT0001

Accounts are due when rendered

Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

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Estate No.: 24-115987
 Court No.: 24-115987

BDO Canada Limited

**In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
 Time Dockets for the Period July 1, 2020 to July 30, 2020**

Date	Description	Hours	Rate	Amount	Staff
7/1/2020	Post office re property taxes to the town of Drumheller; insurance follow up;	0.3	225.00	67.50	Lisa Luong
7/2/2020	Received statement of account of closed lot sale; emailing banking on wire transfer; property taxes for wandering river; prepare cheque requisitions for closing lots; prepare revenue for insurance; emailing Lloyd Sadd re insurance renewal;	2.2	225.00	495.00	Lisa Luong
7/3/2020	Report to Pinnacle Wealth	2.0	550.00	1,100.00	Jervis Rodrigues
7/6/2020	Message returned from Tina Rorquist at CRA. Discussions with CRA re: questions on audit. Reviewing claim received, correspondence to creditor.	0.7	225.00	157.50	Jesse McDonald
7/7/2020	Discussions with T Warner; review offer on wandering river lot; review appraisal on lot.	0.7	425.00	297.50	David Lewis
7/8/2020	Insurance; Called and left voice mail CCE regarding WRT and shares of H Jahns; phone call with CCE re shares and Writ; discussion with D Lewis; received email on statement of account for closing lot; emailing banking of wire transfer; update sold lots spreadsheet; prepare cheque requisition; review of commercial purchase agreement; forward copy to legal counsel prior to signing; cheque requisition; Drumheller listing agreement; email from S Gallagher re remaining drumehller lots and closing of sold lot and replied;	1.7	225.00	382.50	Lisa Luong
7/8/2020	Prepare, accrue, and send cheque req to banking.	0.2	225.00	45.00	Jesse McDonald
7/9/2020	Received offer on wandering river off; counter offer; received email on confirmation on proceeds received; emailing banking on wire transfer;	0.3	225.00	67.50	Lisa Luong
7/9/2020	Discussion with T Warner regarding claim from Star	0.3	425.00	127.50	David Lewis
7/9/2020	Asset realization	0.4	550.00	220.00	Jervis Rodrigues
7/10/2020	Prepare bank reconciliation - June 2020	0.1	145.00	14.50	Wanda Labonte
7/13/2020	Mail out property taxes for Wandering River and mail out payables; forward copy of cheques for property taxes to legal counsel on closing lots in Wandering River; email from katie re commercial lot and replied; travel to obtain cheques for property taxes and mailed by express post;	1.0	225.00	225.00	Lisa Luong
7/13/2020	Drafting Fifth Report to court; emails; discussions with T Warner, L Luong; J McDonald; pulling information regarding various assets which were sold.	3.0	425.00	1,275.00	David Lewis

7/14/2020	Emailing M Oberle re wandering river lot; review of wandering river commercial lot; discussion of file with D Lewis; emailing legal counsel on court approval on lots; wandering river lot; prepare cheque requisition for all wandering river remaining lots; purchase agreement on 110 acre lot;	2.2	225.00	495.00	Lisa Luong
7/14/2020	Bank reconciliation	0.1	425.00	42.50	David Lewis
7/14/2020	Post wire transfers from Miller Thomson to estate	0.1	145.00	14.50	Courtney Sword
7/14/2020	246(2) Report prepared for WCC/RCL. Follow up with Venture Law re: proof of claim filed.	1.4	225.00	315.00	Jesse McDonald
7/14/2020	Review offer and sign on property in Drumheller; finalize sale of offer in Wandering River; emails; discussions with T Warner, locate trust agreements; discussions with T Warner regarding agreements.	2.2	425.00	935.00	David Lewis
7/15/2020	K Adams re waiver of conditions for wandering river lot; follow up with legal on purchase agreement; email from legal counsel; review of purchase agreement; emailing K Adams; phone call with K Adams;	0.8	225.00	180.00	Lisa Luong
7/15/2020	Asset realization	0.5	550.00	275.00	Jervis Rodrigues
7/15/2020	Reviewing claims process mailing affidavits. Compiling finalized 246(2) Report and faxing to OSB. Follow up with representative for Kevin Love re: support provided for claim.	0.5	225.00	112.50	Jesse McDonald
7/15/2020	Process cheques to pay various invoices	0.2	145.00	29.00	Courtney Sword
7/15/2020	Drafting Fifth Report to court; emails; discussions with T Warner, L Luong; J McDonald; pulling information regarding various assets which were sold.	7.0	425.00	2,975.00	David Lewis
7/16/2020	Prepare and mail out payables; letter to Athabasca county on property taxes;	0.3	225.00	67.50	Lisa Luong
7/20/2020	Post office to express mail packages; emailing legal counsel re property taxes to Athabasca county; follow up with insurance renewal; received offer on Drumheller lot and reviewed listings; emailing T Warner re court approval for sale of lots; discussion with D Lewis re lots; cheque requisition; email to Soren Homes; email to K Adams on Wandering River lot; phone call with Lloyd Sadd re insurance;	1.6	225.00	360.00	Lisa Luong
7/20/2020	Drafting 5th report to court on sale of the drumheller and wandering river properties; preparing exhibits for the report.	7.5	425.00	3,187.50	David Lewis
7/20/2020	Asset realization	0.4	550.00	220.00	Jervis Rodrigues
7/21/2020	Email to K. Adams re waiving conditions; email re drumehller offer; call with Drumheller realtor re lots; emailing banking re wire transfers; emails re closing of lots; Drumheller purchase agreement;	0.8	225.00	180.00	Lisa Luong
7/21/2020	Draftng 5th report to court; emails; discussions with T Warner, L Luong and J McDonald.	7.5	425.00	3,187.50	David Lewis

7/22/2020	Received invoices and proof of payment from M Kiel; prepare cheque requisition; complete applications for renewal of insurance; discussion with D Lewis on insurance; Drumheller offer to legal counsel; prepare cheque requisition for Drumheller property taxes; phone call with Lloyd Sadd re mortgage renewal; complete mortgage impairment for insurance;	3.5	225.00	787.50	Lisa Luong
7/23/2020	Insurance; payables; emails; post office; emails re closing of 110 acre property;	2.5	225.00	562.50	Lisa Luong
7/27/2020	Update title spreadsheets; discussion of lots with D Lewis; received offer on wandering river lot, review purchase agreement; forward completed purchase agreement to legal counsel; emailing Calgary re mortgage and copy of insurance; emailing Soren Homes re copy of insurance policy; emailing Beaumont re copy of insurance; follow up on Drumheller lot re interest on the lot; emailing wandering river realtor re follow up on interest on commercial lot;	1.0	225.00	225.00	Lisa Luong
7/27/2020	Correspondence with counsel for Kevin Love re: backup documents for claim.	0.1	225.00	22.50	Jesse McDonald
7/27/2020	Emails; review of insurance policy; discussion with L Luong.	2.6	425.00	1,105.00	David Lewis
7/29/2020	Review Fifth report; emails; update based on additional property sold; lewis estate affidavit	1.2	425.00	510.00	David Lewis
7/29/2020	Prepare cheque	0.1	145.00	14.50	Courtney Sword
7/30/2020	Prepare cheque requisition; emails on update on listed sale lots; prepare cheque for printing; mail out payable;	0.4	225.00	90.00	Lisa Luong

<u>57.4</u>	<u>20,367.50</u>
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Invoice:

Time	20,367.50
GST	1,018.38
Total Invoice:	<u>21,385.88</u>



BDO Canada Limited
Suite 900, 103 Street Centre
10130 103 Street NW
Edmonton, AB T5J 3N9
Canada
(780) 461-8000

August 10, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV1328574
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period August 4, 2020 to August 31, 2020 (54.9 Hours)	\$ 21,335.00
Time Subtotal	\$ 21,335.00
GST/HST (5%)	\$ 1,066.75
Total	\$ 22,401.75

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GST No. 101518124RT0001

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Estate No.: 24-115987
 Court No.: 24-115987

BDO Canada Limited
In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period August 4, 2020 to August 31, 2020

Date	Description	Hours	Rate	Amount	Staff
8/4/2020	Insurance; phone call with Lloyd Sadd re insurance and binding; discussion of insurance; phone call with CCE re release of shares and sent email;	0.4	225.00	90.00	Lisa Luong
8/4/2020	Update 5th report	3.9	425.00	1,657.50	David Lewis
8/4/2020	Review the July 2020 report to Court. Emails to David.	1.0	550.00	550.00	Jervis Rodrigues
8/4/2020	process trust cheque	0.1	145.00	14.50	Courtney Sword
8/5/2020	Prepare cheque requisition; tax notice of Lamont property and reviewed outstanding taxes; email to Soren Homes re update on construction of homes;	0.3	225.00	67.50	Lisa Luong
8/5/2020	Print exhibits and appendices for the report; finalize report; finalize exhibits and appendices; emails; discussions with agent re: bruderheim; review of environmental information on bruderhiem; review pictures of equipment onsite.	6.6	425.00	2,805.00	David Lewis
8/6/2020	Mail out cheques payable; prepare cheque requisition re insurance; received email from CCE re share certificates and replied to release; searches re writs;	0.5	225.00	112.50	Lisa Luong
8/6/2020	Review invoice, prepare, accrue, and send cheque req to banking for legal fees.	0.2	225.00	45.00	Jesse McDonald
8/6/2020	Sign report; sign affidavit to transfer land; emails; review of document on bruderheim for potential purchaser.	8.5	425.00	3,612.50	David Lewis
8/7/2020	Waiver of 8 acre lot; and forwarded to legal counsel; Drumheller proceeds; cheque requisition; emailing legal counsel to follow up with 110 acre closing; email from wandering river realtor and replied on waiver of 8 acre lot; confirmation of wire transfer of closing lot with banking; call with Lloyd Sadd re Insurance;	0.8	225.00	180.00	Lisa Luong
8/7/2020	Review of remaining loan documents on remaining properties; review of insurance policy; review of records regarding the remaining loan.	8.5	425.00	3,612.50	David Lewis
8/10/2020	Email from CCE re shares certificate of H Jahns and replied; printing of exhibits to report; mail out payables;	0.5	225.00	112.50	Lisa Luong
8/10/2020	Reviewing CRA online for audit response.	0.1	225.00	22.50	Jesse McDonald
8/10/2020	Discussions with T Warner; emails; review of all information regarding the bruderhiem property; review litigation material regarding the Paldi matter; emails re palid.	8.9	425.00	3,782.50	David Lewis
8/10/2020	Asset realization	0.4	550.00	220.00	Jervis Rodrigues
8/10/2020	Prepare bank reconciliation - July 2020	0.1	145.00	14.50	Wanda Labonte
8/11/2020	Email from CCE re share certificates and replied to return; amended purchase contract;	0.2	225.00	45.00	Lisa Luong

8/12/2020	Received insurance from Beaumont mortgagee and reviews; emails with K Adams re wandering river lot and amendment; amended sign terms; email to T Warner re court date for approval; replied to S. Gallagher re Drumheller lots; follow up with Calgary mortgagee insurance; email re offer on wandering river lot; phone call to Brokerlink re insurance; phone call with Lloyd Sadd re insurance;	1.5	225.00	337.50	Lisa Luong
8/12/2020	Bank reconciliation review and signing.	0.1	425.00	42.50	David Lewis
8/12/2020	Emails; discussion with T Warner regarding Paldi matter; discussion with T Warner regarding file transfers.	0.6	425.00	255.00	David Lewis
8/14/2020	Request to post fifth report to website. Reviewing cheque for Boughton Law. Send via express post.	0.4	225.00	90.00	Jesse McDonald
8/14/2020	Review and discussion of offer on bruderhiem property; emails; discussions with property owner in bruderhiem.	0.9	425.00	382.50	David Lewis
8/17/2020	Received proceeds transfer and documents on closing of wandering river lot;	0.1	225.00	22.50	Lisa Luong
8/17/2020	Emails; follow up on various items with legal counsel; follow up with BTB re: Paldi; review offer on property.	2.3	425.00	977.50	David Lewis
8/18/2020	Asset realization	0.4	550.00	220.00	Jervis Rodrigues
8/18/2020	Prepare trust cheque	0.1	145.00	14.50	Courtney Sword
8/18/2020	Emails; finalize counter offer on Bruderheim.	0.6	425.00	255.00	David Lewis
8/19/2020	Email from Wandering River realtor re offer on backlot; review of purchase agreement; replied with counteroffer;	0.2	225.00	45.00	Lisa Luong
8/19/2020	Discussions with T Warner re: litigation matters and court application; emails.	0.8	425.00	340.00	David Lewis
8/20/2020	Emails and counter offer on wandering river lot; received legal invoice and prepare cheque requisition; email from realtor re offer on wandering river lot;	0.3	225.00	67.50	Lisa Luong
8/20/2020	SRD and asset sales updates	0.3	550.00	165.00	Jervis Rodrigues
8/24/2020	Prepare and mail out payable cheque; email t K Adams re signed revised purchase agreement for wandering river lot; email re CCE re H Jahns Shares and advised to send back to personal address;	0.3	225.00	67.50	Lisa Luong
8/24/2020	Review CRA online for GST assessment.	0.1	225.00	22.50	Jesse McDonald
8/26/2020	Prepare of exhibits to confidential fifth report;	0.5	225.00	112.50	Lisa Luong
8/26/2020	Pillar Capital cheque req prepared, accrued, sent to banking. Mailing out cheque.	0.4	225.00	90.00	Jesse McDonald
8/26/2020	Prepare and process cheques.	0.1	145.00	14.50	Courtney Sword

8/28/2020	Email from CCE re Harold Jahns Share Certificates; prepare cheque requisition for final invoice; email from K Adams re purchase agreement and reviewed agreement; emailed to T Warner on sale agreement; emailing L. Heppner re August mortgage withdrawal; Emailing Soren Homes re August mortgage withdrawal; response from L Heppner re stop payment for August; emailing banking to stop payment; received email from Soren Homes to request stop payment for August; emailing BDO banking to request stop payment; mail out payable; email up date on wandering river property; arrange call with Calgary mortgagee;	1.0	225.00	225.00	Lisa Luong
8/28/2020	Phone call with investor re wanting an update on the liquidation of the real property;	0.1	225.00	22.50	Lisa Luong
8/31/2020	Email from L Heppner re arrange call on mortgage; emails re removing conditions; email re waiver on conditions on sale of wandering river lot; going through legal fees;	2.6	225.00	585.00	Lisa Luong
8/31/2020	Reviewing CRA for GST audit update.	0.1	225.00	22.50	Jesse McDonald
8/31/2020	Prepare cheques	0.1	145.00	14.50	Courtney Sword

<u>54.9</u>	<u>21,335.00</u>
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Invoice:

Time

21,335.00

GST

1,066.75

Total Invoice

22,401.75



BDO Canada Limited
Suite 900, 103 Street Centre
10130 103 Street NW
Edmonton, AB T5J 3N9
Canada
(780) 461-8000

August 10, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV1328592
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period September 1, 2020 to September 30, 2020 (76.2 Hours)	\$ 29,214.00
Time Subtotal	\$ 29,214.00
GST/HST (5%)	\$ 1,460.70
Total	\$ 30,674.70

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GST No. 101518124RT0001

Accounts are due when rendered

Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

Estate No.: 24-115987

Court No.: 24-115987

BDO Canada Limited**In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period September 1, 2020 to September 30, 2020**

Date	Description	Hours	Rate	Amount	Staff
9/1/2020	Go through legal fees; received confirmation for closing of sale and proceeds; emailing K Adams re listing expense refund on sale of commercial property; prepare cheque requisition;	2.5	225.00	562.50	Lisa Luong
9/1/2020	Emails following up on various litigation matters; discussions with T Warner; approval of offers on Wandering River lots.	1.2	425.00	510.00	David Lewis
9/2/2020	Discussions with T Warner regarding litigation; emails; review of mortgage information for Calgary property; review file for outstanding issues and other matters; pick up mail.	5.1	425.00	2,167.50	David Lewis
9/3/2020	Received email from legal counsel re proceeds from sale of wandering river lot; emailing banking on incoming wire transfer and wire transfer sent in error by legal; review of incoming wire transfers; emailing to K Adams re reimbursement; email to Miller Thomson re wire transfer; city tax assessment re Calgary mortgagee;	0.8	225.00	180.00	Lisa Luong
9/3/2020	Dealing with litigation matters; emails; discussions with L Luong regarding file issues; discussions with T Warner regarding litigation matters; review of realtor matters on mortgage properties.	4.6	425.00	1,955.00	David Lewis
9/4/2020	Asset realization	0.5	550.00	275.00	Jervis Rodrigues
9/4/2020	Court application	1.0	425.00	425.00	David Lewis
9/7/2020	Prepare bank reconciliation - August 2020	0.1	145.00	14.50	Wanda Labonte
9/8/2020	August bank reconciliation	0.1	425.00	42.50	David Lewis
9/8/2020	Draft report to investors for WCC	3.9	425.00	1,657.50	David Lewis
9/8/2020	AR and sales process	0.3	550.00	165.00	Jervis Rodrigues
9/9/2020	Pick up mail; review notices.	2.0	425.00	850.00	David Lewis
9/10/2020	Attending to corp/land title searches.	0.5	225.00	112.50	Andrew Chou
9/11/2020	Reviewing additional information provided for Stirling Capital Partners claim. Requested corporate search and land titles search. Drafting disallowance letter.	1.2	225.00	270.00	Jesse McDonald
9/14/2020	Prepare wire transfer to Miller Thomson re funds received in error; letter to Lamont County re property taxes and to provide receipt; prep and mail out cheques payable; enquiry re realtor value on Calgary property; review of value; post office to mail property taxes by express post - Lamont county;	1.0	225.00	225.00	Lisa Luong
9/15/2020	Email to legal counsel re wire transfer confirmation; received signed offer on wandering river property and forward to legal counsel;	0.2	225.00	45.00	Lisa Luong
9/15/2020	Questions regarding phase 2	2.9	425.00	1,232.50	David Lewis
9/16/2020	Attend site to pick up mail; emails; discussions with T Warner and L Luong regarding various matters.	1.7	425.00	722.50	David Lewis

9/17/2020	legal invoice spreadsheet; prepare cheque requisitions for legal invoices; emailing Soren Homes re payment for September; waiver of conditions on wandering river property; emails re realtor on sale of wandering river property and commission;	0.7	225.00	157.50	Lisa Luong
9/18/2020	Email re commission on sale of lot; prepare and mail out cheques payable; discussion of insurance;	0.3	225.00	67.50	Lisa Luong
9/21/2020	Adjustments to sale of land for wandering river and Drumheller;	0.7	225.00	157.50	Lisa Luong
9/21/2020	Review of beach grove materials.	6.8	425.00	2,890.00	David Lewis
9/22/2020	Wire confirmation; follow up with K Adams re listing cost for commercial properties; emailing Calgary mortgagee re withdraw of payment; emails; emailing banking to stop payment for Calgary mortgagee; confirming amended listing agreement; confirm payable and address to K Adams for commercial; review of values for Calgary property;	0.7	225.00	157.50	Lisa Luong
9/22/2020	Email to K Adams re relisting 33 acre commercial lot and price reduction; review of listing agreements for Alberta properties;	0.3	225.00	67.50	Lisa Luong
9/22/2020	Discussion on Beach Grove review report; emails; discussions with Lisa and Jesse.	2.9	425.00	1,232.50	David Lewis
9/23/2020	Received email from CCE re WRIT and share certificates; discussion of Calgary mortgagee with DLewis; prepare cheque requisition; emailing L Heppner re instructions for lump sum withdrawal; emails; email from Soren Homes re stop payment; emailing banking to stop payment;	0.8	225.00	180.00	Lisa Luong
9/23/2020	Email correspondence to creditor re: POC.	0.1	225.00	22.50	Jesse McDonald
9/23/2020	Review beach grove materials regarding foreclosure.	4.8	425.00	2,040.00	David Lewis
9/24/2020	Soren Homes Email re stopping payment;	0.1	225.00	22.50	Lisa Luong
9/24/2020	WIT - pull labels; print labels; mark off duplicates;	0.7	225.00	157.50	Lisa Luong
9/24/2020	Review Third report to Court	1.0	550.00	550.00	Jervis Rodrigues
9/24/2020	Emails; discussions regarding beach grove.	1.9	425.00	807.50	David Lewis
9/25/2020	Prepare and mail out payables; emails with CCE; email from L Heppner re set up PAD; emailing banking to set up PAD for Sept 30;	0.3	225.00	67.50	Lisa Luong
9/28/2020	Emailing L Heppner re confirm that auto withdrawal to be set up; received phone call from Lloydsadd re renewal of insurance and discussion of properties sold and properties to be sold; prepare Alberta portfolio and request BC from J McDonald;	0.8	225.00	180.00	Lisa Luong
9/28/2020	Email regarding litigation matter Paldi; emails regarding settlement with Heppner; emails regarding ligation matter Solomon. emails regarding litigation matter Lack.	0.8	425.00	340.00	David Lewis
9/29/2020	Update insurance properties list; emailing lloydsadd re insurance renewal; emailing brokerlink insurance;	0.6	225.00	135.00	Lisa Luong
9/29/2020	Working on 2019 financial statements to prepare 2019 T2's. Discussions with D. Lewis on approach. Reviewing GL to allocate revenues and expenses among companies.	4.3	225.00	967.50	Jesse McDonald

9/29/2020	Review of outstanding litigation matters; review of information regarding lack matter; emails; follow up on phase 2 report; follow up on sale of property; discussions with T Warner, L Luong and J McDonald regarding file issues.	8.8	425.00	3,740.00	David Lewis
9/30/2020	Review financial statements to determine where assets are located in each entity for tax preparation purposes and deal with them accordingly.	9.0	425.00	3,825.00	David Lewis
9/30/2020	Process trust cheque	0.1	145.00	14.50	Courtney Sword
9/30/2020	Discussion of Drumheller extension and price reduction;	0.1	225.00	22.50	Lisa Luong

<u>76.2</u>	<u>29,214.00</u>
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Invoice:

Time	29,214.00
GST	<u>1,460.70</u>
Total Invoice	<u>30,674.70</u>



BDO Canada Limited
 Suite 900, 103 Street Centre
 10130 103 Street NW
 Edmonton, AB T5J 3N9
 Canada
 (780) 461-8000

August 10, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
 Edmonton, AB T6X0P2
 Canada

Invoice CINV1328664
 Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period October 1, 2020 to October 30, 2020 (67.8 Hours)	\$ 27,286.50
Time Subtotal	\$ 27,286.50
GST/HST (5%)	\$ 1,364.33
Total	\$ 28,650.83

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GST No. 101518124RT0001

Accounts are due when rendered

Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

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Estate No.: 24-115987
 Court No.: 24-115987

BDO Canada Limited
In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period October 1, 2020 to October 30, 2020

Date	Description	Hours	Rate	Amount	Staff
10/1/2020	Print discharge mortgage documents for Calgary mortgage; received cheque, post and allocate; share certificates and email CCE on confirmation of receiving; Drumheller extension; mail out cheque payable;	0.5	225.00	112.50	Lisa Luong
10/1/2020	Filing copies of cheques mailed out. WCSC - Preparing FS at April 9, 2019.	1.1	225.00	247.50	Jesse McDonald
10/1/2020	Dealing with Lewis estate documents, lack litigation and Paldi settlement.	4.4	425.00	1,870.00	David Lewis
10/2/2020	Email to Banking re remove of Lorne Heppner from PAD; insurance; emails;	0.8	225.00	180.00	Lisa Luong
10/2/2020	Emails; follow up on beach grove matter; review of information regarding lack matter.	1.4	425.00	595.00	David Lewis
10/5/2020	Received email from K Adams re offer on wandering river lot; review offer and counter; review of purchase contract; email to T Warner re signed purchase agreement; insurance;	0.4	225.00	90.00	Lisa Luong
10/5/2020	Review lack litigation information.	7.5	425.00	3,187.50	David Lewis
10/6/2020	Review Paldi litigation materials	7.5	425.00	3,187.50	David Lewis
10/6/2020	Asset realization	0.4	550.00	220.00	Jervis Rodrigues
10/7/2020	Prepare bank deposit	0.1	145.00	14.50	Courtney Sword
10/7/2020	Received email from LloydSadd re renewal of insurance; review properties and mortgages;	0.7	225.00	157.50	Lisa Luong
10/7/2020	Prepare bank reconciliation - September 2020	0.1	145.00	14.50	Wanda Labonte
10/9/2020	Received email from Lloydsadd and replied regarding insurance questionnaire;	0.2	225.00	45.00	Lisa Luong
10/9/2020	Review package from Colliers regarding the proposal on Beach grove.	2.6	425.00	1,105.00	David Lewis
10/13/2020	Reviewing Boughton Law invoices. Preparing cheque req and accruing in ascend. Preparing and accruing cheque req for partial repayment of loan.	0.5	225.00	112.50	Jesse McDonald
10/13/2020	Email; review of litigation materials lack and paldi.	0.9	425.00	382.50	David Lewis
10/14/2020	Review litigation information from Beachgrove; emails; pickup cheques and mail.	2.1	425.00	892.50	David Lewis
10/15/2020	Prepare cheques for mail out.	0.2	225.00	45.00	Jesse McDonald
10/15/2020	Dealing with an offer on Wandering River lot.	0.7	425.00	297.50	David Lewis
10/15/2020	Dealing with Bruderhiem property environmental report questions.	2.9	425.00	1,232.50	David Lewis
10/16/2020	Discussions with T Warner; emails; follow up on Wandering River lot.	0.6	425.00	255.00	David Lewis
10/19/2020	Received sale proceeds confirmation from Miller Thomson; emailing banking re wire transfer coming through and allocation; received email from LloydSadd re insurance and size of lots; emailing Drumheller realtors; emailing soren homes re payments deferrals;	1.0	225.00	225.00	Lisa Luong

10/19/2020	Dealing with last commercial property sale; discussions with T Warner regarding settlement; emails.	0.8	425.00	340.00	David Lewis
10/19/2020	Emails; review litigation materials on Beach Grove.	1.8	425.00	765.00	David Lewis
10/20/2020	Complete review of litigation documents on beach grove; dealing with Wandering River lot sale; following up on litigation matters.	6.6	425.00	2,805.00	David Lewis
10/21/2020	Asset realization	0.3	550.00	165.00	Jervis Rodrigues
10/21/2020	Review invoice of bruderhiem environmental steps; email regarding the same; discussions with realtor regarding remaining property; follow up on litigation matters; review claims and follow up with Terry.	2.9	425.00	1,232.50	David Lewis
10/22/2020	Emails; discussions with legal counsel regarding litigation; review of Solmon materials	2.7	425.00	1,147.50	David Lewis
10/22/2020	Prepare, accrue, send cheque req to banking.	0.3	225.00	67.50	Jesse McDonald
10/23/2020	Emails; sign cheques.	0.1	425.00	42.50	David Lewis
10/23/2020	Prepare, accrue, and send cheque req to banking.	0.3	225.00	67.50	Jesse McDonald
10/26/2020	Review Solomn litigation matters.	3.2	425.00	1,360.00	David Lewis
10/27/2020	Review file and prepare memo	0.2	225.00	45.00	Lisa Luong
10/27/2020	Call from someone in Georgia about potential property.	0.4	425.00	170.00	David Lewis
10/28/2020	Email from lloydsadd re insurance policy; replied to bind policy; emails re insurance; prepare cheque requisition;	0.4	225.00	90.00	Lisa Luong
10/28/2020	Dealing with Wandering River sale of commercial property.	0.7	425.00	297.50	David Lewis
10/28/2020	Reviewing and Filing Miller Thomson invoices. Mailing out cheques.	0.6	225.00	135.00	Jesse McDonald
10/29/2020	Prepare, accrue and send cheque reqs to banking.	0.2	225.00	45.00	Jesse McDonald
10/29/2020	Review Solomon litigation.	7.8	425.00	3,315.00	David Lewis
10/30/2020	Review and file Miller Thomson invoices. Review CRA online for GST assessment. Review and file GST NOA.	0.4	225.00	90.00	Jesse McDonald
10/30/2020	Atlanta Property.	1.5	425.00	637.50	David Lewis

67.8	27,286.50
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Total Invoice:

Time	27,286.50
GST	1,364.33
Total Invoice	<u>28,650.83</u>



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Edmonton, AB T5J 3N9
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(780) 461-8000

August 10, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV1328671
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period November 2, 2020 to November 30, 2020 (61.5 Hours)	\$ 25,279.00
Time Subtotal	\$ 25,279.00
GST/HST (5%)	\$ 1,263.95
Total	\$ 26,542.95

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GST No. 101518124RT0001

Accounts are due when rendered

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Estate No.: 24-115987
 Court No.: 24-115987

BDO Canada Limited
In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period November 2, 2020 to November 30, 2020

Date	Description	Hours	Rate	Amount	Staff
11/2/2020	Review and allocate wandering river proceeds on sale of land. Follow up with counsel on disallowance. Discussions with D. Lewis re: railway report.	0.5	225.00	112.50	Jesse McDonald
11/2/2020	Review appraisal report on Lack matter; emails.	1.9	425.00	807.50	David Lewis
11/2/2020	Follow up on payment on Lewis estate; email re: payout statement on Beaumont; prepare payout statement; dealing with property in Atlanta.	0.9	425.00	382.50	David Lewis
11/3/2020	Review and allocate deposit of GST refund. Correspondence with counsel re: disallowance of claim.	0.2	225.00	45.00	Jesse McDonald
11/3/2020	Solomn litigation review.	4.3	425.00	1,827.50	David Lewis
11/3/2020	Lack litigation matter email and final review of the appraisal.	1.2	425.00	510.00	David Lewis
11/4/2020	Prepare bank deposit	0.1	145.00	14.50	Courtney Sword
11/4/2020	Prepare, accrue, send cheque reqs to banking for Microsoft. Update disallowance of claim for Venture Law Group. Prepare and file 2020 RFI return. Prepare and send disallowance via registered mail.	0.8	225.00	180.00	Jesse McDonald
11/4/2020	Complete review of litigation for Solomn; emails; discussion with T Warner re: Atlanta property.	2.2	425.00	935.00	David Lewis
11/5/2020	Review records regarding funds in Trust with legal counsel; emails; follow up on Atlanta land sale.	1.4	425.00	595.00	David Lewis
11/5/2020	Asset realization update	0.3	550.00	165.00	Jervis Rodrigues
11/5/2020	Prepare cheques for mail out.	0.3	225.00	67.50	Jesse McDonald
11/6/2020	Prepare, accrue, and send cheque req to banking.	0.2	225.00	45.00	Jesse McDonald
11/6/2020	Lack litigation matters	1.8	425.00	765.00	David Lewis
11/7/2020	Prepare bank reconciliation - October 2020	0.1	145.00	14.50	Wanda Labonte
11/9/2020	Bank reconciliation review and signing.	0.1	425.00	42.50	David Lewis
11/9/2020	Review files for other properties which WCC or WIT has charges on.	3.0	425.00	1,275.00	David Lewis
11/10/2020	Review SOA on 12 Meadow Lane, Beynat. Prepare allocation for funds. Correspondence to banking re: incoming wire transfer.	0.2	225.00	45.00	Jesse McDonald
11/10/2020	Sign document for Lewis estate release of mortgage; emails; discussion regarding litigation matters.	2.2	425.00	935.00	David Lewis
11/12/2020	File scanned cheques for mail out. Travel to post office to send items via express post. Travel back.	0.4	225.00	90.00	Jesse McDonald
11/12/2020	Review Lack matter appraisal; send payments; emails on follow up on items.	1.1	425.00	467.50	David Lewis
11/13/2020	Prepare, accrue, and send cheque req to banking for legal fees.	0.2	225.00	45.00	Jesse McDonald
11/16/2020	Send wiring instructions for Paldi funds.	0.1	225.00	22.50	Jesse McDonald

11/16/2020	Review of beach grove litigation matter; follow up on various litigation; emails; follow up on environmental report and update realtor.	3.8	425.00	1,615.00	David Lewis
11/17/2020	Review beach grove matters; review remaining properties and next steps; emails; follow up on claims matters with T Warner; discussions with investors.	6.6	425.00	2,805.00	David Lewis
11/18/2020	Review of loan records to determine what if any other assets may exist to realize on.	2.6	425.00	1,105.00	David Lewis
11/19/2020	Review of loan records to determine what if any other assets may exist to realize on.	3.7	425.00	1,572.50	David Lewis
11/20/2020	Prepare, accrue, send cheque req to banking for Trace Associates. Review and file cheques for mail out.	0.3	225.00	67.50	Jesse McDonald
11/20/2020	Review files for potential other US assets	6.6	425.00	2,805.00	David Lewis
11/23/2020	Review of Broughton invoices and summarizing for approval; emails; review wandering river assets.	2.9	425.00	1,232.50	David Lewis
11/24/2020	Looking into and following up on deposit from law firm on Paldi. Allocating deposit in ascend. Prepare, accrue, send cheque req to banking to make interim payment to Pillar Capital.	0.6	225.00	135.00	Jesse McDonald
11/25/2020	Prepare cover letter for Pillar Capital distribution.	0.2	225.00	45.00	Jesse McDonald
11/25/2020	Follow up on Lack matter; review and sign release; emails and mail copy of the release.	0.9	425.00	382.50	David Lewis
11/26/2020	Filed cheques for mail out.	0.2	225.00	45.00	Jesse McDonald
11/26/2020	Reviewing records to see if there are any other assets in the US.	8.8	425.00	3,740.00	David Lewis
11/30/2020	Following up on wandering river matter; emails; dealing with Beaumont mortgage.	0.8	425.00	340.00	David Lewis

<u>61.5</u>	<u>25,279.00</u>
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Invoice:

Time	25,279.00
GST	<u>1,263.95</u>
Total Invoice	<u>26,542.95</u>



BDO Canada Limited
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10130 103 Street NW
Edmonton, AB T5J 3N9
Canada
(780) 461-8000

August 10, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV1328672
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period December 1, 2020 to December 22, 2020 (42.0 Hours)	\$ 16,211.50
Time Subtotal	\$ 16,211.50
GST/HST (5%)	\$ 810.58
Total	\$ 17,022.08

Ways to pay:

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GST No. 101518124RT0001

Accounts are due when rendered

Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

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Estate No.: 24-115987
 Court No.: 24-115987

BDO Canada Limited
In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period December 1, 2020 to December 22, 2020

Date	Description	Hours	Rate	Amount	Staff
12/1/2020	Emails; follow up on release regarding Lack; review records for other US assets; dealing with Beaumont home.	0.8	425.00	340.00	David Lewis
12/2/2020	Pick up mail. Allocate cheque for deposit. Correspondence with Counsel re: discharge on Beaumont mortgage.	0.8	225.00	180.00	Jesse McDonald
12/3/2020	Review records for potential assets in the US.	6.8	425.00	2,890.00	David Lewis
12/3/2020	Travel to office to corporate seal mortgage discharge and prepare for courier.	1.9	225.00	427.50	Jesse McDonald
12/4/2020	Review records for potential US assets.	2.8	425.00	1,190.00	David Lewis
12/4/2020	Review email from Colliers re: beachgrove; review letter from strata corp legal counsel.	0.9	425.00	382.50	David Lewis
12/7/2020	Dealing with the Paldi settlement matter; emails; discussions with T Warner.	1.6	425.00	680.00	David Lewis
12/8/2020	Prepare bank reconciliation - November 2020	0.1	145.00	14.50	Wanda Labonte
12/8/2020	Reviewing online CRA for all companies to compile list of outstanding returns and balances. Prepare, accrue, send cheque req to banking for GST balances owing. Prepare, accrue, send cheque req to banking for Pillar Capital payout. Review and file all invoices for payment that have been paid.	2.4	225.00	540.00	Jesse McDonald
12/8/2020	November bank reconciliation	0.1	425.00	42.50	David Lewis
12/8/2020	Emails re: US property; review videos of property.	0.6	425.00	255.00	David Lewis
12/8/2020	Reviewing records for potential US assets.	1.6	425.00	680.00	David Lewis
12/9/2020	Prepare bank deposit	0.1	145.00	14.50	Courtney Sword
12/9/2020	Dealing with US asset sale.	2.1	425.00	892.50	David Lewis
12/10/2020	Pick up cheques. Prepare cheques for mail out. Mail out.	0.9	225.00	202.50	Jesse McDonald
12/10/2020	Review of beachgrove draft report; discussions with T Warner and J McDonald.	3.8	425.00	1,615.00	David Lewis
12/11/2020	Review materials provided by WCC management to Colliers report.	4.6	425.00	1,955.00	David Lewis
12/15/2020	Asset realization matters	0.3	550.00	165.00	Jervis Rodrigues
12/15/2020	Review environmental report for bruderhiem; follow up on litigation matters with M Sennot;	4.8	425.00	2,040.00	David Lewis
12/17/2020	Discussions with Colliers, dealing with Drumheller sale.	1.2	425.00	510.00	David Lewis
12/18/2020	Review Trace invoice. Prepare, accrue, send cheque req to banking. Prepare CPDC 2019 T2 and file. Review and file 2018 T5013 for WMLP. Review GL for 189 and 178 activity for 2019 T2's.	1.8	225.00	405.00	Jesse McDonald
12/18/2020	Review the final version of the Beachgrove report; a complete review of bruderhiem site.	1.7	425.00	722.50	David Lewis
12/22/2020	Prepare, accrue, send cheque req to banking for legal fees.	0.3	225.00	67.50	Jesse McDonald

42.0	16,211.50
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Invoice:

Time
GST
Total Invoice

16,211.50
810.58
17,022.08



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August 10, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV1328675
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period January 4, 2021 to January 29, 2021	\$ 13,914.50
Time Subtotal	\$ 13,914.50
Disbursements	
Recoverable Expenses	\$ 60.29
Disbursement Subtotal	\$ 60.29
GST/HST (5%)	\$ 698.74
Total	\$ 14,673.53

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GST No. 101518124RT0001

Accounts are due when rendered

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Estate No.: 24-115987

Court No.: 24-115987

BDO Canada Limited

**In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period January 4, 2021 to January 29, 2021**

Date	Description	Hours	Rate	Amount	Disbursements	Staff
1/4/2021	Dealing with Atlanta property; follow up on other outstanding matters.	1.3	425.00	552.50		David Lewis
1/5/2021	Prepare, accrue, send cheque reqs to banking.	0.3	225.00	67.50		Jesse McDonald
1/5/2021	Updating Paldi calculation; emails; review of litigation matters.	2.1	425.00	892.50		David Lewis
1/6/2021	Dealing with GST issues regarding land sales with J McDonald.	0.8	425.00	340.00		David Lewis
1/7/2021	Clean up GL for all 2020 transactions. Draft 2020 GST return.	3.8	225.00	855.00		Jesse McDonald
1/7/2021	Questions regarding phase 2 on bruderheim property; emails; discussions with owners on Beechgrove property.	2.9	425.00	1,232.50		David Lewis
1/8/2021	Finalized and filed GST return. Prepared, accrued cheque req for GST payment.	0.6	225.00	135.00		Jesse McDonald
1/8/2021	Review outstanding matters; emails; discussions with J McDonald; review GST returns; review tax returns.	1.6	425.00	680.00		David Lewis
1/11/2021	File cheques for mail out. Prepare, accrue, send cheque reqs to banking.	0.8	225.00	180.00		Jesse McDonald
1/11/2021	Prepare bank reconciliation - December 2020	0.1	145.00	14.50		Wanda Labonte
1/11/2021	Emails; drafting a document for secured creditor on RCL.	1.2	425.00	510.00		David Lewis
1/12/2021	Pull GL for interim receiver's report and brief J. Furneaux on preparing Sch A for interim receiver's report.	0.2	225.00	45.00		Jesse McDonald
1/12/2021	bank reconciliation	0.1	425.00	42.50		David Lewis
1/13/2021	Prepare Interim Receiver's Report.	0.5	225.00	112.50		Jesse McDonald
1/13/2021	Completing interim report	2	145.00	290.00		Jacob Furneaux
1/13/2021	Asset realization update	0.5	550.00	275.00		Jervis Rodrigues
1/14/2021	Updated Interim Receiver's Report and SRD.	1	225.00	225.00		Jesse McDonald
1/15/2021	Emails to follow up on matter; litigation matter follow up; follow up on bruderhiem.	1.6	425.00	680.00		David Lewis
1/18/2021	Prepare cheques for mail out.	0.2	225.00	45.00		Jesse McDonald
1/18/2021	Dealing with lot in Wandering River with potential sale; emails.	0.7	425.00	297.50		David Lewis

1/19/2021	Review tax returns for the various companies	5.5	425.00	2,337.50		David Lewis
1/20/2021	Update on asset realization	0.4	550.00	220.00		Jervis Rodrigues
1/20/2021	Pull CRA NOA's. File cheque reqs that have been mailed.	0.3	225.00	67.50		Jesse McDonald
1/20/2021	Review quick claim on Atlanta property; dealing with wandering river lot; email to follow up on other outstanding matters; emails from creditors.	2.1	425.00	892.50		David Lewis
1/21/2021	Emails; approve invoices for payment; litigation matters follow up.	0.7	425.00	297.50		David Lewis
1/22/2021	Emails; follow up with questions regarding various matters.	0.8	425.00	340.00		David Lewis
1/23/2021	postage for mailing items to creditors	0	0.00	-	9.20	David Lewis
1/25/2021	Prepare, accrue, send cheque req to banking.	0.3	225.00	67.50		Jesse McDonald
1/25/2021	Emails re: litigation matters; following up on Paldi; following up on Bruderhaim; following up on Beach Grove.	0.8	425.00	340.00		David Lewis
1/26/2021	Asset realization and update in sale of Brudenheim	0.5	550.00	275.00		Jervis Rodrigues
1/27/2021	sending affidavit	0	0.00	-	15.35	David Lewis
1/27/2021	Preparing cheque reqs and accruing them in ascend	2	145.00	290.00		Jacob Furneaux
1/28/2021	Review legal invoices. Correspondence with Miller Thomson re: outstanding invoices. Prepare reconciliation for legal fees.	1	225.00	225.00		Jesse McDonald
1/29/2021	Travel to south office to pick up mail. Travel to 124 office to deposit cheque and mail out Trace cheque.	0	0.00	-	35.74	Jesse McDonald
1/29/2021	Prepare cheque for deposit. File and mail out cheques.	0.5	225.00	112.50		Jesse McDonald
1/29/2021	Discussions with T Warner; email re bruderhiem property; review materials on the server to find anything, on the substation.	2.3	425.00	977.50		David Lewis

39.5	13,914.50	60.29
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Invoice:

Time	13,914.50
Travel, meals, etc.	35.74
Courier and Postage	24.55
GST	698.74
Total Invoice	<u>14,673.53</u>



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August 10, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV1328677
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period February 1, 2021 to February 26, 2021 (98.1 Hours)	\$ 37,736.00
Time Subtotal	\$ 37,736.00
Disbursements	
Recoverable Expenses	\$ 41.17
Disbursement Subtotal	\$ 41.17
GST/HST (5%)	\$ 1,888.86
Total	\$ 39,666.03

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GST No. 101518124RT0001

Accounts are due when rendered

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Estate No.: 24-115987
 Court No.: 24-115987

BDO Canada Limited
In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period February 1, 2021 to February 26, 2021

Date	Description	Hours	Rate	Amount	Disbursements	Staff
2/1/2021	Preparing taxes information for 2019 and 2020 filings for all companies.	9.8	425.00	4,165.00		David Lewis
2/2/2021	Preparing the 2019 taxes for the various entities.	8.4	425.00	3,570.00		David Lewis
2/2/2021	Preparing corporate taxes for CPDC 2020	2	145.00	290.00		Jacob Furneaux
2/3/2021	Prepare bank deposit	0.1	145.00	14.50		Courtney Sword
2/3/2021	Preparing tax information for all entities; review tax returns prepared	9.9	425.00	4,207.50		David Lewis
2/3/2021	Preparing corporate taxes 2019/2020	4	145.00	580.00		Jacob Furneaux
2/4/2021	Preparing corporate tax returns for 1780384 Alberta Ltd	1	145.00	145.00		Jacob Furneaux
2/4/2021	Completing the 2020 tax information in order to file returns.	5.6	425.00	2,380.00		David Lewis
2/5/2021	Emails; follow up on outstanding matters; dealing with beach grove matter and Atlanta property.	1.3	425.00	552.50		David Lewis
2/5/2021	Preparing corporate tax returns	3	145.00	435.00		Jacob Furneaux
2/8/2021	Prepare bank reconciliation- January 2021	0.1	145.00	14.50		Wanda Labonte
2/8/2021	Dealing with Atlanta property matters; emails; follow up on outstanding matters.	2	425.00	850.00		David Lewis
2/9/2021	Meal charged to file	0	0.00	-	41.17	David Lewis
2/9/2021	Bank reconciliation January	0.1	425.00	42.50		David Lewis
2/9/2021	Review Atlanta matter in further detail.	4.3	425.00	1,827.50		David Lewis
2/11/2021	Dealing with the bruderhiem property; emails; dealing with wandering river.	2.3	425.00	977.50		David Lewis
2/12/2021	Update on asset realizations	0.5	550.00	275.00		Jervis Rodrigues
2/16/2021	Review of documents regarding spruce grove; emails; discussions with Trace; emails on bruderhiem; discussions with legal counsel on bruderhiem.	2.7	425.00	1,147.50		David Lewis
2/17/2021	Prepare bank deposit	0.1	145.00	14.50		Courtney Sword

2/17/2021	Preparation of tax information; emails; looking up solutions for Bruderhiem property.	5.6	425.00	2,380.00		David Lewis
2/18/2021	Reviewing potential solutions for Bruderheim property.	4.8	425.00	2,040.00		David Lewis
2/19/2021	Preparing information for tax returns.	3	425.00	1,275.00		David Lewis
2/19/2021	Asset realization	0.5	550.00	275.00		Jervis Rodrigues
2/22/2021	Completely tax returns for 1780384 2019/2020	1.5	145.00	217.50		Jacob Furneaux
2/23/2021	1780384 Alberta Ltd review and filing of tax returns.	1.2	425.00	510.00		David Lewis
2/23/2021	Prepare and complete a tax return for 2019. Prepare and complete a tax return for 2020	2	425.00	850.00		David Lewis
2/23/2021	Preparing and completing the 2019 partnership tax return.	3.6	425.00	1,530.00		David Lewis
2/23/2021	Preparing tax returns for 1897837 2019/2020	1.5	145.00	217.50		Jacob Furneaux
2/24/2021	WCMC 2019 and 2020 tax returns completion.	3.2	425.00	1,360.00		David Lewis
2/24/2021	WCSC tax returns 2019 and 2020	3.2	425.00	1,360.00		David Lewis
2/24/2021	1897837 AB Ltd. 2019 and 2020 tax return review and filings.	1.2	425.00	510.00		David Lewis
2/24/2021	1899869 AB Ltd. 2019 and 2020 tax return review and filings.	1.2	425.00	510.00		David Lewis
2/24/2021	Emails; discussion regarding the Bruderheim property; selling wandering review lot.	1.7	425.00	722.50		David Lewis
2/24/2021	Complete and file 2019 and 2020 tax returns for WCC.	1.2	425.00	510.00		David Lewis
2/24/2021	Prepared tax returns for 1897869 for 2019/2020	1.5	145.00	217.50		Jacob Furneaux
2/25/2021	Preparing tax returns materials for CCPC	3.5	425.00	1,487.50		David Lewis
2/26/2021	Asset realization	0.5	550.00	275.00		Jervis Rodrigues

98.1	37,736.00	41.17
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Invoice:

Time	37,736.00
Travel, meal, etc.	41.17
GST	1,888.86
Total Invoice	<u>39,666.03</u>



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August 10, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV1328680
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period March 1, 2021 to March 31, 2021 (42.9 Hours)	\$ 17,170.00
Time Subtotal	\$ 17,170.00
Disbursements	
Recoverable Expenses	\$ 3,648.15
Disbursement Subtotal	\$ 3,648.15
GST/HST (5%)	\$ 1,040.91
Total	\$ 21,859.06

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GST No. 101518124RT0001

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Estate No.: 24-115987

Court No.: 24-115987

BDO Canada Limited**In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period March 1, 2021 to March 31, 2021**

Date	Description	Hours	Rate	Amount	Disbursements	Staff
3/1/2021	Duane Morris LLP invoice#2715469	0	0.00	-	3,618.73	
3/1/2021	Following up on various outstanding matters	0.9	425.00	382.50		David Lewis
3/3/2021	Emails; discussion with party who may know about assets available for WCC.	0.7	425.00	297.50		David Lewis
3/4/2021	Asset realization.	0.3	550.00	165.00		Jervis Rodrigues
3/4/2021	Preparing cheque requisition for WEPPA payment	0.3	145.00	43.50		Jacob Furneaux
3/4/2021	Completion of the WSMC tax returns and the WMSC tax returns.	3.9	425.00	1,657.50		David Lewis
3/5/2021	Filing tax returns	4.4	425.00	1,870.00		David Lewis
3/8/2021	Reviewing and completing tax returns.	4.6	425.00	1,955.00		David Lewis
3/10/2021	Preparing cooperate tax returns for CDPC and WCMC	0.5	145.00	72.50		Jacob Furneaux
3/11/2021	Review information regarding bruderhiem and purchase of some land; emails. discussions with the realtor.	2.1	425.00	892.50		David Lewis
3/13/2021	Prepare bank reconciliation-February 2021	0.1	145.00	14.50		Wanda Labonte
3/15/2021	Discussion about the potential source for payment of a judgment.	0.9	425.00	382.50		David Lewis
3/16/2021	Review and sign bank reconciliation	0.1	425.00	42.50		David Lewis
3/16/2021	Discussions with T Warner about potential recovery on judgement; review of materials supplied by third party about recovery.	0.8	425.00	340.00		David Lewis
3/18/2021	Review the 4th report to Court	1.1	550.00	605.00		Jervis Rodrigues
3/18/2021	Emails on Bruderhiem property; discussion with T Warner regarding agreement with Kerry; discussions about other matters.	0.7	425.00	297.50		David Lewis
3/18/2021	Following up on the sale of various properties with the various realtors.	0.8	425.00	340.00		David Lewis
3/19/2021	Completed tax returns - 2019 & 2020 for WCMC and 2020 for CDPC	2	145.00	290.00		Jacob Furneaux
3/19/2021	Review and finalize WCMC 2019 and 2020 tax returns.	1.2	425.00	510.00		David Lewis
3/19/2021	Review emails and material about potential recovery for judgement against the previous borrower.	4.4	425.00	1,870.00		David Lewis
3/22/2021	Asset realization	0.5	550.00	275.00		Jervis Rodrigues
3/22/2021	Follow up on potential recovery on judgement.	0.3	425.00	127.50		David Lewis

3/23/2021	Pickup cheque from postage office	0	0.00	-	22.93	David Lewis
3/23/2021	WCSC tax return questions; emails; review of agreement for potential recovery of money from judgment debtor; discussions with T Warner; Wandering River sale	1.2	425.00	510.00		David Lewis
3/24/2021	glue sticks for mail out	0	0.00	-	6.49	David Lewis
3/24/2021	Faxing 2019 tax return	0.3	425.00	127.50		David Lewis
3/24/2021	Compilation of Legal invoices into a summary sheet for the court package.	1.5	225.00	337.50		Coty Emde
3/24/2021	Comparison of Trust GL details to outstanding invoices to identify which invoices are outstanding .	0.8	225.00	180.00		Coty Emde
3/25/2021	Emails; discussions with T Warner review and finalize return for CDPC	1.1	425.00	467.50		David Lewis
3/29/2021	Review of the material regarding Martin Gunerson.	2.1	425.00	892.50		David Lewis
3/30/2021	Review information sent regarding Martin Gunderson.	3.6	425.00	1,530.00		David Lewis
3/31/2021	Prepare bank deposit	0.1	145.00	14.50		Courtney Sword
3/31/2021	Review offer on Bruderheim property; emails; discussion with realtor about the offer.	1.6	425.00	680.00		David Lewis

42.9	17,170.00	3,648.15
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Invoice:

Time	17,170.00
Legal Fees	3,618.73
Travel, meals, etc.	22.93
Office Supplies	6.49
GST	1,040.91
Total Invoice	<u>21,859.06</u>



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August 10, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV1328683
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period April 1, 2021 to April 29, 2021 (82.8 Hours)	\$ 33,741.50
Time Subtotal	\$ 33,741.50
Disbursements	
Recoverable Expenses	\$ 28.33
Disbursement Subtotal	\$ 28.33
GST/HST (5%)	\$ 1,688.49
Total	\$ 35,458.32

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- Wire/EFT – Contact your local BDO office for details. Please email your payment notifications to EFTPayments@bdo.ca

GST No. 101518124RT0001

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Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

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Estate No.: 24-115987
 Court No.: 24-115987

BDO Canada Limited
In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period April 1, 2021 to April 29, 2021

Date	Description	Hours	Rate	Amount	Disbursements	Staff
4/1/2021	Discussion with a potential purchaser; discussion with realtor; emails; review of offer; close on wandering review lot.	1.4	425.00	595.00		David Lewis
4/1/2021	Asset realization	0.4	550.00	220.00		Jervis Rodrigues
4/5/2021	Drafting 6th report to court for the sale of the Bruderheim property; emails; review and sign offer; discussion with legal counsel.	7.9	425.00	3,357.50		David Lewis
4/5/2021	Correspondence with BDO payables team Z. Carol and Duane Morrisons administrative staff to get a payable to get the requested AR contact information for the file.	0.5	225.00	112.50		Coty Emde
4/6/2021	Asset realization	0.4	550.00	220.00		Jervis Rodrigues
4/6/2021	Drafting report to the court.	3.0	425.00	1,275.00		David Lewis
4/6/2021	Read over offer to purchase and sit assessment of Bruderheim land and started on the 6th supplemental report.	1.0	145.00	145.00		Jacob Furneaux
4/6/2021	Email correspondence with BDO's USD AP team regarding Duane Morris contact information.	0.2	225.00	45.00		Coty Emde
4/7/2021	Worked on the 6th supplemental report. Minor editing left before submitting to David for approval.	2.0	145.00	290.00		Jacob Furneaux
4/7/2021	Drafting report for the sale of the Bruderheim, emails, discussions with counsel.	5.9	425.00	2,507.50		David Lewis
4/8/2021	Finished the 6th supplemental report and submitted to David for approval.	1.0	145.00	145.00		Jacob Furneaux
4/8/2021	Created cheque requisition for multiple legal invoices.	0.5	145.00	72.50		Jacob Furneaux
4/8/2021	Finalize draft report for Bruderheim sale; emails; review confidential report and update as required.	4.9	425.00	2,082.50		David Lewis
4/9/2021	Prepare bank reconciliation - March 2021	0.1	145.00	14.50		Wanda Labonte
4/9/2021	Sign March bank reconciliation	0.1	425.00	42.50		David Lewis
4/9/2021	Emails; preparing exhibits; preparing items for finalization	2.4	425.00	1,020.00		David Lewis
4/9/2021	Prepare cheque requisition, also collect exhibits for 6th report to investors and created cover pages for the exhibits.	0.6	145.00	87.00		Jacob Furneaux

4/12/2021	Finalize supplement report; wandering river lot sale.	0.9	425.00	382.50		David Lewis
4/12/2021	Sixth report to Court	0.2	550.00	110.00		Jervis Rodrigues
4/13/2021	Review of the sixth report to Court and supplemental sixth report to Court	1.2	550.00	660.00		Jervis Rodrigues
4/13/2021	Finalize 6th report and supplement; emails; dealing with surface lease; lewis estate matters.	2.2	425.00	935.00		David Lewis
4/14/2021	Updating wandering river sale tracking; emails; saving closing documents.	2.1	425.00	892.50		David Lewis
4/14/2021	Print 6th report and its exhibits to be couriered.	0.5	145.00	72.50		Jacob Furneaux
4/15/2021	Asset realization and property sales	0.3	550.00	165.00		Jervis Rodrigues
4/15/2021	Finalize report for bruderhiem sale; finalize exhibits; emails; discussion with counsel.	4.9	425.00	2,082.50		David Lewis
4/16/2021	Calls regarding lewis estate property; review of materials.	1.7	425.00	722.50		David Lewis
4/19/2021	Paper for the report	-	0.00	-	9.99	David Lewis
4/19/2021	Review of affidavit of records and corresponding materials in advance of questioning occurring April 20 and 21.	5.9	425.00	2,507.50		David Lewis
4/20/2021	Review appraisal for Soren Home development; emails; discussion with A Cahoon regarding the appraisal.	3.9	425.00	1,657.50		David Lewis
4/20/2021	Sign waiver for court approval.	0.2	425.00	85.00		David Lewis
4/21/2021	Update mortgage calculation on loan.	2.2	425.00	935.00		David Lewis
4/22/2021	Draft supplement report to the sixth report; print exhibits; emails; approve invoices for payment; discussions with T Warner. Sale of wandering river lots.	11.9	425.00	5,057.50		David Lewis
4/22/2021	Cheque requisition preparation and review.	0.2	225.00	45.00		Coty Emde
4/23/2021	Drop off report	-	0.00	-	2.40	David Lewis
4/23/2021	Drop off report	-	0.00	-	15.94	David Lewis
4/23/2021	Review supplemental report to the sixth report to Court	0.6	550.00	330.00		Jervis Rodrigues
4/23/2021	Finalize report for court on Bruderheim property.	4.8	425.00	2,040.00		David Lewis
4/28/2021	Attend court for approval of bruderhiem property, sale of wandering river lots; emails discuss with T Warner; follow up on outstanding matters.	3.6	425.00	1,530.00		David Lewis
4/28/2021	Cheque requisition requests for various legal invoices.	0.3	225.00	67.50		Coty Emde
4/29/2021	Emails; follow up on the sale of Wandering river lots; dealing with other matters.	2.9	425.00	1,232.50		David Lewis

<u>82.8</u>	<u>33,741.50</u>	<u>28.33</u>
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Invoice:

Time	33,741.50
Travel, meals, etc.	18.34
Office Supplies	9.99
GST	<u>1,688.49</u>
Total Invoice	<u>35,458.32</u>



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(780) 461-8000

August 10, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV1328698
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period May 3, 2021 to May 31, 2021 (37.2 Hours)	\$ 26,197.00
Time Subtotal	\$ 26,197.00
Disbursements	
Recoverable Expenses	\$ 37.19
Disbursement Subtotal	\$ 37.19
GST/HST (5%)	\$ 1,311.71
Total	\$ 27,545.90

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- Debit card in person at your BDO office (in person payments are temporarily suspended due to COVID-19)
- Wire/EFT – Contact your local BDO office for details. Please email your payment notifications to EFTPayments@bdo.ca

GST No. 101518124RT0001

Accounts are due when rendered

Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

Estate No.: 24-115987
 Court No.: 24-115987

BDO Canada Limited
In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period May 3, 2021 to May 31, 2021

Date	Description	Hours	Rate	Amount	Disbursements	Staff
5/3/2021	Review appraisal on Lewis estate property; discussions with KV Capital; dealing with Wandering review deposits.	6.3	425.00	2,677.50		David Lewis
5/4/2021	Dealing with lot sales on wandering river; emails regarding bruderheim sale; follow up on beachgrove matter discussions with legal counsel; looking for update on Atlanta property.	4.6	425.00	1,955.00		David Lewis
5/5/2021	Mailing court documents to lawyers	-	-	-	13.70	David Lewis
5/5/2021	Review materials regarding beachgrove; emails discuss with T Warner, email regarding Atlanta house.	3.4	425.00	1,445.00		David Lewis
5/10/2021	Prepare bank reconciliation - April 2021	0.1	145.00	14.50		Wanda Labonte
5/10/2021	April bank reconciliation review and signing; review lewis estate matter; emails review appraisal information on Lewis estate property.	2.6	425.00	1,105.00		David Lewis
5/11/2021	Review invoices for payment and dealing with Atlanta property.	0.4	425.00	170.00		David Lewis
5/11/2021	Review sale of land for sale and update schedules; review information on outstanding matters; emails; discussions with T Warner; follow up on legal matters.	4.3	425.00	1,827.50		David Lewis
5/11/2021	Preparing cheque requisitions, trustee time dockets and invoices.	2.0	145.00	290.00		Jacob Furneaux
5/12/2021	Sending cheque requisitions to David for approval then sending them to banking for them to be paid	0.5	145.00	72.50		Jacob Furneaux
5/12/2021	Review application material, affidavit of Curtis Power and Jordan Gillespie and Certified copies of titles for Lewis estate properties.	4.1	425.00	1,742.50		David Lewis
5/13/2021	Lewis estate discussion with legal counsel.	0.2	425.00	85.00		David Lewis

5/13/2021	Review of Lewis estate information for court application.	4.6	425.00	1,955.00		David Lewis
5/13/2021	Preparing time docket	2.0	145.00	290.00		Jacob Furneaux
5/14/2021	Preparing time docket	2.0	145.00	290.00		Jacob Furneaux
5/17/2021	Dealing with Wandering river lots; emails; discussions with various parties looking for update on outstanding matters.	6.0	425.00	2,550.00		David Lewis
5/18/2021	Emails and discussion regarding Lewis estate	0.7	425.00	297.50		David Lewis
5/19/2021	Discussion with KV Capital and T Warner regarding application on Lewis estate property.	0.9	425.00	382.50		David Lewis
5/19/2021	Reviewing information updating on lawsuit for Salmon property; review attached documents to the email.	0.7	425.00	297.50		David Lewis
5/19/2021	Review records on sale and ensure property tracking and entry into accounting system; preparing information report.	3.3	425.00	1,402.50		David Lewis
5/20/2021	Dealing with wandering river discussions	3.7	425.00	1,572.50		David Lewis
5/25/2021	Asset realization.	0.5	550.00	275.00		Jervis Rodrigues
5/25/2021	Dealing with emails from creditors; review various outstanding matters; review beachgrove materials.	4.2	425.00	1,785.00		David Lewis
5/25/2021	Preparing cheque requisition for legal fees.	0.3	145.00	43.50		Jacob Furneaux
5/26/2021	Dealing with Bruderheim property	0.6	425.00	255.00		David Lewis
5/27/2021	Shipping Stamps for Disposal	-	-	-	23.49	Jacob Furneaux
5/27/2021	Review records not in storage; discussion with T Warner; payment of property taxes; review documents.	3.2	425.00	1,360.00		David Lewis
5/28/2021	Preparing cheque requisition for property tax of Drumheller property.	0.3	145.00	43.50		Jacob Furneaux
5/28/2021	Dealing with environmental issues on Bruderheim.	4.6	425.00	1,955.00		David Lewis
5/31/2021	Preparing cheque requisitions for property taxes of the Lamont property.	0.4	145.00	58.00		Jacob Furneaux

66.5

26,197.0

37.2

Invoice:

Time	26,197.00
Postage & Courier	37.19
GST	<u>1,311.71</u>
Total Invoice	<u>27,545.90</u>



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August 10, 2021

Westpoint Capital Corporation

#201, 1230 91 ST SW
Edmonton, AB T6X0P2
Canada

Invoice CINV1328700
Electronic Banking Account No. CUS0006572

For professional services with respect to the following:

On behalf of Westpoint Capital Corporation et al. in Receivership for the Period June 2, 2021 to July 30, 2021 (56.6 Hours)	\$ 22,893.00
Time Subtotal	\$ 22,893.00
Disbursements	
Recoverable Expenses	\$ 907.11
Disbursement Subtotal	\$ 907.11
GST/HST (5%)	\$ 1,190.01
Total	\$ 24,990.12

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GST No. 101518124RT0001

Accounts are due when rendered

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Estate No.: 24-115987
 Court No.: 24-115987

BDO Canada Limited
In the Matter of the Court-Appointed Receivership of Westpoint Capital Corporation et al
Time Dockets for the Period June 2, 2021 to July 30, 2021

Date	Description	Hours	Rate	Amount	Disbursements	Staff
6/2/2021	Express Shipping of Lamont Property Tax Cheques	-	-	-	13.70	Jacob Furneaux
6/2/2021	Drumheller lot sale matters.	2.2	425.00	935.00		David Lewis
6/4/2021	Dealing with Drumheller land sale matters.	1.9	425.00	807.50		David Lewis
6/7/2021	Prepare bank reconciliation - May 2021	0.1	145.00	14.50		Wanda Labonte
6/7/2021	Dealing with Bruderheim environmental matter; discussion with T Warner; emails; dealing with sale of Drumheller lot and Wandering river lots; follow up on outstanding matters.	3.9	425.00	1,657.50		David Lewis
6/8/2021	May bank reconciliation	0.1	425.00	42.50		David Lewis
6/8/2021	Following up on outstanding matters; emails; discussion with legal counsel; following up on wandering river lots sale; reducing price for wandering river lots; review records for payment of investor.	2.7	425.00	1,147.50		David Lewis
6/9/2021	Review purchase agreement and sign for Drumheller, Wandering River x2.	2.7	425.00	1,147.50		David Lewis
6/10/2021	Review matters regarding Atlanta property	0.4	425.00	170.00		David Lewis
6/11/2021	Dealing with offers on Wandering River.	0.9	425.00	382.50		David Lewis
6/14/2021	Review bruderhiem update report to Alberta Environment.	3.4	425.00	1,445.00		David Lewis
6/15/2021	Following up on outstanding matters; review information regarding Atlanta property.	1.6	425.00	680.00		David Lewis
6/17/2021	Update on asset realizations	0.4	550.00	220.00		Jervis Rodrigues
6/17/2021	Review of litigation matter outstanding and filed materials.	2.0	425.00	850.00		David Lewis
6/18/2021	Forwarding mail from investors lawyer to David.	0.1	145.00	14.50		Jacob Furneaux
6/21/2021	Review application package for Bruderheim; emails regarding Beachgrove; discussions with T Warner.	5.9	425.00	2,507.50		David Lewis
6/21/2021	Invoice review and cheque req. preparation	0.8	225.00	180.00		Coty Emde

6/22/2021	Finalize review of Bruderheim application.	1.9	425.00	807.50		David Lewis
6/23/2021	Following up on outstanding matters; emails; reading information about beach grove.	2.2	425.00	935.00		David Lewis
6/28/2021	Preparing invoices for March and April 2020 and creating cheque req and submitting it to banking.	1.0	145.00	145.00		Jacob Furneaux
6/29/2021	Emails; follow up on various matter; dealing with sale of remaining Wandering River lots and follow up on Bruderheim sale.	0.9	425.00	382.50		David Lewis
6/30/2021	Signing Lewis estate matters.	0.4	425.00	170.00		David Lewis
7/6/2021	Dealing with outstanding matters; emails; following up on outstanding matters; discussions with various creditors.	4.9	425.00	2,082.50		David Lewis
7/10/2021	Prepare bank reconciliation - June 2021	0.1	145.00	14.50		Wanda Labonte
7/12/2021	Duane Morris LLP invoice#2796856	-	-	-	893.41	
7/12/2021	June bank reconciliations	0.1	425.00	42.50		David Lewis
7/13/2021	Dealing with potential Atlanta property; emails; discussion with T Gusa; dealing with Beachgrove property.	2.1	425.00	892.50		David Lewis
7/14/2021	Dealing with Beachgrove property.	3.2	425.00	1,360.00		David Lewis
7/15/2021	Review of Lewis estate information	1.8	425.00	765.00		David Lewis
7/19/2021	Emails; following up on Beachgrove, bruderheim and documents for CRA.	0.4	425.00	170.00		David Lewis
7/19/2021	Preparing cheque requisition for legal fees.	0.2	145.00	29.00		Jacob Furneaux
7/20/2021	Dealing with CRA for Bruderheim; emails; discussion with legal counsel.	3.6	425.00	1,530.00		David Lewis
7/20/2021	Submitting invoice to accounts payable due to the invoice being in USD	0.1	145.00	14.50		Jacob Furneaux
7/21/2021	Time spend traveling and time at bestbuy to have computers wiped and recycled.	1.0	145.00	145.00		Jacob Furneaux
7/26/2021	Questions regarding Beachgrove information.	0.4	425.00	170.00		David Lewis
7/26/2021	245 report preparation	1.2	225.00	270.00		Coty Emde
7/27/2021	Emails; review 246.2 report; update SRD; beachgrove matter and bruderheim matter.	0.9	425.00	382.50		David Lewis
7/29/2021	Review correspondences	0.8	425.00	340.00		David Lewis

7/30/2021	Preparing cheque requisition for consulting fees.	0.3	145.00	43.50		Jacob Furneaux
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56.6	22,893.00	907.11
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Invoice:

Time	22,893.00
Legal Fees	893.41
Postage & Courier	13.70
GST	1,190.01
Total Invoice	<u>24,990.12</u>



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900, 10130 103 Street NW
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October 15, 2021

Westpoint Capital Corporation
c/o BDO Canada Limited
900, 10130 103 Street NW
Edmonton, AB T5J 3N9

Invoice No. CINV1415757
Electronic Banking Account No. CUS0006572
GST Registration No. 101518124RT0001

For Professional Services rendered in connection with our engagement as Receiver of Westpoint Capital Corporation for the period August 1, 2021 to September 30, 2021.

Our Fee:	\$ 27,477.00
Disbursements:	\$ 2,175.09
Sub-total	29,652.09
G.S.T. at 5%	<u>1,482.60</u>
BALANCE DUE	<u><u>\$ 31,134.69</u></u>

Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days
Accounts are due when rendered

Westpoint Capital Corporation, In Receivership
 Summary of Time
 for the period August 1, 2021 through to September 30, 2021

Schedule "A"

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Senior Manager</u>			
David Lewis	57.1	425	24,267.50
	<u>57.1</u>		<u>24,267.50</u>
<u>Senior Analyst</u>			
Coty Emde	8.4	225	1,890.00
	<u>8.4</u>		<u>1,890.00</u>
<u>Analyst</u>			
Jacob Furneaux	8.8	145	1,276.00
Laura Demchuk	0.1	145	14.50
	<u>8.9</u>		<u>1,290.50</u>
<u>Administrator</u>			
Wanda Labonte	0.2	145	29.00
	<u>0.2</u>		<u>29.00</u>
Total	<u><u>74.6</u></u>		<u><u>27,477.00</u></u>

Summary of Disbursements

2021-07-06 - Mileage, costs related to records.	22.93
2021-07-15 - Mileage, costs related to records.	21.75
2021-07-21 - Destruction of hard drives and recycling of the computers.	99.98
2021-07-21 - Sending affidavit.	15.35
2021-08-02 - Duane Morris LLP Invoice #2804359	2,015.08

Westpoint Capital Corporation, In Receivership
For the period August 1, 2021 through to September 30, 2021

Name	Date	Description	Hours
David Lewis			
	2021-08-03	Emails; follow up on various matters.	0.3
	2021-08-04	Dealing with Beach grove matters; emails; review of litigation matter for questioning tomorrow.	2.1
	2021-08-05	Questioning on a litigation matters.	5.1
	2021-08-09	July bank reconciliation review and sign	0.1
	2021-08-09	Review of Bruderheim closing documents; review of environmental final report.	1.8
	2021-08-10	Dealing with Beechgrove matters; emails; discussion with legal counsel, email from potential purchaser.	0.7
	2021-08-11	Dealing with invoice matters; discussion with T Warner; follow up on outstanding matters; dealing with environmental matter.	2.2
	2021-08-16	Call on Beachgrove to discuss settlement offer with 3rd party and other items.	0.7
	2021-08-23	Dealing with Bruderheim property and application with Alberta Environment and Parks	0.4
	2021-08-25	Emails; updating ascend for sale of properties.	0.4
	2021-08-31	Review transcript from questioning.	7.6
	2021-09-07	Attend to undertaking in litigation matter; discuss regarding Bruderheim property; emails.	9.2
	2021-09-08	Working on undertaking and looking for information.	8.7
	2021-09-13	August's bank reconciliation.	0.1
	2021-09-14	Discussions regarding various options with respect to Beachgrove loan; discussions with legal counsel.	1.1
	2021-09-15	Drafting 7th report to the court.	4.1
	2021-09-21	Emails; saving certificates of dissolution.	0.2
	2021-09-23	Beachgrove settlement document; emails; review undertakings for litigation	3.9
	2021-09-27	Dealing with undertakings; emails; follow up on undertaking with Munir; review settlement agreement; discussion with legal counsel.	5.5
	2021-09-28	Email; discussion with T Warners on beach grove and star matter.	0.4
	2021-09-29	Review undertakings for litigation matter	1.7
	2021-09-30	Information request regarding paldi.	0.8
			57.1
Coty Emde			
	2021-09-02	Review of paper file contents, preparation of box recall for iron mountain, correspondence with K. Batterham to request recall.	1.7
	2021-09-02	review and approval of box recall draft from K Batterham	0.2
	2021-09-02	Reviewed boxes on site for hardware and data related to undertakings.	1.8
	2021-09-21	Review of Undertaking progress with D. Lewis. Inspection of paper documents returned from Iron Mountain to determine if they	2.8
	2021-09-23	Correspondence from D Lewis for undertakings reviewed and filed appropriately.	0.7
	2021-09-28	Discussion with D Lewis on undertaking items still o/s. Discussion with J Furneaux regarding access to drives.	0.4

	2021-09-30	Call with Court to finalize rule 20 understanding. Correspondence with D Lewis as an update on rule 20's o/s for 6 months.	0.8
			8.4
Jacob Furneaux			
	2021-08-03	Preparing cheque requisition for payment of legal fees	0.2
	2021-08-05	Preparing cheque requisition for payment of wages	0.2
	2021-08-10	Preparing invoices of fees from May 2020 - July 2021	1.0
	2021-08-11	Preparing cheque requisition for fees	0.2
	2021-08-18	Preparing cheque requisition for legal fees	0.2
	2021-09-07	Reviewing undertakings for WCC and looking for backup	3.0
	2021-09-09	Time spent with IT to have access to WCC server hard drivers and looking for backup for the undertakings	3.0
	2021-09-23	Preparing cheque requisition for legal fees	0.3
	2021-09-29	Preparing cheque requisitions for 4 legal invoices	0.7
			8.8
Laura Demchuk			
	2021-09-07	PPR search.	0.1
			0.1
Wanda Labonte			
	2021-08-08	Prepare bank reconciliation - July 2021	0.1
	2021-09-12	Prepare bank reconciliation - August 2021	0.1
			0.2



BDO Canada Limited
900, 10130 103 Street NW
Edmonton, AB T5J 3N9

Private and Confidential

November 8, 2021

Westpoint Capital Corporation
c/o BDO Canada Limited
900, 10130 103 Street NW
Edmonton, AB T5J 3N9

Invoice No. CINV1453068
Electronic Banking Account No. CUS0006572
GST Registration No. 101518124RT0001

For Professional Services rendered in connection with our engagement as Receiver of Westpoint Capital Corporation for the period October 1, 2021 to October 31, 2021.

Our Fee:	\$ 6,879.00
Sub-total	6,879.00
G.S.T. at 5%	<u>343.95</u>
BALANCE DUE	<u>\$ 7,222.95</u>

Accounts are due when rendered

Westpoint Capital Corporation, In Receivership
 Summary of Time
 for the period October 1, 2021 through to October 31, 2021

Schedule "A"

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Senior Manager</u>			
David Lewis	13.3	425	5,652.50
	<u>13.3</u>		<u>5,652.50</u>
 <u>Senior Analyst</u>			
Coty Emde	5.0	225	1,125.00
	<u>5.0</u>		<u>1,125.00</u>
 <u>Analyst</u>			
Jacob Furneaux	0.5	145	72.50
	<u>0.5</u>		<u>72.50</u>
 <u>Administrator</u>			
Wanda Labonte	0.2	145	29.00
	<u>0.2</u>		<u>29.00</u>
 Total	 <u>19.0</u>		 <u>6,879.00</u>

Westpoint Capital Corporation, In Receivership
For the period October 1, 2021 through to October 31, 2021

Name	Date	Description	Hours
David Lewis			
	2021-10-01	Undertakings for litigation	1.4
	2021-10-04	Review of undertakings completed by Munir	3.8
	2021-10-07	Undertaking matters.	0.8
	2021-10-12	Review of a settlement agreement and trust agreement; discussion with Trace; emails; calls from creditors regarding payments.	3.2
	2021-10-20	Emails and following up on various matters.	0.6
	2021-10-21	Review beach grove settlement document, sign and send to legal counsel.	0.3
	2021-10-26	Bank reconciliation September	0.1
	2021-10-27	Review standstill agreement; emails.	0.9
	2021-10-28	Review undertaking and answers; emails; follow up on outstanding matters; deal with beachgrove settlement matters.	2.2
			13.3
Coty Emde			
	2021-10-04	Undertaking compilation. Review of paper files scanned.	2.8
	2021-10-07	Undertaking response review and filing.	1.2
	2021-10-15	Response to inquiries pertaining to undertakings.	0.3
	2021-10-26	Various cheque req requests and accruals for legal invoices.	0.7
			5.0
Jacob Furneaux			
	2021-10-07	Accruing insurance refund	0.2
	2021-10-19	Preparing cheque requisition and accruing fees in ascend	0.3
			0.5
Wanda Labonte			
	2021-10-11	Prepare bank reconciliation - September 2021	0.1
	2021-10-11	Westpoint Investment Trust - Prepare bank reconciliation - September 2021	0.1
			0.2



BDO Canada Limited
900, 10130 103 Street NW
Edmonton, AB T5J 3N9

Private and Confidential

December 1, 2021

Westpoint Capital Corporation
c/o BDO Canada Limited
900, 10130 103 Street NW
Edmonton, AB T5J 3N9

Invoice No. CINV1476197
Electronic Banking Account No. CUS0006572
GST Registration No. 101518124RT0001

For Professional Services rendered in connection with our engagement as Receiver of Westpoint Capital Corporation for the period November 1, 2021 to November 30, 2021.

Our Fee:	\$ 3,292.00
Sub-total	3,292.00
G.S.T. at 5%	164.60
BALANCE DUE	\$ 3,456.60

Accounts are due when rendered

Westpoint Capital Corporation, In Receivership
 Summary of Time
 for the period November 1, 2021 through to November 30, 2021

Schedule "A"

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Senior Manager</u>			
David Lewis	7.5	425	3,187.50
	<u>7.5</u>		<u>3,187.50</u>
 <u>Senior Analyst</u>			
Coty Emde	0.4	225	90.00
	<u>0.4</u>		<u>90.00</u>
 <u>Administrator</u>			
Wanda Labonte	0.1	145	14.50
	<u>0.1</u>		<u>14.50</u>
 Total	 <u>8.0</u>		 <u>3,292.00</u>

Westpoint Capital Corporation, In Receivership
For the period November 1, 2021 through to November 30, 2021

Name	Date	Description	Hours
David Lewis			
	2021-11-05	Calls from creditors; review final settlement documents on Beachgrove; questions on Bruderheim property.	1.3
	2021-11-08	Bank reconciliation.	0.1
	2021-11-15	Follow up on outstanding matters; review caveat issue; review beachgrove update matters; discussion on Bruderhiem.	2.5
	2021-11-17	Review of Writs to be renewed.	0.3
	2021-11-22	Deposits; follow up on lawsuit; follow up on outstanding matters.	1.9
	2021-11-24	Creditors looking for an update regarding various matters.	1.1
	2021-11-26	Discussions with T Warner	0.2
	2021-11-29	Emails to follow up on outstanding matters.	0.1
			7.5
Coty Emde			
	2021-11-15	Cheque requisition draft, correspondence with banking,	0.4
			0.4
Wanda Labonte			
	2021-11-08	Prepare bank reconciliation - October 2021	0.1
			0.1



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900, 10130 103 Street NW
Edmonton, AB T5J 3N9

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February 18, 2021

Westpoint Capital Corporation
c/o BDO Canada Limited
900, 10130 103 Street NW
Edmonton, AB T5J 3N9

Invoice No. CINV1583993
Electronic Banking Account No. CUS0006572
GST Registration No. 101518124RT0001

For Professional Services rendered in connection with our engagement as Receiver of Westpoint Capital Corporation for the period December 1, 2021 to January 31, 2022.

Our Fee:	\$ 19,969.50
Sub-total	19,969.50
G.S.T. at 5%	998.48
BALANCE DUE	\$ 20,967.98

Accounts are due when rendered

Westpoint Capital Corporation, In Receivership
 Summary of Time
 for the period December 1, 2021 through to January 31, 2022

Schedule "A"

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Senior Manager</u>			
David Lewis	43.9	425	18,657.50
	<u>43.9</u>		<u>18,657.50</u>
 <u>Senior Analyst</u>			
Coty Emde	1.9	225	427.50
	<u>1.9</u>		<u>427.50</u>
 <u>Analyst</u>			
Jacob Furneaux	5.9	145	855.50
	<u>5.9</u>		<u>855.50</u>
 <u>Administrator</u>			
Wanda Labonte	0.2	145	29.00
	<u>0.2</u>		<u>29.00</u>
 Total	 <u>51.9</u>		 <u>19,969.50</u>

Westpoint Capital Corporation, In Receivership
For the period December 1, 2021 through to January 31, 2022

Name	Date	Description	Hours
David Lewis			
	2022-01-04	Emails; discussion with counsel regarding the lawsuit.	0.9
	2022-01-05	Drafting SRD; emails; review of various matters with legal counsel.	1.7
	2022-01-06	Preparing various tax returns.	4.9
	2022-01-07	Preparing various tax returns.	6.9
	2022-01-10	Bank reconciliation for December 2021.	0.1
	2022-01-10	Preparation of FS for tax returns.	3.9
	2022-01-12	Review and finalize tax returns.	1.8
	2022-01-13	Finalizing tax returns; filing them online; review of emails and undertakings.	6.9
	2022-01-17	finalizing tax returns	6.9
	2022-01-18	Emails; discussion with counsel, drafting report to court.	3.6
	2022-01-19	Discussion with counsel regarding questioning and next steps on the litigation matter.	2.0
	2022-01-20	246(2) report review.	0.4
	2022-01-24	Emails; review of invoice; review of information regarding registered mortgage, review of land title matters.	1.1
	2022-01-28	Calls from creditors looking for updates; signing documents, review of litigation matters.	2.8
			43.9
Coty Emde			
	2021-12-06	Correspondence with BC Hyrdo re:billing.	0.3
	2021-12-15	Cheque req draft, accrual, and review of executed req.	0.4
	2022-01-04	Cheque req darft, accrual, review of executed version.	0.4
	2022-01-05	Cheque req draft, accrual, review of executed version.	0.4
	2022-01-10	Follow-up on o/s cheque.	0.4
			1.9
Jacob Furneaux			
	2022-01-10	Completing 2021 tax returns for subsidiary's	1.5
	2022-01-13	Completing 2021 tax returns	4.0
	2022-01-25	Creating cheque requisition and accruing legal fees in ascend	0.2
	2022-01-27	Accruing refunds in ascend	0.2
			5.9
Wanda Labonte			
	2021-12-07	Prepare bank reconciliation - November 2021	0.1
	2022-01-10	Prepare bank reconciliation - December 2021	0.1
			0.2



BDO Canada Limited
900, 10130 103 Street NW
Edmonton, AB T5J 3N9

Private and Confidential

March 9, 2021

Westpoint Capital Corporation
c/o BDO Canada Limited
900, 10130 103 Street NW
Edmonton, AB T5J 3N9

Invoice No. CINV1613855
Electronic Banking Account No. CUS0006572
GST Registration No. 101518124RT0001

For Professional Services rendered in connection with our engagement as Receiver of Westpoint Capital Corporation for the period February 1, 2022 to February 28, 2022.

Our Fee:	\$ 16,734.50
Sub-total	16,734.50
G.S.T. at 5%	<u>836.73</u>
BALANCE DUE	<u>\$ 17,571.23</u>

Accounts are due when rendered

Westpoint Capital Corporation, In Receivership
Summary of Time
for the period February 1, 2022 through to February 28, 2022

Schedule "A"

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Senior Manager</u>			
David Lewis	30.4	550	16,720.00
	<u>30.4</u>		<u>16,720.00</u>
 <u>Administrator</u>			
Wanda Labonte	0.1	145	14.50
	<u>0.1</u>		<u>14.50</u>
 Total	 <u>30.5</u>		 <u>16,734.50</u>

Westpoint Capital Corporation, In Receivership
For the period February 1, 2022 through to February 28, 2022

Name	Date	Description	Hours
David Lewis			
	2022-02-08	Jan 2022 bank reconciliation	0.2
	2022-02-09	Review of settlement agreement and release; emails; signing the document for release and settlement.	1.9
	2022-02-15	Settlement on Spruce Grove matter; discussion with legal counsel.	0.7
	2022-02-16	Settlement on Spruce grove matters; emails; review final fully signed agreement.	0.7
	2022-02-17	Drafting report to the court	5.9
	2022-02-18	Drafting report to the court.	5.6
	2022-02-21	Drafting report to the court.	4.5
	2022-02-25	Review claims in various companies.	5.0
	2022-02-28	Drafting 7th report to court; reviewing claims; signing release documents; discussion with T Warner regarding the statement of claim; Review of the statement of claim.	5.9
			30.4
Wanda Labonte			
	2022-02-08	Prepare bank reconciliation – January 2022	0.1
			0.1



BDO Canada Limited
900, 10130 103 Street NW
Edmonton, AB T5J 3N9

Private and Confidential

March 31, 2021

Westpoint Capital Corporation
c/o BDO Canada Limited
900, 10130 103 Street NW
Edmonton, AB T5J 3N9

Invoice No. CINV1655681
Electronic Banking Account No. CUS0006572
GST Registration No. 101518124RT0001

For Professional Services rendered in connection with our engagement as Receiver of Westpoint Capital Corporation for the period March 1, 2022 to March 31, 2022.

Our Fee:	\$ 47,222.50
Disbursements:	\$ 1,001.39
Sub-total	48,223.89
G.S.T. at 5%	<u>2,411.19</u>
BALANCE DUE	<u><u>\$ 50,635.08</u></u>

Accounts are due when rendered

Westpoint Capital Corporation, In Receivership
 Summary of Time
 for the period March 1, 2022 through to March 31, 2022

Schedule "A"

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Senior Manager</u>			
David Lewis	75.8	550	41,690.00
Jervis Rodrigues	1.5	550	825.00
Marc Kelly	0.8	550	440.00
	<u>78.1</u>		<u>42,955.00</u>
<u>Analyst</u>			
Jacob Furneaux	21.2	175	3,710.00
Laura Demchuk	3.1	175	542.50
	<u>24.3</u>		<u>4,252.50</u>
<u>Administrator</u>			
Wanda Labonte	0.1	150	15.00
	<u>0.1</u>		<u>15.00</u>
Total	<u>102.5</u>		<u>47,222.50</u>

Summary of Disbursements

2021-10-01 - Legal fees - Duane Morris LLP	1,001.39
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Westpoint Capital Corporation, In Receivership
For the period March 1, 2022 through to March 31, 2022

Name	Date	Description	Hours
David Lewis			
	2022-03-01	Drafting report to the court about claim from Kevin Love, reviewing materials.	5.2
	2022-03-02	Review Munir Affidavit and emails correspondence regarding various creditor claims and intention of the trust; drafting 7th report and discussion with legal counsel.	3.9
	2022-03-03	Review file information in order to draft a report to the court.	2.9
	2022-03-04	Drafting exhibits the report, updating the report based on exhibits.	5.7
	2022-03-07	Drafting report to the court.	2.9
	2022-03-07	Discussion with M Keil and T Warner about Kevin Love's statement of claim; emails regarding the same against WCC.	0.8
	2022-03-08	Drafting exhibits and affidavits for RCL professional fees.	2.1
	2022-03-08	February 2022 bank reconciliation.	0.1
	2022-03-14	Preparing and finalizing exhibits; emails; finalizing affidavit for fees; finalizing exhibits.	3.9
	2022-03-16	Finalizing Seventh Report; finalizing the exhibits for the report; review of notice of application; emails; determining potential funds for unsecured creditors; drafting 8th report; review of order and final application matters.	7.9
	2022-03-17	Finalizing report and exhibits for the 7th report; emails; discussion with counsel.	2.1
	2022-03-18	Review and agree on intercompany accounts.	4.7
	2022-03-21	Review intercompany accounts; drafting a report to the court on Kevin Love matter; emails.	3.9
	2022-03-22	Drafting 8th report.	5.9
	2022-03-23	Drafting 8th report to court; emails; discussions with legal counsel.	5.9
	2022-03-25	Drafting 8th report to the Court.	5.7
	2022-03-28	Drafting 8th report; drafting exhibits	4.9
	2022-03-29	Affidavit for fees and exhibits.	1.9
	2022-03-29	Filing outstanding GST returns.	0.6
	2022-03-29	Review comments on 8th report from legal counsel.	2.2
	2022-03-30	Updating 8th report based on Kevin Love's amended statement of claim; discussion with T Warner regarding mortgage; emails.	2.2
	2022-03-31	Updating report based on discussion with legal counsel.	0.4
			75.8
Jervis Rodrigues			
	2022-03-23	Sixth report to court, second partner review; asset realization; emails T/F David Lewis	1.5
			1.5
Marc Kelly			
	2022-03-16	Review draft Receiver's Report to Court and provide comments thereon	0.8
			0.8
Jacob Furneaux			
	2022-03-01	Preparing cheque requisition for legal fees.	0.2

	2022-03-14	Reviewing legal expense summary	2.0
	2022-03-15	Reviewing legal expense summary	2.5
	2022-03-16	Preparing summary of legal fees for court	2.1
	2022-03-17	Preparing summary of trustee fees for court	4.0
	2022-03-18	Preparing summary of legal fees for court	1.9
	2022-03-21	Preparing summary of legal fees	1.5
	2022-03-31	Preparing summary of legal fees	7.0
			21.2
Laura Demchuk			
	2022-03-08	Review and update Receiver's seventh report.	1.6
	2022-03-11	Prepare cheque requisitions and email to banking department.	0.3
	2022-03-14	Record fees in Ascend for processing.	0.1
	2022-03-25	Prepare cheque requisition for trustee signing; forward to banking for processing.	0.3
	2022-03-28	Review eighth report, discussion with D Lewis.	0.8
			3.1
Wanda Labonte			
	2022-03-08	Prepare bank reconciliation – February 2022	0.1
			0.1

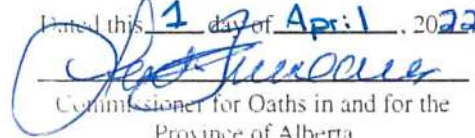
EXHIBIT C

**To the Affidavit of David Lewis
Dated April 1, 2022**

This is Exhibit " C " to the Affidavit of

David Lewis

Dated this 1 day of April, 2022


Commissioner for Oaths in and for the
Province of Alberta

LINDA N. FURNEAUX
Commissioner for Oaths
Province of Alberta

Expiry Date: August 23, 2023

SUMMARY BY LAW FIRMS
LEGAL COUNSEL IN THE MATTER OF THE Receivership OF WESTPOINT CAPITAL CORPORATION, ET AL
FOR THE PERIOD OF June 21,2017 TO March 31,2022

LAW FIRM	Fees and Charges	Discount	Disbursements	GST	PST	Funds from Trust	Invoiced
BOUGHTON LAW LLP	124,298.40	-	2,646.32	6,290.18	8,689.45	(618.95)	141,305.40
BRIDGEHOUSE LAW LLP	1,117.50	-	145.63	57.00	78.23	-	1,398.36
BRYAN & COMPANY LLP	71,684.75	(6,065.00)	5,072.51	3,367.05	-	-	74,059.31
CASSELS BROCK	7,593.00	-	-	379.65	531.51	-	8,504.16
DLA PIPER	135,480.35	-	6,813.33	6,913.50	-	-	149,207.18
HEATH LAW LLP	900.00	-	85.00	47.25	66.15	-	1,098.40
HENDRIX LAW	3,000.00	-	183.11	159.16	-	-	3,342.27
MILLER THOMSON LLP	687,559.50	-	23,607.70	34,676.56	-	-	745,843.76
PARLEE MCLAWS	10,032.50	-	1,579.87	579.12	-	-	12,191.49
RMRF	12,555.78	-	-	627.80	-	-	13,183.58
TOTAL	1,054,221.78	(6,065.00)	40,133.47	53,097.27	9,365.34	(618.95)	1,150,133.91

Estate No.:24-115987

Court No.:24-115987

BOUGHTON LAW LLP

LEGAL COUNSEL IN THE MATTER OF THE Receivership OF WESTPOINT CAPITAL CORPORATION, ET AL

INVOICE SUMMARY FOR THE PERIOD OF June 21,2017 TO March 31,2022

Date	Invoice #	Amount	Discount	Disbursements	Invoice (Net)	GST	PST	Funds from Trust	Invoice (Total)
30-Dec-20	1179989	2,487.50		15.00	2,502.50	125.13	174.13		2,801.76
18-Dec-20	1179629	4,687.50		11.59	4,699.09	234.96	328.13		5,262.18
30-Sep-20	1176660	2,350.00			2,350.00	117.50	164.50		2,632.00
30-Sep-20	1176627	4,627.50		39.00	4,666.50	232.73	323.93		5,223.16
31-Jul-20	1174227	32,911.00		132.96	33,043.96	1,650.40	2,303.77		36,998.13
31-Jul-20	1174225	11,614.00		96.80	11,710.80	585.54	812.98		13,109.32
31-May-20	1172059	17,578.50		350.06	17,928.56	893.26	1,230.50		20,052.32
31-May-20	1172058	1,125.00		10.50	1,135.50	56.78	78.75		1,271.03
31-Mar-20	1169782	2,790.00		106.42	2,896.42	140.66	195.30		3,232.38
31-Mar-20	1169781	1,804.00		6.79	1,810.79	90.54	126.28		2,027.61
31-Mar-20	1169779	900.00		27.88	927.88	45.31	63.00		1,036.19
29-Feb-20	1168554	350.00		60.10	410.10	18.15	24.50		452.75
29-Feb-20	1168553	912.50			912.50	45.63	63.88		1,022.01
20-Feb-20	1167239	375.00			375.00	18.75	26.25		420.00
20-Feb-20	1167238	3,270.00		22.80	3,292.80	164.04	228.90		3,685.74
20-Feb-20	1167236	2,367.50			2,367.50	118.38	165.73		2,651.61
20-Feb-20	1167235	350.00			350.00	17.50	24.50		392.00
31-Dec-19	1166384	237.50			237.50	11.88	16.63		266.01
30-Nov-19	1164350	1,721.80		13.55	1,735.35	86.28	120.53		1,942.16
30-Nov-19	1164337	6,025.40		1,230.27	7,255.67	340.05	421.78		8,017.50
31-Oct-19	1162975	572.50			572.50	28.63	40.08		641.21
31-Oct-19	1162974	672.20		46.82	719.02	34.15	47.05		800.22
31-Oct-19	1162973	1,048.00			1,048.00	52.40	73.36		1,173.76
31-Oct-19	1162961	4,736.00		127.41	4,863.41	238.64	331.52		5,433.57
30-Sep-19	1161511	392.50		13.55	406.05	19.82	27.48		453.35
30-Sep-19	1161510	848.00		19.80	867.80	43.39	59.36		970.55
30-Sep-19	1161509	1,032.50			1,032.50	51.63	72.28		1,156.41
30-Sep-19	1161508	11,656.10		181.97	11,838.07	587.41	815.93		13,241.41
31-Jul-19	1159242	190.00			190.00	9.50	13.30		212.80
31-Jul-19	1159241	190.00			190.00	9.50	13.30		212.80
31-May-19	1156916	1,567.50			1,567.50	78.38	109.73		1,755.61
11-Apr-19	1154632	522.50			522.50	26.13	36.58		585.21
31-Mar-19	1154623	2,385.90		133.05	2,354.55	117.13	155.51	(618.95)	2,172.64

SUBTOTAL

124,298.40

-

2,646.32

126,780.32

6,290.18

8,689.45

(618.95)

141,305.40

boughtonlaw

c/o BDO Canada Limited
Receiver of Westpoint Capital Corporation
10216 124 Street #616
Edmonton, AB T5N 4A3

Due Upon Receipt

Invoice Date: December 30, 2020
Invoice No.: 1179989

Attention: Mr. David Lewis

Re: **Wm. S. Jackson & Associates Ltd. and Dan Wilson**
Our File Number: 91229-2

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending November 23, 2020

FEES	\$2,487.50
GST at 5.00%	\$124.38
PST at 7.00%	\$174.13
DISBURSEMENTS	\$15.00
GST at 5.00%	\$0.75
TOTAL DUE	\$2,801.76

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

*Document processing fee includes printing, photocopying, scanning, service and administration fees.
Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

invoice

Phone 604 687 6789
Fax 604 683 5317
Email info@boughtonlaw.com

Suite 700 - 595 Burrard Street, P.O. Box 49290
Vancouver, BC Canada V7X 1S8
boughtonlaw.com

boughtonlaw

c/o BDO Canada Limited
Receiver of Westpoint Capital Corporation
10216 124 Street #616
Edmonton, AB T5N 4A3

Due Upon Receipt

Invoice Date: December 18, 2020
Invoice No.: 1179629

Attention: Mr. David Lewis

Re: Timothy J. Lack, Ronald A. Hatch, Lunny Atmore LLP and Integrum Law Corporation
Our File Number: 91229-5

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending December 18, 2020

FEES	\$4,687.50
GST at 5.00%	\$234.38
PST at 7.00%	\$328.13
DISBURSEMENTS	\$11.59
GST at 5.00%	\$0.58
TOTAL DUE	<u><u>\$5,262.18</u></u>

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

*Document processing fee includes printing, photocopying, scanning, service and administration fees.
Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

invoice

Phone 604 687 6789
Fax 604 683 5317
Email info@boughtonlaw.com

Suite 700 - 595 Burrard Street, P.O. Box 49290
Vancouver, BC Canada V7X 1S8
boughtonlaw.com

 MERITAS[®] LAW FIRMS WORLDWIDE

boughtonlaw

BDO Dunwoody
Receiver of Westpoint Capital Corporation

Attention: Mr. David Lewis

Due Upon Receipt

Invoice Date: September 30, 2020

Invoice No.: 1176660

Re: **Wm. S. Jackson & Associates Ltd. and Dan Wilson**
Our File Number: 91229-2

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending September 30, 2020

FEES	\$2,350.00
GST at 5.00%	\$117.50
PST at 7.00%	\$164.50
	<hr/>
TOTAL DUE	\$2,632.00

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

*Document processing fee includes printing, photocopying, scanning, service and administration fees.
Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

invoice

Phone 604 687 6789
Fax 604 683 5317
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BDO Dunwoody
Receiver of Westpoint Capital Corporation

Attention: Mr. David Lewis

Due Upon Receipt

Invoice Date: September 30, 2020

Invoice No.: 1176627

Re: Timothy J. Lack, Ronald A. Hatch, Lunny Atmore LLP and Integrum Law Corporation
Our File Number: 91229-5

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending September 30, 2020

FEES	\$4,627.50
GST at 5.00%	\$231.38
PST at 7.00%	\$323.93
DISBURSEMENTS	\$39.00
GST at 5.00%	\$1.35
TOTAL DUE	\$5,223.16

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

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BDO Dunwoody
Receiver of Westpoint Capital Corporation

Attention: Mr. David Lewis

Due Upon Receipt

Invoice Date: July 31, 2020

Invoice No.: 1174227

Re: Timothy J. Lack, Ronald A. Hatch, Lunny Atmore LLP and Integrum Law Corporation
Our File Number: 91229-5

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending July 31, 2020

FEES	\$32,911.00
GST at 5.00%	\$1,645.55
PST at 7.00%	\$2,303.77
DISBURSEMENTS	\$132.96
GST at 5.00%	\$4.85
TOTAL DUE	\$36,998.13

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

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Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
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BDO Dunwoody
Receiver of Westpoint Capital Corporation

Attention: Mr. David Lewis

Due Upon Receipt

Invoice Date: July 31, 2020
Invoice No.: 1174225

Re: **Wm. S. Jackson & Associates Ltd. and Dan Wilson**
Our File Number: 91229-2

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending July 31, 2020

FEES	\$11,614.00
GST at 5.00%	\$580.70
PST at 7.00%	\$812.98
DISBURSEMENTS	\$96.80
GST at 5.00%	\$4.84
TOTAL DUE	\$13,109.32

We accept payment by Cheque, Visa, MasterCard and American Express
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Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
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Attention: Mr. David Lewis

Due Upon Receipt

Invoice Date: May 31, 2020
Invoice No.: 1172059

Re: **Timothy J. Lack, Ronald A. Hatch, Lunny Atmore LLP and Integrum Law Corporation**
Our File Number: 91229-5

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending May 31, 2020

FEES	\$17,578.50
GST at 5.00%	\$878.93
PST at 7.00%	\$1,230.50
DISBURSEMENTS	\$350.06
GST at 5.00%	\$14.33
TOTAL DUE	\$20,052.32

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

*Document processing fee includes printing, photocopying, scanning, service and administration fees.
Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

invoice

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BDO Dunwoody
Receiver of Westpoint Capital Corporation

Attention: Mr. David Lewis

Due Upon Receipt

Invoice Date: May 31, 2020

Invoice No.: 1172058

Re: Wm. S. Jackson & Associates Ltd. and Dan Wilson
Our File Number: 91229-2

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending May 31, 2020

FEES	\$1,125.00
GST at 5.00%	\$56.25
PST at 7.00%	\$78.75
DISBURSEMENTS	\$10.50
GST at 5.00%	\$0.53
TOTAL DUE	<u><u>\$1,271.03</u></u>

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

*Document processing fee includes printing, photocopying, scanning, service and administration fees.
Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

invoice

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BDO Dunwoody
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Attention: Mr. David Lewis

Due Upon Receipt

Invoice Date: March 31, 2020

Invoice No.: 1169782

Re: Timothy J. Lack, Ronald A. Hatch, Lunny Atmore LLP and Integrum Law Corporation
Our File Number: 91229-5

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending March 31, 2020

FEES	\$2,790.00
GST at 5.00%	\$139.50
PST at 7.00%	\$195.30
DISBURSEMENTS	\$106.42
GST at 5.00%	\$1.16
TOTAL DUE	<u><u>\$3,232.38</u></u>

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

*Document processing fee includes printing, photocopying, scanning, service and administration fees.
Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

invoice

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BDO Dunwoody
Receiver of Westpoint Capital Corporation

Attention: Mr. David Lewis

Due Upon Receipt

Invoice Date: March 31, 2020

Invoice No.: 1169781

Re: Wm. S. Jackson & Associates Ltd. and Dan Wilson
Our File Number: 91229-2

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending March 31, 2020

FEES	\$1,804.00
GST at 5.00%	\$90.20
PST at 7.00%	\$126.28
DISBURSEMENTS	\$6.79
GST at 5.00%	\$0.34
TOTAL DUE	\$2,027.61

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

Document processing fee includes printing, photocopying, scanning, service and administration fees.
Interest will be charged on overdue accounts at the rate of 18% per annum.

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

invoice

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BDO Dunwoody
Receiver of Westpoint Capital Corporation

Attention: Mr. David Lewis

Due Upon Receipt

Invoice Date: March 31, 2020

Invoice No.: 1169779

**Re: House & Castle Construction Ltd., Beach Grove Properties Ltd., Davied Nicholas
Broderick
Our File Number: 91229-1**

**FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this
matter for the period ending March 31, 2020**

FEES	\$900.00
GST at 5.00%	\$45.00
PST at 7.00%	\$63.00
DISBURSEMENTS	\$27.88
GST at 5.00%	\$0.31
TOTAL DUE	<u>\$1,036.19</u>

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

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Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

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BDO Dunwoody
Receiver of Westpoint Capital Corporation

Attention: David Lewis

Due Upon Receipt

Invoice Date: February 29, 2020

Invoice No.: 1168554

Re: Jeffrey Potoroka dba Canadian Home Appraisal
Our File Number: 91229-3

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending February 29, 2020

FEES	\$350.00
GST at 5.00%	\$17.50
PST at 7.00%	\$24.50
DISBURSEMENTS	\$60.10
GST at 5.00%	\$0.65
TOTAL DUE	\$452.75

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

Document processing fee includes printing, photocopying, scanning, service and administration fees.

Interest will be charged on overdue accounts at the rate of 18% per annum.

Tax Registration Numbers 89760 3114 RT0001

Tax Registration Number R336925

invoice

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BDO Dunwoody
Receiver of Westpoint Capital Corporation

Attention: David Lewis

Due Upon Receipt

Invoice Date: February 29, 2020

Invoice No.: 1168553

Re: **Timothy J. Lack, Ronald A. Hatch, Lunny Atmore LLP and Integrum Law Corporation**
Our File Number: 91229-5

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending February 29, 2020

FEES	\$912.50
GST at 5.00%	\$45.63
PST at 7.00%	\$63.88
	<hr/>
TOTAL DUE	\$1,022.01
	<hr/> <hr/>

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

*Document processing fee includes printing, photocopying, scanning, service and administration fees.
Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

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BDO Dunwoody
Receiver of Westpoint Capital Corporation

Attention: David Lewis

Due Upon Receipt

Invoice Date: February 20, 2020
Invoice No.: 1167239

**Re: Gary Sam Barrett, Shirley Ann Organ, Fredi Wilhelm Mehl and Lauraine Pearl Mehl
Our File Number: 91229-6**

**FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this
matter for the period ending January 31, 2020**

FEES	\$375.00
GST at 5.00%	\$18.75
PST at 7.00%	\$26.25
	<hr/>
TOTAL DUE	\$420.00
	<hr/> <hr/>

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

*Document processing fee includes printing, photocopying, scanning, service and administration fees.
Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

invoice

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BDO Dunwoody
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Attention: David Lewis

Due Upon Receipt

Invoice Date: February 20, 2020

Invoice No.: 1167238

Re: **Timothy J. Lack, Ronald A. Hatch, Lunny Atmore LLP and Integrum Law Corporation**
Our File Number: 91229-5

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending January 31, 2020

FEES	\$3,270.00
GST at 5.00%	\$163.50
PST at 7.00%	\$228.90
DISBURSEMENTS	\$22.80
GST at 5.00%	\$0.54
TOTAL DUE	\$3,685.74

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

*Document processing fee includes printing, photocopying, scanning, service and administration fees.
Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

invoice

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BDO Dunwoody
Receiver of Westpoint Capital Corporation

Attention: David Lewis

Due Upon Receipt

Invoice Date: February 20, 2020
Invoice No.: 1167236

Re: **Wm. S. Jackson & Associates Ltd. and Dan Wilson**
Our File Number: 91229-2

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending January 31, 2020

FEES	\$2,367.50
GST at 5.00%	\$118.38
PST at 7.00%	\$165.73
	<hr/>
TOTAL DUE	\$2,651.61

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

*Document processing fee includes printing, photocopying, scanning, service and administration fees.
Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

invoice

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Receiver of Westpoint Capital Corporation

Attention: David Lewis

Due Upon Receipt

Invoice Date: February 20, 2020
Invoice No.: 1167235

**Re: House & Castle Construction Ltd., Beach Grove Properties Ltd., Davied Nicholas
Broderick
Our File Number: 91229-1**

**FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this
matter for the period ending January 31, 2020**

FEEs	\$350.00
GST at 5.00%	\$17.50
PST at 7.00%	\$24.50
	<hr/>
TOTAL DUE	\$392.00
	<hr/> <hr/>

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

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Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

invoice

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BDO Dunwoody
Receiver of Westpoint Capital Corporation

Attention: David Lewis

Due Upon Receipt

Invoice Date: December 31, 2019
Invoice No.: 1166384

Re: Wm. S. Jackson & Associates Ltd. and Dan Wilson
Our File Number: 91229-2

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending December 31, 2019

FEEs	\$237.50
GST at 5.00%	\$11.88
PST at 7.00%	\$16.63
	<hr/>
TOTAL DUE	\$266.01
	<hr/> <hr/>

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Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

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BDO Dunwoody
Receiver of Westpoint Capital Corporation

Attention: David Lewis

Due Upon Receipt

Invoice Date: November 30, 2019

Invoice No.: 1164350

Re: Timothy J. Lack, Ronald A. Hatch, Lunny Atmore LLP and Integrum Law Corporation
Our File Number: 91229-5

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending November 30, 2019

FEES	\$1,721.80
GST at 5.00%	\$86.09
PST at 7.00%	\$120.53
DISBURSEMENTS	\$13.55
GST at 5.00%	\$0.19
TOTAL DUE	\$1,942.16

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

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Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

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BDO Dunwoody
Receiver of Westpoint Capital Corporation

Attention: David Lewis

Due Upon Receipt

Invoice Date: November 30, 2019

Invoice No.: 1164337

Re: **House & Castle Construction Ltd., Beach Grove Properties Ltd., Davied Nicholas
Broderick**
Our File Number: 91229-1

**FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this
matter for the period ending November 30, 2019**

FEES	\$6,025.40
GST at 5.00%	\$301.27
PST at 7.00%	\$421.78
 DISBURSEMENTS	 \$1,230.27
GST at 5.00%	\$38.78
 TOTAL DUE	 \$8,017.50

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

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Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

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BDO Dunwoody
Receiver of Westpoint Capital Corporation

Due Upon Receipt

Invoice Date: October 31, 2019
Invoice No.: 1162975

Attention: David Lewis

Re: Gary Sam Barrett, Shirley Ann Organ, Fredi Wilhelm Mehl and Lauraine Pearl Mehl
Our File Number: 91229-6

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending October 31, 2019

FEES	\$572.50
GST at 5.00%	\$28.63
PST at 7.00%	\$40.08
TOTAL DUE	\$641.21

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

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BDO Dunwoody
Receiver of Westpoint Capital Corporation

Due Upon Receipt

Invoice Date: October 31, 2019
Invoice No.: 1162974

Attention: David Lewis

**Re: Jeffrey Potoroka dba Canadian Home Appraisal
Our File Number: 91229-3**

**FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this
matter for the period ending October 31, 2019**

FEEs	\$672.20
GST at 5.00%	\$33.61
PST at 7.00%	\$47.05
DISBURSEMENTS	\$46.82
GST at 5.00%	\$0.54
TOTAL DUE	<u><u>\$800.22</u></u>

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

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Interest will be charged on overdue accounts at the rate of 18% per annum.*

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Receiver of Westpoint Capital Corporation

Due Upon Receipt

Invoice Date: October 31, 2019
Invoice No.: 1162973

Attention: David Lewis

Re: **Wm. S. Jackson & Associates Ltd. and Dan Wilson**
Our File Number: 91229-2

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending October 31, 2019

FEES	\$1,048.00
GST at 5.00%	\$52.40
PST at 7.00%	\$73.36
TOTAL DUE	\$1,173.76

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

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Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
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BDO Dunwoody
Receiver of Westpoint Capital Corporation

Attention: David Lewis

Due Upon Receipt

Invoice Date: October 31, 2019

Invoice No.: 1162961

Re: House & Castle Construction Ltd., Beach Grove Properties Ltd., Davied Nicholas
Broderick
Our File Number: 91229-1

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending October 31, 2019

FEES	\$4,736.00
GST at 5.00%	\$236.80
PST at 7.00%	\$331.52
DISBURSEMENTS	\$127.41
GST at 5.00%	\$1.84
TOTAL DUE	\$5,433.57

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

*Document processing fee includes printing, photocopying, scanning, service and administration fees.
Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

invoice

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Westpoint Capital Corporation
1230 91st Street SW #201
Edmonton, AB T6X 0P2

Attention: Mr. Munir Virani

Due Upon Receipt

Invoice Date: September 30, 2019
Invoice No.: 1161511

Re: **Timothy J. Lack, Ronald A. Hatch, Lunny Atmore LLP and Integrum Law Corporation**
Our File Number: 91229-5

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending September 30, 2019

FEES	\$392.50
GST at 5.00%	\$19.63
PST at 7.00%	\$27.48
DISBURSEMENTS	\$13.55
GST at 5.00%	\$0.19
TOTAL DUE	\$453.35

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

*Document processing fee includes printing, photocopying, scanning, service and administration fees.
Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

invoice

Phone 604 687 6789
Fax 604 683 5317
Email info@boughtonlaw.com

Suite 700 - 595 Burrard Street, P.O. Box 49290
Vancouver, BC Canada V7X 1S8
boughtonlaw.com

 MERITAS® LAW FIRMS WORLDWIDE

boughtonlaw

Westpoint Capital Corporation
1230 91st Street SW #201
Edmonton, AB T6X 0P2

Attention: Mr. Munir Virani

Due Upon Receipt

Invoice Date: September 30, 2019
Invoice No.: 1161510

Re: **Jeffrey Potoroka dba Canadian Home Appraisal**
Our File Number: 91229-3

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending September 30, 2019

FEES	\$848.00
GST at 5.00%	\$42.40
PST at 7.00%	\$59.36
DISBURSEMENTS	\$19.80
GST at 5.00%	\$0.99
TOTAL DUE	\$970.55

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

*Document processing fee includes printing, photocopying, scanning, service and administration fees.
Interest will be charged on overdue accounts at the rate of 18% per annum.*

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Westpoint Capital Corporation
1230 91st Street SW #201
Edmonton, AB T6X 0P2

Attention: Mr. Munir Virani

Due Upon Receipt

Invoice Date: September 30, 2019
Invoice No.: 1161509

Re: **Wm. S. Jackson & Associates Ltd. and Dan Wilson**
Our File Number: 91229-2

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending September 30, 2019

FEEs	\$1,032.50
GST at 5.00%	\$51.63
PST at 7.00%	\$72.28
	<hr/>
TOTAL DUE	\$1,156.41
	<hr/> <hr/>

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

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Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

invoice

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Edmonton, AB T6X 0P2

Attention: Ms. Marnie Kiel

Due Upon Receipt

Invoice Date: September 30, 2019
Invoice No.: 1161508

Re: **House & Castle Construction Ltd., Beach Grove Properties Ltd., Davied Nicholas Broderick**
Our File Number: 91229-1

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending September 30, 2019

FEES	\$11,656.10
GST at 5.00%	\$582.81
PST at 7.00%	\$815.93
DISBURSEMENTS	\$181.97
GST at 5.00%	\$4.60
TOTAL DUE	\$13,241.41

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

*Document processing fee includes printing, photocopying, scanning, service and administration fees.
Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

invoice

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Attention: Mr. Munir Virani

Due Upon Receipt

Invoice Date: July 31, 2019
Invoice No.: 1159242

Re: Timothy J. Lack, Ronald A. Hatch, Lunny Atmore LLP and Integrum Law Corporation
Our File Number: 91229-5

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending July 31, 2019

FEES	\$190.00
GST at 5.00%	\$9.50
PST at 7.00%	\$13.30
	<hr/>
TOTAL DUE	\$212.80
	<hr/> <hr/>

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

*Document processing fee includes printing, photocopying, scanning, service and administration fees.
Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

invoice

Phone 604 687 6789
Fax 604 683 5317
Email info@boughtonlaw.com

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Vancouver, BC Canada V7X 1S8
boughtonlaw.com

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Westpoint Capital Corporation
1230 91st Street SW #201
Edmonton, AB T6X 0P2

Attention: Mr. Munir Virani

Due Upon Receipt

Invoice Date: July 31, 2019
Invoice No.: 1159241

Re: **Wm. S. Jackson & Associates Ltd. and Dan Wilson**
Our File Number: 91229-2

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending July 31, 2019

FEES	\$190.00
GST at 5.00%	\$9.50
PST at 7.00%	\$13.30
	<hr/>
TOTAL DUE	\$212.80
	<hr/> <hr/>

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

*Document processing fee includes printing, photocopying, scanning, service and administration fees.
Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

invoice

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Fax 604 683 5317
Email Info@boughtonlaw.com

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Vancouver, BC Canada V7X 1S8
boughtonlaw.com

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Westpoint Capital Corporation
1230 91st Street SW #201
Edmonton, AB T6X 0P2

Attention: Ms. Marnie Kiel

Due Upon Receipt

Invoice Date: May 31, 2019
Invoice No.: 1156916

Re: **House & Castle Construction Ltd., Beach Grove Properties Ltd., Davied Nicholas
Broderick
Our File Number: 91229-1**

**FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this
matter for the period ending May 31, 2019**

FEES	\$1,567.50
GST at 5.00%	\$78.38
PST at 7.00%	\$109.73
TOTAL DUE	\$1,755.61

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

*Document processing fee includes printing, photocopying, scanning, service and administration fees.
Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

invoice

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Fax 604 683 5317
Email info@boughtonlaw.com

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Vancouver, BC Canada V7X 1S8
boughtonlaw.com

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Westpoint Capital Corporation
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Edmonton, AB T6X 0P2

Attention: Mr. Munir Virani

Due Upon Receipt

Invoice Date: April 11, 2019
Invoice No.: 1154632

Re: **Wm. S. Jackson & Associates Ltd. and Dan Wilson**
Our File Number: 91229-2

FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this matter for the period ending March 31, 2019

FEEs	\$522.50
GST at 5.00%	\$26.13
PST at 7.00%	\$36.58
	<hr/>
TOTAL DUE	\$585.21
	<hr/> <hr/>

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

*Document processing fee includes printing, photocopying, scanning, service and administration fees.
Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

invoice

Phone 604 687 6789
Fax 604 683 5317
Email info@boughtonlaw.com

Suite 700 - 595 Burrard Street, P.O. Box 49290
Vancouver, BC Canada V7X 1S8
boughtonlaw.com

THE MERITAS LAW FIRM INCORPORATED

boughtonlaw

NOTICE

Westpoint Capital Corporation
1230 91st Street SW #201
Edmonton, AB
Canada, T6X 0P2
Attention: Ms. Marnie Kiel

Date: October 24, 2019

REMINDER STATEMENT

Please make your cheque payable to "Boughton" or "Boughton Law Corporation"

Your account is over 180-days old. Please forward your payment or contact
Julie Gant, Credit & Collections Coordinator @ 604-647-4166 or
jgant@boughtonlaw.com.

Invoice	Invoice Date	Invoice value	Paid to date	Net Interest	Balance owing
---------	--------------	---------------	--------------	--------------	---------------

(91229) Westpoint Capital Corporation

Matter: (1) House & Castle Construction Ltd., Beach Grove Properties Ltd., Davied Nicholas Broderick

1154623	April 11, 2019	\$2,627.19	618.95	164.40	2,172.64
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Total due : \$2,172.64

31 - 60 days	61 - 90 days	91 - 120 days	121 - 150 days	151 - 180 days	180+ days
0.00	0.00	0.00	0.00	0.00	2,008.24

WE ACCEPT VISA, MASTERCARD AND AMERICAN EXPRESS.

If payment has been made, kindly disregard this Reminder.

Interest will be charged on invoices over 30 days @ 18% per annum.

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

MCS

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Fax 604 683 5317
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III MERITAS[®] LAW FIRMS WORLDWIDE

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Westpoint Capital Corporation
1230 91st Street SW #201
Edmonton, AB T6X 0P2

Due Upon Receipt

Invoice Date: April 11, 2019
Invoice No.: 1154623

Attention: Ms. Marnie Kiel

Re: **House & Castle Construction Ltd., Beach Grove Properties Ltd., Davied Nicholas
Broderick
Our File Number: 91229-1**

**FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED on this
matter for the period ending March 31, 2019**

FEEs	\$2,221.50
GST at 5.00%	\$111.08
PST at 7.00%	\$155.51
DISBURSEMENTS	\$133.05
GST at 5.00%	\$6.05
TOTAL INVOICE	\$2,627.19
Less Funds Transferred from Trust	(\$618.95)
TOTAL AMOUNT OWED ON THIS INVOICE	\$2,008.24

We accept payment by Cheque, Visa, MasterCard and American Express
Please make your cheque payable to: Boughton Law or Boughton Law Corporation

*Document processing fee includes printing, photocopying, scanning, service and administration fees.
Interest will be charged on overdue accounts at the rate of 18% per annum.*

Tax Registration Numbers 89760 3114 RT0001
Tax Registration Number R336925

invoice

Phone 604 687 6789
Fax 604 683 5317
Email info@boughtonlaw.com

Suite 700 - 595 Burrard Street, P.O. Box 49290
Vancouver, BC Canada V7X 1S8
boughtonlaw.com

 MERITAS® LAW FIRMS WORLDWIDE

Estate No.:24-115987

Court No.:24-115987

BRIDGEHOUSE LAW LLP

LEGAL COUNSEL IN THE MATTER OF THE Receivership OF WESTPOINT CAPITAL CORPORATION, ET AL

INVOICE SUMMARY FOR THE PERIOD OF June 21,2017 TO March 31,2022

Date	Invoice #	Amount	Discount	Disbursements	Invoice (Net)	GST	PST	Funds from Trust	Invoice (Total)
09-Jun-20	5979	325.00		79.89	404.89	16.25	22.75		443.89
31-Jul-19	2985	467.50			467.50	23.38	32.73		523.61
20-Jun-19		325.00		65.74	390.74	17.37	22.75		430.86
SUBTOTAL		1,117.50	-	145.63	1,263.13	57.00	78.23	-	1,398.36



Bridgehouse Law LLP

9th Floor, 900 West Hastings Street, Vancouver, BC Canada V6C 1E5 | T 604.684.2550 | F 604.684.0916 | www.bhlvancouver.com

June 9, 2020

GST Registration No. 740288683RT0001

File No.: 13087-008-1
Invoice No.: 5979

BY EMAIL

THE VILLAGE AT PALDI ENT. LTD.

#201, 1230 - 91 Street SW
Edmonton, Alberta
T6X 0P2

Re: 2020 ANNUAL REPORT FILING FOR THE VILLAGE AT PALDI ENT. LTD.

Professional Fees


Professional Fees	\$325.00
PST (7%)	\$22.75
GST (5%)	\$16.25

Disbursements Exempt from GST/PST

Paid Minister of Finance for The Village at Paldi Ent. Ltd. 2020 Annual Report	\$44.89
Appara Annual E-maintenance Fee	\$35.00
TOTAL AMOUNT PAYABLE UPON RECEIPT	<u>\$443.89</u>

Yours truly,

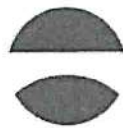
BRIDGEHOUSE LAW LLP

Per 

 TIMOTHY JACOB LACK

E. & O. E. Please make cheques payable to "Bridgehouse Law LLP". Payable on Receipt. Bearing interest of 1.5% per month (18% per year) after 30 days.

**For VISA/MasterCard payment,
please visit www.bhlvancouver.com,
and click on: Pay Online.**



Bridgehouse Law^{LLP}

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DATE: Jul/31/19
FILE NO: 8194-26 JD
BILL NO: 2985
OUR GST REG.#: 740288683RT0001

BDO CANADA LIMITED
616 – 10216 – 124 STREET
EDMONTON, ALBERTA T5N 4A3
CANADA

ATTENTION: DAVID LEWIS

RE: THE VILLAGE AT PALDI ENT. AND FIRST SOURCE DEVELOPMENT CORP.

TO OUR FEES FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE FOLLOWING:

Taxable Fees:

Apr/16/19 TELEPHONE CALL TO MR. VIRANI; REVIEW FILE;
Apr/17/19 EMAIL FROM MR. LEWIS; TELEPHONE CALL TO SAME;

TOTAL TAXABLE FEE:	\$467.50
TOTAL DISBURSEMENTS:	\$0.00
7.00% PST on Taxable Fees	\$32.73
5.00% GST on Taxable Fees and Disbursements and Other Charges:	\$23.38
TOTAL FEES, OTHER CHARGES, DISBURSEMENTS, AND TAXES:	<u>\$523.61</u>

THIS IS OUR ACCOUNT HEREIN,
BRIDGEHOUSE LAW LLP

PER: 
JULIEN DAWSON

/kw

PAYABLE ON RECEIPT-BEARING INTEREST OF 1.5% PER MONTH (18% PER YEAR) AFTER 30 DAYS E. & O.E.

Please note that we accept VISA / MasterCard payment.

For credit card payment, please complete and return the attached form. Thank you.



Bridgehouse Law LLP

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File Ref.: 13087-008

Our GST/HST REG.#: 740288683RT0001

June 20, 2019

THE VILLAGE AT PALDI ENT. LTD.

#201, 1230 - 91 Street SW

Edmonton, AB T6X 0P2

Attention: Munir Virani

**Re: The Village at Paldi Ent. Ltd. (the "Company")
2019 Annual Report and Annual Consent Resolutions**

TO PROFESSIONAL SERVICES RENDERED in connection with the preparation of the consent resolutions of the director and shareholder of the Company in lieu of the Annual General Meeting; preparing the 2019 Annual Report, maintaining the corporate records for the year and acting as the registered and records offices for the year.

TO OUR FEE: \$325.00

Taxable Disbursements:

BC Online Service Charge	\$ 6.00	
Postage	2.50	
Corporate Filing Fee	10.00	
Photocopying	<u>3.85</u>	22.35

Non-Taxable Disbursements:

Filing fees to be paid to the Minister of Finance re 2019 Annual Report	<u>43.39</u>	43.39
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PST of 7% on Taxable Fees:	22.75	
GST of 5% on Taxable Fees, Disbursements & O/C:	<u>17.37</u>	<u>40.12</u>

Total Fees, Disbursements, O/C & Taxes: \$430.86

THIS IS OUR ACCOUNT.

BRIDGEHOUSE LAW LLP

Per:

Timothy Jacob Lack

Estate No.:24-115987

Court No.:24-115987

BRYAN & COMPANY LLP

**LEGAL COUNSEL IN THE MATTER OF THE Receivership OF WESTPOINT CAPITAL CORPORATION, ET AL
INVOICE SUMMARY FOR THE PERIOD OF June 21,2017 TO March 31,2022**

Date	Invoice #	Amount	Discount	Disbursements	Invoice (Net)	GST	PST	Funds from Trust	Invoice (Total)
29-Sep-21	238016	267.00		50.00	317.00	13.35			330.35
29-Sep-21	238011	265.50		50.00	315.50	13.25			328.75
29-Sep-21	238010	530.50		100.00	630.50	26.53			657.03
29-Sep-21	238009	315.25		50.00	365.25	15.76			381.01
13-Nov-20	230229	250.00			250.00	12.50			262.50
15-Sep-20	228724	325.75			325.75	13.79			339.54
15-Sep-20	228708	325.75			325.75	13.79			339.54
14-Sep-20	228709	325.75			325.75	13.79			339.54
30-Jul-20	227929	1,460.50			1,460.50	73.03			1,533.53
08-Jul-20	227445	303.25	(125.00)	31.00	209.25	10.21			219.46
20-May-20	226420	196.25		28.00	224.25	10.96			235.21
20-May-20	226403	344.00		29.09	373.09	18.66			391.75
16-Mar-20	224538	10,712.00		187.06	10,899.06	542.46			11,441.52
16-Mar-20	224535	5,154.50		28.00	5,182.50	259.13			5,441.63
14-Nov-19	221935	8,778.25		185.00	8,963.25	445.67			9,408.92
14-Nov-19	221934	5,285.00		40.00	5,325.00	266.26			5,591.26
17-Jun-19	218574	285.25			285.25	14.26			299.51
17-Jun-19	218571	3,090.25			3,090.25	154.51			3,244.76
23-May-19	218019	332.50	(90.00)	6.00	248.50	12.43			260.93
25-Apr-19	217286	200.25		20.00	220.25	11.01			231.26
20-Nov-18	213729	2,320.25		1,904.00	4,224.25	119.71			4,343.96
19-Nov-18	213717	361.00			361.00	18.05			379.05
09-May-18	209668	17,631.25	(5,500.00)	543.00	12,674.25	631.22			13,305.47
30-Nov-17	206338	6,354.75		482.80	6,837.55	326.29			7,163.84
26-Sep-17	204816	3,221.00	(350.00)	687.80	3,558.80	177.95			3,736.75
21-Jun-17	202972	3,049.00		650.76	3,699.76	152.45			3,852.21
SUBTOTAL		70,306.50	(6,065.00)	4,822.51	69,064.01	3,298.13	-	-	74,059.28

EDMONTON PH 780.423-5730 FAX 780.428-6324
2900 Manulife Place 10180 - 101 Street, Edmonton, AB T5J 3V5
www.bryanco.com



invoice

1897869 Alberta Ltd.
c/o BDO Canada Limited
9897 34 Avenue NW
Edmonton, AB T6E 5X9

Attention: David Lewis

Date: September 29, 2021
Invoice: 238016
Our File: 30236-1/KPC
GST/HST# 11940
2329 RT0001

Re: General Corporate

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$267.00
TOTAL DISBURSEMENTS	\$50.00
SUBTOTAL	\$317.00
GST	13.35
TOTAL AMOUNT DUE	\$330.35

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invoice

1897837 Alberta Ltd.
c/o BDO Canada Limited
9897 34 Avenue NW
Edmonton, AB T6E 5X9

Date: September 29, 2021
Invoice: 238011
Our File: 30238-1/KPC
GST/HST# 11940
2329 RT0001

Attention: David Lewis

Re: General Corporate

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$265.50
TOTAL DISBURSEMENTS	<u>\$50.00</u>
SUBTOTAL	\$315.50
GST	<u>13.28</u>
TOTAL AMOUNT DUE	<u><u>\$328.78</u></u>

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invoice

1780384 Alberta Ltd
c/o BDO Canada Limited
9897 34 Avenue NW
Edmonton, AB T6E 5X9

Date: September 29, 2021
Invoice: 238010
Our File: 28932-1/KPC
GST/HST# 11940
2329 RT0001

Attention: David Lewis

Re: General Corporate

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$530.50
TOTAL DISBURSEMENTS	<u>\$100.00</u>
SUBTOTAL	\$630.50
GST	<u>26.53</u>
TOTAL AMOUNT DUE	<u><u>\$657.03</u></u>

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invoice

Westpoint Capital Services Corporation
c/o BDO Canada Limited
9897 34 Avenue NW
Edmonton, AB T6E 5X9

Date: September 29, 2021
Invoice: 238009
Our File: 26105-1/KPC
GST/HST# 11940
2329 RT0001

Attention: David Lewis

Re: General Corporate - Client owes \$5450.69 + \$1,766.66 + \$235.24

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$315.25
TOTAL DISBURSEMENTS	\$50.00
SUBTOTAL	\$365.25
GST	15.76
TOTAL AMOUNT DUE	\$381.01

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invoice

1780384 Alberta Ltd
c/o BDO Canada Limited
9897 34 Avenue NW
Edmonton, AB T6E 5X9

Attention: David Lewis

Re: General Corporate

Date: November 13, 2020
Invoice: 230229
Our File: 28932-1/JTM
GST/HST# 11940
2329 RT0001

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$250.00
GST	12.50
TOTAL AMOUNT DUE	\$262.50

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invoice

1780384 Alberta Ltd
c/o BDO Canada Limited
9897 34 Avenue NW
Edmonton, AB T6E 5X9

Attention: David Lewis

Date: September 15, 2020
Invoice: 228724
Our File: 28932-1/JTM
GST/HST# 11940
2329 RT0001

Re: General Corporate

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$275.75
TOTAL DISBURSEMENTS	\$50.00
SUBTOTAL	\$325.75
GST	13.79
TOTAL AMOUNT DUE	\$339.54

EDMONTON PH 780.423-5730 FAX 780.428-6324
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invoice

1897869 Alberta Ltd.
c/o BDO Canada Limited
9897 34 Avenue NW
Edmonton, AB T6E 5X9

Attention: David Lewis

Date: September 14, 2020
Invoice: 228708
Our File: 30236-1/JTM
GST/HST# 11940
2329 RT0001

Re: General Corporate

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$275.75
TOTAL DISBURSEMENTS	\$50.00
SUBTOTAL	\$325.75
GST	13.79
TOTAL AMOUNT DUE	\$339.54

EDMONTON PH 780.423-5730 FAX 780.428-6324
2900 Manulife Place 10180 - 101 Street, Edmonton, AB T5J 3V5
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invoice

1897837 Alberta Ltd.
c/o BDO Canada Limited
9897 34 Avenue NW
Edmonton, AB T6E 5X9

Date: September 14, 2020
Invoice: 228709
Our File: 30238-1/JTM
GST/HST# 11940
2329 RT0001

Attention: David Lewis

Re: General Corporate

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$275.75
TOTAL DISBURSEMENTS	\$50.00
SUBTOTAL	\$325.75
GST	13.79
TOTAL AMOUNT DUE	\$339.54

EDMONTON PH 780.423-5730 FAX 780.428-6324
2900 Manulife Place 10180 - 101 Street, Edmonton, AB T5J 3V5
www.bryanco.com



invoice

Westpoint Capital Corporation

Date: July 30, 2020
Invoice: 227929
Our File: 26105-155/KPC
GST/HST# 11940
2329 RT0001

Re: Solomon Spruce Ridge Inc. and Martin Gunderson

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$1,460.50
GST	73.03
TOTAL AMOUNT DUE	\$1,533.53

EDMONTON PH 780.423-5730 FAX 780.428-6324
2900 Manulife Place 10180 - 101 Street, Edmonton, AB T5J 3V5
www.bryanco.com



invoice

Westpoint Capital Corporation

Date: July 8, 2020
Invoice: 227445
Our File: 26105-95/KPC
GST/HST# 11940
2329 RT0001

Re: TXN 604 - \$5,200,000 loan to Northport Industrial Inc, Wandering River Developments Inc,
Hearland Industrial Park Inc, Natural Properties Inc.

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

FEES AND OTHER CHARGES	303.25
LESS ADJUSTMENT	(125.00)
	<hr/>
TOTAL FEES AND OTHER CHARGES	\$178.25
TOTAL DISBURSEMENTS	\$31.00
	<hr/>
SUBTOTAL	\$209.25
GST	10.21
	<hr/>
TOTAL AMOUNT DUE	\$219.46

[Client Files/26105/95/E3016062.DOCX v1]

Accounts due on receipt; interest charged at 18.00% per annum (1.50% monthly);
Please refer to invoice number when remitting

EDMONTON PH 780.423-5730 FAX 780.428-6324
2900 Manulife Place 10180 - 101 Street, Edmonton, AB T5J 3V5
www.bryanco.com



invoice

Westpoint Capital Corporation
#201, 1230 - 91 Street SW
Edmonton, AB T6X 0P2

Date: May 20, 2020
Invoice: 226420
Our File: 26105-63/KPC
GST/HST# 11940
2329 RT0001

Re: Foreclosure action against Vaughan Custom Builders and Design Inc., David Bayrack, Nichole Bayrack and Geo-Energy Enterprises Ltd.

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$196.25
TOTAL DISBURSEMENTS	\$28.00
SUBTOTAL	\$224.25
GST	10.96
TOTAL AMOUNT DUE	\$235.21

EDMONTON PH 780.423-5730 FAX 780.428-6324
2900 Manulife Place 10180 - 101 Street, Edmonton, AB T5J 3V5
www.bryanco.com

BARRISTERS • SOLICITORS

**Bryan &
company** LLP

invoice

BDO Canada Limited
#201, 1230 - 91 Street SW
Edmonton, AB T6X 0P2

Date: May 20, 2020
Invoice: 226403
Our File: 26105-201/KPC
GST/HST# 11940
2329 RT0001

Re: Salt Cavern

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$344.00
TOTAL DISBURSEMENTS	\$29.09
SUBTOTAL	<u>\$373.09</u>
GST	<u>18.66</u>
TOTAL AMOUNT DUE	<u><u>\$391.75</u></u>

EDMONTON PH 780.423-5730 FAX 780.428-6324
2900 Manulife Place 10180 - 101 Street, Edmonton, AB T5J 3V5
www.bryanco.com



invoice

BDO Canada Ltd.
616, 10216 - 124 Street
Edmonton AB T5N 4A3

Date: March 16, 2020
Invoice: 224538
Our File: 26105-201/KPC
GST/HST# 11940
2329 RT0001

Re: Counterclaim by Harold Jahn

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$10,712.00
TOTAL DISBURSEMENTS	\$187.06
SUBTOTAL	<u>\$10,899.06</u>
GST	<u>542.46</u>
TOTAL AMOUNT DUE	<u><u>\$11,441.52</u></u>

EDMONTON PH 780.423-5730 FAX 780.428-6324
2900 Manulife Place 10180 - 101 Street, Edmonton, AB T5J 3V5
www.bryanco.com



invoice

BDO Canada Ltd.
616, 10216 - 124 Street
Edmonton AB T5N 4A3

Date: March 16, 2020
Invoice: 224535
Our File: 26105-155/KPC
GST/HST# 11940
2329 RT0001

Re: SRG Transactions

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$5,154.50
TOTAL DISBURSEMENTS	\$28.00
SUBTOTAL	\$5,182.50
GST	259.13
TOTAL AMOUNT DUE	\$5,441.63

EDMONTON PH 780.423-5730 FAX 780.428-6324
2600 Manulife Place 10180 - 101 Street, Edmonton, AB T5J 3Y2
www.bryanco.com



invoice

#201, 1230 - 91 Street SW
Edmonton, AB T6X 0P2

Date: November 14, 2019
Invoice: 221935
Our File: 26105-155/KPC
GST/HST# 11940
2329 RT0001

Re: SRG Transactions

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$8,778.25
TOTAL DISBURSEMENTS	\$185.00
SUBTOTAL	\$8,963.25
GST	445.67
TOTAL AMOUNT DUE	\$9,408.92

ACCOUNT DETAIL

FOR PROFESSIONAL SERVICES RENDERED

<u>Date</u>		<u>Description</u>	<u>Hours</u>
17 Jun 19	KPC	Emails to David Lewis re: update;	0.30
30 Jun 19	KPC	Emails to David Lewis; prepared Affidavit; reviewed file; created chronology;	1.40
02 Jul 19	KPC	Email to David Lewis re: renewing registration of security agreement;	0.30
03 Jul 19	KPC	Email from David Lewis re: instructions;	0.10
04 Jul 19	KPC	Email from David Lewis re: payout;	0.10
08 Jul 19	KPC	Reviewed procedure card;	0.10
08 Jul 19	KPC	Email to David Lewis re: update;	0.20

EDMONTON PH 780.423-5730 FAX 780.428-6324
2600 Manulife Place 10180 - 101 Street, Edmonton, AB T5J 3Y2
www.bryanco.com



invoice

#201, 1230 - 91 Street SW
Edmonton, AB T6X 0P2

Date: November 14, 2019
Invoice: 221934
Our File: 26105-201/KPC
GST/HST# 11940
2329 RT0001

Re: Salt Cavern

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$5,285.00
TOTAL DISBURSEMENTS	\$40.00
SUBTOTAL	\$5,325.00
GST	266.26
TOTAL AMOUNT DUE	\$5,591.26

ACCOUNT DETAIL

FOR PROFESSIONAL SERVICES RENDERED

<u>Date</u>		<u>Description</u>	<u>Hours</u>
17 Jun 19	KPC	Emails from David Lewis re: update;	0.10
30 Jun 19	KPC	Research re: Counterclaim and delay; email to Steven Rohatyn re: steps taken;	0.40
02 Jul 19	KPC	Emails to and from Steve Rohatyn re: other action;	0.10
02 Jul 19	KPC	Emails to and from Steven Rohatyn re: Questioning;	0.20
02 Jul 19	KPC	Email to David Lewis re: update and instructions	0.20
04 Jul 19	KPC	Emails to and from David Lewis and Terrence Warner re: 4.33 Application; email to Steven Rohatyn re: further information;	0.40

{Client Files/26105/201/E2823284.DOCX v1}

Accounts due on receipt; interest charged at 18.00% per annum (1.50% monthly);
Please refer to invoice number when remitting

EDMONTON PH 780.423-5730 FAX 780.428-8324
2600 Manulife Place 10180 - 101 Street, Edmonton, AB T5J 3Y2
www.bryanco.com



Invoice

#201, 1230 - 91 Street SW
Edmonton, AB T6X 0P2

Date: June 17, 2019
Invoice: 218574
Our File: 28105-201/KPC
GST/HST# 11940
2329 RT0001

Re: Salt Cavern

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$285.25
GST	14.26
TOTAL AMOUNT DUE	\$299.51

EDMONTON PH 780.423-5730 FAX 780.428-8324
2600 Manulife Place 10180 - 101 Street, Edmonton, AB T5J 3Y2
www.bryanco.com



invoice

#201, 1230 - 91 Street SW
Edmonton, AB T6X 0P2

Date: June 17, 2019
Invoice: 218571
Our File: 26105-155/KPC
GST/HST# 11940
2329 RT0001

Re: SRG Transactions

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$3,080.25
GST	154.51
TOTAL AMOUNT DUE	\$3,244.76

EDMONTON PH 780.423-5730 FAX 780.428-6324
2600 Manulife Place 10180 - 101 Street, Edmonton, AB T5J 3Y2
www.bryanco.com



invoice

#201, 1230 - 91 Street SW
Edmonton, AB T6X 0P2

Date: May 23, 2019
Invoice: 218019
Our File: 26105-46/KPC
GST/HST# 11940
2329 RT0001

Re: TXN 341 - \$880,000 loan to John Hunter, Shelley Hunter

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

FEES AND OTHER CHARGES	332.50
LESS ADJUSTMENT	(90.00)
TOTAL FEES AND OTHER CHARGES	<u>\$242.50</u>
TOTAL DISBURSEMENTS	<u>\$6.00</u>
SUBTOTAL	\$248.50
GST	<u>12.43</u>
TOTAL AMOUNT DUE	<u><u>\$260.93</u></u>

{Client Files/26105/46/E2696812.DOCX v1}

Accounts due on receipt; interest charged at 18.00% per annum (1.50% monthly);
Please refer to invoice number when remitting

EDMONTON PH 780.423-5730 FAX 780.428-6324
2600 Manulife Place 10180 - 101 Street, Edmonton, AB T5J 3Y2
www.bryanco.com



invoice

#201, 1230 - 91 Street SW
Edmonton, AB T6X 0P2

Date: April 25, 2019
Invoice: 217286
Our File: 26105-96/KPC
GST/HST# 11940
2329 RT0001

Re: TXN 621 - \$264,389.00 loan to Crossfield Junction Developments Ltd.

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$200.25
TOTAL DISBURSEMENTS	\$20.00
SUBTOTAL	\$220.25
GST	11.01
TOTAL AMOUNT DUE	\$231.26

{Client Files/26105/96/E2672146.DOCX v1}

Accounts due on receipt; interest charged at 18.00% per annum (1.50% monthly);
Please refer to invoice number when remitting

EDMONTON PH 780.423-5730 FAX 780.428-8324
2600 Manulife Place 10180 - 101 Street, Edmonton, AB T5J 3Y2
www.bryanco.com



invoice

#201, 1230 - 91 Street SW
Edmonton, AB T6X 0P2

Date: November 20, 2018
Invoice: 213729
Our File: 26105-155/KPC
GST/HST# 11940
2329 RT0001

Re: SRG Transactions

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$2,320.25
TOTAL DISBURSEMENTS	\$1,904.00
SUBTOTAL	\$4,224.25
GST	119.71
TOTAL AMOUNT DUE	\$4,343.96

EDMONTON PH 780.423-5730 FAX 780.428-8324
2600 Manulife Place 10180 - 101 Street, Edmonton, AB T6J 3Y2
www.bryanco.com



invoice

Westpoint Capital Services Corporation
#201, 1230 - 91 Street SW
Edmonton, AB T6X 0P2

Date: November 19, 2018
Invoice: 213717
Our File: 26105-201/KPC
GST/HST# 11940
2329 RT0001

Re: Salt Cavern

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$361.00
GST	<u>18.05</u>
TOTAL AMOUNT DUE	<u><u>\$379.05</u></u>

EDMONTON PH 780.423-5730 FAX 780.428-6324
2600 Manulife Place 10180 - 101 Street, Edmonton, AB T5J 3Y2
www.bryanco.com



invoice

#201, 1230 - 91 Street SW
Edmonton, AB T6X 0P2

Date: May 9, 2018
Invoice: 209668
Our File: 26105-155/KPC
GST/HST# 11940
2329 RT0001

Re: SRG Transactions

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

FEES AND OTHER CHARGES	17,631.25
GOODWILL REDUCTION	(5,500.00)
TOTAL FEES AND OTHER CHARGES	<u>\$12,131.25</u>
TOTAL DISBURSEMENTS	<u>\$543.00</u>
SUBTOTAL	\$12,674.25
GST	<u>631.22</u>
TOTAL AMOUNT DUE	<u><u>\$13,305.47</u></u>

EDMONTON PH 780.423-5730 FAX 780.428-8324
2600 Manulife Place 10180 - 101 Street, Edmonton, AB T5J 3Y2
www.bryance.com



invoice

#201, 1230 - 91 Street SW
Edmonton, AB T6X 0P2

Date: November 30, 2017
Invoice: 206338
Our File: 26105-155/KPC
GST/HST# 11940
2329 RT0001

Re: SRG Transactions

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$6,354.75
TOTAL DISBURSEMENTS	<u>\$482.80</u>
SUBTOTAL	\$6,837.55
GST	<u>326.29</u>
TOTAL AMOUNT DUE	<u>\$7,163.84</u> ✓

EDMONTON PH 780.423-5730 FAX 780.428-6324
2800 Manulife Place 10180 - 101 Street, Edmonton, AB T5J 3Y2
www.bryanco.com



invoice

#201, 1230 - 91 Street SW
Edmonton, AB T6X 0P2

Date: September 26, 2017
Invoice: 204816
Our File: 26105-155/KPC
GST/HST# 11940
2329 RT0001

Re: SRG Transactions

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

FEEs AND OTHER CHARGES	3,221.00
GOODWILL REDUCTION	(350.00)
TOTAL FEEs AND OTHER CHARGES	<u>\$2,871.00</u>
TOTAL DISBURSEMENTS	<u>\$687.80</u>
SUBTOTAL	<u>\$3,558.80</u>
GST	<u>177.95</u>
TOTAL AMOUNT DUE	<u><u>\$3,736.75</u></u>

EDMONTON PH 780.423-5730 FAX 780.428-8324
2600 Manulife Place 10180 - 101 Street, Edmonton, AB T5J 3Y2
www.bryanco.com



invoice

#201, 1230 - 91 Street SW
Edmonton, AB T6X 0P2

Date: June 21, 2017
Invoice: 202972
Our File: 26105-155/KPC
GST/HST# 11940
2329 RT0001

Re: SRG Transactions

ACCOUNT SUMMARY

FOR PROFESSIONAL SERVICES RENDERED

TOTAL FEES AND OTHER CHARGES	\$3,049.00
TOTAL DISBURSEMENTS	\$650.76
SUBTOTAL	\$3,699.76
GST	152.45
TOTAL AMOUNT DUE	\$3,852.21 ✓

Estate No.:24-115987

Court No.:24-115987

CASSELS BROCK

LEGAL COUNSEL IN THE MATTER OF THE Receivership OF WESTPOINT CAPITAL CORPORATION, ET AL

INVOICE SUMMARY FOR THE PERIOD OF June 21,2017 TO March 31,2022

Date	Invoice #	Amount	Discount	Disbursements	Invoice (Net)	GST	PST	Funds from Trust	Invoice (Total)
17-Apr-20	2107680	7,593.00			7,593.00	379.65	531.51		8,504.16
SUBTOTAL		7,593.00	-	-	7,593.00	379.65	531.51	-	8,504.16

Cassels

Attn: Martin Sennott
BDO Canada Limited
c/o Boughton Law Corporation
595 Burrard Street
Suite 700
Vancouver, BC V7X 1S8

Invoice No: 2107680
Date: April 17, 2020
Matter No.: 028677-00029
GST/HST No.: R121379572
PST No.: 1012-5078

Lawyer: Buttery, Mary I.A.
Tel.: (604) 691-6118
E-mail: mbuttery@cassels.com

Re: Legal Opinion re: Westpoint Capital Corporation

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

Our Fees	7,593.00
GST @ 5.00%	379.65
PST @ 7.00%	531.51
TOTAL DUE (CAD)	8,504.16



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

REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:

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

Cheque Payments:

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

Invoice No: 2107680
Matter No.: 028677-00029
Amount: CAD 8,504.16

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

Estate No.:24-115987

Court No.:24-115987

DLA PIPER

LEGAL COUNSEL IN THE MATTER OF THE Receivership OF WESTPOINT CAPITAL CORPORATION, ET AL

INVOICE SUMMARY FOR THE PERIOD OF June 21,2017 TO March 31,2022

Date	Invoice #	Amount	Discount	Disbursements	Invoice (Net)	GST	PST	Funds from Trust	Invoice (Total)
13-Jun-19	1871475	135,480.35		6,813.33	142,293.68	6,913.50			149,207.18
SUBTOTAL		135,480.35	-	6,813.33	142,293.68	6,913.50	-	-	149,207.18



<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
03/19/19	SOT	Telephone conversation with Ed Joseph. Listend to voicemail from Gertrude Friesen. Emailed David Lewis and Terry Warner with summary of this correspondence.	0.50	225.00
03/22/19	SOT	Telephone conversation with counsel for Connexus Credit Union.	0.10	45.00
03/25/19	SOT	Reviewed and responded to email from Munir Virani regarding request for information pertaining to Application for a Judicial Trustee and Interim Receiver.	0.30	135.00
04/01/19	SOT	Listened to voicemail from Terry Warner regarding Court Application.	0.10	45.00
04/03/19	SOT	Reviewed Application of Interim Receiver.	0.20	90.00
04/09/19	SOT	Reviewed Affidavits of Service.	0.20	90.00
04/10/19	SOT	E-mailed Terry Warner regarding appearing at court application. E-mail exchange with Marnie and Munir regarding application. Prepared for and attended Receivership Application.	3.10	1,395.00
Total Taxable Hours and Fees:			274.20	\$ 127,856.00

DISBURSEMENTS

OTHER CHARGES

<u>Description</u>	<u>Amount</u>
Postage	4,853.61
Courier	305.00
Facsimile - Long Distance	0.33
Long Distance Telephone	50.46
Photocopying	2,079.00
Photocopying - Colour	157.50
Stationery	178.45
Taxable Other Charges:	\$ 7,624.35

Total Other Charges: \$ 7,624.35

Total Fees and Other Charges: \$ 135,480.35

COSTS ADVANCED

<u>Description</u>	<u>Amount</u>
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For The Record - Courthouse Transcripts (no GST)	746.58
- Order no. AL-OR-1002-8483-mise	
USER DEFINED 1: CPA - 101531-00001	
USER DEFINED 2: RBC Visa - EDM.	
Search Fee	10.00
Agent's Disbursements	2,581.75
BC Online Search Fees	7.00
Corporate Charges	110.00
Filing Fees	250.00
Land Title Office Charges	320.00
Non-Taxable Costs Advanced:	\$ 4,025.33
Printing/Reproduction	22.00
Agent's Disbursements	2,651.00
BC Online Fee	1.50
KVP - Service and Runner Fee	60.00
Postage	3.50
Registered Mail	50.00
Taxable Costs Advanced:	\$ 2,788.00

Total Costs:	\$ 6,813.33
Total Fees, Other Charges & Costs:	\$ 142,293.68

BILL SUMMARY

	Our Fees:	\$ 127,856.00
	Total Other Charges & Costs:	\$ 14,437.68
REG # 110 152 824	Total GST:	\$ 6,913.50
	Total Current Invoice Due:	CAD \$ 149,207.18

This is our account.

DLA Piper (Canada) LLP

Per: 
Susy Trace

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.

Estate No.:24-115987

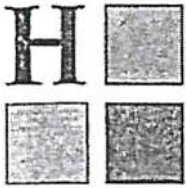
Court No.:24-115987

HEATH LAW LLP

LEGAL COUNSEL IN THE MATTER OF THE Receivership OF WESTPOINT CAPITAL CORPORATION, ET AL

INVOICE SUMMARY FOR THE PERIOD OF June 21,2017 TO March 31,2022

Date	Invoice #	Amount	Discount	Disbursements	Invoice (Net)	GST	PST	Funds from Trust	Invoice (Total)
02-Jan-20	54136-1 (JAN)	900.00		85.00	985.00	47.25	66.15		1,098.40
SUBTOTAL		900.00	-	85.00	985.00	47.25	66.15	-	1,098.40



HEATH LAW LLP
BARRISTERS & SOLICITORS

Chuck Blanaru*
Nicole L. Cederberg*
Peter M. MacNeil*
Rick Killough*
Kathleen A. Sugiyama*
John Bradbury
Travis E. Sippel
Nathan W. Seaward
Jordan Crawford

Wendy M. Clifford*
Michael W. Brown*
Patrick J. Giroday*
Lorena T. Kohlruess
Ian T. Gove*
Christopher J. Murphy
N. Ephraim Welle
Chyna M. Lines
Beau C.M. Blanaru**

*Denotes a Law Corporation

**Denotes Arising Student

Miller Thomson LLP
400-725 Granville Street
Vancouver, BC V7Y 1G5

Account Dated: January 2, 2020
File No. 54136-1
HST/GST #R117744201

RE: Agency – Westpoint Capital Corporation et al v. The Village at Paldi Ent. Ltd.

TO PROFESSIONAL SERVICES RENDERED in connection with this matter, including receipt of instructions; review of materials; prepare and file Application Record; attendance at Chambers to obtain Order; requisitioning court certified copy of Order and reporting to you;

OUR FEE: **\$ 900.00**

TAXABLE (GST & PST) DISBURSEMENTS:

Agent Charges	\$ 10.00
Photocopying, printing and scanning	\$ 15.00
Courier	<u>\$ 20.00</u>

TOTAL TAXABLE DISBURSEMENTS: **\$ 45.00**

NON-TAXABLE DISBURSEMENTS:

Certification fee	\$ 40.00
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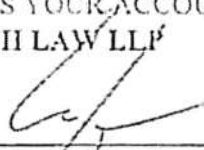
TOTAL FEES AND DISBURSEMENTS: **\$ 985.00**

GST PAYABLE: **\$ 47.25**

PST PAYABLE: **\$ 66.15**

TOTAL OF THIS ACCOUNT: **\$1,098.40**

E. & O. E.
THIS IS YOUR ACCOUNT
HEATH LAW LLP



Ian T. Gove

/sbr

If you would prefer to pay this account by credit card rather than cheque, please call our office or fax a copy of this account to our office and provide our receptionist with the type of card (Visa or MasterCard), name on card, account number and expiry date. We will then process payment and provide you with a receipt.

Accounts are due and payable upon receipt. All accounts outstanding after 30 days will be subject to interest at 12% per annum.

Estate No.:24-115987

Court No.:24-115987

HENDRIX LAW

LEGAL COUNSEL IN THE MATTER OF THE Receivership OF WESTPOINT CAPITAL CORPORATION, ET AL

INVOICE SUMMARY FOR THE PERIOD OF June 21,2017 TO March 31,2022

Date	Invoice #	Amount	Discount	Disbursements	Invoice (Net)	GST	PST	Funds from Trust	Invoice (Total)
06-May-19	31155	3,000.00		183.11	3,183.11	159.16			3,342.27
SUBTOTAL		3,000.00	-	183.11	3,183.11	159.16	-	-	3,342.27



May 6, 2019

Our File No: 38650
GST #82892 1965 RT0001
Invoice #31155
Via Email

Hendrix Law 
est. 1986

Westpoint Capital

Attention: Westpoint Capital

Barristers & Solicitors
#500, 707 - 7th Avenue SW.
Calgary, Alberta,
T2P 3H6

Phone: 403-269-9400

Toll Free: 1-855-580-9400

Fax: 403-266-2447

Email:

dhendrix@hendrixlaw.ca

Dear Sir:

**Re: Black and Associates and Darren BLACK
Foreclosure by Westpoint Capital**

TO OUR FEE FOR PROFESSIONAL SERVICES RENDERED in relation to the above captioned, and more specifically:

OUR FEE:	FEE	GST	TOTAL
To Review of Undertakings	\$ 500.00	\$ 25.00	\$ 525.00
To Adjournment	\$ 200.00	\$ 10.00	\$ 210.00
To Review Opposing Party Brief, Prepare Brief, Special Chambers Hearing	\$ 3,000.00	\$ 150.00	\$ 3,150.00
Total	\$ 3,000.00	\$ 150.00	\$ 3,150.00

DISBURSEMENTS:	FEE	GST	TOTAL
To Courier	\$ 19.85	\$ 0.99	\$ 20.84
To Rileys for copying/binding	\$ 58.51	\$ 2.93	\$ 64.11
Subtotal	\$ 78.36	\$ 3.92	\$ 84.95

OTHER CHARGES:	FEE	GST	TOTAL
To Copies	\$ 89.75	\$ 4.49	\$ 94.24
To Court Runner	\$ 15.00	\$ 0.75	\$ 15.75
Subtotal	\$ 104.75	\$ 5.24	\$ 109.99

TOTAL FEES:	\$	3,000.00
TOTAL DISBURSEMENTS TAXABLE:	\$	78.36
OTHER CHARGES	\$	104.75
TOTAL GST (ALBERTA):	\$	159.16
TOTAL ACCOUNT:	\$	3,342.27

THIS IS OUR ACCOUNT HEREIN:

HENDRIX LAW

Per: 

Denise M. Hendrix

DMH*af

E & O E

Estate No.:24-115987

Court No.:24-115987

MILLER THOMSON LLP

LEGAL COUNSEL IN THE MATTER OF THE Receivership OF WESTPOINT CAPITAL CORPORATION, ET AL
INVOICE SUMMARY FOR THE PERIOD OF June 21,2017 TO March 31,2022

Date	Invoice #	Amount	Discount	Disbursements	Invoice (Net)	GST	PST	Funds from Trust	Invoice (Total)
28-Feb-22	3729413	14,056.50		5.00	14,061.50	703.08			14,764.58
31-Jan-22	3720388	6,883.00		101.00	6,984.00	344.75			7,328.75
31-Dec-21	3705245	4,034.00		59.00	4,093.00	203.25			4,296.25
30-Nov-21	3692663	9,311.00		174.51	9,485.51	470.53			9,956.04
31-Oct-21	3682576	16,356.00		118.47	16,474.47	823.72			17,298.19
30-Sep-21	3669569	10,911.00		16.00	10,927.00	546.00			11,473.00
31-Aug-21	3658602	7,668.00		452.50	8,120.50	404.08			8,524.58
31-Jul-21	3650082	15,908.50		507.86	16,416.36	816.92			17,233.28
30-Jun-21	3636450	5,429.00		161.69	5,590.69	272.53			5,863.22
31-May-21	3630095	20,838.00		1,173.70	22,011.70	1,066.34			23,078.04
30-Apr-21	3618368	32,181.50		669.71	32,851.21	1,617.27			34,468.48
31-Mar-21	3604366	14,382.00		156.68	14,538.68	726.43			15,265.11
28-Feb-21	3594640	11,500.50		49.31	11,549.81	576.20			12,126.01
31-Jan-21	3584882	5,150.50			5,150.50	257.53			5,408.03
31-Dec-20	3564456	4,998.50		446.01	5,444.51	252.43			5,696.94
30-Nov-20	3555979	13,010.50		243.83	13,254.33	661.13			13,915.46
31-Oct-20	3542793	18,926.00		617.00	19,543.00	957.00			20,500.00
30-Sep-20	3531974	15,148.00		468.21	15,616.21	763.31			16,379.52
31-Aug-20	3521026	23,152.00		170.81	23,322.81	1,164.04			24,486.85
31-Jul-20	3511970	28,334.00		702.28	29,036.28	1,433.96			30,470.24
30-Jun-20	3499952	17,637.00		13,077.29	30,714.29	910.42			31,624.71
31-May-20	3486558	4,024.50		506.18	4,530.68	205.34			4,736.02
30-Apr-20	3477638	1,430.00			1,430.00	71.50			1,501.50
31-Mar-20	3465955	4,940.00		111.33	5,051.33	251.29			5,302.62
29-Feb-20	3456060	5,856.50		-	5,856.50	292.83			6,149.33
31-Jan-20	3444248	5,983.00		-	5,983.00	299.15			6,282.15
31-Dec-19	3430026	30,414.00		408.85	30,822.85	1,532.79			32,355.64
30-Nov-19	3415263	60,583.50		353.33	60,936.83	3,036.36			63,973.19
24-Oct-19	3397321	33,168.50		1,139.59	34,308.09	1,702.71			36,010.80
27-Aug-19	3374467	28,376.50		163.94	28,540.44	1,421.03			29,961.47
31-Jul-19	3363438	36,998.50		409.28	37,407.78	1,859.00			39,266.78
30-Jun-19	3352944	76,296.00		283.49	76,579.49	3,820.61			80,400.10
27-May-19	3336465	45,325.00		759.85	46,084.85	2,293.08			48,377.93
30-Apr-19	3325872	58,348.00		101.00	58,449.00	2,919.95			61,368.95

SUBTOTAL

687,559.50

-

23,607.70

711,167.20

34,676.56

-

-

745,843.76



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Account Summary and Remittance Form

February 28, 2022

Invoice Number 3729413

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$14,056.50
Disbursements:	\$5.00
GST 5% (R119440766)	\$703.08
Total Amount Due	<u>\$14,764.58</u>



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Account Summary and Remittance Form

January 31, 2022

Invoice Number 3720388

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: **Westpoint Capital Corporation**
Our File No. 0240413.0001

Fees:	\$6,883.00
Disbursements:	\$101.00
GST 5% (R119440766)	\$344.75
Total Amount Due	<u>\$7,328.75</u>



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Account Summary and Remittance Form

December 31, 2021

Invoice Number 3705245

**BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9**

Attention: David Lewis

**Re: Westpoint Capital Corporation
Our File No. 0240413.0001**

Fees:	\$4,034.00
Disbursements:	\$59.00
GST 5% (R119440766)	\$203.25
Total Amount Due	<u>\$4,296.25</u>



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Account Summary and Remittance Form

November 30, 2021

Invoice Number 3692663

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: **Westpoint Capital Corporation**
Our File No. 0240413.0001

Fees:	\$9,311.00
Disbursements:	\$174.51
GST 5% (R119440766)	\$470.53
Total Amount Due	<u>\$9,956.04</u>



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Account Summary and Remittance Form

October 31, 2021

Invoice Number 3682576

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$16,356.00
Disbursements:	\$118.47
GST 5% (R119440766)	\$823.72
Total Amount Due	<u>\$17,298.19</u>



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Account Summary and Remittance Form

September 30, 2021

Invoice Number 3669569

**BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3**

Attention: David Lewis

**Re: Westpoint Capital Corporation
Our File No. 0240413.0001**

Fees:	\$10,911.00
Disbursements:	\$16.00
GST 5% (R119440766)	\$546.00
Total Amount Due	<u>\$11,473.00</u>



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Account Summary and Remittance Form

August 31, 2021

Invoice Number 3658602

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$7,668.00
Disbursements:	\$452.50
GST 5% (R119440766)	\$404.08
Total Amount Due	<u>\$8,524.58</u>



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Account Summary and Remittance Form

July 31, 2021

Invoice Number 3650082

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$15,908.50
Disbursements:	\$507.86
GST 5% (R119440766)	\$816.92
Total Amount Due	<u>\$17,233.28</u>



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Account Summary and Remittance Form

June 30, 2021

Invoice Number 3636450

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$5,429.00
Disbursements:	\$161.69
GST 5% (R119440766)	\$272.53
Total Amount Due	<u>\$5,863.22</u>



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Account Summary and Remittance Form

April 30, 2021

Invoice Number 3618368

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$32,181.50
Disbursements:	\$669.71
GST 5% (R119440766)	\$1,617.27
Total Amount Due	<u>\$34,468.48</u>



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Account Summary and Remittance Form

May 31, 2021

Invoice Number 3630095

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$20,838.00
Disbursements:	\$1,173.70
GST 5% (R119440766)	\$1,066.34
Total Amount Due	\$23,078.04



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Account Summary and Remittance Form

March 31, 2021

Invoice Number 3604366

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$14,382.00
Disbursements:	\$156.68
GST 5% (R119440766)	\$726.43
Total Amount Due	<u>\$15,265.11</u>



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Account Summary and Remittance Form

February 28, 2021

Invoice Number 3594640

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: **Westpoint Capital Corporation**
Our File No. 0240413.0001

Fees:	\$11,500.50
Disbursements:	\$49.31
GST 5% (R119440766)	\$576.20
Total Amount Due	<u>\$12,126.01</u>



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Account Summary and Remittance Form

January 31, 2021

Invoice Number 3584882

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$5,150.50
GST 5% (R119440766)	\$257.53
Total Amount Due	<u>\$5,408.03</u>



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Account Summary and Remittance Form

December 31, 2020

Invoice Number 3564456

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: **Westpoint Capital Corporation**
Our File No. 0240413.0001

Fees:	\$4,998.50
Disbursements:	\$446.01
GST 5% (R119440766)	\$252.43
Total Amount Due	<u>\$5,696.94</u>



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Account Summary and Remittance Form

November 30, 2020

Invoice Number 3555979

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$13,010.50
Disbursements:	\$243.83
GST 5% (R119440766)	\$661.13
Total Amount Due	<u>\$13,915.46</u>



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Account Summary and Remittance Form

October 31, 2020

Invoice Number 3542793

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$18,926.00
Disbursements:	\$617.00
GST 5% (R119440766)	\$957.00
Total Amount Due	<u>\$20,500.00</u>

Please return the Account Summary and Remittance Form with your payment.
Terms: Accounts due when rendered. Interest at the rate of 12.0% per annum will be
charged on accounts overdue 30 days or more. Any disbursements not posted to your account on the date of this account will be billed later.



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Account Summary and Remittance Form

September 30, 2020

Invoice Number 3531974

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation (Non-River's Crossing)
Our File No. 0240413.0001

Fees:	\$15,148.00
Disbursements:	\$468.21
GST 5% (R119440766)	\$763.31
Total Amount Due	<u>\$16,379.52</u>

Please return the Account Summary and Remittance Form with your payment.

49906179.1 Terms: Accounts due when rendered. Interest at the rate of 12.0% per annum will be charged on accounts overdue 30 days or more. Any disbursements not posted to your account on the date of this account will be billed later.



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Account Summary and Remittance Form

August 31, 2020

Invoice Number 3521026

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation (Non-River's Crossing)
Our File No. 0240413.0001

Fees:	\$23,152.00
Disbursements:	\$170.81
GST 5% (R119440766)	\$1,164.04
Total Amount Due	\$24,486.85



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Account Summary and Remittance Form

July 31, 2020

Invoice Number 3511970

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation (Non-River's Crossing)
Our File No. 0240413.0001

Fees:	\$28,334.00
Disbursements:	\$702.28
GST 5% (R119440766)	\$1,433.96
Total Amount Due	<u>\$30,470.24</u>



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Account Summary and Remittance Form

June 30, 2020

Invoice Number 3499952

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation (Non River's Crossing)
Our File No. 0240413.0001

Fees:	\$17,637.00
Disbursements:	\$13,077.29
GST 5% (R119440766)	\$910.42
Total Amount Due	<u>\$31,624.71</u>



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Account Summary and Remittance Form

May 31, 2020

Invoice Number 3486558

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation (Non-River's Crossing)
Our File No. 0240413.0001

Fees:	\$4,024.50
Disbursements:	\$506.18
GST 5% (R119440766)	\$205.34
Total Amount Due	\$4,736.02

Please return the Account Summary and Remittance Form with your payment.

50012712.1 Terms: Accounts due when rendered. Interest at the rate of 12.0% per annum will be charged on accounts overdue 30 days or more. Any disbursements not posted to your account on the date of this account will be billed later.



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Account Summary and Remittance Form

April 30, 2020

Invoice Number 3477638

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation (Non-River's Crossing)
Our File No. 0240413.0001

Fees:	\$1,430.00
GST 5%	\$71.50
(R119440766) Total	
Amount Due	<u>\$1,501.50</u>



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Account Summary and Remittance Form

March 31, 2020

Invoice Number 3465955

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation (Non River's Crossing)
Our File No. 0240413.0001

Fees:	\$4,940.00
Disbursements:	\$111.33
GST 5% (R119440766)	\$251.29
Total Amount Due	<u>\$5,302.62</u>

Please return the Account Summary and Remittance Form with your payment.

Terms: Accounts due when rendered. Interest at the rate of 12.0% per annum will be

49901422.1 charged on accounts overdue 30 days or more. Any disbursements not posted to your account on the date of this account will be billed later.



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Account Summary and Remittance Form

February 29, 2020

Invoice Number 3456060

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$5,856.50
GST 5% (R119440766)	\$292.83
Total Amount Due	<u>\$6,149.33</u>

Please return the Account Summary and Remittance Form with your payment.

Terms: Accounts due when rendered. Interest at the rate of 12.0% per annum will be

47588117.1 charged on accounts overdue 30 days or more. Any disbursements not posted to your account on the date of this account will be billed later.



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Account Summary and Remittance Form

January 31, 2020

Invoice Number 3444248

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$5,983.00
GST 5% (R119440766)	\$299.15
Total Amount Due	<u>\$6,282.15</u>

Please return the Account Summary and Remittance Form with your payment.

48755737.1 Terms: Accounts due when rendered. Interest at the rate of 12.0% per annum will be charged on accounts overdue 30 days or more. Any disbursements not posted to your account on the date of this account will be billed later.



MILLER THOMSON
AVOCATS | LAWYERS

MILLER THOMSON LLP
COMMERCE PLACE
10155 - 102 STREET, SUITE 2700
EDMONTON, AB T5J 4G8
CANADA

T 780.429.1751
F 780.424.5866

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Account Summary and Remittance Form

December 31, 2019

Invoice Number 3430026

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$30,414.00
Disbursements:	\$408.85
GST 5% (R119440766)	\$1,532.79
Total Amount Due	<u>\$32,355.64</u>



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Account Summary and Remittance Form

November 30, 2019

Invoice Number 3415263

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$60,583.50
Disbursements:	\$353.33
GST 5% (R119440766)	\$3,036.36
Total Amount Due	<u>\$63,973.19</u>



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Account Summary and Remittance Form

October 24, 2019

Invoice Number 3397321

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$33,168.50
Disbursements:	\$1,139.59
GST 5% (R119440766)	\$1,702.71
Total Amount Due	<u>\$36,010.80</u>



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F 780.424.5866

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Account Summary and Remittance Form

August 27, 2019

Invoice Number 3374467

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$28,376.50
Disbursements:	\$163.94
GST 5% (R119440766)	\$1,421.03
Total Amount Due	<u>\$29,961.47</u>



MILLER THOMSON
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Account Summary and Remittance Form

July 31, 2019

Invoice Number 3363438

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$36,998.50
Disbursements:	\$409.28
GST 5% (R119440766)	\$1,859.00
Total Amount Due	<u>\$39,266.78</u>



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Account Summary and Remittance Form

June 30, 2019

Invoice Number 3352944

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$76,296.00
Disbursements:	\$283.49
GST 5% (R119440766)	\$3,820.61
Total Amount Due	<u>\$80,400.10</u>



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Account Summary and Remittance Form

May 27, 2019

Invoice Number 3336465

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$45,325.00
Disbursements:	\$759.85
GST 5% (R119440766)	\$2,293.08
Total Amount Due	<u>\$48,377.93</u>



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Account Summary and Remittance Form

April 30, 2019

Invoice Number 3325872

BDO Canada Limited
616, 10216-124 Street
Edmonton, AB T5N 4A3

Attention: David Lewis

Re: Westpoint Capital Corporation
Our File No. 0240413.0001

Fees:	\$58,348.00
Disbursements:	\$101.00
GST 5% (R119440766)	\$2,919.95
Total Amount Due	<u>\$61,368.95</u>

Estate No.:24-115987

Court No.:24-115987

PARLEE MCLAWS

LEGAL COUNSEL IN THE MATTER OF THE Receivership OF WESTPOINT CAPITAL CORPORATION, ET AL

INVOICE SUMMARY FOR THE PERIOD OF June 21,2017 TO March 31,2022

Date	Invoice #	Amount	Discount	Disbursements	Invoice (Net)	GST	PST	Funds from Trust	Invoice (Total)
31-Jan-20	752108	327.00		7.00	334.00	16.70			350.70
31-Jul-19	741605	2,098.25			2,098.25	104.91			2,203.16
03-Jul-19	739681	41.25		1,077.50	1,118.75	55.94			1,174.69
30-Apr-19	736178	3,539.25			3,539.25	176.96			3,716.21
03-Apr-19	734580	4,026.75		495.37	4,522.12	224.61			4,746.73
SUBTOTAL		10,032.50	-	1,579.87	11,612.37	579.12	-	-	12,191.49



BDO Canada Limited
#616, 10216-124 Street
Edmonton, AB T5N 4A3
Attention: David Lewis

Our File Number: 0063184.000060

RE: WESTPOINT CAPITAL SERVICES CORPORATION

Invoice Number: 752108
Invoice Date: January 31, 2020

SUMMARY INFORMATION

Fees	\$	308.00
Other Charges	\$	19.00
Disbursements	\$	7.00
HST/GST	\$	16.70
TOTAL BALANCE DUE	\$	350.70

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PAYMENT DUE UPON RECEIPT

EDMONTON
1700 Enbridge Centre
10175-101 Street NW, Edmonton, AB T5J 0H3
Tel: 780.423.8500 Fax: 780.423.2870

GST REGISTRATION: 11533 8386 RT0001

ALL ACCOUNTS OUTSTANDING OVER 30 DAYS WILL BE CHARGED INTEREST AT THE RATE OF 18% PER ANNUM UNTIL PAID. WHEN REMITTING, PLEASE RETURN REMITTANCE ADVICE TO ENSURE PROPER CREDIT.



BDO Canada Limited
#616, 10216-124 Street
Edmonton, AB T5N 4A3
Attention: David Lewis

Our File Number: 0063184.000060

RE: WESTPOINT CAPITAL SERVICES CORPORATION

Invoice Number: **741605**
Invoice Date: **July 31, 2019**

SUMMARY INFORMATION

Fees	\$	2,093.50
Other Charges	\$	4.75
HST/GST	\$	104.91
TOTAL BALANCE DUE	\$	<u>2,203.16</u>

{E8275482.DOCX; 1}

EDMONTON
1700 Enbridge Centre
10175-101 Street NW, Edmonton, AB T5J 0H3
Tel: 780.423.8500 Fax: 780.423.2870

GST REGISTRATION: 11533 8386 RT0001

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BDO Canada Limited
#616, 10216-124 Street
Edmonton, AB T5N 4A3
Attention: David Lewis

Our File Number: 0063184.000060

RE: WESTPOINT CAPITAL SERVICES CORPORATION

Invoice Number: **739681**
Invoice Date: **July 3, 2019**

SUMMARY INFORMATION

Fees	\$	39.50
Other Charges	\$	1.75
Disbursements	\$	1,077.50
HST/GST	\$	55.94
TOTAL BALANCE DUE	\$	<u>1,174.69</u>

{E8219188.DOCX; 1}

EDMONTON
1700 Enbridge Centre
10175-101 Street NW, Edmonton, AB T5J 0H3
Tel: 780.423.8500 Fax: 780.423.2870

GST REGISTRATION: 11533 8386 RT0001

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BDO Canada Limited
#616, 10216-124 Street
Edmonton, AB T5N 4A3
Attention: David Lewis

Our File Number: 0063184.000060

RE: WESTPOINT CAPITAL SERVICES CORPORATION

Invoice Number: **736178**
Invoice Date: **April 30, 2019**

SUMMARY INFORMATION

Fees	\$	3,490.00
Other Charges	\$	49.25
HST/GST	\$	176.96
TOTAL BALANCE DUE	\$	<u>3,716.21</u>

{E8148069.DOCX; 1}

EDMONTON
1700 Enbridge Centre
10175-101 Street NW, Edmonton, AB T5J 0H3
Tel: 780.423.8500 Fax: 780.423.2870

GST REGISTRATION: 11533 8386 RT0001

ALL ACCOUNTS OUTSTANDING OVER 30 DAYS WILL BE CHARGED INTEREST AT THE RATE OF 18% PER ANNUM UNTIL PAID. WHEN REMITTING, PLEASE RETURN REMITTANCE ADVICE TO ENSURE PROPER CREDIT.



BDO Canada Limited
#616, 10216-124 Street
Edmonton, AB T5N 4A3
Attention: David Lewis

Our File Number: 0063184.000060

RE: WESTPOINT CAPITAL SERVICES CORPORATION

Invoice Number: **734580**
Invoice Date: **March 31, 2019**

SUMMARY INFORMATION

Fees	\$	3,920.50
Other Charges	\$	106.25
Disbursements	\$	465.37
HST/GST	\$	224.61
GST Exempt Disbursements	\$	30.00
TOTAL BALANCE DUE	\$	<u>4,746.73</u>

{E8120002.DOCX; 1}

EDMONTON
1700 Enbridge Centre
10175-101 Street NW, Edmonton, AB T5J 0H3
Tel: 780.423.8500 Fax: 780.423.2870

GST REGISTRATION: 11533 8386 RT0001

ALL ACCOUNTS OUTSTANDING OVER 30 DAYS WILL BE CHARGED INTEREST AT THE RATE OF 18% PER ANNUM UNTIL PAID. WHEN REMITTING, PLEASE RETURN REMITTANCE ADVICE TO ENSURE PROPER CREDIT.

Estate No.:24-115987

Court No.:24-115987

RMRF

LEGAL COUNSEL IN THE MATTER OF THE Receivership OF WESTPOINT CAPITAL CORPORATION, ET AL

INVOICE SUMMARY FOR THE PERIOD OF June 21,2017 TO March 31,2022

Date	Invoice #	Amount	Discount	Disbursements	Invoice (Net)	GST	PST	Funds from Trust	Invoice (Total)
09-Dec-19	206239	3,341.50			3,341.50	167.08			3,508.58
28-May-19	198790	5,404.75			5,404.75	270.24			5,674.99
15-May-19	198393	3,809.53			3,809.53	190.48			4,000.01

SUBTOTAL 12,555.78 - - 12,555.78 627.80 - - 13,183.58



Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Westpoint Capital Corporation
Attn: Ms. Marnie Kiel
201-1230 91 St SW
Edmonton AB T6X 0P2

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: December 09, 2019
Matter ID: 115735-001 - MJM
Statement No: 206239

GST No. 119427748 RT

Re: Tri State Signature Homes

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending April 15, 2019.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	3,310.00	
OTHER CHARGES	\$	31.50	
TOTAL FEES AND OTHER CHARGES	\$	3,341.50	
DISBURSEMENTS	\$		
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES			\$ 3,341.50
GST			\$ 167.08
SUB-TOTAL			\$ 3,508.58
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):			\$
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:			\$ 3,508.58

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per:

Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmrf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.



Reynolds
Mirth
Richards
& Farmer LLP

BARRISTERS SOLICITORS

In Account With:

Westpoint Capital Corporation
Attn: Ms. Marnie Kiel
201-1230 91 St SW
Edmonton AB T6X 0P2

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: May 28, 2019
Matter ID: 115735-001 - MJM
Statement No: 198790

GST No. 119427748 RT

Re: Tri State Signature Homes

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending May 28, 2019.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	5,343.50	
OTHER CHARGES	\$	61.25	
TOTAL FEES AND OTHER CHARGES	\$	5,404.75	
DISBURSEMENTS	\$		
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$		5,404.75
GST	\$		270.24
SUB-TOTAL	\$		5,674.99
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$		
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$		5,674.99

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per:
Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmrf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.



Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Westpoint Capital Corporation
Attn: Terrence M. Warner
c/o Receiver of Westpoint Capital Corporation
Miller Thomson LLP
#2700 - 10155 102 Street
Edmonton, AB T5J 4G8

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: May 15, 2019
Matter ID: 115735-002 - MSP
Statement No: 198393

GST No. 119427748 RT

Re: Opinion Letter

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending May 15, 2019.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	3,703.48	
OTHER CHARGES	\$	106.05	
TOTAL FEES AND OTHER CHARGES	\$	3,809.53	
DISBURSEMENTS	\$		
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$		3,809.53
GST	\$		190.48
SUB-TOTAL	\$		4,000.01
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$		
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$		4,000.01

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per: 
Marco S. Poretti

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.