



This is the 1st affidavit of Tevia Jeffries in this case and was made on January 29, 2024

No. S229292
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

113 ROYAL INVESTMENTS LTD.

PETITIONER

AND:

GEYSER BRANDS INC.

RESPONDENT

AFFIDAVIT

I, Tevia Jeffries, of 2500 – 700 West Georgia Street, Vancouver, Lawyer, AFFIRM THAT:

1. I am a partner at Farris LLP (“Farris”), counsel for BDO Canada Limited (“BDO”), in its capacity as Receiver for the Respondent (the “Receiver”) in the within proceedings. As such, I have personal knowledge of the facts herein after deposed to except where stated to be on information and belief, in which case I verily believe them to be true.
2. This affidavit is sworn in support of the application to be made in these proceedings, seeking, among other things, approval of the fees and disbursements of Farris in its capacity as legal counsel to the Receiver for the period from October 2022 to November 2023 (the “Period”), and anticipated fees to discharge the Receiver.
3. I was admitted to the Bar in the state of New York in 2009, and called to the Bar and admitted as a barrister and solicitor in the Province of British Columbia in 2012.
4. Since 2009, I have primarily acted in insolvency, bankruptcy and restructuring matters, including advice to receivers.

Farris’ Activities

5. The petition commencing these proceedings was filed on November 22, 2022, and the Receiver was appointed on December 16, 2022, pursuant to an order by Justice Graves (the “Receivership Order”).
6. Farris was retained as counsel for the Receiver in November 2022.

7. Farris has assisted the Receiver with the Receiver's work with respect to the Receiver's activities as reported in the First Receiver's Report dated March 22, 2023, and the Receiver's Second Report to Court to be filed (the "Activities"). With respect to the Activities, and noting that the Receiver retains and has not waived solicitor-client privilege with respect to same, Farris has:
 - (a) attended calls and meetings and corresponded with the Receiver regarding advice sought on various matters, including the sales process, tax matters, transaction issues, and operational issues;
 - (b) attended calls and meetings and corresponded with counsel to the Petitioner regarding various issues, including the purchase and sale agreement;
 - (c) drafted and revised documents, memoranda and pleadings, including the purchase and sale agreement and sale approval application; and
 - (d) attended hearing for approval of sale transaction.
8. In addition to continuing with the above activities, Farris will:
 - (a) attend a hearing to approve the fees and activities of the Receiver and its counsel; and
 - (b) assist in wrapping up the receivership and the duties of the Receiver.

Farris' Fees

9. In connection with the Activities, during the Period, Farris incurred fees in the amount of \$27,841.50 and disbursements in the amount of \$326.70 plus taxes in the amount of \$3,369.65, and projected fees and disbursements of \$10,000.00 plus taxes of \$1,200.00, to wrap up the receivership, for a total of \$42,737.85.
10. In connection with the Activities, in the course of performing its duties, Farris' personnel have expended 51.5 hours during the Period. The average hourly rate of all Farris' personnel billed in connection with the services performed during the Period is approximately \$540.50.
11. It is expected that between 15-20 hours will be required to assist in the activities required to wrap up the receivership, which led to the estimate of projected fees and disbursements described in this affidavit. These activities include attending Court for approval of the Receiver's fees and activities, including the fees of legal counsel described in this affidavit.
12. Farris will issue itemized invoices in respect of additional work done after the Period to be billed against the estimate of projected fees and disbursements. To the extent any amount is not actually billed, funds will be returned to the Receiver and will not be retained by Farris. If fees exceed the estimate, then in consultation with the Receiver, further Court approval will be sought, or such fees will be written off and not collected. Farris will not

seek payment of any amounts not approved by this Court in accordance with the order appointing the Receiver.

13. In connection with the Activities, Farris has issued the following invoices in respect of the work performed in connection with this matter during the Period (collectively, the "Invoices"):

	Invoice Date	Invoice Number	Invoice Amount
1.	December 31, 2022	1020729	\$3,254.05
2.	January 31, 2023	1023628	\$5,269.82
3.	February 28, 2023	1025138	\$3,249.69
4.	March 31, 2023	1026947	\$11,482.67
5.	April 30, 2023	1028201	\$7,632.02
6.	May 31, 2023	1031138	\$649.60
	Projected fees and disbursements		\$11,200.00
Total:			\$42,737.85


Copies of the Invoices, which have been redacted to protect solicitor-client privilege, are attached collectively as Exhibit "A" hereto.

14. I verily believe that the time expended and the legal fees charged are reasonable in light of the services provided and prevailing market rates for legal services of this nature, specifically:
- (a) Farris has assisted the Receiver with all Activities, assisting in reviewing agreements associated with sales process, providing legal advice with respect to tax matters, preparing court materials, and attending court hearings;
 - (b) Farris has assumed significant responsibility throughout these proceedings and has worked closely with the Receiver throughout;
 - (c) Farris has staffed its legal team with experienced insolvency lawyers and properly delegated legal tasks to members of the legal team that had the skills to complete each activity in a cost-effective manner;

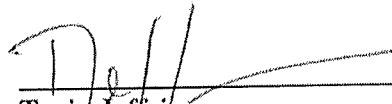
- (d) in working with the Receiver, Farris has helped the Receiver to address issues, and progress towards a transaction that would see the business of the Respondents continue; and
 - (e) Farris has been transparent regarding its fees and the Receiver believes that Farris' fees are reasonable in the circumstances.
15. To the best of my knowledge, information, and belief, the information contained in the Invoices as to:
- (a) the number of hours worked;
 - (b) the nature of work performed;
 - (c) the identity of the individuals who performed the work; and
 - (d) the rates charged for the work performed
- is true and correct in all respects.
16. The incurred fees set out in the Invoices were charged at or below Farris' standard billing rates in effect from time to time. In particular, I continued to charge my 2022 standard billing rate throughout 2023.
17. Disbursements were charged in amounts which were less than or equal to standard charges in accordance with the firm's disbursement policy for clients.
18. Further, to the best of my knowledge, information, and belief, the fees and disbursements of Farris are fair and reasonable as:
- (a) Farris' professional fees and disbursements were properly incurred;
 - (b) the work completed by Farris was delegated to the appropriate professionals in Farris with the appropriate seniority and hourly rates;
 - (c) Farris' fees in this matter are consistent with the market for similar firms with the capacity to handle a file of comparable size and complexity;
 - (d) each of the invoices was reviewed for reasonableness at the time of billing;
 - (e) the Invoices were provided to the Receiver when rendered and all have been approved by the Receiver; and

(f) the services were performed by Farris in a prudent and economical manner.

AFFIRMED BEFORE ME at Vancouver,)
British Columbia, on January 29, 2024)



A Commissioner for taking Affidavits)
for British Columbia.)



Tevia Jeffries)

TIM LOUMAN-GARDINER
Barrister • Solicitor
FARRIS LLP
2500 - 700 West Georgia Street
P.O. Box 10026, Pacific Centre
Vancouver, BC V7Y 1B3

BDO Canada Limited
Unit 1100 - 1055 W Georgia
Street
Vancouver, BC V6E3P3

In Account With

Date: December 31, 2022

FARRIS

Farris LLP
25th Floor, 700 West Georgia St.
Vancouver, British Columbia
Canada V7Y 1B3

Attention: Chris Bowra

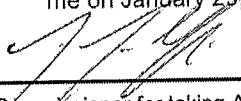
GST REG: R116100314

Page 1
Invoice 1020729

Our File #: 50147-0001

**RE: Receivership of Geysler Brands Inc.
(Instructing: Chris Bowra)**

TO ALL PROFESSIONAL SERVICES RENDERED in connection with the above noted matter from November 18, 2022 to December 31, 2022 including:

This is Exhibit "A" referred to in the affidavit of Tevia Jeffries sworn before me on January 29, 2024

A Commissioner for taking Affidavits in and for the Province of British Columbia

On November 18, 2022
Call with Chris Bowra regarding receivership order [REDACTED]
[REDACTED] Review draft order and e-mail with Chris Bowra regarding same.
Tevia Jeffries 1.30 hrs.

On November 21, 2022
Review and revise SISP order. Call with Chris Bowra regarding same.
Tevia Jeffries 1.10 hrs.

On December 19, 2022
Prepare non-disclosure agreement. E-mail with client regarding same.
Tevia Jeffries 1.00 hrs.

On December 20, 2022
Call with Chris Bowra regarding NDA and file next steps. Review and revise NDA.
Tevia Jeffries 0.70 hrs.

On December 21, 2022
Revise NDA. E-mail with Chris Bowra regarding same.
Tevia Jeffries 0.50 hrs.

On December 23, 2022
Revise NDA. E-mail with Chris Bowra regarding same.
Tevia Jeffries 0.40 hrs.

BDO Canada Limited

In Account With

Date: December 31, 2022

FARRIS

Farris LLP
25th Floor, 700 West Georgia St.
Vancouver, British Columbia
Canada V7Y 1B3

GST REG: R116100314

Page 2
Invoice 1020729

	Hours	Rate/Hr	Fees
Tevia Jeffries	5.00	580.00	2,900.00

OUR FEE:	\$2,900.00
5% GST:	145.00
7% PST:	203.00

Taxable Disbursements:

Document Production	<u>5.40</u>	5.40
5% GST on Taxable Disbursements:		0.27
7% PST on Taxable Disbursements:		0.38

TOTAL FEES:	\$2,900.00
TOTAL DISBURSEMENTS:	5.40
TOTAL GST:	145.27
TOTAL PST:	<u>203.38</u>
TOTAL OF THIS ACCOUNT (IN CDN FUNDS):	<u>\$3,254.05</u>

This is our account
Farris LLP

Per: 

Tevia Jeffries

TRJ / lf

E. & O.E. Accounts are due on receipt. Interest will be charged at 12.00% per annum on accounts that remain unpaid 30 days after date of invoice.

BDO Canada Limited
 Unit 1100 - 1055 W Georgia
 Street
 Vancouver, BC V6E3P3

In Account With

Date: January 31, 2023

FARRIS

Farris LLP
 25th Floor, 700 West Georgia St.
 Vancouver, British Columbia
 Canada V7Y 1B3

Attention: Chris Bowra

GST REG: R116100314

Page 1
 Invoice 1023628

Our File #: 50147-0001

**RE: Receivership of Geysler Brands Inc.
 (Instructing: Chris Bowra)**

TO ALL PROFESSIONAL SERVICES RENDERED in
 connection with the above noted matter from January 3, 2023 to
 January 31, 2023 including:

On January 3, 2023

Call with Chris Bowra regarding sale process, assets for sale, and
 purchase and sale agreement. E-mail with Jonathan Williams
 regarding form of purchase and sale agreement.

Tevia Jeffries 0.70 hrs.

On January 9, 2023

Draft purchase agreement.

Tevia Jeffries 1.90 hrs.

On January 10, 2023

Draft sale agreement. E-mail with client regarding same.

Tevia Jeffries 2.70 hrs.

On January 11, 2023

E-mail with Chris Bowra regarding client questions.

Tevia Jeffries 0.30 hrs.

On January 13, 2023

Revise purchase agreement.

Tevia Jeffries 1.50 hrs.

On January 19, 2023

Call with Chris Bowra regarding draft asset purchase agreement.
 Revise draft asset purchase agreement. E-mail with Chris Bowra
 regarding same.

Tevia Jeffries 1.00 hrs.

	Hours	Rate/Hr	Fees
Tevia Jeffries	8.10	580.00	4,698.00

BDO Canada Limited

In Account With

Date: January 31, 2023

FARRIS

Farris LLP
25th Floor, 700 West Georgia St.
Vancouver, British Columbia
Canada V7Y 1B3

GST REG: R116100314

Page 2
Invoice 1023628

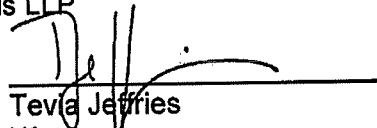
OUR FEE:	\$4,698.00
5% GST:	234.90
7% PST:	328.86

Taxable Disbursements:

Document Production	<u>7.20</u>	7.20
5% GST on Taxable Disbursements:		0.36
7% PST on Taxable Disbursements:		0.50

TOTAL FEES:	\$4,698.00
TOTAL DISBURSEMENTS:	7.20
TOTAL GST:	235.26
TOTAL PST:	<u>329.36</u>
TOTAL OF THIS ACCOUNT (IN CDN FUNDS):	<u><u>\$5,269.82</u></u>

This is our account
Farris LLP

Per: 
Tevia Jeffries
TRJ / lf

E. & O.E. Accounts are due on receipt. Interest will be charged at 12.00% per annum on accounts that remain unpaid 30 days after date of invoice.

BDO Canada Limited
 Unit 1100 - 1055 W Georgia
 Street
 Vancouver, BC V6E3P3

In Account With

Date: February 28, 2023

FARRIS

Farris LLP
 25th Floor, 700 West Georgia St.
 Vancouver, British Columbia
 Canada V7Y 1B3

Attention: Chris Bowra

GST REG: R116100314

Page 1
 Invoice 1025138

Our File #: 50147-0001

**RE: Receivership of Geyser Brands Inc.
 (Instructing: Chris Bowra)**

TO ALL PROFESSIONAL SERVICES RENDERED in
 connection with the above noted matter from February 1, 2023
 to February 28, 2023 including:

On February 1, 2023

Call with Chris Bowra regarding purchase agreement.

Tevia Jeffries 0.40 hrs.

On February 6, 2023

E-mail with Chris Bowra regarding sale agreement.

Tevia Jeffries 0.20 hrs.

On February 10, 2023

Prepare for and attend call with Chris Bowra regarding subsidiary
 litigation.

Tevia Jeffries 0.30 hrs.

On February 21, 2023

Prepare for and attend call with Chris Bowra regarding open
 issues and next steps.

Tevia Jeffries 0.70 hrs.

On February 22, 2023

Call with Trevor Shum regarding transaction structure. E-mail with
 Chris Bowra regarding same.

Tevia Jeffries 0.30 hrs.

On February 22, 2023

Call with our Tevia Jeffries, consider question regarding [REDACTED]
 [REDACTED], discussion with senior tax
 practitioner, review various sources.

Trevor Shum 1.50 hrs.

On February 27, 2023

Amend form of purchase and sale agreement.

BDO Canada Limited

In Account With

Date: February 28, 2023

FARRIS

Farris LLP
25th Floor, 700 West Georgia St.
Vancouver, British Columbia
Canada V7Y 1B3

GST REG: R116100314

Page 2
Invoice 1025138

Tevia Jeffries 0.20 hrs.

On February 28, 2023

Revise sale agreement. Consider qualified bid factors. E-mail with Chris Bowra regarding same.

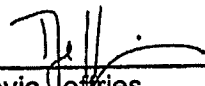
Tevia Jeffries 1.70 hrs.

	Hours	Rate/Hr	Fees
Tevia Jeffries	3.80	580.00	2,204.00
Trevor Shum	1.50	465.00	697.50

OUR FEE:	\$2,901.50
5% GST:	145.08
7% PST:	203.11

TOTAL FEES:	\$2,901.50
TOTAL DISBURSEMENTS:	0.00
TOTAL GST:	145.08
TOTAL PST:	203.11
TOTAL OF THIS ACCOUNT (IN CDN FUNDS):	<u>\$3,249.69</u>

This is our account
Farris LLP

Per: 
Tevia Jeffries
TRJ / if

E. & O.E. Accounts are due on receipt. Interest will be charged at 12.00% per annum on accounts that remain unpaid 30 days after date of invoice.

BDO Canada Limited
 Unit 1100 - 1055 W Georgia
 Street
 Vancouver, BC V6E3P3

In Account With

Date: March 31, 2023

FARRIS

Farris LLP
 25th Floor, 700 West Georgia St.
 Vancouver, British Columbia
 Canada V7Y 1B3

Attention: Chris Bowra

GST REG: R116100314

Page 1
 Invoice 1026947

Our File #: 50147-0001

RE: Receivership of Geyser Brands Inc.
(Instructing: Chris Bowra)

TO ALL PROFESSIONAL SERVICES RENDERED in
 connection with the above noted matter from March 1, 2023 to
 March 31, 2023 including:

On March 1, 2023

Conference with our Ms. Tevia Jeffries regarding notice of
 application to approve sale;

Daxton Boere 0.20 hrs.

On March 1, 2023

Review and comment on sale agreement. Call with Chris Bowra
 regarding same. Call with Jonathan Williams regarding same.

Review proof of claim related to [REDACTED]
 Consider issues related to sale approval hearing.

Tevia Jeffries 3.00 hrs.

On March 3, 2023

E-mail with Jonathan Williams regarding sale agreement.

Tevia Jeffries 0.50 hrs.

On March 6, 2023

Revise sale agreement. E-mail with Jonathan Williams regarding
 same. Call with Chris Bowra regarding same.

Tevia Jeffries 1.60 hrs.

On March 8, 2023

Draft application for approval of sale;

Daxton Boere 0.30 hrs.

On March 8, 2023

Call and e-mail with Chris Bowra and Jonathan Williams regarding
 RBC claim. E-mail with Chris Bowra regarding sale agreement.

Tevia Jeffries 0.50 hrs.

BDO Canada Limited

In Account With

Date: March 31, 2023

FARRIS

Farris LLP
 25th Floor, 700 West Georgia St.
 Vancouver, British Columbia
 Canada V7Y 1B3

GST REG: R116100314

Page 2
 Invoice 1026947

On March 9, 2023
 Draft application for approval of sale;
 Daxton Boere 1.80 hrs.

On March 14, 2023
 Revise sale approval application.
 Tevia Jeffries 0.20 hrs.

On March 15, 2023
 Revise sale agreement.
 Tevia Jeffries 0.90 hrs.

On March 17, 2023
 Review and revise notice of application;
 Daxton Boere 0.70 hrs.

On March 17, 2023
 Revise receiver's report. Draft vesting order.
 Tevia Jeffries 1.50 hrs.

On March 20, 2023
 Review and revise notice of application to incorporate facts from
 receiver's report;
 Daxton Boere 1.70 hrs.

On March 20, 2023
 Revise sale application and receiver's report. E-mail with Chris
 Bowra regarding same.
 Tevia Jeffries 2.50 hrs.

On March 22, 2023
 Revise notice of application to approve sale.
 Tevia Jeffries 0.30 hrs.

On March 23, 2023
 ...
 Tevia Jeffries 0.80 hrs.

On March 24, 2023
 E-mail with Jonathan Williams regarding sale application. E-mail

BDO Canada Limited

In Account With

Date: March 31, 2023

FARRIS

Farris LLP
25th Floor, 700 West Georgia St.
Vancouver, British Columbia
Canada V7Y 1B3

GST REG: R116100314

Page 3
Invoice 1026947

with CRA regarding file status.
Tevia Jeffries 0.40 hrs.

On March 27, 2023
E-mail and call with Chris Bowra regarding Employment
Standards Act claim. Finalize and serve materials.
Tevia Jeffries 1.50 hrs.

On March 30, 2023
Call with Victoria Baylis regarding sale application. Call with Chris
Bowra regarding same. Call with Jonathan Williams regarding
same.
Tevia Jeffries 1.20 hrs.

	Hours	Rate/Hr	Fees
Tevia Jeffries	14.90	580.00	8,642.00
Daxton Boere	4.70	290.00	1,363.00

OUR FEE:	\$10,005.00
5% GST:	500.25
7% PST:	700.35

Non-Taxable Disbursements:

Petty Cash Disbursements (non-tax) FILING	80.00	
FEES -- VENDOR: Ivy Zhu for Cash ; Mar.27/23 - Court Filing Fees for Notice of Application; 50147-1; TRJ/cab Personal Property registry	<u>7.00</u>	87.00

Taxable Disbursements:

Document Production	168.30	
Service Charges for BC Online charges	<u>1.50</u>	169.80
5% GST on Taxable Disbursements:		8.49
7% PST on Taxable Disbursements:		11.78

BDO Canada Limited

In Account With

Date: March 31, 2023

FARRIS


Farris LLP
25th Floor, 700 West Georgia St.
Vancouver, British Columbia
Canada V7Y 1B3

GST REG: R116100314

Page 4
Invoice 1026947

TOTAL FEES:	\$10,005.00
TOTAL DISBURSEMENTS:	256.80
TOTAL GST:	508.74
TOTAL PST:	<u>712.13</u>
TOTAL OF THIS ACCOUNT (IN CDN FUNDS):	<u>\$11,482.67</u>

This is our account
Farris LLP

Per: 
Tevia Jeffries
TRJ / lf

E. & O.E. Accounts are due on receipt. Interest will be charged at 12.00% per annum on accounts that remain unpaid 30 days after date of invoice.

BDO Canada Limited
 Unit 1100 - 1055 W Georgia
 Street
 Vancouver, BC V6E3P3

In Account With

Date: April 30, 2023

FARRIS

Farris LLP
 25th Floor, 700 West Georgia St.
 Vancouver, British Columbia
 Canada V7Y 1B3

Attention: Chris Bowra

GST REG: R116100314

Page 1
 Invoice 1028201

Our File #: 50147-0001

**RE: Receivership of Geyser Brands Inc.
 (Instructing: Chris Bowra)**

TO ALL PROFESSIONAL SERVICES RENDERED in
 connection with the above noted matter from April 4, 2023 to
 April 30, 2023 including:

On April 4, 2023

Review and consider law on [REDACTED]

[REDACTED];

Cindy Chai 1.70 hrs.

On April 4, 2023

E-mail with Victoria Baylis regarding opposition to sale approval
 hearing. E-mail with Aaron Welch regarding Employment
 Standards award. Call with Chris Bowra regarding sale approval
 hearing. Call with Jonathan Williams regarding same.

Tevia Jeffries 1.60 hrs.

On April 5, 2023

E-mail and call with parties regarding hearing. Prepare application
 record.

Tevia Jeffries 1.30 hrs.

On April 6, 2023

Prepare book of authorities.

Tevia Jeffries 0.50 hrs.

On April 10, 2023

Prepare for sale approval hearing.

Tevia Jeffries 1.50 hrs.

On April 11, 2023

Prepare for and attend chambers hearing. E-mail with client
 regarding same.

Tevia Jeffries 1.20 hrs.

On April 12, 2023

BDO Canada Limited

In Account With

Date: April 30, 2023

FARRIS

Farris LLP
 25th Floor, 700 West Georgia St.
 Vancouver, British Columbia
 Canada V7Y 1B3

GST REG: R116100314

Page 2
 Invoice 1028201

E-mail with Aaron Welch regarding payment of Director of Employment Standards. E-mail with Jonathan Williams regarding closing.

Tevia Jeffries 0.20 hrs.

On April 13, 2023

Call with Jonathan Williams regarding closing procedures. E-mail with receiver regarding same. E-mail with Aaron Welch regarding payment to Employment Standards.

Tevia Jeffries 0.80 hrs.

On April 21, 2023

Call with Chris Bowra regarding closing. Call with Jonathan Williams regarding same.

Tevia Jeffries 0.30 hrs.

On April 25, 2023

Draft debt release agreement.

Tevia Jeffries 0.30 hrs.

On April 26, 2023

Draft closing documents.

Tevia Jeffries 0.40 hrs.

On April 27, 2023

Revise closing documents. Call with Jonathan Williams regarding same.

Tevia Jeffries 1.90 hrs.

On April 28, 2023

Call with Jonathan Williams regarding Geyser closing. Revise closing documents.

Tevia Jeffries 0.80 hrs.

	Hours	Rate/Hr	Fees
Tevia Jeffries	10.80	580.00	6,264.00
Cindy Chai	1.70	290.00	493.00

BDO Canada Limited

In Account With

Date: April 30, 2023

FARRIS

Farris LLP
25th Floor, 700 West Georgia St.
Vancouver, British Columbia
Canada V7Y 1B3

GST REG: R116100314

Page 3
Invoice 1028201

OUR FEE:	\$6,757.00
5% GST:	337.85
7% PST:	472.99

Taxable Disbursements:

Document Production	<u>57.30</u>	
		57.30
5% GST on Taxable Disbursements:		2.87
7% PST on Taxable Disbursements:		4.01

TOTAL FEES:	\$6,757.00
TOTAL DISBURSEMENTS:	57.30
TOTAL GST:	340.72
TOTAL PST:	<u>477.00</u>
TOTAL OF THIS ACCOUNT (IN CDN FUNDS):	<u><u>\$7,632.02</u></u>

This is our account
Farris LLP

Per: 
Tevia Jeffries

TRJ / lf

E. & O.E. Accounts are due on receipt. Interest will be charged at 12.00% per annum on accounts that remain unpaid 30 days after date of Invoice.

BDO Canada Limited
 Unit 1100 - 1055 W Georgia
 Street
 Vancouver, BC V6E3P3

In Account With

Date: June 19, 2023

FARRIS

Farris LLP
 25th Floor, 700 West Georgia St.
 Vancouver, British Columbia
 Canada V7Y 1B3

Attention: Chris Bowra

GST REG: R116100314

Page 1
 Invoice 1031138

Our File #: 50147-0001

RE: Receivership of Geysler Brands Inc.
(Instructing: Chris Bowra)

TO ALL PROFESSIONAL SERVICES RENDERED in
 connection with the above noted matter from May 1, 2023 to
 May 31, 2023 including:

On May 1, 2023
 Prepare materials for transaction closing. Meet with Chris Bowra
 regarding same.

Tevia Jeffries	1.00 hrs.		
	Hours	Rate/Hr	Fees
<u>Tevia Jeffries</u>	<u>1.00</u>	<u>580.00</u>	<u>580.00</u>

OUR FEE:	\$580.00
5% GST:	29.00
7% PST:	40.60

TOTAL FEES:	\$580.00
TOTAL DISBURSEMENTS:	0.00
TOTAL GST:	29.00
TOTAL PST:	<u>40.60</u>
TOTAL OF THIS ACCOUNT (IN CDN FUNDS):	<u><u>\$649.60</u></u>

This is our account
 Farris LLP

Per: 
 Tevia Jeffries
 TRJ / lf

E. & O.E. Accounts are due on receipt. Interest will be charged at 12.00% per annum on accounts that remain unpaid 30 days after date of invoice.