



No. S214959
Vancouver Registry

Between:

ADC HOLDINGS LTD.

Petitioner

And:

JEANA VENTURES LTD. and 1449 SANDHURST PLACE HOLDINGS LIMITED

Respondents

**IN THE MATTER OF THE RECEIVERSHIP OF
1449 SANDHURST PLACE HOLDINGS LIMITED**

**SECOND REPORT OF THE RECEIVER MANAGER
D. MANNING & ASSOCIATES INC.**

SEPTEMBER 21, 2021

D. MANNING & ASSOCIATES INC.
COURT-APPOINTED RECEIVER MANAGER OF THE
ASSETS, UNDERTAKINGS AND PROPERTY OF
1449 SANDHURST PLACE HOLDINGS LIMITED
SUITE 520 – 625 HOWE STREET
VANCOUVER, B.C. V6C 2T6
(604)683-8030, FAX (604)683-8327
www.manning-trustee.com

TABLE OF CONTENTS

- I. Introduction
- II. Qualifications and Restrictions of this Report
- III. Background
- IV. Professional Fees and Summary of Receivership Activities
- V. Disposition of Property
- VI. Receipts and Disbursements
- VII. Conclusion and Receiver Manager's Application for Approvals

SCHEDULES

- A. Entered Vesting Order dated August 25, 2021
- B. Summary of Invoice of D. Manning & Associates Inc. for the period August 4, 2021 to September 8, 2021
- C. Court-Appointed Receiver Manager's Interim Statement of Cash Receipts and Disbursements for the period August 4, 2021 to September 21, 2021
- D. Summary of Invoice of the Receiver's counsel, Owen Bird Law Corporation, for the period August 4, 2021 to September 7, 2021

I. INTRODUCTION

1. D. Manning & Associates Inc. (“**DMA**”) was appointed as Receiver Manager (“**the Receiver**”) of the Assets, Undertakings and Property of 1449 Sandhurst Place Holdings Limited (“**the Company**”) pursuant to an Order of the Supreme Court of British Columbia pronounced August 4, 2021 under Action No. S214959 (Vancouver Registry).
2. The Receiver submits this Second Report detailing its activities as Receiver and relevant financial information in connection with the Receivership for the period August 4, 2021 to September 21, 2021.

II. QUALIFICATIONS AND RESTRICTIONS OF THIS REPORT

3. 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.
4. All dollar amounts identified in this Report are expressed in Canadian dollars, unless otherwise specified.

III. BACKGROUND

5. On August 4, 2021, the Receiver was appointed by Order of the Supreme Court of British Columbia, on the application of ADC Holdings Ltd. The application was contested but ultimately a Receivership Order was granted.
6. The Company was the developer of a vacant (apart from construction footings) lot legally described as:

Lot 36, Block 50, Plan VAP12621
District Lot CE #12, Group 1, New Westminster Land District

Civic address: 1449 Sandhurst Place, West Vancouver, B.C. V7S 2P4

(the “**Property**”).

7. A Contract of Purchase and Sale (“**CPS**”) had been entered into by the Company prior to the Receivership appointment. The Purchaser under the CPS was Saina Taghi Ganji and the purchase price was \$3,340,000 plus Goods and Services Tax (“**GST**”) (originally \$3,350,000 plus GST but later amended).
8. The Receiver recommended applying to Court for approval of the CPS and obtaining a Vesting Order on the sale of the Property.
9. The Court approved the CPS on August 25, 2021, and a Vesting Order (**Schedule “A”**) was pronounced.
10. The sale of the Property to Saina Taghi Ganji completed on September 7, 2021.

IV. PROFESSIONAL FEES AND SUMMARY OF RECEIVERSHIP ACTIVITIES

Professional Fees

11. The Receiver's fees and disbursements from August 4, 2021 to September 8, 2021 amount to \$40,471.90 (including GST and disbursements). A summary of the invoice is attached as **Schedule "B"** to this Report.

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 Professional Activities

13. The Receiver took possession of the assets of the Company on August 6, 2021, following the Receivership appointment.

14. During the Receivership, the Receiver performed the normal Receivership duties, as detailed below:

- (i) The Receiver reviewed Corporation, Land Title and Personal Property Registry searches.
- (ii) The Receiver attended the Property in West Vancouver, British Columbia and met with its principal, Mr. Phil Garrow.
- (iii) The Receiver prepared statutory notices including the Form 7 and Notice and Statement of Receiver Manager.
- (iv) The Receiver published the statutory notice in the *Vancouver Province* on August 16, 2021.
- (v) The Receiver set up a Canada Revenue Agency ("**CRA**") account for Goods and Services Tax ("**GST**").
- (vi) The Receiver dealt with enquiries from pre-receivership creditors and from the shareholders of the Company.
- (vii) The Receiver prepared periodic Interim Statements of Cash Receipts and Disbursements.
- (viii) The Receiver maintained a cashbook of transactions.

15. In addition to the duties listed in paragraph 14, the following additional actions were required by the Receiver:

- (a) The Receiver reviewed the Saina Taghi Ganji CPS with counsel and with the shareholders of the Company and with the listing real estate agent, Mr. Paul Tan.
- (b) The Receiver monitored the Purchaser's removal of Conditions.

- (c) The Receiver made arrangements to perform tasks to comply with the Conditions, including attending to moving construction materials and demolition garbage from the site, attending to provision of all plans and drawings, and confirming that no fees were outstanding with the District of West Vancouver.
- (d) The Receiver took steps and made arrangements for the preparation and filing of the outstanding T2 Corporation Income Tax Returns for the Company by the Company's external accountant.
- (e) The Receiver dealt with an Amendment to the CPS reducing the price by \$10,000 (to \$3,340,000) due to the impossibility of completing the sale on the original completion date of August 16, 2021, and changing the completion, possession and adjustment dates to September 3, 2021.
- (f) The Receiver reviewed an Appraisal on the Property by Cunningham & Rivard Appraisals (Vancouver) effective October 8, 2020.
- (g) The Receiver reviewed the 2021 B.C. Assessment value of the Property.
- (h) The Receiver reviewed the history of the listing of the Property with Marine Vista Realty (Paul Tan PREC) and obtained a Marketing Report from Mr. Paul Tan.
- (i) The Receiver contacted certain creditors to obtain their payout figures as at the original anticipated completion date of August 16, 2021.
- (j) The Receiver reviewed the AI's One Stop Services Builder's Lien registered on the Property.
- (k) The Receiver confirmed a debt to Vancouver City Savings Credit Union ("**Vancity**") on a Canada Emergency Business Account ("**CEBA**") loan.
- (l) Mr. Phil Garrow sent the Receiver a bank draft drawn on a Bank of Montreal account in the name of 1266686 B.C. Ltd. (another company owned by him) in the amount of \$13,393.55, which he advised represented the balance in one of the Company's Royal Bank of Canada ("**RBC**") accounts. The Receiver is dealing with obtaining bank statements in support of this balance figure, as well as the Company's General Ledger for the period July 25, 2019 to July 31, 2021.
- (m) Mr. Phil Garrow sent the Receiver bank statements on another of the Company's RBC accounts showing a negative balance due to bank charges as at July 31, 2021.
- (n) The Receiver is dealing with a \$95,000 deposit to the District of West Vancouver on account of a Development Permit.
- (o) The Receiver attended the Property on August 13, 2021 and took photographs of the remaining building materials. The Receiver advised Mr. Paul Tan of the presence of the materials.
- (p) The Receiver analyzed the CPS and prepared its First Report of the Court-Appointed Receiver and Manager dated August 16, 2021, in which it recommended completion of the CPS and obtaining a Vesting Order to clear title and complete the transaction.

- (q) The Vesting Order was pronounced by Master Taylor on August 25, 2021.
- (r) The sale of the Property completed on September 3, 2021.
- (s) On September 7, 2021, the Receiver made arrangements to bring the books and records of the Company up to date (to July 31, 2021) and to forward them to the Company's external accountant to prepare the T2 Corporation Income Tax Return for the years ended July 31, 2020 and July 31, 2021. Following the completion of the sale, the Receiver will provide information on the sale proceeds and the Receivership costs in order for the Company's external accountant to prepare the T2 Corporation Income Tax Return for the year ended July 31, 2022.
- (t) Following completion of the sale of the Property, the Purchaser advised that a large amount of garbage and other materials were still present on the Property. The Receiver has confirmed that Dalton Trucking Ltd. will be delivering a machine tomorrow (September 22, 2021) or the next available date, and will arrange for an operator to operate the machine and arrange for trucks to load and haul away the remaining construction materials and debris from the Property.
- (u) The Receiver is still awaiting the invoice from the seller's lawyer, Synergy Business Lawyers LLP, as well as the completed Form 221 (2)(b/c) Certificate as to GST/HST Status of Buyer from the purchaser.

V. RECEIPTS AND DISBURSEMENTS

17. Receipts and disbursements of the Receiver for the Court-appointed Receivership are summarized in the Court-Appointed Receiver Manager's Interim Statement of Cash Receipts and Disbursements for the period August 4, 2021 to September 21, 2021, which is attached hereto as **Schedule "C"**, showing a cash balance as of September 21, 2021 of \$615,766.92.

18. The Receiver's fees and disbursements from August 4, 2021 to September 8, 2021 amount to **\$40,471.90** (fees \$37,322.25, disbursements \$1,227.78, GST \$1,922.87). A summary of the invoice is attached to this Report as **Schedule "B"**.

19. The fees of the Receiver's counsel, Owen Bird Law Corporation, for the period August 4, 2021 to September 7, 2021 amount to **\$18,007.52** (fees \$15,748.50, disbursements \$360.43, PST \$1,102.40, GST \$796.19). A summary of the invoice is attached to this Report as **Schedule "D"**.

VI. RECEIVER'S ANALYSIS

20. The purchase price of \$3,340,000 was sufficient to pay out the following creditors:

District of West Vancouver	\$23,214.19	2019, 2020 and 2021 Property Taxes as of September 7, 2021
Pursuit Capital Corp./ VWR Capital Corp.	\$2,096,540.28	1 st mortgage as of September 7, 2021

John Hing Wong

\$467,141.14

2nd mortgage
as of September 7, 2021

21. The Receiver will still be responsible for the following prior to its final discharge:

- (a) Preparing and filing Receiver Manager's GST returns and apply to claim GST refunds, when appropriate;
- (b) Dealing with the removal of the remaining materials on the Sandhurst property. If satisfactory arrangements are not made within a reasonable period of time, the Receiver will arrange for a third party to remove the materials and debris;
- (c) Obtaining the outstanding requested information on Sandhurst including bank statements and the Company's General Ledger for the period July 25, 2019 to July 31, 2021;
- (d) Following on the Company's external accountant preparing T2s for the years ended July 31, 2020, July 31, 2021 and July 31, 2022;
- (e) Following up on the District of West Vancouver on the net refund of deposits (one of which may take a year or more, regarding the Environmental Development Permit);
- (f) Preparing monthly bank reconciliations and maintaining Receiver Manager's cashbook of transactions;
- (g) Paying any final closing costs on the Receivership;
- (h) Distributing any further surplus funds to Jeana Ventures Ltd, without further Order of the Court;
- (i) Preparing Interim and Final statutory notices;
- (j) Preparing Interim and Final Report(s) to the Court;
- (k) Reviewing materials to pass our accounts and apply for discharge.

22. From remaining funds, the Receiver requires and recommends a holdback totalling **\$70,500**, comprising the following:

Receiver's fees and disbursements to completion	\$ 30,500
Receiver's legal fees and disbursements to completion	20,000
Property removal of construction material and debris, if necessary	<u>20,000</u>
TOTAL HOLDBACK	<u>\$70,500</u>

23. The third mortgagee is Jeana Ventures Ltd., which was owed \$1,685,128.46 as of August 16, 2021.

24. The Receiver recommends paying \$545,266.92 to Jeana Ventures Ltd. in partial payment of its third mortgage, calculated as follows:

Receiver's cash balance as at September 8, 2021	\$ 615,766.92
(Less: Recommended Holdback)	<u>(70,500.00)</u>
PROPOSED DISTRIBUTION TO JEANA VENTURES LTD.	<u>\$545,266.92</u>

25. In the event that removal of construction materials and debris from the Property is completed prior to the Court hearing, the Receiver will release the \$20,000 Property removal of construction materials and debris holdback to Jeana Ventures Ltd.

VII. CONCLUSION AND RECEIVER'S APPLICATION FOR APPROVALS

26. 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 August 4, 2021 to September 21, 2021;
- (ii) Approve the activities of the Receiver as set out in this Report;
- (iii) Approve the fees and disbursements of DMA for the period August 4, 2021 to September 8, 2021;
- (iv) Approve the legal fees and disbursements of the Receiver's legal counsel, Owen Bird Law Corporation, for the period August 4, 2021 to September 7, 2021;
- (v) Pay \$545,266.92 to Jeana Ventures Ltd. in partial payment of its third mortgage;
- (vi) Maintain a holdback of \$70,500 for Receiver's costs to completion, Receiver's legal costs to completion, and removal of construction materials and debris from the Property (if necessary);
- (vii) Pay surplus funds, if any, to Jeana Ventures Ltd.;
- (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.

Should you have any questions as to the contents of this Report, kindly contact either of the undersigned at (604) 683-8030.

Yours very truly,

D. MANNING & ASSOCIATES INC.
LICENSED INSOLVENCY TRUSTEE
COURT-APPOINTED RECEIVER MANAGER OF THE
ASSETS, UNDERTAKINGS AND PROPERTY OF
1449 SANDHURST PLACE HOLDINGS LIMITED
(not in its personal capacity)



Per: Alex E.H. Ng, LIT, CIRP / William Choo, CPA, CGA

Enclosures

SCHEDULE "A"

VESTING ORDER DATED AUGUST 25, 2021

SEAL
27-Aug-21

Vancouver
REGISTRY



Form 35 (Rules 8-4(1), 13-1(3), 17-1(2), and 25-9(2))

No. S214959
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

ADC HOLDINGS LTD.

Petitioner

AND:

JEANA VENTURES LTD. and 1449 SANDHURST PLACE
HOLDINGS LIMITED

Respondents

ORDER MADE AFTER APPLICATION

BEFORE) MASTER TAYLOR) WEDNESDAY, THE 25TH
)) DAY OF AUGUST, 2021
))

ON THE APPLICATION of D. MANNING & ASSOCIATES INC. (the "Receiver") coming on for hearing on this day at Vancouver, British Columbia, and on hearing HEATHER A. FRYDENLUND, counsel for the Receiver, and on hearing MICHAEL WILSON, counsel for Pursuit Capital Corp. and VWR Capital Corp., and on hearing PHILLIP R. LUNDRIE, counsel for John Hing Wong, and on reading the materials filed herein:

THIS COURT ORDERS THAT:

1. Service of the notice of application is hereby abridged to the time that was actually given and is deemed effective on all respondents.

2. The sale of the following the lands and premises:

PID: 008-870-110

LOT 36 BLOCK 50 CAPILANO ESTATES EXTENSION NO. 12 PLAN 12621

(the "Lands")

to SAINA TAGHI-GANJI, of 1412 Chartwell Drive, West Vancouver, B.C., V7S 2R8, or if amended or assigned by the purchaser and agreed to by the Receiver, as set out in a letter from the solicitors for the Receiver, on the terms and conditions set out in the Agreement of Purchase and Sale dated June 10, 2021, as amended for the sum of \$3,340,000 is hereby approved.

3. Upon filing a certified copy of this Order in the Vancouver Land Title Office together with a letter from the Receiver's solicitor authorizing such registration and subject to the terms of this Order, the Lands be conveyed to and vest in the purchaser, SAINA TAGHI-GANJI, in fee simple, free and clear of any estate, right, title, interest, equity of redemption, and other claims of the parties, except the reservations, provisos, exceptions, and conditions expressed in the original grant(s) thereof from the Crown.

4. The dates for completion, adjustment and possession be set to be September 3, 2021, or so soon before or so soon thereafter as the Receiver and the purchaser shall agree in writing.

5. The net purchase price after adjustments shall be paid to OWEN BIRD LAW CORPORATION, in trust, and shall be paid out in accordance with the following priorities without further order:

- a) in payment of any outstanding property taxes, water and sewer rates;
- b) in payment of real estate commission and GST, if payable;
- c) GST, if payable;
- d) to Randie Wilson & Company, in trust for Pursuit Capital Corp. and VWR Capital Corp., the balance of their interest in Mortgage No. CA7644513 and Assignment of Rents No. CA 7644514, plus interest to and including to the date of payment, plus their assessable costs;

- e) to Lundrie & Company, in trust for John Hing Wong, the balance of his interest in Mortgage No. CA8280518 and Assignment of Rents No. CA8280519, plus interest to and including the date of payment, plus his assessable costs;
- f) to the Receiver to the credit of this proceeding.

6. For the purpose of issuing title and in respect of the Lands, the following charges, liens, encumbrances, caveats, mortgages, and certificates of pending litigation be cancelled insofar as they apply to the Lands:

RESPONDENTS/PARTIES	NATURE OF INTERESTS	REGISTRATION NUMBERS
PURSUIT CAPITAL CORP. and VWR CAPITAL CORP.	Mortgage	CA7644513
	Assignment of Rents	CA7644514
	Certificate of Pending Litigation	CA8466192
JEANA VENTURES LTD.	Mortgage	CA7646590
	Certificate of Pending Litigation	CA8602667
JOHN HING WONG	Mortgage	CA8280518
	Assignment of Rents	CA8280519
	Certificate of Pending Litigation	CA8933129
AL'S ONE STOP SERVICES	Claim of Builders Lien	WX2152175
	Certificate of Pending Litigation	CA9262834

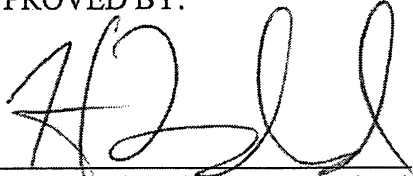
together with any other charges, liens, encumbrances, caveats, mortgages, or certificates of pending litigation registered against the Lands subsequent to 2:06 pm on August 11, 2021.

7. The parties may apply for such further direction as may be necessary to carry out this Order.

8. Endorsement of this Order by Counsel appearing on this application other than the Receiver is dispensed with.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED ABOVE AS BEING BY CONSENT:

APPROVED BY:



Signature of Heather A. Frydenlund
lawyer for Receiver and Manager,
D. MANNING & ASSOCIATES INC.

BY THE COURT

Digitally signed by
Carion, Ordina

Digitally signed by
Taylor, G

REGISTRAR

No. S214959
Vancouver Registry

**IN THE SUPREME COURT OF BRITISH
COLUMBIA**

BETWEEN:

ADC HOLDINGS LTD.

Petitioner

AND:

JEANA VENTURES LTD. and 1449 SANDHURST PLACE
HOLDINGS LIMITED

Respondents

ORDER MADE AFTER APPLICATION

OWEN BIRD LAW CORPORATION
P.O. Box 49130
Three Bentall Centre
2900 - 595 Burrard Street
Vancouver, BC V7X 1J5
Attention: Heather A. Frydenlund
File No. 23024-0131

SCHEDULE "B"

**SUMMARY OF INVOICE OF D. MANNING & ASSOCIATES INC.
FOR THE PERIOD AUGUST 4, 2021 TO SEPTEMBER 8, 2021**

**RECEIVER MANAGER OF THE ASSETS, UNDERTAKINGS AND PROPERTY OF
1449 SANDHURST PLACE HOLDINGS LIMITED**

SUMMARY OF RECEIVER MANAGER'S BILLING

INVOICE NO.	BILLING PERIOD	DATE OF INVOICE	TOTAL BILLING (\$)	FEES (\$)	DISBURSEMENTS (\$)	GST (\$)
10983	August 2, 2021 to September 8, 2021	08-Sep-21	40,471.90	37,321.25	1,227.78	1,922.87
TOTAL			40,471.90	37,321.25	1,227.78	1,922.87

**RECEIVER MANAGER OF THE ASSETS, UNDERTAKINGS AND PROPERTY OF
1449 SANDHURST PLACE HOLDINGS LIMITED**

SUMMARY OF RECEIVER MANAGER'S DISBURSEMENTS

INVOICE NO.	BILLING PERIOD	DATE OF INVOICE	Filing Fees (\$)	Legal Advertisement (\$)	Postage and Courier (\$)	Photocopies (\$)	Telephone and Facsimile (\$)	Travel (\$)	TOTAL (\$)
10983	August 2, 2021 to September 8, 2021	08-Sep-21	91.54	615.40	7.21	338.50	159.96	15.17	1,227.78
TOTAL			91.54	615.40	7.21	338.50	159.96	15.17	1,227.78

**RECEIVER MANAGER OF THE ASSETS, UNDERTAKINGS AND PROPERTY OF
1449 SANDHURST PLACE HOLDINGS LIMITED**

SUMMARY OF RECEIVER MANAGER'S FEES

INVOICE NO.	BILLING PERIOD	DATE OF INVOICE	William Choo Principal Hours	Alex Ng Vice-President and Trustee Hours	Douglas Chysik Senior Associate Hours	Morris Choo Senior Associate Hours	Mia Law Senior Associate Hours	Ruth Chang Senior Associate Hours	April Szeto Associate Hours	TOTAL
10983	August 2, 2021 to September 8, 2021	08-Sep-21	47.25	19.00		12.25	5.25	2.00	10.00	95.75
	TOTAL HOURS		47.25	19.00	-	12.25	5.25	2.00	10.00	95.75
	HOURLY RATE		495.00	395.00	275.00	275.00	215.00	215.00	150.00	
	TOTAL FEES		23,388.75	7,505.00	-	3,368.75	1,128.75	430.00	1,500.00	37,321.25

SCHEDULE "C"

**COURT-APPOINTED RECEIVER MANAGER'S
INTERIM STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS FOR THE PERIOD
AUGUST 4, 2021 TO SEPTEMBER 21, 2021**

1449 SANDHURST PLACE HOLDINGS LIMITED

**RECEIVER MANAGER OF THE ASSETS, UNDERTAKINGS AND PROPERTY
INTERIM STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD AUGUST 4, 2021 TO SEPTEMBER 21, 2021**

	\$		\$
RECEIPTS			
Cash in Bank	13,393.55	Note (1)	
Recovery of Property Taxes	2,922.87		
Sale of Property	<u>3,340,000.00</u>		
TOTAL RECEIPTS			3,356,316.42
DISBURSEMENTS			
Advertising	615.40		
Bank Charges	1.47		
Commission (Real Estate)	88,260.00		
Distribution to Pursuit Capital Corp and VWR Capital Corp.	2,096,540.28	Note (2)	
Distribution to John Hing Wong	467,141.14	Note (3)	
Filing Fees	91.54		
GST Paid	7,132.06		
Legal fees and disbursements:			
Synergy Business Lawyers LLP	2,500.00	Note (4)	
Owen Bird Law Corporation	17,211.33	Note (5)	
Photocopies	338.50		
Postage and Courier	7.21		
Property taxes	23,214.19		
Receiver Manager's Fees	37,321.25	Note (5)	
Telephone and Facsimile	159.96		
Travel	<u>15.17</u>		
TOTAL DISBURSEMENTS			<u>2,740,549.50</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS			<u><u>615,766.92</u></u>

Notes:

- (1) Received from 1266686 BC Ltd
- (2) Includes GST paid on Bill of Costs of \$316.86
- (3) Includes GST paid on Bill of Costs of \$969.68
- (4) Includes GST paid of \$111.60
- (5) Excludes GST paid

SCHEDULE "D"

**SUMMARY OF INVOICE OF OWEN BIRD LAW CORPORATION
FOR THE PERIOD AUGUST 4, 2021 TO SEPTEMBER 7, 2021**

**RECEIVER MANAGER OF THE ASSETS, UNDERTAKINGS AND PROPERTY OF
1449 SANDHURST PLACE HOLDINGS LIMITED**

SUMMARY OF OWEN BIRD LAW CORPORATION LEGAL INVOICE

INVOICE NO.	BILLING PERIOD	DATE OF INVOICE	TOTAL BILLING (\$)	FEES (\$)	DISBURSEMENTS (\$)	GST (\$)	PST (\$)
237134	for the period ending September 7, 2021	07-Sep-21	18,007.52	15,748.50	360.43	796.19	1,102.40
TOTAL			18,007.52	15,748.50	360.43	796.19	1,102.40