

COURT FILE NUMBER 1903-04121

COURT COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE EDMONTON

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

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

RESPONDENTS WESTPOINT CAPITAL CORPORATION, WESTPOINT CAPITAL MANAGEMENT CORPORATION, WESTPOINT CPAITAL SERVICES CORPORATION, WESTPOINT SYNDICATED MORTGAGE CORPORATION, CANADIAN PROPERTY DIRECTI CORPORATION, WESTPOINT MASTER LIMITED PARTNERSHIP, RIVER'S CROSSING LTD., 1897849 ALBERTA LTD., 1780384 ALBERTA LTD., 1897837 ALBERTA LTD.

DOCUMENT SEVENTH REPORT TO THE COURT OF BDO CANADA LIMITED IN ITS CAPACITY AS JUDICIAL TRUSTEE OF WESTPOINT INVESTMENT TRUST

DATED JULY 7, 2025

JUDICIAL TRUSTEE
BDO Canada Limited
920, 10130 103 Street
Edmonton, AB T5J 3N9
David Lewis
Phone : 780.424.3434
Fax : 780.424.3222
dlewis@bdo.ca

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

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

Westpoint Investment Trust
Seventh Report of the Judicial Trustee
July 7, 2025

Table of Contents

List of Exhibits	3
Introduction and Background	4
Purpose of the Report	5
Limitation of Report	6
Trustee's Activities Since the Sixth Report	7
Distribution to Qualified Investors	7
Books and Records of the Trust	8
Statement of Receipts and Disbursements	8
Professional Fees	9
Discharge of the Trustee	9
Recommendations	10
Intended Course of Action	11

Westpoint Investment Trust
Seventh Report of the Judicial Trustee
July 7, 2025

List of Exhibits

1. Dorothy Johanson's claim
2. Magdalene Epp's claims
3. Statement of Receipts and Disbursements dated June 30, 2025
4. Summary of Professional Fees
5. Affidavit for Fees
6. Discharge Certificate

Introduction and Background

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**") pursuant to an application made on behalf of Westpoint Investment Trust ("**WIT**" or the "**Trust**") by Munir Virani and Marnie Kiel (the "**Former Trustees**").
2. In addition to granting the 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 "**IR Entities**").
3. On April 10, 2019, the Court granted an Order (the "**Receivership Order**") appointing BDO, Receiver over the IR Entities. On May 30, 2019, the Court granted a further Order, amending the Receivership Order to add The Village at Paldi Ent. Ltd. ("**Paldi**" and together with the IR Entities, the Companies) as a party to the receivership (the companies in receivership are collectively referred to as the "**Companies**").
4. On May 22, 2024, the Court granted an Order *inter alia* approving the distribution of funds as described in the Fourth Report of BDO in its capacity as Trustee of WIT (the "**Final Distribution**").
5. On July 26, 2024, the Court granted an Order, among other things, establishing a Claims Bar Process for the investors entitled to receive payment as described in the Fifth Report of BDO in its capacity as Trustee of WIT (the "**Claims Procedure Order**"). Also on July 26, 2024, the Court granted a further Order, among other things, authorizing the method of distribution of trust funds to investors on a *pari passu* basis (hereinafter referred to as the "**Distribution Order**").

6. On January 22, 2025, the Court granted an Order, among other things, approving the Trustee's intended actions in respect of the Claims Bar Process and issuing payment to the proven Qualified Investors.
7. This Report should be read in conjunction with the previous six (6) reports filed with this Court.
8. Capitalized terms not defined in this Seventh Report are as defined in the Receivership Order, the First Report, the Second Report, the Third Report, the Fourth Report, the Fifth Report, and the Sixth Report.

Purpose of the Report

9. The purpose of this report (the "**Seventh Report**") is to provide this Honourable Court with:
 - a) a summary of the Trustee's activities since the Sixth Report;
 - b) the Trustee's proposed distribution to the remaining investors;
 - c) matters related to the books and records of the Trust;
 - d) the receipts realized and the disbursements incurred by the Trustee for the period March 8, 2019, up to and including June 30, 2025 (the "**Statement of Receipts and Disbursements**");
 - e) a summary of professional fees; and,
 - f) a summary of the steps to be taken by the Trustee to complete the administration of these proceedings and seek its discharge.
10. The Trustee is seeking an Order from this Honourable Court:
 - a) approving the Trustee's activities as outlined in this Seventh Report;
 - b) approving the Trustee's proposed distribution to the remaining investors;

- c) authorizing the Trustee to destroy the remaining books and records of the Trust;
- d) approving the Statement of Receipts and Disbursements;
- e) approving the passing of the accounts for fees and disbursements of the Trustee and its legal counsel;
- f) discharging the Trustee; and,
- g) providing such further and other direction that the Court considers just and warranted in the circumstances.

Limitation of Report

11. The information contained in this Seventh Report has been obtained from the records of the Companies, 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 "Virani Affidavit"), and/or based upon discussions with and representations made by the Companies management and other professional advisors retained in this matter. The information contained herein was not audited nor otherwise verified by the Trustee as to its accuracy or completeness, nor has it 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 Companies. Accordingly, we do not express an opinion or any other form of assurance on the information presented herein. The Trustee may refine or alter its observations as further information is obtained or is brought to its attention after the date of this Seventh Report.
12. The Trustee assumes no responsibility or liability for any loss or damage occasioned by any party because of circulation, publication, reproduction, or use of the Trustee's Seventh Report. Any use that any party makes of this Seventh Report or reliance on or decisions to be made based on its responsibility of such party.
13. A copy of the Trustee's Seventh Report and other relevant documents in these proceedings are available on the Trustee's website at

<https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements/westpointinvestmenttrust>

14. The background to this matter has been set out in the Trustee's previous Reports filed with this Honourable Court and will not be repeated here.

Trustee's Activities Since the Sixth Report

15. The Trustee has taken the following actions since its Sixth Report:

- a) issued payment on the accounts of Ogilvie LLP and Bennett Jones LLP;
- b) issued payment to proven Qualified Investors;
- c) addressed various queries from investors and brokers;
- d) 14 qualified investors, who were not included on the original distribution contacted the Trustee. The Trustee determined that they were not included on the original distribution lists but did file their claim on time. As such, the Trustee paid the 14 qualified investors, \$74,212;
- e) On April 24, 2024, the Trustee mailed letters to nine (9) investors who had not deposited the cheques issued by the Trustee requesting that their cheques be deposited. All outstanding cheques have now cleared the Trustee's bank account;
- f) uploaded documents to the following website for public viewing: <http://www.extranets.bdo.ca/Westpoint Investment Trust>; and,
- g) prepared this Seventh Report.

Distribution to Qualified Investors

16. On April 17, 2025, Brian & Dorothy Johanson contracted the Trustee, claiming that they had filed claims in both of their names however only Brian's claim was included on the distribution to qualified investors. Based on a review of emails received from Brian or Dorothy, only Brian's claim was received.

17. Dorothy's claim is in the amount of \$33,830 which would result in a distribution of \$7,104. Attached as **Exhibit 1** is a copy of Dorothy Johanson's claim which was provided to the Trustee on April 17, 2025.
18. On May 29, 2025, Lorraine Redekop, the executor of the estate of her mother Magdalene Epp, a qualified investor, contacted the Trustee, advising that she believed she had emailed the Trustee a claim in the amount of \$8,400 on September 13, 2024. However, based on a review of the Trustee's emails, no claim was received. During the review of Magdalene's eligibility, the Trustee noted that two (2) claim forms were sent to Lorraine in the amounts of \$8,400 and \$11,285. The Trustee notified Lorraine of the second claim and requested it be filed by June 27, 2025. The second claim was filed by the requested date which would result in a distribution of \$4,134. Attached as **Exhibit 2** are copies of Magdalene Epp's claims which was provide to the Trustee on May 29, 2025 & June 26, 2025.
19. As a result, the Trustee believes claims of Dorothy Johanson & Magdalene Epp should be included in a payout as Qualified investors and is seeking Court approval of the same.

Books and Records of the Trust

20. The Truste is currently in possession of approximately 25 boxes of the Trusts' books and records, five computer towers and one server (collectively, the "**Books and Records**"). The Former Trustees will be notified in writing that they have 30 days to inform the Trustee that they want the Trustee to deliver the Books and Records. Otherwise, the Trustee is at liberty to dispose of the Books and Records.

Statement of Receipts and Disbursements

21. Attached as **Exhibit 3** is a copy of the Statement of Receipts and Disbursements for WIT. As of June 30, 2025, the Trustee has approximately \$47,909 in trust.
22. The Trustee is proposing to issue payment to the remaining investors and retain the remaining funds to cover the Trustee's unbilled WIP and for the estimated future costs of the Trustee and its legal counsel in relation to completing the administration of these

proceedings. Any funds not required, will be distributed to the proven Qualified Investors.

Professional Fees

23. The Trustee and its legal counsel charged professional fees, excluding GST and disbursements, totalling \$1,093,932. A summary of invoices is attached as **Exhibit 4**.

24. In the Trustee'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 5** is an Affidavit sworn by David Lewis, on behalf of the Trustee (the "**Affidavit of Fees**"), including a summary and detailed listing of the Trustee's Fees and Disbursements, together with a summary of the fees and disbursements of its legal counsel, supporting the approval of the professional fees.

Discharge of the Trustee

25. To minimize costs, the Trustee requests that this Honourable Court grant its discharge, without the requirement for an additional application to the Court, subject to the Trustee confirming to the Court, by filing a certificate (the "**Discharge Certificate**"), that it has:

- a) issued payment to the remaining investors;
- b) issued payment for the fees and disbursements of the Trustee and its legal counsel;
- c) destroyed the Books and Records or returned to the Former Trustees;
- d) distributed any remaining funds, if any, to proven Qualified Investors; and,
- e) completed any further direction as provided for by the Court.

26. Attached as **Exhibit 6** is the Discharge Certificate, which includes the above duties, and which the Trustee proposes to execute and file with this Honourable Court once all of the above duties have been completed.

Recommendations

27. Based on the matters outlined in this report, the Trustee respectfully requests that this Honourable Court grant an Order:

- a) approving the Trustee's activities as outlined in this Seventh Report;
- b) approving the Trustee's proposed distribution to the remaining investors;
- c) authorizing the Trustee to destroy the remaining books and records of the Trust;
- d) approving the Statement of Receipts and Disbursements;
- e) approving the passing of the accounts for fees and disbursements of the Trustee and its legal counsel;
- f) discharging the Trustee; and,
- g) providing such further and other direction that the Court considers just and warranted in the circumstances.

Intended Course of Action

28. The Trustee's intended course of action thereafter is as follows:

- a) issue payment to the remaining investors as provided for by this Honourable Court;
- b) issue payment for the fees and disbursements of the Trustee and its legal counsel;
- c) destroy the Books and Records;
- d) distribute any remaining funds, if any, to proven Qualified Investors; and,
- e) complete the administration of these proceedings, leading to the Trustee's discharge.

Respectfully,

Dated at Edmonton, Alberta this 7th day of July 2025.
BDO CANADA LIMITED, solely in its
Capacity as Court Appointed Judicial Trustee Of
Westpoint Investment Trust and
not in its personal Capacity

Per: _____



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

Westpoint Investment Trust
Seventh Report of the Judicial Trustee
July 7, 2025

Exhibit 1 - Dorothy Johanson's claim

BDO Canada Limited
900, 10130 103 Street NW
Edmonton, Alberta T5J 3N9
Attn: David Lewis
Email: dlewis@bdo.ca

Dorothy Johanson
dorothyjohanson@hotmail.com

**PROOF OF CLAIM OF
QUALIFIED INVESTORS IN WESTPOINT INVESTMENT TRUST**

In the matter of the Trustee Act, RSA 2000, C T-8 Sections 43 and 46;

And in the matter of the Appointment of the Judicial Trustee in regard to Westpoint Investment Trust, of the City of Edmonton, in the Province of Alberta

All notices or correspondence regarding this claim must be forwarded to the following address (please confirm your mailing address below):

#209, 100 LAKEWAY BLVD
SYLVAN LAKE, AB T4S 0A4

I, Dorothy Johanson (name of Investor or representative of the Investor), of the City of SYLVAN LAKE, in the Province of AB, do hereby certify:

1. That I am a Qualified Investor of Westpoint Investment Trust (or I am _____ (position/title) of _____, a Qualified Investor in Westpoint Investment Trust, having submitted a Redemption Request prior to March 8, 2019, and having received either a Redemption Note or Class D Units in Westpoint Investment Trust.
2. That I have knowledge of all the circumstances connected with the claim referred to below.
3. That Westpoint Investment Trust was, at the date of the Appointment of the Judicial Trustee in regard to Westpoint Investment Trust, namely the 8th day of March 2019, and still is, indebted to the Qualified Investor in the sum of \$ 33,829.29

Dated at Sylvan, Lake this 17 day of September, 2024.

Barbara Hillier

Witness

Dorothy Johanson

Investor

Westpoint Investment Trust
Seventh Report of the Judicial Trustee
July 7, 2025

Exhibit 2 – Magdalene Epp's claims

sent 9/13/24

BDO Canada Limited
900, 10130 103 Street NW
Edmonton, Alberta T5J 3N9
Attn: David Lewis
Email:

Magdalene Epp
lorraine.red@sasktel.net

**PROOF OF CLAIM OF
QUALIFIED INVESTORS IN WESTPOINT INVESTMENT TRUST**

In the matter of the Trustee Act, RSA 2000, C T-8 Sections 43 and 46;

**And in the matter of the Appointment of the Judicial Trustee in regard to Westpoint
Investment Trust, of the City of Edmonton, in the Province of Alberta**

All notices or correspondence regarding this claim must be forwarded to the following address
(please confirm your mailing address below):

101 Ewles Place Martensville, SK S0K 2T2

I, Magdalene Epp (name of Investor or representative of the Investor), of the

City of Martensville, in the Province of SK, do hereby certify:

1. That I am a Qualified Investor of Westpoint Investment Trust (or I am _____
(position/title) of Executor, a Qualified Investor in Westpoint Investment Trust, having
submitted a Redemption Request prior to March 8, 2019, and having received either a
Redemption Note or Class D Units in Westpoint Investment Trust.
2. That I have knowledge of all the circumstances connected with the claim referred to
below.
3. That Westpoint Investment Trust was, at the date of the Appointment of the Judicial
Trustee in regard to Westpoint Investment Trust, namely the 8th day of March 2019,
and still is, indebted to the Qualified Investor in the sum of \$ 8,400.00

Dated at Martensville, SK this 13 day of September, 2024.

Witness

Redekop Lorraine

Investor

BDO Canada Limited
900, 10130 103 Street NW
Edmonton, Alberta T5J 3N9
Attn: David Lewis
Email: dlewis@bdo.ca

Magdalene Epp
lorraine.red@sasktel.net

**PROOF OF CLAIM OF
QUALIFIED INVESTORS IN WESTPOINT INVESTMENT TRUST**

In the matter of the Trustee Act, RSA 2000, C T-8 Sections 43 and 46;

**And in the matter of the Appointment of the Judicial Trustee in regard to Westpoint
Investment Trust, of the City of Edmonton, in the Province of Alberta**

All notices or correspondence regarding this claim must be forwarded to the following address
(please confirm your mailing address below):

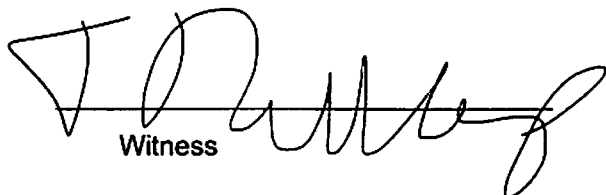
~~101 Ewles Place~~
~~Martensville, SK S0K 2T~~

I, Magdalene Epp (name of Investor or representative of the Investor), of the

City of Martensville, in the Province of SK, do hereby certify:

1. That I am a Qualified Investor of Westpoint Investment Trust (or I am Lorraine (position/title) of Executor, a Qualified Investor in Westpoint Investment Trust, having submitted a Redemption Request prior to March 8, 2019, and having received either a Redemption Note or Class D Units in Westpoint Investment Trust.
2. That I have knowledge of all the circumstances connected with the claim referred to below.
3. That Westpoint Investment Trust was, at the date of the Appointment of the Judicial Trustee in regard to Westpoint Investment Trust, namely the 8th day of March 2019, and still is, indebted to the Qualified Investor in the sum of \$ 11,284.72

Dated at Martensville, SK this 26 day of June, 2024.


Witness


Investor

Phone Number: 306-229-2579

Fax Number:

Email Address:

Warning: Subsection 201(1) of the *Bankruptcy and Insolvency Act* provides severe penalties for make any false claim, proof, declaration or statement of account.

Note: If a copy of this Form is sent electronically by means such as email, the name and contact information of the sender, prescribed in Form 1.1, must be added at the end of the document.

District of: Alberta
Division No. 01 - Edmonton
Court No. 1903-04121
Estate No.

FORM 01.1
General Sender Identification for: Copies of all Prescribed Forms
Sent to Creditor(s) Electronically

In the matter of the Judicial Trustee of
Westpoint Investment Trust
of the City of Edmonton, in the Province of Alberta

Dated at the City of Edmonton in the Province of Alberta, this 15th day of September 2024.

Responsible Individual (Sender): David Lewis
(Receiver)

Corporate Name : BDO Canada Limited / BDO Canada Limitée

Address: 920 - 10130 103 Street NW
Edmonton AB T5J 3N9

Telephone: (780) 424-3434

Fax: () -

E-mail:

NOTICE

Please be advised that the above-noted individual is required to retain the signed original
of the document as part of the official records of this proceeding.

Westpoint Investment Trust
Seventh Report of the Judicial Trustee
July 7, 2025

Exhibit 3 - Statement of Receipts and Disbursements dated June 30, 2025

**In the Matter of the Judicial Trustee of
Westpoint Investment Trust
Interim Statement of Receipts and Disbursements
for the period March 8, 2019 to June 30, 2025**

Receipts	
Transferred from WCC	\$ 4,655,755
Interest allocation	399,247
GST refund	50,164
Miscellaneous	32
	<u>5,105,198</u>
Disbursements	
Dividend payment	\$ 3,484,728
Judicial Trustee fees	878,453
Legal fees & disbursements	284,146
Transfer to WCC	134,773
GST	65,846
Accounting services	63,347
Distribution to creditors	55,125
Postage, courier & printing expenses	38,623
Tax advice retainer	30,000
Advertisements	20,927
Travel	1,321
	<u>5,057,290</u>
Funds held in trust	<u><u>\$ 47,909</u></u>

Westpoint Investment Trust
Seventh Report of the Judicial Trustee
July 7, 2025

Exhibit 4 - Summary of Professional Fees

Court No.: 1903-04121

BDO CANADA LIMITED
JUDICIAL TRUSTEE FEES & COSTS IN THE MATTER OF THE RECEIVERSHIP OF WESTPOINT INVESTMENT TRUST
INVOICE SUMMARY FOR THE PERIOD OF MARCH 8, 2019 to June 30, 2025

Date	Invoice #	Amount	Disbursements	Invoice (Net)	GST	Invoice (Total)
June 12, 2023	CINV2376029	11,742.50		11,742.50	587.13	12,329.63
July 17, 2023	CINV2437550	26,997.50	9,406.10	36,403.60	1,820.18	38,223.78
August 1, 2023	CINV2454373	21,645.00	2,676.00	24,321.00	1,216.05	25,537.05
October 10, 2023	CINV2565044	27,337.50		27,337.50	1,366.88	28,704.38
November 8, 2023	CINV2607042	2,472.50		2,472.50	123.63	2,596.13
February 26, 2024	CINV2731131	16,880.00		16,880.00	844.00	17,724.00
March 11, 2024	CINV2760568	9,673.37		9,673.37	483.67	10,157.04
May 23, 2024	CINV2894780	40,987.50		40,987.50	2,049.38	43,036.88
July 11, 2024	CINV2993541	39,750.00		39,750.00	1,987.50	41,737.50
September 9, 2024	CINV3081695	72,407.50	7,994.53	80,402.03	4,020.10	84,422.13
September 30, 2024	CINV3105249	49,627.50	1,389.24	51,016.74	2,550.84	53,567.58
November 19, 2024	CINV3161497	51,947.50	1,035.02	52,982.52	2,649.13	55,631.65
December 4, 2024	CINV3196706	30,365.00		30,365.00	1,518.25	31,883.25
February 12, 2025	CINV3277537	73,389.50		73,389.50	3,669.48	77,058.98
July 3, 2025	CINV3494295	29,995.00		29,995.00	1,499.75	31,494.75

SUBTOTAL	505,217.87	22,500.89	527,718.76	26,385.97	554,104.73
PREVIOUSLY APPROVED	385,540.83	27,525.06	413,065.89	20,653.32	433,719.21
TOTAL	890,758.70	50,025.95	940,784.65	47,039.29	987,823.94

Court No.: 1903-04121

MILLER THOMSON LLP
LEGAL COUNSEL IN THE MATTER OF THE RECEIVERSHIP OF WESTPOINT INVESTMENT TRUST
INVOICE SUMMARY FOR THE PERIOD OF MARCH 8, 2019 to April 30, 2025

Date	Invoice #	Amount	Disbursements	Non-Taxable	Invoice (Net)	GST	Invoice (Total)
May 31, 2023	3886687	3,846.50			3,846.50	192.33	4,038.83
June 30, 2023	3898854	21,666.00	110.68		21,776.68	1,085.08	22,861.76
July 31, 2023	3907292	4,669.00	6.00		4,675.00	233.75	4,908.75
August 31, 2023	3917483	16,261.00	12.00		16,273.00	813.05	17,086.05
September 30, 2023	3926935	1,288.00			1,288.00	64.43	1,352.43
October 31, 2023	3934452	563.50			563.50	28.18	591.68
November 30, 2023	3945102	1,127.00			1,127.00	56.35	1,183.35
December 31, 2023	3957408	80.50			80.50	4.03	84.53
January 31, 2024	3974547	840.00			840.00	42.00	882.00
February 29, 2024	3977636	2,352.00			2,352.00	117.60	2,469.60
April 30, 2024	4001969	368.00			368.00	18.40	386.40
May 31, 2024	4005453	1,405.00			1,405.00	70.25	1,475.25
June 30, 2024	4022807	3,528.00			3,528.00	176.40	3,704.40
July 31, 2024	4027726	18,732.00			18,732.00	936.60	19,668.60
August 31, 2024	4039082	3,681.00			3,681.00	184.05	3,865.05
September 30, 2024	4046836	2,805.00	11.48		2,816.48	140.82	2,957.30
October 31, 2024	4056215	2,465.00			2,465.00	123.25	2,588.25
November 30, 2024	4067903	1,955.00			1,955.00	97.75	2,052.75
December 31, 2024	4087645	3,910.00			3,910.00	195.50	4,105.50
January 31, 2025	4093445	7,120.00			7,120.00	356.00	7,476.00
February 28, 2025	4104479	712.00			712.00	35.60	747.60
April 30, 2024	4121866	178.00			178.00	8.90	186.90
SUBTOTAL		99,552.50	140.16	-	99,692.66	4,980.32	104,672.98
PREVIOUSLY APPROVED		103,621.00	65.00	200.00	103,886.00	5,184.31	109,070.31
TOTAL		203,173.50	205.16	200.00	203,578.66	10,164.63	213,743.29

Westpoint Investment Trust
Seventh Report of the Judicial Trustee
July 7, 2025

Exhibit 5 - Affidavit for Fees

COURT FILE NO. 1903-04121

COURT COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE EDMONTON

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

Clerk's Stamp

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

RESPONDENTS WESTPOINT CAPITAL CORPORATION, WESTPOINT CAPITAL MANAGEMENT CORPORATION, WESTPOINT CPAITAL SERVICES CORPORATION, WESTPOINT SYNDICATED MORTGAGE CORPORATION, CANADIAN PROPERTY DIRECTI CORPORATION, WESTPOINT MASTER LIMITED PARTNERSHIP, RIVER'S CROSSING LTD., 1897849 ALBERTA LTD., 1780384 ALBERTA LTD., 1897837 ALBERTA LTD.

DOCUMENT AFFIDAVIT OF DAVID LEWIS

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT	JUDICIAL TRUSTEE BDO Canada Limited Suite 920 10130 103 St NW Edmonton, Alberta T5J 3N9 David Lewis Phone : 780.441.3434 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@millertthomson.com

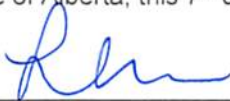
**AFFIDAVIT OF DAVID LEWIS
SWORN ON JULY 7, 2025**

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 granted an Order (the "**Judicial Trustee Order**") appointing BDO as Judicial Trustee pursuant to an application made on behalf of Westpoint Investment Trust ("**WIT**") by Munir Virani and Marnie Kiel.
3. This Affidavit is in support of an Order approving BDO's fees in respect of its role as Judicial Trustee of WIT.
4. A statement of receipts and disbursements of BDO relating to its administration of the estate of WIT is attached as **Exhibit "A"**.
5. A detailed summary of BDO's fees and disbursements relating to its administration of the estate of WIT can be found at **Exhibit "B"**.
6. Exhibit B provides a full disclosure of fees and disbursements incurred and expended by BDO for the period of March 8, 2019, to close.
7. The statements of fees and disbursements of BDO's legal counsel, Miller Thomson LLP, are attached as **Exhibit "C"**.
8. 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 WIT. The hourly rates and charges applied are the normal rates and charges for personnel employed by BDO when administering an estate.
9. 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.
10. As per paragraph 20 of the Judicial Trustee Order, the Judicial Trustee and its legal counsel have a first charge on the property of WIT as security for their reasonable fees and disbursements in respect of those proceedings (the "**Judicial Trustee's Charge**"). I have reviewed the file and believe that there was no opposition to the Judicial Trustee's Charge at the date the Judicial Trustee Order was granted, and I have received no objections from any creditor since.
11. I make this Affidavit in support of the Judicial Trustee's application for approval of its fees and disbursements, approval of its counsel's fees and disbursements, and its discharge as Judicial Trustee over the estate of WIT.

SWORN BEFORE ME at the City of Edmonton, in the)
 Province of Alberta, this 7th day of July 2025.)



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

Laura Demchuk
 A Commissioner for Oaths
 in and for Alberta
 My Commission Expires Jan. 11, 20 28



 DAVID LEWIS


EXHIBIT "A"

This is Exhibit "A" referred to
in the Affidavit of
David Lewis
Sworn before me this 5th
day of July
A.D., 2025
A Commissioner in and for
The Province of Alberta
Laura Demchuk
A Commissioner for Oaths
in and for Alberta
My Commission Expires Jan. 11, 2028

**In the Matter of the Judicial Trustee of
Westpoint Investment Trust
Interim Statement of Receipts and Disbursements
for the period March 8, 2019 to June 30, 2025**

Receipts	
Transferred from WCC	\$ 4,655,755
Interest allocation	399,247
GST refund	50,164
Miscellaneous	32
	<u>5,105,198</u>
Disbursements	
Dividend payment	\$ 3,484,728
Judicial Trustee fees	878,453
Legal fees & disbursements	284,146
Transfer to WCC	134,773
GST	65,846
Accounting services	63,347
Distribution to creditors	55,125
Postage, courier & printing expenses	38,623
Tax advice retainer	30,000
Advertisements	20,927
Travel	1,321
	<u>5,057,290</u>
Funds held in trust	<u><u>\$ 47,909</u></u>

EXHIBIT "B"

This is Exhibit "B" referred to
in the Affidavit of
David Lewis
Sworn before me this 7
day of July A.D., 2025

A Commissioner in and for
The Province of Alberta

Laura Demchuk
A Commissioner for Oaths
in and for Alberta
My Commission Expires Jan. 11, 2028

Court No.: 1903-04121

BDO CANADA LIMITED

JUDICIAL TRUSTEE FEES & COSTS IN THE MATTER OF THE RECEIVERSHIP OF WESTPOINT INVESTMENT TRUST
INVOICE SUMMARY FOR THE PERIOD OF MARCH 8, 2019 to June 30, 2025

Date	Invoice #	Amount	Disbursements	Invoice (Net)	GST	Invoice (Total)
June 12, 2023	CINV2376029	11,742.50		11,742.50	587.13	12,329.63
July 17, 2023	CINV2437550	26,997.50	9,406.10	36,403.60	1,820.18	38,223.78
August 1, 2023	CINV2454373	21,645.00	2,676.00	24,321.00	1,216.05	25,537.05
October 10, 2023	CINV2565044	27,337.50		27,337.50	1,366.88	28,704.38
November 8, 2023	CINV2607042	2,472.50		2,472.50	123.63	2,596.13
February 26, 2024	CINV2731131	16,880.00		16,880.00	844.00	17,724.00
March 11, 2024	CINV2760568	9,673.37		9,673.37	483.67	10,157.04
May 23, 2024	CINV2894780	40,987.50		40,987.50	2,049.38	43,036.88
July 11, 2024	CINV2993541	39,750.00		39,750.00	1,987.50	41,737.50
September 9, 2024	CINV3081695	72,407.50	7,994.53	80,402.03	4,020.10	84,422.13
September 30, 2024	CINV3105249	49,627.50	1,389.24	51,016.74	2,550.84	53,567.58
November 19, 2024	CINV3161497	51,947.50	1,035.02	52,982.52	2,649.13	55,631.65
December 4, 2024	CINV3196706	30,365.00		30,365.00	1,518.25	31,883.25
February 12, 2025	CINV3277537	73,389.50		73,389.50	3,669.48	77,058.98
July 3, 2025	CINV3494295	29,995.00		29,995.00	1,499.75	31,494.75

SUBTOTAL	505,217.87	22,500.89	527,718.76	26,385.97	554,104.73
PREVIOUSLY APPROVED	385,540.83	27,525.06	413,065.89	20,653.32	433,719.21
TOTAL	890,758.70	50,025.95	940,784.65	47,039.29	987,823.94



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

June 12, 2023

Westpoint Investment Trust

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

Invoice: CINV2376029
Account Number: CUS0004857

For professional services with respect to the following:

For Professional Services rendered in connection with our engagement as Receiver of Westpoint Investment Trust for the period May 1, 2023 through to May 31, 2023.	\$ 11,742.50
Time Subtotal	\$ 11,742.50
GST/HST (5%)	\$ 587.13
Total	\$ 12,329.63

This invoice is in CAD

Ways to pay:

- Online banking: Payee Name: BDO Canada LLP and Account Number: CUS0004857
 - Credit card in person or by phone at your local BDO office
 - Debit card in person at select BDO offices. Please contact your local BDO office to confirm
 - EFT/Wire Payments:
 - Beneficiary Bank: Canadian Imperial Bank of Commerce - Commerce Court, 199 Bay Street, Toronto ON M5L 1G9
 - Account Name: BDO Canada LLP
 - Account #: 9199810, Transit #: 00002, Bank #: 0010; BIC Code #: CIBCCATT, Canadian Clearing Code (CCC) #: CC001000002 (please include CCC# in the payment details field)
 - Please email your payment notifications to EFTPayments@bdo.ca
- *BDO does not accept interac/email transfers*

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 U.K. company limited by guarantee, and forms part of the international BDO network of independent member firms.



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

July 17, 2023

Westpoint Investment Trust

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

Invoice: CINV2437550
Account Number: CUS0004857

For professional services with respect to the following:

For Professional Services rendered in connection with our engagement as Receiver of Westpoint Investment Trust for the period June 1, 2023 through to June 30, 2023. \$ 26,997.50

Our Fee:

Time Subtotal \$ 26,997.50

Disbursements

Disbursements: \$ 9,406.10

Disbursement Subtotal \$ 9,406.10

GST/HST (5%) \$ 1,820.18

Total \$ 38,223.78

This invoice is in CAD

Ways to pay:

- Online banking: Payee Name: BDO Canada LLP and Account Number: CUS0004857
 - Credit card in person or by phone at your local BDO office
 - Debit card in person at select BDO offices. Please contact your local BDO office to confirm
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 (780) 461-8000

August 1, 2023

Westpoint Investment Trust

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

Invoice: CINV2454373
 Account Number: CUS0004857

For professional services with respect to the following:

For Professional Services rendered in connection with our engagement as Receiver of Westpoint Investment Trust for the period July 1, 2023 through to July 31, 2023. \$ 24,321.00

Our Fee: \$21,645.00

Disbursements: \$2,676.00

Time Subtotal \$ 24,321.00

GST/HST (5%) \$ 1,216.05

Total \$ 25,537.05

This invoice is in CAD

Ways to pay:

- Online banking: Payee Name: BDO Canada LLP and Account Number: CUS0004857
 - Credit card in person or by phone at your local BDO office
 - Debit card in person at select BDO offices. Please contact your local BDO office to confirm
 - EFT/Wire Payments:
 - Beneficiary Bank: Canadian Imperial Bank of Commerce - Commerce Court, 199 Bay Street, Toronto ON M5L 1G9
 - Account Name: BDO Canada LLP
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GST No. 131585366RT0043

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 (780) 461-8000

October 10, 2023

Westpoint Investment Trust

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

Invoice: CINV2565044
 Account Number: CUS0004857

For professional services with respect to the following:

For Professional Services rendered in connection with our engagement as Receiver of Westpoint Investment Trust for the period August 1, 2023 through to September 30, 2023. \$ 27,337.50

Our Fee: \$27,337.50

Time Subtotal \$ 27,337.50

GST/HST (5%) \$ 1,366.88

Total \$ 28,704.38

This invoice is in CAD

Ways to pay:

- Online banking: Payee Name: BDO Canada LLP and Account Number: CUS0004857
- Credit card in person or by phone at your local BDO office
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- EFT/Wire Payments:
 - Beneficiary Bank: Canadian Imperial Bank of Commerce - Commerce Court, 199 Bay Street, Toronto ON M5L 1G9
 - Account Name: BDO Canada LLP
 - Account #: 9199810, Transit #: 00002, Bank #: 0010, BIC Code #: CIBCCATT, Canadian Clearing Code (CCC) #: CC001000002 (please include CCC# in the payment details field)
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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
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 10130 103 Street NW
 Edmonton, AB T5J 3N9
 Canada
 (780) 461-8000

November 8, 2023

Westpoint Investment Trust

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

Invoice: CINV2607042
 Account Number: CUS0004857

For professional services with respect to the following:

For Professional Services rendered in connection with our engagement as Receiver of Westpoint Investment Trust for the period October 1, 2023 through to October 31, 2023.	\$ 2,472.50
Time Subtotal	<u>\$ 2,472.50</u>
GST/HST (5%)	\$ 123.63
Total	<u><u>\$ 2,596.13</u></u>

This invoice is in CAD

Ways to pay:

- Online banking: Payee Name: BDO Canada LLP and Account Number: CUS0004857
 - Credit card in person or by phone at your local BDO office
 - Debit card in person at select BDO offices. Please contact your local BDO office to confirm
 - EFT/Wire Payments:
 - Beneficiary Bank: Canadian Imperial Bank of Commerce - Commerce Court, 199 Bay Street, Toronto ON M5L 1G9
 - Account Name: BDO Canada LLP
 - Account #: 9199810, Transit #: 00002, Bank #: 0010; BIC Code #: CIBCCATT, Canadian Clearing Code (CCC) #: CC001000002 (please include CCC# in the payment details field)
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GST No. 131585366RT0043

Accounts are due when rendered

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

March 11, 2024

Westpoint Investment Trust

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

Attention: David Lewis

Invoice: CINV2760568
 Account Number: CUS0004857

For professional services with respect to the following:

For Professional Services rendered in connection with our engagement as Receiver of Westpoint Investment Trust for the period February 16, 2024 through to February 29, 2024. \$ 9,673.37

Our Fee: \$6,857.50

Disbursements: \$2,815.89

Time Subtotal \$ 9,673.37

GST/HST (5%) \$ 483.67

Total \$ 10,157.04

This invoice is in CAD

Ways to pay:

- Online banking: Payee Name: BDO Canada LLP and Account Number: CUS0004857
 - Credit card in person or by phone at your local BDO office
 - Debit card in person at select BDO offices. Please contact your local BDO office to confirm
 - EFT/Wire Payments:
 - Beneficiary Bank: Canadian Imperial Bank of Commerce - Commerce Court, 199 Bay Street, Toronto ON M5L 1G9
 - Account Name: BDO Canada LLP
 - Account #: 9199810, Transit #: 00002, Bank #: 0010; BIC Code #: CIBCCATT, Canadian Clearing Code (CCC) #: CC001000002 (please include CCC# in the payment details field)
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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 is a Canadian limited liability partnership, serving clients in Canada, the United States, Mexico, and other countries. BDO is a member firm of the BDO network of independent member firms affiliated with the BDO network of independent member firms.



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

July 11, 2024

Westpoint Investment Trust

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

Attention: David Lewis

Invoice: CINV2993541
 Account Number: CUS0004857

For professional services with respect to the following:

Fees May 1, 2024 - June 13, 2024	\$ 39,750.00
Partner (600) and Analyst (225) rate changed effective July 10, 2024 - will have "pick up" next invoice	
Time Subtotal	\$ 39,750.00
GST/HST (5%)	\$ 1,987.50
Total	\$ 41,737.50

This invoice is in CAD

Ways to pay:

- Online banking: Payee Name: BDO Canada LLP and Account Number: CUS0004857
- Credit card in person or by phone at your local BDO office
- Debit card in person at select BDO offices. Please contact your local BDO office to confirm
- EFT/Wire Payments:
 - Beneficiary Bank: Canadian Imperial Bank of Commerce - Commerce Court, 199 Bay Street, Toronto ON M5L 1G9
 - Account Name: BDO Canada LLP
 - Account #: 9199810, Transit #: 00002, Bank #: 0010; BIC Code #: CIBCCATT, Canadian Clearing Code (CCC) #: CC001000002 (please include CCC# in the payment details field)
 - Please email your payment notifications to EFTPayments@bdo.ca
 - *BDO does not accept interac email transfers*

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 is a member of the Canadian Bankers Association (CBA) and is a member of the International Federation of Accountants (IFAC). BDO is a member of the BDO network of independent member firms.



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

September 9, 2024

Westpoint Investment Trust

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

Attention: David Lewis

Invoice: CINV3081695
 Account Number: CUS0004857

For professional services with respect to the following:

Fees Jul - Aug 31 2024	\$ 72,407.50
Time Subtotal	\$ 72,407.50
Disbursements	
Disbursements Jul - Aug 31 2024	\$ 7,994.53
Disbursement Subtotal	\$ 7,994.53
GST/HST (5%)	\$ 4,020.10
Total	\$ 84,422.13

This invoice is in CAD

Ways to pay:

- Online banking: Payee Name: BDO Canada LLP and Account Number: CUS0004857
- Credit card in person or by phone at your local BDO office
- Debit card in person at select BDO offices. Please contact your local BDO office to confirm
- EFT/Wire Payments:
 Beneficiary Bank: Canadian Imperial Bank of Commerce - Commerce Court, 199 Bay Street, Toronto ON M5L 1G9
 Account Name: BDO Canada LLP
 Account #: 9199810, Transit #: 00002, Bank #: 0010; BIC Code #: CIBCCATT; Canadian Clearing Code (CCC) #: CC001000002 (please include CCC# in the payment details field)
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GST No. 131585366RT0043

Accounts are due when rendered

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

September 30, 2024

Westpoint Investment Trust

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

Attention: David Lewis

Invoice: CINV3105249
 Account Number: CUS0004857

For professional services with respect to the following:

Fees Sep 3 - 30 2024	\$ 49,627.50
Time Subtotal	\$ 49,627.50
Disbursements	
Expenses Sep 3 - 30 2024	\$ 1,389.24
Disbursement Subtotal	\$ 1,389.24
GST/HST (5%)	\$ 2,550.84
Total	\$ 53,567.58

This invoice is in CAD

Ways to pay:

- Online banking: Payee Name: BDO Canada LLP and Account Number: CUS0004857
 - Credit card in person or by phone at your local BDO office
 - Debit card in person at select BDO offices. Please contact your local BDO office to confirm
 - EFT/Wire Payments:
 - Beneficiary Bank: Canadian Imperial Bank of Commerce - Commerce Court, 199 Bay Street, Toronto ON M5L 1G9
 - Account Name: BDO Canada LLP
 - Account #: 9199810, Transit #: 00002, Bank #: 0010; BIC Code #: CIBCCATT, Canadian Clearing Code (CCC) #: CC001000002 (please include CCC# in the payment details field)
 - Please email your payment notifications to EFTPayments@bdo.ca
- *BDO does not accept interac/email transfers*

GST No. I31585366RT0043

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 is a Canadian limited liability partnership with its principal office at 103 Street Centre, Suite 900, 10130 103 Street NW, Edmonton, Alberta T5J 3N9, Canada. BDO is a member of the BDO network of independent member firms.



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

December 4, 2024

Westpoint Investment Trust

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

Attention: David Lewis

Invoice: CINV3196706
Account Number: CUS0004857

For professional services with respect to the following:

Time fees Nov 1 - 30 2024	\$ 30,365.00
Time Subtotal	\$ 30,365.00
GST/HST (5%)	\$ 1,518.25
Total	\$ 31,883.25

This invoice is in CAD

Ways to pay:

- Online banking: Payee Name: BDO Canada LLP and Account Number: CUS0004857
 - Credit card in person or by phone at your local BDO office
 - Debit card in person at select BDO offices. Please contact your local BDO office to confirm
 - EFT/Wire Payments:
 - Beneficiary Bank: Canadian Imperial Bank of Commerce - Commerce Court, 199 Bay Street, Toronto ON M5L 1G9
 - Account Name: BDO Canada LLP
 - Account #: 9199810, Transit #: 00002, Bank #: 0010; BIC Code #: CIBCCATT, Canadian Clearing Code (CCC) #: CC001000002 (please include CCC# in the payment details field)
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- *BDO does not accept interac/email transfers*

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

July 3, 2025

Westpoint Investment Trust

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

Attention: David Lewis

Invoice: CINV3494295
Account Number: CUS0004857

For professional services with respect to the following:

Time fees Apr 1 - Jun 30 2025	\$ 29,995.00
Time Subtotal	\$ 29,995.00
GST/HST (5%)	\$ 1,499.75
Total	\$ 31,494.75

This invoice is in CAD

Ways to pay:

- Online banking: Payee Name: BDO Canada LLP and Account Number: CUS0004857
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 - EFT/Wire Payments:
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 - Account Name: BDO Canada LLP
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GST No. 131585366RT0043

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EXHIBIT "C"

This is Exhibit "C" referred to
in the Affidavit of
David Lewis
Sworn before me this 7
day of July A.D., 2025

A Commissioner in and for
The Province of Alberta

Laura Demchuk
A Commissioner for Oaths
in and for Alberta
My Commission Expires Jan. 11, 2028

Court No.: 1903-04121

MILLER THOMSON LLP
LEGAL COUNSEL IN THE MATTER OF THE RECEIVERSHIP OF WESTPOINT INVESTMENT TRUST
INVOICE SUMMARY FOR THE PERIOD OF MARCH 8, 2019 to April 30, 2025

Date	Invoice #	Amount	Disbursements	Non-Taxable	Invoice (Net)	GST	Invoice (Total)
May 31, 2023	3886687	3,846.50			3,846.50	192.33	4,038.83
June 30, 2023	3898854	21,666.00	110.68		21,776.68	1,085.08	22,861.76
July 31, 2023	3907292	4,669.00	6.00		4,675.00	233.75	4,908.75
August 31, 2023	3917483	16,261.00	12.00		16,273.00	813.05	17,086.05
September 30, 2023	3926935	1,288.00			1,288.00	64.43	1,352.43
October 31, 2023	3934452	563.50			563.50	28.18	591.68
November 30, 2023	3945102	1,127.00			1,127.00	56.35	1,183.35
December 31, 2023	3957408	80.50			80.50	4.03	84.53
January 31, 2024	3974547	840.00			840.00	42.00	882.00
February 29, 2024	3977636	2,352.00			2,352.00	117.60	2,469.60
April 30, 2024	4001969	368.00			368.00	18.40	386.40
May 31, 2024	4005453	1,405.00			1,405.00	70.25	1,475.25
June 30, 2024	4022807	3,528.00			3,528.00	176.40	3,704.40
July 31, 2024	4027726	18,732.00			18,732.00	936.60	19,668.60
August 31, 2024	4039082	3,681.00			3,681.00	184.05	3,865.05
September 30, 2024	4046836	2,805.00	11.48		2,816.48	140.82	2,957.30
October 31, 2024	4056215	2,465.00			2,465.00	123.25	2,588.25
November 30, 2024	4067903	1,955.00			1,955.00	97.75	2,052.75
December 31, 2024	4087645	3,910.00			3,910.00	195.50	4,105.50
January 31, 2025	4093445	7,120.00			7,120.00	356.00	7,476.00
February 28, 2025	4104479	712.00			712.00	35.60	747.60
April 30, 2024	4121866	178.00			178.00	8.90	186.90
SUBTOTAL		99,552.50	140.16	-	99,692.66	4,980.32	104,672.98
PREVIOUSLY APPROVED		103,621.00	65.00	200.00	103,886.00	5,184.31	109,070.31
TOTAL		203,173.50	205.16	200.00	203,578.66	10,164.63	213,743.29



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Account Summary and Remittance Form

May 31, 2023

Invoice Number 3886687

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003

Fees:	\$3,846.50
GST 5% (R119440766)	\$192.33
Total Amount Due	<u>\$4,038.83</u>



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Account Summary and Remittance Form

June 30, 2023

Invoice Number 3898854

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003

Fees:	\$21,666.00
Disbursements:	\$110.68
GST 5% (R119440766)	\$1,085.08
Total Amount Due	<u>\$22,861.76</u>



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Account Summary and Remittance Form

July 31, 2023

Invoice Number 3907292

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: **Westpoint Investment Trust Judicial Trustee**
Our File No. 0240413.0003

Fees:	\$4,669.00
Disbursements:	\$6.00
GST 5% (R119440766)	\$233.75
Total Amount Due	<u>\$4,908.75</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

August 31, 2023

Invoice Number 3917483

**BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9**

Attention: David Lewis

**Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003**

Fees:	\$16,261.00
Disbursements:	\$12.00
GST 5% (R119440766)	\$813.05
Total Amount Due	<u>\$17,086.05</u>



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Account Summary and Remittance Form

September 30, 2023

Invoice Number 3926935

**BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9**

Attention: David Lewis

**Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003**

Fees:	\$1,288.00
GST 5% (R119440766)	\$64.40
Total Amount Due	<u>\$1,352.40</u>

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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

October 31, 2023

Invoice Number 3934452

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

**Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003**

Fees:	\$563.50
GST 5% (R119440766)	\$28.18
Total Amount Due	<u>\$591.68</u>



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Account Summary and Remittance Form

November 30, 2023

Invoice Number 3945102

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003

Fees:	\$1,127.00
GST 5% (R119440766)	\$56.35
Total Amount Due	<u>\$1,183.35</u>



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Account Summary and Remittance Form

December 31, 2023

Invoice Number 3957408

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003

Fees:	\$80.50
GST 5% (R119440766)	\$4.03
Total Amount Due	<u>\$84.53</u>



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Account Summary and Remittance Form

January 31, 2024

Invoice Number 3974547

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003

Fees:	\$840.00
GST 5% (R119440766)	\$42.00
Total Amount Due	<u>\$882.00</u>



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Account Summary and Remittance Form

February 29, 2024

Invoice Number 3977636

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003

Fees:	\$2,352.00
GST 5% (R119440766)	\$117.60
Total Amount Due	<u>\$2,469.60</u>



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Account Summary and Remittance Form

April 30, 2024

Invoice Number 4001969

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003

Fees:	\$368.00
GST 5% (R119440766)	\$18.40
Total Amount Due	<u>\$386.40</u>



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Account Summary and Remittance Form

May 31, 2024

Invoice Number 4005453

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003

Fees:	\$1,405.00
GST 5% (R119440766)	\$70.25
Total Amount Due	<u>\$1,475.25</u>



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Account Summary and Remittance Form

June 30, 2024

Invoice Number 4022807

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003

Fees:	\$3,528.00
GST 5% (R119440766)	\$176.40
Total Amount Due	<u>\$3,704.40</u>



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Account Summary and Remittance Form

July 31, 2024

Invoice Number 4027726

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003

Fees:	\$18,732.00
GST 5% (R119440766)	\$936.60
Total Amount Due	<u>\$19,668.60</u>



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Account Summary and Remittance Form

August 31, 2024

Invoice Number 4039082

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

**Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003**

Fees:	\$3,681.00
GST 5% (R119440766)	\$184.05
Total Amount Due	<u>\$3,865.05</u>



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Account Summary and Remittance Form

September 30, 2024

Invoice Number 4046836

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003

Fees:	\$2,805.00
Disbursements:	\$11.48
GST 5% (R119440766)	\$140.82
Total Amount Due	<u>\$2,957.30</u>



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Account Summary and Remittance Form

October 31, 2024

Invoice Number 4056215

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003

Fees:	\$2,465.00
GST 5% (R119440766)	\$123.25
Total Amount Due	<u>\$2,588.25</u>



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Account Summary and Remittance Form

November 30, 2024

Invoice Number 4067903

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003

Fees:	\$1,955.00
GST 5% (R119440766)	\$97.75
Total Amount Due	<u>\$2,052.75</u>



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Account Summary and Remittance Form

December 31, 2024

Invoice Number 4087645

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003

Fees:	\$3,910.00
GST 5% (R119440766)	\$195.50
Total Amount Due	<u>\$4,105.50</u>



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Account Summary and Remittance Form

January 31, 2025

Invoice Number 4093445

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003

Fees:	\$7,120.00
GST 5% (R119440766)	\$356.00
Total Amount Due	<u>\$7,476.00</u>



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Account Summary and Remittance Form

February 28, 2025

Invoice Number 4104479

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003

Fees:	\$712.00
GST 5% (R119440766)	\$35.60
Total Amount Due	<u>\$747.60</u>



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Account Summary and Remittance Form

April 30, 2025

Invoice Number 4121866

BDO Canada Limited
Suite 920, 10130 103 Street NW
Edmonton, AB T5J 3N9

Attention: David Lewis

Re: Westpoint Investment Trust Judicial Trustee
Our File No. 0240413.0003

Fees:	\$178.00
GST 5% (R119440766)	\$8.90
Total Amount Due	<u>\$186.90</u>

Westpoint Investment Trust
Seventh Report of the Judicial Trustee
July 7, 2025

Exhibit 6 - Discharge Certificate

COURT FILE NUMBER **1903-04121**

COURT **COURT OF KING'S BENCH OF
ALBERTA**

JUDICIAL CENTRE **EDMONTON**

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

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

RESPONDENTS **WESTPOINT CAPITAL CORPORATION, WESTPOINT
CAPITAL MANAGEMENT CORPORATION,
WESTPOINT CPAITAL SERVICES CORPORATION,
WESTPOINT SYNDICATED MORTGAGE
CORPORATION, CANADIAN PROPERTY DIRECTI
CORPORATION, WESTPOINT MASTER LIMITED
PARTNERSHIP, RIVER'S CROSSING LTD., 1897849
ALBERTA LTD., 1780384 ALBERTA LTD., 1897837
ALBERTA LTD.**

DOCUMENT **DISCHARGE CERTIFICATE**

JUDICIAL TRUSTEE
BDO Canada Limited
920, 10130 103 Street
Edmonton, AB T5J 3N9
David Lewis
Phone : 780.424.3434
Fax : 780.424.3222
dlewis@bdo.ca

**ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS DOCUMENT**

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

Pursuant to an Order of the Alberta Court of Queen's Bench (the "Court") dated March 8, 2019, BDO Canada Limited ("BDO" or the "Judicial Trustee") was appointed Judicial Trustee pursuant to an application made on behalf of Westpoint Investment Trust ("WIT") by Munir Virani and Marnie Kiel (the "Former Trustees").

Pursuant to an Order of the Court dated July 18, 2025 (the "Discharge Order"), subject to the filing of a Discharge Certificate substantially in the form attached as Exhibit 6 to the Seventh Report of the Judicial Trustee, the Judicial Trustee is discharged and relieved from any further obligations, liabilities, responsibilities, or duties in its capacity as Judicial Trustee of WIT.

THE JUDICIAL TRUSTEE HEREBY CERTIFIES THAT IT HAS:

1. Issued payment to the remaining Qualified Investors of WIT;
2. Issued payment for the fees and disbursements of the Judicial Trustee and its legal counsel;
3. Destroyed the books and records of WIT or returned records to Former Trustees;
4. Distributed any remaining funds, if any, to the proven Qualified Investors of WIT; and,
5. Completed such steps as may be required by the Judicial Trustee pursuant to the Trustee Act, RSA 2000, C T-8 Sections 43 and 46.

DATED at the City of Edmonton, in the Province of Alberta, this __ day of, _____ 2025.

BDO CANADA LIMITED, solely in its
Capacity as Court Appointed Judicial Trustee Of
Westpoint Investment Trust and
not in its Personal Capacity

Per:

David Lewis, CPA, CIRP, Licensed Insolvency Trustee
Senior Vice-President