



Affidavit #1 of Jonathan B. Ross
Sworn: February 20, 2026

No. S-251915
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF THE RECEIVERSHIP OF BRIERE PRODUCTION GROUP INC.
and BRIERE TRANSPORTATION LTD.

BETWEEN:

ROYAL BANK OF CANADA

PETITIONER

AND:

BRIERE PRODUCTION GROUP INC.,
BRIERE TRANSPORTATION LTD. and
CHRISTOPHER BRIERE

RESPONDENTS

AFFIDAVIT

I, **JONATHAN B. ROSS**, Barrister and Solicitor, of 2300 – 550 Burrard Street, Vancouver, British Columbia, MAKE OATH AND SAY AS FOLLOWS:

1. I am a lawyer at Gowling WLG (Canada) LLP ("**Gowling WLG**") and acted as counsel to BDO Canada Limited ("**BDO**"), in its capacity as court-appointed receiver of all of the assets, undertakings and properties of Briere Production Group Inc. ("**BPG**") and Briere Transportation Ltd. ("**BT**" and together with BPG, the "**Companies**") (the "**Receiver**") and in its capacity as the trustee in bankruptcy of BPG (the "**Trustee**") and as such have personal knowledge of the facts and matters hereinafter deposed to save and except where the same are stated to be made upon information and belief and where so stated I verily believe them to be true.
2. Gowling WLG was retained by the Receiver to act as its counsel.

3. Attached hereto and marked collectively as Exhibit "A" to this my Affidavit, are copies of the accounts of Gowling WLG issued to the Receiver in this proceeding (the "Accounts") summarized as follows:

INVOICE #	MATTER #	DATE	TOTAL \$	FEES \$	DISB. \$	TAXES \$
20558098	G10054154	Aug. 20/2025	135,757.98	120,610.80	662.44	14,484.74
20584169	G10054154	Sep. 30/2025	18,271.89	16,272.80	45.77	1,953.32
20608757	G10054154	Oct. 31/2025	927.36	828.00	0.00	99.36
TOTALS:			\$154,957.23	\$137,711.60	\$708.21	\$16,537.42

4. The fees and disbursements set out above and in the Accounts were necessarily incurred in fulfilling the instructions of the Receiver and have been approved by the Receiver.

5. The legal services provided by Gowling WLG to the Receiver are set out in the Accounts but generally were primarily related to:

- (a) advising and representing the Receiver on the sales process, including:
 - (i) inspection of assets;
 - (ii) missing inventory;
 - (iii) accessing an electronic inventory database located in the U.S.A.; and
 - (iv) competing bids.
- (b) writing to the principal for the Companies and his counsel requesting cooperation;
- (c) negotiation and drafting of a purchase agreement for the purchase of BPG's assets by Sound Waves;
- (d) applying for and obtaining court approval of the purchase agreement;
- (e) conducting a sealed bid process;
- (f) applying for a distribution order and a production order;

- (g) conducting a detailed review of and providing an opinion on the security of the Royal Bank of Canada, Business Development Bank of Canada, Toronto Dominion Bank, Briere Production Group Inc. and Brierre Transportation Ltd.;
- (h) preparing the materials for the application for the Receiver's discharge and the approval of the Receiver's and its counsel's fees.

6. The total time comprised in the said accounts are **247.3** hours as set in the table below.

TIMEKEEPER (LAWYERS/STUDENTS)	HOURS	TIMEKEEPER (PARALEGALS/CLERKS)	HOURS
Ross, Jonathan	86.3	Kharazmi, Azadeh	0.9
Bains, Amarit	147.00	Giberson, Adriane	1.7
Bussman, Michael	1.2		
Godfrey, R. Nelson	0.2		
Dominguez, Manuel	0.8		
Lim, Jonathan (student)	6.7		
Mines, Alexandra (student)	2.5		
Subtotal	244.7	Subtotal:	2.6
		TOTAL:	247.3

7. The contributions of the key professionals are as follows:

- (a) Jonathan Ross and Amarit Bains practice insolvency law in British Columbia and their time was primarily related to the various court proceedings, the security opinion, the sale of the business, and the overall coordination of all matters.

8. The work was done over an eight (8) month period between May 1, 2025 and January 15, 2026.

9. Our advice and services were rendered to the Receiver at BDO Canada Limited at their address, #1100-1055 West Georgia Street, Vancouver, BC.

10. I was called to the Bar and admitted as a solicitor in the Province of British Columbia in 2008, and since that time have primarily acted in insolvency and realization matters. I have extensive experience in acting for receivers, trustees and secured creditors as well as acting for debtors under the *Companies' Creditors Arrangement Act*. I am recognized in *Best Lawyers in Canada 2025* in the area of Insolvency and Financial Restructuring Law.

This is Exhibit "A" referred to in the Affidavit of **JONATHAN B. ROSS**, sworn before me at Vancouver, BC, this 20 day of February, 2026.


A Commissioner for taking Affidavits in British Columbia

Invoice

BDO Canada Limited
 ATTN: Chris Bowra
 1100 - 1055 West Georgia Street
 Vancouver BC V6E 3P3

June 30, 2025
 INVOICE: 20531916

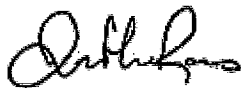
Our Matter: G10054154 / 189570
 RE: Briere Production Group Inc. et al.

		GST (5.0%)	PST (7.0%)
Fees for Professional Services	\$86,422.00		
Negotiated Discount 20.0%	<u>(17,284.40)</u>		
Total Fees	69,137.60	3,456.88	4,839.63
Disbursements (Taxable)	110.84		
Disbursements (Non-Taxable)	<u>8.50</u>		
Total Disbursements	119.34	5.54	0.00
Total Fees and Disbursements	69,256.94		
Total Taxes	8,302.05	3,462.42	4,839.63
Total Invoice	77,558.99		
Please remit balance due:	In Canadian Dollars	\$77,558.99	

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com



Jonathan B. Ross

Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

June 30, 2025
 INVOICE: 20531916

BDO Canada Limited
Our Matter: G10054154
Briere Production Group Inc. et al.

PROFESSIONAL SERVICES

2025-05-09	Initial call from C. Bowra discuss background; initial review of documents; Jonathan Ross	1.00	880.00/hr	880.00
2025-05-21	Conference call with C. Bowra of BDO; Review receivership order; Confer with J. Ross; Draft two default letters; Amarit P Bains	2.50	700.00/hr	1,750.00
2025-05-21	Identify and review cases re: receivership stay of proceedings Jonathan Lim	2.30	230.00/hr	529.00
2025-05-22	Review pleadings; research on IT company WCTW, company search no results; Begin drafting default letters; Amarit P Bains	4.50	700.00/hr	3,150.00
2025-05-22	Reviewing secondary sources; drafting memo for J. Ross; Jonathan Lim	3.60	230.00/hr	828.00
2025-05-22	Consider research on occupancy rent; review correspondence from A. Bandali; lengthy TC with C. Bowra re. various rising issues; instruct A. Bains re. cooperation letters; e-mail to United Capital LLC re. confirmation of authority of receiver; instructions to A. Bains re. BMO security review; correspondence re. P. Robinson; Jonathan Ross	3.20	880.00/hr	2,816.00
2025-05-23	Correspondence from C. Bowra re. secured proof of claim; telephone call from C. Bowra - re. next steps and outstanding items; Jonathan Ross	0.60	880.00/hr	528.00
2025-05-26	Review law on priorities including Personal Property Security Act and review of Repairer's Lien Act; Review Bank of Montreal's Kenworth Lease and Guarantee; Review Financing statements; In office correspondence with J. Ross; Review BDO's Purchase Offer Sheet, revise and send changes to J. Ross; Amarit P Bains	5.70	700.00/hr	3,990.00
2025-05-26	Conference with A. Bains re. bid documents; review and revise same; e-mail to client; Jonathan Ross	1.50	880.00/hr	1,320.00
2025-05-27	Review client's precedent asset purchase agreement; Begin revising asset purchase			

Terms: payment due within 30 days of invoice date
 Interest at the rate of 3.3% per annum will be charged on all amounts not paid within 30 days of invoice date
 Errors and omissions excluded

June 30, 2025
 INVOICE: 20531916

	agreement;			
	Amarit P Bains	1.20	700.00/hr	840.00
2025-05-27	Correspondence with A. Bandali; instructions to A. Bains re. drafting of asset purchase agreement;			
	Jonathan Ross	0.50	880.00/hr	440.00
2025-05-28	Review and revise asset purchase agreement;			
	Amarit P Bains	7.50	700.00/hr	5,250.00
2025-05-28	Conference with A. Bains re. asset purchase agreement;			
	Jonathan Ross	0.30	880.00/hr	264.00
2025-06-02	Review and revise cooperation letter; correspondence to client re. same; correspondence to client re. BMO PMSI;			
	Jonathan Ross	1.10	880.00/hr	968.00
2025-06-04	Revise and finalize default letters; Review client instructions, review Receivership Order, Review email correspondence between Receiver and Debtor; Prepare blackline for client;			
	Amarit P Bains	2.20	700.00/hr	1,540.00
2025-06-04	Telephone call to C. Bowra re. summary advice on various matters and additional security review requests; instructions to A. Bains; correspondence with C. Bowra;			
	Jonathan Ross	1.50	880.00/hr	1,320.00
2025-06-05	Draft letter to Flex; Phone call and email communication with client regarding all three letters; Revise letters per client instructions; Send letters out;			
	Amarit P Bains	4.50	700.00/hr	3,150.00
2025-06-05	Begin security review; Review PPR results; Confer with J. Ross; Correspondence with client requesting copies of Ocean Leases;			
	Amarit P Bains	2.70	700.00/hr	1,890.00
2025-06-05	Monitor correspondence re. default letters; and correspondence to C. Bowra re. same;			
	Jonathan Ross	0.40	880.00/hr	352.00
2025-06-06	Correspondence with client regarding Ocean Leases;			
	Amarit P Bains	0.10	700.00/hr	70.00
2025-06-06	Correspondence from C. Bowra re. security matters; review and revise draft asset purchase agreement; instructions to A. Bains re. s. 18 letters;			
	Jonathan Ross	3.00	880.00/hr	2,640.00

Terms: payment due within 30 days of invoice date
 Interest at the rate of 3.3% per annum will be charged on all amounts not paid within 30 days of invoice date
 Errors and omissions excluded

June 30, 2025
 INVOICE: 20531916

2025-06-09	Review Personal Property Registry search results for Briere Productions Group Inc.; Draft section 18 letters to Meridian, On Deck and Vault Credit; Send all via courier due to Canada Post strike;			
	Amarit P Bains	4.50	700.00/hr	3,150.00
2025-06-09	Review comments from C. Bowra and consider same; e-mail to and telephone call to C. Bowra; monitor correspondence re. security review; review and consider correspondence from C. Briere;			
	Jonathan Ross	1.50	880.00/hr	1,320.00
2025-06-10	Correspondence with counsel for Flex Rental Solutions in response to our letter requesting access; Review Vault and Meridian lease and security agreements; review PPSA and revise letters and send out via courier; Update client;			
	Amarit P Bains	2.50	700.00/hr	1,750.00
2025-06-10	Revise draft asset purchase agreement; correspondence to C. Bowra re. same; correspondence to M. Bussman re. tax matters;			
	Jonathan Ross	1.80	880.00/hr	1,584.00
2025-06-11	Correspondence with client; Email to Peter of WCTW requesting login in information; Follow up email to G. Dabbs;			
	Amarit P Bains	0.70	700.00/hr	490.00
2025-06-11	Reviewing email J. Ross; reviewing and revising form of asset purchase agreement; drafting email comments on section 167 election J. Ross;			
	Michael Bussmann	0.80	1,390.00/hr	1,112.00
2025-06-11	Review tax comments on asset purchase agreement and implement; correspondence with client re. same; e-mail from A. Bandali re. description of equipment; telephone call from C. Bowra re. correspondence from RBC and potential missing equipment;			
	Jonathan Ross	1.40	880.00/hr	1,232.00
2025-06-12	Review lease documents and PPR registrations; Send client opinion on priority; Phone call with Chris Briere's lawyer G. Dabbs and discuss default letter and outstanding Breaches; Update client;			
	Amarit P Bains	1.50	700.00/hr	1,050.00
2025-06-13	Email correspondence with client Chris of BDO and phone call; Provide security review opinion; Follow up with RBC for security package; Draft s. 18 letter to TD Bank and send out; Follow up with counsel for Flex Rental solutions; Follow up with counsel for Chris Briere;			
	Amarit P Bains	4.10	700.00/hr	2,870.00

Terms: payment due within 30 days of invoice date
 Interest at the rate of 3.3% per annum will be charged on all amounts not paid within 30 days of invoice date
 Errors and omissions excluded

June 30, 2025
INVOICE: 20531916

2025-06-13	Telephone call from C. Bowra; Jonathan Ross	0.50	880.00/hr	440.00
2025-06-16	Review correspondence from debtor's IT company and update client; Correspondence with client regarding court approval for sale of two vehicles; Review receivership order and PPSA and advise client; Follow up email sent to Flex Rental Solutions and arrange phone call; Amarit P Bains	2.10	700.00/hr	1,470.00
2025-06-16	Question from A. Bandali and confer with A. Bains re. same; telephone call to R. Laity and response; monitor correspondence re. security review; telephone call from C. Bowra re. contacts for secured creditors and other matters; Jonathan Ross	1.30	880.00/hr	1,144.00
2025-06-17	Begin drafting application for approval of asset sale; Communication with counsel for Flex Rental Solutions and follow up with client regarding same; Amarit P Bains	3.50	700.00/hr	2,450.00
2025-06-18	Initial review of revised asset purchase agreement: e-mail to A. Bandali; Jonathan Ross	0.20	880.00/hr	176.00
2025-06-19	Phone call with counsel for Flex Rental Solutions regarding access to database; Amarit P Bains	0.50	700.00/hr	350.00
2025-06-20	Update client regarding phone call with counsel for flex rental solutions and request instructions. Correspondence with counsel for Flex; Amarit P Bains	1.10	700.00/hr	770.00
2025-06-20	Telephone call with J. Ross regarding goodwill ink bankruptcy and risks relating to use of Briere Productions name and trademark R. Nelson Godfrey	0.20	835.00/hr	167.00
2025-06-20	Review and provide comment on draft asset purchase agreement; review questions from C. Bowra; telephone call from C. Bowra re. same; telephone call to N. Godfrey re. IP issues; e-mail to counsel for purchaser; confer with A. Bains re. draft approval material; Jonathan Ross	2.50	880.00/hr	2,200.00
2025-06-23	Draft application approving sale and draft approval order; Follow up with RBC for security documents; Follow up with counsel for Chris Briere regarding location of two vehicles; Correspondence with client regarding next steps; Conduct security review and update client; Request copy of lease from counsel for RBC; Confer with J. Ross; Amarit P Bains	5.50	700.00/hr	3,850.00

Terms: payment due within 30 days of invoice date
Interest at the rate of 3.3% per annum will be charged on all amounts not paid within 30 days of invoice date
Errors and omissions excluded

June 30, 2025
 INVOICE: 20531916

2025-06-23	Correspondence with S. Campbell; telephone call from A. Bandali and C. Bowra; correspondence with C. Bowra; call with purchaser and counsel; follow up call with clients; instructions to A. Bains; review and revise asset purchase agreement; correspondence with S. Campbell;	Jonathan Ross	2.40	880.00/hr	2,112.00
2025-06-24	Draft and revise asset purchase agreement; Run redline; Confer with J. Ross; Review priority agreement and update client regarding security review and priorities; Correspondence with client; Draft s. 18 letter to BDC and via courier; Follow up correspondence to Doug at Kornfeld Law; Phone call with counsel for City of Cranbrook, Chris Grove of Lidstone Law, regarding sending our firm termination of contract and discussion surrounding termination;	Amarit P Bains	5.60	700.00/hr	3,920.00
2025-06-24	Review correspondence from S. Campbell; confer with A. Bains re. draft asset purchase agreement; correspondence to C. Bowra and A. Bandali re. Asset purchase agreement and landlord issues; review and revise draft asset purchase agreement; review correspondence from C. Briere and draft response; instructions re. s. 18 letter to BDC; telephone call from C. Bowra; response to S. Campbell; correspondence from R. Laity; telephone call from C. Bowra; telephone call from C. Bowra; telephone call to R. Laity; further conference with C. Bowra re. Flex and purchaser	Jonathan Ross	4.10	880.00/hr	3,608.00
2025-06-25	Correspondence with counsel for Flex Rental Solutions; Attend conference call with client and J. Ross; Discuss new APA and correspondence with client;	Amarit P Bains	1.00	700.00/hr	700.00
2025-06-25	Correspondence with client re. Flex issue; correspondence from client and to S. Campbell re. Asset purchase agreement; further correspondence with S. Campbell; two lengthy calls with C. Bowra re. various urgent issues and finalizing the asset purchase agreement;	Jonathan Ross	3.10	880.00/hr	2,728.00
2025-06-26	Review, revise and amend Sound Art APA;	Amarit P Bains	2.60	700.00/hr	1,820.00
2025-06-26	Review client correspondence; Review courier status; Obtain On Deck contact info. and speak to representative regarding outstanding s.18 request; Send follow up letter to On Deck and lay out legal position; update client; Correspondence with On Deck regarding balance and copy of the security agreement;	Amarit P Bains	2.00	700.00/hr	1,400.00
2025-06-26	Correspondence and telephone call to C. Bowra re. negotiations with Flex;	Jonathan Ross	0.50	880.00/hr	440.00
2025-06-27	Correspondence with counsel for Flex Rental and update client; Review changes made to				

June 30, 2025
 INVOICE: 20531916

	APA; Phone call with client regarding equipment inventory; Further correspondence with counsel;			
	Amarit P Bains	1.20	700.00/hr	840.00
2025-06-27	Extensive phone calls and correspondence re. finalizing the Sound Waves agreement; review and revise agreement; correspondence and phone calls re. Flex issues; correspondence re. landlord;			
	Jonathan Ross	3.50	880.00/hr	3,080.00
2025-06-30	Review correspondence from city of Cranbrook and update client; Revise and update application materials for approval of sale; Review receiver's report			
	Amarit P Bains	3.00	700.00/hr	2,100.00
2025-06-30	Telephone conference with C. Bowra re. execution matters and report; conference with A. Bains re. application materials; correspondence from R. Laity; instructions re. service list; correspondence re. checked out equipment; correspondence from S. Campbell and response re. Asset purchase agreement;			
	Jonathan Ross	1.80	880.00/hr	1,584.00

Fees for Professional Services	\$86,422.00
Negotiated Discount 20.0%	(17,284.40)
Total Fees for Professional Services	<u>\$69,137.60</u>

DISBURSEMENTS

Taxable Costs	
Courier	\$54.03
Courier - FedEx	\$56.81
Total Taxable Disbursements	<u>\$110.84</u>
Non-Taxable Costs	
Minister of Finance - Agency	\$8.50
Total Non-Taxable Disbursements	<u>\$8.50</u>

Terms: payment due within 30 days of invoice date
 Interest at the rate of 3.3% per annum will be charged on all amounts not paid within 30 days of invoice date
 Errors and omissions excluded

June 30, 2025
INVOICE: 20531916

Remittance Copy

Client: 189570 BDO Canada Limited
Matter: G10054154
RE: Briere Production Group Inc. et al.
Amount Due: \$77,558.99 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
BANK ADDRESS: 84 Bank Street, Ottawa, ON K1P 5N4
BANK NUMBER: 0010
TRANSIT NUMBER: 00186

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS: 160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 4102916
USD Account: 0221015

BBCC/ ROUTING NUMBER: CC001000186
ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details
If your bank does not accept the BBCC as part of the wire instructions, it must be included in the notes with the Additional Mandatory Information.

For accurate and timely processing, email a copy of your payment confirmation to payments.ca@gowlingwlg.com

Additional information that may be required for payments from outside Canada:

Pay by Swift MT 103 Direct to SwiftCode: CIBCCATTXXX
For USD Payments from Foreign Banks our Wells Fargo Bank, N.A.
Intermediary US Corresponding bank is: BIC: PNBPUS3NNYC
ABA:026005092

Wells Fargo is not the beneficiary bank. Our beneficiary bank is the Canadian Imperial Bank of Commerce.

PAYMENT BY CHEQUE:

REMIT TO: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

Please return this page with your payment payable to Gowling WLG (Canada) LLP

PAYMENT BY Interac E-TRANSFER:

Please send payment to payments.ca@gowlingwlg.com
Include the invoice numbers/payment details in the notes section of the Interac e-transfer.
This will result in an automatic deposit to our account and no password is required.

If you receive another email or other electronic communication purporting to be from our firm changing details of the above payment information, please do not act on the communication but contact us immediately, as it is unlikely to be genuine and may be an attempted fraud.

Invoice

BDO Canada Limited
 ATTN: Chris Bowra
 1100 - 1055 West Georgia Street
 Vancouver BC V6E 3P3

August 20, 2025
 INVOICE: 20558098

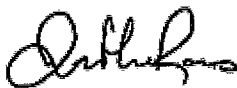
Our Matter: G10054154 / 189570
 RE: Briere Production Group Inc. et al.

		GST (5.0%)	PST (7.0%)
Fees for Professional Services	\$120,610.80	\$6,030.54	\$8,442.75
Disbursements (Taxable)	228.94		
Disbursements (Non-Taxable)	<u>433.50</u>		
Total Disbursements	662.44	11.45	0.00
Total Fees and Disbursements	121,273.24		
Total Taxes	14,484.74	6,041.99	8,442.75
Total Invoice	135,757.98		
Please remit balance due:	In Canadian Dollars	\$135,757.98	

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com



Jonathan B. Ross

Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

August 20, 2025
 INVOICE: 20558098

BDO Canada Limited
Our Matter: G10054154
Briere Production Group Inc. et al.

PROFESSIONAL SERVICES

2025-05-09	Initial call from C. Bowra discuss background; initial review of documents; Jonathan Ross	1.00	600.00/hr	600.00
2025-05-21	Conference call with C. Bowra of BDO; review receivership order; confer with J. Ross; Draft two default letters; Amarit P Bains	2.50	560.00/hr	1,400.00
2025-05-21	Identify and review cases re: receivership stay of proceedings; Jonathan Lim	2.30	184.00/hr	423.20
2025-05-22	Review pleadings; research on IT company WCTW, company search no results; begin drafting default letters; Amarit P Bains	4.50	560.00/hr	2,520.00
2025-05-22	Reviewing secondary sources; drafting memo for J. Ross; Jonathan Lim	3.60	184.00/hr	662.40
2025-05-22	Consider research on occupancy rent; review correspondence from A. Bandali; lengthy TC with C. Bowra re. various rising issues; instruct A. Bains re. cooperation letters; e-mail to United Capital LLC re. confirmation of authority of receiver; instructions to A. Bains re. BMO security review; correspondence re. P. Robinson; Jonathan Ross	3.20	600.00/hr	1,920.00
2025-05-23	Correspondence from C. Bowra re. secured proof of claim; telephone call from C. Bowra re. next steps and outstanding items; Jonathan Ross	0.60	600.00/hr	360.00
2025-05-26	Review law on priorities including Personal Property Security Act and review of Repairer's Lien Act; review Bank of Montreal's Kenworth Lease and Guarantee; review Financing statements; in office correspondence with J. Ross; review BDO's Purchase Offer Sheet, revise and send changes to J. Ross; Amarit P Bains	5.70	560.00/hr	3,192.00
2025-05-26	Conference with A. Bains re. bid documents; review and revise same; e-mail to client; Jonathan Ross	1.50	600.00/hr	900.00
2025-05-27	Review client's precedent asset purchase agreement; begin revising asset purchase			

Terms: payment due within 30 days of invoice date
 Interest at the rate of 3.0% per annum will be charged on all amounts not paid within 30 days of invoice date
 Errors and omissions excluded

August 20, 2025
 INVOICE: 20558098

	agreement;			
	Amarit P Bains	1.20	560.00/hr	672.00
2025-05-27	Correspondence with A. Bandali; instructions to A. Bains re. drafting of asset purchase agreement;			
	Jonathan Ross	0.50	600.00/hr	300.00
2025-05-28	Review and revise asset purchase agreement;			
	Amarit P Bains	7.50	560.00/hr	4,200.00
2025-05-28	Conference with A. Bains re. asset purchase agreement;			
	Jonathan Ross	0.30	600.00/hr	180.00
2025-06-02	Review and revise cooperation letter; correspondence to client re. same; correspondence to client re. BMO PMSI;			
	Jonathan Ross	1.10	600.00/hr	660.00
2025-06-04	Revise and finalize default letters; review client instructions, review Receivership Order, review email correspondence between Receiver and Debtor; prepare blackline for client;			
	Amarit P Bains	2.20	560.00/hr	1,232.00
2025-06-04	Telephone call to C. Bowra re. summary advice on various matters and additional security review requests; instructions to A. Bains; correspondence with C. Bowra;			
	Jonathan Ross	1.50	600.00/hr	900.00
2025-06-05	Draft letter to Flex; telephone call and email communication with client regarding all three letters; revise letters per client instructions; send letters out;			
	Amarit P Bains	4.50	560.00/hr	2,520.00
2025-06-05	Begin security review; review PPR results; Confer with J. Ross; correspondence with client requesting copies of Ocean Leases;			
	Amarit P Bains	2.70	560.00/hr	1,512.00
2025-06-05	Monitor correspondence re. default letters; and correspondence to C. Bowra re. same;			
	Jonathan Ross	0.40	600.00/hr	240.00
2025-06-06	Correspondence with client regarding Ocean Leases;			
	Amarit P Bains	0.10	560.00/hr	56.00
2025-06-06	Correspondence from C. Bowra re. security matters; review and revise draft asset purchase agreement; instructions to A. Bains re. s. 18 letters;			
	Jonathan Ross	3.00	600.00/hr	1,800.00

Terms: payment due within 30 days of invoice date
 Interest at the rate of 3.0% per annum will be charged on all amounts not paid within 30 days of invoice date
 Errors and omissions excluded

August 20, 2025
 INVOICE: 20558098

2025-06-09	Review Personal Property Registry search results for Briere Productions Group Inc.; draft section 18 letters to Meridian, On Deck and Vault Credit; send all via courier due to Canada Post strike;			
	Amarit P Bains	4.50	560.00/hr	2,520.00
2025-06-09	Review comments from C. Bowra and consider same; e-mail to and telephone call to C. Bowra; monitor correspondence re. security review; review and consider correspondence from C. Briere;			
	Jonathan Ross	1.50	600.00/hr	900.00
2025-06-10	Correspondence with counsel for Flex Rental Solutions in response to our letter requesting access; review Vault and Meridian lease and security agreements; review PPSA and revise letters and send out via courier; update client;			
	Amarit P Bains	2.50	560.00/hr	1,400.00
2025-06-10	Revise draft asset purchase agreement; correspondence to C. Bowra re. same; correspondence to M. Bussman re. tax matters;			
	Jonathan Ross	1.80	600.00/hr	1,080.00
2025-06-11	Correspondence with client; email to Peter of WCTW requesting login in information; follow up email to G. Dabbs;			
	Amarit P Bains	0.70	560.00/hr	392.00
2025-06-11	Reviewing email J. Ross; reviewing and revising form of asset purchase agreement; drafting email comments on section 167 election J. Ross;			
	Michael Bussmann	0.80	600.00/hr	480.00
2025-06-11	Review tax comments on asset purchase agreement and implement; correspondence with client re. same; e-mail from A. Bandali re. description of equipment; telephone call from C. Bowra re. correspondence from RBC and potential missing equipment;			
	Jonathan Ross	1.40	600.00/hr	840.00
2025-06-12	Review lease documents and PPR registrations; send client opinion on priority; telephone call with Chris Briere's lawyer G. Dabbs and discuss default letter and outstanding Breaches; update client;			
	Amarit P Bains	1.50	560.00/hr	840.00
2025-06-13	Email correspondence with client Chris of BDO and phone call; provide security review opinion; follow up with RBC for security package; draft s. 18 letter to TD Bank and send out; follow up with counsel for Flex Rental solutions; follow up with counsel for Chris Briere;			
	Amarit P Bains	4.10	560.00/hr	2,296.00
2025-06-13	Telephone call from C. Bowra;			

Terms: payment due within 30 days of invoice date
 Interest at the rate of 3.0% per annum will be charged on all amounts not paid within 30 days of invoice date
 Errors and omissions excluded

August 20, 2025
 INVOICE: 20558098

	Jonathan Ross	0.50	600.00/hr	300.00
2025-06-16	Review correspondence from debtor's IT company and update client; correspondence with client regarding court approval for sale of two vehicles; review receivership order and PPSA and advise client; follow up email sent to Flex Rental Solutions and arrange phone call;			
	Amarit P Bains	2.10	560.00/hr	1,176.00
2025-06-16	Question from A. Bandali and confer with A. Bains re. same; telephone call to R. Laity and response; monitor correspondence re. security review; telephone call from C. Bowra re. contacts for secured creditors and other matters;			
	Jonathan Ross	1.30	600.00/hr	780.00
2025-06-17	Begin drafting application for approval of asset sale; communication with counsel for Flex Rental Solutions and follow up with client regarding same;			
	Amarit P Bains	3.50	560.00/hr	1,960.00
2025-06-18	Initial review of revised asset purchase agreement: e-mail to A. Bandali;			
	Jonathan Ross	0.20	600.00/hr	120.00
2025-06-19	Phone call with counsel for Flex Rental Solutions regarding access to database;			
	Amarit P Bains	0.50	560.00/hr	280.00
2025-06-20	Update client regarding phone call with counsel for flex rental solutions and request instructions; correspondence with counsel for Flex;			
	Amarit P Bains	1.10	560.00/hr	616.00
2025-06-20	Telephone call with J. Ross regarding goodwill ink bankruptcy and risks relating to use of Briere Productions name and trademark;			
	R. Nelson Godfrey	0.20	600.00/hr	120.00
2025-06-20	Review and provide comment on draft asset purchase agreement; review questions from C. Bowra; telephone call from C. Bowra re. same; telephone call to N. Godfrey re. IP issues; e-mail to counsel for purchaser; confer with A. Bains re. draft approval material;			
	Jonathan Ross	2.50	600.00/hr	1,500.00
2025-06-23	Draft application approving sale and draft approval order; follow up with RBC for security documents; follow up with counsel for Chris Briere regarding location of two vehicles; correspondence with client regarding next steps; conduct security review and update client; request copy of lease from counsel for RBC; confer with J. Ross;			
	Amarit P Bains	5.50	560.00/hr	3,080.00
2025-06-23	Correspondence with S. Campbell; telephone call from A. Bandali and C. Bowra; correspondence with C. Bowra; call with purchaser and counsel; follow up call with clients;			

Terms: payment due within 30 days of invoice date
 Interest at the rate of 3.0% per annum will be charged on all amounts not paid within 30 days of invoice date
 Errors and omissions excluded

August 20, 2025
 INVOICE: 20558098

	instructions to A. Bains; review and revise asset purchase agreement; correspondence with S. Campbell;			
	Jonathan Ross	2.40	600.00/hr	1,440.00
2025-06-24	Draft and revise asset purchase agreement; run redline; confer with J. Ross; Review priority agreement and update client regarding security review and priorities; correspondence with client; draft s. 18 letter to BDC and via courier; follow up correspondence to Doug at Kornfeld Law; phone call with counsel for City of Cranbrook, Chris Grove of Lidstone Law, regarding sending our firm termination of contract and discussion surrounding termination;			
	Amarit P Bains	5.60	560.00/hr	3,136.00
2025-06-24	Review correspondence from S. Campbell; confer with A. Bains re. draft asset purchase agreement; correspondence to C. Bowra and A. Bandali re. Asset purchase agreement and landlord issues; review and revise draft asset purchase agreement; review correspondence from C. Briere and draft response; instructions re. s. 18 letter to BDC; telephone call from C. Bowra; response to S. Campbell; correspondence from R. Laity; telephone call from C. Bowra; telephone call from C. Bowra; telephone call to R. Laity; further conference with C. Bowra re. Flex and purchaser;			
	Jonathan Ross	4.10	600.00/hr	2,460.00
2025-06-25	Correspondence with counsel for Flex Rental Solutions; attend conference call with client and J. Ross; discuss new APA and correspondence with client;			
	Amarit P Bains	1.00	560.00/hr	560.00
2025-06-25	Correspondence with client re. Flex issue; correspondence from client and to S. Campbell re. Asset purchase agreement; further correspondence with S. Campbell; two lengthy calls with C. Bowra re. various urgent issues and finalizing the asset purchase agreement;			
	Jonathan Ross	3.10	600.00/hr	1,860.00
2025-06-26	Review, revise and amend Sound Art APA;			
	Amarit P Bains	2.60	560.00/hr	1,456.00
2025-06-26	Review client correspondence; review courier status; Obtain On Deck contact info. and speak to representative regarding outstanding s.18 request; send follow up letter to On Deck and lay out legal position; update client; correspondence with On Deck regarding balance and copy of the security agreement;			
	Amarit P Bains	2.00	560.00/hr	1,120.00
2025-06-26	Correspondence and telephone call to C. Bowra re. negotiations with Flex;			
	Jonathan Ross	0.50	600.00/hr	300.00
2025-06-27	Correspondence with counsel for Flex Rental and update client; review changes made to APA; phone call with client regarding equipment inventory; further correspondence with counsel;			

August 20, 2025
 INVOICE: 20558098

	Amarit P Bains	1.20	560.00/hr	672.00
2025-06-27	Extensive phone calls and correspondence re. finalizing the Sound Waves agreement; review and revise agreement; correspondence and phone calls re. Flex issues; correspondence re. landlord;			
	Jonathan Ross	3.50	600.00/hr	2,100.00
2025-06-30	Review correspondence from city of Cranbrook and update client; revise and update application materials for approval of sale; review receiver's report			
	Amarit P Bains	3.00	560.00/hr	1,680.00
2025-06-30	Telephone conference with C. Bowra re. execution matters and report; conference with A. Bains re. application materials; correspondence from R. Laity; instructions re. service list; correspondence re. checked out equipment; correspondence from S. Campbell and response re. Asset purchase agreement;			
	Jonathan Ross	1.80	600.00/hr	1,080.00
2025-07-01	Review and comment on draft report;			
	Jonathan Ross	0.50	600.00/hr	300.00
2025-07-02	Follow up email to counsel for BDBC Doug Hyndman; follow up with TD Bank;			
	Amarit P Bains	1.00	560.00/hr	560.00
2025-07-03	Correspondence with Briere IT P. Robinson;			
	Amarit P Bains	0.50	560.00/hr	280.00
2025-07-03	Correspondence with TD's counsel regarding Briere Transport Security agreement; correspondence with counsel for BDBC and speak to counsels' assistant; review priority and update client; correspondence with Flex Rental's counsel and request invoices; phone call with client; correspondence with counsel for Flex Rental;			
	Amarit P Bains	1.40	560.00/hr	784.00
2025-07-03	Review Receiver's First Report and make revisions;			
	Amarit P Bains	1.50	560.00/hr	840.00
2025-07-03	Finalize review of receiver's report; e-mail to client re. same; review comments from A. Bandali; correspondence from C. Bowra re. contractor complaint; confer with A. Bains;			
	Jonathan Ross	1.30	600.00/hr	780.00
2025-07-04	MS Teams call with client; provide comments regarding first report; phone call with client and discuss further changes; revise notice of application; confer with J. Ross;			
	Amarit P Bains	4.00	560.00/hr	2,240.00

Terms: payment due within 30 days of invoice date
 Interest at the rate of 3.0% per annum will be charged on all amounts not paid within 30 days of invoice date
 Errors and omissions excluded

August 20, 2025
 INVOICE: 20558098

2025-07-04	Conference with client and A. Bains re. report and addition of application for cooperation order; further conference with A. Bains re. materials; Jonathan Ross	2.10	600.00/hr	1,260.00
2025-07-07	Amend and revise notice of application for approval sale of APA; draft and revise order approving sale; review receiver's first report, receivership order and APA; Amarit P Bains	2.10	560.00/hr	1,176.00
2025-07-07	Review of application materials; correspondence with C. Bowra; Jonathan Ross	1.50	600.00/hr	900.00
2025-07-08	Review email from counsel for TD enclosing revised figures; update client and correspondence with counsel for TD; application to appear before insolvency judge; follow up call to scheduling regarding urgency; revise notice of application and draft three separate orders; conduct legal research for legal basis of notice of application; send court materials to client; draft affidavit; Amarit P Bains	6.50	560.00/hr	3,640.00
2025-07-08	Further review and revision of materials; confer with A. Bains re. same; Jonathan Ross	2.30	600.00/hr	1,380.00
2025-07-09	Phone call with client; revise notice of application and orders; revise affidavit and affirm; review full report of receiver and add comments, send to client; phone call with client for final revisions; Amarit P Bains	5.50	560.00/hr	3,080.00
2025-07-09	Request from counsel to compile Affidavit and have it sworn; prepare and swear Affidavit and arrange to have it filed; Azadeh Kharazmi	0.50	388.00/hr	194.00
2025-07-09	Further review and revision of materials and e-mail to client re. issues; telephone call to client re. revisions; instructions to A. Bains; telephone call from C. Bowra; review drafted e-mail to management; Jonathan Ross	3.00	600.00/hr	1,800.00
2025-07-10	Finalize notice of application and orders; review filed Receiver's Report; amend service list; send compiled documents to service list; correspondence with counsel for RBC and send copy of APA; Amarit P Bains	2.80	560.00/hr	1,568.00
2025-07-10	Telephone call from C. Bowra; conference with A. Bains re. finalizing materials; Jonathan Ross	0.50	600.00/hr	300.00

August 20, 2025
 INVOICE: 20558098

2025-07-11	E-mail from and response to C. Bowra re. competing bids; Jonathan Ross	0.40	600.00/hr	240.00
2025-07-14	Review correspondence from court registry and update service list; prepare materials for short leave application; confer with J. Lim; serve parties with short leave order and materials pursuant to order; Amarit P Bains	3.00	560.00/hr	1,680.00
2025-07-14	Instructions from counsel to compile Affidavit and have it sworn with counsel; Azadeh Kharazmi	0.40	388.00/hr	155.20
2025-07-14	Appearing in Chambers for short-leave application; Jonathan Lim	0.80	184.00/hr	147.20
2025-07-14	Instructions re. short leave; confer with C. Bowra re. bids; correspondence from T. Jeffries and telephone call to T. Jeffries; correspondence from W. Roberts and telephone call to W. Roberts; update e-mail to client; review and revise form of asset purchase agreement from competing bids; correspondence to client re. competing bids; correspondence with client re. Asset purchase agreement changes; Jonathan Ross	2.90	600.00/hr	1,740.00
2025-07-15	Update Service List; correspondence from counsel for Sound Art; Amarit P Bains	0.20	560.00/hr	112.00
2025-07-15	Correspondence re. service list and transfer of deposit funds; telephone call to C. Bowra; correspondence to T. Jeffries re. form of asset purchase agreement; Jonathan Ross	1.40	600.00/hr	840.00
2025-07-16	Draft affidavit to include service list correspondence; correspondence with client enclosing updated service list; confer with J. Ross; Amarit P Bains	2.40	560.00/hr	1,344.00
2025-07-16	Review correspondence from counsel for Briere; review service list and send materials and review his request for adjournment regarding judgment; in office communications; Amarit P Bains	0.50	560.00/hr	280.00
2025-07-16	Review correspondence re. ability to close and service issues; consider service issue and report to client re. issues; request and review court file filings; telephone call to C. Bowra; draft lengthy e-mail to G. Dabbs; instructions to A. Bains re. service affidavit; review of service list with A. Bains and revise same; receive deposit funds; e-mail from G. Dabbs; confer with client and respond; Jonathan Ross	2.70	600.00/hr	1,620.00

August 20, 2025
 INVOICE: 20558098

2025-07-17	Update service list regarding production order adjournment; prepare application binder; correspondence with counsel for RBC; phone call with counsel for RBC;	Amarit P Bains	1.40	560.00/hr	784.00
2025-07-17	Correspondence from T. Jeffries and review marked-up draft; telephone call to J. Schultz; correspondence to client and response; correspondence T. Jeffries; correspondence to C. Bowra re. outstanding issues with APA; finalize chambers record;	Jonathan Ross	2.50	600.00/hr	1,500.00
2025-07-18	Correspondence from T. Jeffries; correspondence to M. Bussman re. PST matters; review and consider response; correspondence with client re. further inquiries from T. Jeffries; correspondence to T. Jeffries; further correspondence with client and counsel prior to application;	Jonathan Ross	2.10	600.00/hr	1,260.00
2025-07-19	Review form of competing asset purchase agreement; correspondence to client re. same; correspondence to T. Jeffries re. same;	Jonathan Ross	0.70	600.00/hr	420.00
2025-07-20	Review draft application materials and prepare for application;	Jonathan Ross	0.90	600.00/hr	540.00
2025-07-21	Prepare for and attend chambers hearing; conduct research; return to chambers hearing; correspondence with all counsel; revise orders and return to court for Justice Masuhara's signature;	Amarit P Bains	8.00	560.00/hr	4,480.00
2025-07-21	Final preparations for and attendance at sale approval hearing; review documents and prepare additional submissions; prepare affidavit of J. Lim; confer with A. Bains re. Soundair cases; re-attend chambers to continue hearing and secure vesting order and back-up vesting order; review and revise forms of order and correspondence with counsel re. same; confer with A. Bains re. entering order; confer with counsel for successful bidder re. closing;	Jonathan Ross	6.60	600.00/hr	3,960.00
2025-07-22	Correspondence with client regarding production order and next steps;	Amarit P Bains	0.30	560.00/hr	168.00
2025-07-22	Reviewing email J. Ross; reviewing portions of order and final form of purchase agreement; discussion with J. Ross regarding potential approaches of s. 167 election and self-assessment for provincial sales tax;	Michael Bussmann	0.40	600.00/hr	240.00
2025-07-22	Correspondence to unsecured creditor; correspondence from S. Campbell and response;				

Terms: payment due within 30 days of invoice date
 Interest at the rate of 3.0% per annum will be charged on all amounts not paid within 30 days of invoice date
 Errors and omissions excluded

August 20, 2025
 INVOICE: 20558098

	correspondence with client; call with purchaser and counsel re. closing matters; correspondence to tax counsel; telephone call from tax counsel; telephone call to client re. tax advice; correspondence with buyer's counsel re. closing mechanics; review and revise bill of sale; draft receiver's certificate; review tax certificates; pre-closing status e-mail to S. Campbell; e-mail to client; review letter to landlord and comment; review correspondence from S. Campbell and comment;			
	Jonathan Ross	3.50	600.00/hr	2,100.00
2025-07-23	All correspondence and other steps to complete closing of sale to Sound Waves; address entry of order;			
	Jonathan Ross	3.50	600.00/hr	2,100.00
2025-07-24	Attend court registry to discuss missing page of order; instructions to articling student; correspondence with G. Dabbs regarding continuation hearing; correspondence with service list regarding new hearing date; draft letter to G. Dabbs; correspondence with client; correspondence with counsel for RBC and late bidder; request to appear in front of insolvency judge; correspondence with G. Dabbs; update client regarding form of order;			
	Amarit P Bains	3.30	560.00/hr	1,848.00
2025-07-24	Instructions re. filing of certificate and entry of order; telephone call to C. Bowra;			
	Jonathan Ross	0.50	600.00/hr	300.00
2025-07-25	Revise letter and send to G. Dabbs; Send requisition to service list;			
	Amarit P Bains	0.30	560.00/hr	168.00
2025-07-25	Correspondence re. wire transfer;			
	Jonathan Ross	0.30	600.00/hr	180.00
2025-07-26	Instructions to assistant;			
	Jonathan Ross	0.20	600.00/hr	120.00
2025-07-29	Conduct research regarding Receiver's power to bankrupt debtor; finalize application binder and amend final orders; draft affidavit and send for filing;			
	Amarit P Bains	1.80	560.00/hr	1,008.00
2025-07-29	Reviewing law on receiver's power to bankrupt company; reviewing case law and email same to A. Bains;			
	Manuel Dominguez	0.80	436.00/hr	348.80
2025-07-30	Begin preparing for chambers hearing; review case law and relevant sections of BIA;			
	Amarit P Bains	1.20	560.00/hr	672.00
2025-07-30	BC caselaw research to confirm a receiver's ability to assign debtors into bankruptcy for A.			

August 20, 2025
INVOICE: 20558098

	Bains.			
	Alexandra Mines	2.50	184.00/hr	460.00
2025-07-31	Prepare submissions for chambers application; correspondence with scheduling to appear in front of an insolvency judge; correspondence with service list; correspondence with client; correspondence with counsel for defendants;			
	Amarit P Bains	7.00	560.00/hr	3,920.00
	Total Fees for Professional Services			<u>\$120,610.80</u>

August 20, 2025
 INVOICE: 20558098

DISBURSEMENTS

Taxable Costs

Trust Administration Fee - Law Society	\$20.00
Courier	\$54.03
Courier - FedEx	\$56.81
2025-07-17 Court Costs - Taxable Dye & Durham - Agent Fees: 7621347	\$45.20
2025-07-30 Court Costs - Taxable Dye & Durham - Agent Fees: 7623192	\$52.90
Total Taxable Disbursements	<u>\$228.94</u>

Non-Taxable Costs

2025-06-05 Minister of Finance - Agency BCOL - BCRS Search Fee	\$7.00
2025-06-05 Minister of Finance - Agency BCOL Service Charge - BCRS Search Fee	\$1.50
2025-07-09 Minister of Finance - Agency BCOL - BCSBRVC1	\$5.50
2025-07-09 Minister of Finance - Agency BCOL Service Charge - BCSBRVC1	\$1.50
2025-07-10 Minister of Finance - Agency BCOL - BCSBRVC1	\$5.50
2025-07-10 Minister of Finance - Agency BCOL Service Charge - BCSBRVC1	\$1.50
2025-07-14 Court Filing Fees - Non Taxable VENDOR: Lim, Jonathan INVOICE: 7558901507161603 DATE: 07/16/2025 - Lim, Jonathan, Court Filing Fees, Filing Fee re Notice of Application, 07/14/25	\$80.00
2025-07-16 Minister of Finance - Agency BCOL - BCSBRVC1	\$4.50
2025-07-16 Minister of Finance - Agency BCOL Service Charge - BCSBRVC1	\$1.50
2025-07-16 Minister of Finance - Agency BCOL - BCSBRVC1	\$4.50
2025-07-16 Minister of Finance - Agency BCOL Service Charge - BCSBRVC1	\$1.50
2025-07-22 Court Filing Fees - Non Taxable VENDOR: Bains, Amarit P. INVOICE#: 7573102807231601 DATE: 07/23/2025 - Bains, Amarit, Court Filing Fees, Obtain Certified Copy of Approval and Vesting Order, 07/22/25	\$286.00
2025-07-24 Minister of Finance - Agency BCOL - BCSBRVC1	\$5.50

Terms: payment due within 30 days of invoice date
 Interest at the rate of 3.0% per annum will be charged on all amounts not paid within 30 days of invoice date
 Errors and omissions excluded

August 20, 2025
 INVOICE: 20558098

2025-07-24	Minister of Finance - Agency BCOL Service Charge - BCSBRVC1	\$1.50
2025-07-24	Minister of Finance - Agency BCOL - BCSBRVC1	\$5.50
2025-07-24	Minister of Finance - Agency BCOL Service Charge - BCSBRVC1	\$1.50
2025-07-24	Minister of Finance - Agency BCOL - BCSBRVC1	\$4.50
2025-07-24	Minister of Finance - Agency BCOL Service Charge - BCSBRVC1	\$1.50
2025-07-24	Minister of Finance - Agency BCOL - BCSBRVC1	\$4.50
2025-07-24	Minister of Finance - Agency BCOL Service Charge - BCSBRVC1	\$1.50
2025-07-24	Minister of Finance - Agency BCOL - BCSBRVC1	\$5.50
2025-07-24	Minister of Finance - Agency BCOL Service Charge - BCSBRVC1	\$1.50
	Total Non-Taxable Disbursements	<u>\$433.50</u>

August 20, 2025
INVOICE: 20558098

Remittance Copy

Client: 189570 BDO Canada Limited
Matter: G10054154
RE: Briere Production Group Inc. et al.
Amount Due: \$135,757.98 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
BANK ADDRESS: 84 Bank Street, Ottawa, ON K1P 5N4
BANK NUMBER: 0010
TRANSIT NUMBER: 00186

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS: 160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 4102916
USD Account: 0221015

BBCC/ ROUTING NUMBER: CC001000186
ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details
If your bank does not accept the BBCC as part of the wire instructions, it must be included in the notes with the Additional Mandatory Information.

For accurate and timely processing, email a copy of your payment confirmation to payments.ca@gowlingwlg.com

Additional information that may be required for payments from outside Canada:

Pay by Swift MT 103 Direct to SwiftCode: CIBCCATTXXX
For USD Payments from Foreign Banks our
Intermediary US Corresponding bank is: Wells Fargo Bank, N.A.
BIC: PNBUS3NYYC
ABA:026005092

Wells Fargo is not the beneficiary bank. Our beneficiary bank is the Canadian Imperial Bank of Commerce.

PAYMENT BY CHEQUE:

REMIT TO: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

Please return this page with your payment payable to Gowling WLG (Canada) LLP

PAYMENT BY Interac E-TRANSFER:

Please send payment to payments.ca@gowlingwlg.com
Include the invoice numbers/payment details in the notes section of the Interac e-transfer.
This will result in an automatic deposit to our account and no password is required.

If you receive another email or other electronic communication purporting to be from our firm changing details of the above payment information, please do not act on the communication but contact us immediately, as it is unlikely to be genuine and may be an attempted fraud.

Invoice

BDO Canada Limited
 ATTN: Chris Bowra
 1100 - 1055 West Georgia Street
 Vancouver BC V6E 3P3

September 30, 2025
 INVOICE: 20584169

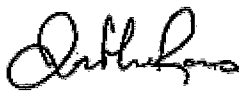
Our Matter: G10054154 / 189570
 RE: Briere Production Group Inc. et al.

		GST (5.0%)	PST (7.0%)
Fees for Professional Services	\$16,272.80	\$813.64	\$1,139.09
Disbursements (Taxable)	11.77		
Disbursements (Non-Taxable)	<u>34.00</u>		
Total Disbursements	45.77	0.59	0.00
Total Fees and Disbursements	16,318.57		
Total Taxes	1,953.32	814.23	1,139.09
Total Invoice	18,271.89		
Please remit balance due:	In Canadian Dollars	\$18,271.89	

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com



Jonathan B. Ross

Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

September 30, 2025
 INVOICE: 20584169

BDO Canada Limited
Our Matter: G10054154
Briere Production Group Inc. et al.

PROFESSIONAL SERVICES

2025-07-31	Correspondence from R. Laity; monitor correspondence re. hearing; Jonathan Ross	0.30	600.00/hr	180.00
2025-08-01	Prepare for hearing, attend hearing, file orders, communication with service list; Correspondence with client; Amarit P Bains	2.80	560.00/hr	1,568.00
2025-08-05	Correspondence with counsel for Briere; Correspondence with client; Amarit P Bains	0.40	560.00/hr	224.00
2025-08-11	Phone call with client regarding bankruptcy of debtors; Amarit P Bains	0.20	560.00/hr	112.00
2025-08-12	Review correspondence from counsel for purchaser regarding assignment agreement; Correspondence with client; Correspondence with counsel; Amarit P Bains	0.50	560.00/hr	280.00
2025-08-12	Correspondence from Campbell re. assignment; Jonathan Ross	0.20	600.00/hr	120.00
2025-08-13	Review assignment agreement, amend and send revisions to counsel for Sound Wave; Update client. Amarit P Bains	1.30	560.00/hr	728.00
2025-08-14	Correspondence with counsel for Sound Wave; Review agreement and update client; Amarit P Bains	0.40	560.00/hr	224.00
2025-08-15	Draft security opinion; Phone call to client confirming instructions; Amarit P Bains	4.80	560.00/hr	2,688.00
2025-08-15	Document edits to security opinion; e-mail same to A. Bains; Adriane Giberson	0.70	224.00/hr	156.80
2025-08-18	Correspondence with client; Correspondence with counsel for Sound Waves; Confer with J. Ross; Review security opinion; Amarit P Bains	1.10	560.00/hr	616.00

Terms: payment due within 30 days of invoice date
 Interest at the rate of 3.0% per annum will be charged on all amounts not paid within 30 days of invoice date
 Errors and omissions excluded

September 30, 2025
 INVOICE: 20584169

2025-08-18	Document edits to opinion letter; e-mail same to A. Bains; Adriane Giberson	1.00	224.00/hr	224.00
2025-08-19	Correspondence to R. Laity; Review draft assignment agreement; confer with A. Bains; Jonathan Ross	0.40	600.00/hr	240.00
2025-08-20	Revise security opinion; Amarit P Bains	0.70	560.00/hr	392.00
2025-08-22	Phone call with client; Correspondence with counsel for TD; Draft Security opinion for TD Security; Correspondence with counsel regarding production order; Amarit P Bains	3.70	560.00/hr	2,072.00
2025-08-22	Correspondence from C. Campbell; review assignment agreement; telephone call to C. Bowra re. same and approach to additional telephone number; confer with A. Bains re. status; Jonathan Ross	1.30	600.00/hr	780.00
2025-08-26	Review new PPR searches; Revise security opinions; Confer with J. Ross; Amarit P Bains	1.30	560.00/hr	728.00
2025-09-03	In office correspondence with J. Ross regarding security opinion; Review documents and revise security opinion; Amarit P Bains	2.50	560.00/hr	1,400.00
2025-09-03	Correspondence with A. Bains re. revisions to security review; Jonathan Ross	0.50	600.00/hr	300.00
2025-09-03	Review and revise security opinion; review documents; correspondence to A. Bains; Jonathan Ross	0.80	600.00/hr	480.00
2025-09-04	Correspondence from S. Campbell and response re. assignment agreement and additional phone number; correspondence to C. Bowra re. same; Jonathan Ross	0.70	600.00/hr	420.00
2025-09-05	Correspondence from Crown counsel re. addition to the service list; review revised opinion and confer with A. Bains re. same; Jonathan Ross	0.50	600.00/hr	300.00
2025-09-08	Telephone call from C. Bowra re assignment and opinion; correspondence to C. Campbell; Jonathan Ross	0.20	600.00/hr	120.00

Terms: payment due within 30 days of invoice date
 Interest at the rate of 3.0% per annum will be charged on all amounts not paid within 30 days of invoice date
 Errors and omissions excluded

September 30, 2025
 INVOICE: 20584169

2025-09-17	Review and revise security reviews; Jonathan Ross	2.10	600.00/hr	1,260.00
2025-09-18	Review and finalize security opinions; Jonathan Ross	0.70	600.00/hr	420.00
2025-09-23	Review correspondence from CRA counsel; Jonathan Ross	0.20	600.00/hr	120.00
2025-09-24	Correspondence from C. Bowra; Jonathan Ross	0.20	600.00/hr	120.00

Total Fees for Professional Services \$16,272.80

DISBURSEMENTS

Taxable Costs

Courier	\$11.77
Total Taxable Disbursements	<u>\$11.77</u>

Non-Taxable Costs

Minister of Finance - Agency	\$34.00
Total Non-Taxable Disbursements	<u>\$34.00</u>

September 30, 2025
INVOICE: 20584169

Remittance Copy

Client: 189570 BDO Canada Limited
Matter: G10054154
RE: Briere Production Group Inc. et al.
Amount Due: \$18,271.89 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
BANK ADDRESS: 84 Bank Street, Ottawa, ON K1P 5N4
BANK NUMBER: 0010
TRANSIT NUMBER: 00186

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS: 160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 4102916
USD Account: 0221015

BBCC/ ROUTING NUMBER: CC001000186
ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details
If your bank does not accept the BBCC as part of the wire instructions, it must be included in the notes with the Additional Mandatory Information.

For accurate and timely processing, email a copy of your payment confirmation to payments.ca@gowlingwlg.com

Additional information that may be required for payments from outside Canada:

Pay by Swift MT 103 Direct to SwiftCode: CIBCCATXXX
For USD Payments from Foreign Banks our
Intermediary US Corresponding bank is: Wells Fargo Bank, N.A.
BIC: PNBUS3N NYC
ABA:026005092

Wells Fargo is not the beneficiary bank. Our beneficiary bank is the Canadian Imperial Bank of Commerce.

PAYMENT BY CHEQUE:

REMIT TO: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

Please return this page with your payment payable to Gowling WLG (Canada) LLP

PAYMENT BY Interac E-TRANSFER:

Please send payment to payments.ca@gowlingwlg.com
Include the invoice numbers/payment details in the notes section of the Interac e-transfer.
This will result in an automatic deposit to our account and no password is required.

If you receive another email or other electronic communication purporting to be from our firm changing details of the above payment information, please do not act on the communication but contact us immediately, as it is unlikely to be genuine and may be an attempted fraud.

No. S-251915
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF THE RECEIVERSHIP OF BRIERE PRODUCTION
GROUP INC. and BRIERE TRANSPORTATION LTD.

BETWEEN:

ROYAL BANK OF CANADA

PETITIONER

AND:

BRIERE PRODUCTION GROUP,
BRIERE TRANSPORTATION LTD., and
CHRISTOPHER BRIERE

RESPONDENTS

AFFIDAVIT

GOWLING WLG (CANADA) LLP
Barristers and Solicitors
Suite 2300, 550 Burrard Street
Vancouver, BC V6C 2B5

Tel. No. 604.683.6498
Fax No. 604.683.3558

File No. G10054154

ALM/msh