



Court File No. VLC-S-S-1710393
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED

AND

IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*,
S.B.C. 2002, c. 57, AS AMENDED

AND

IN THE MATTER OF THE *CANADIAN CORPORATIONS ACT*,
R.S.C. 1985, c. C-44, AS AMENDED

AND

IN THE MATTER OF A PLAN OF COMPROMISE AND ARRANGEMENT OF
ALL CANADIAN INVESTMENT CORPORATION

AFFIDAVIT

I, DOUGLAS B. HYNDMAN, Barrister and Solicitor, of 1100 One Bentall Centre, 505 Burrard Street, in the City of Vancouver, in the Province of British Columbia, MAKE OATH AND SAY AS FOLLOWS:

1. I am a Partner with the law firm of Kornfeld LLP ("**Kornfeld**") and as such I have personal knowledge of the facts and matters hereinafter deposed to save and except where stated to be upon information and belief and where so stated I verily believe them to be true.

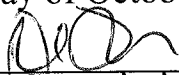
2. I am authorized by Kornfeld to make this Affidavit.
3. Kornfeld was retained by Boale, Wood & Company Ltd. (the “**Monitor**”), court-appointed monitor in these proceedings, to act as legal counsel to the Monitor on or about November 15, 2017.
4. I am the lawyer responsible at Kornfeld for conduct of this matter.
5. I have been practicing in the insolvency area for approximately 38 years.
6. Attached as **Exhibit “A”** to this my Affidavit is a true copy of a Curriculum Vitae, setting out the experience that I have obtained over that period of time.
7. From and including November 15, 2017, I worked with the Monitor, giving general advice to the Monitor, advising on the various Monitor’s Reports and appearing in Court on numerous applications on behalf of the Monitor.
8. From November 15, 2017 to date, I have rendered accounts to the Monitor on a regular basis.
9. Attached as **Exhibit “B”** to this my Affidavit is a summary of the Kornfeld Accounts.
10. Attached as **Exhibit “C”** to this my Affidavit is a true copy of all of those accounts from and including November 15, 2017 to and including September 30, 2019 (the “**Kornfeld Accounts**”).
11. There have been periods of time during this proceeding where the Monitor has not had sufficient funds to pay the Kornfeld Accounts and I and my firm

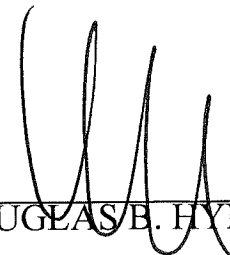
have agreed in those circumstances and from time to time to defer payment of those accounts.

12. Attached as **Exhibit "D"** to this my Affidavit is a breakdown of the lawyers and staff who charged out on this file at my office which, in this circumstance, was just me.
13. My hourly rate throughout this matter has remained unchanged at \$500.00 per hour.
14. This rate is my standard rate for insolvency matters such as this and for complex litigation matters generally.
15. I verily believe that \$500.00 per hour is at the low end of hourly rates for professionals of my experience in matters such as this.
16. I hereby certify that all of the work done as described in the narrative to each of the accounts was necessary and proper and was performed by me.
17. From time to time, there was secretarial and administrative work that was performed which included revising and formatting various of the Monitor's Reports along with attending to filing those Reports in order to ensure that they were available to the Court for the numerous applications that have taken place.
18. Any of those charges are covered by my hourly rate of \$500.00 per hour.

19. I make this Affidavit in support of an application to pass the accounts of legal counsel to the Monitor and for no other or improper purpose.


SWORN BEFORE ME at the City of Vancouver, in the Province of British Columbia, this 31st day of October, 2019.


A Commissioner for taking Affidavits for British Columbia


DOUGLAS B. HYNDMAN

Jada M. Tellier
Barrister & Solicitor
Kornfeld LLP
1100 - 505 Burrard Street
Vancouver, B.C. V7X 1M5
Direct: 604-331-8325

This is Exhibit "A" to Affidavit #1 of Douglas B. Hyndman sworn before me at the City of Vancouver, in the Province of British Columbia, this 31st day of October, 2019.



Commissioner for taking Affidavits for
British Columbia.

DOUGLAS B. HYNDMAN

B.A. (McGill, 1976) L.L.B. (Dalhousie, 1979)

Mr. Hyndman's practice encompasses a broad range of commercial transactions with a focus on insolvency, real estate, lending and secured transactions. He acts as both a solicitor and counsel to his clients.

Some examples of the types of transactions on which Mr. Hyndman has worked over the last several years are:

- Sale to a large U.S. distillery of exclusive rights to distribute non-alcoholic beer in North America
- Commercial equipment leasing
- Financing of several neighborhood pubs
- Financing of several real estate development projects in the lower mainland
- Financing of motor vehicle dealerships
- Sale of athletic club
- Negotiating leases for landlords on a range of commercial buildings
- Financing of commercial fishing vessels
- Sale of feature motion picture and all intellectual property relating to the motion picture
- Revision of standard form *Bank Act* security for Hongkong Bank of Canada
- Land assemblies and real estate developments
- Revision of standard form bank security for Canadian Western Bank
- Secured lending transactions for InstaFund Mortgage Management Corp., Bank of Montreal and many private lenders
- Collections, foreclosures and insolvency matters for many private lenders, The Bank of Nova Scotia, Scotia Mortgage Corporation, InstaFund Mortgage Management Corp. and Business Development Bank of Canada

During his almost 38 years of practice Mr. Hyndman has built up a substantial practice, acting for developers, businesses, lenders, creditors, debtors, receivers and licensed insolvency trustees on many complex matters ranging from

collections and foreclosures through to bankruptcies, receiverships and re-organization.

Over the last several years Mr. Hyndman has worked extensively on a number of re-organizations and attempted re-organizations under the provisions of the *Companies Creditors Arrangement Act* and the *Bankruptcy and Insolvency Act*, acting for creditors, both secured and unsecured, lessors of equipment and debtor companies.

Those re-organizations have included the following:

- All Canadian Investment Corporation
- TLC - The Land Conservancy
- League Assets
- Cougar Services Ltd.
- Core-Mark International, Inc.
- Duthie's
- Woodward's Stores
- Westar Mining
- Quintette Coal
- Cassiar Mines
- Northland Properties (Sandman Inns)
- Stephanies Fashions
- Phillips Manufacturing
- Pacific National Leasing
- Tom Yee Produce
- Mrs. Willman's Baking Ltd.

Mr. Hyndman acted as counsel to Core-Mark International, Inc. in its reorganization under US Chapter 11 and the Canadian *Companies Creditors Arrangement Act*. Core-Mark had operations in the United States and Canada and annual sales in Canada of in excess of \$1 Billion. This reorganization required much negotiation and discussion with both federal and provincial governments (Ontario, Manitoba, Saskatchewan, Alberta and British Columbia), primarily relating to the collection of tobacco tax and GST. These negotiations were extremely intense and crucial to the reorganization. The success of these negotiations cleared the way for Core-Mark to emerge from both Chapter 11 and the CCAA proceedings.

Mr. Hyndman acted for over 100 suppliers in the Woodward's re-organization. Those suppliers had claims in excess of 15 million dollars. Mr. Hyndman also acted as special counsel to the court appointed creditors committee on Woodward's.

As counsel, Mr. Hyndman has represented clients before courts at all levels, including the Supreme Court of Canada, the Federal Court of Canada, the British Columbia Court of Appeal and the British Columbia Supreme Court.

Many of these appearances have resulted in a number of significant decisions, some of which are as follows:

- *Re Sauer and others v. 648657 B.C. Ltd. and others*

In this case Mr. Hyndman successfully argued for a declaration of an implied easement in favour of his client over land-locked land.

- *Re Woodward*

This was a case where the novel point was argued on behalf of over 100 suppliers to Woodward, that those suppliers had rights to be paid for goods delivered to Woodward within the 30 days immediately preceding the date which Woodward took the protection of the *Companies Creditors Arrangement Act*.

- *Bank of Montreal v. Brett*

This case was the first decision clarifying the technical distinction between the Orders Nisi and Orders Absolute in foreclosure proceedings.

- *Bank of Montreal v. Fong*

This decision of the Court of Appeal (opposing counsel's leave to appeal to the Supreme Court of Canada denied) clarified the current law in British Columbia on a number of defences regularly relied upon by debtors including the defences of undue influence, duress and failure to obtain independent legal advice.

- *Bank of Montreal v. Bond*

This is a decision of the Court of Appeal for British Columbia establishing the circumstances under which a lender is obliged to commence advancing or to continue advancing funds to a customer.

- *Bank of Montreal v. Bonner*

With Neil Kornfeld as co-counsel at the trial, the Court dealt with the Bank's rights against the co-signer's capacity as a joint maker of the note and as guarantor of the indebtedness.

- *Hutton v. Lopushinsky*

In this case Mr. Hyndman argued in the Court of Appeal (opposing counsel's leave to appeal to the Supreme Court of Canada denied) on the novel point of whether a promissory note which contained a provision forgiving a debt upon the death of the creditor was a testamentary instrument which had to comply with the *Wills Act* to be valid, or a contract subject to a condition subsequent which had no formal requirements in order to be valid.

- *Van Norman v. Van Norman*

This decision of the Court of Appeal was the first British Columbia decision dealing with whether a payment to a spouse should be characterized maintenance which was not discharged by a bankruptcy, or a property settlement which was discharged.

- *Canadian Commercial Bank v. Greenwood Forest Products (1969) Ltd.*

In this case Messrs. Kornfeld and Hyndman argued a point in the Court of Appeal concerning registration requirements for debenture security, which ultimately resulted in amendments to the *Company Act*.

Mr. Hyndman has published a number of articles and spoken extensively on a wide variety of commercial topics, including:

- *Duty to Honour Overdraft Cheques*, National Banking Law Review (November-December, 1984)
- *The Receiver's Liability as Employer*, National Insolvency Review (January-February, 1985)
- *Recent Amendments to the Builders' Lien Act of British Columbia*, Construction Law Reports (March, 1985)
- *Trustee v. Landlord: The British Columbia Experience*, Canadian Bankruptcy Reports (December, 1985)
- *Bankruptcy Petitions: A Practical Guide*, National Creditor/Debtor Review (1991)

- *Case Comment: Dove Audio Inc. v. Bank of Montreal et al*, National Creditor/Debtor Review (1992)
- *Case Comment: The Enforceability of Consent Judgments Held as Security*, National Creditor/Debtor Review (1992)
- *Fraudulent Preferences, Fraudulent Conveyances and Reviewable Transactions or "When is a Payment not a Payment"*, National Creditor/Debtor Review (1994)
- *Dormant CCAA Awakened, Filling the Gaps in Legislation, Turnarounds and Workouts Survey* (1992)
- A panelist at the following Continuing Legal Education seminars:
 - *Advanced Collection Procedures*
 - *Mortgages: Advanced Topics*
 - *Secured Transactions*
 - *Lender Liability*
 - *Bankruptcy in the '90's*
 - *Loss Prevention*
 - *Foreclosures*
 - *Fraudulent Preferences and Conveyances*
- Keynote speaker at the Annual Canadian Insolvency Association meeting held in Vancouver in 1986
- Lecturer for the British Columbia Bar Admission Program on creditors remedies, bankruptcy, foreclosures and civil litigation
- Speaker to the Credit Grantors Association on the new *Bankruptcy and Insolvency Act* (1992)
- Lecturer at in-house client seminars on such matters as the *Personal Property Security Act*, the *Companies Creditors Arrangement Act*, the *Bankruptcy and Insolvency Act* and environmental liability
- A panelist at the following Canadian Institute and Insight conferences:
 - *Receiverships and Realization: The New Bankruptcy and Insolvency Act*
 - *Dialogue on Bankruptcy and Insolvency*

Mr. Hyndman was the Regional Editor of a four volume Butterworths publication entitled *Canadian Forms and Precedents, Banking and Finance* and the creator of the Butterworths publication *National Creditor/Debtor Review*.

He has been a director of several publicly listed companies and an instrument rated commercial pilot, qualified to fly single engine, multi-engine and float planes.

Mr. Hyndman was called to the British Columbia Bar in January 1982.

REPORTED AND UNREPORTED DECISIONS

Supreme Court of Canada

Bank of Montreal v. Voon Choo Yow (A.K.A. Judy Fong) et al

Hutton v. Loposhinsky

Federal Court of Canada

Holachten Meadows Mobile Home Park Ltd. v. Her Majesty The Queen In Right Of Canada, Lakahahmen Indian Bank

British Columbia Court of Appeal

National Trust Company, Limited v. Nussbaumer, et al

Canadian Commercial Bank v. Greenwood Forest Products

Bank of Montreal v. Voon Choo Yow (a.k.a. Judy Fong) et al

Williams S. Winters In His Capacity as Receiver of Hythe Inn Ltd. v. Canadian Imperial Bank of Commerce

North American Life Assurance Co. v. Ranoma Agent Ltd. et al

Bank of Montreal v. Bond

Bank of Montreal v. Walter Gerhard Volberg et al

Flanders Installations Ltd. v. Annette Kehler

Jack Victor Hutton et al V. Richard Allan Lopushinsky et al

Lloyds Bank of Canada and Continental Bank of Canada v. Lumberton Mills Ltd.

Bank of Montreal v. John David Kuntz

Canadian Commercial Bank v. Royal Oak Inn Ltd.

Hongkong Bank of Canada v. Adrian Brouwers

Saskatoon Credit Union Limited v. Creighton Holdings Ltd.

Re: Phillips Manufacturing Ltd.

Bank of Montreal v. Titan Landco Inc.

Re: Woodward's Ltd.

First City Trust Company v. N. R. Motors Ltd.

Sauer et al v. Kelowna Mountain Development Services Ltd.

First West Credit Union v. Burton

British Columbia Supreme Court

Bank of Montreal v. Tucker Enterprises Ltd., Canadian Imperial Bank of Commerce

Re: Wakeman & Trimble Contractors Ltd.

Bank of Montreal v. Brett et al.

Bank of Montreal v. Tang Lim Holdings Co. Ltd. and Dennis Pylarinos Best Lumber & Supplies

Bank of Montreal v. Driftwood Estates Ltd.

Canadian Commercial Bank v. Greenwood Forest Products

Canadian Commercial Bank v. The Bank of Nova Scotia et al

Bank of Montreal v. 4-M Holdings Ltd. et al

Bank of Montreal v. William McCallum

Bank of Montreal v. Fong

Panek v. Brymark Installations Limited

Bank of Montreal v. Donald David Bond and Ursula Bond

Bank of Montreal v. Bonner

Bank of Montreal v. Van Egmond

Royal Trust Corporation v. Northland Properties Limited

Canadian Commercial Bank v. Royal Oak Inn Ltd.

Flanders Installations Ltd. v. Annette Kehler

Best Western International Inc. v. Sam Lo et al

Bank of Montreal v. Peter William Dyck and Thelma Louise Dyck

Lloyds Bank of Canada and Continental Bank of Canada v. Lumberton Mills Ltd.

Hongkong Bank of Canada v. Adrian Brouwers

Re: Woodward's Ltd.

Re: Philips Manufacturing Ltd.

Gresmak v. Yellowhead Town & Country Inn

Re: Gavex, A Resource Corporation

Metropolitan Trust Company of Canada v. Dunham Developments Corp. et al

Hongkong Bank of Canada v. Ormskirk Investments Ltd.

Royal Bank of Canada v. McCook

Re: Woodward's Ltd.

Dove Audio Inc. v. Bank of Montreal

Canadian Western Bank v. Hansen

Re: Stephanies

Re: Westar Mining Ltd.

Re: Pacific National Leasing Corporation

Royal Trust Corp. v. Northland Properties Ltd.

Bank of Montreal v. Peachey

The Bank of Nova Scotia v. Cheung

Wilson v. Gill

Dass No. 47 Holdings Ltd. v. Touch Wood Inc.

Sauer et al v. 648657 B.C. Ltd. et al

Sauer et al v. 0722955 B.C. Ltd. et al

Sauer et al v. Kelowna Mountain Development Services Ltd. et al

First West Credit Union v. Giesbrecht

Sauer et al v. Braich et al

The Toronto-Dominion Bank v. Blo Plastix Inc. et al


ALL CANADIAN INVESTMENT CORPORATION

Summary of Professional Fees of Legal Counsel to the Monitor, Boale, Wood Company Ltd.

January 2018 to September 2019

Kornfeld LLP

	Fees	Disb	GST	PST	Total
Invoice dated January 29, 2018	\$4,800.00	\$192.00	\$249.00	\$336.00	\$5,577.00
Invoice dated June 14, 2018	\$4,050.00	\$160.85	\$210.54	\$283.50	\$4,704.89
Invoice dated August 30, 2018	\$4,650.00	\$56.05	\$235.31	\$325.50	\$5,266.86
Invoice dated November 15, 2018	\$36,100.00	\$841.55	\$1,847.08	\$2,539.60	\$41,328.23
Invoice dated November 26, 2018	\$5,550.00	\$96.40	\$282.32	\$388.50	\$6,317.22
Invoice dated January 24, 2019	\$12,000.00	\$200.40	\$610.03	\$840.23	\$13,650.66
Invoice dated April 30, 2019	\$13,900.00	\$174.20	\$703.71	\$973.00	\$15,750.91
Invoice dated June 20, 2019	\$9,400.00	\$99.80	\$474.99	\$658.00	\$10,632.79
Invoice dated September 30, 2019	\$12,300.00	\$336.00	\$631.80	\$861.00	\$14,128.80
	\$102,750.00	\$2,157.25	\$5,244.78	\$7,205.33	\$117,357.36

This is Exhibit B referred to in the
 Affidavit of Douglas B. Hyndman
 sworn before me this 31st day of
October 2019.

 A Commissioner for taking Affidavits
 within British Columbia

This is Exhibit ^C referred to in the Affidavit of Douglas B. Hyndman sworn before me this 31st day of October, 2017.
A Commissioner for taking Affidavits within British Columbia

In Account With:

KORNFELD LLP
1100 One Bentall Centre
505 Burrard Street, Box 11
Vancouver, BC V7X 1M5

Telephone: 604-331-8300 / Facsimile: 604-683-0570

January 29, 2018

File No: BOA003ALL171
Invoice No. 164112

Boale, Wood & Company Ltd.
1140 - 800 West Pender Street
Vancouver, BC V6C 2V6

Attention: John McEown

Re: All Canadian Investment Corporation

TO ALL PROFESSIONAL SERVICES RENDERED in connection with the above matter from and including November 15, 2017 to date, including:

- Reviewing Petition;
- Reviewing Affidavit No. 1 of Don Bergman;
- Reviewing Initial Order;
- Telephone conversation with John McEown to discuss all matters;
- Reviewing draft of Monitor's Report No. 1;
- Revising Monitor's Report No. 1;
- Preparation for Chambers;
- Attendance in Chambers December 5, 2017;
- Email from and telephone to John McEown concerning FICOM audit;
- Conference call with John McEown and Katie Mak concerning FICOM;
- Reviewing and commenting on Monitor's Report No. 2;
- Meeting with John McEown concerning Monitor's Report No. 2;
- Conference call with John McEown and Katie Mak concerning the suggested wording for the Monitor's Report from Petitioner's counsel;
- Preparation for Chambers;
- Reviewing and commenting upon Bergman Affidavit No. 3;



Attendance in Chambers January 24, 2018;

Advising you throughout;

Reporting to you;

TO OUR FEE: 9.6 hours x \$500/hr = **\$4,800.00**

TAXABLE ANCILLARY CHARGES

Document Reproduction Charges \$ 192.00

TOTAL TAXABLE ANCILLARY CHARGES **192.00**

GST/HST (Registration Number R135080513) **249.60**

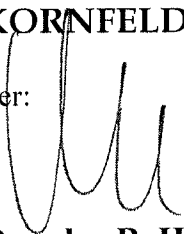
PST @ 7% (on fees and applicable ancillary charges) **336.00**

TOTAL FEES, ANCILLARY CHARGES AND TAXES: **\$5,577.60**

THIS IS OUR ACCOUNT HEREIN

KORNFELD LLP

Per:



Douglas B. Hyndman

DBH: slr

E. & O.E.

NOTE: All government filing fees paid in connection with this matter were incurred by us on your behalf as agents and are not subject to GST or PST. Other disbursements listed herein are subject to GST and/or PST where required by law. Accounts that remain unpaid thirty days following the date of the account will bear interest until paid at the rate of 12% per annum.

In Account With:

KORNFELD LLP

1100 One Bentall Centre
505 Burrard Street, Box 11
Vancouver, BC V7X 1M5

Telephone: 604-331-8300 / Facsimile: 604-683-0570

June 14, 2018

File No: BOA003ALL171

Invoice No. 165671

Boale, Wood & Company Ltd.
1140 - 800 West Pender Street
Vancouver, BC V6C 2V6

Attention: Mr. John McEown

Re: All Canadian Investment Corporation

TO ALL PROFESSIONAL SERVICES RENDERED in connection with the above matter from and including April 25, 2018 to date, including:

Numerous emails to and from John McEown of Boale, Wood & Company Ltd.;

Numerous emails to and from Jeremy West, counsel for the Petitioners;

Reviewing correspondence and demands from the British Columbia Securities Commission;

Numerous telephone conversations with John McEown;

Numerous telephone conversations with Jeremy West;

Reviewing various drafts of Mr. Bergman's Affidavit No. 6;

Reviewing the final version of Mr. Bergman's Affidavit No. 6;

Reviewing various drafts of the Monitor's Fourth Report;

Revisions to the Monitor's Fourth Report;

Finalizing and attending upon signing of the Monitor's Fourth Report;

Attending to filing and circulating the filed Monitor's Fourth Report;

Preparation for Chambers;

Attendance in Chambers June 11, 2018;

Advising you throughout;



Reporting to you;

TO OUR FEE: 8.1 hours x \$500/hr = **\$4,050.00**

TAXABLE ANCILLARY CHARGES

Agents / Search Fees	\$ 25.50
Delivery	20.00
Document Reproduction Charges	<u>115.35</u>

TOTAL TAXABLE ANCILLARY CHARGES **160.85**

GST/HST (Registration Number R135080513) **210.54**

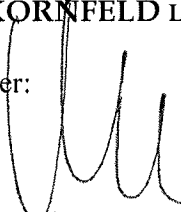
PST @ 7% (on fees and applicable ancillary charges) **283.50**

TOTAL FEES, ANCILLARY CHARGES AND TAXES: **\$4,704.89**

THIS IS OUR ACCOUNT HEREIN

KORNFELD LLP

Per:



Douglas B. Hyndman

DBH: slr

E. & O.E.

NOTE: All government filing fees paid in connection with this matter were incurred by us on your behalf as agents and are not subject to GST or PST. Other disbursements listed herein are subject to GST and/or PST where required by law. Accounts that remain unpaid thirty days following the date of the account will bear interest until paid at the rate of 12% per annum.

15

In Account With:

KORNFELD LLP

1100 One Bentall Centre
505 Burrard Street, Box 11
Vancouver, BC V7X 1M5

Telephone: 604-331-8300 / Facsimile: 604-683-0570

August 30, 2018

File No: BOA003ALL171
Invoice No. 166377

Boale, Wood & Company Ltd.
1140 - 800 West Pender Street
Vancouver, BC V6C 2V6

Attention: Mr. John McEown

Re: All Canadian Investment Corporation

TO ALL PROFESSIONAL SERVICES RENDERED in connection with the above matter from and including June 15, 2018 to date, including:

July 11 conference call with John McEown, Jeremy West, Liam Oster and Rod Anderson concerning the demands of the British Columbia Securities Commission ("BCSC") for information in the possession of the Monitor;

Numerous telephone conversations with John McEown concerning the reorganization generally;

Conference with call with John McEown and Jeremy West on July 12, again concerning the BCSC;

Telephone conversation with Joel Hill of BCSC and reporting to John McEown;

Email from Alistair Wade and telephone from John McEown concerning the BDO lawsuit;

Conference call with John McEown and Jeremy West on July 18 concerning the BDO lawsuit;

Telephone to BCSC seeking extension and confirming the extension for providing information by the Monitor;

Numerous emails and telephone conversations with John McEown and Jeremy West concerning the BDO lawsuit;

Telephone conversations with John McEown concerning the future of ACIC in the CCAA proceedings;

August 17 meeting at the offices of Watson Goepel to discuss the future of the CCAA proceedings;



Numerous emails to and from and telephone conversations with Jeremy West ;

Reviewing materials concerning application to approve the Pacallen Property Lot 5 in Garden Bay;

Review of draft Monitor's Fifth Report;

Reviewing Affidavit #7 of Don Bergman;

Arranging for delivery of all electronic documents from the Monitor to the BCSC by way of thumb drive;

Attending to filing and circulating the Monitor's Fifth Report;

Preparation for Chambers;

Attendance in Chambers August 30, 2018;

Advising you throughout;

Reporting to you;

TO OUR FEE: 9.3 hours x \$500/hr = **\$4,650.00**

TAXABLE ANCILLARY CHARGES

Agents / Search Fees	\$ 25.50
Delivery	4.00
USB Kingston 16GB (to BCSC)	20.00
Document Reproduction Charges	<u>6.55</u>

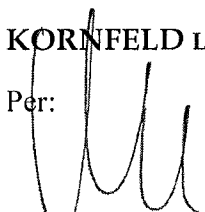
TOTAL TAXABLE ANCILLARY CHARGES	56.05
GST/HST (Registration Number R135080513)	235.31
PST @ 7% (on fees and applicable ancillary charges)	<u>325.50</u>

TOTAL FEES, ANCILLARY CHARGES AND TAXES: \$5,266.86

THIS IS OUR ACCOUNT HEREIN

KORNFELD LLP

Per:



Douglas B. Hyndman

DBH: slr

E. & O.E.

NOTE: All government filing fees paid in connection with this matter were incurred by us on your behalf as agents and are not subject to GST or PST. Other disbursements listed herein are subject to GST and/or PST where required by law. Accounts that remain unpaid thirty days following the date of the account will bear interest until paid at the rate of 12% per annum.

In Account With:

KORNFELD LLP

1100 One Bentall Centre
505 Burrard Street, Box 11
Vancouver, BC V7X 1M5

Telephone: 604-331-8300 / Facsimile: 604-683-0570

November 15, 2018

File No: BOA003ALL171
Invoice No. 167061

Boale, Wood & Company Ltd.
1140 - 800 West Pender Street
Vancouver, BC V6C 2V6

Attention: John McEown

Re: All Canadian Investment Corporation

TO ALL PROFESSIONAL SERVICES RENDERED in connection with the above matter from and including September 1, 2018 to date, including:

Numerous telephone conversations with John McEown of Boale, Wood & Company Ltd., the Monitor;

Numerous emails to and from John McEown;

Conference call with John McEown and Kibben Jackson (counsel for the DIP lender);

Conference call with Jeremy West and John McEown with a view to coming to a satisfactory arrangement such that the Monitor could support a further extension of the stay;

Reviewing, revising and finalizing the Monitor's Sixth Report;

Emailing all parties on the service list with respect to the new stay date;

Emailing unfiled copies and then filed copies of the Monitor's Sixth Report;

Attending on signing of the Monitor's Sixth Report;

Preparation for and attendance in Chambers September 6, 2018;

Emails to and from Jeremy West, counsel for the Petitioner;

Email from Mr. McEown and then email to all on the service list with the Monitor's Report on cash flow;

Meeting with John McEown concerning the draft claims process Order provided by the Petitioners;



Conference call with Jeremy West and John McEown concerning the claims process Order;

Appearing in Chambers before Mr. Justice Walker on October 18, 2018 at the request of Mr. Justice Walker to deal with issues that were being dealt with by Mr. Justice Walker in the BDO proceedings;

Conference with Dan Parlow of our office concerning the merits of the BDO claim, defence and counterclaim;

Drafting Monitor's Seventh Report dealing with the BDO claim and extensive review of the law concerning the interpretation of the stay provisions of the initial Order and the obligation of the Monitor to comment on the merits of BDO lawsuit;

Numerous telephone conversations, emails and meetings with John McEown and drafting and finalizing the Monitor's Seventh Report;

Drafting email for the Monitor to send to the Investors/Stakeholders;

Email from Mickelson with draft Order;

Reviewing draft the Monitor's Seventh Report with John McEown;

Letter from Steven Dvorak, counsel for the Estate of one of the investors;

Conference call with Jeremy West and John McEown and numerous revisions to the Monitor's Seventh Report;

Numerous emails to and from Alastair Wade, counsel for the company on the BDO matter;

Drafting a section in the Monitor's Seventh Report dealing with the giving of notice to Investors/Stakeholders;

Meeting with John McEown to revise, execute and file the Monitor's Seventh Report;

Emailing an unfiled copy of the Monitor's Seventh Report to the service list;

Emailing the Monitor's Seventh Report to BDO/ACIC's counsel;

Numerous emails from Alastair Wade and Kibben Jackson;

Further research on the language of the stay provisions of the initial Order;

October 26, 2018 meeting with John McEown, Liam Oster and Jeremy West at Watson Goepel LLP, counsel for the Petitioner, to review matters concerning the Burton/Allen matter;

Preparation for Chambers;

Attendance all day in Court on October 29, 2018 (morning - 3.5 hours; afternoon - 3 hours);

Numerous telephone conversations and emails with John McEown concerning the preparation of the Monitor's Eighth Report;

Numerous telephone conversations with Jeremy West and emails concerning the Monitor's Eighth Report;

Reviewing and revising the Monitor's Eighth Report;

Conference call with Jeremy West and John McEown concerning the Monitor's Eighth Report;

Conference call with John McEown, Liam Oster and Jeremy West concerning the Monitor's Eighth Report;

Numerous revisions to the Monitor's Eighth Report;

Attending on execution of the Monitor's Eighth Report;

Attending to circulating an unfiled copy of the Monitor's Eighth Report;

Attending to filing the Monitor's Eighth Report;

Preparation for Chambers on November 9, 2018;

Attendance in Chambers all day November 9, 2018;

Drafting "Super Monitor Order";

Telephone conversation with John McEown concerning the Super Monitor Order;

Email from Jeremy West and telephone conversation concerning possible revisions to the Super Monitor Order;

Preparation for Chambers November 13, 2018;

Telephone conversation with John from Salmon Arm;

Telephone conversation with Jeremy West concerning the proposed form of Order and his requested revisions;

Preparation for Chambers and attendance in Chambers the afternoon of November 13, 2018;

Draft Super Monitor Order;

Email to Alastair Wade concerning disbursements under the Contingency Fee Agreement;

Email to and from Jeremy West concerning the DIP Lender and the Default Letter sent by Faskens;

Reviewing Affidavit No. 5 of Don Bergman;

Extensive revisions to the Super Monitor Order based on input from Mr. Justice Walker at the hearing to settle the terms of the Super Monitor Order the afternoon of November 13, 2018;

Preparation for Chambers the afternoon of November 14, 2018 to have the Super Monitor Order signed by Mr. Justice Walker;

Advising you throughout;

Reporting to you;

TO OUR FEE: 72.2 hours x \$500/hr = **\$36,100.00**

TAXABLE ANCILLARY CHARGES

Agents / Search Fees	\$ 50.75
Online Legal Research Servic	180.00
Document Reproduction Charges	<u>610.80</u>

TOTAL TAXABLE ANCILLARY CHARGES **841.55**

GST/HST (Registration Number R135080513) **1,847.08**

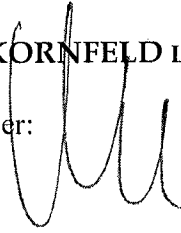
PST @ 7% (on fees and applicable ancillary charges) **2,539.60**

TOTAL FEES, ANCILLARY CHARGES AND TAXES: **\$41,328.23**

THIS IS OUR ACCOUNT HEREIN

KORNFELD LLP

Per:



Douglas B. Hyndman

DBH: slr

E. & O.E.

NOTE: All government filing fees paid in connection with this matter were incurred by us on your behalf as agents and are not subject to GST or PST. Other disbursements listed herein are subject to GST and/or PST where required by law. Accounts that remain unpaid thirty days following the date of the account will bear interest until paid at the rate of 12% per annum.

In Account With:

KORNFELD LLP

1100 One Bentall Centre
505 Burrard Street, Box 11
Vancouver, BC V7X 1M5

Telephone: 604-331-8300 / Facsimile: 604-683-0570

November 26, 2018

File No: BOA003ALL171

Invoice No. 167145

Boale, Wood & Company Ltd.
1140 - 800 West Pender Street
Vancouver, BC V6C 2V6

Attention: Mr. John McEown

Re: All Canadian Investment Corporation

TO ALL PROFESSIONAL SERVICES RENDERED in connection with the above matter from and including November 15, 2018 to date, including:

Numerous lengthy telephone conversations with John McEown;

Numerous lengthy telephone conversations with Jeremy West;

Conference calls with John McEown and Jeremy West;

Reviewing and revising portions of the Monitor's Ninth Report;

Numerous emails to and from John McEown;

Numerous emails to and from Jeremy West;

Emails to and from Liam Oster;

Attending to revising and finalizing the Monitor's Ninth Report;

Attending to filing the Monitor's Ninth Report;

Attending to circulating unfiled and then filed Monitor's Ninth Report;

Reviewing email from Mr. Gehlen, counsel for the Censorio Group and Mr. Censorio;

Preparation for Chambers;



Emails to and from and telephone conversations with Alastair Wade;

Attendance in Chambers all day November 22, 2018;

Attendance in Chambers the morning of November 23, 2018;

Afternoon meeting at Watson Goepel Maledy with John McEown and Jeremy West and a realtor from Cushman Wakefield to review matters relating to the Beta building (November 23, 2018);

Advising you throughout;

Reporting to you;

TO OUR FEE: 11.1 hours x \$500/hr = **\$5,550.00**

TAXABLE ANCILLARY CHARGES

Agents / Search Fees	\$ 46.50
Document Reproduction Charges	<u>49.90</u>

TOTAL TAXABLE ANCILLARY CHARGES **96.40**

GST/HST (Registration Number R135080513) **282.32**

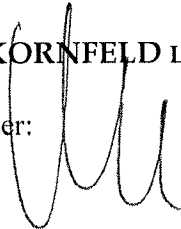
PST @ 7% (on fees and applicable ancillary charges) **388.50**

TOTAL FEES, ANCILLARY CHARGES AND TAXES: **\$6,317.22**

THIS IS OUR ACCOUNT HEREIN

KORNFELD LLP

Per:



Douglas B. Hyndman

DBH: slr

E.& O.E.

NOTE: All government filing fees paid in connection with this matter were incurred by us on your behalf as agents and are not subject to GST or PST. Other disbursements listed herein are subject to GST and/or PST where required by law. Accounts that remain unpaid thirty days following the date of the account will bear interest until paid at the rate of 12% per annum.

In Account With:

KORNFELD LLP

1100 One Bentall Centre
505 Burrard Street, Box 11
Vancouver, BC V7X 1M5

Telephone: 604-331-8300 / Facsimile: 604-683-0570

January 24, 2019

File No: BOA004ALL171
Invoice No. 167620

Boale, Wood & Company Ltd.
1140 - 800 West Pender Street
Vancouver, BC V6C 2V6

Attention: John McEown

Re: All Canadian Investment Corporation

TO ALL PROFESSIONAL SERVICES RENDERED in connection with the above matter from and including November 27, 2018 to date, including:

Reviewing, commenting upon and revising the Monitor's Tenth Report;

Finalizing the Monitor's Tenth Report;

Attending on execution of the Monitor's Tenth Report;

Attending to filing the Monitor's Tenth Report;

Attending to circulating the Monitor's Tenth Report to the service list;

Preparation for Chambers December 4, 2018;

Attendance in Chambers December 4, 2018;

Reviewing Censorio Affidavit;

Preparation for and attendance in Chambers December 7, 2018;

Reviewing BC Securities Commission letter;

Preparation of letter to the Court updating Mr. Justice Walker on the Stonewater refinancing and the Beta sales;

Attending to sending the update letter to the Registry;

Reviewing accounts of Rod Anderson;



Telephone from and telephone to Sean Kelly, counsel for one of the stakeholders;

Preparation for and attendance in Chambers on January 11, 2019 on an application for directions with respect to the protocol for a hearing to determine the classification of the stakeholders;

Numerous emails to and from John McEown;

Numerous emails to and from Jeremy West;

Numerous telephone conversations with John McEown;

Numerous telephone conversations with Jeremy West;

Telephone conversations with Greg Gehlen, counsel for Mr. Censorio;

Reviewing and revising drafts of the Monitor's Eleventh Report;

Attending to filing the Monitor's Eleventh Report;

Attending to circulating unfiled and then filed Monitor's Eleventh Report;

Preparation for Chambers;

Attendance in Chambers January 23, 2019 with respect to an application to extend the stay;

Advising you throughout;

Reporting to you;

TO OUR FEE: 24 hours x \$500/hr = **\$12,000.00**

TAXABLE ANCILLARY CHARGES

Agents / Search Fees	\$ 51.00
Delivery	14.00
Long Distance Phone Charges	3.25
Document Reproduction Charges	132.15
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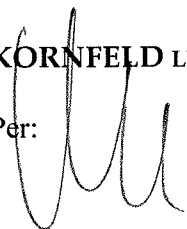
TOTAL TAXABLE ANCILLARY CHARGES 200.40

TOTAL FEES (carried forward):	\$12,000.00
TOTAL TAXABLE ANCILLARY CHARGES (carried forward)	200.40
GST/HST (Registration Number R135080513)	610.03
PST @ 7% (on fees and applicable ancillary charges)	<u>840.23</u>
 TOTAL FEES, ANCILLARY CHARGES AND TAXES:	 <u>\$13,650.66</u>

THIS IS OUR ACCOUNT HEREIN

KORNFELD LLP

Per:



Douglas B. Hyndman

DBH: slr

E.& O.E.

NOTE: All government filing fees paid in connection with this matter were incurred by us on your behalf as agents and are not subject to GST or PST. Other disbursements listed herein are subject to GST and/or PST where required by law. Accounts that remain unpaid thirty days following the date of the account will bear interest until paid at the rate of 12% per annum.

In Account With:

KORNFELD LLP

1100 One Bentall Centre
505 Burrard Street, Box 11
Vancouver, BC V7X 1M5

Telephone: 604-331-8300 / Facsimile: 604-683-0570

April 30, 2019

File No: BOA004ALL171
Invoice No. 168475

Boale, Wood & Company Ltd.
1140 - 800 West Pender Street
Vancouver, BC V6C 2V6

Attention: John McEown

Re: All Canadian Investment Corporation

TO ALL PROFESSIONAL SERVICES RENDERED in connection with the above matter from and including January 25, 2019 to date, including:

Numerous e-mails and telephone conversations to and from and with John McEown;

Numerous e-mails and telephone conversations to and from and with Liam Oster;

Numerous e-mails and telephone conversations to and from and with Jeremy West;

Numerous e-mails from Greg Gehlen, counsel for Mr. Censorio;

Numerous e-mails to and from and conference calls with John Whyte and Clark Hartnett of Lakes Whyte LLP;

Review representative counsel's notice of application and affidavit of Henk Andresen;

Preparation for Chambers March 26, 2019;

Attendance in Chambers March 26, 2019;

Preparation for Chambers April 1, 2019;

Attendance in Chambers April 1, 2019;

Reviewing various draft orders for the applications of March 26, 2019 and April 5, 2019;

Preparation for Chambers April 5, 2019;

Attendance in Chambers April 5, 2019;

Preparation for Chambers April 15, 2019;



Attendance in Chambers April 15, 2019;
 Preparation for Chambers April 26, 2019;
 Attendance in Chambers April 26, 2019;
 Meeting with John McEown to review the Monitor's Twelfth Report;
 Reviewing the Monitor's Twelfth Report;
 Revising the Monitor's Twelfth Report;
 Attending to filing and serving the Monitor's Twelfth Report;
 Serving the Monitor's Twelfth Report;
 Advising you throughout;
 Reporting to you;

TO OUR FEE (27.8 hours): 27.8 hours x \$500/hr = **\$13,900.00**

TAXABLE ANCILLARY CHARGES

Document Reproduction Charges \$ 174.20

TOTAL TAXABLE ANCILLARY CHARGES **174.20**

GST/HST (Registration Number R135080513) **703.71**

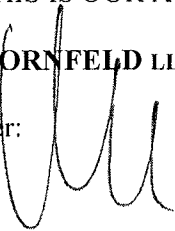
PST @ 7% (on fees and applicable ancillary charges) **973.00**

BALANCE DUE AND OWING: **\$15,750.91**

THIS IS OUR ACCOUNT HEREIN

KORNFELD LLP

Per:



Douglas B. Hyndman

DBH: jxt
 E. & O.E.

NOTE: All government filing fees paid in connection with this matter were incurred by us on your behalf as agents and are not subject to GST or PST. Other disbursements listed herein are subject to GST and/or PST where required by law. Accounts that remain unpaid thirty days following the date of the account will bear interest until paid at the rate of 12% per annum.

In Account With:

KORNFELD LLP

1100 One Bentall Centre
505 Burrard Street, Box 11
Vancouver, BC V7X 1M5

Telephone: 604-331-8300 / Facsimile: 604-683-0570

June 21, 2019

File No: BOA004ALL171
Invoice No. 169408

Boale, Wood & Company Ltd.
1140 - 800 West Pender Street
Vancouver, BC V6C 2V6

Attention: Mr. John McEown

Re: All Canadian Investment Corporation

TO ALL PROFESSIONAL SERVICES RENDERED in connection with the above matter from and including April 30, 2019 to date, including:

Numerous telephone conversations with and e-mails to and from John McEown of Boale, Wood & Company;

Attending to revising and finalizing the Monitor's Thirteenth Report to the Court;

Attending to filing and circulating the Thirteenth Report;

Various emails to and from and telephone conversations with Mark Davies, John Whyte and Jeremy West;

Conference call with Jeremy West and John McEown;

Numerous calls to Mark Davies;

Receiving and reviewing email attaching Hancock & Blackman Affidavit material;

Preparation for Chambers;

Attendance in Chambers all day Tuesday, June 18, 2019;

Attendance in Chambers all day Wednesday, June 19, 2019;

Attendance in Chambers Thursday morning, June 20, 2019;

Advising you throughout;

Reporting to you;



TO OUR FEE: 18.8 hours x \$500/hr = **\$9,400.00**

TAXABLE ANCILLARY CHARGES

Delivery Charges	\$ 30.00
Document Reproduction Charges	<u>69.80</u>

TOTAL TAXABLE ANCILLARY CHARGES **99.80**

GST/HST (Registration Number R135080513) **474.99**

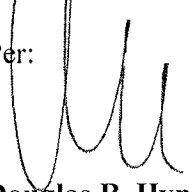
PST @ 7% (on fees and applicable ancillary charges) **658.00**

TOTAL FEES, ANCILLARY CHARGES AND TAXES: **10,632.79**

THIS IS OUR ACCOUNT HEREIN

KORNFELD LLP

Per:



Douglas B. Hyndman

DBH: slr
E. & O.E.

NOTE: All government filing fees paid in connection with this matter were incurred by us on your behalf as agents and are not subject to GST or PST. Other disbursements listed herein are subject to GST and/or PST where required by law. Accounts that remain unpaid thirty days following the date of the account will bear interest until paid at the rate of 12% per annum.

In Account With:

KORNFELD LLP

1100 One Bentall Centre
505 Burrard Street, Box 11
Vancouver, BC V7X 1M5

Telephone: 604-331-8300 / Facsimile: 604-683-0570

September 30, 2019

File No: BOA004ALL171
Invoice No. 170221

Boale, Wood & Company Ltd.
1140 - 800 West Pender Street
Vancouver, BC V6C 2V6

Attention: John McEown

Re: All Canadian Investment Corporation

TO ALL PROFESSIONAL SERVICES RENDERED in connection with the above matter from and including June 21, 2019 to date, including:

Numerous telephone conversations and e-mails to and from and with John McEown of Boale Wood, the Monitor;

Numerous telephone conversations and emails to and from and with Jeremy West, counsel for ACIC;

Conference with John McEown and Dan Parlow of Kornfeld LLP concerning limitation periods;

Draft letter to Mark Davies, John Whyte and Vicki Tickle concerning the Court application to determine the status of the redeeming and non-redeeming shareholders and the unsecured creditors;

Email from John McEown attaching the Fourteenth Report of the Monitor;

Reviewing and revising the Fourteenth Report of the Monitor;

Attending on execution of the Fourteenth Report of the Monitor;

Attending to filing the Fourteenth Report of the Monitor;

Attending to serving the Fourteenth Report of the Monitor on the service list;

Numerous telephone conversations with and emails to and from Liam Oster of Watson Goepel, counsel for ACIC;

August 8, 2019 meeting at Watson Goepel with John McEown, Liam Oster and Jeremy West concerning ACIC matters generally;



Receiving, circulating and reviewing the Reasons for Judgment of Mr. Justice Walker with respect to the application to determine the status of the stakeholders against ACIC;

Reviewing and revising report letter of the Monitor to the stakeholders concerning the results of the application and the Reasons for Judgment;

Reviewing and revising draft Order and telephone to Jeremy West;

Telephone call from Peter Reardon, counsel for Jim Hancock, one of the unsecured creditors, concerning costs;

Reviewing and revising the Fifteenth Report of the Monitor;

Conference call with John McEown and Jeremy West concerning the contents of the Fifteenth Report of the Monitor;

Attending on execution of the Fifteenth Report of the Monitor;

Attending to filing the Fifteenth Report of the Monitor;

Attending to serving the Fifteenth Report of the Monitor on the service list;

Reviewing Affidavit for application to approve sale of the Altezza lands;

Reviewing draft letters from Jeremy West to Mr. Gehlen, counsel for Mr. Censorio, and to Bancorp, a lender to various of the Censorio entities;

Various emails to and from various of the parties including telephone conversations with Mark Davies in preparation for Chambers on September 11, 2019;

Attend Chambers by video at 9:00 a.m. on September 11, 2019 concerning the Altezza sale;

Reviewing and revising draft Order on the Altezza sale and the release of CPL as part of the closing;

Telephone from John McEown and conference call with John McEown and Jeremy West re Altezza and Carleton;

Telephone to Mike Saba of Bancorp (x 2) and telephone from John McEown, all concerning the proceedings commenced, and the CPL registered, against the Carleton lands;

To all matters relating to a priority agreement with Peoples Trust including emails to and from Jonathan Williams, Gary Yaffe, Greg Gehlen and Alan Frydenlund;

Attendance in Chambers, September 27, 2019 for, among other things, an extension of the Stay Period and approval and authorization of the Monitor to execute and deliver such priority agreements as may be

necessary in respect of Carleton including, but not limited to, a priority agreement with Peoples Trust;

Negotiations with Alan Frydenland and Gary Yaffe concerning the extent and nature of the priority agreement;

Attending to reviewing revisions to and deletions from the priority agreement;

Advising you throughout;

Reporting to you;

TO OUR FEE: 24.6 hours x \$500/hr = **\$12,300.00**

TAXABLE ANCILLARY CHARGES

Agents / Search Fees \$ 112.50
Document Reproduction Charges 223.50

TOTAL TAXABLE ANCILLARY CHARGES 336.00

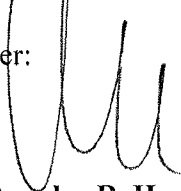
GST/HST (Registration Number R135080513) 631.80

PST @ 7% (on fees and applicable ancillary charges) 861.00

TOTAL FEES, ANCILLARY CHARGES AND TAXES: \$14,128.80

THIS IS OUR ACCOUNT HEREIN

KORNFELD LLP

Per: 

Douglas B. Hyndman

DBH: slr

E. & O.E.

NOTE: All government filing fees paid in connection with this matter were incurred by us on your behalf as agents and are not subject to GST or PST. Other disbursements listed herein are subject to GST and/or PST where required by law. Accounts that remain unpaid thirty days following the date of the account will bear interest until paid at the rate of 12% per annum.


ALL CANADIAN INVESTMENT CORPORATION

Summary of Professional Fees of Legal Counsel to the Monitor, Boale, Wood Company Ltd.

January 2018 to September 2019

NAME	TITLE	HOURS	RATE	FEE VALUE
Douglas B. Hyndman	Partner	205.5	\$500	\$102,750.00
TOTAL PROFESSIONAL TIME/FEES		205.5		\$102,750.00

This is Exhibit D referred to in the Affidavit of Douglas B. Hyndman sworn before me this 31st day of October, 2019.


A Commissioner for taking Affidavits within British Columbia

**IN THE SUPREME COURT OF BRITISH
COLUMBIA**

IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*,

R.S.C. 1985, c. C-36, AS AMENDED

AND

IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*,
S.B.C. 2002, c. 57, AS AMENDED

AND

IN THE MATTER OF THE *CANADIAN CORPORATIONS
ACT*,

R.S.C. 1985, c. C-44, AS AMENDED

AND

IN THE MATTER OF A PLAN OF COMPROMISE AND
ARRANGEMENT OF
ALL CANADIAN INVESTMENT CORPORATION

A F F I D A V I T

KORNFELD LLP

Barristers & Solicitors

1100 One Bentall Centre
505 Burrard Street, Box 11

Vancouver, British Columbia, Canada V7X 1M5

Telephone: (604) 331-8300

Fax: (604) 683-0570

D.B. Hyndman

File: BOA004/ALL171
