



No. VLC-S-H-200252  
Vancouver Registry

**IN THE SUPREME COURT OF BRITISH COLUMBIA**

BETWEEN:

VANCOUVER CITY SAVINGS CREDIT UNION

Petitioner

AND:

371392 B.C. LTD.  
371392 B.C. LTD. doing business as DIAMOND HEAD MOTOR  
INN and DIAMOND HEAD MOTEL  
1134365 B.C. LTD.  
H.D.P. HOLDINGS INC.  
FARHEEN RAWJI  
DIPTI PANCHAL  
HITESH PANCHAL  
ALL TENANTS AND OCCUPIERS OF THE SUBJECT LANDS

Respondents

**IN THE MATTER OF THE RECEIVERSHIP OF**

**371392 B.C. LTD. dba DIAMOND HEAD MOTOR INN and DIAMOND HEAD MOTEL**

**FOURTH AND FINAL REPORT OF THE COURT-APPOINTED  
RECEIVER AND MANAGER,  
D. MANNING & ASSOCIATES INC.**

FEBRUARY 24, 2022

D. MANNING & ASSOCIATES INC.  
COURT-APPOINTED RECEIVER AND MANAGER OF THE  
ASSETS, UNDERTAKINGS AND PROPERTY OF  
371392 B.C. LTD. dba DIAMOND HEAD MOTOR INN and DIAMOND HEAD MOTEL  
Suite 520 – 625 Howe Street  
Vancouver, B.C. V6C 2T6  
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## SCHEDULES

- A. Court-Appointed Receiver and Manager's Interim Statement of Cash Receipts and Disbursements for the period June 24, 2020 to February 24, 2022.
- B. Summary of Invoices of D. Manning & Associates Inc. for the period May 1, 2021 to completion.
- C. Summary of Invoices of the Receiver's counsel, Owen Bird Law Corporation, for the period June 24, 2020 to February 23, 2022 and Nordel Law Group LLP for September 23, 2020

## I. INTRODUCTION

1. D. Manning & Associates Inc. (“**DMA**”) was appointed as Receiver and Manager (“**the Receiver**”) of the Assets, Undertakings and Property of 371392 B.C. Ltd. dba Diamond Head Motor Inn and Diamond Head Motel (“**the Company**”) pursuant to an Order of the Supreme Court of British Columbia pronounced June 24, 2020 under Action No. H-200252 (Vancouver Registry).
2. The Receiver submitted its Third Report to the Court, dated May 7, 2021, detailing its activities as Receiver and relevant information in connection with the Receivership for the period June 24, 2020 to May 4, 2021.
3. The Receiver submits this Fourth and Final Report detailing its activities as Receiver and relevant financial information in connection with the Receivership for the period May 5, 2021 to completion.

## II. QUALIFICATIONS AND RESTRICTIONS OF THIS REPORT

4. The Receiver assumes no responsibility or liability for any loss or damage occasioned by any party as a result of the circulation, publication, reproduction or use of this Report. Any use which any party makes of this Report, or any reliance or decisions to be made on this Report, is the sole responsibility of such party.
5. All dollar amounts identified in this Report are expressed in Canadian dollars, unless otherwise specified.

### III. BACKGROUND

6. On June 24, 2020, the Receiver was appointed by Order of the Supreme Court of British Columbia, on the application of the principal secured creditor, Vancouver City Savings Credit Union (“**Vancity**”). The application was contested but ultimately a Receivership Order was granted.
7. The Company’s principal asset was the Diamond Head Motor Inn, a 40 room Motel on a 1.01 acre lot, located at 32550 Logan Avenue, Mission, British Columbia (“**the Property**”).
8. Subsequent to a further Order for Conduct of Sale made on November 6, 2020, the Receiver listed and marketed the Property for sale.
9. Pursuant to a further Order approving the sale of the Property made on January 15, 2021, the sale of the Property to 1284012 B.C. Ltd. (“**1284012**”) was approved, with a completion date of February 2, 2021. The contract was assigned prior to completion, to Redekop Ferrario Properties (Diamond) Corp. (“**Redekop (Diamond)**”).
10. The sale of the Property to Redekop (Diamond) completed on February 2, 2021.

#### IV. PROFESSIONAL FEES AND SUMMARY OF RECEIVERSHIP ACTIVITIES

##### *Professional Fees*

10. The Receiver's fees and disbursements from May 1, 2021 to completion amount to \$64,345.04 (including GST and disbursements). A summary of the invoices is attached as **Schedule "B"** to this Report.

11. These Receiver's fees and disbursements, including the detailed invoices, were reviewed by Vancity, which approved all such invoices for payment.

12. The Receiver is of the view that the fees and disbursements of DMA as Receiver are reasonable and that the services provided and activities undertaken were appropriate.

##### *Summary of Receivership Activities*

13. Since April 30, 2021 the Receiver has performed its normal Receivership duties, and additional actions required, as detailed below:

- i) The Receiver prepared and finalized the Receiver and Manager's Third Report to Court, in preparation for the hearing for interim passing of the Receiver's accounts.
- ii) The Receiver continued to work with Mr. Hitesh Panchal and with Lohn Caulder LLP regarding the pre-receivership books and records.
- iii) The Receiver monitored lengthy ongoing discussions regarding resolution of the longstanding shareholders' dispute and the potential tax consequences of different potential resolutions to that dispute, including correspondence with counsel for the respective shareholders, and providing the Receiver's comments where warranted, including estimated funds available under different scenarios.
- iv) The Receiver responded to periodic enquiries from Ms. Farheen Rawji regarding financial information on the Hotel and the Receivership.
- v) The Receiver monitored the status of the Guaranteed Investment Certificate ("GIC") held by Peoples Trust Company including the timing of maturity, and redeemed the GIC in full on June 28, 2021.
- vi) The Receiver filed quarterly Goods and Services Tax ("GST") returns and reviewed the resulting Notices of Assessment, including receiving GST refund cheques and maintaining a spreadsheet for calculation of GST input tax credits.
- vii) The Receiver prepared periodic Interim Statements of Cash Receipts and Disbursements.
- viii) The Receiver reviewed the proposed Settlement Agreement, Share Repurchase Agreement, and proposed dividend distribution to 1134365 B.C. Ltd. and provided its comments for each of the documents.
- ix) The Receiver cooperated with Lohn Caulder LLP in providing them information to prepare and file the Company's Notice to Reader unaudited financial statements for

- the year ended August 31, 2021 and the Company's T2 corporate income tax return for the year ended August 31, 2021, including obtaining input from the shareholders regarding the format of the financial statements and the income tax return, and considering the tax consequences of a change of control of the Company triggering a year end. Ultimately, both shareholders agreed on the Receiver's proposed financial statements prepared by Lohn Caulder LLP.
- x) The Receiver reviewed and signed a Tolling Agreement between Yasin Amlani and 0888306 B.C. Ltd., Farheen Rawji and 1134365 B.C. Ltd., Hitesh Panchal and H.D.P. Holdings Inc., and 0371392 B.C. Ltd.
  - xi) The Receiver reviewed and paid periodic invoices for Lohn Caulder LLP and Owen Bird Law Corporation ("**Owen Bird**").
  - xii) The Receiver had discussions with Owen Bird with regard to paying them \$700,000 to be held in trust by them, in order to fund the share purchase by HDP Holdings Inc. from 1134365 B.C. Ltd., and ultimately issued a certified cheque in that amount to Owen Bird.
  - xiii) The Receiver reviewed and made comments on the form of Director's Resolution Re: Dividends to be executed by the Directors.
  - xiv) The Receiver paid the corporate income taxes owing for the year ended August 31, 2021.
  - xv) The Receiver received a T2 corporate income tax assessment from CRA that was dated November 22, 2021 but not received until January 28, 2022, advising of a balance due including arrears interest.
  - xvi) The Receiver contacted CRA and advised them that the Receiver had made a payment of corporate income taxes on November 22, 2021 and was advised by CRA that they would call the Receiver back.
  - xvii) The Receiver had further discussions with CRA representatives including a teleconference with Lohn Caulder LLP, regarding the deadline for payment and the exceptions to the deadline. It was ultimately decided that the arrears interest should be paid.
  - xviii) The Receiver confirmed the status of unsecured creditors, and paid the Company's six (6) unsecured creditors for their claims totalling \$172,011.10.
  - xix) The Receiver met with Owen Bird and reviewed and executed the Mutual Release and Share Purchase Agreement on behalf of the Company.
  - xx) The Receiver advised Mr. Hitesh Panchal to contact Lohn Caulder LLP for the preparation of T5 slips for the dividend declared in December 2021.
  - xxi) The Receiver prepared this Fourth and Final Report to Court for the Receiver's discharge and passing of accounts.
  - xxii) The Receiver prepared final statutory notices for the Company.

## V. RECEIPTS AND DISBURSEMENTS

34. Receipts and disbursements of the Receiver for the Court-appointed Receivership are summarized in the Court-Appointed Receiver and Manager's Interim Statement of Cash Receipts and Disbursements for the period June 24, 2020 to February 24, 2022, which is attached hereto as **Schedule "A"**, showing an adjusted net cash balance as of February 24, 2022 of \$293,224.53.

35. The Receiver's fees and disbursements from June 17, 2020 to April 30, 2021 amount to **\$242,593.37** (fees \$227,760.00, disbursements \$3,281.31, GST \$11,552.06) and were detailed in the Receiver's Third Report, dated May 7, 2021. All invoices have been approved by Vancity, the first and petitioning secured creditor.

36. The Receiver's fees and disbursements from May 1, 2021 to completion amount to **\$64,345.04** (fees \$60,277.50, disbursements \$1,003.49, GST \$3,064.05). A summary of the invoices is attached to this Report as **Schedule "B"**. All invoices have been approved by Vancity, the first and petitioning secured creditor.

37. The fees of the Receiver's counsel, Owen Bird, for the period June 24, 2020 to February 23, 2022 amount to **\$103,634.19** (fees \$91,250.00, disbursements \$1,381.94, GST \$4,614.75, PST \$6,387.50). The fees of the Receiver's counsel, Nordel Law Group LLP, for September 23, 2020 amount to **\$560.00** (fees \$500.00, GST \$25.00, PST \$35.00). A summary of the invoices of Owen Bird and Nordel Law Group LLP is attached to this Report as **Schedule "C"**. There will be a further holdback of \$10,000.00 for further legal fees of Owen Bird, including for the Receiver's discharge and passing of accounts.

## VI. CONCLUSION AND RECEIVER'S APPLICATION FOR APPROVALS

38. The Receiver will still be responsible for filing the Receiver's GST Return for the quarterly period after the Receiver's discharge, which will result in a GST refund.

39. Any remaining funds, including the holdback of \$10,000.00 for Owen Bird's legal costs, will be paid to Owen Bird Law Corporation, in trust.

40. The Receiver provides the information in this Report in support of its proposed application to:

- (i) Approve the Court-Appointed Receiver's Interim Statement of Cash Receipts and Disbursements for the period June 24, 2020 to February 24, 2022;
- (ii) Approve the activities of the Receiver as set out in this Report and the Receiver's Third Report;
- (iii) Approve the fees and disbursements of DMA for the period June 17, 2020 to completion;
- (iv) Approve the legal fees and disbursements of the Receiver's legal counsel, Owen Bird, for the period June 24, 2020 to February 23, 2022;
- (v) Approve the legal fees and disbursements of the Receiver's legal counsel, Nordel Law Group LLP, for September 23, 2020;
- (vi) Authorize the Receiver to pay any further GST refunds received to 371392 B.C. Ltd.;

- (vii) Authorize the Receiver to pay any remaining funds, including the holdback of \$10,000.00 for Owen Bird's legal costs, to Owen Bird Law Corporation, in trust;
- (viii) Declare that all steps taken by and activities of the Receiver and all amounts distributed by the Receiver are hereby approved, and that the Receiver shall have no further liability in respect thereof and that the Receiver is discharged.

Should you have any questions as to the contents of this Report, kindly contact the undersigned.

Respectfully submitted,

**D. MANNING & ASSOCIATES INC.**  
**LICENSED INSOLVENCY TRUSTEE**  
**COURT-APPOINTED RECEIVER AND MANAGER OF**  
**371392 B.C. LTD. dba DIAMOND HEAD MOTOR INN and DIAMOND HEAD MOTEL**  
(not in its personal capacity)

  
**Per: Alex E.H. Ng, LIT, CIRP, President**

Enclosures

**SCHEDULE "A"**

**COURT-APPOINTED RECEIVER AND MANAGER'S  
INTERIM STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
FOR THE PERIOD JUNE 24, 2020 TO FEBRUARY 24, 2022**

## 371392 B.C. Ltd. dba DIAMOND HEAD MOTOR INN

RECEIVER and MANAGER'S  
 INTERIM STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD JUNE 24, 2020 TO FEBRUARY 24, 2022

	\$	\$	\$
<b>RECEIPTS</b>			
Cash in Bank		677.48	
Collection of Accounts Receivable		322.05	
Receiver and Manager's Borrowing		85,000.00	
GST Collected		15,707.25	
GST Refund		17,860.98	
PST Collected		24,192.07	
Pre-Receivership PST Refund		309.79	
Insurance Claim Proceeds		4,238.75	
Interest Earned		5,313.24	
Revenues:			
Other	10,490.55		
Film Crew	4,000.00		
Rooms (Note 1)	<u>337,231.74</u>	351,722.29	
Sale of Assets:			
Land	3,830,000.00		
Building	200,000.00		
Furnishings and Equipment	<u>20,000.00</u>	<u>4,050,000.00</u>	
<b>TOTAL RECEIPTS</b>			4,555,343.90
<b>DISBURSEMENTS</b>			
Accounting		24,502.18	
Advertising		2,284.41	
Appraisal		7,000.00	
Bank Charges:			
Bank Service Charges	779.87		
Credit Cards Fees	<u>920.54</u>	1,700.41	
Contracted Services		470.00	
Commissions		117.99	
Commission re: Sale of Assets		121,500.00	
Corporate Income Taxes and Arrear Interest		730,524.14	
Filing Fees		110.00	
GST Paid		34,276.30	
GST Remitted		482.65	
Insurance		20,921.59	
Interest on Receiver and Manager's Borrowing		2,392.16	
Legal Fees and Disbursements		99,554.44	
Licence & Dues		148.00	
Lock and Security		579.17	
Management Fees		19,050.00	
Office		28.50	
Payment to Owen Bird Law Corporation in trust		700,000.00	
Payment to Unsecured Creditors		172,011.10	
Payment to VanCity		1,730,649.26	
Payroll Expenses:			
Source Deductions re: CPP	4,726.62		
Source Deductions re: EI	1,955.23		
Source Deductions re: Income Taxes	4,842.22		
Wages and Source Deductions (Pre-receivership)	8,147.91		
Wages and vacation pay	41,795.97		
Worksafe BC	<u>1,092.36</u>	62,560.31	
Photocopies		2,200.00	
Postage and Courier		135.81	
Pre-receivership Expenses			
Corporate Income Taxes	113.86		
GST Remitted	7,750.40		
PST Remitted	6,086.27		
Repayment of CEBA Loan	40,000.00		
WorkSafe BC	774.01		
Utilities	<u>1,536.62</u>	56,261.16	
Property Taxes		24,860.91	
PST Remitted		24,192.07	
Purchase of GIC		0.00	
Receiver and Manager's Fees		288,037.50	
Repairs and Maintenance		13,546.78	
Repayment of Receiver and Manager's Borrowing		85,000.00	
Signage		642.00	
Supplies:			
Cleaning	2,645.62		
Guest Amenities	1,087.84		
Printing & Stationery	<u>337.41</u>	4,070.87	
Telephone & Facsimile		2,007.05	
Utilities:			
Cable	4,397.36		
Gas and Hydro	11,863.00		
Telephone	1,686.84		
Waste Disposal	3,188.13		
Water and Sewer (District of Mission)	<u>9,167.28</u>	30,302.61	
<b>TOTAL DISBURSEMENTS</b>			4,262,119.37
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS (Notes 1 to 3)</b>			<u>293,224.53</u>

Note 1: Receiver and Manager's GST refund for the period November 1, 2021 to January 31, 2022 of \$1,540.78 applied for but not yet received.

Note 2: Does not include Receiver and Manager's GST refund to be applied for of \$632.38.

Note 3: Before Receiver and Manager's legal fees and disbursements for the period February 24, 2022 to completion.

**SCHEDULE "B"**

**SUMMARY OF INVOICES OF  
D. MANNING & ASSOCIATES INC.  
FOR THE PERIOD MAY 1, 2021 TO COMPLETION**

**RECEIVER AND MANAGER OF THE ASSETS, UNDERTAKINGS AND PROPERTY OF  
371392 B.C. LTD. DBA DIAMOND HEAD MOTOR INN AND DIAMOND HEAD MOTEL  
RE: PROPERTY AT 32550 LOGAN AVENUE, MISSION, BC V2V 1C6**

**SUMMARY OF RECEIVER AND MANAGER'S BILLING FOR THE PERIOD MAY 1, 2021 TO COMPLETION**

<b>INVOICE NO.</b>	<b>BILLING PERIOD</b>	<b>DATE OF INVOICE</b>	<b>TOTAL BILLING (\$)</b>	<b>FEES (\$)</b>	<b>DISBURSEMENTS (\$)</b>	<b>GST (\$)</b>
10929	May 1, 2021 to May 31, 2021	31-May-21	5,510.06	5,052.00	195.68	262.38
10950	June 1, 2021 to June 30, 2021	30-Jun-21	9,229.50	8,729.00	61.00	439.50
10965	July 1, 2021 to July 31, 2021	31-Jul-21	3,977.98	3,678.75	109.80	189.43
10981	August 1, 2021 to August 31, 2021	31-Aug-21	2,554.13	2,394.00	38.50	121.63
11002	September 1, 2021 to September 30, 2021	30-Sep-21	6,657.26	6,276.75	63.50	317.01
11016	October 1, 2021 to October 31, 2021	31-Oct-21	7,142.10	6,740.00	62.00	340.10
11029	November 1, 2021 to November 30, 2021	30-Nov-21	11,952.79	11,204.00	179.61	569.18
11042	December 1, 2021 to December 29, 2021	29-Dec-21	4,450.16	4,165.75	72.50	211.91
11060	December 30, 2021 to January 26, 2022	26-Jan-22	1,996.73	1,849.75	51.90	95.08
11069	January 27, 2022 to completion	10-Feb-22	10,874.33	10,187.50	169.00	517.83
<b>TOTAL</b>			<b>64,345.04</b>	<b>60,277.50</b>	<b>1,003.49</b>	<b>3,064.05</b>

**RECEIVER AND MANAGER OF THE ASSETS, UNDERTAKINGS AND PROPERTY OF  
371392 B.C. LTD. DBA DIAMOND HEAD MOTOR INN AND DIAMOND HEAD MOTEL  
RE: PROPERTY AT 32550 LOGAN AVENUE, MISSION, BC V2V 1C6**

**SUMMARY OF RECEIVER AND MANAGER'S FEES FOR THE PERIOD MAY 1, 2021 TO COMPLETION**

<b>INVOICE NO.</b>	<b>BILLING PERIOD</b>	<b>DATE OF INVOICE</b>	<b>William Choo Principal Hours</b>	<b>Alex Ng Vice-President and Trustee Hours</b>	<b>Morris Choo Senior Associate Hours</b>	<b>Mia Law Senior Associate Hours</b>	<b>Ruth Chang Senior Associate Hours</b>	<b>Debbie Libery Associate Hours</b>	<b>April Szeto Associate Hours</b>	<b>TOTAL</b>
10929	May 1, 2021 to May 31, 2021	31-May-21	4.00	4.50		4.00	0.80		1.75	15.05
10950	June 1, 2021 to June 30, 2021	30-Jun-21	13.25	2.00	1.00	1.55	1.00	0.20	3.50	22.50
10965	July 1, 2021 to July 31, 2021	31-Jul-21	6.25			0.40	1.10		1.75	9.50
10981	August 1, 2021 to August 31, 2021	31-Aug-21	2.75	1.50		0.55	0.80		1.00	6.60
11002	September 1, 2021 to September 30, 2021	30-Sep-21	10.00			1.15	3.80		1.75	16.70
11016	October 1, 2021 to October 31, 2021	31-Oct-21	10.75	0.75		0.15	3.85		1.75	17.25
11029	November 1, 2021 to November 30, 2021	30-Nov-21	16.50	5.50		0.50	1.60		2.75	26.85
11042	December 1, 2021 to December 29, 2021	29-Dec-21	5.50	1.25	1.50	0.75	1.05		1.00	11.05
11060	December 30, 2021 to January 26, 2022	26-Jan-22	2.75			0.10	1.30		1.25	5.40
11069	January 27, 2022 to completion	10-Feb-22	9.25	4.75	1.50	7.00	6.00		3.50	32.00
<b>TOTAL HOURS</b>			<b>81.00</b>	<b>20.25</b>	<b>4.00</b>	<b>16.15</b>	<b>21.30</b>	<b>0.20</b>	<b>20.00</b>	<b>162.90</b>
<b>HOURLY RATE</b>			<b>495.00</b>	<b>395.00</b>	<b>275.00</b>	<b>215.00</b>	<b>215.00</b>	<b>160.00</b>	<b>150.00</b>	
<b>TOTAL FEES</b>			<b>40,095.00</b>	<b>7,998.75</b>	<b>1,100.00</b>	<b>3,472.25</b>	<b>4,579.50</b>	<b>32.00</b>	<b>3,000.00</b>	<b>60,277.50</b>

**SCHEDULE "C"**

**SUMMARY OF INVOICES OF THE RECEIVER'S COUNSEL,  
OWEN BIRD LAW CORPORATION,  
FOR THE PERIOD JUNE 24, 2020 TO FEBRUARY 23, 2022  
AND NORDEL LAW GROUP LLP  
FOR SEPTEMBER 23, 2020**

**RECEIVER AND MANAGER OF THE ASSETS, UNDERTAKINGS AND PROPERTY OF  
371392 B.C. LTD. DBA DIAMOND HEAD MOTOR INN AND DIAMOND HEAD MOTEL  
RE: PROPERTY AT 32550 LOGAN AVENUE, MISSION, BC V2V 1C6**

**SUMMARY OF OWEN BIRD LAW CORPORATION LEGAL INVOICES  
FOR THE PERIOD JUNE 24, 2020 TO FEBRUARY 23, 2022**

INVOICE NO.	BILLING PERIOD	DATE OF INVOICE	TOTAL BILLING (\$)	FEES (\$)	DISBURSEMENTS (\$)	GST (\$)	PST (\$)
227214	for the period ending August 26, 2020	26-Aug-20	5,103.00	4,550.00	7.00	227.50	318.50
229323	for the period ending November 19, 2020	19-Nov-20	28,875.52	25,500.00	305.30	1,285.22	1,785.00
230198	for the period ending December 16, 2020	16-Dec-20	23,084.33	20,500.00	118.40	1,030.93	1,435.00
232095	for the period ending February 19, 2021	19-Feb-21	31,819.45	27,584.00	892.19	1,412.38	1,930.88
234119	for the period ending April 30, 2021	30-Apr-21	3,394.18	3,008.00	24.05	151.57	210.56
236316	for the period ending August 5, 2021	05-Aug-21	974.19	837.00	35.00	43.60	58.59
239818	for the period ending December 7, 2021	14-Dec-21	8,327.20	7,435.00	0.00	371.75	520.45
242008	for the period ending February 23, 2022	23-Feb-22	2,056.32	1,836.00	0.00	91.80	128.52
<b>TOTAL</b>			<b>103,634.19</b>	<b>91,250.00</b>	<b>1,381.94</b>	<b>4,614.75</b>	<b>6,387.50</b>

**RECEIVER AND MANAGER OF THE ASSETS, UNDERTAKINGS AND PROPERTY OF  
371392 B.C. LTD. DBA DIAMOND HEAD MOTOR INN AND DIAMOND HEAD MOTEL  
RE: PROPERTY AT 32550 LOGAN AVENUE, MISSION, BC V2V 1C6**

**SUMMARY OF NORDEL LAW GROUP LLP LEGAL INVOICE**

INVOICE NO.	BILLING PERIOD	DATE OF INVOICE	TOTAL BILLING (\$)	FEES (\$)	DISBURSEMENTS (\$)	GST (\$)	PST (\$)
9438	Annual Report 2019 and 2020	23-Sep-20	560.00	500.00	0.00	25.00	35.00
<b>TOTAL</b>			<b>560.00</b>	<b>500.00</b>	<b>0.00</b>		<b>35.00</b>