

This is Affidavit #1 of
H. Lance Williams in this case and
was made on October 6, 2026



NO. S253889
VANCOUVER REGISTRY

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN

NATIONAL BANK OF CANADA

PETITIONER

AND

RUPERT MEWS LIMITED PARTNERSHIP, RUPERT MEWS GP LTD.
AND 1152846 B.C. LTD.

RESPONDENTS

A F F I D A V I T

I, **H. Lance Williams**, lawyer, of 2400 – 745 Thurlow Street, Vancouver, British Columbia, SWEAR THAT:

1. I am a partner at McCarthy Tétrault LLP ("**McCarthy**"), counsel for KPMG Inc., the court-appointed receiver and manager (in such capacity, the "**Receiver**"), without security, of all of the assets, undertakings and property of the Respondents, Rupert Mews Limited Partnership, Rupert Mews GP Ltd., and 1152846 B.C. Ltd., and as such, I have personal knowledge of the facts hereinafter deposed to except where stated to be on information and belief, in which case I verily believe them to be true.
2. I have had primary carriage of this proceeding.
3. Attached hereto and marked as indicated are the following Exhibits (together, the "**Invoices**" or the "**McCarthy Invoices**"):

Exhibit	Invoice Number	Invoice Date	Amount
"A"	8599654	July 21, 2025	\$9,389.42

Exhibit	Invoice Number	Invoice Date	Amount
"B"	8600927	August 15, 2025	\$4,595.14
"C"	8602748	September 25, 2025	\$2,177.72
"D"	8605339	November 17, 2025	\$491.23
"E"	8608886	December 31, 2025	\$81.88
"F"	8616713	June 6, 2026	\$19,991.91
"G"	8618015	July 30, 2026	\$17,019.60
"H"	8619352	August 26, 2026	\$443.52
"I"	8620948	September 29, 2026	\$10,133.76
"J"	8621268	September 29, 2026	\$24,816.41
TOTAL:			\$89,140.59

4. As detailed in the Invoices, from May 21, 2025 to September 29, 2026, McCarthy's invoiced fees amounted to \$77,788.87, invoiced disbursements amounted to \$1,964.69, and invoiced taxes amounted to \$9,387.03, for a total of \$89,140.59.

5. The fees set out in the Invoices are calculated on the basis of the hours spent by McCarthy personnel, multiplied by the applicable standard hourly rates charged by McCarthy. The total time comprised in the Invoices is 74.60 hours at an average hourly rate of \$638.14 per hour ($\$77,788.87 \div 121.90$). To the best of my knowledge, information and belief, those hourly rates are consistent with those charged by other law firms for work of a similar nature in Vancouver, British Columbia.

6. The following summary sets out the total hours billed by all lawyers and other employees of McCarthy working on this matter, and their respective hourly rates:

Timekeeper	Title	Hours	Rate	Total Billed
Williams, Lance	Partner	8.00	\$733.69 (2025)	\$5,869.50
		4.70	\$990.00 (2026)	\$4,653.00
Shirreff, Craig	Partner	0.90	\$1,125.00	\$1,012.50
Bowron, Ashley	Associate	2.40	\$573.75 (2025)	\$1,377.01
		15.00	\$740.00 (2026)	\$11,100.00
Samantha Arbor	Associate	26.30	\$620.00	\$16,306.00

Timekeeper	Title	Hours	Rate	Total Billed
de Haas, Michelle	Associate	10.40 0.30	\$497.25 (2025) \$660.00 (2026)	\$5,171.45 \$198.00
Fox, Thomas	Associate	3.70	\$548.25	\$2,028.53
Choy, Morris	Associate	28.20	\$740.00	\$20,868.00
Goyal, Ash	Summer Student	5.80	\$395.00	\$2,291.00
Karmali, Fayyaz	Contract Services	2.00	\$640.00	\$1,280.00
Danielisz, Sue	Paralegal	1.10 3.50	\$361.25 (2025) \$455.00 (2026)	\$397.38 \$1,592.50
Grewal, Harleen	Paralegal	0.20	\$360.00	\$72.00
Gonzales, Isabel	Paralegal	9.40	\$380.00	\$3,572.00
Total:		121.90		\$77,788.87

7. I primarily directed this matter. I have been a member of McCarthy's insolvency group since joining the firm as a partner in August of 2021. Prior to joining McCarthy, I was a partner in the insolvency group at Cassels, Brock & Blackwell LLP ("**Cassels**") until joining McCarthy. Prior to joining Cassels, I was a member of the DLA Piper (Canada) LLP ("**DLAP**") insolvency group since joining that firm as an associate in 2008. I became a partner of DLAP in 2014, and continued practicing in the DLAP insolvency group until joining Cassels. I was called to the bars of Alberta and Saskatchewan in 2007, British Columbia in 2008, and Yukon in 2015. I practice primarily in the area of commercial insolvency, including on numerous complex restructuring and receivership matters. I am recognized in Chambers, Best Lawyers in Canada and Lexpert, among other rankings, for insolvency and restructuring. I am also a member of the British Columbia Model Order Committee, have published several publications on complex restructuring matters and previously taught insolvency law at the University of British Columbia law school. Attached hereto and marked as **Exhibit "K"** is a true copy of my *curriculum vitae* maintained by McCarthy.

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

- (a) the number of hours worked;
- (b) the nature of work performed;

- (c) the identity of the individuals who performed work; and
- (d) the rates charged for the work performed;

is true and correct in all respects.

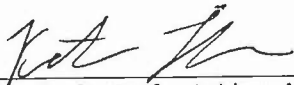
9. I have reviewed the McCarthy Invoices and do verily believe that:

- (a) McCarthy's professional fees and disbursements have been properly incurred and are fair and reasonable in the circumstances;
- (b) the work completed by McCarthy was delegated to the appropriate professionals in McCarthy with the appropriate seniority and appropriate hourly rates;
- (c) McCarthy's fees in this matter are consistent with the fees charged by similar firms with the capacity to handle a file of comparable size and complexity;
- (d) the Invoices were provided to the Receiver when rendered, and all have been approved by the Receiver; and
- (e) the services were performed by McCarthy in a prudent and economical manner.

10. I estimate that McCarthy's fees to the conclusion of this matter will be approximately \$7,500.00, plus taxes and disbursements.

11. I make this affidavit expressly for the purposes of the Receiver's application to approve its invoices and the McCarthy Invoices, and for no other purpose. In particular, nothing herein is a waiver of solicitor-client privilege by the Receiver.

SWORN BEFORE ME at the City of
Vancouver, in the Province of British
Columbia, this 6th day of October, 2026.



A Commissioner for taking Affidavits for
British Columbia



H. LANCE WILLIAMS

KATHERINE E. GRIFFIN
Barrister & Solicitor
McCarthy Tétreault LLP
SUITE 2400 - 745 THURLLOW STREET
VANCOUVER, B.C. V6C 0C6
DIRECT 604-643-7182

This is **Exhibit "A"** referred to in **Affidavit #1** of **H. Lance Williams**, sworn before me at Vancouver, British Columbia, this 6th day of October, 2026.



A Commissioner for taking Affidavits
for British Columbia



McCarthy Tétrault LLP
 Suite 2400, 745 Thurlow Street
 Vancouver, British Columbia
 V6E 0C5
 Tel: 604-643-7100
 Fax: 604-643-7900

KPMG Inc.
 777 Dunsmuir Street
 Vancouver, BC V7Y 1K3

Invoice No: 8599654
 GST/HST Reg. No: 116532839
 Date: July 21, 2025

Attention: Huey Lee
 Partner

KPMG Inc.
 Reference: Rupert Mews
 069601-603550

For Professional Services Rendered for the period ending June 30, 2025

OUR FEES			\$	8,383.41
Disbursements	Non-Taxable	\$	0.00	
	Taxable		0.00	0.00
GST	Fees	\$	419.17	
	Disbursements		0.00	419.17
PST (BC)	Fees	\$	586.84	586.84
TOTAL DUE ON ABOVE-NOTED MATTER			\$	<u>9,389.42</u>

McCarthy Tétrault LLP

DocuSigned by:

 0B38D88CABCB430...

Lance Williams

PLEASE NOTE THIS ACCOUNT IS PAYABLE IN CANADIAN DOLLARS.

Direct Deposit or Wire Transfer Instructions –TD Canada Trust, 55 King Street West, Toronto, Ontario M5K 1A2, Canada, Bank: 004, Transit Number: 10202, Acct No.: 5307124 (CDN\$) or 7349662 (US\$), Swift Code TDOMCATTTOR, Canadian Routing No. //CC0004 10202. Please email TOR-AR@mccarthy.ca with payment details indicating invoice no.(s), our matter number and the lawyer's name.
Cheque by Mail: McCarthy Tétrault LLP, C/O T9647 (CDN\$) or T9647U (US\$), PO Box 9647, Station A, Toronto, ON M5W 1P8.
Cheque by Courier: TD Wholesale Lockbox, 4 Prince Andrew Place, Dock 4, Toronto, Ontario M3C 2H4, Attention: McCarthy Tétrault LLP, C/O T9647 (CDN\$) or T9647U (US\$).

Terms: Invoice payable upon receipt. Interest charged on any unpaid balance at a rate of 12.00% per annum calculated 30 days from invoice date. Any charges not posted to your account by the date of this invoice will be billed at a later date.



KPMG Inc.
Re: Rupert Mews
069601-603550

Invoice No. 8599654
Page No. 2

FEE DETAIL

<u>Date</u> (dd/mm/yy)	<u>Timekeeper</u> <u>Initials</u>	<u>Hours</u>	<u>Description</u>
21/05/25	LWI	0.50	Review and comment on receivership materials.
23/05/25	LWI	0.20	Call re matter and materials.
23/05/25	MDH	0.30	Meeting with KPMG.
28/05/25	MDH	0.40	Review pleadings and update on hearing re receivership.
13/06/25	LWI	0.50	Call with receiver; correspond with counsel to NBC; review related matters.
16/06/25	LWI	0.60	Correspond re order; review and correspond re revisions.
17/06/25	LWI	0.40	Review revisions to order and call with counsel to petitioner.
18/06/25	MDH	0.10	Communications re receivership application.
19/06/25	SDZ	0.50	Receive entered copy of Receivership Order and add to e-pleadings court records; prepare service list.
19/06/25	MDH	0.50	Review communications and order re receivership.
19/06/25	LWI	1.30	Correspond re appointment; call re records; review and correspond on tenant notices.
24/06/25	LWI	1.50	Call with appointing lender; review of partnership materials; call with counsel to partner re same; calls with trustee and attend to possession matters.
24/06/25	MDH	1.50	Meeting with various opposing parties; communications with L. Williams, Receiver and others.
25/06/25	MDH	0.90	Meeting with other counsel; review and consider documents received.
25/06/25	LWI	0.40	Call with counsel to GP; calls re other receivership matters.
27/06/25	THF	3.70	Review and revise property management agreement; call with J. Shellon in respect of comments on property management agreement; emails with respect to comments on property management agreement.
27/06/25	LWI	0.50	Call re property management and related matters.

FEE SUMMARY

<u>Timekeeper Name</u>	<u>Hours</u>
Danielisz, Susan	0.50
de Haas, Michelle	3.70
Fox, Thomas	3.70
Williams, Lance	5.90
	<u>13.80</u>

This is **Exhibit "B"** referred to in **Affidavit #1** of **H. Lance Williams**, sworn before me at Vancouver, British Columbia, this 6th day of October, 2026.



A Commissioner for taking Affidavits
for British Columbia



McCarthy Tétrault LLP
 Suite 2400, 745 Thurlow Street
 Vancouver, British Columbia
 V6E 0C5
 Tel: 604-643-7100
 Fax: 604-643-7900

KPMG Inc.
 777 Dunsmuir Street
 Vancouver, BC V7Y 1K3

Invoice No: 8600927
 GST/HST Reg. No: 116532839
 Date: August 15, 2025

Attention: Huey Lee
 Partner

KPMG Inc.
 Reference: Rupert Mews
 069601-603550

For Professional Services Rendered for the period ending July 31, 2025

OUR FEES			\$	4,004.37
Disbursements	Non-Taxable	\$	0.00	
	Taxable		105.00	105.00
			\$	4,109.37
GST	Fees	\$	200.22	
	Disbursements		5.25	205.47
PST (BC)	Fees	\$	280.31	280.31
TOTAL DUE ON ABOVE-NOTED MATTER			\$	4,595.15

McCarthy Tétrault LLP

DocuSigned by:

 0B38D88CABCB430...
 Lance Williams

PLEASE NOTE THIS ACCOUNT IS PAYABLE IN CANADIAN DOLLARS.

Direct Deposit or Wire Transfer Instructions –TD Canada Trust, 55 King Street West, Toronto, Ontario M5K 1A2, Canada, Bank: 004, Transit Number: 10202, Acct No.: 5307124 (CDN\$) or 7349662 (US\$), Swift Code TDOMCATTTOR, Canadian Routing No. //CC0004 10202. Please email TOR-AR@mccarthy.ca with payment details indicating invoice no.(s), our matter number and the lawyer's name.
Cheque by Mail: McCarthy Tétrault LLP, C/O T9647 (CDN\$) or T9647U (US\$), PO Box 9647, Station A, Toronto, ON M5W 1P8.
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KPMG Inc.
Re: Rupert Mews
069601-603550

Invoice No. 8600927
Page No. 2

FEE DETAIL

<u>Date</u> (dd/mm/yy)	<u>Timekeeper</u> <u>Initials</u>	<u>Hours</u>	<u>Description</u>
04/07/25	SDZ	0.20	Forward service list to counsel for Danacan Holdings Inc.; forward service list to Receiver for posting on website for Rupert Mews.
07/07/25	SDZ	0.20	Receive application materials of Danacan Holdings Inc. and Tavankar Industries Ltd. for hearing on July 18, 2025; update e-pleadings court records.
08/07/25	MDH	0.60	Review communications and update on hearing status quo.
09/07/25	LWI	0.30	Call re status and steps.
14/07/25	MDH	0.60	Call with opposing counsel; review and consider position on application; review service list.
15/07/25	MDH	0.70	Call with opposing counsel re parties positions on upcoming application; consider implications of counsel's communications.
17/07/25	MDH	0.50	Review letter from opposing counsel and consider implications; arrange call with opposing counsel.
18/07/25	LWI	0.40	Call with counsel to limited partners.
18/07/25	MDH	0.20	Consider next steps and arrange call.
21/07/25	MDH	0.70	Meet with client re next steps; email opposing counsel re upcoming hearing; review new materials.
21/07/25	LWI	0.40	Update calls on partnership matters.
21/07/25	SDZ	0.20	Review file re application materials; email correspondence with M. De Haas are updated searches.
22/07/25	MDH	0.20	Review filed application materials; prepare submissions for hearing.
23/07/25	MDH	2.50	Prepare for and attend hearing re stay of partnership act provisions; update team and client re same; consider implications of interim stay granted by justice.

FEE SUMMARY

<u>Timekeeper Name</u>	<u>Hours</u>
Danielisz, Susan	0.60
de Haas, Michelle	6.00
Williams, Lance	1.10
	<u>7.70</u>

KPMG Inc.
 Re: Rupert Mews
 069601-603550

Invoice No. 8600927
 Page No. 3

DISBURSEMENT DETAIL

<u>Date</u> (dd/mm/yy)	<u>Timekeeper</u> <u>Initials</u>	<u>Amount</u>	<u>Description</u>
22/07/25	LWI	0.50	Copies
22/07/25	LWI	0.75	Copies
22/07/25	LWI	14.75	Copies
22/07/25	LWI	21.25	Copies
22/07/25	LWI	1.00	Copies
22/07/25	LWI	2.50	Copies
22/07/25	LWI	1.00	Copies
22/07/25	LWI	2.50	Copies
22/07/25	LWI	0.50	Copies
22/07/25	LWI	3.75	Copies
22/07/25	LWI	0.75	Copies
22/07/25	LWI	0.25	Copies
22/07/25	LWI	1.75	Copies
22/07/25	LWI	0.75	Copies
22/07/25	LWI	0.50	Copies
28/07/25		52.50	Copies

DISBURSEMENT SUMMARY

<u>Taxable Y/N</u>	<u>Description</u>	<u>Total Cost</u>
Y	Copies	\$ 105.00
	Total Disbursements	\$ 105.00

This is **Exhibit "C"** referred to in **Affidavit #1** of **H. Lance Williams**, sworn before me at Vancouver, British Columbia, this 6th day of October, 2026.



A Commissioner for taking Affidavits
for British Columbia



McCarthy Tétrault LLP
Suite 2400, 745 Thurlow Street
Vancouver, British Columbia
V6E 0C5
Tel: 604-643-7100
Fax: 604-643-7900

KPMG Inc.
777 Dunsmuir Street
Vancouver, BC V7Y 1K3

Invoice No: 8602748
GST/HST Reg. No: 116532839
Date: September 25, 2025

Attention: Huey Lee
Partner

KPMG Inc.
Reference: Rupert Mews
069601-603550

For Professional Services Rendered for the period ending August 31, 2025

OUR FEES			\$	1,944.39
Disbursements	Non-Taxable	\$	0.00	
	Taxable		0.00	0.00
GST	Fees	\$	97.22	
	Disbursements		0.00	97.22
PST (BC)	Fees	\$	136.11	136.11
TOTAL DUE ON ABOVE-NOTED MATTER			\$	2,177.72

McCarthy Tétrault LLP

DocuSigned by:

0B38D88CABCB430...

Lance Williams

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KPMG Inc.
Re: Rupert Mews
069601-603550

Invoice No. 8602748
Page No. 2

FEE DETAIL

<u>Date</u> (dd/mm/yy)	<u>Timekeeper</u> <u>Initials</u>	<u>Hours</u>	<u>Description</u>
06/08/25	ABO	2.10	Review and comment on listing agreement; draft schedules for same.
06/08/25	MDH	0.50	Communicate and review re lease agreement.
07/08/25	ABO	0.30	Correspondence with client re listing agreement.
12/08/25	LWI	0.10	Correspond with limited partner.
14/08/25	LWI	0.20	Participate in client call to discuss Rupert Mews development.
14/08/25	MDH	0.20	Communications with other counsel.

FEE SUMMARY

<u>Timekeeper Name</u>	<u>Hours</u>
Bowron, Ashley	2.40
de Haas, Michelle	0.70
Williams, Lance	0.30
	<u>3.40</u>

This is **Exhibit "D"** referred to in **Affidavit #1** of **H. Lance Williams**, sworn before me at Vancouver, British Columbia, this 6th day of October, 2026.

A handwritten signature in black ink, appearing to read 'K. A. Si', is written over a horizontal line.

A Commissioner for taking Affidavits
for British Columbia



McCarthy Tétrault LLP
 Suite 2400, 745 Thurlow Street
 Vancouver, British Columbia
 V6E 0C5
 Tel: 604-643-7100
 Fax: 604-643-7900

KPMG Inc.
 777 Dunsmuir Street
 Vancouver, BC V7Y 1K3

Invoice No: 8605339
 GST/HST Reg. No: 116532839
 Date: November 17, 2025

Attention: Huey Lee
 Partner

KPMG Inc.
 Reference: Rupert Mews
 069601-603550

For Professional Services Rendered for the period ending October 31, 2025

OUR FEES			\$	438.60
Disbursements	Non-Taxable	\$	0.00	
	Taxable		0.00	0.00
GST	Fees	\$	21.93	
	Disbursements		0.00	21.93
PST (BC)	Fees	\$	30.70	30.70
TOTAL DUE ON ABOVE-NOTED MATTER			\$	491.23

McCarthy Tétrault LLP

DocuSigned by:

 0B38D88CABCB430...
 Lance Williams

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KPMG Inc.
Re: Rupert Mews
069601-603550

Invoice No. 8605339
Page No. 2

FEE DETAIL

<u>Date</u> <u>(dd/mm/yy)</u>	<u>Timekeeper</u> <u>Initials</u>	<u>Hours</u>	<u>Description</u>
16/10/25	LWI	0.60	Review and advise on tenant issues under receivership; analyze applicability of Residential Tenancy Act.

FEE SUMMARY

<u>Timekeeper Name</u>	<u>Hours</u>
Williams, Lance	0.60
	<u>0.60</u>

This is **Exhibit "E"** referred to in **Affidavit #1** of **H. Lance Williams**, sworn before me at Vancouver, British Columbia, this 6th day of October, 2026.



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for British Columbia



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 Suite 2400, 745 Thurlow Street
 Vancouver, British Columbia
 V6E 0C5
 Tel: 604-643-7100
 Fax: 604-643-7900

KPMG Inc.
 777 Dunsmuir Street
 Vancouver, BC V7Y 1K3

Invoice No: 8608886
 GST/HST Reg. No: 116532839
 Date: December 31, 2025

Attention: Huey Lee
 Partner

KPMG Inc.
 Reference: Rupert Mews
 069601-603550

For Professional Services Rendered for the period ending December 31, 2025

OUR FEES			\$	73.10
Disbursements	Non-Taxable	\$	0.00	
	Taxable		0.00	0.00
GST	Fees	\$	3.66	
	Disbursements		0.00	3.66
PST (BC)	Fees	\$	5.12	5.12
TOTAL DUE ON ABOVE-NOTED MATTER			\$	81.88

McCarthy Tétrault LLP

DocuSigned by:

0B38D88CABCB430...

Lance Williams

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KPMG Inc.
Re: Rupert Mews
069601-603550

Invoice No. 8608886
Page No. 2

FEE DETAIL

<u>Date</u> <u>(dd/mm/yy)</u>	<u>Timekeeper</u> <u>Initials</u>	<u>Hours</u>	<u>Description</u>
17/11/25	LWI	0.10	Correspond re status.

FEE SUMMARY

<u>Timekeeper Name</u>	<u>Hours</u>
Williams, Lance	0.10
	<u>0.10</u>

This is **Exhibit "F"** referred to in **Affidavit #1** of **H. Lance Williams**, sworn before me at Vancouver, British Columbia, this 6th day of October, 2026.



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for British Columbia



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 Vancouver, British Columbia
 V6E 0C5
 Tel: 604-643-7100
 Fax: 604-643-7900

KPMG Inc.
 777 Dunsmuir Street
 Vancouver, BC V7Y 1K3

Invoice No: 8616713
 GST/HST Reg. No: 116532839
 Date: June 30, 2026

Attention: Huey Lee
 Partner

KPMG Inc.
 Reference: Rupert Mews
 069601-603550

For Professional Services Rendered for the period ending May 31, 2026

OUR FEES			\$	17,710.50
Disbursements	Non-Taxable	\$	126.42	
	Taxable		28.30	154.72
				\$ 17,865.22
GST	Fees	\$	885.53	
	Disbursements		1.42	886.95
PST (BC)	Fees	\$	1,239.74	1,239.74
TOTAL DUE ON ABOVE-NOTED MATTER			\$	19,991.91

McCarthy Tétrault LLP

DocuSigned by:

0B38D88CABCB430...

Lance Williams

PLEASE NOTE THIS ACCOUNT IS PAYABLE IN CANADIAN DOLLARS.

Direct Deposit or Wire Transfer Instructions –TD Canada Trust, 55 King Street West, Toronto, Ontario M5K 1A2, Canada, Bank: 004, Transit Number: 10202, Acct No.: 5307124 (CDN\$) or 7349662 (US\$), Swift Code TDOMCATTTOR, Canadian Routing No. //CC0004 10202. Please email TOR-AR@mccarthy.ca with payment details indicating invoice no.(s), our matter number and the lawyer's name.
Cheque by Mail: McCarthy Tétrault LLP, C/O T9647 (CDN\$) or T9647U (US\$), PO Box 9647, Station A, Toronto, ON M5W 1P8.
Cheque by Courier: TD Wholesale Lockbox, 4 Prince Andrew Place, Dock 4, Toronto, Ontario M3C 2H4, Attention: McCarthy Tétrault LLP, C/O T9647 (CDN\$) or T9647U (US\$).

Terms: Invoice payable upon receipt. Interest charged on any unpaid balance at a rate of 12.00% per annum calculated 30 days from invoice date. Any charges not posted to your account by the date of this invoice will be billed at a later date.



KPMG Inc.
Re: Rupert Mews
069601-603550

Invoice No. 8616713
Page No. 2

FEE DETAIL			
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<u>Date</u> (dd/mm/yy)	<u>Timekeeper</u> <u>Initials</u>	<u>Hours</u>	<u>Description</u>
16/04/26	LWI	0.10	Correspond re sales process.
11/05/26	LWI	0.30	Review sale matters; call with J. Kennedy re status and sale steps.
14/05/26	CWS	0.30	Emails with L. Williams; review signed LOI; instruct associate re preparing first draft of PSA based on signed LOI.
14/05/26	CM5	2.30	Receive verbal instructions from C. Shirreff; review LOI; prepare PSA.
15/05/26	CM5	3.20	Prepare PSA.
15/05/26	CWS	0.20	Emails from and to KPMG and discussions with associate re anticipated timing for delivery of PSA.
15/05/26	LWI	0.20	Coordinate purchase agreement timing and AVO/RVO cost comparison.
19/05/26	CM5	2.80	Prepare PSA.
19/05/26	CM5	2.20	Draft PSA; use Walter to review PSA to check for any internal inconsistencies, inconsistencies with LOI, cross-reference/defined terms errors; send draft PSA to C. Shirreff with notes.
19/05/26	CWS	0.40	Review draft PSA; discussions with L. Williams; email to client re timing for delivery of PSA.
19/05/26	LWI	0.80	Review and revise purchase agreement.
19/05/26	ABO	0.60	Comment on purchase agreement.
20/05/26	CM5	3.60	Revise PSA per L. Williams comments; use Walter to review for defined terms, cross-reference, consistency issues; further revise and finalize draft PSA; send draft PSA to KPMG; email from J. Kennedy (KPMG) responding to NTDs; update PSA.
21/05/26	CM5	0.80	Review email from J. Kennedy; update PSA; send revised draft to KPMG for review; email from H. Lee; send draft PSA to BBH.
22/05/26	CM5	0.40	Email from T. Beechinor re share sale discharge mechanism; email to L. Williams; call with J. Kennedy.
23/05/26	LWI	0.20	Consider share-sale/RVO structure, including additional cost and possible sharing of PTT savings through purchase price negotiations.
25/05/26	CM5	0.50	Review emails between MT and KPMG over weekend; send email to L. Williams requesting further information on mechanics of NBC discharge; draft email to T. Beechinor.
26/05/26	CM5	0.70	Call with L. Williams; send email to T. Beechinor; review nominee share transfer documents; respond to KPMG.
26/05/26	LWI	0.40	Extensive email correspondence with purchaser's counsel, receiver, and internal team re purchase agreement terms, RVO versus vesting order mechanics, PTT implications, and related share transfer issues.
27/05/26	CM5	1.70	Review and consider T. Beechinor comments on PSA; email to KPMG re

KPMG Inc.
Re: Rupert Mews
069601-603550

Invoice No. 8616713
Page No. 3

FEE DETAIL

<u>Date</u> (dd/mm/yy)	<u>Timekeeper</u> <u>Initials</u>	<u>Hours</u>	<u>Description</u>
			whether KPMG or NBC collect rents; incorporated accepted comments; incorporate concept of Purchaser being responsible for RVO costs; email from KPMG; revise and circulate draft to KPMG and T. Beechinor.
27/05/26	SDZ	0.20	Receive Notice of Civil Claim filed by National Bank of Canada on May 19, 2026 and add to e-pleadings court records.
28/05/26	MDH	0.30	Review noticed of civil claim served.
28/05/26	LWI	0.30	Review of corporate search and call regarding sale structuring options and related matters.
29/05/26	CM5	0.20	Call with J. Kennedy to discuss share sale scenario options.
29/05/26	GH2	0.20	Conduct corporate search and send to K. Doumakis.

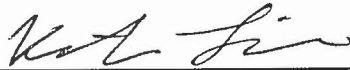
FEE SUMMARY

<u>Timekeeper Name</u>	<u>Hours</u>
Bowron, Ashley	0.60
Choy, Morris	18.40
Danielisz, Susan	0.20
de Haas, Michelle	0.30
Grewal, Harleen	0.20
Shirreff, Craig	0.90
Williams, Lance	2.30
	<u>22.90</u>

DISBURSEMENT SUMMARY

<u>Taxable Y/N</u>	<u>Description</u>	<u>Total Cost</u>
Y	LTSA Service Charge	\$ 19.80
Y	Search Fees - BC OnLine (T)	8.50
N	Filing Fees - LTSA - (NT)	126.42
	Total Disbursements	<u>\$ 154.72</u>

This is **Exhibit "G"** referred to in **Affidavit #1** of **H. Lance Williams**, sworn before me at Vancouver, British Columbia, this 6th day of October, 2026.

A handwritten signature in black ink, appearing to read "K. A. Fin", written over a horizontal line.

A Commissioner for taking Affidavits
for British Columbia



McCarthy Tétrault LLP
 Suite 2400, 745 Thurlow Street
 Vancouver, British Columbia
 V6E 0C5
 Tel: 604-643-7100
 Fax: 604-643-7900

KPMG Inc.
 777 Dunsmuir Street
 Vancouver, BC V7Y 1K3

Invoice No: 8618015
 GST/HST Reg. No: 116532839
 Date: July 30, 2026

Attention: Huey Lee
 Partner

KPMG Inc.
 Reference: Rupert Mews
 069601-603550

For Professional Services Rendered for the period ending June 30, 2026

OUR FEES			\$	13,683.00
Disbursements	Non-Taxable	\$	861.60	
	Taxable		793.37	1,654.97
			\$	15,337.97
GST	Fees	\$	684.15	
	Disbursements		39.67	723.82
PST (BC)	Fees	\$	957.81	957.81
TOTAL DUE ON ABOVE-NOTED MATTER			\$	17,019.60

McCarthy Tétrault LLP

DocuSigned by:

0B38D88CABC8430...

Lance Williams

PLEASE NOTE THIS ACCOUNT IS PAYABLE IN CANADIAN DOLLARS.

Direct Deposit or Wire Transfer Instructions –TD Canada Trust, 55 King Street West, Toronto, Ontario M5K 1A2, Canada, Bank: 004, Transit Number: 10202, Acct No.: 5307124 (CDN\$) or 7349662 (US\$), Swift Code TDOMCATTTOR, Canadian Routing No. //CC0004 10202. Please email TOR-AR@mccarthy.ca with payment details indicating invoice no.(s), our matter number and the lawyer's name.
Cheque by Mail: McCarthy Tétrault LLP, C/O T9647 (CDN\$) or T9647U (US\$), PO Box 9647, Station A, Toronto, ON M5W 1P8.
Cheque by Courier: TD Wholesale Lockbox, 4 Prince Andrew Place, Dock 4, Toronto, Ontario M3C 2H4, Attention: McCarthy Tétrault LLP, C/O T9647 (CDN\$) or T9647U (US\$).

Terms: Invoice payable upon receipt. Interest charged on any unpaid balance at a rate of 12.00% per annum calculated 30 days from invoice date. Any charges not posted to your account by the date of this invoice will be billed at a later date.



KPMG Inc.
Re: Rupert Mews
069601-603550

Invoice No. 8618015
Page No. 2

FEE DETAIL			
Date (dd/mm/yy)	Timekeeper Initials	Hours	Description
02/06/26	LWI	0.10	Correspond re minute books.
09/06/26	LWI	0.20	Advised on converting the transaction to an RVO purchase agreement.
09/06/26	CM5	0.30	Email from KPMG re changes to PSA; email from and to T. Beechinor; email to L. Williams; email from L. Williams to KPMG; review email from KPMG re proposed changes to PSA.
10/06/26	CM5	1.60	Revise PSA per J. Kennedy comments (agreed to terms between KPMG and Porte); email from J. Kennedy; further revise PSA re -\$50K regardless of whether share purchase or land purchase; send revised PSA to J. Kennedy.
10/06/26	IGO	5.80	Prepare checklist of entities, individuals and PID numbers to search; conduct BC Land Title and BC Property Tax searches on the 5 Rupert Street properties; conduct NUANS and BC Corporate Registry searches for the Borrower, Borrower's GP, Nominee and Corporate Guarantors; conduct federal bankruptcy, BC Personal Property Registry, BC Bank Act, BC Court Registry, Federal Court and Federal Court of Appeal, and Tax Court of Canada; collate per search type and flag registrations/records for each of the Borrower, Borrower's GP, Nominee, Corporate Guarantors and Individual Guarantors.
10/06/26	FK4	2.00	Review file background information; review existing loan agreements; coordinate due diligence matters; file correspondence.
11/06/26	CM5	0.10	Email to and from H. Lee; send revised draft PSA to T. Beechinor.
11/06/26	IGO	1.00	Conduct BC Court Bailiff - Lower Mainland and BC Workers Compensation Board - Clearance and Prevention on the Borrower, Borrower's GP, Nominee, Corporate Guarantors and Individual Guarantors; collate per search type and review results.
16/06/26	IGO	0.80	Begin completing Schedule C with the due diligence search results.
16/06/26	CM5	1.10	Email from T. Beechinor confirming proceeding with execution of PSA; obtain fresh title searches to confirm no changes to title; date and finalize PSA; send email to KPMG confirming proceeding with execution; emails from T. Beechinor and KPMG providing signed signature pages; compile fully executed PSA; circulate fully executed PSA to T. Beechinor and KPMG; circulate wire instructions to T. Beechinor; instruct A. Goyal to prepare critical dates list.
16/06/26	LWI	0.50	Assist with finalizing and execution of the purchase agreement, including RVO/share-purchase mechanics, deposits, trust account instructions and communications with KPMG and purchaser's counsel regarding the fully executed PSA.
17/06/26	AGO	3.30	Review purchase & sale agreement; prepare table of critical dates.
17/06/26	AGO	0.50	Prepare table of critical dates.
17/06/26	IGO	1.80	Continue completing Schedule C using Security Review template with

FEE DETAIL			
Date (dd/mm/yy)	Timekeeper Initials	Hours	Description
02/06/26	LWI	0.10	Correspond re minute books.
09/06/26	LWI	0.20	Advised on converting the transaction to an RVO purchase agreement.
09/06/26	CM5	0.30	Email from KPMG re changes to PSA; email from and to T. Beechinor; email to L. Williams; email from L. Williams to KPMG; review email from KPMG re proposed changes to PSA.
10/06/26	CM5	1.60	Revise PSA per J. Kennedy comments (agreed to terms between KPMG and Porte); email from J. Kennedy; further revise PSA re -\$50K regardless of whether share purchase or land purchase; send revised PSA to J. Kennedy.
10/06/26	IGO	5.80	Prepare checklist of entities, individuals and PID numbers to search; conduct BC Land Title and BC Property Tax searches on the 5 Rupert Street properties; conduct NUANS and BC Corporate Registry searches for the Borrower, Borrower's GP, Nominee and Corporate Guarantors; conduct federal bankruptcy, BC Personal Property Registry, BC Bank Act, BC Court Registry, Federal Court and Federal Court of Appeal, and Tax Court of Canada; collate per search type and flag registrations/records for each of the Borrower, Borrower's GP, Nominee, Corporate Guarantors and Individual Guarantors.
10/06/26	FK4	2.00	Review file background information; review existing loan agreements; coordinate due diligence matters; file correspondence.
11/06/26	CM5	0.10	Email to and from H. Lee; send revised draft PSA to T. Beechinor.
11/06/26	IGO	1.00	Conduct BC Court Bailiff - Lower Mainland and BC Workers Compensation Board - Clearance and Prevention on the Borrower, Borrower's GP, Nominee, Corporate Guarantors and Individual Guarantors; collate per search type and review results.
16/06/26	IGO	0.80	Begin completing Schedule C with the due diligence search results.
16/06/26	CM5	1.10	Email from T. Beechinor confirming proceeding with execution of PSA; obtain fresh title searches to confirm no changes to title; date and finalize PSA; send email to KPMG confirming proceeding with execution; emails from T. Beechinor and KPMG providing signed signature pages; compile fully executed PSA; circulate fully executed PSA to T. Beechinor and KPMG; circulate wire instructions to T. Beechinor; instruct A. Goyal to prepare critical dates list.
16/06/26	LWI	0.50	Assist with finalizing and execution of the purchase agreement, including RVO/share-purchase mechanics, deposits, trust account instructions and communications with KPMG and purchaser's counsel regarding the fully executed PSA.
17/06/26	AGO	3.30	Review purchase & sale agreement; prepare table of critical dates.
17/06/26	AGO	0.50	Prepare table of critical dates.
17/06/26	IGO	1.80	Continue completing Schedule C using Security Review template with

KPMG Inc.
Re: Rupert Mews
069601-603550

Invoice No. 8618015
Page No. 3

FEE DETAIL

<u>Date</u> (dd/mm/yy)	<u>Timekeeper</u> <u>Initials</u>	<u>Hours</u>	<u>Description</u>
			due diligence search results.
17/06/26	CM5	0.20	Email from T. Beechinor; provide wire information to T. Beechinor; call from Porte to confirm wire instructions.
19/06/26	CM5	0.10	Email from Van-Trust re first deposit; confirm receipt of first deposit.
19/06/26	AGO	1.00	Prepare table of critical dates.
22/06/26	CM5	2.10	Emails and VM from J. Kennedy (from June 19, 2026); review section 4.1 and confirm to J. Kennedy requirement to deliver inspection reports. Review and provide minor comments to critical dates checklist; forward the same to J. Kennedy; confirm dates provided by J. Kennedy and identify other important dates; provide One Drive link to J. Kennedy to upload documents; discuss internally re investment of deposit and CRA T3 requirement; email from T. Beechinor re request to update closing date; consider existing language of the PSA against LOI; email to L. Williams enquiring re feasibility of obtaining AVO/RVO within 45 days; email from L. Williams; email to J. Kennedy.
23/06/26	CM5	0.80	Email from H. Lee confirming proceeding with PSA amendment; instruct student to prepare PSA Amendment; discuss with trust team re Bare Trust Agreement requirement in connection with investment of deposit.
24/06/26	CM5	0.30	Email from A. Goyal provide draft amendment; review first amendment; instruct A. Goyal to finalize draft amendment;
24/06/26	AGO	1.00	Prepare amendment to purchase and sale agreement revising completion date.
26/06/26	CM5	0.50	Discuss bare trust agreement requirement for investment of deposit with MT Trusts; instruct MT Trusts to revise bare trust agreement; send bare trust agreement to T. Beechinor; review and send search authorization to KPMG for signature.
28/06/26	CM5	0.20	Email from L. Williams; update authorizations to include "not in its personal capacity" language; send updated authorizations to KPMG.
28/06/26	LWI	0.20	Review and direct revisions to signature-block language in the Rupert Mews – Purchase Agreement matter and instruct that revised execution materials be re-sent to KPMG.
29/06/26	CM5	0.20	Emails from KPMG providing signed authorizations and PSA Amendment; forward same to T. Beechinor.

FEE SUMMARY

<u>Timekeeper Name</u>	<u>Hours</u>
Choy, Morris	7.50
Gonzales, Isabel	9.40
Goyal, Ash	5.80

KPMG Inc.
Re: Rupert Mews
069601-603550

Invoice No. 8618015
Page No. 4

FEE SUMMARY

<u>Timekeeper Name</u>	<u>Hours</u>
Karmali, Fayyaz	2.00
Williams, Lance	1.00
	<u>25.70</u>

DISBURSEMENT SUMMARY

<u>Taxable Y/N</u>	<u>Description</u>		<u>Total Cost</u>
Y	Courier / Messenger	\$	26.37
Y	Trust Administration Fee (TAF)		20.00
Y	LTSA Service Charge		33.00
Y	Search Fees - Agents - (T)		544.00
Y	Search Fees - BC OnLine (T)		170.00
N	Government Fees - (NT)		96.00
N	Filing Fees - LTSA - (NT)		765.60
	Total Disbursements	\$	<u>1,654.97</u>

This is **Exhibit "H"** referred to in **Affidavit #1** of **H. Lance Williams**, sworn before me at Vancouver, British Columbia, this 6th day of October, 2026.

A handwritten signature in black ink, appearing to be 'K. T. H.', written over a horizontal line.

A Commissioner for taking Affidavits
for British Columbia



McCarthy Tétrault LLP
 Suite 2400, 745 Thurlow Street
 Vancouver, British Columbia
 V6E 0C5
 Tel: 604-643-7100
 Fax: 604-643-7900

KPMG Inc.
 777 Dunsmuir Street
 Vancouver, BC V7Y 1K3

Invoice No: 8619352
 GST/HST Reg. No: 116532839
 Date: August 26, 2026

Attention: Huey Lee
 Partner

KPMG Inc.
 Reference: Rupert Mews
 069601-603550

For Professional Services Rendered for the period ending July 31, 2026

OUR FEES			\$	396.00
Disbursements	Non-Taxable	\$	0.00	
	Taxable		0.00	0.00
GST	Fees	\$	19.80	
	Disbursements		0.00	19.80
PST (BC)	Fees	\$	27.72	27.72
TOTAL DUE ON ABOVE-NOTED MATTER			\$	443.52

McCarthy Tétrault LLP

DocuSigned by:

 0B38088CABCB430...
 Lance Williams

PLEASE NOTE THIS ACCOUNT IS PAYABLE IN CANADIAN DOLLARS.

Direct Deposit or Wire Transfer Instructions –TD Canada Trust, 55 King Street West, Toronto, Ontario M5K 1A2, Canada, Bank: 004, Transit Number: 10202, Acct No.: 5307124 (CDN\$) or 7349662 (US\$), Swift Code TDOMCATTOR, Canadian Routing No. //CC0004 10202. Please email TOR-AR@mccarthy.ca with payment details indicating invoice no.(s), our matter number and the lawyer's name.
Cheque by Mail: McCarthy Tétrault LLP, C/O T9647 (CDN\$) or T9647U (US\$), PO Box 9647, Station A, Toronto, ON M5W 1P8.
Cheque by Courier: TD Wholesale Lockbox, 4 Prince Andrew Place, Dock 4, Toronto, Ontario M3C 2H4, Attention: McCarthy Tétrault LLP, C/O T9647 (CDN\$) or T9647U (US\$).

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KPMG Inc.
Re: Rupert Mews
069601-603550

Invoice No. 8619352
Page No. 2

FEE DETAIL

<u>Date</u> <u>(dd/mm/yy)</u>	<u>Timekeeper</u> <u>Initials</u>	<u>Hours</u>	<u>Description</u>
06/07/26	ITF	0.50	Opening segregated trust account.
06/07/26	CM5	0.10	Review email from BBH providing amendment to PSA; pass on fully executed PSA Amendment to KPMG and forward message re timing of financing.
07/07/26	LWI	0.10	Correspond re purchase agreement matters.
31/07/26	LWI	0.20	Correspond re guarantees and sale matters.

FEE SUMMARY

<u>Timekeeper Name</u>	<u>Hours</u>
Choy, Morris	0.10
Investment of Trust Fund	0.50
Williams, Lance	0.30
	<u>0.90</u>

This is **Exhibit "I"** referred to in **Affidavit #1** of **H. Lance Williams**, sworn before me at Vancouver, British Columbia, this 6th day of October, 2026.

A handwritten signature in black ink, appearing to read 'K. J. Smith', is written above a horizontal line.

A Commissioner for taking Affidavits
for British Columbia



McCarthy Tétrault LLP
 Suite 2400, 745 Thurlow Street
 Vancouver, British Columbia
 V6E 0C5
 Tel: 604-643-7100
 Fax: 604-643-7900

KPMG Inc.
 777 Dunsmuir Street
 Vancouver, BC V7Y 1K3

Invoice No: 8620948
 GST/HST Reg. No: 116532839
 Date: September 29, 2026

Attention: Huey Lee
 Partner

KPMG Inc.
 Reference: Rupert Mews
 069601-603550

For Professional Services Rendered for the period ending August 31, 2026

OUR FEES			\$	9,048.00
Disbursements	Non-Taxable	\$	0.00	
	Taxable		0.00	0.00
GST	Fees	\$	452.40	
	Disbursements		0.00	452.40
PST (BC)	Fees	\$	633.36	633.36
TOTAL DUE ON ABOVE-NOTED MATTER			\$	10,133.76

McCarthy Tétrault LLP

DocuSigned by:

 0B38D88CABCB430...
 Lance Williams

PLEASE NOTE THIS ACCOUNT IS PAYABLE IN CANADIAN DOLLARS.

Direct Deposit or Wire Transfer Instructions –TD Canada Trust, 55 King Street West, Toronto, Ontario M5K 1A2, Canada, Bank: 004, Transit Number: 10202, Acct No.: 5307124 (CDN\$) or 7349662 (US\$), Swift Code TDOMCATTOR, Canadian Routing No. //CC0004 10202. Please email TOR-AR@mccarthy.ca with payment details indicating invoice no.(s), our matter number and the lawyer's name.
Cheque by Mail: McCarthy Tétrault LLP, C/O T9647 (CDN\$) or T9647U (US\$), PO Box 9647, Station A, Toronto, ON M5W 1P8.
Cheque by Courier: TD Wholesale Lockbox, 4 Prince Andrew Place, Dock 4, Toronto, Ontario M3C 2H4, Attention: McCarthy Tétrault LLP, C/O T9647 (CDN\$) or T9647U (US\$).

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KPMG Inc.
Re: Rupert Mews
069601-603550

Invoice No. 8620948
Page No. 2

FEE DETAIL			
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<u>Date</u> <u>(dd/mm/yy)</u>	<u>Timekeeper</u> <u>Initials</u>	<u>Hours</u>	<u>Description</u>
11/08/26	CM5	0.20	Email from T. Beechinor; pose question to KPMG; email to T. Beechinor.
14/08/26	CM5	0.90	Email from T. Beechinor; review Waiver and Amendment; review Assignment of PSA; email to KPMG team re Waiver and Amendment and Assignment of PSA; email to A. Bowron and L. Williams re Vesting Order; email to T. Beechinor.
14/08/26	LWI	0.20	Review and provide direction concerning waiver of purchaser conditions, amendment of the completion timeline, purchaser assignment and nominee structure, deposit arrangements, and preparations for a vesting-order application and closing.
17/08/26	CM5	0.60	Email from J. Thompson re confirmation of receipt of second deposit. Email to T. Beechinor. Review email from MT CFO re requirements for investment of trust funds; discussion with K. Moretto and Trust Teams re investment of second deposit and namely exemptions that may apply to this transaction.
18/08/26	CM5	0.20	Emails from BBH; send assignment of PSA, unit register, and share register to KPMG. Sign Trust Deposit Form and Trust Investment Form.
18/08/26	ABO	0.30	Arrange application for sale approval.
19/08/26	SAR	3.10	Review filed court materials; begin drafting application for sale approval and vesting order
19/08/26	LWI	0.20	Advise receiver and stakeholders re sale approval process and next steps in the receivership proceedings, review timing and procedural requirements for obtaining court approval of the purchase transaction, consider security opinion requirements and distribution issues, coordinate preparation of sale approval materials.
20/08/26	LWI	0.20	Advise the receiver regarding the form of offer and standard receivership sale terms for the Rupert Street properties; prepare and deliver proposed terms for use with the commercial real estate purchase agreement and investigate whether the presiding judge is seized of the proceeding.
20/08/26	SDZ	0.60	Telephone call to Supreme Court Scheduling to enquire if Justice Hughes is seized of the proceedings; review and edit Notice of Application and draft Sale Approval Order.
20/08/26	SAR	3.80	Complete drafting materials for court application for approval of sale agreement; draft sale and vesting order.
21/08/26	ABO	0.30	Arrange sale approval.
21/08/26	CM5	0.10	Email from and to T. Beechinor re timeline of Court Approval.
24/08/26	ITF	0.50	Opening segregated trust account
25/08/26	ABO	0.30	Review and comment on draft sale approval material.
31/08/26	ABO	1.00	Address KPMG report and security review.

KPMG Inc.
Re: Rupert Mews
069601-603550

Invoice No. 8620948
Page No. 3

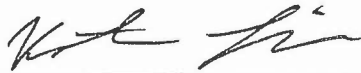
FEE DETAIL

<u>Date</u> <u>(dd/mm/yy)</u>	<u>Timekeeper</u> <u>Initials</u>	<u>Hours</u>	<u>Description</u>
31/08/26	SAR	1.60	Begin review of draft receiver's report, confidential supplement; begin revisions to application materials

FEE SUMMARY

<u>Timekeeper Name</u>	<u>Hours</u>
Arbor, Samantha	8.50
Bowron, Ashley	1.90
Choy, Morris	2.00
Danielisz, Susan	0.60
Investment of Trust Fund	0.50
Williams, Lance	0.60
	<u>14.10</u>

This is **Exhibit "J"** referred to in **Affidavit #1** of **H. Lance Williams**, sworn before me at Vancouver, British Columbia, this 6th day of October, 2026.



A Commissioner for taking Affidavits
for British Columbia



McCarthy Tétrault LLP
Suite 2400, 745 Thurlow Street
Vancouver, British Columbia
V6E 0C5
Tel: 604-643-7100
Fax: 604-643-7900

KPMG Inc.
777 Dunsmuir Street
Vancouver, BC V7Y 1K3

Invoice No: 8621268
GST/HST Reg. No: 116532839
Date: September 29, 2026

Attention: Huey Lee
Partner

KPMG Inc.
Reference: Rupert Mews
069601-603550

For Professional Services Rendered for the period ending September 29, 2026

OUR FEES			\$	22,157.50
Disbursements	Non-Taxable	\$	0.00	
	Taxable		0.00	0.00
GST	Fees	\$	1,107.88	
	Disbursements		0.00	1,107.88
PST (BC)	Fees	\$	1,551.03	1,551.03
TOTAL DUE ON ABOVE-NOTED MATTER			\$	24,816.41

McCarthy Tétrault LLP

DocuSigned by:

0B38D88CABCB430...
Lance Williams

PLEASE NOTE THIS ACCOUNT IS PAYABLE IN CANADIAN DOLLARS.

Direct Deposit or Wire Transfer Instructions –TD Canada Trust, 55 King Street West, Toronto, Ontario M5K 1A2, Canada, Bank: 004, Transit Number: 10202, Acct No.: 5307124 (CDN\$) or 7349662 (US\$), Swift Code TDOMCATTTOR, Canadian Routing No. //CC0004 10202. Please email TOR-AR@mccarthy.ca with payment details indicating invoice no.(s), our matter number and the lawyer's name.
Cheque by Mail: McCarthy Tétrault LLP, C/O T9647 (CDN\$) or T9647U (US\$), PO Box 9647, Station A, Toronto, ON M5W 1P8.
Cheque by Courier: TD Wholesale Lockbox, 4 Prince Andrew Place, Dock 4, Toronto, Ontario M3C 2H4, Attention: McCarthy Tétrault LLP, C/O T9647 (CDN\$) or T9647U (US\$).

Terms: Invoice payable upon receipt. Interest charged on any unpaid balance at a rate of 12.00% per annum calculated 30 days from invoice date. Any charges not posted to your account by the date of this invoice will be billed at a later date.



KPMG Inc.
Re: Rupert Mews
069601-603550

Invoice No. 8621268
Page No. 2

FEE DETAIL			
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<u>Date</u> <u>(dd/mm/yy)</u>	<u>Timekeeper</u> <u>Initials</u>	<u>Hours</u>	<u>Description</u>
01/09/26	SAR	2.10	Continue revising receiver's report and confidential supplement; continue revising application materials.
02/09/26	SAR	3.40	Read email from J. Kennedy re draft materials; begin review of security documents and drafting security opinion.
02/09/26	ABO	0.20	Correspondence with KPMG re draft report.
03/09/26	SAR	3.70	Continue review of security and loan documents, and review and analysis of various search results; continue drafting security opinion
03/09/26	ABO	0.80	Preparation of sale approval and review draft report.
04/09/26	SAR	2.40	Complete draft security review; continue revising application materials; begin drafting ancillary order for various relief (including distribution and discharge of receiver).
10/09/26	SAR	3.10	Complete drafting and revisions to application materials, including sale approval order, distribution and discharge order, application, receiver's report and confidential supplement; complete drafting and revisions to security opinion; draft sealing order.
11/09/26	ABO	0.50	Review and comment on draft materials and report.
14/09/26	CM5	0.20	Email from and to J. Kennedy re timing of closing.
14/09/26	ABO	3.80	Review and comment on draft report and confidential supplement; prepare application materials.
15/09/26	ABO	3.70	Prepare sale approval materials; correspondence with KPMG re same.
15/09/26	SAR	0.60	Complete revisions to draft application materials following comments from J. Kennedy
16/09/26	ABO	0.70	Correspondence re comments on application materials; revise materials to address same.
17/09/26	ABO	1.90	Address comments from KPMG to draft materials; prepare for and attend call with KPMG re application and report.
17/09/26	LWI	0.30	Prepare security opinions.
17/09/26	SAR	1.30	Review and revise draft application materials; meet with J. Kennedy, R. Ovendon, and A. Bowron regarding outstanding matters; compose email to S. Danielisz regarding fee affidavits
20/09/26	ABO	0.40	Revise application materials re info from KPMG; address fees inquiry.
22/09/26	ABO	0.50	Address security review and correspondence re updates.
22/09/26	SAR	0.50	Revise draft security opinion
23/09/26	SAR	0.20	Compose email to L. Williams regarding draft security opinion
24/09/26	SAR	0.30	Finalize security opinion; attend to correspondence with R. Ovendon regarding same.

KPMG Inc.
Re: Rupert Mews
069601-603550

Invoice No. 8621268
Page No. 3

FEE DETAIL

<u>Date</u> (dd/mm/yy)	<u>Timekeeper</u> <u>Initials</u>	<u>Hours</u>	<u>Description</u>
25/09/26	SAR	0.20	Review draft fee affidavits
25/09/26	SDZ	2.40	Prepare draft fee approval Affidavits of L. Williams and H. Lee; forward draft affidavits to S. Arbor for review.
28/09/26	LWI	0.20	Address application materials.
29/09/26	SDZ	0.30	Telephone call to Supreme Court Scheduling to determine if judge is seized of the proceedings; email correspondence with L. Williams re same.

FEE SUMMARY

<u>Timekeeper Name</u>	<u>Hours</u>
Arbor, Samantha	17.80
Bowron, Ashley	12.50
Choy, Morris	0.20
Danielisz, Susan	2.70
Williams, Lance	0.50
	<u>33.70</u>

This is **Exhibit "K"** referred to in **Affidavit #1** of **H. Lance Williams**, sworn before me at Vancouver, British Columbia, this 6th day of October, 2026.

A handwritten signature in black ink, appearing to read 'K. L. Williams', is written over a horizontal line.

A Commissioner for taking Affidavits
for British Columbia



Lance Williams

Partner

Vancouver

Toronto

lwilliams@mccarthy.ca

+1 604-643-7154

+1 416-601-8484

Bar Admissions

Alberta, 2007

Saskatchewan, 2007

British Columbia, 2008

Yukon, 2015

Ontario, 2025

Law School

University of Saskatchewan

York University

Industries

Banking & Financial Services

Cannabis

Construction

Global Metals & Mining

Oil & Gas

Retail & Consumer Markets

Technology & Communications

Practices

Bankruptcy & Restructuring

Distressed Transactions

Intellectual Property

Financial Services Litigation

With experience crafting bespoke arrangements in complex bankruptcy and insolvency mandates, Lance turns restructuring into an opportunity for businesses to chart a new course.

Lance Williams* is a partner in our Bankruptcy & Restructuring Group who specializes in the area of commercial insolvency and is highly recognized in the market. His practice includes advising and representing trustees, debtors, directors, and creditors on complex insolvency and restructuring issues including debt restructuring, corporate reorganizations, loan workouts, fraudulent preference actions, foreclosures, bankruptcies and receiverships. Lance is frequently involved in proceedings pursuant to the Companies' Creditors Arrangement Act, the Bankruptcy and Insolvency Act, the Canada Business Corporations Act, and other provincial corporate statutes. He has particular experience regarding restructurings involving mining, cannabis, forestry, oil & gas, retail, real estate, technology and agriculture.

Lance has acted on numerous cross-border and multi-jurisdictional restructurings, and is widely recognized for his international restructuring experience. Lance is a Fellow of the INSOL International, a designation granted to a limited number of practitioners who have undertaken extensive study and examination on cross-border insolvency law and practice. Lance is an active member of the invitation-only International Insolvency Institute, where he is an active speaker and a member of the delegation committee to Working Group V (International Insolvency) of the United Nations Commission on International Trade (UNCITRAL). He is also a member of the invitation-only

Insolvency Institute of Canada, consisting of Canada's leading insolvency professionals.

Lance also provides strategic advice in corporate and commercial finance, advising borrowers and lenders on domestic and multi-jurisdictional loans. Clients have included borrowers, private lenders, financial institutions, mezzanine lenders and distressed lenders on asset-backed loans, real estate financing, acquisition financing, debtor-in-possession (DIP) financing and syndicated loans. This interdisciplinary toolkit gives him unique insight into negotiations and allows him to provide consistent, nuanced, and strategic advice on clients' most novel challenges.

Lance received a Bachelor of Commerce with Distinction from the University of Alberta in 2004 and his law degree from the University of Saskatchewan in 2006. He completed a Masters of Laws (LL.M) in 2016 at York University's Osgoode Hall Law School. He was called to the Alberta and Saskatchewan bars in 2007, the British Columbia bar in 2008 and the Yukon bar in 2015, and he is a member of those provinces respective law societies.

Publications & Insights

- Yukon Court of Appeal Clarifies Environmental Security and Third-Party Property Rights in Receivership Proceedings, (2021)
- Caught in the Rye: The Canada Grain Act, Security, Title and Insolvency Proceedings, Annual Review of Insolvency Law, (2020)
- To Vest, or Not to Vest? Royalties and the Court's Power to Extinguish Third-party Interests in Land Through a Vesting Order, (2019)
- Re-ordering Priorities: A Review of Recent Jurisprudence Regarding the Categorization of Debt vs. Equity and Equitable Subordination, Insolvency Institute of Canada, (2019)
- Substance Over Form? A Review of the Evolving Practice of Approving the Fees of Court Officers, Annual Review of Insolvency Law, (2016)

- Is That My Receivable? Annual Review of Insolvency Law, (2016)
- TLC The Land Conservancy of Canada: The Evolution of the Role of "Other" Interests in Companies' Creditors Arrangement Act Proceedings, Annual Review of Insolvency Law, (2015)
- New Developments in Receivership Law: A Survey, Insolvency Institute of Canada, (2012)

**denotes Law Corporation*

Awards & Rankings

Chambers Global

Leading Lawyer: Restructuring/Insolvency - Canada

Chambers Canada

Leading Lawyer: Restructuring/Insolvency

IFLR1000 Guide to the World's Leading Financial Law Firms

Highly Regarded: Restructuring & Insolvency

The Canadian Legal Lexpert Directory

Leading Lawyer: Asset Equipment Finance/Leasing; Insolvency & Financial Restructuring (Financial Restructuring and Insolvency Litigation)

Lexpert Rising Star

Leading Lawyers Under 40

Lexpert Special Edition: Insolvency and Restructuring

Leading Lawyer

Best Lawyers in Canada

Leading Lawyer: Banking and Finance Law; Insolvency and Financial Restructuring Law; Real Estate Law

Best Lawyers in Canada

Lawyer of the Year: Insolvency and Restructuring Law (Vancouver) – 2024, 2023

INSOL Fellowship

Global Insolvency Practice Course Graduate – 2024

Experience

Vantage Group Enters Into Credit Agreement With Syndicate of Domestic and International Lenders

October 31, 2025

Minglian Holdings Ltd. and 0882892 B.C. Ltd.'s Creditor-led CCAA proceeding

October 6, 2025

Bankruptcy of Lightstone Development Ltd.

July 31, 2025

Interfor Corporation amends and extends its existing syndicated credit facilities with syndicate of major Canadian and U.S. banks for C\$560M

July 28, 2025

Catalyst Metals obtains a AUD\$110M revolving credit facility

July 23, 2025

Cross-border DIP financing for Oak and Fort CCAA and Chapter 15 proceedings on behalf of lender group

June 6, 2025

REDMA disclosure obligations: When can presale purchase contracts become unenforceable?

September 22, 2026

Driving Forward: Key Takeaways From the 16th Anniversary Edition of McCarthy Tétrault's Annual Retail and Consumer Markets Summit

March 2, 2026

Private Equity Outlook 2023 - Top Ten Takeaways

February 24, 2023

On Target: 2023 Private Equity Outlook

January 10, 2023

Mining in the Courts, Vol. XII

April 5, 2022

Events

Private Equity Outlook Webinar 2023

February 14, 2023

News

Four McCarthy Tétrault lawyers recognized as 2022 Lexpert Rising Stars

November 23, 2022