

**IN THE SUPREME COURT OF BRITISH COLUMBIA**

**IN THE MATTER OF THE RECEIVERSHIP OF  
THE SYMPHONY DEVELOPMENT CORPORATION  
(Referred to as “Symphony” or the “Company”)**

**RECEIVER MANAGER’S EIGHTH REPORT TO COURT  
(Prepared for the February 7, 2011 Court Hearing)**

**JANUARY 27, 2011**

**THE SYMPHONY DEVELOPMENT CORPORATION  
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**1 INTRODUCTION**

1.1 On January 12, 2010, by order of the Supreme Court of British Columbia (the "Court") on application of Malkit Johal ("Johal") and Gurmel Singh Kainth ("Kainth"), PricewaterhouseCoopers Inc. was appointed Receiver Manager (the "Receiver") of The Symphony Development Corporation ("Symphony" or the "Company").

1.2 The Receiver has previously filed the following reports with the Court:

- March 4, 2010 – Receiver's First Report;
- March 24, 2010 – Supplemental Report to the Receiver's First Report;
- April 26, 2010 – Receiver's Second Report;
- May 25, 2010 – Receiver's Third Report;
- June 16, 2010 – Receiver's Fourth Report;
- August 19, 2010 – Receiver's Fifth Report;
- October 4, 2010 – Receiver's Sixth Report; and
- November 10, 2010 – Receiver's Seventh Report.

1.3 This is the Receiver's Eighth Report to the Court and is filed for the purpose of:

- 1.3.1 Providing the Court with a brief update on the status of this receivership;
- 1.3.2 Reporting on the Court's request that the Receiver review the Notices of Application filed by disputing creditors and consider whether new evidence has been advanced in connection with such Applications; and
- 1.3.3 Supporting an application by the Receiver for the approval of its activities and accounts to November 30, 2010.

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**2 STATUS OF THE RECEIVERSHIP**

2.1 A summary of the status of the Receivership is provided below:

*Remaining Assets*

2.2 The Receiver has now realized on all of Symphony's assets, except for the following:

2.2.1 A possible recovery of the security deposit held by the District of Maple Ridge pending the remediation of the Spencer's Ridge subdivision deficiencies; and

2.2.2 GST refunds due to the Company.

2.3 Security deposits totaling \$271,000 are recoverable from the District of Maple Ridge ("DMR") once certain additional work is completed pursuant to agreements with DMR. Preliminary estimates and a tender received for the work indicate an amount of between \$30,000 and \$50,000 could be realized from the deposits upon completion of the work. The Receiver is in the process of seeking other tenders and will make a final decision on the completion of the work upon receipt of the additional tenders.

2.4 The Company's books and records have been updated and all GST/HST returns have been filed by the Receiver. The receipt of the refund due to the Company has been delayed by an audit and additional filings requested by the CRA, including the corporate tax returns for 2003, 2004 and 2005 financial years, which the Receiver had previously been informed, had been filed on behalf of the Company. The Receiver is currently in the process of obtaining the information from the shareholders necessary to complete these filings. A refund of \$276,000 is expected to be recovered upon completion of all required filings but is dependent upon the shareholders providing the Receiver with sufficient information for the 2003 to 2005 fiscal years.

*Statement of Receipts and Disbursements*

2.5 Attached as Appendix A is a Statement of Receipts and Disbursements from the date of the Receiver's appointment to November 30, 2010.

2.6 Cash receipts have totaled \$19.3 million and cash disbursements have totaled \$1.6 million, resulting in an excess of receipts over disbursements totaling \$17.7 million.



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- 2.7 Distributions totaling \$13.0 Million have been made to Coast Capital Savings Credit Union, Tejwant Kainth and the subcontractors to Pacific Utility Contracting, leaving \$4.7 million cash on hand as at November 30, 2010. There have been no material cash transactions since November 30, 2010.

**3 APPEALS OF RECEIVER'S CLAIM DETERMINATIONS**

- 3.1 On November 15, 2010, the Court heard submissions from a number of parties who had filed Notices of Application to appeal the Receiver's determination on certain secured claims (the "Application"). Certain parties suggested that the appeals of the Receiver's determinations should be heard on a trial *de novo* basis. The Receiver suggested an approach based on the principles outlined in *Re: Galaxy Sports Inc.*, 2004 BCCA 284 (CanLII).
- 3.2 *Re: Galaxy* stands for the proposition that appeals from decisions made by a trustee in bankruptcy should be in the nature of a true appeal, proceeding upon the evidence that was before the trustee (the "Record"), with two exceptions:
- evidence which did not exist as of the date of the trustee's decision or evidence which could not have been discovered by the appellant through the exercise of reasonable diligence prior to the decision under appeal (each referred to as "New Evidence"); and
  - evidence which was not part of the Record and which is not New Evidence (referred to as "Fresh Evidence") may be considered if its inclusion is appropriate in the interests of justice or on some other principled basis.
- 3.3 Upon the adjournment of the Application on November 15, 2010, the Court requested that the Receiver review the Record and the affidavits filed in support of the Notices of Application (the "Supplementary Evidence") and provide a report to the Court upon which of the Supplementary Evidence constitutes New Evidence, and whether any of the Supplementary Evidence which constitutes Fresh Evidence should be considered on appeal, in the interests of justice or on some other principled basis.
- 3.4 For the purposes of this Report, the Record includes all information that was available to the Receiver as at October 4, 2010, whether through public searches, information provided by the creditor/appellant in support of its Proof of Claim, information contained in the Company's records, or

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information obtained through consultation with the two shareholders and counsel for the Company.

*497308 B.C. Ltd. ("497")*

- 3.5 497's Application is based upon the submission that its claim is founded upon the principle of unjust enrichment rather than the contract principles considered by the Receiver in its determination. 497 argued that a constructive trust should exist to support its claim as a secured creditor. 497 further asserts that in the event there is insufficient evidence to support its arguments, this is a function of the stay of proceedings arising from the Receivership, which 497 asserts prevented it from completing examinations for discovery in the civil action that 497 had commenced.
- 3.6 No New Evidence was presented by 497 in its Application. However, 497 is seeking an opportunity to have its claim determined following the completion of its original action, which would afford it an opportunity to obtain and submit New Evidence. This would be inconsistent with the Claims Process Order made with the concurrence of 497.
- 3.7 The Receiver notes that it granted formal consent to 497 to file an application in the Receivership proceedings seeking an Order for production of documents in the possession of the Petitioner. 497 did not pursue that application. 497 did not request consent from the Receiver or from the Court for the purposes of conducting examinations in its original action.

*Brian Joseph*

- 3.8 Brian Joseph's Application was supported by an affidavit sworn November 1, 2010. The Receiver has reviewed this affidavit and has concluded that it contains no New Evidence or any Fresh Evidence.

*Integra Architecture*

- 3.9 The Proof of Claim filed on behalf of Integra Architecture Inc. ("Integra") was presented as a secured claim on the basis of Integra's claim of builders' lien filed against the three parcels of land that comprised phase 2 of the Albion Slopes development (the "Phase 2 Lands").
- 3.10 The Receiver's determination that Integra's claim of builders' lien was invalid and, therefore, that its claim was an unsecured one, was based upon two conclusions drawn from the Record. The first conclusion was that there was no *improvement* as defined in the *Builders Lien Act* (the

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“BLA”) within or upon the Phase 2 Lands, because there had been no tangible alteration to the Phase 2 Lands. Without an improvement, there can be no claim of builders’ lien (see the Court of Appeal’s decision in *Chaston Construction Corp. v. Henderson Land Holdings (Canada) Ltd.*, 2002 BCCA 357, at paras. 54 and 55).

- 3.11 The second basis for the Receiver’s determination was that even if there had been an improvement to the Phase 2 Lands, Integra’s claim of builders’ lien was not filed within the time required under the *BLA*. In particular, the Receiver had concluded that there had been a period of 30 consecutive days during which no work had been done in respect of the Phase 2 Lands, whereupon section 1(5) of the *BLA* would have deemed any improvement to have been abandoned, resulting in the commencement of the lien period. By the Receiver’s calculation, the lien period would have expired in the middle of August 2009 – approximately one month before Integra filed its claim of builders’ lien.
- 3.12 Integra filed a Notice of Application dated November 2, 2010. An affidavit sworn by Duane Siegrist on November 1, 2010 (the “Siegrist Affidavit”), containing Supplementary Evidence in support of the Notice of Application, was delivered to the Receiver’s counsel on November 3, 2010.
- 3.13 The Siegrist Affidavit adduces evidence that there was excavation work done to one or more of the parcels of land comprising the Phase 2 Lands. The definition of *improvement* in the *BLA* includes excavation work.
- 3.14 Because this evidence was available before October 4, 2010, it cannot be considered New Evidence. It is Fresh Evidence which is inconsistent with the Receiver’s prior understanding that no improvement had been undertaken in respect of the Phase 2 Land. As a result of this Fresh Evidence, the Receiver accepts that an improvement had, in fact, been constructed upon the Phase 2 Lands. In the Receiver’s view, this Fresh Evidence should be considered by the Court on an appeal of the Receiver’s determination of the Integra claim.
- 3.15 The second basis upon which the Receiver concluded that the Integra claim was unsecured was the timing of Integra’s claim of builders’ lien. The Receiver had concluded that even if there had been an improvement, that improvement would be deemed to have been abandoned.

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- 3.16 This conclusion follows from section 1(5) of the *BLA*, which provides that following 30 consecutive days without work being undertaken, any improvement is deemed to have been abandoned. Based on the evidence available on the Record, the Receiver determined that the last work undertaken in respect of the Phase 2 Lands was performed on or before May 31, 2009. In the circumstances, the deemed abandonment of the improvement occurred not later than July 1, 2010, and the 45 day lien period ended not later than August 15, 2010.
- 3.17 In its Notice of Application, Integra points to the Receiver's own conclusion that the improvement was abandoned in October 2009 as grounds for finding that its claim of builders' lien was filed before the improvement was abandoned. However, that conclusion implicitly excluded the Phase 2 Lands, as it was the Receiver's determination that no improvement had been undertaken in respect of such Lands. The Receiver's conclusion respecting the abandonment of the improvement in October 2009 was restricted to Phase 1, and is irrelevant to the consideration of improvements undertaken on the Phase 2 Lands.
- 3.18 In respect of the abandonment issue, the Receiver is aware that there is authority in B.C. for the principle that the "deemed abandonment" provision in section 1(5) of the *BLA* only creates a rebuttable presumption that an improvement has been abandoned, and that the parties' intentions remain a relevant circumstance that may rebut the presumption (see *McManamna v. Chorus*, 2008 BCCA 471 at paras. 11-15, aff'g *McManamna v. Farley*, 2007 BCSC 1304).
- 3.19 Integra has offered no Supplementary Evidence to suggest that an improvement to the Phase 2 Lands had not been abandoned by July 1, 2009. In particular, there is no Supplementary Evidence to establish that the parties did not intend to abandon the improvement, such that the presumption arising pursuant to s. 1(5) of the *BLA* would be rebutted.

*Bassi Brothers Framing Ltd.*

- 3.20 Bassi Brothers Framing Ltd. ("Bassi Brothers") filed a Notice of Application dated November 3, 2010. An affidavit sworn by Jaswant Basi on November 13, 2010 (the "Basi Affidavit"), containing Supplementary Evidence in support of the Notice of Application, was delivered to the Receiver on November 15, 2010.
- 3.21 The Proof of Claim filed on behalf of Bassi Brothers was presented on the basis that it was a claim under a mortgage securing the principal sum of

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\$2,678,780.59, which sum was stated to have been advanced to the Company.

- 3.22 The Proof of Claim was supported by a copy of the mortgage, a copy of a Petition filed in connection with foreclosure proceedings by Bassi Brothers, and a copy of an affidavit sworn by Jaswant Bassi.
- 3.23 Due to issues raised by Kainth, the Receiver was aware that validity of the mortgage to Bassi Brothers was disputed. For that reason the Receiver wrote to counsel for Bassi Brothers on June 21, 2010, requesting additional information (including a copy of the underlying Loan Agreement, if any) and clarification of the facts giving rise to the Bassi Brothers claim, in the following terms:

*“Please provide any written documents that outline the original intent or terms associated with the advance of the monies. If there are no written agreements, please describe your understanding of the original terms of the investment and confirm which representative of the Company agreed to those terms”.*

- 3.24 Counsel for Bassi Brothers responded to the Receiver's request on July 3, 2010 (Appendix K.2 of Report #6). The information provided included documents establishing that the advances purported to have been secured under the mortgage had in fact been made to parties other than the Company. The alleged basis of the Company's liability to repay such advances was an “Acknowledgement of Debt” dated March 25, 2009 (Appendix K.5).
- 3.25 The Acknowledgement of Debt states that the Company acknowledges having received advances from Bassi Brothers. It is common ground that Bassi Brothers in fact made no advances to the Company.
- 3.26 The Bassi Affidavit now asserts that the mortgage was part of a transaction intended to settle a potential trust claim against the Company, and that the Acknowledgement and mortgage were given as consideration for the release of a caveat and an agreement not to pursue the trust claim.
- 3.27 No information relating to the caveat or the alleged settlement of the trust claim was provided to the Receiver in response to its request for additional information in support of the Proof of Claim. No information relating to the March 25, 2009 Purchase and Sale Agreement referred to in the Supplementary Evidence was provided to the Receiver in response to its request for additional information in support of the Proof of Claim nor was the agreement contained within the Company's records. The first indication of this alleged settlement as the foundation of the Bassi

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Brothers claim was provided in the Basi Affidavit. This information must be considered Fresh Evidence.

- 3.28 The Receiver did, however, have within the Record the documents attached as Exhibit "Q" to the Basi Affidavit, and all of these were considered by the Receiver in making its determination to disallow the claim as a secured claim. The references to "Bassi Brothers" and "Jaswant" within these documents are inconsistent with the Company's records, and are not reflective of the formal agreements signed between the parties. They reflect an inexact understanding or representation of the nature of the investment by the Bassi Brothers, variously describing it as a "deposit" in some entries, and a "share purchase" in others (see page 152 and page 174 of the Exhibits).
- 3.29 In summary, there is no New Evidence provided in the Basi Affidavit. All of the information it contains was either already part of the Record (Exhibit "Q") or was in the possession of Bassi Brothers and not disclosed to the Receiver, despite its specific request on June 21, 2010. This failure to disclose militates against the consideration of such Fresh Evidence on an appeal.
- 3.30 The Company was insolvent on March 25, 2009, and the Receiver accordingly concluded that the granting of the mortgage constituted a fraudulent preference in any event. Regardless of the mechanism by which the Bassi Brothers mortgage was obtained, one purpose of the mortgage was to ensure that the position of Bassi Brothers would be elevated relative to other unsecured creditors, and the effect of the mortgage was to delay, defeat or hinder the claims of other unsecured creditors. In such circumstances, an intention to prefer the interests of one creditor over the interests of others is to be presumed. The Receiver's conclusion in relation to the validity of the mortgage is not altered upon a review of the Fresh Evidence contained in the Basi Affidavit.

**4 RECEIVER'S ACTIVITIES AND ACCOUNTS**

- 4.1 The Court's order dated January 12, 2010 appointing the Receiver Manager ordered that the Receiver and its legal counsel pass its accounts from time to time. A copy of the Court order is attached as Appendix B.
- 4.2 The Receiver requests that its accounts and the accounts of its legal counsel be approved to November 30, 2010 and that its activities to date be approved.

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*Summary of Activities*

- 4.3 Upon its appointment, the Receiver took possession of the assets of the Company and conducted its due diligence on the assets to develop a realization strategy which was presented in its first report to the Court. This process included:
- 4.3.1 Touring Albion Slopes and Spencer's Ridge and meeting with Gurdeep Kainth on several occasions to obtain background information on the Company's operations. Discussions were also held with Jag and Malkit Johal;
  - 4.3.2 Meeting with representatives of the DMR and ongoing communications with respect to property history, status and concerns for both Albion Slopes and Spencer's Ridge;
  - 4.3.3 Conducted searches in the land titles registry and the personal property registry to establish the nature of title to the real property and determine the nature and extent of claims against the Company and specific properties;
  - 4.3.4 Discussed Albion Slopes and Spencer's Ridge with numerous realtors and developers to assess marketability of the properties. Sought and evaluated realtor proposals for the listings. Negotiated discounted commissions for both properties from realtors that the Receiver recommended;
  - 4.3.5 Sought information from the Albion Slopes project engineer, geotechnical engineer and environmental consultants including estimated costs to complete phase 1 of Albion Slopes;
  - 4.3.6 Considered whether certain work should be completed for Albion Slopes to improve marketability and whether the property should be sold en-bloc or on a phase by phase basis;
  - 4.3.7 Consulted the shareholders extensively on the realization strategies for both properties; and
  - 4.3.8 Developed a detailed timeline and sales process for the sale of Albion Slopes and prepared standardized offer documents to improve the comparability of the expected offers and to ensure that significant security deposits for servicing agreements with DMR were released properly.

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- 4.4 The Receiver realized upon certain miscellaneous assets including a Ford F150 Truck and deposits maintained at the Vancouver City Savings Credit Union. Costs to complete the Company's obligations under servicing contracts with DMR for Spencer's Ridge have been obtained and the Receiver is in the process of arranging this work so that the security deposits held by DMR can be recovered.
- 4.5 The last four lots in Spencer's Ridge were sold by the Receiver. The sale process recommended by the Receiver in its first report to the Court was modified by the Court after the shareholders took issue with the Receiver's recommended realtor. As a result and at their request, the shareholders were offered a right to purchase the lots (no offers were received), previously received unsolicited bids were pursued (resulting in the sale of two lots) and finally the Receiver engaged a realtor acceptable to both shareholders to sell the two remaining lots.
- 4.6 The Receiver sold Albion Slopes on an *en-bloc* basis within the timeframe permitted by Coast Capital Savings, which had obtained an Order Nisi to realize upon its first priority mortgage. This involved the following:
- 4.6.1 Attempting to secure a stalking horse bid based on early discussions with the shareholders. This was not completed as the shareholders did not introduce the prospective bidder until too late in the sales process;
- 4.6.2 Engaging Colliers International ("Colliers") as directed by the Court and structuring the sales process as recommended in the Receiver's First Report to the Court. The Receiver supplied significant portions of the information for Colliers' information memorandum, based on its earlier due diligence on Albion Slopes;
- 4.6.3 Analyzing the offers received by Colliers by the bid deadline and instructing Colliers with respect to finalizing the offer that was accepted by the Receiver. The Receiver conducted due diligence on the successful bidder and applied to Court for approval of the offer;
- 4.6.4 Responding to an application to the Court by one of the shareholders requesting the details of all the offers received before the successful bidder's offer became unconditional;
- 4.6.5 Managing the closing of the sale which involved addressing concerns by the buyer regarding property purchase tax and



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negotiating an extension to the closing date as requested by the buyer; and

- 4.6.6 Obtaining the release of security deposits held in favour of DMR with respect to Albion Slopes after the buyer replaced the security deposits in accordance with the terms of sale.
- 4.7 The Receiver updated the Company's financial records for the period September 1, 2008 to January 12, 2010. This involved creating the records as no accounting for any of the Company's transactions had been completed. The Receiver reviewed bank statements, deposit books, cancelled cheques and the trust account records of the Company's solicitor to prepare the Company's accounts. Upon completion of this exercise, the Receiver prepared financial statements and completed the corporate tax return for fiscal 2009 and all outstanding GST returns in an effort to recover a GST refund of nearly \$276,000.
- 4.8 The Receiver completed certain portions of the claims process as directed by the Court. Secured and unsecured claims were collected from the creditors of the Company and a review of the secured claims only was performed. This involved the following:
  - 4.8.1 As part of the process to complete the accounting for the Company, the Receiver reviewed all the Company's financial transactions since it began operations in September 2006 in order to compile balances owing to specific creditors. This was necessary as the Company had not maintained any record of balances owing by creditor;
  - 4.8.2 The Receiver sought additional records that it became aware of from the Company's solicitor and took possession of the Company's computer hard drive;
  - 4.8.3 Reviewing a significant volume of Company records to verify the nature and quantum of claims and obtaining additional information from claimants to clarify discrepancies, resolve conflicting information, and fill in information gaps;
  - 4.8.4 Meeting with each shareholder to obtain background information on the financing for the Company and comments on each secured claim. The Receiver also reviewed significant affidavit material filed by each shareholder and attempted to corroborate often conflicting or incomplete information provided by the shareholders;

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- 4.8.5 Determining the history of the Company's financing and developing a history of the Company's operations in order to determine the timing of the Company's insolvency;
  - 4.8.6 Identifying related parties and reviewing various trust declarations and purchase and sale agreements that were used by the Company to raise capital for the development of Albion Slopes;
  - 4.8.7 Consulting legal counsel on legal issues to assist in the Receiver's determination on the claims;
  - 4.8.8 Conducting certain forensic procedures on computer data to supplement hard copy records submitted by a shareholder creditor; and
  - 4.8.9 Completing a comprehensive report on the review of the Secured Claims and issuing notices of determination in accordance with the claims process ordered by the Court.
- 4.9 The Receivership commenced primarily due to an unresolved shareholder dispute, and at the time of the Receiver's appointment there was a representation by the shareholders that the Company was solvent. As a result, the Receiver consulted the shareholders of the Company on significant issues and sought to obtain consent on key issues when possible. The extent of disagreement between the shareholders resulted in additional time being spent communicating with shareholders through several meetings and numerous email exchanges. The Receiver also completed a preliminary investigation on the sale proceeds of 10 Spencer's Ridge lots as one shareholder provided information which suggested that a recovery for the Company might have been possible.
- 4.10 The Receiver has completed eight reports to the Court to seek various approvals and directions. In addition, the Receiver and its legal counsel have attended Court hearings for a variety of matters, including:
- Application by Bassi Brothers for conduct of sale;
  - Application by Receiver to address issues related to Receiver's Charge;
  - Application by Receiver to authorize sale of Albion Slopes development;
  - Application by Receiver to establish Claims Process;

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- Application by Johal for disclosure of purchaser information;
- Application by Receiver to approve sale of Albion Slopes;
- Application by Receiver respecting sale of Spencer's Ridge Lots;
- Application by Receiver to extend Receivership;
- Application by Johal to amend the Claims Process;
- Application by Receiver to effect sale of Spencer's Ridge Lots;
- Application by Kainth to compel payment of claim;
- Application by Johal for further amendment of Claims Process;
- Application by Receiver for directions on payment of claims; and
- Application by Receiver for directions respecting Appeal process.

*Summary of Accounts*

- 4.11 A copy of the Receiver's Statement of Receipts and Disbursements to November 30, 2010 is attached as Appendix A. Below is a summary of the charges incurred by the Receiver and its counsel, Bull Housser & Tupper LLP ("BHT"), for the period to November 30, 2010:

**Summary of Receiver and Legal fees  
for the period January 12, 2010 to November 30, 2010**

<b>Task</b>	<b>Receiver Fees (\$)</b>	<b>Legal Fees (\$)</b>	<b>Total (\$)</b>
General	163,176	67,690	230,865
Claims Process	209,333	111,676	321,009
Albion Slopes	67,442	93,095	160,537
Spencer's Ridge	39,098	24,960	64,058
Books & Records	44,841	3,892	48,733
<b>Total</b>	<b>523,889</b>	<b>301,312</b>	<b>825,201</b>

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- 4.12 Copies of Receiver fee invoices and invoices from BHT are attached as Appendix C and Appendix D, respectively.

This report is respectfully submitted this 27<sup>th</sup> day of January, 2011.

**PricewaterhouseCoopers Inc.  
Court Appointed Receiver Manager of  
The Symphony Development Corporation**



Michael J. Vermette  
Senior Vice President



Neil P. Bunker  
Vice President

## **APPENDIX A**

### **Statement of Receipts and Disbursements to November 30, 2010**

APPENDIX A

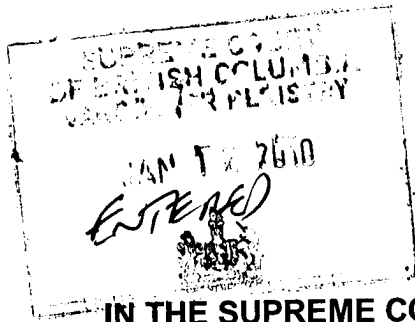
PRICEWATERHOUSECOOPERS INC.  
IN ITS CAPACITY AS RECEIVER MANAGER OF  
THE SYMPHONY DEVELOPMENT CORPORATION

STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD JANUARY 12, 2010 TO NOVEMBER 30, 2010

Receipts	(\$)
Cash in bank at Vancity	3,695
Term deposits from Coast Capital	850,156
Land Sales	
Spencer's Ridge	732,500
Albion Slopes	17,688,000
Motor Vehicle	5,400
Interest Income	16,227
<b>Total Receipts</b>	<b>19,295,978</b>
<b>Disbursements</b>	
Commission	423,161
Property tax paid on sale of lands	208,241
Receiver fees	523,889
Legal Fees	317,045
Office expenses	26,545
Utilities	762
HST Paid	94,292
GST Paid	28,347
Insurance	3,765
Repairs & Maintenance	420
Search Fees	190
Contract Labour	1,400
Advertising	449
Filing fees	90
<b>Total Disbursements</b>	<b>1,628,596</b>
<b>Excess of Receipts over disbursements</b>	<b>17,667,383</b>
<b>Represented by</b>	
Cash on hand	4,707,828
Distributions	
Coast Capital Savings Credit Union	11,582,951
Tejwant Kaur Kainth	471,076
Tejwant Kaur Kainth Mortgage Security Held in Trust	25,000
Pacific Utility Contracting Subcontractors	711,549
In Trust for Pacific Utility Contracting Lien Claim	168,979
<b>Total</b>	<b>17,667,383</b>

## **APPENDIX B**

**Court Order dated January 12, 2010 appointing a  
Receiver**



No. H091522  
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

COAST CAPITAL SAVINGS CREDIT UNION

Petitioner

THE SYMPHONY DEVELOPMENT CORPORATION, GURMEL SINGH KAINTH,  
SHMINDER JOHAL, 497308 B.C. LTD., 0769932 B.C. LTD., EMCO CORPORATION,  
PACIFIC UTILITY CONTRACTING LTD., UNLIMITED EXCAVATING &  
LANDSCAPING LTD., JACK CEWE LTD., C&C TRUCKING (1988) LTD., OCEAN  
CONSTRUCTION SUPPLIES LIMITED, NORA ROSALIE MARVIN, BASSI  
BROTHERS FRAMING LTD., UNITED RENTALS OF CANADA INC., MCRAE'S  
ENVIRONMENTAL SERVICES LTD., GRAESTONE READY MIX INC., VALLEY  
GEOTECHNICAL ENGINEERING SERVICES LTD., D.K. BOWINS & ASSOCIATES  
INC., VANCOUVER CITY SAVINGS CREDIT UNION

Respondents

**ORDER**

BEFORE THE HONOURABLE ) TUESDAY, THE 12<sup>TH</sup> DAY  
MR. JUSTICE WALKER ) OF JANUARY 2010

THE APPLICATION of the Respondent MALKIT SINGH JOHAL ("Johal") and GURMEL SINGH KAINTH ("Kainth"), the sole directors of the Respondent the Symphony Development Corporation, for an Order pursuant to Section 39 of the *Law and Equity Act*, R.S.B.C. 1996 c. 253, as amended (the "LEA") appointing PricewaterhouseCoopers Inc. as Receiver and Manager (in such capacity, the "Receiver") without security, of all of the assets, undertakings and properties of the Respondent The Symphony Development Corporation (the "Debtor") coming on for hearing this day at the Courthouse, 800 Smithe Street, Vancouver, British Columbia.

AND ON READING the Amended Notice of Motion dated November 27, 2009 and Affidavit #1 of Malkit Singh Johal sworn November 23, 2009 and Affidavit #1 of Sherri Evans sworn November 27, 2009; AND ON HEARING Alan H. Brown, counsel for Johal, Kibben Jackson, counsel for Kainth, and no one appearing for the Petitioner and the other Respondents, although duly served, and on reading the consent of PricewaterhouseCoopers Inc. to act as the Receiver.



## **APPOINTMENT**

1. THIS COURT ORDERS that pursuant to Section 39 of the LEA PricewaterhouseCoopers Inc. is hereby appointed Receiver and Manager, without security, of all of the Debtor's current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the "Property") until June 18, 2010, at which time, subject to further order of this Court, the Receiver shall be discharged of its duties hereunder and any stay of proceedings arising pursuant to the terms of this Order shall be terminated.

## **RECEIVER'S POWERS**

2. THIS COURT ORDERS that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:
  - (a) take possession and control of the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
  - (b) receive, preserve, protect and maintain control of the Property, or any part or parts thereof, including, but not limited to, changing of locks and security codes, relocating of Property to safeguard it, engaging of independent security personnel, the taking of physical inventories and placement of such insurance coverage as may be necessary or desirable;
  - (c) manage, operate and carry on the business of the Debtor, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtor;
  - (d) engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the powers and duties conferred by this Order;
  - (e) receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;
  - (f) settle, extend or compromise any indebtedness owing to or by the Debtor;
  - (g) execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtor, for any purpose pursuant to this Order;

- (h) initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtor, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding, provided that nothing in this Order shall authorize the Receiver to defend or settle the action(s) in which this Order is made unless otherwise directed by this Court;
  - (i) market any or all the Property, including engaging a realtor(s), advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
  - (j) sell, convey, transfer, lease, assign or otherwise dispose of the Property or any part or parts thereof out of the ordinary course of business:
    - (i) without the approval of this Court in respect of any transaction not exceeding \$50,000, provided that the aggregate consideration for all such transactions does not exceed \$100,000; and
    - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amounts set out in the preceding clause,
- and in each such case notice under Section 59(10) of the *Personal Property Security Act*, R.S.B.C. 1996, c. 359 shall not be required;
- (k) apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
  - (l) report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information with such Persons, subject to such terms as to confidentiality as the Receiver deems advisable;
  - (m) register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
  - (n) apply for any permits, licences, approvals or permissions and any renewals thereof as may be required by any governmental authority for and on behalf of and, if considered necessary or appropriate by the Receiver, in the name of the Debtor;

(o) enter into agreements with any trustee in bankruptcy appointed in respect of the Debtor, including, without limitation, the ability to enter into occupation agreements for any Property owned or leased by the Debtor; and

(p) take any steps reasonably incidental to the exercise of these powers,

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtor, and without interference from any other Person.

### **DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER**

3. THIS COURT ORDERS that (i) the Debtor, (ii) all of the Debtor's current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "Persons" and each being a "Person") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to such Property to the Receiver, and shall deliver all such Property (excluding Property subject to liens the validity of which is dependant on maintaining possession) to the Receiver upon the Receiver's request.
4. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtor, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "Records") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 4 or in paragraph 5 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or documents prepared in contemplation of litigation or due to statutory provisions prohibiting such disclosure.
5. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by an independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information

contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including, without limitation, providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

#### **NO PROCEEDINGS AGAINST THE RECEIVER**

6. THIS COURT ORDERS that no proceeding or enforcement process in any court or tribunal (each, a "Proceeding"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court, provided that the Petitioner is at liberty to apply in this proceeding for orders for conduct of sale and for sale of the Property following the expiry of the redemption period ordered by this Court on December 9, 2009.

#### **NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY**

7. THIS COURT ORDERS that no Proceeding against or in respect of the Debtor or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtor or the Property are hereby stayed and suspended pending further Order of this Court, provided, however, that nothing in this Order shall prevent any Person from commencing a Proceeding regarding a claim that might otherwise become barred by statute or an existing agreement if such Proceeding is not commenced before the expiration of the stay provided by this paragraph provided that the Petitioner is at liberty to apply in this proceeding for orders for conduct of sale and for sale of the Property following the expiry of the redemption period ordered by this Court on December 9, 2009.
8. Notwithstanding paragraphs 6 and 7 of this Order, Malkit Singh Johal shall be at liberty to proceed with British Columbia Supreme Court Action No. S-099401, Vancouver Registry as against Kainth, and Kainth shall be at liberty to proceed with any counterclaim against Johal in such action, and such proceedings shall not be considered proceedings against or in respect of the Debtor or the Property. The Receiver shall provide to Johal and/or Gainth, as applicable, copies of all requested documentation relating to Symphony's affairs, including but not limited to its financial affairs, as soon as reasonably possible upon receipt of a written demand for such documentation from Johal and/or Kainth.

## **NO EXERCISE OF RIGHTS OF REMEDIES**

9. THIS COURT ORDERS that all rights and remedies (including, without limitation, set-off rights) against the Debtor, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that: (a) nothing in this paragraph shall (i) empower the Receiver or the Debtor to carry on any business which the Debtor is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtor from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien; and (b) the Petitioner is at liberty to apply in this proceeding for orders for conduct of sale and for sale of the Property following the expiry of the redemption period ordered by this Court on December 9, 2009.

## **NO INTERFERENCE WITH THE RECEIVER**

10. THIS COURT ORDERS that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtor, without written consent of the Receiver or leave of this Court. Nothing in this Order shall prohibit any party to an "eligible financial contract" (as defined in Section 65.1 of the BIA) with the Debtor from terminating such contract or exercising any rights of set-off, in accordance with its terms.

## **CONTINUATION OF SERVICES**

11. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtor or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services of any kind to the Debtor are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtor's current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

## **RECEIVER TO HOLD FUNDS**

12. THIS COURT ORDERS that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever including, without limitation, the sale or disposition of all or any of the Property and the collection of any

accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "Post-Receivership Accounts") and the monies standing to the credit of Post-Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further order of this Court.

## **EMPLOYEES**

13. THIS COURT ORDERS that, subject to the right of employees to terminate their employment notwithstanding paragraph 10, all employees of the Debtor shall remain the employees of the Debtor until such time as the Receiver, on the Debtor's behalf, may terminate the employment of such employees. The Receiver shall be liable for any employee-related liabilities, including wages, severance pay, termination pay, vacation pay, and pension or benefit amounts relating to any employees that the Receiver may hire.
14. THIS COURT ORDERS that pursuant to Section 7(3)(c) of the *Personal Information Protection and Electronic Documents Act*, S.C. 2000, c. 5 or Section 18(1)(o) of the *Personal Information Protection Act*, S.B.C. 2003, c. 63, the Receiver may disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales or dispositions of the Property (each, a "Sale"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete the Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

## **LIMITATION ON ENVIRONMENTAL LIABILITIES**

15. THIS COURT ORDERS that nothing in this Order shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "Possession") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release, or deposit of a substance contrary to any federal, provincial or other law relating to the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, 1999, S.C. 1999, c. 33, the *Fisheries Act*, R.S.C. 1985, c. F-14, the *Environmental Management Act*,

R.S.B.C. 1996, c. 118 and the *Fish Protection Act*, S.B.C. 1997, c. 21 and regulations thereunder (collectively "Environmental Legislation"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be construed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless the Receiver is actually in Possession.

#### **LIMITATION ON THE RECEIVER'S LIABILITY**

16. THIS COURT ORDER that the Receiver shall incur no personal liability or obligation as a result of its appointment or the carrying out of the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part. Nothing in this Order shall derogate from the protections afforded the Receiver by Section 14.06 of the BIA or by any other applicable legislation.

#### **RECEIVER'S ACCOUNTS**

17. THIS COURT ORDERS that any expenditure or liability which shall properly be made or incurred by the Receiver, including the fees of the Receiver and the fees and disbursements of its legal counsel, incurred at the standard rates and charges of the Receiver and its counsel, shall be allowed to it in passing its accounts and shall form a charge on the Property, which charge shall, to the extent of \$100,000, or such greater amount as may be ordered by this Court or agreed to in writing among the Receiver, Johal, Kainth, Pacific Utility Contracting Ltd. and Bassi Brothers Framing Ltd. (collectively, the "Attending Parties"), rank in priority to all mortgages, security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person except those in favour of the Petitioner, and, to the extent of any amount in excess of \$100,000, rank immediately behind all mortgages, security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, and in all cases ahead of any and all unsecured claims against Symphony (the "Receiver's Charge").
18. THIS COURT ORDERS that the Receiver and its legal counsel shall pass their accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Supreme Court of British Columbia and may be heard on a summary basis.
19. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the normal rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

## **FUNDING OF THE RECEIVERSHIP**

20. THIS COURT ORDERS that, provided the Receiver has first obtained the written consent of the Attending Parties and the Petitioner, the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount of such borrowing does not exceed \$100,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as the Receiver deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "Receiver's Borrowings Charge") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all mortgages, security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person except those in favour of the Petitioner, but subordinate in priority to the Receiver's Charge.
21. THIS COURT ORDERS that neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.
22. THIS COURT ORDERS that the Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "Receiver's Certificates") for any amount borrowed by it pursuant to this Order.
23. THIS COURT ORDERS that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

## **ALLOCATION**

24. THIS COURT ORDERS that any interested party may apply to this Court on notice to any other party likely to be affected, for an order allocating the Receiver's Charge and Receiver's Borrowings Charge amongst the various assets comprising the Property.

## **GENERAL**

25. THIS COURT ORDERS that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.
26. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.



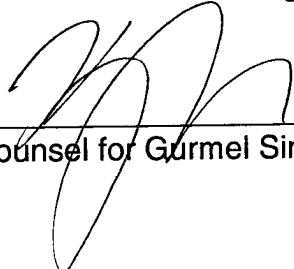
27. THIS COURT REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction, wherever located, to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order.
28. THIS COURT ORDERS that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal or regulatory or administrative body, wherever located, for recognition of this Order and for assistance in carrying out the terms of this Order and all such courts, tribunals and regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.
29. THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order on not less than two (2) clear business days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

BY THE COURT

  
DISTRICT REGISTRAR

APPROVED BY:

  
Counsel for Malkit Singh Johal

  
Counsel for Gurmel Singh Kainth

**SCHEDULE "A"**  
**RECEIVER CERTIFICATE**

CERTIFICATE NO. \_\_\_\_\_

AMOUNT

\$ \_\_\_\_\_

1. THIS IS TO CERTIFY that [RECEIVER'S NAME], the [Interim Receiver and/or Receiver and Manager] (the "Receiver") of all of the assets, undertakings and properties of [DEBTOR'S NAME] appointed by Order of the Supreme Court of British Columbia and/or the Supreme Court of British Columbia (In Bankruptcy and Insolvency) (the "Court") dated the \_\_\_\_\_ day of \_\_\_\_\_, 200\_\_\_\_ (the "Order") made in SCBC Action No. \_\_\_\_\_ and/or SCBC Action No. \_\_\_\_\_/Estate No. \_\_\_\_\_ has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$\_\_\_\_\_, being part of the total principal sum of \$\_\_\_\_\_ which the Receiver is authorized to borrow under and pursuant to the Order.
2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily] [monthly] not in advance on the \_\_\_\_\_ day of each month after the date hereof at a notional rate per annum equal to the rate of \_\_\_\_\_ per cent above the prime commercial lending rate of Bank \_\_\_\_\_ from time to time.
3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property (as defined in the Order), in priority to the security interests of any other person except those of the Petitioner, Coast Capital Savings Credit Union, but subject to the priority of the charges set out in the Order, and the right of the Receiver to indemnify itself out of the Property in respect of its remuneration and expenses.
4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at \_\_\_\_\_, British Columbia.
5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.
6. The charge securing this certificate shall operate to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum under this Certificate in respect of which it may issue certificates under the terms of the Order.

DATED the [REDACTED] day of [REDACTED], 200[REDACTED].

**[RECEIVER'S NAME]**, solely in its capacity as Receiver of the Property (as defined in the Order), and not in its personal capacity

Per:  
Name:  
Title:

## **APPENDIX C**

**Copies of Receiver's invoices for the period to  
November 30, 2010**

Mr. Gurmel Kainth and Malkit Johal  
The Symphony Development Corporation  
c/o La Van & Company  
#704 - 1478 West Hastings Street  
Vancouver British Columbia Canada V6G 3J6

**PricewaterhouseCoopers Inc.**  
PricewaterhouseCoopers Place  
250 Howe Street, Suite 700  
Vancouver, BC V6C 3S7  
Canada  
Telephone: +1 604 806 7000  
Facsimile: +1 604 806 7806

**Contact:** Michael Vermette  
Telephone: +1 604 806 7675  
E-mail:  
michael.j.vermette@ca.pwc.com

To avoid delays in receipt of funds, please ensure you are remitting to: PwC Central Accounting  
145 King Street West  
Toronto ON M5H 1V8  
Canada

Bill Date: February 17, 2010  
Payment requested by: March 4, 2010  
Invoice No.: VN130700567

### GST REGISTRATION # 86747 0486 RT0001

**For Professional Services Rendered** in our capacity as Receiver Manager of  
The Symphony Development Corporation for the period January 12 to January  
31, 2010, as detailed in the attached Schedules 1 and 2.

#### FEES

\$45,019.50

#### DISBURSEMENTS

\$2,250.98

#### TOTAL FEES AND DISBURSEMENTS

\$47,270.48

#### GST

\$2,363.53

#### TOTAL DUE

\$49,634.01

#### Remit Only Bank Wire Transfers (EFT) to:

HSBC, 70 York Street, Toronto, Ontario, Canada M5J 1S9  
Account Name: PricewaterhouseCoopers LLP  
Transit No.: 10002:016 Swift Code: HKBCCATT  
CAD Account: 064871-001 USD Account: 064871-070  
Invoice number must be included.

**Please return one copy with your payment.**

**PricewaterhouseCoopers, Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Analysis of Time by Staff Member**  
**for the period January 12 to January 31, 2010**

<b>Staff</b>	<b>Hours</b>	<b>Rate (\$)</b>	<b>Total (\$)</b>
<b>Senior Vice President</b>			
VERMETTE, Michael	7.5	525	3,937.50
<b>Vice President</b>			
BUNKER, Neil	59.0	420	24,780.00
<b>Senior Associates</b>			
MATSUDA, Lucas	0.3	250	75.00
RISTIVOJEVIC, Brad	57.8	250	14,450.00
<b>Associate</b>			
KONING, Amanda	8.5	200	1,700.00
<b>Technician</b>			
COLE, Fraser	0.7	110	77.00
<b>TOTAL</b>	<b>133.8</b>		<b>45,019.50</b>

<b>FEES</b>	45,019.50
<b>DISBURSEMENTS</b>	2,250.98
<b>TOTAL FEES AND DISBURSEMENTS</b>	<b>47,270.48</b>
<b>GST</b>	2,363.53
<b>TOTAL DUE</b>	<b>\$49,634.01</b>

**PricewaterhouseCoopers, Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period January 12 to January 31, 2010**

Name	Date	Hours	Description
MATSUDA, Lucas	1/25/2010	0.3	Meet principals and relocate boxes.
KONING, Amanda	1/15/2010	1.6	Preparation of Form 7, Form 87, newspaper ad and open bank acct.
	1/18/2010	0.4	Open estate in Ascend; setup bank account; save documents in BRS.
	1/22/2010	1.5	Import creditors and print labels; fax request to OSB for estate #; prepare Form 87.
	1/25/2010	3.5	Revise form 87 and add additional creditors to Ascend; mail out of Form 87; save documents to BRS.
	1/26/2010	0.5	Receive email correspondence for G.Kainth, shareholder, re: Form 87; update Ascend; tf Stormtech Filterations confirming nothing owed.
	1/28/2010	0.3	Receive the estate number and updated estate in Ascend; file documents.
	1/29/2010	0.7	Mail Form 87 to additional creditors and update Ascend with creditor info; prepare chq requisiton for pymt to the Minister of Finance; save documents in BRS; tt Debbie at Pacific Newspaper to provide her with the acct # and invoice # of the o/s amt.
BUNKER, Neil	1/12/2010	4.0	Various emails from Kibben Jackson re appointment by court; discussion with Brad R. re engagement background and file set up. LT Gurmel re books and records; internal meeting re engagement approach and objectives; t/c Gurdeep re meeting.
	1/13/2010	7.0	Various calls with Gurdeep and arrange for site visit and meeting to review background and discuss nature and location of books and records; discussion with Brad R. re site visit; commute to/from Maple Ridge; mtg with Gurdeep re background of company/developments, nature and location of records and tour of both Albion Slopes and Spencer's Ridge development sites.

**PricewaterhouseCoopers, Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period January 12 to January 31, 2010**

Name	Date	Hours	Description
	1/14/2010	4.0	Various calls with Jag Johal re background and meeting; review/revise email to Gurdeep Kainth re books and records; arrange meeting with Colliers re possible marketing approach; t/c Dale Kirkland of Homelife Realty re prospective purchaser; email to Gurdeep re name of prospective purchaser discussed yesterday; discussion with Brad R. re research Land Title registry for all lots owned by Symphony and encumbrances thereon and develop a summary; LT shareholders re appt.
	1/15/2010	3.5	t/c Charles Goddard of Maple Ridge re appointment and meeting to discuss state of developments; email to Charles as follow up; meeting with Malkit and Jag Johal re background of company, possible purchasers and process of receivership; t/c Nigel Green of Coast Capital Savings re appointment and possible purchasers.
	1/19/2010	6.0	Review LF Alan Brown re Spencer's Ridge lot sales; various emails to/from Alan re meeting; discussion with Mike Vermette re allegations, books & records, status of due diligence and development of sales strategy; meeting with Colliers re background on property and listing proposal; t/c Sam Parrotta of Onni Developments; t/c Hugh Carter of Qualico Homes; discussion with Jim Crooks re research on possible buyer pool.
	1/20/2010	4.0	Review LF Alan Brown re Spencer's Ridge transactions; t/c Steve Dvorak re same; meeting with Alan Brown and Greg Rafter re Spencer's Ridge transactions and evidence provided; mtg with Steve Dvorak re evidence requirements for possible attachment of proceeds, registering interest on title for all Symphony properties and strategy for preserving value and development permit; review preliminary property summary and email to BHT.



**PricewaterhouseCoopers, Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period January 12 to January 31, 2010**

Name	Date	Hours	Description
	1/21/2010	3.0	t/c Jag Johal re delivery of records; t/c Chuck Goddard of Maple Ridge (msg); mtg with Brad re review of records and developing an inventory, determining a creditor list and review of land title registrations; email to Bill Randall re additional listing proposal; email to Chuck Goddard to follow up; t/c John Sampson of BHT re meeting to discuss City concerns; review Writ from Emco, email court order to Emco's legal counsel; ltr to Tim Lack requesting records from Company Solicitor.
	1/25/2010	3.5	Review and approve BIA notice per s.245; mtg with John Sampson of BHT re municipal process; conference call with Bill Randall of Cushman Wakefield LePage re listing proposal; t/c Tim Lak of La Van & Co re Symphony records; emails to/from Steve Dvorak at BHT re registration of order; mtg with Brad R. re creditor list, inventory of records, list of suppliers, and sale of truck.
	1/26/2010	3.0	Review of records contained in various boxes; t/c Kevin Carpenter of Onni Development; mtg with Brad R. re various matters.
	1/27/2010	8.0	Review of all records provided by Gurdeep Kainth; review of Gurmel Kainth affidavit; discussion with Brad R. re demand letter to Vancity and stay letters to Provincial Court; t/c Steve Dvorak re registration of court order on title; email from Tim Lak re timeline for books and records; Further discussion with Brad R re demand by Maple Ridge on L/C, Gurdeep's update on an offer for the property and efforts to sell truck.

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**Summary of Time Charges**  
**for the period January 12 to January 31, 2010**

Name	Date	Hours	Description
	1/28/2010	5.5	t/c Jane Pickering of Maple Ridge re meeting; email to chuck Goddard of Maple Ridge and subsequent arrangements for meeting; various discussions with Brad R. re Vancity term deposit seized by draw on L/C; t/c and follow up email to Gurdeep re meeting and insurance policies; t/c Steve Dvorak re stay of proceedings and draw on L/C; email to Andy of Coast Capital re L/C status; t/c Steve Elias of Altus re possible assignment; develop list of issues to discuss with Gurdeep; internal meeting re approach; mtg with Steve Elias of Altus re quote for various value and cost estimates.
	1/29/2010	7.5	Arrange for materials to be sent to Altus and email to request fee estimate; review title spreadsheet with Brad and consider nature and quantum of charges against various titles in comparison to assessed value; t/c Jag Johal re various matters: truck possession, 10 Spencer's Ridge lots, receiver's notice, meeting with city and anticipated discussion on sale approach; email to Jag Johal to confirm preferred truck sale approach; meeting with Gurdeep Kainth re insurance on property and numerous details re Spencer's Ridge including history re financing and sale of lots, outstanding issues under subdivision agreement with Maple Ridge and requirements to retrieve security bond monies; Review Tim Lack email re Property purchase tax assessments, review assessments and forward to John Sampson of BHT.
COLE, Fraser	1/18/2010	0.4	File set-up.
	1/19/2010	0.3	Perform BC Online Land Title Search.
RISTIVOJEVIC, Brad	1/12/2010	1.0	Initial discussion with N Bunker; discussion with F Cole re job and client code; work on pre engagement checklist; read court order.

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**Summary of Time Charges**  
**for the period January 12 to January 31, 2010**

Name	Date	Hours	Description
	1/13/2010	5.5	Review pre engagement checklist with N Bunker; discuss same with R Pallen and receive sign off; discuss job with N Bunker; travel to Maple Ridge with N Bunker to inspect Albion and Spencer's Ridge Development Sites; discussions with Gurdeep Kainth regarding issues with both sites, status of development, creditors, asset value and books and records required.
	1/14/2010	3.0	Arrange meeting room and reschedule meeting with Jag Johal; input contact info for Maple Ridge City Council and Grewal & Co into BRS Power; file pre-engagement checklist into BRS Power; type email to Gurdeep Kainth re books and records required; discuss same with N Bunker; send and file in BRS; meeting with N Bunker to discuss property & security schedule required to be prepared and meeting next week with Colliers.
	1/15/2010	2.5	Meeting with N Bunker, M Johal & J Johal; discussion with N Bunker re job.
	1/18/2010	0.5	Telephone call with Gurdeep Kainth regarding books and records delivery; go over tasks required to be completed with N Bunker.
	1/19/2010	4.0	Meeting with M Vermette and N Bunker re status of job, books and records & realisation options; meeting with Colliers and N Bunker at Colliers office re background of development, details, potential buyers, market generally and recommended marketing approach; receive records from G Kainth; brief discussion re job; draft ltrs to both shareholders re books and records, motor vehicle & offers previously received by both parties; upload ltr to BRS and email.
	1/20/2010	4.0	Prepare spreadsheet detailing property held by company including claimants, address, legal description & PID; complete research on properties on BC Online; assessment requests for addresses on each property; type information contained in title searches email from N Bunker; email spreadsheet to N Bunker; receive box of records from Gurdeep Kainth's wife; brief discussion re same; emails from G Kainth re books and records.

**PricewaterhouseCoopers, Inc.**  
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**Summary of Time Charges**  
**for the period January 12 to January 31, 2010**

Name	Date	Hours	Description
	1/21/2010	5.0	Work on property spreadsheet; add detail from title searches; discuss title searches with N Bunker; searches on BC Online regarding properties held in trust; telephone calls and emails with Monica Shore from BHT re registration of Receiver's interest and trust deed noted on title searches; telephone conversation with Patricia from Land Titles Office re registration query; review records received and commence box listing; receive records from Jag Johal; photocopy original plans not provided; discuss with Jag Johal offer from Accord Trucking; go through creditor invoices and create listing of creditors, including tallying of multiple supplier invoices.
	1/22/2010	6.5	Continue preparation of archive listing; look into trust deed and locate pre-subdivision parcels on plans identified in trust deed; look into term deposit noted on Vancity bank statements; finalize creditor listing including printing of numerous lien, mortgage and application for court orders from BC Online; assist A Koning with preparation of Form 245; review and edit same; prepare envelopes and labels for mail out; email to Mr Nigel Green from Coast Capital Savings re debt due to Coast Capital; receive email re same from Radhana Lal.
	1/25/2010	6.0	Receive email from G Kainth re contact for purchasers & motor vehicle; complete review and listing of records received from G Kainth & J Johal; meetings with N Bunker re completion of Form 245; records re dealings with city; search for same and additional tasks; edit creditor listing and email to A Koning.
	1/26/2010	2.5	Research Maple Ridge realtors for sale of Spencer's Ridge lots; research public auctions for motor vehicles; phone call to Adesa Richmond regarding process and details; add additional details to archive listing; add contact details to creditor listing for engineer, environmental monitor, geotech & general contractor; return call to J Johal - lengthy conversation regarding numerous matters concerning file; leave message on G Kainth cell re email received on same date.

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**Summary of Time Charges**  
**for the period January 12 to January 31, 2010**

Name	Date	Hours	Description
	1/27/2010	6.3	Lengthy telephone call with G Kainth re creditors, sale process, status, Ford truck and interested parties; file note re same; file note of conversation with J Johal in BRS; numerous phone calls to Mike at Vancity re accounts and term deposits; additional call with branch manager; prepare letter and send via fax; prepare letters to Provincial Court of BC and Iqbal Bains & Malkit Bains re respective claims before the court; prepare envelopes, scan letters and mail; continue adding in secured creditor detail into property spreadsheet & add in 2010 property assessment values; phone calls with Shirley at Adesa Richmond re process, costs and documentation required for sale of vehicle; tf Greg from Special Accounts at Vancity; discuss term deposits, ltr received from city of Maple Ridge & transfer of funds held; add date of registration for mortgage and lien claims to creditor listing spreadsheet.
	1/28/2010	4.5	Complete property spreadsheet detailing secured parties to titles; add in 2010 property assessment values; contact Pinnacle Home Designs and obtain address details; email to A Koning re same and Integra Architecture address for creditor mailing; phone calls and emails with Vancity re bank account and term deposits; save emails re same into BRS; look into transfer of registration for motor vehicle; book meeting room for meeting with G Kainth; separate properties into development phases in property spreadsheet; add change details into creditor spreadsheet; email to L Matsuda re BC Online search charges.

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**Summary of Time Charges**  
**for the period January 12 to January 31, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	1/29/2010	6.5	Meeting with Gurdeep Kainth, discuss Spencer's Ridge development including possible issues with City of Maple Ridge re development status and thoughts re sale, Albion Slopes deposits, further records for Albion Slopes, compliance deposits, Bains matter; sale of Ford truck, background re mortgage to T Kainth; phone call with Adesa Public Auctions to confirm whether they are a public auction or dealer; email to Gurdeep Kainth re delivery of truck to Adesa; provide creditor addresses to A Koning; prepare equity position on property work sheet by development and secured creditor type; upload documents into BRS; commence reading of Gurdeep Kainth affidavit.
VERMETTE, Michael	1/13/2010	2.1	Review initial issues and strategy.
	1/19/2010	1.2	Discuss information gathered to date with N. Bunker and B. Ristivojevic; general strategy re nature of assess realization; due diligence issues that may arise.
	1/22/2010	2.0	Review strategy and information received to date.
	1/26/2010	0.5	Review various information and material.
	1/29/2010	1.7	Review strategy.
<b>TOTAL HOURS</b>		<b>133.8</b>	

Mr. Gurmel Kainth and Malkit Johal  
The Symphony Development Corporation  
c/o La Van & Company  
#704 - 1478 West Hastings Street  
Vancouver British Columbia Canada V6G 3J6

**PricewaterhouseCoopers Inc.**  
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**Contact:** Michael Vermette  
Telephone: +1 604 806 7675  
E-mail:  
michael.j.vermette@ca.pwc.com

To avoid delays in receipt of funds, please ensure you are remitting to: PwC Central Accounting  
145 King Street West  
Toronto ON M5H 1V8  
Canada

Bill Date: June 8, 2010  
Payment requested by: June 9, 2010  
Invoice No.: VN130701881

### GST REGISTRATION # 86747 0486 RT0001

**For Professional Services Rendered** in our capacity as Receiver Manager of The Symphony Development Corporation for the period February 1 to March 24, 2010, as detailed in the attached Schedules 1 and 2.

#### FEES

\$135,423.00

#### DISBURSEMENTS

\$6,862.81

#### TOTAL FEES AND DISBURSEMENTS

\$142,285.81

#### GST

\$7,114.29

#### TOTAL DUE

\$149,400.10

#### Remit Only Bank Wire Transfers (EFT) to:

HSBC, 70 York Street, Toronto, Ontario, Canada M5J 1S9

Account Name: PricewaterhouseCoopers LLP

Transit No.: 10002:016 Swift Code: HKBCCATT

CAD Account: 064871-001 USD Account: 064871-070

Invoice number must be included.

**Please return one copy with your payment.**

**PricewaterhouseCoopers, Inc.**  
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**Analysis of Time by Staff Member**  
**for the period February 1 to March 24, 2010**

<b>Staff</b>	<b>Hours</b>	<b>Rate (\$)</b>	<b>Total (\$)</b>
<b>Senior Vice President/Incorporated Partner</b>			
VERMETTE, Michael	34.4	525	18,060.00
KHAN, David (Tax)	1.0	525	525.00
PALLEN, Richard	1.4	450	630.00
<b>Vice President/Senior Manager</b>			
BUNKER, Neil	162.2	420	68,124.00
CROOKS, James	4.0	420	1,680.00
JAMAL, Zaheer (Tax)	6.7	420	2,814.00
<b>Manager</b>			
SCOBIE, Lucas	27.0	350	9,450.00
<b>Senior Associates</b>			
MARSHALL, Patricia	0.4	250	100.00
RISTIVOJEVIC, Brad	130.4	250	32,600.00
<b>Associate</b>			
KONING, Amanda	1.3	200	260.00
BIGELOW, Eric (Tax)	0.9	200	180.00
<b>Administrator</b>			
CHAHAL, Kiran	1.9	150	285.00
<b>Technician</b>			
COLE, Fraser	5.9	110	649.00
LO, Magdalena	0.6	110	66.00
<b>TOTAL</b>	<b>378.1</b>		<b>135,423.00</b>

<b>FEES</b>	135,423.00
<b>DISBURSEMENTS - Travel</b>	91.66
<b>DISBURSEMENTS - Office expenses</b>	6,771.15
<b>TOTAL FEES AND DISBURSEMENTS</b>	<b>142,285.81</b>
<b>GST</b>	7,114.29
<b>TOTAL DUE</b>	<b>149,400.10</b>



**PricewaterhouseCoopers, Inc.**  
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**Summary of Time Charges**  
**for the period February 1 to March 24, 2010**

Name	Date	Hours	Description
BIGELOW ERIC	03/03/2010	0.9	Drop off property transfer tax objection at Vancouver Library.
BUNKER NEIL	01/02/2010	7.7	Review of affidavits in oppression action: Jag Johal, James Dass, Gurmeh Kainth & Gurdeep Kainth; Lengthy meeting with Gurdeep Kainth re further background information on Spencers Ridge and Albion Slopes projects.
	02/02/2010	4.0	Attend offices of District of Maple Ridge and meeting with 8 representatives of DMR regarding various issues surrounding the Spencer's Ridge and Albion Slopes project and the status of each from their perspective. t/c Gurdeep Kainth re issues regarding the consignment of the company truck to Adesa auctions.
	04/02/2010	6.0	Discussion re preliminary findings for Spencer's Ridge lots; Conference call with Steve Dvorak re appropriateness of the transactions and determine further information to compile for discussion on Friday; follow up email to insurance agent re policy; follow up email to Grewal & co re books and records; follow up email to Tim Lack re books and records; t/c Ron Antelak (msg); email to Ron Antelak re indications of value and listing arrangement for 4 Spencer's Ridge Lots; Review notes from meeting with DMR; Review & edit first status report to shareholders; t/c & email to Jag Johal re realization approach meeting etc; t/c Gurdeep Kainth (msg box full) & email to Gurdeep re mtg with DMR and realization approach meeting. Attempt to reconcile DMR security deposit statements to Coast Capital Savings L/C documentation. Discussion re GST compilation and missing support for certain bank transactions.
	05/02/2010	6.0	Lengthy meeting with Steve Dvorak to review facts regarding the 10 Spencer's Ridge lots and consider merits of case to recover the apparent undervalue sale of the lots and to consider the appropriate approach for the sale process; Mtg re sketching out sales process and completion of GST returns and reporting letter; Further discussion re Spencers Ridge Lots and objective of reporting letter.
	08/02/2010	2.5	Meeting with representatives from Cushman Wakefield re listing Albion Slopes; Review Cushman proposal; t/c Narse Desai re bidder group for Albion Slopes; discussion re PWC sale process and cost estimate.

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**Summary of Time Charges**  
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<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	09/02/2010	4.0	t/c Steve Dvorak re Spencer's Ridge lot analysis and shareholder meetings; Commence drafting of realization approach discussion points; Review realtor proposals from Cushman & Colliers in detail; Consider realtor vs receiver manager sales process and conduct commission rate analysis.
	10/02/2010	6.0	Meeting with Naresh Desai re interest in purchase of property; Meeting re potential buyer list and contact with former contractors to develop cost to complete estimate and contact with DMR re DP expiry implications; Internal meeting re potential buyer list and realization approach; Draft realization approach discussion points; Arrange for shareholder meetings; Lengthy meeting re shareholder meetings, realization approaches, claims process requirement, Spencer's Ridge lot issue and potential items to seek directions from the court on. Revise realization approach discussion points; t/c Steve Dvorak re legal analysis on Spencer's Ridge lots.
	11/02/2010	3.5	Lengthy meeting at Boughtons with Johals re realization approaches and 10 lots at Spencers Ridge; prepare rough estimate of realization figures; discussion re compiling cost to complete figures through discussions with former consultants and contractors; consider court report topics and items on which directions will be sought.
	12/02/2010	5.0	Lengthy meeting with Kainths at Faskens office re realization approaches and 10 lots at Spencers Ridge; compile email on sale of 4 lots at Spencers Ridge re approach and send to shareholders; t/c Steve D re standard form of offer and modifications thereto.; discussion re compilation of comparables and send to shareholders; t/c Hart Buck at Colliers (msg).
	15/02/2010	4.0	Mtg with Hart Buck of Colliers re further details on Collier's proposal; email from Gurdeep re sales realization issues; email & t/c Tim Lack re records request; email from Hart Buck re details of revised proposal; prepare outline of court report; commence drafting court report; t/c Jag Johal re possible meeting; email to Chuck Goddard of DMR re status of Spencer's Ridge deposit.

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**Summary of Time Charges**  
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<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	16/02/2010	4.5	Develop detailed outline of court report and meeting re drafting same; email to/from Tim Lack re records request; numerous emails & t/c Hart Buck to work out details of possible joint marketing program; mtg re court report and possible joint marketing program with Colliers; emails to Johals and Kainths re follow up on last weeks meetings; Discussion re sale of company truck and Bowen's offer to develop costs to complete.
	17/02/2010	2.0	t/c Jag Johal re response on last week's meeting; email from Jag and Gurdeep re response from last meeting; discussion re email responses; discussion re drafting report and 10 Spencers Ridge Lots; Review request list and items received from Tim Lack; emails to Steve Dvorak re shareholder responses.
	18/02/2010	7.5	t/c Naresh Desai re offer (msg); email to all shareholders re additional comparatives for 4 Spencer Ridge lots and reminder of sales process and timelines; email to Gurdeep re name of buyer referring to in email; various t/c Ralph Tetford (realtor) re offer for phase 1 and email from/to Ralph re receiver appointment and sales process; review of offer for phase 1 delivered by Jag Johal; various t/c Mark Gallagher of Cushman re clarification of proposal; various t/c Hart Buck re clarification of potential joint marketing approach; develop comparison analysis; draft email to shareholders re combined marketing approach in comparison to realtor only approach.
	19/02/2010	5.0	Finalize email to shareholders re Albion slopes sales approach and send; email to shareholders re no bids for Spencer's ridge and re receiver's costs; email to Jag Johal re offer on phase 1 & other matters; review draft report; discussion re sales of Spencer's Ridge lots and listing agreement and terms for Ron Antelak; Review standard form of offer and revise; Draft court report.

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<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	22/02/2010	7.0	Discussion re listing agreement with Ron Antelak; review draft agreements and addendum from Steve Dvorak, discuss lack of offers from Ralph Tedford; t/c Hart Buck re estimate of value and various emails to/from Hart Buck re same; email from Kibben Jackson re estimate of value; t/c Greg Rafter re Antelak as realtor and Jag Johal's response to Albion sales approach enquiry; email from Jag Johal re various matters including Albion value estimates; two follow up emails to shareholders regarding input on Albion sales approach; email from Gurdeep Kainth re the timing of his response given Gurmel is out of town; review drafts of report components, modify and incorporate into court report; draft further parts of report; t/c Steve Dvorak re claims process to be proposed.
	23/02/2010	9.0	t/c Sam Rakhra re offer for phase 1; t/c Tim Lack re 10 lots at Spencer's Ridge; t/c Alan Brown re status, concerns re Antelak and Albion Slopes sales approach; develop estimated realization analysis for court report; coordinate compilation of appendices; draft court report; lengthy email from Jag Johal; Review addendums to listing agreements for Spencer's Ridge Lots.
	24/02/2010	2.0	Conference call with Steve Dvorak re sales approach issues for Spencer's Ridge and Albion Slopes and pending court application. Emails from/to Gurdeep and Jag re receipt of final comments on sales approaches.
	25/02/2010	7.0	t/c Kibben Jackson re realtor; t/c Gurdeep Kainth re SR realtor and transparency concern; t/c David Rickard re SR lots; t/c Ray Casavant re SR lots; t/c John Johnson re SR lots; t/c Hart Buck re Colliers proposal; arrange for completion of appendix for SR lot finding; arrange for further work on other report appendices; draft report.
	26/02/2010	4.0	Draft court report; various emails from Steve Dvorak re listing agreement for Colliers.
	01/03/2010	1.5	Further revisions to court report and appendices, email to Steve Dvorak for review.
	02/03/2010	2.5	Review Property purchase tax assessment; t/c Tim Lack re same; t/c John Sampson re same; arrange for draft of notice of objection and provide various background info; further revisions to the court report and appendices.

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**Summary of Time Charges**  
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<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	03/03/2010	6.5	Review and provide comments on draft appeal for Property transfer tax assessment; consider various arguments for appeal; review and edit final submission; consider further the structure and content of the court report to outline key facts and issues re commencing the sale process and make edits to report.
	04/03/2010	10.0	Meeting to review court report and finalize approaches; conference call with Jane Milton of BHT re same; Revise court report.
	05/03/2010	5.0	Various revisions to draft court report.
	08/03/2010	5.0	Various revisions to court report and discussions with BHT re same.
	09/03/2010	5.0	t/c Ray Casavant re listing agreement and approach, arrange for documents/information to be sent to Ray to prepare for listing; various t/c Jane Milton and Kieran Siddal re final edits to report, service of report and notice of motion, and drafting of form of order; t/c Alan Brown re pending application and arrival of report - specifics re 10 Spencer's Ridge lots; t/c Kibben Jackson re pending application and arrival of report - specific re 10 Spencer's Ridge lots.
	10/03/2010	8.0	Meeting with Coast Capital to review first report to court; t/c Jane Milton re discussions with Coast and counsel for both shareholders; mtg with Manjit Claire of Colliers re development of outline for information memorandum; review various drafts of order and discussions with Jane Milton and Kieran Siddal of BHT re same with final order being completed; various emails to/from Jane/Kieran re availability of counsel and the judge and setting the date for the court hearing.
	15/03/2010	2.5	Discussion re request for adjournment; t/c jag Johal re dismissal of legal counsel and enquire about concerns; lengthy t/c Ferdie of Pacific Utility Contracting re court report and his position on Receiver's application; t/c Steve Dvorak re terms for court adjournment, listing agreement and standard form of offer.
	16/03/2010	2.0	Review BRS files and prepare summary of consultation process - email to Jane Milton and Steve Dvorak.
	17/03/2010	1.5	Email to/from Gurdeep Kainth, various emails from Steve Dvorak re adjournment of hearing; t/c re letter of intent and draft information memorandum.

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**Summary of Time Charges**  
**for the period February 1 to March 24, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	18/03/2010	0.5	Various emails regarding concerns about transparency raised by Gurdeep Kainth; t/c re court hearing for claim by Iqbal Bains.
	22/03/2010	2.0	t/c Steve Dvorak re position of Johals; emails from Steve Dvorak re Johal materials and materials from Pacific Utility Contracting and review of same; Consider value of receiver to various stakeholders; conference call with Steve Dvorak re materials filed by stakeholders and position of parties.
	23/03/2010	9.0	Review responses from PUC, Bassi Brothers motion materials and Malkit Johal's affidavit; Various t/c Nigel Green of Coast Capital Savings re application; Meeting with Steve Dvorak re court application and position regarding numerous issues; draft supplement to Receiver's first report; draft point summary to form affidavit in response to Malkit Johal's affidavit.
	24/03/2010	4.5	Revise and finalize receiver's supplemental report to court; various t/c Steve Dvorak re court application, preparation of outline, response to Johal affidavit. Review further materials filed by counsel for Johals and Kainths.
CHAHAL KIRANDEEP	02/02/2010	0.5	Email TD bank for account balance; post wire from Vancity into ASCEND; Issue cheque to Minister of Finance for Form 7 filing fees.
	04/02/2010	0.2	Issue cheque.
	09/02/2010	0.2	Jan 2010 Bank Reconciliation.
	26/02/2010	0.2	Issue cheque.
	01/03/2010	0.2	Issue cheque.
	09/03/2010	0.4	Prepare deposit; Feb 2010 bank reconciliation.
	11/03/2010	0.2	Issue cheque.
COLE FRASER	01/02/2010	0.4	Preparation of time summaries.
	08/03/2010	3.5	Word processing edits to Court Report.
	09/03/2010	1.6	Word processing edits and finalization of Court Report; process cheque deposit.
	18/03/2010	0.4	iPower set-up for Claims Process, Albion Slopes and Spencer's Ridge.
CROOKS JAMES	02/02/2010	0.6	Discussions with potential bidders.
	03/02/2010	1.1	Discussions with potential bidders.
	08/02/2010	0.7	Discussions with potential bidders.
	10/02/2010	1.6	Discussions on status of potential bidders and follow-up; conversations with potential bidders.
JAMAL ZAHEER	02/03/2010	3.5	BC Property Transfer Tax Assessments - gather facts, R&R, draft initial objection.
	03/03/2010	3.2	BC Property Transfer Tax Assessments - complete draft and finalize Objection; filing of Objection.

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**Summary of Time Charges**  
**for the period February 1 to March 24, 2010**

Name	Date	Hours	Description
KHAN DAVID	03/03/2010	1.0	Review property transfer tax objection.
KONING AMANDA	02/02/2010	0.2	Assisted with the pre-GST return.
	08/02/2010	0.2	Received notice of legal action by Ocean Construction Supplies.
	09/02/2010	0.1	Emailed P.Goodman a copy of the Form 87.
	10/02/2010	0.1	tf legal counsel for a creditor.
	11/02/2010	0.4	Received tf from legal counsel for creditor; received creditor info and updated ASCEND.
	15/02/2010	0.2	Updated ASCEND with Emco's legal counsel's address.
	19/02/2010	0.1	Printed off creditor listing.
LO MAGDALENA	24/02/2010	0.6	Draft time summaries.
MARSHALL PATRICIA	19/02/2010	0.4	Consider Proof of Claim requirements in a receivership.
PALLEN RICHARD	05/02/2010	1.4	Review draft report to stakeholders; challenge issues, discussion re: general approach and selected specific issues.
RISTIVOJEVIC BRADLEY	01/02/2010	5.0	Email to Adesa re account set up. File same in BRS. Send email to Firoza Suleman after receiving out of office from Adesa contact. Letter to BC Ministry of Small Business and Revenue re property transfer tax. Scan and upload into BRS. Meeting with Gurdeep Kainth to discuss issues with sites, background, sales process, matters with district of maple ridge. Preparation for meeting with District of Maple Ridge.
	02/02/2010	6.5	Travel to and from Maple Ridge, meeting with District of Maple Ridge including Chuck Goddard, Rasika, Engineering and Environmental departments. Commence GST returns. Phone call to CRA re trust audit. Meeting re reporting to shareholders. Discussion re reporting format.
	03/02/2010	6.4	Work on GST returns for period April to December 2009 including, input of entries on bank statement into spreadsheet, review tax invoices present and identify those required, prepare breakdown of transactions by account, reconcile entries to bank statement. Discussion re files. Photocopy bank statements, compile tax invoices with GST return spreadsheets. Commence report to shareholders on progress to date. Phone call and email with Firoza from Adesa re Ford F150.
	04/02/2010	4.0	Typing of letter to shareholders. Emails with S Bliss and phone calls with N Khan from Adesa re sale of Ford truck. Review bank statements and deposits books and conduct title search re Spencers Ridge sales. Discussion re GST returns and additional supporting documentation required for completion.



**PricewaterhouseCoopers, Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period February 1 to March 24, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	05/02/2010	6.0	Read through letter to shareholders and make changes. Prepare appendices for letter. Review letter and appendices. Lengthy meeting with S Dvorak to discuss investigations re Spencers Ridge lot sales, marketing strategy and issues re sites. Discussion re investigations.
	08/02/2010	4.0	Meeting with Bill Randall, Mark Gallagher & Leah Collings from Cushman Wakefield re sale process & marketing proposal. Read through marketing proposal after meeting. Assist with preparation of realization timeline. Emails to G Kainth and S Bliss re Ford truck. Discussion re realization strategy. Commence preparing budget for realization if completed by PwC.
	09/02/2010	4.5	Prepare spreadsheet summarizing costs to market properties per staff member per activity, discussions re same. Discussion re sale of Spencers Ridge lots. Review information received from Ron Antalek. Prepare questions. Prepare spreadsheet detailing likely listing price and min max sale values. Lengthy telephone conversation with Ron Antalek, discuss lots at Spencers Ridge, commission, listing length, estimated values and appointment generally.
	10/02/2010	2.5	Meeting re stalking horse offer, status of marketing strategy, further tasks to be completed re due diligence on Albion Slopes site. Download caseware program. Save files received from Accountant, Bobby Grewal. Call to Canada IT re access to caseware program. Brief review of files. Email to Bobby Grewal re accessing .GT2 files received. Phone call with J Johal re proposed meeting. Phone call to Canada IT re installation of Profile T2 program. Discussion with N Bunker re information required re development permit from DMR. Phone call to Rasika Archaya at DMR, follow up with lengthy email regarding questions concerning development permits, costs, timeframes etc. Finalize appendices for letter to shareholders. Telephone call with Mark McEwing, legal counsel for Pacific Utility Contracting. Msg and return call to Steve Pestcott from Ministry of Finance re property transfer tax.



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**Summary of Time Charges**  
**for the period February 1 to March 24, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	11/02/2010	2.0	Review email received from Rasika Archaya at DMR. Attempt to contact Valley Geotech - numbers not working. Lengthy call with Pacific Utility Contracting re site, work to be completed, costs and other matters. File note re conversation. Telephone call with Iqbal Bains, unsecured creditor. Left message with Steve Pestcott from Ministry of Finance.
	12/02/2010	8.5	Phone call to Chuck Goddard at DMR re list of issues for Albion Slopes development. Email to Larry Lewis at DMR re query re document referred to in Spencers Ridge deficiencies letter received. Phone calls with Narayan Abhyankar from Valley Geotechnical Engineering Services, Michael Browne from Stantec and Dave and Leah from Frazer Excavations. Discuss job and request for cost to complete advice. Review documentation received from District of Maple Ridge departments including environmental, engineering and site servicing concerns. Prepare emails re cost to complete to relevant contractors Frazer Excavations for Spencers Ridge, Ferdie Kalleitner from PUC, Michael Browne from Stantec, Don Bowins from DK Bowins and Associates, Narayan Abhyankar from VGES. Filing of emails since commencement of appointment into BRS Power. Filing of documents and letters into BRS Power. Phone call with James from Jenkins Marzban Logan re status and claim of Emco Corporation. Phone call with Tyler from Jenkins Marzban Logan re status and claim of Palmieri Bros Paving. Phone call with Steve Pestcott from Ministry of Finance. Prepare spreadsheet of Spencers Ridge comparative sale data received, pdf. Email to S Bliss at Adesa re status of sale of Ford F150.
	15/02/2010	0.8	Print out GL from Caseware and review. Brief discussion re court report and upcoming meetings. Meeting re BRS Power issue concerning filing branches. Attempt review of T2's, issue with profile program. Email to ProFile support desk re issue with 2007 and 2008 T2 returns not opening due to unrecognized file format. Email to Tim Davis re obtaining later version of ProFile or updating system.

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**Summary of Time Charges**  
**for the period February 1 to March 24, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	16/02/2010	4.5	Meeting re outline for report to court, sections to complete and timeframe. Commence writing report. Phone call with Don Bowins re Albion Slopes site. Emails with Don Bowins re provision of cost to complete and meeting with Ron Guy at DMR. Phone call with Nisha Khan at Adesa re Ford F150 reserve and contact details. Email to Nisha re same. Email to Gurdeep Kainth re same. Phone call with Allan Carlson from Royal Le Page re interested party. Enter contact details into BRS. Telephone conversation with R Antalek re marketing strategy, listing details and further comparative lot information. Email to R Antalek to confirm details. Emails with Tim Davis re loading of updated ProFile program. Numerous emails from Gurdeep Kainth. Read through letter received from L Lewis at DMR re issues at 24240 104th Avenue. Discussion re offer of services from Don Bowins re cost to complete.
	17/02/2010	4.1	Spencers Ridge court report section. Phone discussion with Lia and Dave from Frazer excavation re costs to complete at Spencers Ridge. Email from Michael Browne at Stantec. Email to Gurdeep re Ford truck. Return phone call with Shirley Bliss at Adesa re vehicle. Commence review and typing list of records received from La Van & Company.
	18/02/2010	6.0	Typing of records received from La Van & Co. Discussion re investigation of 10 lot sales, in particular receipt of deposits, gather information re same. Finalize typing of Spencers Ridge section of court report. Telephone call with Dave from Fraser Excavation re Spencers Ridge cost to complete. Numerous phone calls from J Johal and R Telford of Royal Le Page re sale of Spencers Ridge lots. Meeting with J Johal re receipt of offer for 41 lots at Albion Slopes. Meeting re court report. Research Albion Slopes files, commence writing Albion Slopes section. Email to B Grewal re hardcopy of T2 return. Assist with Cushman Wakefield proposal. Emails with G Kainth re Ford F150.

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**Summary of Time Charges**  
**for the period February 1 to March 24, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	19/02/2010	6.5	Emails to shareholders re books and records provided and request for any further records held to be delivered. Email to Tim Lack re provision of further records. tf Tim Lack re books and records. Work on Albion Slopes section of court report. tf Chuck Goddard from DMR re additional records. Numerous telephone conversations with Dave Rickard from Royal Le Page re offers and listing of Spencer's Ridge lots. Email to Dave Ricard re terms of submission of offers. Discussions with N Bunker re revision to marketing approach for Spencer's Ridge given interest received from Royal Le Page. Meeting re court report status. Review sale contract for Spencer's Ridge Lots. Phone call with S Dvorak re sale contract and term covering deposits, email to S Dvorak re same. Email follow up to Ron Antalek re listing agreement for Spencer's Ridge. tf Ron Antalek re questions concerning listing agreement.
	22/02/2010	5.0	Discussion re report, revised listing arrangement for Spencers Ridge and sale of Ford F150 pickup. Email to Ron Antalek re additional information required for listing agreement. Email from Steve Dvorak at Bull Housser Tupper re schedule to attach to listing agreement. Printing of subdivision and site servicing agreements. Prepare spreadsheet for deposits received through bank account for analysis of receipt of deposits on Spencer's Ridge lots. Receive email of deficiency list from Don Bowins. Phone call re same including coverage and request for letter to cover scope etc. Email to Don Bowins to confirm engagement for report and cost. Phone call to Ron Antalek re follow up on status of listing agreements. Receive email with listing agreements, print and review. Review schedule provided by Steve Dvorak at BHT. Write changes to schedule and listing agreement.

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**Summary of Time Charges**  
**for the period February 1 to March 24, 2010**

Name	Date	Hours	Description
	23/02/2010	4.5	Assist with preparation of court report. Reading of same, edit and provide additional information. Revise creditor schedule formatting. Accrued interest calculations for mortgages to date of appointment and 30 June 2010. Read covering letter received from Don Bowins. Emails with Don Bowins re covering letter for deficiency list for Albion Slopes. Email to Steve Dvorak re changes to listing agreements and schedule. Follow up phone call. Edits to accompanying schedule to listing agreements, emails with Steve Dvorak re same, add addresses to four separate schedules. Email to Ron Antalek re listing agreements, requested change and accompanying schedule. Email to Scott Bergman re updating of ProFile program.
	24/02/2010	2.0	Research realtors in Maple Ridge including review of websites, listings, sales, developments being marketed and third party websites. Phone call to Chuck Goddard. Prepare memo summary of research including agency, experience listings and specialization and email.
	25/02/2010	4.5	Return phone call to Adesa re sale negotiation and structural issues with Ford truck. Call Don Bowins re deficiency report. Print out listing agreements for Spencers Ridge properties, save softcopy and review details. Review offers received from Royal Le Page. Prepare spreadsheet summarizing details offers. Label and finalize appendices, collate supporting doc appendices. Research land title query re remainder parcel of land. Research information required to fill in gaps and confirm comments for report. Read through claims process forms including proof, notice to creditors and notice of disallowance.
	01/03/2010	0.9	Filing of hardcopy documents. Review emails, file and save into BRS.
	02/03/2010	3.9	Phone call with Alan Carlson from Royal Le Page re sale process status and interested party. Phone call with Catherine from Ministry of Finance Appeals section re fax number, discussion of appeals process and timeline for review of property transfer tax claim. Phone call with Steve Pescod from Ministry of Finance, discuss registration of trust requirement and property transfer tax claim generally. Phone call with John Sampson at Bull Housser Tupper and Tim Lack and La Van & Co re PTT background. Research re PTT, searches on BC Online, prepare documents. Provide information re PTT to Zaheer Jamal.

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<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	03/03/2010	1.7	Check books and records for correspondence concerning claim for exemption 10 re PTT. Email re same. Phone call with Steve Pescod from Ministry of Finance re obtaining copies of form 579, Special PTT Return. Follow up phone call to Steve Pescod re same. Review appeal letter prepared and provide comments/changes. Set up new filing section in BRS, email database link to Z Jamal. Lengthy phone conversation with Alan Carlson from Royal Le Page re marketing of Albion Slopes property. Telephone call with realtor Frank Campbell re Spencers Ridge lots.
	04/03/2010	0.8	Phone call with Franc Campbell re Spencers Ridge. Email copy of court order to Franc. Receive phone call with Rick Sousa from Ministry of Finance re PTT. Email copy of court order. Phone call with Josh from Adesa re sale proceeds for Ford F150. Assist with provision of mortgage information and unsecured creditors for report. Brief review of affidavits of Kainth's and J Johal.
	05/03/2010	0.2	Phone call with John McDonald from Adesa re final result for truck sale, discussion re process and problems encountered, receive breakdown of costs.
	08/03/2010	0.8	Print out listing of secured creditors sorted by registration date. Review marketing information received from Royal Le Page, email to confirm receipt. Review of credit spreadsheet and update. Provide District of Maple Ridge property tax info. Prepare receipt form for sale proceeds of Ford F150.
	09/03/2010	4.9	Printing listing agreements and schedule to listing agreements. Discussion re same. Phone call re previous information memorandum's prepared. Telephone call with Ray Casavant from Prudential Realty re listing of Spencer's Ridge lots. Prepare email and send re background of Albion Slopes, map of Albion Slopes , schedule to listing agreement (amend same), contract for purchase / sale template. Work on preparation of accounting records for period post 31 August 2008. Enter in payments from bank statements for August 08 to January 09.

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**Summary of Time Charges**  
**for the period February 1 to March 24, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	10/03/2010	6.7	Input withdrawals from bank statements for February & March 09. Check monthly totals for period Sep 08 to Dec 09 against bank statement. Meeting with Manjit Claire from Colliers re information memorandum and review of previous works. Discussion re status of preparation of financial information from records, claims process, statutory lodgements required and information memorandum. Email property spreadsheet to Keiran Siddall at Bull Housser Tupper. Telephone conversation with Keiran Siddall re court order and information required. Prepare detailed listing of information memorandum items, prepare split of tasks between Colliers and PwC. Further meeting with Manjit Claire from Colliers to discuss breakdown of roles in preparation of information memorandum, sales process to be followed, timeline and detail to include in information memorandum.
	11/03/2010	2.8	Email to DMR re access to records for Colliers. Respond to email from Chuck Goddard, send email to Manjit Claire at Colliers re same. Email to Gurdeep Kainth re books and records and further information requested. Email to Jag Johal re books and records request. Email to Manjit Claire re letter of intent to include with information memorandum. Commence writing of information memorandum. Work on background and disclaimer sections. Read through final version of court report. Email to Kieran Siddall from BHT re creditor listing. Numerous emails with Valerie Doserie re set up of website, prepare contact and emails re edits required.
	12/03/2010	5.5	Email from Valerie Dosiere re website. Email to Kieran Siddall re activation of website. Read email response received from Manjit Claire re letter of intent. Review standard letter of intent received from Colliers, commence editing of letter of intent based on offer process. Commence writing information memorandum section 2, property details, salient facts. Read valuation reports prepared by Grover Elliott & Co re Albion Slopes. Finish drafting introduction, offer process and disclaimer sections of information memorandum.
	15/03/2010	5.2	Continue typing of information memorandum sections; Property details for four phases, subdivision servicing section and District of Maple Ridge.

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<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	16/03/2010	2.6	Phone call with Don Bowins re receipt of original copy of deficiencies letter and authority to include letter in information memorandum - approval received. Review of information memorandum (IM) sections to check for spelling and content. Edits to IM and complete additional content regarding water reservoir issue and sale process. Scan in attachments to be included. Email IM and attachments to Manjit Claire at Colliers. Review of draft response to Gurdeep Kainth email. Telephone call with Jim Crooks re details available to be provided to interested party. Telephone call with Alan Carlson re status update for Albion Slopes. Telephone call with Franc Campbell re receipt of offer for Spencer's Ridge lots. Telephone call to Ray Casavant re preparation for Spencer's Ridge lot listings, email re same.
	17/03/2010	2.0	Phone call with Manjit Claire re information memorandum status, discuss removal of legal counsel by shareholder and adjourned court date and impact on sale process / IM. Review documentation forwarded by Ray Casavant re Spencer's Ridge listings including listing agreements, schedules to listing agreements, working with a realtor (fill in sections), identification form and emails re list price. Phone call to discuss documents including changes required and advise adjournment of court hearing. Prepare brief summary of property details and email to Jim Crooks for forwarding to prospective purchaser. Email received from Gurdeep Kainth.
	18/03/2010	0.8	Prepare summary of outstanding information requested from G Kainth, review emails regarding requests / responses. Receive phone call from Tim Lack regarding enquiry received from Iqbal Bains, creditor. Receive phone call from Iqbal Bains re scheduled court hearing and stay of proceedings. Email to Gurdeep Kainth re same.
	19/03/2010	1.1	Continue work on transactions post 31 August 2008. Input trust account detail for Spencers Ridge lot sales into spreadsheet for review of unknown deposits into bank account.

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**Summary of Time Charges**  
**for the period February 1 to March 24, 2010**

Name	Date	Hours	Description
SCOBIE LUCAS	22/03/2010	2.2	Print listing agreements faxed through from Ray Casavant. Review of unknown transactions. Review Coast Capital bank statements for cheque withdrawals and corresponding deposits into Vancity account. Add in detail of deposits from Spencer's Ridge lot sales. Commence check of supporting information from lodged tax returns present for preparation of income tax return for 2009 FY.
	24/03/2010	1.0	Review of supplementary report to Court. Provide edits and comments, discuss and implement changes. Email table summarizing time by category. Check adds in table. Review letter received from the District of Maple Ridge re closure of files due to inactivity.
	04/02/2010	5.0	Analysis of the Johal claim of ten lot sales under value and payment of assignment fees.
	05/02/2010	4.0	Meeting with Steve Dvorak (BHT) regarding sales under value and assignment fees and overall strategy for the receivership. Drafting memo regarding lot sales under value and assignment fees.
	10/02/2010	1.0	Meeting with Narse Desai regarding potential offer for the Symphony properties.
	11/02/2010	1.0	Drafting sales process timeline.
	12/02/2010	1.0	Revising drafting of lots undervalue descriptions.
	17/02/2010	2.0	Drafting sections of the 1st court report for regarding the claim that lots were sold undervalue and the request for a claims process.
	18/02/2010	5.0	Drafting sections of the 1st court report for regarding the claim that lots were sold undervalue and the request for a claims process.
	19/02/2010	5.0	Drafting sections of the 1st court report for regarding the claim that lots were sold undervalue and the request for a claims process.
	25/02/2010	1.0	Draft court report appendix, regarding 10 SR lots.
	26/02/2010	1.0	Draft court report appendix, regarding 10 SR lots.
	01/03/2010	0.5	Finalizing Spencer's ridge court report appendix.
	02/03/2010	0.5	Finalizing Spencer's ridge court report appendix.
VERMETTE MICHAEL	09/02/2010	0.6	Consider options for sale; t/c with Colliers.
	10/02/2010	2.2	Review draft report; consider options to various issues including: listing with broker the property, completion of the deficiencies; investigation into related party transactions; other administrative matters.
	11/02/2010	6.5	Prepare for meetings with shareholders; meeting with Boughton and their client; meeting with Faskens and their client; debrief with BHT.



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**Summary of Time Charges**  
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<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	12/02/2010	2.5	Prep for meeting with Faskens and their client; attend the meeting; debrief after meeting.
	15/02/2010	1.8	Review follow up from meetings with the shareholders; review strategy re shared arrangement with Colliers; re-assess go-forward plan.
	17/02/2010	1.7	Review emails and strategy re asset sales.
	18/02/2010	1.3	Review analysis of options for Albion Slopes.
	23/02/2010	1.5	Review strategy and issues.
	25/02/2010	1.0	Meeting re update status.
	03/03/2010	1.0	Meeting re report.
	04/03/2010	3.0	Meeting re 1st court report; conf call with Jane Milton of BHT.
	08/03/2010	4.5	Review and update 1st Court report.
	15/03/2010	1.5	Review request for adjournment from Johals; t/c with BHT re options of the receiver.
	16/03/2010	0.7	Various emails and discussions with BHT re position for Wednesday hearing and the adjournment request.
	19/03/2010	0.3	Review of emails and correspondence.
	22/03/2010	0.5	Review various emails and proposals / correspondence from each shareholder.
	23/03/2010	2.3	Meeting w/BHT.
	24/03/2010	1.5	Review supplementary report to the 1st Court Report; t/c w Steve Dvorak of BHT; review and assess strategy.
<b>TOTAL HOURS</b>		<b>378.1</b>	

Mr. Gurmel Kainth and Malkit Johal  
The Symphony Development Corporation  
c/o La Van & Company  
#704 - 1478 West Hastings Street  
Vancouver British Columbia Canada V6G 3J6

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**Contact:** Michael Vermette  
Telephone: +1 604 806 7675  
E-mail:  
michael.j.vermette@ca.pwc.com

To avoid delays in receipt of funds, please ensure you are remitting to: PwC Central Accounting  
145 King Street West  
Toronto ON M5H 1V8  
Canada

Bill Date: June 28, 2010  
Payment requested by: June 29, 2010  
Invoice No.: VN130702137

### GST REGISTRATION # 86747 0486 RT0001

**For Professional Services Rendered** in our capacity as Receiver Manager of  
The Symphony Development Corporation for the period March 25 to May 31,  
2010, as detailed in the attached Schedules 1 and 2.

#### FEES

\$56,301.50

#### DISBURSEMENTS

\$2,815.08

#### TOTAL FEES AND DISBURSEMENTS

\$59,116.58

#### GST

\$2,955.83

#### TOTAL DUE

\$62,072.41

#### Remit Only Bank Wire Transfers (EFT) to:

HSBC, 70 York Street, Toronto, Ontario, Canada M5J 1S9

Account Name: PricewaterhouseCoopers LLP

Transit No.: 10002:016 Swift Code: HKBCCATT

CAD Account: 064871-001 USD Account: 064871-070

Invoice number must be included.

**Please return one copy with your payment.**

**PricewaterhouseCoopers Inc.**  
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**Analysis of Time by Staff Member**  
**for the period March 25 to May 31, 2010**

<b>Staff</b>	<b>Total Hours</b>	<b>Rate (\$)</b>	<b>Total Fees (\$)</b>
<b>Senior Vice President/Incorporated Partner</b>			
VERMETTE, Michael	11.9	525	6,247.50
PALLEN, Richard	0.6	450	270.00
<b>Vice President/Senior Manager</b>			
BUNKER, Neil	80.7	420	33,894.00
<b>Senior Associates</b>			
MATSUDA, Lucas	0.1	250	25.00
RISTIVOJEVIC, Brad	61.8	250	15,450.00
<b>Associate</b>			
KONING, Amanda	0.9	200	180.00
<b>Administrator</b>			
CHAHAL, Kiran	1.2	150	180.00
<b>Technician</b>			
LO, Magdalena	0.5	110	55.00
<b>TOTAL</b>	<b>157.7</b>		<b>56,301.50</b>

<b>FEES</b>	56,301.50
<b>DISBURSEMENTS - Office expenses</b>	2,815.08
<b>TOTAL FEES AND DISBURSEMENTS</b>	<b>59,116.58</b>
<b>GST</b>	2,955.83
<b>TOTAL DUE</b>	<b>62,072.41</b>

**PricewaterhouseCoopers Inc.**  
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**Summary of Time Charges**  
**for the period March 25 to May 31, 2010**

Name	Date	Hours	Description
<b>General</b>			
BUNKER NEIL	25/03/2010	9.0	Review BHT outline for court presentation; attend lengthy court hearing to end of day during which a consent order was made.
	01/04/2010	0.1	Consider work for GST return.
	06/04/2010	0.4	T/c Steve Dvorak re clarification of court order wording; Consider steps required to complete GST and corporate tax returns.
	07/04/2010	0.5	Review draft court order; internal discussion regarding status of various issues and approach for reporting.
	08/04/2010	0.5	Various emails to/from Steve Dvorak and Kibben Jackson re form of order.
	09/04/2010	0.5	Lengthy t/c Steve Dvorak re draft court order and process to sell Spencer's Ridge lots.
	12/04/2010	1.0	Review revised consent order; t/c Steve Dvorak re comments and discussion re Spencer's Ridge approach.
	13/04/2010	1.2	Review final wording of court order and t/c Steve Dvorak re same; t/c Andy of CCS re purpose of L/Cs issued in favour of Maple Ridge.
	16/04/2010	2.5	Email to Steve Dvorak to review claim for water cost sharing agreement and t/c to Steve re same; Email from Steve re preliminary view; lengthy t/c Martin Thomas re issued to be decided and timeline for responses; email from Martin Thomas on draft order.
	23/04/2010	1.0	t/c Martin Thomas enquiring about Collier's progress. Review draft interim report on status.
	26/04/2010	2.7	Review and revise report to court.
	27/04/2010	1.5	Revisions to court report.
	28/04/2010	0.5	Email from Martin Thomas re update and enquiries.
	14/05/2010	1.5	Emails from Gurdeep Kainth and Martin Thomas; email update to shareholders.
	18/05/2010	0.2	Email from Insurance broker re coverage.
	19/05/2010	3.0	Commence drafting of monthly report; email from/to Gurdeep Kainth requesting information.
	20/05/2010	4.5	Various t/c Steve Dvorak re nature and extent of disclosure of offers to counsel for various stakeholders and discussion on timing and extent of future reporting and court applications; t/c Tim Lack re additional records and arrange to retrieve same; continued drafting of monthly report; internal meeting re future court applications.

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**Summary of Time Charges**  
**for the period March 25 to May 31, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	21/05/2010	2.0	Email from Steve and reply re M Thomas desire to apply to court for further info on deposits; internal mtg re completion of books and records and tax returns; further drafting of monthly report.
	25/05/2010	2.0	Revise and further drafting of court report; emails to/from Steve Dvorak re application by Johals re nature and extent of disclosure for offers.
	26/05/2010	2.0	Revise further the court report to allow for additional items for which the Receiver will seek directions; various emails to/from Steve Dvorak re Coast Capital concerns re bids and request for further info.
	27/05/2010	3.0	Revise and finalize court report; internal mtg re objectives of application; various t/c & email with Steve Dvorak re application and report.
CHAHAL KIRANDEEP	12/04/2010	0.2	March 2010 bank reconciliation.
	26/04/2010	0.4	Issue cheques.
	07/05/2010	0.2	April 2010 bank reconciliation.
	11/05/2010	0.2	April 2010 bank reconciliation.
	19/05/2010	0.2	Issue cheque.
KONING AMANDA	29/03/2010	0.2	Tf L.Grandia from CRA re: outstanding GST returns.
	30/03/2010	0.5	Printed labels and updated Ascend with additional creditors.
	09/04/2010	0.2	Updated Valley Geotech info in Ascend; filed copy of email in BRS.
LO MAGDALENA	14/04/2010	0.5	Draft time summaries.
MATSUDA LUCAS	31/03/2010	0.1	Provide mailing affidavit and commission.
RISTIVOJEVIC BRADLEY	25/03/2010	1.0	Enter payments and supporting documentation into financial analysis spreadsheet.
	20/04/2010	0.8	Telephone call with Tim Lack. Answer questions regarding enquiries he had about replacement of Receiver, status of file and upcoming meeting with Johal family.
	21/04/2010	0.2	Internal discussion regarding format and content of monthly report to shareholder.
	22/04/2010	1.2	Commence drafting monthly report to shareholders.
	23/04/2010	3.2	Draft report to court on status of file.
	26/04/2010	0.2	Internal discussion regarding report to court.
	28/04/2010	0.2	Receive email and telephone messages from Gurdeep Kainth re sale date of truck. Check records and respond by email.
	29/04/2010	0.2	Read email from Gurdeep Kainth re request for copies of invoices located in company books and records. Retrieve and scan same. Reply email to Gurdeep Kainth.

**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period March 25 to May 31, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
VERMETTE MICHAEL	19/05/2010	0.1	Prepare cheque requisition for payment of insurance premium to Johnston Meier Insurance Agencies.
	20/05/2010	3.5	Filing of emails and documents into BRS power.
	21/05/2010	1.5	Review of accounting records, status and information required for completion of GST returns and completion of company income tax return for 09 financial year. Internal discussion regarding tasks required for completion of same and review of previous work completed and time incurred.
	26/05/2010	0.5	Pdf appendices for court report (claim summary, offers on lot 29 and 30). Review timesheet entries and apportion to correct sub categories.
	27/05/2010	0.4	Review court report. Amendment to claims summary appendix for administrative status of two claims and email for inclusion in report.
	28/05/2010	1.0	Review work required for completion of corporate tax return and GST returns and discuss internally.
	31/05/2010	0.2	Prepare cheque requisition for payment of insurance to Johnson Meier Insurance Agencies.
	07/04/2010	1.3	Review strategy re asset sales; GST; general administration and reporting.
	20/04/2010	1.3	Review updated status of ongoing sale efforts and results.
	27/04/2010	2.2	Review report to Court.
	11/05/2010	0.5	Update on status of offers and sales process generally.
	12/05/2010	0.5	Update on status of offers and sales process generally.
	14/05/2010	0.5	Review communication plan and content.
	18/05/2010	1.0	Review update on offers and go-forward strategy.
	20/05/2010	1.5	Review disclosure issue re offers received; consider court application; review strategy for acceptance of lead offer.
	25/05/2010	0.3	Review strategy to deal with offers.
	26/05/2010	2.3	Review draft report to court.
	28/05/2010	0.5	Review next steps in preparation for June 1st hearing.
<b>Total General</b>		<b>68.4</b>	

**Claims Process**

BUNKER NEIL	26/03/2010	1.0	Arrange for commencement of claims process.
	30/03/2010	1.0	Review claims process letters.
	27/04/2010	0.3	Various emails to/from Steve Dvorak re depositor's claim.
	19/05/2010	0.5	Brief review of certain secured claims.

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**Summary of Time Charges**  
**for the period March 25 to May 31, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
RISTIVOJEVIC BRADLEY	26/03/2010	0.6	Review documents lodged and draft order re claims process preparation. Review of claims process documents, make notes for changes, internal discussion re same. Obtain newspaper advertisement template for preparation of claims process ad.
	29/03/2010	0.8	Draft advertisement for claims process. Edits to letter to creditors regarding claim process. Review of proof of claim form.
	30/03/2010	1.5	Edit claims process letter and advertisement. Email advertisement to the Vancouver Sun for placement in Thursday's paper. Organise for notice to be mailed out to creditors, including printing of letter and claim form, folding letters and placing into envelopes. Emails and phone calls with Kathy at Vancouver Sun. Review ad proof and email re approval to Kathy. Email to Johal's and Kainth's a list of creditors that the notice of claims process was mailed to, request they advise whether they are aware of additional creditors.
	31/03/2010	0.5	Prepare and sign affidavit for mailing of service. Prepare update for website to include creditor claims process and relevant documents.
	07/04/2010	0.6	Open mail and review claim forms received from Integra Architecture and Dk Bowins & Assoc. Create Spreadsheet to log receipt claims. Receive additional claims by post and courier, input details into spreadsheet. Sign acknowledgement of receipt of claim for C&C Trucking, prepare envelope and mail to Norquist Watkins. Telephone calls with Maureen from La Van & Co re receipt of claims form and client claim form is applicable to. Internal discussion re CRA claim and difficulty associated due to outstanding returns. Phone call to Lori at CRA, leave message.
	09/04/2010	0.3	Telephone call with Valley Geotechnical re new address and contact details and query regarding provision of documentation for claims process. Receive claim from Terasen Gas and input into claims spreadsheet. Email new creditor details for input into Ascend.
	12/04/2010	0.2	Email from Steve Dvorak re link on website not working. Check website. Email to Inet request to fix broken link to proof of claim form on website.
	13/04/2010	0.1	Telephone call with Clodi at Terra Pacific regarding completion of claim form.

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**Summary of Time Charges**  
**for the period March 25 to May 31, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	14/04/2010	0.1	Telephone call with Valley Geotech. Print out invoices received from Valley Geotech re to accompany claim.
	15/04/2010	0.1	Telephone call with Don Bowins re submission of claim form.
	19/04/2010	0.5	Telephone conversation with Sadru Dahya re deposits paid for townhomes at Albion Slopes. Send email to Sadru re claims process and website link. Numerous emails from Don Bowins re creditor claim. Save documents into claims process folder.
	20/04/2010	0.4	Read email and print documentation sent though on email by Sadru Dahya. Internal discussion regarding claim received from Sadru Dahya. Telephone to Mr Dahya re claim and issues with claiming against the Company.
	23/04/2010	0.1	Enter in details of claim from Civitas.
	26/04/2010	0.3	Telephone call with Laila Merchant re completion of claim form. Enter claim received from Rupinder Sandu.
	27/04/2010	0.1	Telephone call with Jeremy Tong, legal counsel for Emco Corporation re claim form queries.
	28/04/2010	0.2	Telephone call with legal counsel for Rupinda Singh re confirmation of receipt of proof of claim. Receive and enter claims from Unlimited Excavating & Coast Capital.
	29/04/2010	0.4	Input numerous claims received into spreadsheet. Add in address details into spreadsheet for all claims received to date. Telephone calls with Janet from Constructive Law re Jack Cewe claim.
	30/04/2010	0.4	Internal discussion regarding claims received / outstanding and mailing process. Scan in mailing affidavit and advertisement and save into BRS filenote. Telephone call to J Jaffer re response to letter received concerning client F&M Jiwa. Complete and print envelope for return of receipt acknowledgement for claim received from Goodwin and Mark.
	03/05/2010	0.3	Telephone call with Martin Thomas. Answer questions regarding completion and submission of Johal claim. Internal email to confirm question raised by Mr Thomas. Telephone call from Tim Lack regarding time for lodgement of claims.
	04/05/2010	0.2	Enter in claims received from Farid and Mumtaz Jiwa, PUC, Kareem & Shafiq Dahya & Glenn and Connie Galy & Adrienne Corbett.
	05/05/2010	0.2	Telephone call from Tracey re receipt of Sandhu claim. Return call to Martin Thomas re Johal claim.



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**Summary of Time Charges**  
**for the period March 25 to May 31, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	06/05/2010	0.1	Receive claim from CRA and return call to confirm receipt of claim.
	07/05/2010	0.8	Numerous calls with shareholders and voicemails. Meetings with both shareholders, receive claim packages from each of the shareholders.
	10/05/2010	0.5	Entering of numerous claims received on Wednesday and Thursday.
	11/05/2010	2.2	Entering of claims, review secured claims and enter additional information, reformat table and create summary per type of claim and sort claims to remove doubled up claims for townhomes deposits form purchasers and Symphony Homes and lien claims under Pacific Utility lien claim.
	25/05/2010	1.1	Internal discussion regarding further detail required to be added to spreadsheet summarising claims process. Add columns to spreadsheet to record supporting documentation provided; affidavit, invoices, statement, contract for purchase/sale, loan documentation, proof of advance and indicate whether information provided is sufficient.
	26/05/2010	2.8	Reformatting and adding of additional commentary regarding status of claims and details provided. Further edits to presentation and additional review of information supporting claims submitted by Johal, Kainth and related parties.
	28/05/2010	0.1	Add in Emco Corporation claim to spreadsheet.
	31/05/2010	0.5	Internal discussion re claim of Emco Corporation and omission from claims spreadsheet. Telephone call with David Mackenzie, Jenkins Marzban Logan concerning Emco Corporation claim. Provide email response to David Mackenzie. Prepare revised schedule, print to pdf and save into BRS. Email to Steven Dvorak, Bull Housser Tupper regarding revised list of creditor claims.
<b>Total Claims Process</b>		<b>18.8</b>	

**Albion Slopes**

BUNKER NEIL	26/03/2010	2.5	Various emails to/from Steve at BHT re Colliers listing agreement and standard form of offer; various reviews of draft listing agreement and coordinate execution of same.
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**Summary of Time Charges**  
**for the period March 25 to May 31, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	29/03/2010	1.0	Arrange for list of interested purchasers to be provided to Hart Buck of Colliers; Various emails re revisions to listing agreement requested by Colliers.
	30/03/2010	0.5	Execute revised and now final listing agreement with Colliers; arrange for transmittal of interested parties list to Colliers.
	06/04/2010	0.6	Review Collier's e-brochure and t/c Hart Buck with comments.
	07/04/2010	3.5	Review draft CIM prepared by Colliers; review draft standard form of offer and t/c Steve Dvorak re same; Mtg with Hart Buck of Colliers re standard form of offer and comments on draft CIM.
	09/04/2010	3.5	Lengthy t/c Steve Dvorak re issues re form of offer for Albion Slopes; review files for L/Cs from Coast Capital and service agreements with Maple Ridge; various emails with Steve D, Kathleen Higgins and Decatur Howe of BHT; t/c Kathleen and Decatur re approach to assign servicing agreements in form of offer; t/c Chuck Goddard at Maple Ridge (msg); t/c Rasika at Maple Ridge re approach to assign servicing agreements. Review revised CIM and t/c Hart Buck of Colliers re same.
	12/04/2010	1.0	Commence review of revised draft standard form of offer; email from Kathleen Higgins re Albion Slopes security deposit approach.
	14/04/2010	1.5	Review rezoning services and subdivision services agreements; t/c Rasika at Maple Ridge re approach for conveyance; email to Chuck Goddard re same; consider whether agreements impact all the lands.
	15/04/2010	2.5	Email from Chuck Goddard at Maple Ridge re assignment of agreements and security; email from Maple Ridge re confirmation of L/Cs being held; various emails to/from BHT and Colliers re revisions to standard form offer and offer requirements; t/c Steve Dvorak re form of order; t/c Hart Buck re latecomer agreements, Maple Ridge position on service agreement assignments and costs to complete re same.
	20/04/2010	0.2	Email to/from Hart Buck re status report.
	21/04/2010	1.2	Meeting with Hart Buck of Colliers re status report on sales process for Albion Slopes.
	26/04/2010	0.5	Email and voicemail from Decatur Howe of BHT re form of offer; t/c Hart Buck re offer from Sam Rakhra.

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**for the period March 25 to May 31, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	28/04/2010	1.0	Review revised form of offer; t/c Hart Buck re same; t/c Decatur Howe at BHT re further revisions; discussion with Hart Buck re date sign posted on property and distribution of CIM.
	29/04/2010	1.5	Conference call with Steve and Decature re final changes to form of offer; review revisions; email to Hart Buck.
	11/05/2010	1.5	Mtg with Colliers to review offers for Albion Slopes.
	13/05/2010	1.0	Lengthy t/c Hart Buck re approach to offers for Albion Slopes.
	14/05/2010	0.5	Mtg with Hart Buck re further discussions with leading bidder and his offer terms.
	17/05/2010	1.0	T/c Hart Buck re financial due diligence; review net worth statements and t/c leading bidder re same.
	18/05/2010	1.3	T/c Hart Buck re missing financial data for bidder; review additional data obtained from leading bidder; arrange for searches on certain assets possessed by the bidder; email to leading bidder re further info required.
	19/05/2010	2.5	Email from Hart Buck re discussions with leading bidder; t/c Hart re same and information requested from leading bidder; Internal meeting re nature and extent of financial information required from leading bidder, terms and quantum of deposit; Receipt of further financial information; t/c Debora at Bank of Montreal to clarify reference letter; various emails to/from Hart Buck re receipt of information and amount & terms of deposit and timing of acceptance of any offer; t/c Steve Dvorak re extent of due diligence on bidder; t/c Steve Dvorak re concerns about disclosure of offers and develop approach re same; review draft correspondence re same.
	21/05/2010	0.8	Mtg with Manjit Claire of Colliers re finalization of agreement with leading bidder; LT Steve Dvorak re deposit.
PALLEN RICHARD	19/05/2010	0.6	Consider offers presented and strategy for minimizing flight risk with subjects and maximizing value.
RISTIVOJEVIC BRADLEY	26/03/2010	1.8	Discussion regarding court hearing and priority tasks to be completed. Review engagement letter with Colliers for marketing of Albion Slopes property. Record changes to be made, track changes in word doc and email to S Dvorak at Bull Housser Tupper. Telephone conversation with S Dvorak regarding suggested changes. Final review of revised engagement letter received from Bull Housser & Tupper. Return telephone call to Allison at BFW Group.

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**Summary of Time Charges**  
**for the period March 25 to May 31, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	29/03/2010	0.4	Review contacts, emails and filenotes stored in BRS Power for prospective purchasers and compile details in spreadsheet for emailing to Colliers.
	30/03/2010	0.4	Email to Hart Buck re Albion Slopes prospective purchasers. Telephone call with Allison Davies from BFW Developments. Email creditor mailing to Jag and Malkit Johal. Receive email from Hart Buck.
	06/04/2010	3.5	Internal discussion re tasks. Review of marketing brochure prepared by Colliers. Internal discussion re same. Telephone call with Hart Buck from Colliers. Meeting with Hart Buck at Colliers' office to review changes and comments on information brochure. Discussion with Hart re area of Phase 4 and differences between valuation and vandat data. Provide copies of 2010 assessments, email summary of property spreadsheet to Hart. Review of information memorandum prepared by Colliers, check details input into same and write comments.
	07/04/2010	1.7	Meeting with Hart Buck, discuss and provide comments to information memorandum prepared by Colliers. Phone call with Steve Dvorak re letter of intent / sale contract, discuss deposit required and issues regarding subdivision site servicing agreement.
	08/04/2010	0.3	Review records for Albion Slopes for environmental reports on site prior to commencement of construction. Email to Hart Buck re same. Receive response from Hart Buck re above and information memorandum key dates.
	09/04/2010	0.7	Receive revised Albion Slopes CIM from Colliers. Print and review same, make comments and edits. Internal discussion regarding suggested changes. Phone call to Andrea Pilon re edits (leave message).
	12/04/2010	0.3	Telephone call with Andrea Pilon re changes required to CIM. Review email received from Hart Buck.
	20/04/2010	0.1	Email brochure to Ray Casavant and provide contact details for Colliers over telephone.
	21/04/2010	0.8	Meeting with Hart Buck of Colliers to discuss status of Albion Slopes marketing. Brief discussion with Dave Rickard regarding Albion Slopes. Forward email with brochure and Colliers contact details.
	03/05/2010	0.1	Receive email from Hart Buck, read and consider response.
	04/05/2010	0.2	Email to Hart Buck re zoning and servicing agreements and LCs. Email to Radhana Lal at Coast Capital re request for copies of LC's.

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**Summary of Time Charges**  
**for the period March 25 to May 31, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	05/05/2010	0.1	Scan in copies of LC's from Coast Capital and email to Hart Buck at Colliers.
	06/05/2010	0.3	Telephone conversation with Greg Van Popta regarding enquiries concerning due diligence process and process for presenting an offer to Court. Email to N Bunker and S Dvorak from BHT re same.
	11/05/2010	1.5	Meeting with Colliers to discuss offers received and approach going forward.
	18/05/2010	1.5	Albion Slopes purchaser due diligence searches. Conduct searches - property assessment, google map and land title on potential purchaser group; identify issues with net worth statements.
	19/05/2010	0.4	Scanning of 7 offers into computer and emailing to Steven Dvorak at Bull, Housser and Tupper.
<b>Total Albion Slopes</b>		<b>44.3</b>	

**Spencer's Ridge**

BUNKER NEIL	30/03/2010	0.5	Arrange for compilation of Spencer's Ridge offers to commence sales process for same.
	01/04/2010	0.9	Various t/c Steve Dvorak re sale of Spencer's Ridge lots; t/c Rob Millar re clarification of process for order; arrange for Brad to circulate offers to shareholders.
	07/04/2010	0.5	Review draft email re Spencer's Ridge lots.
	08/04/2010	0.2	Email from/to Gurdeep Kainth re Spencer's Ridge lots; various emails to/from Steve Dvorak and Kibben Jackson re Spencer's Ridge lots.
	13/04/2010	0.3	Review email to shareholders for sale of Spencer's Ridge lots.
	16/04/2010	0.5	T/c Jag Johal re deadline for responses and issues to be decided; lengthy t/c Martin Thomas re issued to be decided and timeline for responses; email from Martin Thomas on Spencer's Ridge offers; email from Kibben Jackson re Spencer's Ridge offers.
	19/04/2010	1.0	Review comments from both shareholder counsel re Spencer's Ridge lots and initiate listing of properties and give instructions on negotiating two lot sales.
	20/04/2010	1.3	Review and approve listing agreements for two Spencer's ridge lots not approved by shareholders; consider contract assignment request by realtor for Spencer's Ridge lots.
	21/04/2010	0.3	Discussion with Steve Dvorak re approach to future court application for sale of Spencer's Ridge lots.

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**for the period March 25 to May 31, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
RISTIVOJEVIC BRADLEY	26/04/2010	0.3	Email to/from Kibben Jackson re lots 29 and 30.
	27/04/2010	0.2	Receipt of offers for Spencer's Ridge lots.
	30/04/2010	0.5	Review of Spencer's Ridge lot offers and t/c Steve Dvorak re same for application to court.
	11/05/2010	0.5	Review contracts for Spencer's Ridge lots.
	13/05/2010	1.0	Accept two offers for Spencer's Ridge and counter an offer for another lot; t/c Steve Dvorak re update and Spencer's Ridge court approval for lots.
	20/05/2010	0.5	Review draft affidavit re sale of two Spencer's Ridge lots.
	21/05/2010	0.2	Finalize Spencer's Ridge affidavit.
	26/03/2010	0.2	Email response to R Antalek re Spencer's Ridge.
	31/03/2010	0.8	Telephone call with Steven Dvorak re confirmation of agreed sale approach for Spencer's Ridge lots. Telephone calls to Royal Le Page and Ron Antalek re offers received. Leave voicemails for both.
	01/04/2010	1.9	Phone calls with Dave Ricard and Franc Campbell (message) re sale process for Spencer's Ridge. Email to Steve Dvorak to confirm timeline stipulated by the Court. Telephone call with Steve Dvorak to discuss obtaining consent of the parties to revise the court approved sale process for Spencer's Ridge. Calls to Ron Antalek and Dave Ricard to advise of possible change to marketing approach for Spencer's Ridge. Telephone call with Steve Dvorak re Spencer's Ridge sale process. Discuss varying recollections from court and sale process contained in draft order.
	07/04/2010	0.5	Drafting of email to shareholders regarding offers received and process approved by Court. Finalise spreadsheet summary of offers, add in offer received from Franc Campbell. Internal discussion re issues with sale process.
	12/04/2010	0.7	Review of email to shareholders, make edits to same. Telephone conversations with Steve Dvorak regarding draft order, in particular Spencer's Ridge sales process. Discuss edits, issues regarding completion of contracts on hand and details of contracts. Internal discussion re improved process. Email to Steve Dvorak re improved process and suggested change to draft order.

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**Summary of Time Charges**  
**for the period March 25 to May 31, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	13/04/2010	1.3	Rewording of Spencer's Ridge sale section in draft order, telephone call to Steve Dvorak re same. Internal discussion re revised wording. Further emails with Steve Dvorak to confirm and finalize wording of draft order. Telephone call to Steve Dvorak re follow up on responses received from legal counsels on timing of responses to Spencer's Ridge Offers. Further telephone call received from Steve Dvorak re update on responses from K Jackson. Amendments to email to shareholders and send same.
	16/04/2010	0.3	Internal discussion regarding responses received from shareholders re Spenser's Ridge offers. Internal email response to query raised by Kainh legal counsel.
	19/04/2010	0.8	Internal discussion re responses received from shareholders and draft order. Call to Dave Ricard at Royal Le Page and Ron Antalek at Remax re providing unconditional offers. Call to Ray Casavant re listing of lots 22 & 34.
	20/04/2010	2.6	Telephone conversation with Ray Casavant. Discuss current status of Spencer's Ridge lots, discuss lots available to be sold by Mr Casavant, in particular issues associated with lot 22, brokerage for listing agent and cooperating agent, listing length and schedule requiring completion. Review multiple listing contracts for lots 22 and 34, make edits, edit schedules to multiple listing contract, complete CREA identification information record, complete working with the realtor form. Review forms internally and obtain sign off, scan into computer and email to Mr Casavant. Telephone call with Dave Rickard re offer from A2Z Holdings and proposed assignment of contract to different party to allow an offer to be submitted, also discuss process if no offer is submitted. Email to Steve Dvorak regarding whether assignment is possible.
	21/04/2010	0.1	Telephone call with Dave Rickard in response to query regarding assignment of contract of A2Z holdings so that offer can be made by other party.
	22/04/2010	0.2	Telephone conversation with Ray Casavant regarding changes required to assist with lodgement of listing agreements with the Multiple listing service. Print out forms, complete required changes and email back to Ray.

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**Summary of Time Charges**  
**for the period March 25 to May 31, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	23/04/2010	0.3	Telephone conversation with Ralf Tedford regarding numerous questions about process for sale of Spencer's Ridge lots, discuss assignment, process in to follow, scenarios if offers received and process if no offers received to provide to court.
	26/04/2010	0.2	Telephone call with Makhon Dhillon re interest in lots 29 & 30 and court process.
	27/04/2010	0.1	Receive offers from Ron Antalek, save to softcopy.
	30/04/2010	0.2	Prepare summary of offers received from Realtors. Internal discussion regarding offers received, place call with Steve Dvorak re receipt of offers from different parties to those approved.
	03/05/2010	0.2	Telephone call to Steve Dvorak, leave message regarding Spencer's Ridge sales process and issue with new offers being received. Email to Steve Dvorak summarising same.
	04/05/2010	0.1	Call to Steve Dvorak re offers received.
	05/05/2010	0.7	Telephone calls with Steve Dvorak re process for court approval and form of offer required. Email to BHT copy of offer for input into standard form of offer. Phone calls with Dave Ricard re update and Ron Antalek re status of offers received.
	06/05/2010	0.1	Email to Ron Antalek re offer in format for Court approval for signing by purchasers.
	11/05/2010	0.5	Discuss offers for lots 29 and 30 at Spencer's Ridge internally. Review and compare to original list price, potential sale price received from Ron Antalek. Discuss offer for lot 22 and issues associated with lot and further detail required.
	19/05/2010	0.6	Review of affidavit prepared by Bull, Housser and Tupper concerning Spencer's Ridge lots. Make edits to affidavit. Review draft vesting order for Lots 29 & 30, review title searches and compare to encumbrances listed in vesting order. Make edits to vesting order. Email to Ray Casavant re counter offer received on lot 22.
	20/05/2010	1.9	Typing of changes to affidavit concerning sale process for Spencer's Ridge lots. Internal discussion re same and vesting order.
	21/05/2010	1.1	Re-type affidavit to present events more clearly. Emails to/from Cinda Ferguson at Bull, Housser & Tupper re affidavit and draft vesting order.
	27/05/2010	0.1	Telephone calls to Makhon Dhillon and Dave Rickard to advise court date as requested.



PricewaterhouseCoopers Inc.  
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Summary of Time Charges  
for the period March 25 to May 31, 2010

Name	Date	Hours	Description
<b>Total Spencer's Ridge</b>		<b>24.2</b>	
<b>Books and Records</b>			
RISTIVOJEVIC BRADLEY	27/05/2010	1.5	Review of time incurred to date in preparing financial information for income tax return and GST return. Prepare summary. Prepare estimates for future work to be completed.
	31/05/2010	0.5	Review La Van trust ledger summaries entered into excel. Sort and split by date and lot closing for relevant GST periods and post September 1, 2008.
<b>Total Books and Records</b>		<b>2.0</b>	
<b>TOTAL HOURS</b>		<b>157.7</b>	

Mr. Gurmel Kainth and Malkit Johal  
The Symphony Development Corporation  
c/o La Van & Company  
#704 - 1478 West Hastings Street  
Vancouver British Columbia Canada V6G 3J6

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250 Howe Street, Suite 700  
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**Contact:** Michael Vermette  
Telephone: +1 604 806 7675  
E-mail:  
michael.j.vermette@ca.pwc.com

To avoid delays in receipt of funds, please ensure you are remitting to: PwC Central Accounting  
145 King Street West  
Toronto ON M5H 1V8  
Canada

Bill Date: July 26, 2010  
Payment requested by: July 27, 2010  
Invoice No.: VN130702338

### GST REGISTRATION # 86747 0486 RT0001

	CAD
<b>For Professional Services Rendered</b> in our capacity as Receiver Manager of The Symphony Development Corporation for the period June 1 to June 30, 2010, as detailed in the attached Schedules 1 and 2.	
<b>FEES</b>	\$66,777.50
<b>DISBURSEMENTS</b>	<u>\$3,338.88</u>
<b>TOTAL FEES AND DISBURSEMENTS</b>	\$70,116.38
<b>GST</b>	<u>\$3,505.83</u>
<b>TOTAL DUE</b>	<u><u>\$73,622.21</u></u>

#### Remit Only Bank Wire Transfers (EFT) to:

HSBC, 70 York Street, Toronto, Ontario, Canada M5J 1S9  
Account Name: PricewaterhouseCoopers LLP  
Transit No.: 10002:016 Swift Code: HKBCCATT  
CAD Account: 064871-001 USD Account: 064871-070  
Invoice number must be included.

**Please return one copy with your payment.**

PricewaterhouseCoopers Inc.  
in its capacity as Receiver Manager of  
The Symphony Development Corporation

Analysis of Time by Staff Member  
for the period June 1 to June 30, 2010

Staff	Total Hours	Rate (\$)	Total Fees (\$)
<b>Senior Vice President/Incorporated Partner</b> VERMETTE, Michael	4.1	525	2,152.50
<b>Vice President/Senior Manager</b> BUNKER, Neil	84.7	420	35,574.00
<b>Manager</b> NEWBERRY, Sarah	25.8	350	9,030.00
<b>Senior Associates</b> RISTIVOJEVIC, Brad	78.5	250	19,625.00
<b>Administrator</b> CHAHAL, Kiran	2.2	150	330.00
<b>Technician</b> LO, Magdalena	0.6	110	66.00
<b>TOTAL</b>	<b>195.9</b>		<b>66,777.50</b>

<b>FEES</b>	66,777.50
<b>DISBURSEMENTS - Office expenses</b>	3,338.88
<b>TOTAL FEES AND DISBURSEMENTS</b>	<u>70,116.38</u>
<b>GST</b>	3,505.83
<b>TOTAL DUE</b>	<u><u>73,622.21</u></u>

**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period June 1 to June 30, 2010**

Name	Date	Hours	Description
<b>General</b>			
BUNKER NEIL	01/06/2010	5.5	Attend court hearing in morning and subsequent meeting with Steve Dvorak re approach for afternoon hearing; Attend court hearing in afternoon and subsequent meeting with Steve Dvorak re directions obtained and next steps to prepare for next application.
	02/06/2010	1.5	Various emails to/from Steve Dvorak re wording of draft order from yesterday and revisions to March 25, 2010 order; review accounts for taxation purposes.
	03/06/2010	0.5	Internal mtg re directions to be sought from Court in addition to future Albion Sale approval.
	09/06/2010	0.5	Review & edit materials for future taxation purposes.
	10/06/2010	0.5	t/c Steve Dvorak re extent of disclosure re Albion; email to Coast and two shareholders re update on subject removal.
	11/06/2010	3.0	Lengthy t/c Steve Dvorak re change to court date and scope of application; determine preliminary approach to application; commence drafting court report to support application.
	14/06/2010	4.0	Further drafting of fourth court report to support court application for sale of Albion Slopes.
	15/06/2010	1.5	Arrange for preparation of schedule for report; review and revise report; gather all appendices.
	16/06/2010	2.0	Internal mtg re comments on draft report; revise draft report and provide to Steven Dvorak for review; receive comments from Steve and revise/finalize 4th report to Court.
CHAHAL KIRANDEEP	09/06/2010	0.2	May 2010 bank reconciliation.
	16/06/2010	0.2	Post deposit.
	25/06/2010	0.2	Issue cheque.
LO MAGDALENA	01/06/2010	0.6	Various documentation and update in BRSP.
RISTIVOJEVIC BRADLEY	01/06/2010	1.2	Prepare materials for taxation purposes. Review of trust detail provided by La Van Lack Atmore concerning Spencer's Ridge lot sales. Prepare letter to Mr Lack, La Van Lack Atmore regarding remaining funds held in trust regarding lot sales and generally.
	07/06/2010	0.1	Filing of hard copy records.
	14/06/2010	0.2	Check receipt of payment for lot deposits at Albion Slopes, email response to Ron Clemons at Ficom.

**PricewaterhouseCoopers Inc.**  
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**Summary of Time Charges**  
**for the period June 1 to June 30, 2010**

Name	Date	Hours	Description
VERMETTE MICHAEL	21/06/2010	0.7	Reading of fourth court report. Read email received from Rod Clemons, FICOM. Type website update, rename pdf files for court reports, email to IT team to update website. Further email to change presentation of reports.
	23/06/2010	0.2	Voicemail from Tony Wattie, Linley Wellwood. Return call and leave message. Emails to from Tim Lack, La Van & Co re trust agreement and various other documents relating to holding of shares in Symphony.
	01/06/2010	1.0	Update on court application outcome and plan forward.
	15/06/2010	2.0	Review report outline.
<b>Total General</b>		<b>25.6</b>	

**Claims Process**

BUNKER NEIL	01/06/2010	0.5	Discussion with Steve Dvorak re approach to claims review given approval by court to proceed.
	02/06/2010	1.0	Commence review of secured claims - review claims criteria.
	03/06/2010	0.2	t/c Steve Dvorak re criteria for claims review.
	07/06/2010	4.0	Review Symphony Corporate records: articles, shareholder and director registers for evidence of corporate authority to lend/grant security; Review email summary of critical issues to consider in claims review provided by Steve Dvorak of BHT; Review Coast Capital Claim and Order Nisi, document results of review in file note; email to Steve Dvorak re Coast Claim issues.
	08/06/2010	4.0	Mtg re approach and steps for review of secured claims; review Tejwant Kainth claim and consider other evidence such as books and records and affidavits previously filed; review of certain Builder's lien Act provisions and internal mtg re various interpretations for review of builder's liens.
	09/06/2010	5.0	Detailed review of secured claims for 0769932 BC Ltd., Nora Marvin, Bassi Brother, Brian Joseph, and 497308 BC Ltd. and develop issues list for each claim; emails from Steve Dvorak re Coast Capital claim: costs and L/C pledge; t/c Bill MacLeod re Bassi Bros claim.
	10/06/2010	2.5	Lengthy t/c Steve Dvorak re implications of negative covenants and possible lack of corporate authority to execute mortgages; internal mtg re same and provide instructions regarding development of review summaries for provision to BHT. Consider seeking input from shareholders.

**PricewaterhouseCoopers Inc.**  
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**Summary of Time Charges**  
**for the period June 1 to June 30, 2010**

Name	Date	Hours	Description
	11/06/2010	2.5	Meeting to discuss findings for each claim and review documentation of same in preparation of sending to BHT; Review and revised draft email to BHT requesting their input; Email to shareholders and their counsel requesting comments on the claims and a meeting to discuss same; t/c Kibben Jackson re review; email from Gurdeep Kainth re meeting to review claims;
	14/06/2010	0.3	Re-send emails to shareholders with requests to review builder's lien claims.
	16/06/2010	2.5	Meeting at BHT with Steven Dvorak to review all secured claims, discuss legal issues relative to various claims and identify questions and information required by each claim.
	17/06/2010	5.0	Prepare for meeting with shareholders; Mtg with Gurmel and Gurdeep Kainth and their counsel (Rob Millar & Kibben Jackson of Faskens) to discuss all secured claims and obtain background information on each. Mtg with Malkit, Schminder & Jag Johal and their counsel (Martin Thomas) to discuss all secured claims and obtain background information on each. Subsequent discussion with Steven Dvorak re position if application to court to allow other creditors to appeal the Receiver's determination on a claim.
	18/06/2010	0.3	T/c Alan Brown re Kainth claims.
	21/06/2010	2.5	Review and revise draft letters requesting additional information for mortgages; review notes from shareholder meetings and develop list of information required from Tim Lack; Review PUC claim support and additional information received. Review motion materials filed by solicitor for 076 and lengthy t/c Steve Dvorak to develop a response.
	22/06/2010	1.0	Revise and finalize two letters requesting further info for mortgages; internal discussion re review of corporate accounting records for monies advanced by claimants
	23/06/2010	2.0	Arrange for further information request letters to be issued; internal mtg to discuss preparation of an analysis from company records of loan advances and repayments for various claimants. Various emails and t/c Stephen Pescod, Collection Officer for Property transfer tax to obtain confirmation that the new purchaser would not be liable for any tax owing by Symphony.

**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period June 1 to June 30, 2010**

Name	Date	Hours	Description
	24/06/2010	0.5	Mtg to discuss status of information request letters, various technical points on builder's lien claims and what can be included and the approach to drafting notices of revisions and/or disallowance.
CHAHAL KIRANDEEP	11/06/2010	0.6	Scan proof of claims & file on BRS.
	16/06/2010	0.5	Compare claimant invoice statements to payments made by Symphony.
	17/06/2010	0.5	Compare claimant invoice statements to payments made by Symphony.
NEWBERRY SARAH	08/06/2010	5.0	Review secured claims and builder's liens, for completeness of information, authority to bind company, substantiation of claim, D.K. Bowins & Associates, Integra Architecture, Pacific Utility Contracting, Palmieri Bros Paving Ltd, Valley Geotechnical Engineering Services Ltd, Unlimited Excavating & Landscaping Ltd, Emco Corporation, Jack Cewe, C&C Trucking (1988) Ltd, Ocean Pipe (Ocean Construction Supplies), McRae's Environmental Services Ltd, Tejwant Kainth, 0769932 B.C. Ltd, Bassi Brothers Framing Ltd, & Nora Rosalie Marvin.
	09/06/2010	3.2	Review secured claims, recalculate claim, review payments made by Company.
	10/06/2010	2.2	Review secured claims, email and t/c Tim Lack re Company Books & Records, recalculate claim, review payments made by Company.
	11/06/2010	3.1	Review and document secured claims, email to S Devorak at BHT with secured claims and support received for preliminary comments.
	15/06/2010	1.5	Summary of claims with security against Albion Slopes, email to Steve Dvorak at BHT re builder's liens, review of payments made.
	16/06/2010	3.5	Mtg at BHT re Claims, draft letters requesting additional information.
	23/06/2010	1.9	Review Builder's liens and additional information received from Pacific Contracting, letter to claimants re additional information required.
	24/06/2010	1.9	Letters to builder's lien claimants, email to Jeremy Lovell at BHT re allowable claims included in PUC's claim, recalculate Unlimited claim as insufficient support provided.
	29/06/2010	3.5	Review PUCL claim, recalculate interest as incorrect rate used; t/c Mark McEwing re information, receive and review Integra claim.

**PricewaterhouseCoopers Inc.**  
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**Summary of Time Charges**  
**for the period June 1 to June 30, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
RISTIVOJEVIC BRADLEY	07/06/2010	0.1	Telephone calls to Albion Slopes investor and Andrea at Linley Wellwood re claim of 497308 B.C. Ltd.
	10/06/2010	0.2	Download Coast Capital mortgage terms, file in BRS Power.
	11/06/2010	0.1	Telephone call with Faiz Choudry re claim for compliance deposits paid.
	14/06/2010	0.2	Telephone calls with Brian Joseph re status of claim.
	21/06/2010	0.2	Telephone call received from Brian Joseph. Discuss status of review of claims.
	22/06/2010	4.9	Discussion re tasks required to be undertaken to confirm various secured claims. Print out lien claims and certificates of pending litigation and attach to proof of claims provided which did not include these. Review books and records for trust agreement relating to shares held by Gurmel Kainth in trust for Johals. Telephone call to Tim Lack re same. Review books and records for information pertaining to Albion Slopes 1, Albion Slopes 2 joint ventures and initial acquisition of Albion Slopes land. Prepare format for recording of statements for funds advanced by various creditors, commence review of bank statements, deposit book and caseware accounting files to populate spreadsheet. Internal discussion re claims. Telephone call with Andrea at Linley Wellwood re claims
	23/06/2010	3.3	Internal discussion re claims and review tasks. Preparation of mortgage statement review from company books and records.
	24/06/2010	4.3	Telephone call with Brian Joseph re website address and claim. Continue preparation of secured creditor and related party statements. Commence review of bank statements to confirm GL entries.
	25/06/2010	3.1	Review of bank statements and deposit book for secured and related party transactions.
	28/06/2010	0.1	Internal discussion re claims and preparation of schedules.
	29/06/2010	0.3	Internal discussion and review re Pacific Utility claim and calculations provided.
	30/06/2010	0.9	Continue review of claims, entering details of claims by related parties. Email to Ben Choy, Vancity re transfer to unknown account.
VERMETTE MICHAEL	25/06/2010	0.5	Review status of claims process.
<b>Total Claims Process</b>		<b>79.4</b>	



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**Summary of Time Charges**  
**for the period June 1 to June 30, 2010**

Name	Date	Hours	Description
<b>Albion Slopes</b>			
BUNKER NEIL	01/06/2010	0.3	t/c Hart Buck of Colliers re results of court hearing, request commencement of work on Collier's report for sale approval application and status of leading bidder's efforts to remove condition.
	02/06/2010	1.0	t/c Manjit Claire of Colliers re potential timing of court approval and status of bidder's efforts to remove condition; t/c Steve Dvorak re status of lead bidder and possible court dates; t/c Steve Dvorak re mechanics to close sale, pay out Coast Capital and coordination of release of letters of credit held by Maple Ridge.
	03/06/2010	0.8	Email from Steve Dvorak re closing process for Albion Slopes; t/c Manjit Claire re query from bidder.
	07/06/2010	0.3	t/c Hart Buck re approach to assist bidder's lender obtain assurances from Maple Ridge; email from Hart re update on lender/Maple Ridge discussions.
	08/06/2010	0.5	t/c Hart Buck re status of bidder's efforts to remove condition and draft report to support court application.
	10/06/2010	1.0	t/c Hart Buck re pending removal of subject clause; arrange for receipt of subject removal and deposit; forward deposit and final contract to Steve Devorak of BHT; email to Hart Buck to confirm receipt of deposit and acknowledge subject removal.
	11/06/2010	1.0	Review Colliers' report on the marketing process; t/c Hart Buck re same and receipt of revised report.
	14/06/2010	0.3	Review purchase and sale agreement and email Hart Buck re purchaser requirements regarding L/C releases.
	15/06/2010	1.0	t/c Manjit Claire re concurrence of DMR on L/C release; t/c Steve Dvorak re requirement for DMR consent and consider position if buyer unable to obtain DMR consent; t/c John McLean of Gowlings on behalf of purchaser re possible statutory claims and purchase and sale
	18/06/2010	2.5	Email from John McLean re PTT issue for closing; numerous emails and discussions with Steven and Jane at BHT re issue and possible solution; email from Sam Rakhra and various subsequent emails re intent to present an offer in court.
	21/06/2010	2.5	Various emails and t/c Jane Milton & Steve Dvorak on the development of terms to satisfy purchaser regarding the possible liability for property transfer tax; t/c Morgan Dyer & Hart Buck of Colliers re attendance at court hearing; t/c Ministry of Finance collection officer for PTT.

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**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period June 1 to June 30, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
RISTIVOJEVIC BRADLEY	22/06/2010	7.0	Attend lengthy court hearing regarding the approval of the sale of the Albion lands and other motions; internal meeting to discuss court decision.
	24/06/2010	0.5	Email from John McLean seeking further assurance on PTT issue, further emails to/from PTT collection officer and email to John McLean; email from Decatur Howe of BHT re information required for closing; gather info and
	25/06/2010	0.3	t/c Steve Dvorak re PTT issue and email from Steve re same.
	30/06/2010	0.3	Arrange for documents to meet FINTRAC requirements for land sale.
	22/06/2010	0.5	Internal discussion and update regarding court hearing.
	24/06/2010	0.1	Telephone call to Andrea Pillon, Colliers International re property assessments, leave message. Internal discussion re same and task required to assess payment prior to July 5.
	25/06/2010	0.7	Telephone call with Andrea Pillon, Colliers re property tax assessments. Receive same by email and review. Telephone call to Sally Nixon, District of Maple Ridge re 2010 property tax notices, email re same. Receive property tax notices by email and input into property spreadsheet.
	28/06/2010	0.8	Summing of property tax amounts due. Internal discussion re property taxes due. Research District of Maple Ridge website to determine property tax penalties. Email to Silvia Rutledge, District of Maple Ridge re clarification on 5% penalty applying to 2010 amount or outstanding balance. Follow up telephone conversation with Silvia Rutledge re interest charges on arrears. Prepare cheque requisition, printing of summary and supporting documents for cheque requisition. Create file note in BRS for property tax details. Prepare email with summary of properties and notices. Internal discussion re payment of property taxes and court approval. Internal discussion regarding Fintrac form supplied by Colliers and need for revised form.
	02/06/2010	0.6	Review status of the offer conditions.
<b>Total Albion Slopes</b>		<b>22.0</b>	

**Spencer's Ridge**

BUNKER NEIL	01/06/2010	0.2	Arrange for purchaser to be informed of court approval of sale and provide instructions to close sale.
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**PricewaterhouseCoopers Inc.**  
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**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period June 1 to June 30, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	07/06/2010	0.2	email from Ron Antelak confirming purchaser is preparing to close and providing name of solicitor.
	10/06/2010	0.5	email from Steve Dvorak re concern raised by purchaser that foreign soil had been deposited on two lots about to close; provide instructions to BHT and subsequently review letter sent to landscaper demanding removal.
	11/06/2010	0.5	Review statement of adjustments and email BHT re property tax adjustments; email from BHT with explanation; execute statements and directions to pay and forward to BHT.
	15/06/2010	1.0	t/c Monica Shore at BHT re stop work order and reluctance to close by purchaser; t/c Gurdeep Kainth re removal of soil; Various t/c District of Maple Ridge re soil removed and stop work orders; t/c Steve Dvorak (msg); email to Monica with instructions to facilitate closure of sale.
	18/06/2010	1.0	Various emails from/to Ray Casavant re extension of listing agreement and price reduction on remaining lots. Execute and send to Ray, amendments to the listing agreements.
RISTIVOJEVIC BRADLEY	01/06/2010	0.8	Internal discussion regarding Court developments and lot approvals. Telephone call to/from Ron Antalek, discuss acceptance of offer and process to complete. Review documentation concerning initial planned listing of lots and email communication with Ron Antalek to determine discussions regarding brokerage payable. Internal discussion re same. Receive telephone call from Dave Rickard regarding status of court approval and sale of lots.
	02/06/2010	2.5	Finish apportioning time to appropriate sub categories. Review of revised billing spreadsheet and updating memo's for remuneration breakdown spreadsheet. Email to Tim Lack, La Van & Co re GST on lot sales, additional brief research re same.
	21/06/2010	0.1	Internal discussion re status of Spencer's Ridge lots.
	25/06/2010	0.3	Telephone call with Andrea Pillon, Colliers re property tax assessments. Receive same by email and review.
			Telephone call to Sally Nixon, District of Maple Ridge re 2010 property tax notices, email re same. Receive property tax notices by email and input into property spreadsheet.

**PricewaterhouseCoopers Inc.**  
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**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period June 1 to June 30, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	28/06/2010	0.4	Summing of property tax amounts due. Internal discussion re property taxes due. Research District of Maple Ridge website to determine property tax penalties. Email to Silvia Rutledge, District of Maple Ridge re clarification on 5% penalty applying to 2010 amount or outstanding balance. Follow up telephone conversation with Silvia Rutledge re interest charges on arrears.
<b>Total Spencer's Ridge</b>		<b>7.5</b>	

**Books and Records**

BUNKER NEIL	02/06/2010	1.0	Review lot sale transaction records and outline nature of entries to be posted to cash synoptic; Outline approach to development of updated corporate financial records.
	08/06/2010	0.5	Review certain land sale transactions for Spencer's Ridge to determine proper accounting.
	09/06/2010	0.5	Review a number of transactions and provide input into the entries to be made to books.
	10/06/2010	0.5	Review further transactions and source documents and provide instructions on bookkeeping entries.
	14/06/2010	1.0	Review draft financial statements and supporting documentation and provide initial comments; received revised supporting documentation for further review.
	23/06/2010	2.0	Review in detail the working papers for the preparation of the fiscal 2009 financial statements including agreement to opening balances and various bank statements.
	24/06/2010	3.0	Complete review of draft records and financial statements and develop list of further items to investigate and possibly adjust; provide list for investigation and discuss during internal mtg.
	30/06/2010	0.7	Internal meeting re findings relative to unsecured claims made by Johals and Kainths.
RISTIVOJEVIC BRADLEY	01/06/2010	2.5	Reviewing of La Van & Co trust account transactions, removing duplicate transactions from spreadsheet, split transactions between receipts and disbursements, integrate transactions from trust ledger with bank account records. Review of previous returns and CRA website for tax treatment of lot sales GST return.

**PricewaterhouseCoopers Inc.**  
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**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period June 1 to June 30, 2010**

Name	Date	Hours	Description
	02/06/2010	3.0	Internal discussion re preparation of cash synoptic to record transactions from 1 September 08 to 12 January 10. Preparation of format for cash synoptic in excel. Entering of Coast Capital transactions for September and October 2008. Discuss integration of trust detail closing docs into synoptic.
	03/06/2010	6.2	Include transactions from Vancity statements for September and October 2008. Telephone call with Ben Choy, Vancity re statement required. Add in remaining entries from Coast Capital October 2008 statement. Assign opposing journal entry in cash synoptic for transactions occurring in September and October 2008 to complete second side of journal entry. Review La Van trust account entries in September and October 2008 and apportion to bank account movements. Internal discussion re cash synoptic spreadsheet. Re-formatting of cash synoptic spreadsheet to improve presentation and data entry process.
	07/06/2010	4.1	Entry of Vancity statement information for Term Deposits and mortgage accounts for period November 2008 to January 2010. Entry of Coast Capital statement information for Term Deposits, interest reserve and mortgage accounts for period November 2008 to January 2010.
	08/06/2010	9.0	Preparation of journal entries for Spencer's Ridge lot closings, journals in cash synoptic for coast capital, Vancity transactions.
	09/06/2010	9.0	Finalize entering of journals for lot closings and bank transactions in cash synoptic.
	10/06/2010	6.8	Research transactions which had no support, were unknown and required confirmation. Review entries to reconcile cash synoptic with all bank accounts and La Van trust ledger. Commence edit of journals to account for GST in lot closing transactions.
	11/06/2010	1.2	GST journals for lot closings in cash synoptic. Commence COGS calculation.
	14/06/2010	5.9	Prepare draft income statement, balance sheet, review same, edit cash synoptic classification of entries and presentation, photocopy bank statements from Coast Capital and Vancity, print FY08 trial balance. Internal discussion re same.
	24/06/2010	0.4	Internal discussion re returns, financials etc.

**PricewaterhouseCoopers Inc.**  
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**Summary of Time Charges**  
**for the period June 1 to June 30, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	28/06/2010	4.1	Internal discussion re preparation of GST return and obtaining of supporting documentation. Review previous GST returns lodged by the company from 2007 to March quarter 2009, look at invoices and payments made to Pacific Utility Contracting and Frazer Excavations. Prepare schedule to record payments made and GST claimed and determine further GST refund claimable.
<b>Total Books and Records</b>		<b>61.4</b>	
<b>TOTAL HOURS</b>		<b>195.9</b>	

Mr. Gurmel Kainth and Malkit Johal  
The Symphony Development Corporation  
c/o La Van & Company  
#704 - 1478 West Hastings Street  
Vancouver British Columbia Canada V6G 3J6

**PricewaterhouseCoopers Inc.**  
PricewaterhouseCoopers Place  
250 Howe Street, Suite 700  
Vancouver, BC V6C 3S7  
Canada  
Telephone: +1 604 806 7000  
Facsimile: +1 604 806 7806

**Contact:** Michael Vermette  
Telephone: +1 604 806 7675  
E-mail:  
michael.j.vermette@ca.pwc.com

To avoid delays in receipt of funds, please ensure you are remitting to: PwC Central Accounting  
145 King Street West  
Toronto ON M5H 1V8  
Canada

Bill Date: August 26, 2010  
Payment requested by:  
August 27, 2010  
Invoice No.: VN130702566

**HST REGISTRATION # 86747 0486 RT0001**

	<b>CAD</b>
<b>For Professional Services Rendered</b> in our capacity as Receiver Manager of The Symphony Development Corporation for the period July 1 to August 15, 2010, as detailed in the attached Schedules 1 and 2.	
<b>FEES</b>	\$74,292.50
<b>DISBURSEMENTS</b>	<u>\$3,714.63</u>
<b>TOTAL FEES AND DISBURSEMENTS</b>	\$78,007.13
<b>HST</b>	<u>\$9,360.87</u>
<b>TOTAL DUE</b>	<u><u>\$87,368.00</u></u>

**Remit Only Bank Wire Transfers (EFT) to:**

HSBC, 70 York Street, Toronto, Ontario, Canada M5J 1S9  
Account Name: PricewaterhouseCoopers LLP  
Transit No.: 10002:016 Swift Code: HKBCCATT  
CAD Account: 064871-001 USD Account: 064871-070  
Invoice number must be included.

**Please return one copy with your payment.**

**PricewaterhouseCoopers Inc.**  
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**The Symphony Development Corporation**

**Analysis of Time by Staff Member**  
**for the period July 1 to August 15, 2010**

<b>Staff</b>	<b>Total Hours</b>	<b>Rate (\$)</b>	<b>Total Fees (\$)</b>
<b>Senior Vice President/Incorporated Partner</b>			
VERMETTE, Michael	0.5	525	262.50
PALLEN, Richard	0.3	450	135.00
<b>Vice President/Senior Manager</b>			
BUNKER, Neil	83.0	420	34,860.00
<b>Manager</b>			
NEWBERRY, Sarah	26.0	350	9,100.00
GRIMBEEK, Jason	9.0	350	3,150.00
MULLEN, Chris (Tax)	4.9	350	1,715.00
<b>Senior Associates</b>			
RISTIVOJEVIC, Brad	76.6	250	19,150.00
<b>Associate</b>			
PARROTTA, Lisa	0.4	200	80.00
TWIDALE, Henry	2.0	200	400.00
XU, Kun (Tim)	21.5	200	4,300.00
CHIN, Beverly (Tax)	3.0	200	600.00
<b>Administrator</b>			
CHAHAL, Kiran	3.6	150	540.00
<b>TOTAL</b>	<b>230.8</b>		<b>74,292.50</b>

<b>FEES</b>	74,292.50
<b>DISBURSEMENTS - Office expenses</b>	3,714.63
<b>TOTAL FEES AND DISBURSEMENTS</b>	<b>78,007.13</b>
<b>HST</b>	9,360.87
<b>TOTAL DUE</b>	<b>87,368.00</b>



**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period July 1 to August 15, 2010**

Name	Date	Hours	Description
<b>General</b>			
BUNKER NEIL	7/13/2010	0.3	Email from Martin Thomas re request for books and records; review of books and records copies prepared and meeting re completion of same.
	7/15/2010	0.5	Email from Steve Dvorak re motion materials for an extension of the receivership and t/c Steve Dvorak re position of shareholders (both consented).
	7/16/2010	0.5	t/c Steve Dvorak and several emails re extension of receivership appointment and timing of next court report.
	8/9/2010	1.0	Mtg to obtain update on status of computer files and files delivered by Tim Lack, corporate tax return and registration of Receiver's GST account; review receipt of funds from term deposits held as security by Coast Capital; review legal fees and arrange for payment of same.
CHAHAL KIRANDEEP	7/12/2010	0.2	June 2010 bank reconciliation.
	7/13/2010	0.2	Post deposit.
	7/14/2010	0.4	Call TD to confirm if cheque cleared & fax copy of cheque to TD; issue cheque.
	7/22/2010	0.2	Issue cheque.
	7/27/2010	0.1	Attach Colliers invoice to cheque requisition.
	7/28/2010	0.6	Post deposit; post journal entries.
	7/29/2010	1.0	Post deposit; post journal entries.
	8/9/2010	0.4	Issue cheque; post journal entry.
	8/11/2010	0.2	July 2010 bank reconciliation.
RISTIVOJEVIC BRADLEY	7/9/2010	0.3	Saving of numerous pdf documents re entered orders for file. Email to IT team for website to be updated with new entered orders.
	7/13/2010	0.2	Discuss status of file with Marc from Palmieri Bros.
	7/20/2010	0.2	Email to Inet request re uploading of court order to website. Review and rename file for uploading.
	7/28/2010	0.6	Telephone call to Lori Grandia, CRA, discuss GST returns and status of corporate return. Prepare letter to CRA business windows re opening of GST registration number.
	7/29/2010	0.2	Upload court order re extension of Receiver's appointment into BRS filenote. Email re posting court order to website.

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<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	8/3/2010	0.5	Telephone call with Tim Lack re request for minute to complete response to questions. Prepare label, remove photocopy pages from minute book and deliver to mail room for collection by courier. Email response from Kibben Jackson re records. Email to INET Request to add July 16, 2010 order to website.
	8/5/2010	0.1	Email to Tim Lack re status of delivery of books and records.
	8/6/2010	0.2	Receive emails and voicemails re delivery of records by Tim Lack. Respond to email.
	8/9/2010	0.5	Discussion re records received from Tim Lack, La Van & Co. Discussion re journal entries for receipt of security term deposits and sale of Albion Slopes.
	8/10/2010	0.1	Prepare cheque requisition for payment of legal fees to Bull Housser & Tupper.
	8/12/2010	0.1	Emails and discussion re computer.
	8/13/2010	0.1	Telephone call with Gurdeep Kainth re collection of computer. Discuss status of response to builders lien comments and offers received on lots 22 and 34.
TWIDALE HENRY	8/6/2010	2.0	Archiving 5 boxes; documented in excel.
<b>Total General</b>		<b>10.7</b>	

**Claims Process**

BUNKER NEIL	7/5/2010	0.5	Email from and t/c Steve Dvorak re watertower claimant and PUC claimant requests; review summary on builder's liens provided by BHT; mtg re update on information provided in response to requests for further information.
	7/6/2010	4.0	Mtg to discuss reviews of claims, additional documentation provided by claimants at Receiver's request, preliminary conclusions on each claim, findings from review of books and records and determine next steps; review discussion notes taken during meetings with shareholders regarding history of company and claims and review affidavits of Gurmel and Gurdeep Kainth for history; review fraudulent conveyances and preferences acts.

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<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	7/7/2010	5.5	Consider practical issues arising from proposed notice of motion for amendment to claims process and email/t/c Steve Dvorak re suggested amendments. Consider timing of claims process and court report timing and content; Draft outline of court report for claims process reporting; Review detailed recalculation of PUC claim and consider adjustments; t/c Marc McEwing of Shapiro Hankinson Knudson re adjustments to PUC claim, PuC's dispute with McRae Environmental and possible practical approaches to future distribution of funds.
	7/8/2010	2.5	Attendance at Court re application to amend claim process.
	7/9/2010	2.0	Review claims and discussion notes re same; draft and finalize letter to Tim Lack seeking information and his perspective on various facts surrounding the claims; t/c Tim Lack re same.
	7/13/2010	4.0	Further development of structure and approach to court report outlining claims review and conclusions; mtg re same; revise outline of court report and commence drafting.
	7/14/2010	7.5	Review claim submitted by 497308 BC Ltd; review company books and records; obtain searches for companies involved with claim; meeting to further consider report format & content for disclosure of claims review findings; draft analysis and conclusions for 497308 Claim; email Steve Dvorak draft of analysis; t/c Steve Dvorak re legal analysis and conclusions and confirm his views on final conclusion.
	7/15/2010	7.5	Consider additional background information to be presented in the court report on the claims process and review numerous Company records to compile information; Consider Tejwant Kainth mortgage claim and circumstances surrounding loan and mortgage; Observe through review of Kainth affidavits that various documents in affidavits were not provided as part of Receiver's request for Company books and records and consider the approach to obtain missing electronic records. email from Tim Lack advising of delay in responding to information request; t/c Steve Dvorak re considerations for Tejwant Kainth mortgage.

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<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	7/16/2010	6.0	Further review of company records re Spencer's Ridge Project & financing history; t/c Steve Dvorak re 497 claim, computer records, and criteria for fraudulent preferences; mtg re Bassi Bros claim and some history on how money was advanced - consider linkage for liability.
	7/19/2010	3.0	Review of analysis of books and records for funds flows amongst various claimants; develop approach to obtain further records of company; compile timeline of key events.
	7/20/2010	2.0	Further work on event timeline; draft report.
	7/21/2010	2.0	Email and t/c Gurdeep Kainth re request for further records and computer files and comments on builder's liens; email to Johals re builder's lien comments; t/c Tim Lack to follow up on request for books and records and response to my specific enquiries; Drafting sections of report.
	7/22/2010	0.5	Email from Gurdeep Kainth re request for computer and records and send reply; t/c Kibbon Jackson re same.
	7/23/2010	7.0	Compile further facts surrounding the development and financing of the Spencers Ridge development; Meeting to discuss development of cash flow statement and presentation of Company financial results to support claims determination conclusions; draft report; email to/from Bill MacLeod re timing of determinations; email to/from Steve Dvorak re information for 497 claim.
	7/26/2010	1.5	Review company files for records relating to water service cost sharing agreement to consider 497's claim.
	7/27/2010	0.5	Arrange for pick up of computer on July 29.
	8/10/2010	7.5	Draft report to Court re claims process; review files in one of 5 boxes of files received from Tim Lack for support to various claims.
	8/12/2010	3.5	Detailed review of additional records provided by Tim Lack.
	8/13/2010	0.5	Review initial findings from scan of company computer data files.
CHAHAL KIRANDEEP	7/6/2010	0.3	Compare DK Bowin Proof of Claim to invoices received.
GRIMBEEK JASON	7/26/2010	1.0	Forensic case Preparation - documentation, hard drives.
	7/30/2010	2.0	Proceed to Burnaby to take possession of 1 PC.
	8/12/2010	4.0	Remove hard drive; image hard drive; document process.
	8/13/2010	2.0	Verify Backup copy matches original; perform searches on data.
NEWBERRY SARAH	7/5/2010	1.5	Review responses received by mail, tt D Bowins re additional information requested, emf D Bowins re same, tt Unlimited Excavating re support provided, review docs received from Bassi Bros and fax from Nora Marvin re delays in information.

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<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	7/6/2010	3.5	Prepare disallowance notices, revision notices and acceptance notices for builder's liens, emt&f Jeremy Lovell of BHT re admissible claims.
	7/7/2010	2.5	Draft notices of disallowance, tt M MacEwing re PUC claim recalculation, emt M MacEwing re same.
	7/9/2010	1.6	Review draft transaction listing for disallowance statements, fax info request to VGES, update letters of disallowance.
	7/12/2010	0.8	Courier to BHT with original of Tejwant Kainth proof of claim, emf Marc MacEwing re PUC claim.
	7/13/2010	1.5	Draft 5th Report, vm VGES re information request.
	7/14/2010	4.5	Draft Report #5 claims section.
	7/15/2010	4.5	Update Draft Report, Symphony NRV table.
	7/16/2010	4.5	Update Court Report, NRV table, financing of projects.
	7/19/2010	0.3	tt Integra re support for project abandonment.
	7/20/2010	0.1	emf Integra re notification of project abandonment.
	7/23/2010	0.5	Request & review information to confirm SDC's liability to VGES on Spencer's Ridge.
	8/3/2010	0.2	Review shareholder comments on builders liens.
PARROTTA LISA	8/13/2010	0.4	Discussions re work to do on file.
RISTIVOJEVIC BRADLEY	7/5/2010	5.7	Review of claims by related parties, preparation of summaries detailing advances and repayments, review of claims. Prepare schedules for shareholder investments and tracing of funds for property acquisition.
	7/6/2010	3.9	Meeting regarding status of claims review. Discussion of various secured claims. Review documentation provided by counsel for Bassi Brothers Framing, search through bank statements to confirm funds not received by SDC. Copying and scanning of information provided by Bassi Brothers Framing and SDC bank statements for preparation of file note re payments. Discussion re preparation of schedule detailing payments made by secured creditors. Discussion re flow of funds and relationship of companies, SDC, Symphony Homes, Symphony Homes Albion Slopes 1 Ltd and Symphony Homes Albion Slopes 2 Ltd and their relation to Bassi Brothers Framing claim.
	7/8/2010	3.1	Prepare schedules for secured claims received from Bassi Brothers Framing, Nora Marvin, Tejwant Kainth & 0769932 B.C. Ltd.

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<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	7/9/2010	4.2	Preparation of materials for photocopying by summer intern. Provide background on matter, requirements for copying of books and records and plan for collation of materials. Additional discussion with audit associate assigned to complete photocopying task. Copying of bank statements for mortgage claims, formatting of schedules for secured claimants. Discussion re documentation received from Tim Lack, La Van & Co re the company and in particular concerning creditor claims. Receive telephone call from Brian Joseph re status of claims process.
	7/12/2010	4.0	Discussion re presentation of secured creditor statements. Finalize compilation of exhibits for secured claims, edit schedules, scanning of schedules and support into BRS. Discussion re photocopying of books and records and presentation (contents and ordering of material). Assist with query re bank statement dates. Telephone call from Tim Lack, La Van & Co re books and records required to be photocopied. Email re same. Email to Tim Lack re confirmation of required timing and information required. Review of information pertaining to arrangements for Albion Slopes purchase/sale and Symphony Homes / Symphony Homes Albion Slopes 1 & 2 entities. Prepare summary file note.
	7/13/2010	1.9	Review binders prepared enclosing financial records. Discussion re changes and addition of Coast Capital cancelled cheques and ordering of information. Review of advances from Symphony Homes Albion Slopes 1 and 2 to Symphony Homes and The Symphony Development Corporation, type summary of purchase & sale contract, memorandum of understanding and trust agreement.
	7/14/2010	1.6	Discussion re acquisition of Albion Slopes, fund movement between Symphony Homes, Symphony Homes Albion Slopes 1, Symphony Homes Albion Slopes 2 and SDC in relation to claim by Bassi Brothers Framing. Conduct searches on 0694016, R.C.B. Enterprises, transaction history for lot 10 and lot C. Research creation of lots and subdivision at Albion Slopes and applicable GST rate at time.
	7/15/2010	0.4	Email re spreadsheet detailing particulars of Bassi Brothers Framing claim. Review of bank statement and general ledger re asset purchase of computer by company, discussion re recovery of same.
	7/19/2010	0.2	Discussion re flow of funds from shareholders.

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<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	7/22/2010	0.5	Review Valley Geotechnical Services (VGES) proof of claim and supporting schedules, complete search on Symphony Homes (Spencers Ridge) Limited, check cash synoptic for payments to VGES by SDC for Spencers Ridge entity. Discussion re incorrect entity.
	7/23/2010	2.5	Discussion regarding additional task to be completed regarding company asset/liability position and flow of funds invested. Discussion re preparation of summary table detailing Spencer's Ridge lot sales, general ledger data, sale contract information and net proceeds received by the company. commence preparation of same.
	7/26/2010	0.1	Discussion re recover of company computer.
	7/27/2010	0.3	Discussion re collection of computer, reading of emails re same, printing of directions to pickup location. Discussion re records to be provided by Mr Lack, La Van & Co.
	7/28/2010	0.5	Telephone call to Gurdeep Kainth re arrangement of time for collection of computer, leave message. Telephone call to Tim Lack re status of records to be provided. Receive call from Gurdeep Kainth, discuss provision of computer and timing for collection. Emails re status of records collection.
	7/29/2010	0.8	Telephone call to Gurdeep Kainth, leave message to return call. Telephone call to Steven Dvorak, leave message to discuss issue with obtaining computer. Discussion re provision of invoice / grounds for collection of computer. Return missed call to Gurdeep Kainth re computer, arrange time for collection. Email and telephone call re collection of computer tomorrow. Book hire car. Telephone call to/from Brian Joseph.
	7/30/2010	2.5	Travel to 6188 Buckingham Drive, Burnaby to obtain Company computer from Gurdeep Kainth. Waiting outside residence for Gurdeep, discussion regarding general status of file, obtain computer, refuel and return hire car. Email to Kibben Jackson re confirmation of receipt of financial records following conversation with Gurdeep Kainth. Email re status of imaging of computer drive.
	8/3/2010	0.4	Telephone conversation with Faiz Choudry re claim. Email claim form and letter sent to creditors. Telephone call with Michael Young, counsel for lien claimant re status of claims process. Review response received from Jag Johal regarding lien claims submitted.

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<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
XU KUN (Tim)	8/4/2010	2.1	Continue summarising of Spencer's Ridge sales price details per lot. Receive email from Frazer Excavations re proof of claim, save same into BRS.
	8/5/2010	2.9	Email to Gurdeep Kainth re status of return of computer. Telephone call with Lisa Barretta re claim against Symphony Homes, discuss distinction between Symphony Development Corporation and Symphony Homes and background re engagement for graphic design work to ascertain correct entity re claim pertains to. Complete review of Spencer's Ridge lot closing documents spreadsheet detailing sale price, assignment fee, deposits and closing dates of sales.
	8/6/2010	3.1	Review of letter from Tim Lack. Review records provided by Tim Lack, in particular notes pertaining to meetings of the company and between Mr Lack and the shareholders and files pertaining to mortgages.
	8/9/2010	0.5	Telephone call from Karim Dahya re status of claims process and receipt of his claim. Discussion re preparation of cash flow statement for duration of company's operation and creation detailed sub ledgers of claimants and general ledger accountants to accurately track flow of funds.
	8/10/2010	0.1	Meeting re spreadsheet summary required for financial performance/position of company over its operation.
	7/9/2010	2.5	Preparing financial records for client.
	7/12/2010	7.0	Preparing financial records for client.
	7/13/2010	5.0	Compiling financial records.
	7/14/2010	7.0	Assisted in compiling and finalizing financial records book.
<b>Total Claims Process</b>		<b>166.0</b>	



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<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
<b>Albion Slopes</b>			
BUNKER NEIL	7/5/2010	1.0	Email from D Howe of BHT re vendor statement of adjustments, review of same and t/c D Howe re errors; emails & t/c D Howe of BHT re request by purchaser for extension to closing.
	7/8/2010	2.0	Email and t/c Hart Buck re concern re lien from # Co recently registered; email to/from Steve Dvorak re same; numerous emails re closing of Albion including timeline for release of L/Cs and process for same, assignment agreements for servicing agreements and statements of adjustments. Review and execute assignment agreement and statement of adjustments.
	7/9/2010	1.0	Review and approve payout documentation for closing of sale.
	7/13/2010	0.5	Brief review of closing correspondence from BHT and arrange for deposit of net proceeds and proper accounting of proceeds and distribution of funds to property taxes and Coast Capital; email from & to Hart Buck of Colliers re status of closing.
	7/14/2010	0.5	Arrange for calculation and payment of Collier's commission for sale of Albion; investigate applicability of HST; delivery of payment to Colliers.
	7/21/2010	0.2	Email from Coast Capital re status of cancellation of L/C's and return email.
	7/22/2010	0.2	Email from Decatur Howe re status of release of letters of credit by Maple Ridge.
	7/26/2010	0.2	Email to Decatur Howe re status of L/C release and email back with update.
	7/5/2010	0.5	Entering of arrears and 2010 property tax amounts into spreadsheet for closing adjustments to be completed by Bull, Housser & Tupper.
RISTIVOJEVIC BRADLEY	7/6/2010	0.5	Discussion regarding revised property tax schedule. Email to D Howe, BHT re property tax revised schedule. Discussion re telephone call from District of Maple Ridge re transfer of letters of credit. Email to D Howe re discussion with Arlene Oosten from District of Maple Ridge.
	7/8/2010	0.2	Receive telephone call from Hart Buck, Colliers re concern about possible lien claim lodged against Albion property by parties to water sharing agreement.

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<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	7/14/2010	0.4	Prepare cover letter to Colliers re commission payment for Albion Slopes sale, photocopy letter, telephone call to Hart Buck, meeting with Hart Buck for delivery of cheque.
	7/28/2010	0.3	Review closing documents for sale of Albion Slopes, prepare journal entry and deposit form for entry into ascend.
	7/29/2010	0.3	Scan closing documents into computer and create filenote in BRS.
VERMETTE MICHAEL	7/7/2010	0.5	Update on the progress towards closing.
<b>Total Albion Slopes</b>		<b>8.3</b>	
<b>Spencer's Ridge</b>			
BUNKER NEIL	7/6/2010	1.5	Review offers provided by Ray Casavant; t/c Ray Casavant re market activity, view on offer and terms, different options to respond to offers; Consider approach and arrange counter offer using standard form prepared by BHT - email counter offers to Ray.
	7/13/2010	0.3	Email from Monica Shore of BHT re additional documents for LTO on sale of lots 29 & 30; Arrange for provision of documents to Monica.
	8/9/2010	1.0	Review offers for lots 22 and 34; consider marketing history/approach and historical market trends and numbers and values of offers to evaluate reasonableness of offers; t/c Ray Casavant re offers; Execute counter offers and arrange for sending to Ray.
	8/12/2010	0.5	Email from Ray Casavant re executed agreement for lot 34; t/c Eric Kerr re request that purchaser lawyer holds deposit; email to/from Cinda Ferguson re confirmation that deposit funds were received.
	8/13/2010	0.5	Receive executed contract for lot 22 and forward to BHT, provide instructions to prepare materials for court approval; Mtg re preparation of court report to support application.
RISTIVOJEVIC BRADLEY	7/5/2010	0.2	Entering of arrears and 2010 property tax amounts into spreadsheet for closing adjustments to be completed by Bull, Housser & Tupper. Email re offers received on lots 22 and 34 and summary of same.
	7/6/2010	0.8	Meeting re Spencer's Ridge offers received. Lengthy telephone conversation with Ray Casavant re offers received. Enter offers into standard form contract prepared by BHT.

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<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	7/9/2010	0.2	Email to Ron Antalek, Re/Max re entered orders as requested. Receive email response advising revised offers for remaining two lots to be received.
	7/13/2010	0.1	Brief discussion with Dave from Frazer Excavations re status of Spencer's Ridge servicing.
	7/29/2010	1.1	Prepare journal entries for receipt of sale proceeds for lots 29 & 30. Review files for deposit record for separate deposit payment made by Bull Housser & Tupper. Telephone call with Ray Casavant re offer received on lot 34 at Spencer's Ridge, discuss offer in detail and status of interest in lot 22. Email summarising offer details and possibly strategy. Email to Steven Dvorak, BHT re form of contract following advice from Ray Casavant of directive for realtors to use MLS contract.
	7/30/2010	0.4	Discussion re offer received on lot 34 at Spencer's Ridge. Telephone call to Ray Casavant re status of consideration of offer received. Telephone call to Ron Antalek's office, brief discussion with Rob, leave message for Ron Antalek.
	8/4/2010	0.3	Email to/from Ron Antalek re offers for lots 22 and 34. Email and telephone discussion re same. Telephone call with Ray Casavant re status of response to offer on lot 34.
	8/6/2010	0.1	Email from Ray Casavant re offer received on lot 22. Review same.
	8/9/2010	0.9	Printing of offers received for review. Discussion re offers received and relationship with previous offers. Telephone conversation with Ray Cassavant, discuss merits of offers and proposed increase to deposit demand. Re-write contract for lot 22 into standard form contract, print out and scan countered contracts and email to Ray Cassavant. Reviewing of claims and discussion re supporting case for acceptance of offers.
	8/12/2010	0.3	Email to Ray Casavant re offer on lot 22 and no response from Ron Antalek. Discussion re payment of deposit for lot 34. Email to Eric Kerr at Bull Housser and Tupper re copy of lot 34 contract, review same and confirm deposit payable to BHT, not purchaser's lawyer.
	8/13/2010	0.4	Telephone call with Ray Casavant re confirmation of acceptance of lot 34 offer. Discussion re report to court and instructions to legal counsel. Email to Ray Casavant requesting report on marketing of lots 22 and 34 and detail required for support of court report.
<b>Total Spencer's Ridge</b>		<b>8.6</b>	

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<b>Books and Records</b>			
BUNKER NEIL	7/21/2010	0.8	Discussion re outstanding information required to finalize GST returns - some required from Tim Lack and others from suppliers due to lack of corporate records of invoices and re approach to finalize returns.
	7/22/2010	1.0	Review of additional analysis of unpaid lien amounts and the development of accrued GST to be included in GST return, approve proposed journal entries.
	7/23/2010	0.5	Meeting re completion of reconciliation of previously claimed to GST to payments made on contracts so outstanding GST returns can be completed; instructions to complete financial statements.
	7/26/2010	1.0	Mtg re treatment of capitalized interest expense and finalize 2009 financial statements; arrange for preparation of corporate tax return for Aug 2009 year end.
	8/12/2010	0.5	Review of final corporate tax return and arrange for delivery to CRA.
CHIN BEVERLY	7/27/2010	0.2	Discussion regarding preparation of the T2.
	7/30/2010	2.5	Preparation of the 2009 T2; listed outstanding questions; scanned and filed documents in the S drive.
MULLEN CHRIS	8/9/2010	0.3	Scanned and filed documents in the S drive.
	7/26/2010	0.4	Meeting re: preparation/review of T2 return for The Symphony Development Corporation. Getting background information on client and situation and timing.
	8/5/2010	1.5	Reviewing the journal entries and financial statements (as well as underlying documentation) for T2 purposes. Reviewing T2 for Aug. 31, 2009. Preparing query email.
	8/9/2010	1.3	Updating T2 for answers to queries posed to advisory group. Updating return for updated financial information provided by advisory group. Final review of T2, email re the cover letter. Review of the cover letter. Brief discussion re: timing and requirement for cover letter. Brief discussion re: what partner to review/sign off.
	8/10/2010	0.5	Reviewing responses to final queries posed for SDC T2. Making minor update to T2.
	8/11/2010	0.7	Researching ITA s.18(2), 18(3.1), 10(1), 10(1.01) regarding lower of cost or market write-down of inventory (PUD) as well as capitalize v. expense of soft costs.
	8/12/2010	0.5	Finalizing T2. Making final change for update to inventory write-off. Brief call regarding inventory write-down. Prep final delivery package.

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<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
PALLEN RICHARD	7/29/2010	0.3	Consider response to principles request for proof of ownership of computer prior to release.
RISTIVOJEVIC BRADLEY	7/13/2010	1.5	Review status of GST returns, checking of transactions to ensure GST recorded correctly and reconciling of quarterly totals to cash synoptic. Reviewing of GST claimed against Frazer Excavations and invoices held, telephone call to Dave and Leah at Frazer Excavations, discuss invoices required and send email to Leah. Telephone call with Marc at Palmieri Bros. Paving, discuss invoices required for GST return, contact details for Airzone Contracting. Telephone call to Steve at Airzone Contracting - leave message for return call.
	7/14/2010	0.6	Reviewing of books and records binders prepared, discussion re additional information, re order presentation of materials from minute book, edits to table of contents.
	7/15/2010	0.4	Prepare letters to shareholder's legal counsel, Mr Thomas and Mr Jackson enclosing bound copies of financial records per M Johal request. Prepare labels and mail. Email copies of letters to Mr Dvorak. Save into BRS.
	7/16/2010	0.1	Telephone calls to Leah at Frazer Excavations and Steve at Airzone Contracting re follow up of invoices for GST return.
	7/21/2010	4.2	Review previous GST returns. Review claim from Pacific Utility Contracting (PUC), record invoiced amounts including GST and holdbacks, format table presenting summary of paid invoices and GST not claimed on invoices, prepare journal entries to record account payable for lien claim of PUC. Review GST claimed for invoices from D.K. Bowins & Associates Inc., prepare summary table detailing payments and GST claimed, journal to correct double claim in June/September returns, prepare journals for lien claim invoices. Telephone call to Leah at Frazer Excavations re follow up on request for invoices. Telephone call to Tim Lack re follow up on status of books and records to be provided.

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**Summary of Time Charges**  
**for the period July 1 to August 15, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	7/22/2010	4.1	Review GST returns and payments made to Valley Geotechnical Engineering Services, Integra Architecture and Palmieri Brothers Paving. Prepare table summarising payments and outstanding invoices, prepare journal entries. Revise journal entries into more concise form for Pacific Utility Contracting and D.K. Bowins. Enter journals into cash synoptic. Revise formulas for balance sheet and income statement to utilise total row. Revise COGS calculation to include interest on long term debt, cost to complete and additional property under development costs entered from lien claims. Discussion and review of summaries prepared and journal entries.
	7/23/2010	2.2	Review COGS calculation for cash synoptic and financials for FY 2009. Telephone call and emails to/from Lia at Frazer Excavations re invoices requested. Review GST return, correct formula error found, discussion re supporting documentation required. Emails to Mr Bobby Grewal re invoice for payment received in 2009.
	7/26/2010	5.6	Preparation of documents for discussion re completion of corporate tax return. Discussion re journal entries for COGS. Review of materials, prepare journal entries and enter into cash synoptic. Meeting regarding preparation of corporate tax return, supporting documents and timing. Review of Frazer Excavations invoices, GST returns from 2006 to 2009, preparation of tables detailing payments to Frazer Excavations including cheque and invoice numbers, payment date and amount. Preparation of table detailing payments made to Frazer Excavation and GST claimed in returns to CRA. Reconciliation of tables and calculate GST remaining to be claimed. Discussion re status of records request.
	7/27/2010	3.7	Finalization of GST returns, formatting and printing of schedules, correcting journal entry re Palmieri Bros. lien claim, compile and append supporting documentation to returns, complete returns and have signed off, discussion/review of same.
	7/29/2010	1.5	Ink in numbers on GST returns. Scan letter to CRA and send via fax re opening of Receiver GST account. Prepare fax to Lori Grandia re copies of GST returns completed, receive telephone call re issue with correcting address. Prepare letter to CRA business tax centre re completed returns. Saving of above correspondence and returns into BRS file notes.

**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period July 1 to August 15, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	8/5/2010	0.2	Respond to email regarding queries relating to completion of 2009 FY corporate tax return.
	8/9/2010	0.4	Scan in copy of certificate of shareholder change. Receive email re additional questions to complete corporate tax return, respond to same. Email with revised cash synoptic, request changes be incorporated into tax return. Further email re additional queries, respond to same.
	8/10/2010	0.2	Discussion re corporate tax return queries concerning property under development value, shareholder SIN# and debt forgiveness. Email to Jag Johal re request for Malkit Johal SIN# for completion of corporate tax return.
	8/12/2010	0.5	Discussion regarding write down of inventory to lower of cost and fair market value and tax implications. Prepare calculation, journal entry, enter into cash synoptic, create new accounts in cash synoptic and income statement, pdf new income statement and balance sheet.
<b>Total Books and Records</b>		<b>37.2</b>	
<b>TOTAL HOURS</b>		<b>230.8</b>	

Mr. Gurmel Kainth and Malkit Johal  
The Symphony Development Corporation  
c/o La Van & Company  
#704 - 1478 West Hastings Street  
Vancouver British Columbia Canada V6G 3J6

**PricewaterhouseCoopers Inc.**  
PricewaterhouseCoopers Place  
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Telephone: +1 604 806 7000  
Facsimile: +1 604 806 7806

**Contact:** Michael Vermette  
Telephone: +1 604 806 7675  
E-mail:  
michael.j.vermette@ca.pwc.com

To avoid delays in receipt of funds, please ensure you are remitting to: PwC Central Accounting  
145 King Street West  
Toronto ON M5H 1V8  
Canada

Bill Date: September 28, 2010  
Payment requested by:  
September 29, 2010  
Invoice No.: VN130702751

**HST REGISTRATION # 86747 0486 RT0001**

**For Professional Services Rendered** in our capacity as Receiver Manager of  
The Symphony Development Corporation for the period August 16, 2010 to  
September 15, 2010, as detailed in the attached Schedules 1 and 2.

**FEES**

\$50,191.00

**DISBURSEMENTS**

\$2,509.56

**TOTAL FEES AND DISBURSEMENTS**

\$52,700.56

**HST**

\$6,324.07

**TOTAL DUE**

\$59,024.63

**Remit Only Bank Wire Transfers (EFT) to:**

HSBC, 70 York Street, Toronto, Ontario, Canada M5J 1S9

Account Name: PricewaterhouseCoopers LLP

Transit No.: 10002:016 Swift Code: HKBCCATT

CAD Account: 064871-001 USD Account: 064871-070

Invoice number must be included.

**Please return one copy with your payment.**



**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Analysis of Time by Staff Member**  
**for the period August 16, 2010 to September 15, 2010**

<b>Staff</b>	<b>Total Hours</b>	<b>Rate (\$)</b>	<b>Total Fees (\$)</b>
<b>Senior Vice President/Incorporated Partner</b>			
VERMETTE, Michael	2.0	525	1,050.00
PALLEN, Richard	1.4	450	630.00
<b>Vice President/Senior Manager</b>			
BUNKER, Neil	65.0	420	27,300.00
<b>Manager</b>			
NEWBERRY, Sarah	7.0	350	2,450.00
GRIMBEEK, Jason	6.0	350	2,100.00
<b>Senior Associates</b>			
RISTIVOJEVIC, Brad	56.5	250	14,125.00
<b>Associate</b>			
KONING, Amanda	3.6	200	720.00
PARROTTA, Lisa	6.6	200	1,320.00
<b>Administrator</b>			
CHAHAL, Kiran	1.4	150	210.00
<b>Technician</b>			
COLE, Fraser	1.0	110	110.00
LO, Magdalena	1.6	110	176.00
<b>TOTAL</b>	<b>152.1</b>		<b>50,191.00</b>

<b>FEES</b>	50,191.00
<b>DISBURSEMENTS - Office expenses</b>	2,509.56
<b>TOTAL FEES AND DISBURSEMENTS</b>	<b>52,700.56</b>
<b>HST</b>	6,324.07
<b>TOTAL DUE</b>	<b>59,024.63</b>

**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period August 16, 2010 to September 15, 2010**

Name	Date	Hours	Description
<b>General</b>			
CHAHAL KIRANDEEP	8/16/2010	0.2	Issue cheque.
	8/18/2010	0.4	File outstanding GST returns.
	8/27/2010	0.2	Issue cheque.
	8/31/2010	0.2	Issue cheque.
	9/7/2010	0.2	Call CRA re outstanding GST returns.
	9/15/2010	0.2	Issue cheque.
COLE FRASER	8/25/2010	1.0	Finalize Receiver Manager's Fifth Report to Court; produce hard copies for Court filing; draft and finalize cover letter to S. Dvorak (Bull Housser Tupper) re instructions to file with the Supreme Court Registry; arrange courier of report to S. Dvorak; create PDF version of report and file in BRS.
LO MAGDALENA	8/19/2010	1.6	Draft Fifth Report to Court and update in BRSP.
RISTIVOJEVIC BRADLEY	8/16/2010	0.1	Internal discussion re preparation of year on year financial summary; discuss FY 2010 financials.
	8/17/2010	0.2	Return of computer to G. Kainth; meet at PwC offices.
	8/18/2010	0.5	Telephone call to CRA re GST registration number; discussion re preparation of tax returns for March and June quarters; scan hardcopy documents received re corporate tax return; create filenote for corporate tax return documents.
	8/19/2010	0.1	Email to INET Request re website update.
	8/24/2010	0.4	File hardcopy documents.
	8/30/2010	0.1	Cheque requisition for payment of La Van & Co. fees and disbursements.
	8/31/2010	0.7	Review and edit comparative financial statement analysis prepared; read e-mail from District of Maple Ridge re business licence; update discussion re same; draft application.
	9/14/2010	0.1	Prepare cheque requisition for payment of Bull Housser Tupper legal fees for months of May and June.
VERMETTE MICHAEL	8/30/2010	0.5	Review of updated status on claims and assess strategy for reporting.
<b>Total General</b>		<b>6.7</b>	

**PricewaterhouseCoopers Inc.**  
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**Summary of Time Charges**  
**for the period August 16, 2010 to September 15, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
<b>Claims Process</b>			
BUNKER NEIL	8/19/2010	1.5	Draft an additional portion of the court report.
	8/24/2010	1.5	Review N. Marvin claim and draft report.
	8/26/2010	1.0	Draft report - N. Marvin analysis.
	8/30/2010	3.5	Draft report - N. Marvin, T. Kainth claims; e-mail from S. Dvorak re enquiry from R. Millar (Fasken Martineau).
	8/31/2010	4.0	Review claims and supporting documents/work done to verify claims and draft report.
	9/1/2010	3.5	Internal meeting re specific analysis to be done for claims and review of overall funding for projects to reconcile this with the Bassi and Symphony Home claims; draft report.
	9/2/2010	10.0	Internal meeting to review compiled schedules for certain claims and consider additional approaches to claims; develop further list of information requirements; extensive drafting of report; internal meeting re interest rates and whether introduction of same can qualify as a fraudulent preference; voicemail from K. Jackson (Fasken Martineau) and return same; e-mail to K. Jackson re timing of report.
	9/3/2010	3.0	Internal meeting re documentation for claim analysis; review 076 claim in detail and draft report.
	9/7/2010	9.0	Draft report; call with K. Jackson (Fasken Martineau) re information request; e-mail to Gurmel and Gurdeep re information request; internal meeting re further refinement of analysis on balances owing for various claims; call with S. Dvorak re considerations for decision on allowing interest expense.
	9/8/2010	1.5	Draft report.
	9/9/2010	6.0	Internal meeting to review revised analysis of claim advances/repayments/interest - consider accuracy of notations in general ledger when compared to cheques and deposit books and consider conflicts; arrange for accumulation of certain appendix documentation; draft report.
	9/13/2010	6.0	E-mails from S. Dvorak with response from R. Millar (Fasken Martineau); e-mail to S. Dvorak re additional info; internal meeting re further computer data available for loan agreement documents; call with S. Dvorak re reasons for information request to Kainths and logic for preliminary conclusions on certain claims; draft court report - PUC and subcontractor claims; identify additional enquiries to receive before final conclusion.

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**Summary of Time Charges**  
**for the period August 16, 2010 to September 15, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	9/14/2010	3.5	Revisions to Bassi analysis given decline by Kainth to provide further details on Symphony Homes.
	9/15/2010	6.5	Internal meeting re forensic investigation on source of loan agreement electronic files; several e-mails to B. Casey re same; internal meeting re drafting of conclusions regarding builder's lien claims and resolving outstanding questions; call with S. Dvorak re approach to pay PUC subcontractors and re impact of related party status on certain secured claims; review of B. Joseph claim and fax requesting further information; e-mail to S. Dvorak re validity of purchaser lien claim by B. Joseph; e-mail to S. Dvorak re review of 497 claim and status of entered order for July 8 hearing.
GRIMBEEK JASON	8/23/2010	2.0	Create 2nd backup image of evidence for preservation.
	8/27/2010	3.0	Prepare the image and start to extract all e-mail files.
	9/13/2010	1.0	Copy data to backup drive and ship to Toronto for processing.
KONING AMANDA	9/9/2010	2.5	Gather supporting documents.
	9/10/2010	0.8	Gather supporting documents for the court report.
NEWBERRY SARAH	9/9/2010	1.5	Builder's lien filenote review.
	9/13/2010	1.0	Review lien filenotes and analysis.
	9/15/2010	4.5	Draft builders' lien appendices - VGES, PUC, DK Bowins, Integra, Palmieri Bros.
PALLEN RICHARD	9/1/2010	1.0	Consider evidence in establishing point when Symphony would have been insolvent by definition; consider claims where both amount of debt and terms established post facto (and perhaps by duress) and how to handle.
	9/3/2010	0.4	Consider claims issues where documents prepared after the fact but prior interest payments might confirm terms.
PARROTTA LISA	8/16/2010	2.6	Create comparative financial statements.
	8/17/2010	1.1	Work on comparative financial statements.
	8/18/2010	1.3	Work on comparative financial statements.
	8/23/2010	1.6	Format and finalize comparative financials spreadsheets; copy to BRS.

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**Summary of Time Charges**  
**for the period August 16, 2010 to September 15, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
RISTIVOJEVIC BRADLEY	8/17/2010	0.6	Receive handwritten notes from G. Kainth concerning his comments on builder's lien claims and mortgages; photocopy and discussion re same; scan into computer; additional review and copying of files pertaining to claims, Albion Slopes and Spencer's Ridge sites; discussion re computer files.
	8/18/2010	0.1	Create filenote in BRS re G. Kainth lien and mortgage comments.
	8/23/2010	0.1	E-mail correspondence re extraction of e-mails from company computer.
	8/27/2010	0.2	E-mail to G. Kainth re information on deposits received from entity described as Steelcore in deposit books; discussion re accessing e-mails from company computer.
	9/1/2010	5.2	Discussion re claims process court report; discuss layout; content prepared and appendices preparation required; review of general ledger for fund flow into the company over period 2005 to 2009 and funding purposes; review of Bassi Brothers Framing claim and Symphony Homes claim; prepare spreadsheet detailing funds advanced from Bassi Brothers Framing to Symphony Homes Albion Slopes 1 and 2 and advances by Symphony Homes to the Company; prepare schedule of withdrawals from Symphony Homes Albion Slopes 1 and 2 bank accounts and prepare list of information required to assist in substantiation of claim; discussion of N. Marvin claim; discuss interest clause and prepare appendices and filenotes.
	9/2/2010	6.1	Review N. Marvin claim documentation; create BRS filenote detailing supporting documentation; edit schedule of advances from N. Marvin; scan and pdf supporting documentation appendices for report; linking of documents and BRS filenotes; review hardcopy books and records for supporting documentation; create BRS filenote for court report on claims process including table layout; discussion re compilation of appendices and preferred file formats and save N. Marvin documents into filenote; review general ledger and bank statements for interest payments by Company re T. Kainth mortgage and Bank of Nova Scotia loan interest payments; discussion re interest payments on T. Kainth loan; edit summary spreadsheet for review of computer files; print loan documentation and word documents containing properties; compile same; update discussion.

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**Summary of Time Charges**  
**for the period August 16, 2010 to September 15, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	9/3/2010	5.8	Continue typing of N. Marvin claim analysis; attach documents; edit presentation summary spreadsheet; discussion re same; finalize filenote; add edited documents to BRS report filenote; review books and records for correspondence re G. Kainth letter re Bassi Brothers Framing mortgage duress claim; commence preparation of filenote for Bassi Brothers Framing Ltd. claim review; upload mortgage; proof of claim; edit schedule detailing advances; attach supporting documents; add correspondence to/from claimant to filenote; edit word document containing review of security agreement; validate security interest and corporate governance; e-mail correspondence re year on year comparison of company financials.
	9/7/2010	3.5	Discussion re expanding spreadsheet detailing fund advances to include additional general ledger accounts, deposits received and long term debt accounts; complete entering of data re same into spreadsheet; reconcile entries to general ledger account balances; split account balances per creditor and create subtotals by financial year.
	9/8/2010	3.5	Finish entering of deposit and long term interest payments into spreadsheet; enter interest transactions from general ledger for 2007 and 2008 financial years; add columns to record interest payments received by creditors; export general ledgers from Caseware to Excel and transfer data to spreadsheet; sort into appropriate creditor column.
	9/9/2010	6.5	Assign transactions to appropriate creditors for period September 2008 to January 2010; reconcile entries to general ledger; filter data to three separate worksheets for discussion; discuss and review certain transactions to confirm balances owing, payments made and purpose and effect of journal entries recorded.
	9/13/2010	1.1	Finish Bassi Brothers Framing filenote section on corporate governance and edit section on validity of security agreement; revision to N. Marvin filenote; commence filenote for 0769932 B.C. Ltd. claim review; edit summary schedule and save to pdf; prepare table; insert proof of claim and commence editing word doc file summarizing claim review.

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**Summary of Time Charges**  
**for the period August 16, 2010 to September 15, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	9/14/2010	2.9	Complete filenote for 0769932 B.C. Ltd claim; include word file reviewing corporate governance and validity of security; copy supporting documentation for advances and repayments relating to claim; review e-mails to/from Kainths and Fasken Martineau re loan agreements and request for records; file into BRS and create doc links in claim filenote; link relevant general accounts and financials to filenote and attach copy of company search to filenote; commence editing of layout of word doc for T. Kainth claim; prepare table for report detailing advances claimed by Bassi Brothers Framing.
	9/15/2010	4.5	Search for and scan numerous agreements relating to Bassi Brothers Framing claim and purchase of Albion lands by joint venture companys including memorandums of understanding, purchase and sale contracts and trust declaration; save documents into BRS filenote; discussion re ownership of joint venture companies and Symphony Homes; create filenote of discussions confirming ownership of entities; link filenote to Bassi Brothers Framing claim filenote; telephone call with Mr. Brian Joseph re status update; check mailing address at Mr. Joseph's request and revise same; advise to remove legal counsel from mailing list; discussion re claim of Integra Architecture; continue preparation of T. Kainth claim filenote including word doc detailing review of validity of security interest and corporate governance; review of La Van files and scanning of resolution of director and officer's certificate re loan to T. Kainth; scan bank statement re advance and interest payment and edit summary schedule; save files into BRS report filenote; format BRS report filenote for appendices structure (analysis, claim, support) prompts; discussion re and printing of general ledger re available cash balance; discussion re creditors not notified; gather information and prepare summary table of details and e-mail; telephone calls with B. Joseph; request e-mail address, provision of supporting documentation for claim; scan documents relating to B. Joseph claim and summary schedule, save into BRS report filenote.
<b>Total Claims Process</b>		<b>124.9</b>	

**PricewaterhouseCoopers Inc.**  
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**Summary of Time Charges**  
**for the period August 16, 2010 to September 15, 2010**

Name	Date	Hours	Description
<b>Albion Slopes</b>			
<b>Total Albion Slopes</b>		<b>0.0</b>	
<b>Spencer's Ridge</b>			
BUNKER NEIL	8/19/2010	2.5	Review and revise draft report to court for sale of remaining two lots and update meeting re same; call with S. Dvorak re instructions to set court hearing.
	8/23/2010	0.5	Revise and finalize court report and send to S. Dvorak (Bull Housser Tupper); call with S. Dvorak re application to obtain court approval of sales.
	8/24/2010	0.5	E-mail from Brad re Don Bowins proposal; discussion re proposal from Don Bowins to assist with the completion of the works for Spencer's Ridge.
	8/25/2010	0.5	Sign court reports for entering in court registry; e-mail to S. Dvorak re court hearing date; meeting re insurance requirements for possible work to be done to complete Spencer's Ridge.
	9/8/2010	0.5	Call with S. Dvorak re T. Kainth position and rescheduling of court approval hearing; e-mails from R. Millar (Fasken Martineau) re same.
RISTIVOJEVIC BRADLEY	8/16/2010	0.5	Review of previous court report sections discussing Spencer's Ridge; commence draft of court report for approval of Spencer's Ridge lot sales; prepare format, introduction, outline and appendices headings.
	8/17/2010	2.5	Continue draft of court report; review of previous offers received; create table presenting summary of negotiations and their progress; research market data for Maple Ridge and create table to illustrate decline in builder confidence; further drafting of report.
	8/18/2010	1.3	Work on report to court for approval of lot 22 and lot 34 sales.
	8/19/2010	2.2	Read materials for Spencer's Ridge site servicing; review rezoning agreement; print deficiency list received from District of Maple Ridge; search for and print subdivision by-law from District of Maple Ridge website; discussion re process; discussion re court report for approval of sale of lots 22 and 34; complete edits to court report; prepare BRS filenote; save relevant documents to filenote and e-mail database link for finalization of report.
	8/20/2010	2.8	Site servicing.



**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period August 16, 2010 to September 15, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	8/24/2010	2.1	Receive e-mail from D. Bowins re quotation for provision of services for Spencer's Ridge site servicing; discussion re same; create list of tasks required for development of timeline; call to D. Bowins re engagement (leave message for return call); telephone discussion with D. Bowins re timeline for completion of tasks; detail of various tasks; general process and confirmation of engagement; e-mail to D. Bowins re confirmation of same and request for different strategy to expedite receipt of as-built drawings; telephone call to A. Acciaressi from Johnston Meier re insurance policy coverage; e-mail filenote re discussion with A. Acciaressi and D. Bowins; save e-mails to BRS.
	8/25/2010	0.2	Discussion re Spencers Ridge site servicing; discuss auto liability policy required, timeline for completion and process generally.
	8/26/2010	0.3	Telephone calls with Trina from District of Maple Ridge concerning complaint received about lot 34 appearance; e-mail filenote re same.
	8/27/2010	0.4	Telephone call with S. Dvorak (Bull Housser Tupper); discuss status of obtaining court date and issues with providing title for lots 29 and 30; telephone calls to R. Casavant re timing of court approval; receive e-mail from S. Dvorak; forward same to R. Casavant and follow with telephone call to R. Casavant to discuss requirement for further report on sale process.
	8/30/2010	0.7	Review marketing letter received from R. Casavant and edit same; scan and e-mail required changes to R. Casavant; telephone calls with R. Casavant re changes required to marketing report letter; e-mails to/from C. Ferguson re marketing report received from R. Casavant; telephone call with Trina from District of Maple Ridge re requirement for business licence of company to be renewed; discuss general status of file and relevance of business licence.

**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period August 16, 2010 to September 15, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	8/31/2010	0.5	Receive revised fax from realtor re Spencer's Risge marketing report, review same; file e-mails re Spencer's Ridge sale/court date into BRS; e-mail to R. Casavant advising of new court date; e-mail correspondence re business licence payment request from District of Maple Ridge; receive e-mail from R. Casavant requesting time and location of hearing; forward to C. Ferguson (Bull Housser Tupper) to confirm; e-mail to R. Archaya re Rezoning Servicing Agreement and query regarding requirement for motor vehicle insurance policy.
	9/13/2010	0.2	E-mails to/from D. Bowins re preparation of deficiency list and issues being encountered with The District of Maple Ridge.
VERMETTE MICHAEL	8/23/2010	1.5	Review report to court re sale of lot 34 and lot 22.
<b>Total Spencer's Ridge</b>		<b>19.7</b>	
<b>Books and Records</b>			
KONING AMANDA	8/19/2010	0.1	Scan and save copy of pre-appointment GST in BRS.
	8/26/2010	0.2	Review Q1 and Q2 GST returns.
RISTIVOJEVIC BRADLEY	8/19/2010	0.5	Discussion and e-mail re Receiver GST returns; fax to CRA re new account number and request for refund balance to be transferred to Receiver's account; complete January pre-appointment return.
<b>Total Books and Records</b>		<b>0.8</b>	
<b>TOTAL HOURS</b>		<b>152.1</b>	

Mr. Gurmel Kainth and Malkit Johal  
The Symphony Development Corporation  
c/o La Van & Company  
#704 - 1478 West Hastings Street  
Vancouver British Columbia Canada V6G 3J6

**PricewaterhouseCoopers Inc.**  
PricewaterhouseCoopers Place  
250 Howe Street, Suite 700  
Vancouver, BC V6C 3S7  
Canada  
Telephone: +1 604 806 7000  
Facsimile: +1 604 806 7806

**Contact:** Michael Vermette  
Telephone: +1 604 806 7675  
E-mail:  
michael.j.vermette@ca.pwc.com

To avoid delays in receipt of funds, please ensure you are remitting to: PwC Central Accounting  
145 King Street West  
Toronto ON M5H 1V8  
Canada

Bill Date: October 29, 2010  
Payment requested by:  
October 30, 2010  
Invoice No.: VN130702932

### HST REGISTRATION # 86747 0486 RT0001

**For Professional Services Rendered** in our capacity as Receiver Manager of The Symphony Development Corporation for the period September 16, 2010 to September 30, 2010, as detailed in the attached Schedules 1 and 2.

	CAD
<b>FEES</b>	\$43,153.50
<b>DISBURSEMENTS</b>	<u>\$2,157.68</u>
<b>TOTAL FEES AND DISBURSEMENTS</b>	\$45,311.18
<b>HST</b>	<u>\$5,437.35</u>
<b>TOTAL DUE</b>	<u>\$50,748.53</u>

#### Remit Only Bank Wire Transfers (EFT) to:

HSBC, 70 York Street, Toronto, Ontario, Canada M5J 1S9  
Account Name: PricewaterhouseCoopers LLP  
Transit No.: 10002:016 Swift Code: HKBCCATT  
CAD Account: 064871-001 USD Account: 064871-070  
Invoice number must be included.

**Please return one copy with your payment.**

**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Analysis of Time by Staff Member**  
**for the period September 16, 2010 to September 30, 2010**

<b>Staff</b>	<b>Total Hours</b>	<b>Rate (\$)</b>	<b>Total Fees (\$)</b>
<b>Senior Vice President/Incorporated Partner</b>			
VAKOF, Peter	0.5	525	262.50
<b>Vice President/Senior Manager</b>			
BUNKER, Neil	58.3	420	24,486.00
<b>Manager</b>			
CASEY, Brian	2.5	350	875.00
NEWBERRY, Sarah	29.2	350	10,220.00
GRIMBEEK, Jason	1.0	350	350.00
<b>Senior Associates</b>			
RISTIVOJEVIC, Brad	25.4	250	6,350.00
<b>Associate</b>			
KONING, Amanda	0.5	200	100.00
<b>Administrator</b>			
CHAHAL, Kiran	3.4	150	510.00
<b>TOTAL</b>	<b>120.8</b>		<b>43,153.50</b>

<b>FEES</b>	43,153.50
<b>DISBURSEMENTS - Office expenses</b>	2,157.68
<b>TOTAL FEES AND DISBURSEMENTS</b>	<b>45,311.18</b>
<b>HST</b>	5,437.35
<b>TOTAL DUE</b>	<b>50,748.53</b>

**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period September 16, 2010 to September 30, 2010**

Name	Date	Hours	Description
<b>General</b>			
CHAHAL KIRANDEEP	9/16/2010	0.2	August bank reconciliation.
	9/21/2010	0.2	August 2010 GST.
	9/27/2010	2.0	Scan and file legal invoices; summary of legal invoices; summary of receivers invoices; summary of receivers time.
	9/28/2010	0.2	Issue cheque.
	9/29/2010	0.8	Issue cheques; summary of receivers invoices; summary of receivers time.
RISTIVOJEVIC BRADLEY	9/28/2010	0.3	Assist with billing enquiry; prepare cheque requisition for two invoices.
<b>Total General</b>		<b>3.7</b>	
<b>Claims Process</b>			
BUNKER NEIL	9/16/2010	2.5	Internal meeting re outstanding information to complete builder's lien claim reviews; draft report.
	9/17/2010	6.5	Call re investigation into loan files; e-mail to S. Dvorak (Bull Housser Tupper) re request to R. Millar for flash disk; review outstanding issues for report and revise draft report; internal meeting re development of financing sources schedule; review draft report sections for certain builder's lien claims.
	9/20/2010	8.0	E-mail from S. Dvorak (Bull Housser Tupper) re Brian Joseph claim; locate certain documents in Company records and draft analysis; e-mail S. Dvorak revised analysis for comments; meeting re validity of certain builder's lien claims based on timing of filing relative to abandonment of work; review and revise analysis drafted for several builder's lien claims; e-mail from S. Dvorak re revised Brian Joseph analysis and complete further revisions; meeting to discuss requirements to analyze file properties for Tejwant/076 loan agreements.
	9/21/2010	7.0	Internal meeting re finding outstanding facts for various claims; conference call with J. Lovell and S. Dvorak (Bull Housser Tupper) re builder's lien claims and requirements of BLA; meeting with S. Dvorak to discuss Bassi Brothers claim, Marvin claim, 076/Tejwant claim and PUC subcontractor claims; e-mail from R. Millar re request for flash disk.

**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period September 16, 2010 to September 30, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	9/22/2010	6.0	Receive e-mail and disk from K. Jackson (Fasken Martineau) re loan agreements; meeting re resolution of disputes between PUC and subcontractors; receive confirmation of resolutions; revise numerous builder's lien claim analyses and send to S. Dvorak (Bull Housser Tupper) for review.
	9/23/2010	5.0	Revisions to various claims analyses; call with J. Lovell (Bull Housser Tupper) and e-mails to him re Integra claim; revisions to body of report; internal meeting re completion of various schedules for appendices to report; meeting to discuss file properties of files on disk provided.
	9/24/2010	3.0	Review comments received from S. Dvorak (Bull Housser Tupper) arising from his review of various claims analyses and modify analyses accordingly; internal meeting re summary of financing schedule; e-mail to S. Dvorak re review of further appendices for review.
	9/27/2010	3.0	Conference call re loan agreement files; revise analysis for Tejwant claim.
	9/28/2010	3.0	Review revisions to VGES and Tejwant claim analysis and finalize; lengthy call with S. Dvorak (Bull Housser Tupper) re 076 analysis and Integra's claim analysis.
	9/29/2010	6.0	Various e-mails to/from S. Dvorak (Bull Housser Tupper) re application and materials from R. Millar re Tejwant's mortgage; revise claims analysis for 076; internal meeting to arrange for report formatting.
	9/30/2010	8.0	Complete drafting body of report; send various documents to S. Dvorak (Bull Housser Tupper) for his review; revise various components of the report for suggested edits; various e-mails involving R. Millar's efforts to have his client's mortgage paid out; e-mail to/from J. Lovell (Bull Housser Tupper) re applicability of interest post filing of a builder's lien; calculate per diem interest for 076 and Tejwant claims; update estimated realizable value estimate; internal meeting to arrange for final review of report.
CASEY BRIAN	9/20/2010	1.0	Meeting to discuss requirements to analyze file properties for Tejwant/076 loan agreements.
	9/23/2010	1.0	Meeting to discuss file properties of files on disk provided.
	9/27/2010	0.5	Conference call re files provided and discuss the reliability of the file's properties.

**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period September 16, 2010 to September 30, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
GRIMBEEK JASON	9/22/2010	1.0	Pull hard drive from evidence locker and attach to forensic machine.
KONING AMANDA	9/16/2010	0.5	Scan and save additional documents to the Pacific Utility filenote.
NEWBERRY SARAH	9/16/2010	6.5	Claims review - Bowins, PUC, Integra, VGES, Palmieri Bros.
	9/17/2010	4.9	Claims review.
	9/20/2010	3.1	Update claims review.
	9/21/2010	2.5	Call to D. Bowins re VGES and Palmieri claims; call with J. Lovell (Bull Housser Tupper) re lien timing requirements.
	9/22/2010	3.4	Call with FS of PUC re settlement; call with SJ of McRae's (settlement reached), call to Integra re contracts and address change; call with S. Dvorak and J. Lovell (Bull Housser Tupper).
	9/23/2010	4.0	Work on claims review.
	9/24/2010	4.3	Work on claims review.
	9/27/2010	0.5	Integra claim review with S. Dvorak (Bull Housser Tupper).
RISTIVOJEVIC BRADLEY	9/16/2010	0.9	Discussion re builder's lien claims (in particular claim of Pacific Utility Contracting), deficiency list and completion of Integra Architecture work; review e-mail to D. Bowins re completed enquiries in relation to lien claims of Integra, Pacific Utility Contracting and Valley Geotech; receive fax from Brian Joseph; review same and telephone to discuss supporting documentation required in addition to information provided to date; review response from D. Bowins to builder's lien questions; discussion re Company records to assist in reviewing whether payments have been made to lien claimants.
	9/17/2010	2.1	Discussion re preparation of table detailing source of funds and use of funds over period Sept. 1, 2006 to Jan. 11, 2010 on quarterly basis; review of general ledger and commence preparation of same.
	9/20/2010	3.8	Enter data from general ledger for 2008 financial year into spreadsheet detailing source and use of funds by quarter; reconcile same to change in cash over financial year; discussion re Brian Joseph proof of claim; review Spencer's Ridge lot closings to confirm no lots were purchased by Mr. Joseph.

**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period September 16, 2010 to September 30, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	9/21/2010	7.1	Finish preparation of spreadsheet detailing flow of funds into company and usage by quarter for period Sept. 1, 2006 to Jan. 11, 2010; complete period from Sept. 1, 2008 and reconcile to change in cash in bank; discussion re same; brief discussion re lien claim review; prepare filenote on dates subdivisions that were registered; upload copies of title searches into same; research Vancity commercial mortgage loan details including extension, term and copy relevant statements for filenote in BRS; telephone call to B. Choy at Vancity to confirm whether loan was demanded and what background is held re loan extensions; prepare schedule of unsecured claims for inclusion into court report; commence preparation of filenote on timing of payments to Frazer Excavations; review books and records for copy of stipulated price contract; review same; correspondence between company and Frazer Excavations re payments and begin preparation of spreadsheet detailing draw schedule and payments made; scan PDFs from books and records and export to Excel file for filenote.
	9/22/2010	1.2	Call to Lia at Frazer Excavations; request copy of Schedule A to stipulated price contract to determine agreed draw shchedule for insolvency review; call to arrange checking of same on company computer back up; review company records for Frazer Excavation contract; view files in relation to same and claims process generally; discussion re flow of funds spreadsheet; discussion re modification to presentation of data; discussion re filenotes on BRS relating to lien claims.
	9/23/2010	5.9	Compile numerous PDFs related to Bassi claim and proposed purchase of Albion Slopes lands into single PDF; save into filenote in BRS; call with Lia at Frazer Excavations re Schedule A to Site Servicing Contract; discuss contract and payment arrangements/timing with Dave from Frazer Excavations; type filenote into BRS re same; scan sections from affidavits concerning ownership of Vencial Capital Corporation and 0769932 B.C. Ltd.; create filenote re same; finalize Vancity mortgage filenote; reformat financing spreadsheet; add in 2006 financial year data from general ledger; edit notes and presentation; edit unsecured creditor listing for report.



**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period September 16, 2010 to September 30, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	9/24/2010	0.6	Revision to financing spreadsheet; consolidate data for 2006 and 2010 financial years; add in other long term debt account from general ledger into spreadsheet; review shareholder loan transactions; reformat for report presentation.
	9/27/2010	0.2	File various materials.
	9/28/2010	0.3	Prepare letter to Steel Core Construction and Land Investments Inc. inviting to prove claim.
	9/29/2010	0.7	Review mortgages for 0769932 B.C. Ltd. and Tejwant Kainth for registration numbers for inclusion in report.
	9/30/2010	0.4	Prepare receipts and disbursements listing; format in Excel; check expected receipts for CRA GST return.
VAKOF PETER	9/27/2010	0.5	Call re authentication of document.
<b>Total Claims Process</b>		<b>114.9</b>	

**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period September 16, 2010 to September 30, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
<b>Albion Slopes</b>			
<b>Total Albion Slopes</b>		<b>0.0</b>	
<b>Spencer's Ridge</b>			
BUNKER NEIL	9/24/2010	0.3	Meeting to review draft tenders for work to complete subdivision; call with S. Dvorak re scope of authority pursuant to initial and March 25 Court order.
RISTIVOJEVIC BRADLEY	9/17/2010	0.5	Review sale contract for possibility of purchasers terminating contract due to delay in obtaining Court date; e-mail re same; e-mail to Mr. Casavant re revised Court date and request to notify purchasers; call with D. Bowins to discuss status of Spencer's Ridge site servicing status of agreeing deficiency list with The District of Maple Ridge and issues encountered re same.
	9/23/2010	0.3	E-mail from/to R. Casavant re interest from Realtor in presenting an offer to Court; forward copy of standard contract; call and e-mail to D. Bowins re status agreeing deficiency list and preparation of tender for completion of site servicing.
	9/24/2010	0.3	Receive e-mails from D. Bowins re tenders for landscaping and site servicing; discussion re same; call with D. Bowins to advise review timing.
	9/27/2010	0.8	Review of deficiency list items for landscaping and civil works; compare to deficiency listing received from The District of Maple Ridge in January 2010; call to D. Bowins to discuss difference in listings; review tender document and complete minor edits to wording in landscaping and civil works requests; e-mail modified Word documents to D. Bowings; e-mails re same.
<b>Total Spencer's Ridge</b>		<b>2.2</b>	
<b>Books and Records</b>			
<b>Total Books and Records</b>		<b>0.0</b>	
<b>TOTAL HOURS</b>		<b>120.8</b>	

Mr. Gurmel Kainth and Malkit Johal  
The Symphony Development Corporation  
c/o La Van & Company  
#704 - 1478 West Hastings Street  
Vancouver British Columbia Canada V6G 3J6

**PricewaterhouseCoopers Inc.**  
PricewaterhouseCoopers Place  
250 Howe Street, Suite 700  
Vancouver, BC V6C 3S7  
Canada  
Telephone: +1 604 806 7000  
Facsimile: +1 604 806 7806

**Contact:** Michael Vermette  
Telephone: +1 604 806 7675  
E-mail:  
michael.j.vermette@ca.pwc.com

To avoid delays in receipt of funds, please ensure you are remitting to: PwC Central Accounting  
145 King Street West  
Toronto ON M5H 1V8  
Canada

Bill Date: November 10, 2010  
Payment requested by:  
November 11, 2010  
Invoice No.: VN130702986

### HST REGISTRATION # 86747 0486 RT0001

**For Professional Services Rendered** in our capacity as Receiver Manager of the Symphony Development Corporation for the period October 1, 2010 to October 31, 2010, as detailed in the attached Schedules 1 and 2.

	CAD
<b>FEES</b>	\$22,968.00
<b>DISBURSEMENTS</b>	<u>\$1,148.40</u>
<b>TOTAL FEES AND DISBURSEMENTS</b>	\$24,116.40
<b>HST</b>	<u>\$2,893.97</u>
<b>TOTAL DUE</b>	<u>\$27,010.37</u>

#### Remit Only Bank Wire Transfers (EFT) to:

HSBC, 70 York Street, Toronto, Ontario, Canada M5J 1S9  
Account Name: PricewaterhouseCoopers LLP  
Transit No.: 10002:016 Swift Code: HKBCCATT  
CAD Account: 064871-001 USD Account: 064871-070  
Invoice number must be included.

**Please return one copy with your payment.**

**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Analysis of Time by Staff Member**  
**for the period October 1, 2010 to October 31, 2010**

<b>Staff</b>	<b>Total Hours</b>	<b>Rate (\$)</b>	<b>Total Fees (\$)</b>
<b>Senior Vice President</b>			
VERMETTE, Michael	8.0	525	4,200.00
<b>Vice President</b>			
BUNKER, Neil	32.3	420	13,566.00
<b>Manager</b>			
NEWBERRY, Sarah	8.4	350	2,940.00
<b>Senior Associates</b>			
MARSHALL, Patricia	0.2	250	50.00
RISTIVOJEVIC, Brad	5.7	250	1,425.00
<b>Associate</b>			
KONING, Amanda	0.6	200	120.00
<b>Administrator</b>			
CHAHAL, Kiran	4.3	150	645.00
<b>Technician</b>			
LO, Magdalena	0.2	110	22.00
<b>TOTAL</b>	<b>59.7</b>		<b>22,968.00</b>

<b>FEES</b>	22,968.00
<b>DISBURSEMENTS - Office expenses</b>	1,148.40
<b>TOTAL FEES AND DISBURSEMENTS</b>	<b>24,116.40</b>
<b>HST</b>	2,893.97
<b>TOTAL DUE</b>	<b>27,010.37</b>

**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period October 1, 2010 to October 31, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
<b>General</b>			
BUNKER NEIL	10/28/2010	2.0	Various e-mails to/from S. Dvorak (Bull Housser Tupper) re request for Receiver cost data and re claims appeal process; call with A. Brown (Boughton); consider motions Receiver to make for Nov. 15; draft outline of Receiver's 7th report to be filed for Nov. 15 hearing.
CHAHAL KIRANDEEP	10/4/2010	3.0	Draft notices of allowance/disallowance.
	10/19/2010	0.2	Sept 2010 GST return
	10/27/2010	0.5	Issue cheques; update Receiver fees schedule.
	10/28/2010	0.2	Issue cheque.
	10/29/2010	0.4	Issue cheques.
KONING AMANDA	10/27/2010	0.6	Update time summary schedule.
LO MAGDALENA	10/5/2010	0.2	Courier court report to Fasken Martineau.
MARSHALL PATRICIA	10/20/2010	0.2	Review and post GST return; update to GST log.
RISTIVOJEVIC BRADLEY	10/1/2010	0.1	Create filenote for Receipts and Disbursements (R&D) spreadsheet.
	10/5/2010	0.3	Process website update.
	10/7/2010	0.1	Discussion re workflow for file.
	10/21/2010	0.7	Call from T. Lack (La Van & Co) re request from Johals for copy of Lot 10 and Lot C purchase documents; search boxes for same; arrange for copying/scanning; prepare fax and attempt to send; receive delivery failure reports; call to Jag Johal re fax and alternate delivery method; print copy of materials and leave for collection on level 7; return hard drive to level 8 for storage.
<b>Total General</b>		<b>8.5</b>	
<b>Claims Process</b>			
BUNKER NEIL	10/1/2010	6.0	Draft and revise report; meeting to review report.

**PricewaterhouseCoopers Inc.**  
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**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period October 1, 2010 to October 31, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	10/4/2010	12.0	Review suggested edits to report and accept/revise report; review draft analysis for 497 claim and call with S. Dvorak (Bull Housser Tupper) re same; meeting re timing and form of issuance for report; call with S. Dvorak re timing and form of issuance of report; review and revise notices of determination to be sent to creditors; arrange for transmission of notices and report.
	10/5/2010	1.0	Arrange for filing of materials at court; arrange for affidavit of service; e-mail from R. Millar (Fasken Martineau).
	10/6/2010	0.5	Review/revise/execute affidavit of service; filing.
	10/13/2010	0.3	Various e-mails from S. Dvorak re enquiries from Martin Thomas; e-mail to S. Dvorak re computer files on hand and timing of delivery of claims by Tejwant and 076.
	10/14/2010	0.5	Call with S. Dvorak re format and process for claims appeals - new hearings or appeals on the materials provided.
	10/20/2010	1.0	Various e-mails and call with S. Dvorak re results of hearing in the morning and the continuation of the hearing tomorrow where the Court was considering whether monies should be paid to Tejwant Kainth.
	10/21/2010	2.0	E-mail to S. Dvorak re position for hearing and brief call to confirm position and messaging; attend hearing re payment of Tejwant Kainth mortgage funds.
	10/29/2010	2.0	Develop outline for next Court report relating to the results of the distribution of Tejwant Kainth's mortgage, the appeals received, the recommended payment to lien holders, etc. to be prepared for Nov. 15 hearing; internal meeting to commence drafting of report; call with S. Dvorak re contents of report and approach on appeal process information.
NEWBERRY SARAH	10/4/2010	6.0	Draft, finalize and issue notices of determination to secured claimants.
	10/5/2010	1.2	Create affidavit of mailing.
	10/21/2010	0.1	Receive voicemail from D. Seigrist (Integra Architecture).
	10/29/2010	1.1	Plan 7th Report to Court.
RISTIVOJEVIC BRADLEY	10/1/2010	0.2	Telephone call to Open Door Law Corporation re fax number, edit letter to Open Door re Steel Core Construction and Land Investments claim, fax and mail letter.

**PricewaterhouseCoopers Inc.**  
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**Summary of Time Charges**  
**for the period October 1, 2010 to October 31, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	10/4/2010	0.3	Research how to use FTP Server for circulation of large documents. Internal discussion re same. Edit Financing spreadsheet.
	10/5/2010	0.1	Receive voicemail from Robert Miller, counsel for Kainths re request for bound copy of report. Internal discussion & email re same. Return call to Mr. Miller.
	10/6/2010	0.3	Review claims report and notice of disallowance for Brian Joseph. Telephone call to Mr. Joseph and discuss report and decision on his claim, mail copy of notice of disallowance to Mr. Joseph's home address at his request.
	10/15/2010	0.1	Telephone call to/from Gurdeep Kainth re request for hardcopy of Court Report 6.
	10/18/2010	0.1	E-mails re preparation of hard copy of Court Report 6.
	10/20/2010	0.1	Respond to e-mail enquiry re filing of authority to pay.
	10/21/2010	0.4	2 telephone conversations with F. Ebrahim (Open Door Law Corporation) re unsecured claim of Steel Core Construction and Land Investments; discuss status of receivership, claims, funds available and information required to substantiate claim of Steel Core; prepare filenote in BRS re same and save e-mail confirmation re intention not to submit claim.
	10/26/2010	0.2	Receive telephone call with I. Bains re status of file and claims review process.
	10/27/2010	0.2	Review Tejawant Kainth mortgage calculation.
	10/29/2010	1.5	Meeting to discuss developments in Symphony claims process and planning/structure for next Court report; telephone discussion with S. Dvorak re entered orders, motion materials and report content.
VERMETTE MICHAEL	10/1/2010	3.0	Review draft report on the claims.
	10/2/2010	3.0	Review of Court report.
	10/4/2010	1.0	Final review of report to Court.
	10/7/2010	1.0	Update on status of file and plan forward.
<b>Total Claims Process</b>		<b>45.2</b>	

**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period October 1, 2010 to October 31, 2010**

Name	Date	Hours	Description
<b>Albion Slopes</b>			
<b>Total Albion Slopes</b>		<b>0.0</b>	
<b>Spencer's Ridge</b>			
BUNKER NEIL	10/6/2010	3.0	Attend morning and afternoon court hearings for the approval of the sale of the final two lots.
	10/14/2010	0.5	Email from Steve Dvorak re trust conditions for R. Millar, review draft vesting order for lot 34 and t/c Steve re proposed wording.
	10/27/2010	1.0	Various e-mails relative to closing issues; review amended statements of adjustments and orders to pay; approve same and send to Bull Housser Tupper.
	10/28/2010	0.5	E-mail from S. Dvorak re funds required to provide to Faskens; arrange for cheque to be sent to Bull Housser Tupper; distribution of Tejwant Kainth mortgage.
RISTIVOJEVIC BRADLEY	10/6/2010	0.5	Telephone call to Ray Casavant re subsequent offer on lot 34. Search for contact details of Giovanni Pacheco re lot 34 offer initially presented. Telephone call to Re/Max Ridge Meadows and obtain realtor's cell number, telephone call to Mr Pacheco re subsequent offer. Email to Mr Dvorak re response from Mr Pacheco. Receive return call from Ray Casavant re advice received from realtors. Forward email received from Mr Casavant to Mr Dvorak.
	10/7/2010	0.2	Email from Ray Casavant re closing details. Forward same to S. Dvorak of BHT requesting clarification and review response. Internal discussion re status of site servicing.
	10/22/2010	0.1	E-mail to D. Bowins re status of tenders for site servicing.
	10/25/2010	0.2	Telephone call with Mr. Casavant re status of Spencer's Ridge lots sale; review e-mail response from D. Bowins re site servicing tender progress; telephone call with C. Ferguson (Bull Housser Tupper) re closing date for lots 22 and 34, payout arrangements to T. Kainth; review e-mail from S. Dvorak re calculation request for T. Kainth payout.
<b>Total Spencer's Ridge</b>		<b>6.0</b>	



**PricewaterhouseCoopers Inc.**  
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**Summary of Time Charges**  
**for the period October 1, 2010 to October 31, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
<b>Books and Records</b>			
<b>Total Books and Records</b>		<b>0.0</b>	
<b>TOTAL HOURS</b>		<b>59.7</b>	

Mr. Gurmel Kainth and Malkit Johal  
The Symphony Development Corporation  
c/o La Van & Company  
#704 - 1478 West Hastings Street  
Vancouver British Columbia Canada V6G 3J6

**PricewaterhouseCoopers Inc.**  
PricewaterhouseCoopers Place  
250 Howe Street, Suite 700  
Vancouver, BC V6C 3S7  
Canada  
Telephone: +1 604 806 7000  
Facsimile: +1 604 806 7806

**Contact:** Michael Vermette  
Telephone: +1 604 806 7675  
E-mail:  
michael.j.vermette@ca.pwc.com

To avoid delays in receipt of funds, please ensure you are remitting to: PwC Central Accounting  
145 King Street West  
Toronto ON M5H 1V8  
Canada

Bill Date: December 17, 2010  
Payment requested by:  
December 18, 2010  
Invoice No.: VN130703243

### HST REGISTRATION # 86747 0486 RT0001

**For Professional Services Rendered** in our capacity as Receiver Manager of the Symphony Development Corporation for the period November 1, 2010 to November 30, 2010, as detailed in the attached Schedules 1 and 2.

#### FEES

\$29,762.50

#### DISBURSEMENTS

\$1,488.12

#### TOTAL FEES AND DISBURSEMENTS

\$31,250.62

#### HST

\$3,750.07

#### TOTAL DUE

\$35,000.69

#### Remit Only Bank Wire Transfers (EFT) to:

HSBC, 70 York Street, Toronto, Ontario, Canada M5J 1S9

Account Name: PricewaterhouseCoopers LLP

Transit No.: 10002:016 Swift Code: HKBCCATT

CAD Account: 064871-001 USD Account: 064871-070

Invoice number must be included.

**Please return one copy with your payment.**

**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Analysis of Time by Staff Member**  
**for the period November 1, 2010 to November 30, 2010**

<b>Staff</b>	<b>Total Hours</b>	<b>Rate (\$)</b>	<b>Total Fees (\$)</b>
<b>Senior Vice President</b>			
VERMETTE, Michael	1.5	525	787.50
<b>Vice President</b>			
BUNKER, Neil	19.5	420	8,190.00
<b>Manager</b>			
NEWBERRY, Sarah	22.0	350	7,700.00
<b>Senior Associates</b>			
MARSHALL, Patricia	0.2	250	50.00
RISTIVOJEVIC, Brad	45.9	250	11,475.00
<b>Administrator</b>			
CHAHAL, Kiran	10.4	150	1,560.00
<b>TOTAL</b>	<b>99.5</b>		<b>29,762.50</b>

<b>FEES</b>	29,762.50
<b>DISBURSEMENTS - Office expenses</b>	1,488.12
<b>TOTAL FEES AND DISBURSEMENTS</b>	<b>31,250.62</b>
<b>HST</b>	3,750.07
<b>TOTAL DUE</b>	<b>35,000.69</b>

**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period November 1, 2010 to November 30, 2010**

Name	Date	Hours	Description
<b>General</b>			
CHAHAL KIRANDEEP	11/1/2010	3.3	Prepare summary of Receiver's time per project.
	11/2/2010	0.9	Issue cheques; update legal fees schedule and PDF copy of Bull Houser Tupper invoice.
	11/3/2010	0.5	Prepare summary of Receiver's time per project.
	11/4/2010	0.2	Issue cheque.
	11/8/2010	0.2	Oct. 2010 bank reconciliation.
	11/9/2010	0.8	Issue cheque; update summary of Receiver's time per project; post journal entries.
	11/10/2010	0.6	Post journal entries; issue cheques.
	11/18/2010	0.6	Prepare and fax letter requesting new account for PUC lien claims; retrieve documents for GST audit.
	11/19/2010	1.4	Issue lien claim cheques; re-send TD a copy of the new account request with PwC TD control account information.
	11/22/2010	1.5	Void lien claim cheques and re-issue; set-up PUC lien claims bank account in Ascend; prepare and fax letter for transfer into PUC lien claims account.
	11/23/2010	0.4	Issue cheque; post transfer into PUC lien claims account.
MARSHALL PATRICIA	11/10/2010	0.2	Receive correspondence from CRA re GST and update to GST log.
RISTIVOJEVIC BRADLEY	11/1/2010	3.3	Internal meeting re preparation of report and assignment of sections; internal discussion with technician re preparation of time summary for presentation in Court Report; further discussion and review of draft version of Court report; call to C. Ferguson (Bull Housser Tupper) re August invoice; prepare cheque requisitions for August and October invoices; calls to CRA re GST refund.
	11/2/2010	0.4	Call to BC Hydro re invoice for Albion Slopes; prepare cheque requisition for payment of same; calls with L. Grandia (CRA) re status of GST refunds for pre and post appointment; receive return call from Ms. Grandia; internal e-mail filenote of conversation.

**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period November 1, 2010 to November 30, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	11/3/2010	5.1	Receive voicemail from L. Grandia (CRA) re pre-appointment GST returns; return call; call to S. Loewen (CRA) re questions concerning completed GST returns; leave voicemail; call with S. Loewen (CRA), discuss company history, projects, corporate income tax returns, lot sales and GST and HST refunds claimed; reviewing of Court Report 6; review receipts and disbursements (R&D) summary at September 30 and reconcile to current billings; prepare cheque requisition for Receiver fees; review time entries for invoices 1 to 7 to ensure time entered in appropriate category; prepare table summarizing time charges in aggregate per category; type section of Court report re time charge descriptions; commence preparation of R&D summary, Spencer's Ridge secured claim calculation and table detailing overall funds available.
	11/4/2010	4.1	Prepare schedules re asset realizations and possible payouts to secured creditors for Spencer's Ridge and Albion Slopes; prepare table re unencumbered asset realizations; recalculate interest for claim of 0769932 B.C. Ltd.
	11/5/2010	0.8	Prepare website updates including notices of application received from disputing creditors and Jack Cewe Ltd. re payout of claim, vesting orders for lots 22 and 34 of Spencer's Ridge and prepare Word file status updates regarding sale of Spencer's Ridge lots, T. Kainth mortgage and notice of applications disputing Receiver's determination received.
	11/10/2010	0.3	Call with S. Loewen (CRA) to discuss status of GST refunds for pre and post appointment returns.
	11/12/2010	0.1	E-mail to Inet request for Court Report 7 to be uploaded to website.
	11/15/2010	0.2	Reviewing website updates to ensure filed orders have been uploaded; resolve password issue with PDF for upload to website.
	11/16/2010	0.1	Call from S. Loewen (CRA) re status of GST/HST returns and decision to complete audit.
	11/19/2010	0.6	Call with S. Patmore at CRA re HST return audit for September quarter; gather documents filed with CRA and working paper; prepare fax to Ms. Patmore, attach general ledger, review discussion, scan and fax.
	11/25/2010	0.5	Gather information requested by CRA for September quarter GST return audit; prepare fax and send.

**PricewaterhouseCoopers Inc.**  
**in its capacity as Receiver Manager of**  
**The Symphony Development Corporation**

**Summary of Time Charges**  
**for the period November 1, 2010 to November 30, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
VERMETTE MICHAEL	11/16/2010	1.5	Review and assess the debrief on the Court application and the outcome.

<b>Total General</b>		<b>27.6</b>	
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**Claims Process**

BUNKER NEIL	11/5/2010	2.5	Internal meeting re calculations to confirm early payout of PUC claim permissible and report; consider funds availability and appeals of Receiver determinations; call with S. Dvorak re issues about funds availability and receive notification of Jack Cewe application; internal meeting re publication of notices of application and other materials relating to the claims process on the website.
	11/9/2010	4.0	Review and revise draft Court Report; call with S. Dvorak re report and information.
	11/10/2010	2.5	Review further revisions to report and internal meetings to discuss same; coordinate finalization of report and various e-mails to/from S. Dvorak.
	11/12/2010	1.0	Follow up to ensure Court Report is filed; lengthy e-mail to S. Dvorak re application on Monday, November 15.
	11/15/2010	7.5	Attend Court hearing (day-long) re applications to pay out PUC claims and to establish claims appeal procedure; follow up discussion with S. Dvorak re directions given to Receiver.
	11/16/2010	0.5	Internal meeting re results of Court hearing and request for information from the Court.
	11/17/2010	1.5	Internal meeting re reviews of notices of appeal and review for fresh evidence as requested by the Court and re payments to PUC subcontractors; e-mails from S. Dvorak re draft orders and request from counsel for Cewe for payment.
NEWBERRY SARAH	11/1/2010	3.5	Begin preparations for 7th Report to Court on appeals received; e-mail to S. Dvorak re vesting orders, mortgage discharge, new mortgage.
	11/2/2010	2.5	Review vesting orders and confirm discharge of the mortgage over Spencer's Ridge.
	11/3/2010	3.5	Review claim appeals and entered orders.
	11/4/2010	2.5	E-mail to S. Dvorak (Bull Housser Tupper) re estimated claims and ability to pay out undisputed claims.
	11/5/2010	1.1	Draft Receiver's 7th Report to Court.
	11/8/2010	2.9	Review Draft Receiver's 7th Report to Court.

**PricewaterhouseCoopers Inc.**  
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**Summary of Time Charges**  
**for the period November 1, 2010 to November 30, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	11/9/2010	2.5	Update 7th Report for additional analysis.
	11/10/2010	3.5	Finalize Receiver's 7th Report to Court.
RISTIVOJEVIC BRADLEY	11/2/2010	0.6	Receive call from P. Goodwin, counsel for Brian Joseph, and discuss 6th Report to Court access and enquiry re filing of objection to Receiver's determination; e-mail Court Report to Mr. Goodwin; internal discussion re process for filing objections; e-mail to S. Dvorak re query from P. Goodwin on process for filing objections and confirmation that letter clarifying same was completed; review service list; e-mail addresses and creditor claiming to be secured to ensure all parties received process clarification letter from Bull Housser Tupper.
	11/3/2010	0.3	Receive e-mail from R. McFee re Bassi Brothers Framing notice of application; review e-mail containing notice of application from A. Brown re dispute claims by the Johals.
	11/5/2010	3.7	Lengthy internal meeting and call with S. Dvorak re considerations for Court Report 7, including payout of certain secured claims, Receiver security allocation across asset classes, unsecured claims process, Court Order interest rates and status of preparation of invoicing breakdown by Bull Housser Tupper; preparation of spreadsheets for Court Report 7 and editing of Word document of Court Report 7.
	11/8/2010	4.4	Preparing schedules for report including R&D statement, add in October invoice to fee breakdown table and checking of figures in report; re-calculate 0769932 B.C. Ltd. claim to remove compounding of interest; calculate 497308 B.C. Ltd. claim interest in accordance with Court judgment interest rates.
	11/9/2010	1.6	Work on editing of report tables.
	11/10/2010	1.9	Editing and finalizing of report to the Court.
	11/16/2010	3.4	Meeting to discuss developments at Court hearing and further tasks to be completed in respect of notice of applications received; printing of notices of application for review; review notices of application for Bassi Brothers Framing Ltd., Integra Architecture and 497308 B.C. Ltd.; review relevant sections of 6th Report to Court and prepare table summarizing information required.
	11/17/2010	0.3	Meeting regarding notice of application materials filed by Bassi Brothers Framing Ltd., Integra Architecture and 497308 B.C. Ltd.; e-mail to/from S. Dvorak re new materials provided by Bassi Brothers with NOA.

**PricewaterhouseCoopers Inc.**  
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**Summary of Time Charges**  
**for the period November 1, 2010 to November 30, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	11/18/2010	0.1	E-mail to I. Whyte (ECL Envirowest) re proof of claim.
	11/19/2010	2.4	Review of report section on PUC and PUC subcontractor lien claims; prepare cheque requisitions and print/attach supporting information; prepare letter to lien claimants enclosing cheque.
	11/22/2010	2.6	Review of Bassi Brothers Framing Ltd. affidavit; finalize and edit letters to lien claimant subcontracted by PUC enclosing payment; prepare postage by courier for letters with cheques; post cc'd letters by regular mail and e-mail copy to legal counsel.
	11/23/2010	0.1	Receive call from F. Jiwa re status of claims process; provide update and answer questions.
	11/24/2010	1.1	Call with S. Dvorak re November 15, 2010 hearing and rulings made by Justice Walker; discuss subsequent tasks, Court Report for forthcoming hearing on January 7, 2011 and discuss evidence supplied by various parties and process for consideration.
	11/29/2010	0.5	Enquiry from S. Harrigan; discuss status and e-mail to S. Dvorak; discussion re Court Report 8.
<b>Total Claims Process</b>		<b>64.5</b>	



**PricewaterhouseCoopers Inc.**  
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**Summary of Time Charges**  
**for the period November 1, 2010 to November 30, 2010**

Name	Date	Hours	Description
<b>Albion Slopes</b>			
<b>Total Albion Slopes</b>		<b>0.0</b>	
<b>Spencer's Ridge</b>			
RISTIVOJEVIC BRADLEY	11/1/2010	0.6	Review e-mail received from D. Bowins re site servicing tender results; prepare table detailing site servicing expenses and available security deposits to be realized; calls to D. Bowins and L. Lewis from District of Maple Ridge; leave messages for both to return call; internal discussion re analysis of site servicing costs, available security deposits and invoice received from D. Bowins.
	11/2/2010	4.6	Call with D. Bowins re tender results, discuss landscaping terms, lack of bids and security deposits; Call to G. Szostek, District of Maple Ridge re Park Restoration Agreement and associated security deposit and request e-mailing of details to confirm; call with L. Lewis, District of Maple Ridge re civil security amounts for site servicing; call with and e-mail to D. Eales (Frazer Excavation) re no bid received and reasons for same; e-mail internally to request interest in Private Company Services client bidding on project; e-mails to clarify and review contact provided; retrieving of subdivision site servicing agreement from filing; review same, rezoning servicing agreement and order appointing Receiver for requirements to complete Spencer's Ridge site servicing; call to S. Dvorak to discuss agreements and requirements; leave message.
	11/3/2010	0.5	Review tender materials and contact details provided for possible applicant; call to TAG Construction Ltd. re tender bid, leave message; review e-mail received from G. Szotsky (DMR) re security deposit for park restoration and fax received from L. Lewis (DMR) re listing of all security deposits held; update analysis spreadsheet.
	11/5/2010	0.6	Call with M. Grant from TAG Construction, discuss interest in submitting tender for completion of deficiencies for site servicing at Spencer's Ridge; call with D. Bowins, discuss interest from TAG Construction and issues with development of accurate deficiency list for landscaping component of site servicing tasks; internal discussion of current status and issues encountered.

**PricewaterhouseCoopers Inc.**  
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**Summary of Time Charges**  
**for the period November 1, 2010 to November 30, 2010**

<b>Name</b>	<b>Date</b>	<b>Hours</b>	<b>Description</b>
	11/10/2010	0.2	Call with G. Szostek, District of Maple Ridge to discuss process for agreeing park restoration works required.
	11/12/2010	0.1	Call to Envirowest re meeting with DMR for discussion re landscaping deficiencies.
	11/16/2010	0.1	Call to Envirowest re park restoration meeting with G. Szostek from DMR.
	11/17/2010	0.5	Call with I. Whyte from ECL Envirowest, discuss status of Spencer's subdivison generally, park restoration and proposed engagement to meet with DMR to confirm works required; discuss possible claim against company; e-mail to I. Whyte to confirm engagement terms; e-mail to G. Szostek (DMR) re agreement with ECL Envirowest to meet on site.
	11/29/2010	0.2	Brief review of environmental memo.
<b>Total Spencer's Ridge</b>		<b>7.4</b>	
<b>Books and Records</b>			
<b>Total Books and Records</b>		<b>0.0</b>	
<b>TOTAL HOURS</b>		<b>99.5</b>	

## **APPENDIX D**

**Copies of Legal Counsel's invoices for the period to  
November 30, 2010**



**Bull, Housser  
& Tupper LLP**

3000 Royal Centre . PO Box 11130  
1055 West Georgia Street  
Vancouver . BC . Canada . V6E 3R3  
Phone 604.687.6575 Fax 604.641.4949  
www.bht.com

## INVOICE

PricewaterhouseCoopers Inc.  
250 Howe Street, Suite 700  
Vancouver BC V6C 3S7

Reply To: S. Dvorak  
Our File #: 10-2231  
GST #: R119324515  
Date: April 23, 2010  
Invoice #: 263602

Attention: Neil P. Bunker

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**Re: Receivership of the Symphony Development Corporation**

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FOR PROFESSIONAL SERVICES RENDERED as follows:

Partner		J. Milton
02-03-10	1.10	Reviewing of first report by Receiver and forwarding amendments to N. Bunker;
04-03-10	1.20	Conference call with M. Vermette and N. Bunker;
04-03-10	0.40	E-mail to all regarding conference call;
05-03-10	0.80	Telephone conference with N. Bunker regarding draft Report;
05-03-10	0.20	E-mails with S. Dvorak regarding Report;
08-03-10	0.50	E-mails to follow up regarding report; letter from Pacific Utility Contracting Ltd. dealing with permits; e-mails with SDD regarding Pacific Utility Contracting Ltd. and e-mail to N. Bunker;
08-03-10	0.20	Telephone conference with N. Bunker regarding report;
09-03-10	1.10	Reviewing and commenting on First Receiver's Report;
09-03-10	1.10	Telephone conference with N. Bunker regarding order; office conference with K. Siddall regarding Order; telephone call to A. Brown and K. Jackson regarding service lists; e-mail to N. Bunker;
10-03-10	1.80	Telephone conference with N. Bunker regarding status and discussions with shareholders and Coast Capital; review ing Order and materials; discussing with K. Siddall;
12-03-10	1.00	E-mail to N. Bunker regarding issues and discussions with counsel for share holders; telephone call from M. Thomas regarding retainer and issues;
15-03-10	1.60	Conference with S. Dvorak and telephone conference with receiver regarding strategy; e-mail from Thomas; telephone conference with K. Jackson and S. Poisson; e-mail to client;
16-03-10	0.30	Conferences with S. Dvorak regarding hearing and strategy;
22-03-10	0.30	E-mails regarding change in position by Johals; discussions with S. Dvorak and e-mail to PWC with comments and recommendations;
	<hr/> 11.60	Sub-total Hours

continued...

Partner		J. Sampson
19-01-10	0.10	Brief discussion with M. Shore regarding next steps and preparation of engagement letter;
20-01-10	0.30	Brief conference/discussion with S. Dvorak regarding development permit issues and agreeing on next steps; telephone call to N. Bunker;
25-01-10	1.30	Meeting with N. Bunker; reviewing and discussing status of Albion Slopes; providing N. Bunker with advice regarding recommended next steps; brief discussion with M. Shore regarding Land Title Office title and search information; requesting additional Land Title Office searches and documents;
25-01-10	0.40	Conference with M. Shore; giving instructions to order additional Land Title Office information; receiving and reviewing title searches; ordering copies of registered covenants and plans; considering problems with registering the Order; brief discussion with S. Dvorak;
26-01-10	0.40	Receiving and quickly reviewing additional Land Title Office documents; considering terms of registered covenants; briefly discuss with K. Higgins to advise; assisting legal assistant with preparation of new and registered Order for registration in the Land Title Office;
27-01-10	0.50	Further review of registered covenants; preparing e-mail to N. Bunker to advise of restrictions on development and certain "servicing" requirements;
01-02-10	0.50	Receiving and reviewing materials from N. Bunker regarding reassessment of PTT; requesting copies of Notices of Assessment; telephone call to N. Bunker; receiving instructions to contact T. Lack to obtain more information on the trust structure and PTT exemption claimed;
04-02-10	0.80	Telephone call to T. Lack; requesting copies of Notices of Assessment dated December 3, 2009; briefly discuss with T. Lack the nature and validity of the reassessment; brief discussion with S. Dvorak regarding status;
15-02-10	0.10	Preparing e-mail to T. Lack; following-up on my request for Notices of Assessment dated December 3, 2009;
16-02-10	0.40	Receiving and reviewing Notices of Assessment from T. Lack; preparing e-mail to N. Bunker; confirming our previous advice;
02-03-10	0.40	Telephone conversation with N. Bunker regarding property transfer tax issue;
	5.20	Sub-total Hours

Partner		S. Dvorak
05-02-10	3.00	Preparing for and attending at meeting with N. Bunker and L. Scobie;
05-02-10	0.30	Telephone discussion with N. Bunker; considering issues related to Albion property and Development Permit;
05-02-10	0.30	Reviewing letter from N. Bunker; preparing letter to A. Brown;
09-02-10	2.20	Reviewing affidavits and summary of transactions; considering

continued...

Partner		S. Dvorak
		issues related to transfers at under value; considering issues related to Receiver's right of investigation; participating in teleconference with N. Bunker and K. Siddall;
10-02-10	1.60	Considering issues related to transfers under value and discovery processes; corresponding with N. Bunker; reviewing draft reporting letters;
10-02-10	1.20	Considering issues related to under value transactions and fraudulent preference; attending to teleconference with N. Bunker in preparation for meetings with shareholders;
11-02-10	4.00	Preparing for and attending at meetings with N. Bunker, M. Vermette, G. Rafter, J. Johal and M. Johal;
12-02-10	3.00	Conferring with N. Bunker; preparing for and attending at meeting with K. Jackson, G. Kainth, G. Kainth, N. Bunker and M. Vermette.
12-02-10	1.70	Drafting revised form of Listing Agreement; corresponding with N. Bunker.
16-02-10	0.30	Reviewing Notices of Assessment and considering issues related to potential appeal.
17-02-10	0.40	Receiving and reviewing letters from N. Bunker and providing comments on proposed reporting letter; reviewing responses of Kainth and Johal re Meetings of February 11 and 12.
19-02-10	0.60	Reviewing draft correspondence to Shareholders; telephone discussions with N. Bunker; reviewing letter from K. Jackson;
19-02-10	0.40	Attending to telephone call from B. Ristivojevic; reviewing letter from B. Ristivojevic;
22-02-10	0.50	Drafting Schedule to Multiple Listing Contract re: Spencer's Ridge; preparing letter to B. Ristivojevic;
22-02-10	0.20	Receiving and reviewing letter from N. Bunker;
22-02-10	0.20	Receiving and reviewing proposal from Cushman Wakefield;
22-02-10	0.20	Receiving and reviewing proposed marketing process summary;
22-02-10	0.20	Receiving and reviewing letter from N. Bunker to J. Johal regarding marketing process;
22-02-10	0.40	Letter from N. Bunker regarding sales process; telephone call from N. Bunker regarding Claims Process and Report to Court;
22-02-10	0.10	Reviewing letter from G. Kainth;
23-02-10	0.60	Telephone discussion with A. Brown; reporting to N. Bunker.
23-02-10	0.40	Letter from B. Ristivojevic and letter to B. Ristivojevic re: terms of listing agreement.
24-02-10	0.20	Letter from N. Bunker re teleconference; letter to N. Bunker.
24-02-10	0.50	Receiving and reviewing correspondence between J. Johal, G. Kainth and N. Bunker, in preparation for participation in teleconference.
24-02-10	0.90	Participating in teleconference.
25-02-10	0.20	Telephone call to A. Brown (left message); email to N. Bunker.
26-02-10	0.20	Letter to N. Bunker; letter to N. Bunker
26-02-10	0.10	Letter from B. Ristivojevic
26-02-10	1.80	Revising Listing Agreement; reporting to N. Bunker; conferring with K. Siddall; considering issues related to Offer document;

continued...

Partner		S. Dvorak
		telephone call from A. Brown; reporting to N. Bunker.
26-02-10	0.20	Letter from N. Bunker; letter to N. Bunker re: draft report.
01-03-10	0.60	Reviewing letter from N. Bunker; reviewing draft report of court;
02-03-10	0.80	Reviewing Receivers Report and preparing summary of proposed amendments; communicating with J. Milton; corresponding with N. Bunker;
03-03-10	0.50	Considering issues related to First Report of Receiver; corresponding with N. Bunker;
04-03-10	0.40	Reviewing report and summary of Receivers First Report to Court; consulting with J. Milton;
05-03-10	0.30	Considering issues related to Receivers First Report to Court; corresponding with N. Bunker and J. Milton;
08-03-10	0.20	Receiving and reviewing correspondence from R. M. Young, counsel for Pacific Utility Contracting Ltd.;
08-03-10	0.20	Considering issues related to development permits and lien claims;
08-03-10	0.40	Reviewing revised draft of Receivers First Report to Court;
09-03-10	0.60	Reviewing commentary of J. Milton regarding Receivers First Report to Court; corresponding with N. Bunker regarding same;
09-03-10	0.30	Reviewing draft motion materials regarding Application by Receiver;
09-03-10	0.30	Reviewing commentary of N. Bunker regarding draft exclusive listing agreement; discussions with N. Bunker;
09-03-10	0.30	Reviewing finalized Receivers First Report to Court;
10-03-10	0.40	Reviewing draft Order and Schedules; conferring with K. Siddall;
11-03-10	0.20	Conferring with K. Siddall regarding service list issues;
12-03-10	0.60	Corresponding with M. Thomas regarding adjournment; corresponding with N. Bunker and court registry regarding hearing dates;
15-03-10	3.00	Conferring with N. Bunker; M. Vermette;
15-03-10	2.70	Considering issues related to Section 21 of the Builders Lien Act; corresponding with counsel for respondents; receiving and reviewing correspondence from M. Thomas; telephone discussions with N. Bunker; conferring with J. Milton; drafting outline;
15-03-10	0.30	Attending to telephone communications with D. Smollen regarding scheduling of hearing before Walker, J. ;
15-03-10	0.40	Conferring with E. J. Milton regarding scheduling a hearing date for Application by Receiver/Manager; corresponding with M. Vermett; corresponding with Mr. Thomas;
15-03-10	0.80	Attending to telephone discussion with M. Vermett regarding adjournment; letter to M. Thomas regarding adjournment;
16-03-10	0.30	Reviewing summary of Shareholder Consultation prepared by N. Bunker;
16-03-10	0.50	Reviewing letter from K. Campbell; letter to N. Bunker; telephone discussions with N. Bunker regarding position of lien claimants;
16-03-10	0.20	Reviewing letter from M. Thomas; letter to M. Thomas regarding

continued...

Partner	S. Dvorak	
		requested adjournment;
16-03-10	0.30	Letter to B. Mc Cloud and K. Campbell regarding Response and setting matter for hearing before Walker, J.;
16-03-10	0.40	Letter to M. Thomas regarding terms of adjournment to March 25, 2010; preparing Notice to Respondents regarding new hearing date;
16-03-10	0.40	Reviewing letters from B. Mc Cloud, K. Campbell and K. Jackson regarding hearing date; reporting to client;
16-03-10	0.30	Attending to telephone call from A. Brown regarding position of Johals and Lien Claimants; letters to M. Vermette and N. Bunker;
16-03-10	0.10	Reviewing letter from M. Vermette;
16-03-10	0.20	Reviewing letter from B. Mc Cloud regarding position of Bassi Brothers; letter to N. Bunker;
16-03-10	0.30	Reviewing letter from B. Mc Cloud; letter to B. Mc Cloud;
16-03-10	0.10	Reviewing letter from M. Thomas;
16-03-10	0.10	Reviewing transcript of Reasons for Judgement of Walker J.;
17-03-10	0.30	Receiving and reviewing Response of Pacific Utility Contracting; letter to N. Bunker;
17-03-10	0.20	Letter to all counsel on service list regarding scheduling Receivers Application;
18-03-10	0.20	Reviewing letter from K. Campbell;
18-03-10	0.40	Reviewing letter from K. Jackson; attending to telephone call from K. Jackson;
18-03-10	0.50	Receiving and reviewing Outline of Bassi Brothers; letter to N. Bunker;
19-03-10	0.60	Reviewing letter from K. Jackson; letter to K. Jackson; reviewing letter from M. Thomas; letter to N. Bunker;
21-03-10	0.30	Letter to M. Vermette; Letter M. Vermette;
22-03-10	0.50	Reviewing letter from B. McCloud; reviewing Notice of Motion and Affidavit of J. Basi; letter to N. Bunker;
22-03-10	0.30	Reviewing letter from K. Campbell; reviewing Outline and Response; letter to N. Bunker;
22-03-10	0.20	Reviewing letter from B. McCloud regarding Marvin Response;
22-03-10	0.20	Reviewing transcript from proceedings on January 12, 2010;
22-03-10	0.30	Reviewing letter from M. Thomas; reviewing Responses; letter to N. Bunker;
22-03-10	0.80	Reviewing letter from K. Jackson; letter to N. Bunker; letter to K. Jackson; telephone call to K. Jackson;
22-03-10	0.80	Attending to telephone conversation with M. Thomas; reporting to N. Bunker;
22-03-10	0.10	Letter to N. Bunker;
23-03-10	4.00	Letter to M. Vermette; reviewing letter from M. Vermette; reviewing letter from M. Thomas; letter to M. Thomas; reviewing letter from K. Jackson; reviewing Affidavit #2 of M. Johal; reviewing Outline of M. Johal; meeting with N. Bunker and M. Vermette;
23-03-10	0.40	Summarizing M. Johal Affidavit;

continued...



<b>Partner</b>		<b>S. Dvorak</b>
24-03-10	0.30	Reviewing correspondence from B. McCloud; reviewing Outline; letter to N. Bunker;
24-03-10	0.40	Reviewing letter from K. Jackson; letter to K. Jackson; reviewing draft Chambers Record Index;
24-03-10	0.40	Reviewing letter from N. Bunker; reviewing Response to Johal Affidavit;
24-03-10	0.40	Reviewing letter from M. Thomas; reviewing Outline of M. Johal;
24-03-10	0.30	Reviewing letter from K. Jackson; reviewing Responses of G. Kainth; letter to N. Bunker;
24-03-10	0.50	Letter to B. McCloud; letter from K. Campbell; reviewing letter from B. McCloud;
24-03-10	0.30	Reviewing letter from P. Mendez; receiving and reviewing Responses of Valley Geotechnical Engineering;
24-03-10	1.50	Conferring with N. Bunker regarding supplemental report to court; reviewing supplemental report to court; circulating supplemental report to court;
24-03-10	4.50	Preparing written submissions regarding Receiver's Application;
24-03-10	0.20	Letter to N. Bunker regarding Receiver's Borrowing Charge;
24-03-10	0.10	Letter to all counsel regarding hearing before Judge Walker;
24-03-10	0.30	Reviewing letter from K. Jackson; letter to K. Jackson;
24-03-10	0.30	Reviewing draft Supplemental Report; Letter to N. Bunker regarding Supplemental Report to Court;
25-03-10	8.50	Attending in court;
25-03-10	2.70	Revising Exclusive Listing Agreement; conferring with N. Bunker; conferring with H. Buck; corresponding with R. Millar; corresponding with N. Bunker;
25-03-10	0.20	Receiving and reviewing Chambers Notes from R. Millar;
26-03-10	0.20	Reviewing letter from R. Miller; letter to R. Miller;
26-03-10	0.80	Conference call with N. Bunker regarding Listing Agreement; corresponding with H. Buck;
26-03-10	0.10	Receiving letter from M. Thomas; conferring with N. Bunker; letter to M. Thomas;
26-03-10	0.10	Reviewing letter from N. Bunker regarding draft offer document;
29-03-10	1.60	Corresponding with H. Buck regarding Terms of Listing Agreement; modifying Terms of Listing Agreement; and conferring with N. Bunker; corresponding with H. Buck; corresponding with R. Millar;
29-03-10	0.40	Reviewing letter from K. Jackson; letter to K. Jackson;
29-03-10	0.40	Reviewing letter from R. Millar regarding Draft Order; conferring with N. Bunker;
29-03-10	0.10	Reviewing Draft Order prepared by K. Campbell;
30-03-10	0.30	Reviewing letter from K. Jackson regarding terms of Draft Order;
77.40		Sub-total Hours
<b>Partner</b>		<b>N. Davie</b>
10-02-10	0.20	Discussions with S. Dvorak;

continued...

<b>Partner</b>		<b>N. Davie</b>
12-03-10	0.30	Discussions with K. Siddall regarding standard forms of contracts of purchase and sale; preparing e-mail regarding same;
	0.50	Sub-total Hours
<b>Assoc. Counsel</b>		<b>K. Higgins</b>
25-01-10	1.20	Meeting with N. Bunker and J. Sampson with respect to development project in Maple Ridge;
28-01-10	0.60	Reviewing development covenants registered on title;
08-02-10	0.20	Receiving e-mail from S. Dvorak and considering Development Permit issue;
	2.00	Sub-total Hours
<b>Associate</b>		<b>K. Siddall</b>
27-01-10	1.00	Consider issue regarding registration of Receiving Order against title; review provisions of Receiving Order; telephone call to K. Jackson regarding registration of Receiving Order against title;
02-02-10	0.40	Receiving voice-mail to Mr. Bunker regarding instructions to register receiver's interest on title; conferring with Ms. Shore regarding same;
08-02-10	1.00	Conferring with Mr. Dvorak and Ms. Shore regarding registration of receiver's interest on title; conferring with Mr. Dvorak regarding Symphony CPL issue;
09-02-10	5.30	Considering Symphony CPL issue and merits of a claim regarding certain property transfers; telephone conference with Mr. Bunker and Mr. Dvorak regarding same; considering causes of action regarding Kainth transactions; researching law regarding conspiracy/fraud;
10-02-10	7.00	Drafting memorandum regarding Kainth transactions; conferring with Mr. Dvorak regarding same;
15-02-10	0.50	Reviewing and considering memorandum of law from Ms. McKinnon regarding judicial consideration of receiver's powers to investigate;
26-02-10	0.60	E-mail from Mr. Dvorak regarding lots at Spencer's Ridge; e-mail from Mr. Dvorak regarding draft listing agreement; e-mail from Mr. Bunker regarding same;
02-03-10	0.50	Reviewing draft Receivership Order;
09-03-10	6.20	Draft Notice of Motion and Order regarding sales process, claims process, administration charge etc; conferring with J. Milton regarding same; compiling service list; review finalized Receiver's First Report;
10-03-10	6.40	Reviewing and revising motion material; telephone calls to and from Mr. Bunker regarding same;
11-03-10	3.00	Preparing for Receiver's March 17, 2010 application; attending to telephone call from Mr. Kibben Jackson regarding same;

continued...

**Associate****K. Siddall**

		reviewing creditor's list; preparing letter to other counsel of record serving Receiver's application materials;
15-03-10	0.20	E-mail from Trial Division regarding judge availability for receiver's application;
16-03-10	0.20	E-mail from Mr. Campbell regarding Pacific's position on Receiver's application;
18-03-10	2.00	Drafting Outline Parts 1 & 2 for Receiver's application;
22-03-10	0.20	Reviewing e-mail from Mr. Jackson regarding receiver's application;
23-03-10	3.20	Reviewing outline of Pacific to Receiver's application; reviewing response and motion materials of Basi Brothers regarding conduct of sale of project; conferring with Mr. Dvorak regarding written argument and brief of authorities for receiver's application; review caselaw regarding requirements for conduct of sale etc.;
24-03-10	5.20	Reviewing caselaw regarding priming builder's lien claims; drafting argument for Receiver's application; telephone call from S. Smollen at trial division regarding availability of Walker J.;
25-03-10	2.00	Reviewing and revising draft argument for receiver's motion; review and revise listing agreement;
	<u>44.90</u>	Sub-total Hours

**Associate****E. Kerr**

21-01-10	<u>0.20</u>	Reviewing e-mail correspondence;
	0.20	Sub-total Hours

**Associate****A. Frisby**

20-01-10	<u>1.50</u>	Considering legal tests for applications for Rule 46(1) and Rule 46(2); considering McLachlin and Taylor;
	1.50	Sub-total Hours

**Senior Paralegal****C. Ferguson**

10-03-10	1.80	Reviewing and revising schedules to proposed Order;
10-03-10	2.00	Letter to opposing counsel serving documents; reviewing and revising Notice of Hearing; reviewing and revising schedules in accordance with instructions from client;
10-03-10	0.30	Receiving instructions from K. Siddall regarding online scheduling to appear before Mr. Justice Walker; preparing online application for submission;
10-03-10	1.00	Reviewing and revising documents, finalizing email and forwarding same to all counsel, finalizing Request to Appear and forwarding same to Trial Coordinator for entry regarding March 17th hearing date;
11-03-10	0.20	Receiving and reviewing e-mail from P. Mendes, revising email to his office regarding size of attachments and resending;

continued...

**Senior Paralegal****C. Ferguson**

11-03-10	0.50	Formatting basic Outline including relief and providing same to K. Siddall for argument;
11-03-10	2.00	Preparing Requisition for filing of Receiver report; Prepare Chambers index; Review list of properties, select and search one from each phase of project; Receive and review Appearances from Registry Search and format list of counsel of record;
11-03-10	0.20	E-mail from and to T. Galbraith regarding notice of application;
11-03-10	0.50	Preparing and sending letter to additional counsel by fax and email;
12-03-10	0.20	Letter to PricewaterhouseCoopers Inc. with filed First Report;
16-03-10	0.10	Telephone call with JC WordAssist relating to transcripts;
16-03-10	0.30	Receive and review instructions; prepare letter to Mr. Campbell and Mr. MacLeod;
17-03-10	1.00	Telephone call with Trial Coordinator, Prepare new Notice of Hearing returnable March 25th, Draft letter to all counsel serving notice and requesting response materials; Draft letter to M. Thomas; Emailing and faxing service letters;
17-03-10	0.50	Review of CSO document lists with regard to both the foreclose action and the shareholders dispute action; Instructions to obtain copies and prepare full pleadings binders;
18-03-10	0.50	Revise Outline; prepare and email service letter;
19-03-10	1.00	Reviewing pleadings and assembling pleadings binders for both Coast action and Johal v. Kainth action;
22-03-10	0.20	Receive transcript of proceedings in Chambers and email to client;
22-03-10	0.50	Updating pleadings binder and telephone conversations with Registry agent;
23-03-10	0.40	E-Mails to and from Dye & Durham regarding Registry search and copies; Prepare Appearance for PricewaterhouseCoopers Inc.;
23-03-10	1.50	Receive and review Outlines and Responses from opposing counsel; Efile Notice of Motion, Notice of Hearing, Outline and Appearance for PricewaterhouseCoopers Inc.; Revise Chambers Records index and instructions for record filing;
24-03-10	2.00	Attending to telephone calls (x4) with Bill MacLeod and Assistant regarding form and filing of Chambers Record; revising Index to Chambers Record to incorporate both applications; receiving and reviewing Outline and Response; preparing Response to Bassi application; Receiving e-filed documents including Notice of Hearing; preparing letter to all Counsel with index and Response; attending to telephone calls with K. Campbell's office regarding authorities; attending to telephone calls with Trial Coordinator; e-mails from client with supplement to first report; e-mail to Trial Coordinator with supplement;
25-03-10	1.00	Prepare and bind authority books for Chambers application;
	17.70	Sub-total Hours

continued...

<b>Senior Paralegal</b>		<b>M. Shore</b>
20-01-10	0.30	E-mail from S. Dvorak; reviewing Court Order; determining registrability of Order; e-mail to S. Dvorak;
21-01-10	1.10	Telephone call from B. Ristivojevic; obtaining and reviewing copy of trust deed; obtaining instructions from E. Kerr and from S. Dvorak; e-mailing copy of trust deed to B. Ristivojevic with status report regarding potential filing of Order; verifying properties in the name of The Symphony Development Corporation;
22-01-10	0.10	Telephone call from T. Tawse; advising S. Dvorak of Land Title Office requirements;
25-01-10	0.80	Receiving instructions from J. Sampson; obtaining copies of requested titles and plans for J. Sampson;
26-01-10	0.80	Obtaining copies of covenants for J. Sampson; telephone call to S. Dvorak to request status of revised Court Order; preparing schedule of legal descriptions for Order;
27-01-10	0.10	Verifying timing issues for registration of Order;
01-02-10	0.10	Telephone call to K. Siddall; advising J. Sampson of status;
05-02-10	0.40	Conducting and forwarding various titles searches for L. Scobie;
	3.70	Sub-total Hours
<b>Student</b>		<b>H. Mathison</b>
11-03-10	1.20	Attending at the Supreme Court registry for K. Siddall to search for appearances or responses filed; having those appearances copied;
	1.20	Sub-total Hours
<b>Student</b>		<b>K. McKinnon</b>
10-02-10	2.40	Researching case law re: receivers' power to investigate;
11-02-10	0.50	Researching case law re: receivers' power to investigate;
16-02-10	1.20	Drafting memorandum re: receivers' power to investigate;
	4.10	Sub-total Hours
<b>Student</b>		<b>J. Vallance</b>
24-03-10	0.40	Filing documents at BCSC Registry;
	0.40	Sub-total Hours
	170.40	Total Hours

OUR FEE:

\$66,281.50

Non-Taxable Disbursements:

Court Services Online	12.00
Court Service Online	6.00

continued...

Non-Taxable Disbursements:

Court Service Online	10.00
Miscellaneous Online Service	<u>106.00</u>
Total Non-Taxable Disbursements:	\$134.00

Taxable Disbursements:

Agents Fees and Disbursements	158.00
BC Online - service charge	60.00
Copies of Documents	12.00
Deliveries	16.62
Document Production	633.90
Fax	23.00
Filing Fees	11.50
Land Title Office Searches	330.05
Legal Alternative	4.50
Meals	5.98
QuickLaw Search Fee	206.02
eCarswell Search Fee	<u>463.00</u>
Total Taxable Disbursements:	\$1,924.57

TOTAL TAXABLE AND NON-TAXABLE DISBURSEMENTS:	<u>2,058.57</u>
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TOTAL FEES AND DISBURSEMENTS <b>EXCLUDING</b> PST AND GST:	\$68,340.07
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PST and GST:

PST: * Fees (7%)	4,639.71
GST: Fees (5%)	3,314.08
Taxable Disbursements (5%)	<u>96.23</u>

TOTAL PST AND GST:	\$8,050.02	<u>8,050.02</u>
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TOTAL FEES AND DISBURSEMENTS <b>INCLUDING</b> PST AND GST:	\$76,390.09
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continued...

Bull, Housser & Tupper LLP

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TOTAL BALANCE DUE:

\$76,390.09

**Bull, Housser & Tupper LLP**

**S. Dvorak**



Invoice Number: 263602

This invoice is payable upon receipt. When paying invoice, please make cheque payable to Bull, Housser & Tupper LLP and **quote the invoice number** or attach invoice copy. If this invoice is not paid within 30 days after the invoice date, interest will be charged at an annual rate of 12%, calculated monthly. *E. & O. E.*

The collection, use and disclosure of personal information by Bull, Housser & Tupper LLP are governed by ethical and statutory considerations. Please review our Privacy Policy at [www.bht.com](http://www.bht.com) or contact our Privacy Officer for more information.

**PRICEWATERHOUSECOOPERS**


April 23, 2010

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PricewaterhouseCoopers, Receiver and Manager, state the following:

1. I have examined the account of Bull, Housser & Tupper, LLP dated April 23, 2010;
2. the services have been duly authorized and duly rendered; and
3. the charges are reasonable in my opinion.

  
PRICEWATERHOUSECOOPERS

Per: Neil P. Bunker





**Bull, Houser  
& Tupper LLP**

3000 Royal Centre . PO Box 11130  
1055 West Georgia Street  
Vancouver . BC . Canada . V6E 3R3  
Phone 604.687.6575 Fax 604.641.4949  
www.bht.com

## INVOICE

PricewaterhouseCoopers Inc.  
250 Howe Street, Suite 700  
Vancouver BC V6C 3S7

Reply To: S. Dvorak  
Our File #: 10-2231  
GST #: R119324515  
Date: June 9, 2010  
Invoice #: 267020

Attention: Neil P. Bunker

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**Re: Receivership of the Symphony Development Corporation**

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FOR PROFESSIONAL SERVICES RENDERED as follows:

Partner		D. Howe
08-04-10	3.60	Telephone call from and e-mail from S. Dvorak; reviewing draft form of Purchase Contract; preparing new form of Offer to Purchase; e-mail to S. Dvorak and KLH; telephone call to KLH; meeting with and e-mail to C. Walaska regarding property searches, legal descriptions and encumbrances; e-mail from KLH;
09-04-10	2.20	E-mail from S. Dvorak; telephone call to K. Higgins; conference with K. Higgins; telephone conference with K. Higgins and S. Dvorak; telephone conference with K. Higgins and N. Bunker; e-mail from K. Higgins; e-mail from C. Walaska; reviewing list of lands; e-mail from S. Dvorak; telephone call to S. Dvorak; e-mail from K. Higgins;
12-04-10	0.60	E-mail from C. Walaska regarding titles listed in the form of Offer; reviewing S. Dvorak comments; revising form of Offer; e-mail to S. Dvorak;
15-04-10	0.30	E-mail from K. Higgins regarding servicing agreements and letter of credit (x4);
16-04-10	0.90	Reviewing e-mails regarding the letter of credit and the servicing agreements; revising Offer to Purchase; e-mail to N. Bunker;
23-04-10	0.10	E-mail from S. Dvorak regarding bare trustee arrangement and regarding the letter of credit;
26-04-10	0.80	E-mail from and to S. Dvorak regarding beneficial ownership and letters of credit; reviewing the Offer to Purchase; e-mail from and to S. Dvorak; telephone call to S. Dvorak; leaving voice-mail message for N. Bunker; revising the Offer to Purchase; e-mail to N. Bunker;
28-04-10	0.20	E-mail from PWC with Declaration of Trust; reviewing; e-mail to S. Dvorak;
29-04-10	1.70	Telephone conference with N. Bunker and S. Dvorak regarding the form of Offer to Purchase; revising Offer form; e-mail to N.

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<b>Partner</b>		<b>D. Howe</b>
		Bunker;
	<u>10.40</u>	Sub-total Hours
<b>Partner</b>		<b>J. Milton</b>
16-04-10	<u>0.30</u>	Conference with S. Dvorak regarding CPL and possible effects;
	0.30	Sub-total Hours
<b>Partner</b>		<b>B. Taylor</b>
08-04-10	<u>0.30</u>	Considering assignment of CC;
	0.30	Sub-total Hours
<b>Partner</b>		<b>S. Dvorak</b>
01-04-10	0.60	Attending to telephone call from N. Bunker; reviewing letter from N. Bunker regarding Spencer's Ridge marketing process; letter to N. Bunker;
01-04-10	0.40	Attending to telephone call from N. Bunker; attending to telephone call from B. Ristivojevic; reviewing draft Order; letter to B. Ristivojevic;
01-04-10	0.20	Letter from S. Poisson;
01-04-10	0.40	Letter from B. Ristivojevic regarding paragraph 6 sales process; telephone call with N. Bunker and B. Ristivojevic;
02-04-10	0.40	Letter from K. Campbell; reviewing revisions to draft order;
02-04-10	0.20	Letter from T. Watson;
02-04-10	0.20	Letter from B. Hart;
02-04-10	1.40	Letter from G. Johnson; reviewing pleadings in proceeding commenced by 497308 B.C. Ltd.; discussions with N. Bunker; considering position of claimant to an interest in land; correspondence with N. Bunker; correspondence with G. Johnson;
07-04-10	0.10	Letter from counsel for PUC.
07-04-10	0.30	Reviewing Information Memorandum prepared by B. Hart; letter from T. Watkins;
07-04-10	0.80	Reviewing draft offer to purchase; telephone conference with N. Bunker; considering issues related to letter of credit; memorandum to file;
08-04-10	0.40	Conferring with D. Howe; considering issues related to draft form of Offer;
08-04-10	0.30	Reviewing letter from K. Jackson; letter to K. Jackson; telephone call to K. Jackson;
08-04-10	0.30	Telephone call to N. Bunker re: form of Order;
08-04-10	0.30	Conferring with K. Higgins regarding Section 219 covenant and letters of credit; conferring with N. Bunker;
09-04-10	0.50	Teleconference with N. Bunker re: terms of Order related to Claims process and marketing of Albion Slopes property.
09-04-10	0.50	Reviewing revised form of offer document; considering issues

continued...

Partner	S. Dvorak	
		related to release of LC and status of site servicing agreement; conferring with N. Bunker; correspondence from N. Bunker; correspondence to N. Bunker; correspondence from K. Campbell;
12-04-10	1.20	Revising Order of March 25, 2010; reviewing PwC website; reviewing letter from N. Bunker; letter to N. Bunker;
12-04-10	0.40	Attending to telephone call from H. Buck regarding Letter of Credit; letter to N. Bunker;
12-04-10	0.50	Reviewing draft form of Offer document; corresponding with N. Bunker;
12-04-10	0.20	Telephone call to N. Bunker; letter to N. Bunker;
12-04-10	1.00	Conferring with N. Bunker regarding Spencer's Ridge; revising Order; reviewing Offers regarding Spencer's Ridge; letter to B. Ristivojevic; attending to telephone call from B. Ristivojevic;
12-04-10	0.50	Revising draft form of offer document; conferring with N. Bunker; conferring with D. Howe; conferring with B. Hart;
12-04-10	0.50	Telephone call from B. Ristivojevic; letter from B. Ristivojevic; reviewing offers regarding Spencers Ridge; telephone call from K. Jackson;
13-04-10	0.40	Attending to telephone call from N. Bunker; reviewing letter from B. Ristivojevic; revising paragraph 6 of Draft Order; telephone call to N. Bunker;
13-04-10	0.80	Conferring with N. Bunker and B. Ristivojevic; revising paragraph 6 of Order; letter to B. Ristivojevic;
13-04-10	0.60	Corresponding with B. Ristivojevic; amending paragraph 6(c) of Order; attending to telephone call from K. Jackson;
13-04-10	0.40	Letter to all counsel; letter to M. Thomas and K. Jackson; attending to telephone call from N. Bunker;
13-04-10	0.40	telephone call from B. Ristivojevic; telephone call to K. Jackson; telephone call to M. Thomas; telephone call to B. Ristivojevic.
13-04-10	0.40	Telephone call from N. Bunker; letter from K. Jackson; letter to K. Jackson;
13-04-10	0.20	Letter from B. Ristovjovic; letter to B. Ristovjovic;
13-04-10	0.60	Letter to K. Jackson; letter to M. Thomas; telephone call from M. Thomas; telephone call to M. Thomas; letter from M. Thomas;
13-04-10	0.40	Letter from K. Jackson; letter to K. Jackson; letter from K. Jackson;
15-04-10	0.40	Attending to telephone call from N. Bunker; receiving and reviewing letters from N. Bunker;
26-04-10	0.40	Reviewing Receiver's Second Report to Court; providing memorandum to N. Bunker;
26-04-10	0.30	Considering issues related to Trust Indenture and clearing title; corresponding with K. Jackson and N. Bunker;
27-04-10	0.30	Letter from N. Bunker; letter from G. Johnson;
29-04-10	0.50	Participating in teleconference with D. Howe and N. Bunker re: Terms of Offer document and issues related to Letters of Credit;
29-04-10	0.30	Considering issues related to holding of title in trust; letters to N. Bunker; letter from N. Bunker;

continued...

Partner		S. Dvorak
30-04-10	0.40	Telephone call from and to N. Bunker; letter from H. Buck; letter from N. Bunker;
30-04-10	0.10	Telephone call from N. Bunker regarding circulation of draft Order and status of Claims Process;
03-05-10	0.30	Letter from K. Jackson; letter to K. Jackson;
03-05-10	0.30	Telephone call from B. Ristivojevic; telephone call to B. Ristivojevic; letter from B. Ristivojevic;
06-05-10	0.40	Telephone discussion with H. Buck regarding status of offers/process for presentation to Court;
06-05-10	0.30	Letter from B. Ristivojevic; letter to B. Ristivojevic; Letter to N. Bunker;
06-05-10	0.70	Telephone call from Mr. Van Popta; memorandum to N. Bunker; letters (2) from N. Bunker;
06-05-10	0.20	Drafting Memorandum to N. Bunker re: discussions with M. Thomas;
06-05-10	0.60	Receiving and reviewing correspondence from Peterson Stark Scott; reviewing Proof of Claim and supporting Affidavit materials; letter to Peterson Stark Scott; letter to B. Ristivojevic;
06-05-10	0.30	Telephone discussions with M. Thomas; corresponding with M. Thomas regarding potential bankruptcy of Symphony Development Company;
07-05-10	0.50	Telephone call from M. Thompson regarding sale of Albion development; letter to H. Buck;
08-05-10	0.20	Considering issues related to claim of interest in Lands and impact upon Vesting Order application/Claims Process;
08-05-10	0.40	Letter from N. Bunker; letter from M. Thomas; letter from H. Buck; letter to M. Thomas regarding marketing by Colliers;
10-05-10	0.30	Corresponding with B. Ristivojevic regarding status of claims filed and offers received;
12-05-10	0.90	Telephone discussions with N. Bunker regarding offers received for Albion and Spencer's Ridge; reviewing offers received; preparing application for approval of Spencer's Ridge sales;
14-05-10	0.30	Telephone call from N. Bunker; reviewing informal report from Receiver;
17-05-10	0.40	Letter from M. Thomas; reviewing March 25 Order; letter to N. Bunker regarding disclosure of offers;
18-05-10	0.20	Letter from N. Bunker; letter to N. Bunker; letter from N. Bunker and M. Thomas;
18-05-10	0.10	Letter to K. Jackson regarding settling Order terms;
19-05-10	0.30	Telephone call from N. Bunker regarding negotiating with Purchaser;
19-05-10	0.70	Telephone call from N. Bunker; preparing Affidavit and Vesting Order regarding Spencer's Ridge;
19-05-10	0.50	Conferring with K. Jackson regarding charge; letter to N. Bunker; letter to all counsel regarding Order;
19-05-10	0.50	Telephone call from N. Bunker regarding disclosure of offers; reviewing Order; reviewing summary of offers;
19-05-10	1.10	Telephone discussions with N. Bunker regarding disclosure of offers; drafting letters to other counsel regarding disclosure of

continued...

Partner		S. Dvorak
20-05-10	2.40	offers; reviewing offers to purchase; Conferring with N. Bunker regarding correspondence from counsel regarding disclosure to clients; c orresponding with M. Thomas and K. Jackson;
20-05-10	0.70	Telephone call with N. Bunker; letter from M. Thomas; letter to M. Thomas;
20-05-10	0.30	Telephone call from M. Thomas;
20-05-10	0.50	Telephone call from M. Thomas;
20-05-10	0.20	Telephone call to N. Bunker;
20-05-10	0.30	Letter to K. Jackson and to M. Thomas;
20-05-10	0.20	Telephone call from N. Bunker regarding disclosure of offer data;
21-05-10	0.40	Letter from M. Thomas; letter to N. Bunker; letter from N. Bunker regarding application for disclosure of Offers;
21-05-10	0.20	Letter from N. Bunker regarding Albion Offer; letter to N. Bunker; letter to M. Thomas regarding date of application;
25-05-10	0.20	Letter to S. Poisson regarding release of Letters of Credit and supporting security; letter from N. Bunker regarding Accepted Offer regarding Albion Slopes;
25-05-10	0.20	Letter from N. Bunker and letter to N. Bunker regarding application to seal Offers;
25-05-10	0.40	Letter to S. Poisson regarding Letters of Credit; Letter from S. Poisson; letter to N. Bunker;
25-05-10	0.20	Letter from M. Thomas; letter to N. Bunker regarding application to Walker, J. regarding March 25, 2010 Order;
25-05-10	0.20	Letter from Trial Scheduling regarding application dated June 1, 2010; letter to N. Bunker;
25-05-10	0.40	Drafting Notice of Hearing and letter to all counsel; reviewing draft Notice of Motion; providing instructions regarding scheduling of application;
25-05-10	0.20	Drafting letter to all counsel regarding e xecution of Consent Order;
25-05-10	0.80	Corresponding with N. Bunker; drafting Notice of Motion and Notice of Hearing; drafting Affidavit; drafting letters (2) to all counsel;
26-05-10	0.40	Letter from N. Bunker regarding application to seal affidavit; revising Notice of Motion; letter to N. Bunker;
26-05-10	0.20	Letter from N. Bunker; telephone call from N. Bunker;
27-05-10	0.80	Reviewing draft Report to Court; letter to N. Bunker; telephone call to N. Bunker; letter from S. Poisson;
27-05-10	0.30	Telephone call from N. Bunker; letter to S. Poisson regarding disclosure of offers;
27-05-10	2.50	Conferring with N. Bunker; reviewing draft Third Report to Court; corresponding with S. Poisson; drafting amended Vesting Orders and Notice of Motion; corresponding with counsel regarding hearing date; reviewing transcript; letter from M. Thomas; letter to M. Thomas;
27-05-10	0.20	Telephone message from M. Thomas; letter to M. Thomas regarding transcript;

continued...

<b>Partner</b>		<b>S. Dvorak</b>
27-05-10	0.30	Letter to all counsel; telephone call from N. Bunker;
	40.50	Sub-total Hours
<b>Assoc. Counsel</b>		<b>K. Higgins</b>
07-04-10	0.40	Receiving and responding to emails from S. Dvorak and J. Sampson;
08-04-10	3.00	Considering letter of credit issue and to all calls and emails to and from S.Dvorak, D. Howe and N. Bunker with respect to same;
09-04-10	2.00	Considering letter of credit issue; reviewing servicing agreements and to all telephone calls and e-mails to and from S. Dvorak and N. Bunker with respect to same;
12-04-10	0.40	Receiving and considering e-mail from H. Buck and D. Howe;
14-04-10	0.40	Receiving and considering e-mail from N. Bunker and D. Howe; receiving and considering e-mail from C. Goddard, Approving Officer;
16-04-10	0.40	Receiving and reviewing clause with respect to LCs (for offer to purchase);
	6.60	Sub-total Hours
<b>Associate</b>		<b>K. Siddall</b>
29-04-10	1.00	E-mails to and from Mr. Brad Ristivojevic regarding proofs of claim; telephone call to Mr. Gordon Johnson regarding claim of 670206 BC Ltd.;
02-05-10	0.20	E-mail to G. Johnson regarding claims bar date;
06-05-10	0.20	E-mail from and to G. Johnson regarding claims bar date;
17-05-10	0.20	Reviewing Proof of Claim filed by 497308 BC Ltd.;
18-05-10	0.20	Conferring with S. Dvorak regarding proof of claim filed by 497308 BC Ltd.;
	1.80	Sub-total Hours
<b>Senior Paralegal</b>		<b>C. Ferguson</b>
01-04-10	0.20	Reviewing and updating pleadings binder; preparing Requisition to file supplement to First Report;
07-04-10	0.50	Receiving and reviewing filed Supplement, updating pleadings binder, letter to client with filed copy;
07-04-10	0.20	Attending to telephone calls with Lori at Kim Campbell's office regarding order form, e-mails with Paul Mendes re status;
12-04-10	1.00	Reviewing titles to all phases of Symphony properties, revising Order of March 25, 2010 to include schedule of lands with all legal descriptions, revising Order of March 25, 2010 to include schedule of reference encumbrances on each phase of properties;
13-04-10	0.80	Preparing letter to M. Thomas and K. Jackson with revised form of Order; preparing letter to remaining counsel with copy of

continued...

**Senior Paralegal****C. Ferguson**

15-04-10	0.20	Order; e-mailing and faxing to counsel; Reviewing letter from Mr. Young and e-mail to Mr. Young regarding website access to claims package; voice-mail message left for Mr. Thomas regarding order;
19-04-10	0.10	Telephone call from and e-mail to Neil Bunker regarding March 25th order; instructions to order transcript of proceedings for March 25th afternoon;
20-04-10	0.10	Telephone call to Borden Ladner regarding copies of pleadings in action commenced against Symphony;
28-04-10	0.20	Drafting letter to Peterson Stark;
29-04-10	0.30	E-mail from client with second report; preparing letter to all parties serving same;
03-05-10	0.40	Preparing Requisition and attending to filing of Second Receiver's report;
04-05-10	0.20	Receiving filed Report; letter to client with filed copy;
06-05-10	0.80	Preparing new offers for Lots 29 and 30; e-mail to Brad Ristivojevic;
07-05-10	0.10	E-mail from and to B. MacLeod regarding proof of claim;
10-05-10	0.10	E-mail to Brad Ristivojevic regarding claim by 497308 BC Ltd.;
11-05-10	0.20	E-mail to Martin Thomas regarding bankruptcy petition;
19-05-10	2.20	Drafting Orders for vesting of Lot 29 and 30 to be attached to motions; drafting Affidavit of B. Ristivojevic in support (for both sales); obtaining new LTO searches for both of Lot 29 and Lot 30; revising orders and affidavit; e-mail to Brad Ristivojevic with drafts;
	7.60	Sub-total Hours

**Senior Paralegal****M. Shore**

08-04-10	0.10	Forwarding copies of previously obtained searches to K. Higgins;
	0.10	Sub-total Hours

**Senior Paralegal****C. Walaska**

08-04-10	1.90	Receiving instructions from D. Howe; conducting BC Online Land Title Searches;
09-04-10	0.60	Conducting BC Online Land Title search to obtain copy of a covenant; summarizing legal descriptions and encumbrances for draft Offer to Purchase;
12-04-10	0.20	Reviewing and comparing properties listed in draft Offer to the master property listing;
	2.70	Sub-total Hours
	70.30	Total Hours

continued...

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OUR FEE: \$28,938.00

Non-Taxable Disbursements:

Miscellaneous Online Service 6.00

Total Non-Taxable Disbursements: \$6.00

Taxable Disbursements:

BC Online - service charge 13.50

Court Reporter Fees 101.85

Document Production 561.70

Fax 27.00

Filing Fees 23.00

Land Title Office Searches 91.05

Legal Alternative 1.10

Total Taxable Disbursements: \$819.20

TOTAL TAXABLE AND NON-TAXABLE DISBURSEMENTS: 825.20

TOTAL FEES AND DISBURSEMENTS **EXCLUDING** PST  
AND GST: \$29,763.20

PST and GST:

PST: \* Fees (7%) 2,025.66

GST: Fees (5%) 1,446.90

Taxable Disbursements (5%) 40.96

TOTAL PST AND GST: \$3,513.52 3,513.52

TOTAL FEES AND DISBURSEMENTS **INCLUDING** PST  
AND GST: \$33,276.72

continued...



TOTAL BALANCE DUE:

\$33,276.72

**Bull, Housser & Tupper LLP**

  
**S. Dvorak**

Invoice Number: 267020

This invoice is payable upon receipt. When paying invoice, please make cheque payable to Bull, Housser & Tupper LLP and **quote the invoice number** or attach invoice copy. If this invoice is not paid within 30 days after the invoice date, interest will be charged at an annual rate of 12%, calculated monthly. *E. & O. E.*

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**Bull, Housser  
& Tupper LLP**

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Vancouver . BC . Canada . V6E 3R3  
Phone 604.687.6575 Fax 604.641.4949  
www.bht.com

## INVOICE

PricewaterhouseCoopers Inc.  
250 Howe Street, Suite 700  
Vancouver BC V6C 3S7

Reply To: S. Dvorak  
Our File #: 10-2231  
GST #: R119324515  
Date: June 30, 2010  
Invoice #: 270168

Attention: Neil P. Bunker

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**Re: Receivership of the Symphony Development Corporation**

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FOR PROFESSIONAL SERVICES RENDERED as follows:

Partner		A. Robertson
20-06-10	1.20	E-mails from J. Milton regarding property transfer tax; reviewing documents and Property Transfer Tax Act; e-mail to J. Milton;
	1.20	Sub-total Hours
Partner		D. Howe
21-06-10	1.30	E-mails from S. Dvorak; reviewing draft Court Order and suggested revisions; e-mail to J. McLean; e-mail and telephone call from J. Milton regarding PTT issue; review regarding lien for PTT; telephone call to J. Milton;
23-06-10	1.60	Emails from and to S. Dvorak; e-mails to and from C. Ferguson regarding searches; e-mail to C. Walaska; e-mail to J. Milton regarding Property Transfer Tax issue; telephone to and e-mail from J. Milton; reviewing Minister's ruling regarding Property Transfer Tax; e-mails regarding deposit, searches etc.; telephone conference with and e-mail to K. Boreham; reviewing Vesting Order;
24-06-10	1.40	Telephone call from S. Dvorak; conference with C. Ferronato; conference with K. Boreham; leaving message for J. Jaffer; e-mails to and from N. Bunker regarding property taxes and other issues; conference with C. Ferronato regarding removing the CPLs; e-mail to J. Jaffer; telephone conference with K. Boreham; conference with C. Ferronato;
25-06-10	2.40	E-mail from J. Jaffer; telephone call to K. Boreham regarding property taxes; telephone call to C. Ferronato regarding Certificate of Pending Litigation; telephone call to K. Boreham; telephone call to S. Dvorak; reviewing regarding vesting order terms and amendments; conference with C. Ferronato; e-mail to K. Boreham and C. Ferronato;
28-06-10	0.50	Conference with C. Ferronato regarding amending the vesting order;

continued...

<b>Partner</b>		<b>D. Howe</b>
29-06-10	1.30	E-mail from C. Ferronato; e-mails to and from N. Bunker regarding tax notices; e-mail to J. Jaffer; e-mail from K. Boreham; e-mail from C. Ferronato regarding amending the vesting order; reviewing draft amending order; telephone conference with C. Ferronato; e-mail to J. Jaffer regarding replacement letters of credit;
30-06-10	1.20	Conference with C. Ferronato regarding amending order; telephone conference with J. Jaffer and C. Ferronato regarding replacement letters of credit and property taxes; e-mails from and to J. Jaffer; e-mail to C. Ferronato;
	<hr/>	
	9.70	Sub-total Hours
<b>Partner</b>		<b>J. Milton</b>
18-06-10	1.20	Dealings with PPT; issues arising regarding sale of property by PWC;
21-06-10	1.50	Dealing with issues of PTT and rollback with N. Bunker; vesting order issues with D. Howe; structuring PTT agreement with J. McLean;
	<hr/>	
	2.70	Sub-total Hours
<b>Partner</b>		<b>L. Donaldson</b>
02-06-10	0.40	Conference with S. Dvorak regarding treatment of funds to be refunded by District on release of letter of credit and court application for approval of sale of lands;
	<hr/>	
	0.40	Sub-total Hours
<b>Partner</b>		<b>J. Sampson</b>
15-06-10	0.20	Dealing with stop work order issues; brief discussion with and giving instructions to paralegal;
	<hr/>	
	0.20	Sub-total Hours
<b>Partner</b>		<b>S. Dvorak</b>
28-04-10	0.30	Receiving and reviewing letter from counsel for deposit/purchasers; drafting response.
06-05-10	0.30	Drafting offer documents re: Spencer's Ridge lots.
31-05-10	1.00	Letter from Trial Coordinator; letter to all counsel; letter to N. Bunker; telephone call to N. Bunker; telephone call from N. Bunker; telephone call from M. Thomas;
31-05-10	0.40	Telephone call from M. Thomas;
31-05-10	0.70	Corresponding with S. Poisson and N. Bunker regarding Paragraph 21 of March 25 Order; revising March 25 Order;
31-05-10	0.40	Corresponding with N. Bunker and M. Thomas regarding Claims Process;
31-05-10	0.20	Telephone call from N. Bunker regarding Claims process;

continued...

Partner		S. Dvorak
31-05-10	0.60	Letter from G. Johnson; discussion with G. Johnson; letter to G. Johnson;
31-05-10	0.40	Letters from B. Ristivojevic; letter from J. Twa; letter to J. Twa;
31-05-10	0.40	Drafting letter to all counsel regarding amendment to paragraph 21 of Order; revising terms of Orders approving sale of Spencer's Ridge;
31-05-10	1.70	Preparing submissions for hearing on June 1, 2010; telephone call to M. Thomas; letter to M. Thomas; telephone call from M. Thomas;
31-05-10	0.40	Telephone call from M. Thomas;
31-05-10	0.40	Letter from M. Young; letter to M. Young regarding Claims Process; letter to N. Bunker;
01-06-10	6.80	Attending Chambers regarding Motion to Disclose; conferring with N. Bunker; attending afternoon session of Chambers; conferring with N. Bunker;
02-06-10	0.30	Letter from K. Campbell; letter to N. Bunker;
02-06-10	2.20	Telephone call from D. Dick; telephone call to D. Dick; telephone call from Silveroaks Homes; conferring with Registry regarding entry of Order for Sale; conferring with L. Donaldson; letter to N. Bunker regarding LC issue; drafting Order and letter to all counsel;
03-06-10	0.20	Corresponding with D. Dick regarding closing of sales of Spencer's Ridge;
03-06-10	0.50	Memorandum to N. Bunker regarding LC;
03-06-10	0.20	Telephone call from N. Bunker;
04-06-10	0.70	Letter from T. Wattie; telephone call from T. Wattie; telephone call to T. Wattie; letter to N. Bunker;
04-06-10	0.90	Corresponding with Registry regarding hearing on June 21, 2010; corresponding with G. Johnson and T. Wattie; corresponding with N. Bunker; letter from M. Thomas; letter to M. Thomas;
07-06-10	0.90	Corresponding with K. Jackson; corresponding with N. Bunker; preparing checklist for Claims Process; revising Order of June 1, 2010; preparing Request to Appear;
07-06-10	0.30	Letter from J. Twa; letter to J. Twa;
07-06-10	0.20	Corresponding with Trial Coordinator regarding date of hearing;
08-06-10	0.60	Telephone call from N. Bunker regarding Claims review; letter from K. Jackson and M. Thomas regarding date of hearing; letter from Court Registry regarding date of hearing;
08-06-10	0.20	Letter from J. Clee; letter to G. Johnson;
09-06-10	0.20	Letter from N. Bunker regarding subject removal and application on June 21, 2010;
09-06-10	0.30	Letter from N. Bunker regarding Coast Claim; letter to N. Bunker;
09-06-10	0.20	Considering issues related to completion of sales of Lots 29 and 30;
09-06-10	0.20	Telephone call from S. Poisson; telephone call to S. Poisson;
10-06-10	0.40	Corresponding with N. Bunker, K. Jackson and M. Thomas;

continued...

Partner		S. Dvorak
10-06-10	0.50	telephone call to N. Bunker;
11-06-10	5.00	Telephone call with N. Bunker regarding Claims Process; Letter from G. Johnson; letter from H. Buck; letter from M. Thomas; considering issues related to deposit; considering issues related to sale of Spencer's Ridge properties; corresponding with N. Bunker; corresponding with K. Jackson; corresponding with S. Poisson; telephone conversations with N. Bunker regarding claims process; reviewing Receiver's correspondence and summary reports regarding secured claims; corresponding with Supreme Court regarding hearing of application; corresponding with opposing counsel regarding hearing of application to approve sale; corresponding with S. Newberry regarding claims process and reviewing summary of claims prepared by Receiver;
14-06-10	2.50	Reviewing security documentation regarding letters of credit; reviewing Security Time Line prepared by Receiver; conferring with N. Bunker regarding claims process; conferring with S. Newberry regarding claims process;
15-06-10	0.20	Letter from N. Bunker;
15-06-10	1.60	Receiving correspondence from S. Newberry; considering issues related to builders lien claim; providing response to S. Newberry regarding builders lien claims;
15-06-10	1.00	Considering issues related to sale of Spencer's Ridge properties; negotiating terms of completion; providing instructions to paralegal; conferring with N. Bunker;
16-06-10	2.00	Meeting with N. Bunker and S. Newberry regarding Claims review;
16-06-10	6.00	Letter from K. Jackson; letter to K. Jackson; reviewing memorandum prepared by J. Lovell; corresponding with H. Buck; corresponding with N. Bunker; reviewing security summary prepared by Receiver; corresponding with S. Newberry; meeting with N. Bunker and S. Newberry regarding claims; preparing draft Vesting Order; preparing draft Notice of Motion and corresponding with court registry; corresponding with opposing counsel; corresponding with N. Bunker; corresponding with K. Jackson; reviewing draft of Receiver's 4th Report to Court; providing comments to N. Bunker regarding 4th Report; delivering 4th Report to opposing counsel; receiving correspondence from S. Poisson; preparing for court application;
17-06-10	4.00	Preparing for and attending at conference with shareholders and respective counsel;
17-06-10	3.50	Corresponding with court respecting hearing of application to approve sale; drafting revised form of Notice of Motion and Vesting Order; corresponding with J. McLean; K. Jackson and M. Thomas respecting form of Vesting Order; conferring with N. Bunker regarding Vesting Order; conferring with D. Howe regarding form of Vesting Order; considering terms required to be incorporated into the final form of Vesting Order; preparing

continued...

<b>Partner</b>		<b>S. Dvorak</b>
		Outline for Hearing; preparing Chambers Record and corresponding with all counsel respecting hearing date; conferring with J. McLean regarding closing process; reviewing application material filed by J. McLean;
18-06-10	1.50	Preparing summary of case authorities respecting approval of sale and bidding process;
18-06-10	2.50	Various correspondence and communications with counsel for purchaser and counsel for lien claimants respecting Application to Approve Sale;
18-06-10	1.50	Considering issues related to property transfer tax and mechanism for dealing with concerns raised by purchaser;
21-06-10	4.50	Considering issues related to property transfer tax; corresponding with J. McLean; receiving and reviewing motion material filed on behalf of 0769932 BC Ltd.; reporting to N. Bunker; conferring with N. Bunker regarding application to approve sale; revising terms of draft vesting order; conferring with J. McLean and J. Milton; conferring with N. Bunker; preparing for court application;
22-06-10	10.00	Preparing for court application; conferring with N. Bunker regarding application; preparing response to Motion filed on behalf of 0769932 BC Ltd; attending at court and reporting to client;
23-06-10	3.00	Letters from G. Johnson; letter from N. Bunker; replies regarding terms of Vesting Order; corresponding with opposing counsel regarding Vesting Order; letter to court registry regarding entry of Order; preparing Requisition; corresponding with J. McLean regarding property transfer tax hold back terms;
24-06-10	2.80	Corresponding with opposing counsel expecting terms of Vesting Order; conferring with N. Bunker and S. Newberry regarding claims process;
25-06-10	0.30	Telephone call from K. McKechnie;
25-06-10	1.20	Corresponding with J. McLean and N. Bunker concerning release of holdback requirements regarding Property Transfer Tax;
25-06-10	0.30	Letter from J. MacEwing; letter to N. Bunker;
28-06-10	0.20	Telephone call from J. MacEwing;
29-06-10	3.00	Preparing Motion material respecting amendment to Vesting Order;
30-06-10	0.40	Letter from M. Thomas; corresponding with N. Bunker; corresponding with G. Johnson;
	<u>80.00</u>	Sub-total Hours
<b>Assoc. Counsel</b>		<b>K. Higgins</b>
23-06-10	<u>0.20</u>	Responding to e-mail from S. Dvorak regarding vesting order;
	0.20	Sub-total Hours

continued...

**Associate****S. Grabovac**

14-06-10	0.10	Receiving instructions from E. Kerr with respect to closings;
15-06-10	1.10	Correspondence with respect to fill on properties; telephone calls to and from and e-mail from M. Jones with respect to same; e-mails to and from N. Bunker with respect to same; e-mail and telephone call to D. Dick with respect to closing; e-mail to N. Bunker with respect to same;
	<hr/>	
	1.20	Sub-total Hours

**Associate****E. Kerr**

02-06-10	1.50	Receiving instructions regarding sale of Lot 29 and Lot 30; telephone call to M. Saber; telephone call to D. Dick; reviewing offers to purchase and title searches and draft vesting orders; telephone call from D. Dick; e-mail to D. Dick; considering application of GST;
07-06-10	0.50	Reviewing status of file and outstanding matters; giving instructions to M. Shore regarding adjustments;
09-06-10	1.10	Telephone call from D. Dick; telephone call to M. Jones at City of Maple Ridge; telephone call from M. Jones; telephone call to D. Dick; e-mail to S. Dvorak summarizing issue regarding soil dumping;
10-06-10	2.00	Reviewing e-mail from N. Bunker; giving instructions regarding title and corporate searches; reviewing letter from D. Dick; reviewing conveyancing documents; giving instructions to M. Feldthuson regarding cease and desist letter; revising letter to owner of Lot 11 and landscaping company; reviewing adjustments and closing documents; e-mail to N. Bunker;
14-06-10	0.70	Reviewing e-mails from N. Bunker; giving instructions to M. Shore; reviewing executed statements of adjustments and directions; dealing with cheque requisitions and accounting matters;
	<hr/>	
	5.80	Sub-total Hours

**Associate****C. Ferronato**

24-06-10	0.40	Receiving instructions from D. Howe; reviewing e-mail correspondence; v-mail from D. Howe;
25-06-10	2.50	Reviewing Vesting Order; reviewing file with K. Boreham; drafting solicitors letter required to file Vesting Order; telephone call to Land Title Office; reviewing file with D. Howe;
28-06-10	2.00	Reviewing purchase and sale agreement; reviewing and confirming titles on vesting order; reviewing file with paralegal; drafting revisions to vesting order; meeting with C. Ferguson regarding amending vesting order; reviewing file with D. Howe;
29-06-10	3.20	Drafting, reviewing and revising amending order; reviewing and revising affidavit; reviewing and confirming encumbrances on title; considering revisions to amending order with C. Ferguson and K. Boreham; providing instructions to paralegal and legal

continued...

**Associate****C. Ferronato**

		assistant; telephone call to J. Jaffer; e-mail to J. Jaffer; considering next steps with D. Howe; Reviewing e-mail correspondence;
30-06-10	2.80	Reviewing and revising Amending Order and Affidavit; considering Affidavit with M. Lang; providing instructions to C. Ferguson and K. Boreham; revising solicitors letter; reviewing file with D. Howe; considering letters of credit issue; providing instructions to legal assistant; conference call with D. Howe and J. Jaffer;
	<hr/>	
	10.90	Sub-total Hours

**Associate****M. Lang**

30-06-10	3.00	Revising notice of motion, notice of hearing and affidavit of C. Ferronato; preparing for application to amend vesting order; application to amend vesting order;
	<hr/>	
	3.00	Sub-total Hours

**Senior Paralegal****M. Shore**

07-06-10	0.70	Telephone call to D. Dick's office requesting tax information; considering next steps with E. Kerr; composing e-mail to D. Dick; preparing letters authorizing use of Orders;
10-06-10	1.00	Receiving, reviewing and revising documents; receiving and reviewing further revised Vendor's Statements of Adjustments;
11-06-10	0.50	Responding to e-mail from N. Bunker regarding property taxes; telephone call from N. Bunker to further clarify issue; receiving and reviewing executed documents; preparing undertaking letter to D. Dick;
14-06-10	0.60	Revising undertaking letter to D. Dick; preparing payout and reporting letter and requisitions; preparing Trust Reconciliation Statement; forwarding documents to D. Dick;
15-06-10	0.80	Telephone call from D. Dick; voice-mail message for S. Dvorak; telephone call to N. Bunker; e-mails to E. Kerr, S. Dvorak, J. Sampson, and S. Grabovac; further e-mail correspondence with E. Kerr; discussion with S. Grabovac; reviewing e-mail instructions from N. Bunker; further telephone conversations with D. Dick;
16-06-10	1.20	Arranging for pick up and certification of funds; receiving and reviewing faxed copy of payout letters and GST Certificates from D. Dick; telephone call to A. Kalinova regarding need to amend vendor's name on GST Certificates; attending to receipt and disbursements of funds; reporting to N. Bunker;
17-06-10	0.10	Receiving and reviewing revised GST Certificates from D. Dick; forwarding revised certificates to N. Bunker by e-mail;
25-06-10	0.10	Considering possible deficiencies in Vesting Order;
30-06-10	0.20	Receiving and reviewing defect notices from D. Dick; telephone call to C. Ferguson; considering possible solutions;

continued...



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<b>Senior Paralegal</b>		<b>M. Shore</b>
	<u>5.20</u>	Sub-total Hours
<b>Senior Paralegal</b>		<b>K. Boreham</b>
23-06-10	0.10	Receiving instructions from D. Howe on closing;
25-06-10	2.80	Conducting and reviewing title searches; reviewing Offer to Purchase; exchanging e-mails with D. Howe with respect to vesting order; discussing registration of vesting order with M. Shore;
28-06-10	1.40	Exchanging e-mails with D. Howe and C. Ferronato with respect to revised order; conference with C. Ferronato to review revisions required to court order; revising schedules to court order;
29-06-10	2.30	Continuing to revise schedules to court order; e-mail revised schedules to D. Howe and C. Ferronato;
30-06-10	0.40	Preparing letter authorizing use of vesting order; preparing transmittal letter returning documents;
	<u>7.00</u>	Sub-total Hours
<b>Senior Paralegal</b>		<b>C. Walaska</b>
23-06-10	0.20	Receiving and reviewing e-mail correspondence regarding Vesting Order and accepted Offer to Purchase; discussion with C. Ferguson;
	<u>0.20</u>	Sub-total Hours
<b>Student</b>		<b>S. Boucher</b>
19-06-10	3.30	Researching case law on bidding process fairness;
21-06-10	6.30	Preparing case summaries on bidding process for bankruptcy auctions;
23-06-10	1.30	Filing order;
	<u>10.90</u>	Sub-total Hours
<b>Student</b>		<b>M. Feldthusen</b>
10-06-10	1.90	Drafting a cease and desist letter for E. Kerr;
	<u>1.90</u>	Sub-total Hours
<b>Paralegal</b>		<b>C. Ferguson</b>
20-05-10	0.40	Preparing and e-mailing letter to all counsel with current version of March 25th order;
21-05-10	0.40	E-mails with Brad Ristivojevic regarding Spencer's Ridge sale affidavit and order;
26-05-10	1.00	Formatting and finalizing March 25th order for signature by all parties; preparing and e-mailing letter to all parties with Order;

continued...

<b>Paralegal</b>		<b>C. Ferguson</b>
27-05-10	1.90	Drafting, revising and finalizing motion attaching Spencer's Ridge sales; assembling exhibits for affidavit in support and also relating to Albion Slopes; preparing Notice of Hearing; preparing and e-mailing letter to all counsel with motion, Receiver's third report and notice of hearing;
28-05-10	1.60	E-mail to M. Thomas with Transcript; drafting and revising Affidavit #1 of C. Ferguson; drafting and filing Request to Appear; telephone call to M. Young and e-mail to M. Young;
31-05-10	1.00	Updating pleadings binder; preparing Notice of Motion and Notice of Hearing for filing and providing same to agent; Preparing Requisition to file Receiver's Third Report and providing same to agent; ordering corporate search of Silveroak and revising Vesting Orders for Lots 29 and 30;
01-06-10	0.20	Letter to client with copy of filed third report;
02-06-10	1.20	Telephone calls with Registry, Chambers Clerk and Dye & Durham to obtain entered Vesting Orders; meeting with Eric Kerr regarding sales to Silveroak;
03-06-10	1.70	Receiving and reviewing entered Vesting Orders, preparing Requisition to obtain certified copies; providing documentation to agent for Court certification; receiving, reviewing and providing certified copies to Eric Kerr; revising Order of March 25th; drafting letter to counsel approving March 25th order and e-mailing same; telephone call to Trial Coordinator regarding hearing before Mr. Justice Walker for June 21st; preparing Order of Mr. Justice Walker granted June 1, 2010; drafting letter to counsel appearing June 1, 2010;
04-06-10	0.70	Receiving letter from Linley Welwood re: CPL; drafting letter to Linley Welwood with Receiver/Manager orders; attending to e-mail of letter to Linley Welwood and to client;
07-06-10	1.40	Drafting Request to Appear; receiving fax from M. Young; e-mail to M. Young; receiving letter from D. Plunkett with Notice of Change of Solicitor; updating Appearance list; revising and filing Request to Appear for June 21st hearing before Mr. Justice Walker; e-mail to M. Thomas;
10-06-10	0.20	Receiving Proof of Claim from Coast; e-mail to Trial Scheduling regarding hearing for June 21st;
11-06-10	0.10	Telephone call from Michael Young;
11-06-10	0.40	Finalizing March 25th order and circulating to all parties for signature;
15-06-10	1.60	Preparing proof of claims binder; finalizing June 1st Order and circulating to all counsel; e-mail from and to client; ordering searches of representative lots in each Albion phase;
16-06-10	1.40	Preparing corporate search of purchaser; drafting Vesting Order for Albion properties, including schedules of properties, charges to be released and charges to remain; scan and e-mail accepted offer to J. McLean;
16-06-10	0.60	Drafting Notice of Motion and Notice of Hearing for Albion sale;
17-06-10	2.00	E-mail to Sue Smolen; amending draft Vesting Order pursuant to e-mail from Mr. McLean; finalizing Vesting Order as

continued...

<b>Paralegal</b>		<b>C. Ferguson</b>
		schedule, Notice of Motion and Notice of Hearing; providing delivery of documents to all parties on Appearance List; preparing PPR search; e-mail from Sue Smolen;
18-06-10	0.30	Revise vesting order; receiving letter from Real Estate Errors and Omissions; e-mail to client;
18-06-10	1.80	E-mail to Mr. McLean with notice of motion; preparing Chambers Records; e-mail to Appearance List with revised Order and Chambers Records Index;
21-06-10	0.80	Revising and resending draft Order to all parties; receiving and reviewing 4th report of the Receiver; letter to client with copy of same; receiving instructions regarding filing of Chambers record and filing same;
22-06-10	2.30	Draft Response to 076992 3 BC Ltd. Motion; print and assemble materials for hearing of vesting order; draft and e-mail letter to R. Millar; prepare corporate search of 0884008 BC Ltd. and provide to counsel at hearing; receiving, reviewing and printing CIM report and provide to counsel at hearing; revising Order of June 22, 2010; receive letters from K. Jackson and K. Campbell with signed orders from March 25 and June 1; receiving documents with regard to sale of Sterling condo;
22-06-10	0.50	Revising Order of June 22, 2010; e-mail revised Order to all parties attending; e-mail to Sue Smolen regarding attendance on Mr. Justice Walker to have signed;
23-06-10	0.90	Telephone call from Bill McLeod; revising order as to attending parties; updating pleadings; meeting with Clarice regarding searches of Albion lands; telephone call with Neil Bunker regarding entry of previous order;
23-06-10	0.10	Submit June 22nd Order for expedited entry;
24-06-10	0.30	E-mail to all parties with filed Order; reviewing returned approvals of March and June 1 Orders and e-mail to M. Thomas and B. McLeod regarding same;
28-06-10	0.40	E-mail to B. McLeod re March and June orders; meeting with C. Ferronato regarding Vesting Order;
29-06-10	1.50	Drafting material to apply for amending Order of terms of Vesting Order relating to charges;
30-06-10	1.00	Revising Notice of Hearing, Notice of Motion, drafting amending Order and Affidavit of C. Ferronato; e-mails with B. McLeod regarding March order;
	<hr/>	
	27.70	Sub-total Hours
<b>Other</b>		<b>Term Investment Management</b>
11-06-10	0.30	Opening a new RBC daily investment account;
	0.30	Sub-total Hours
	<hr/>	
	168.50	Total Hours

continued...

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OUR FEE: \$57,484.50

Non-Taxable Disbursements:

Court Registry Charges 124.00

Total Non-Taxable Disbursements: \$124.00

Taxable Disbursements:

Agents Fees and Disbursements 197.60

BC Online - service charge 88.50

Company Registry Searches 42.00

Deliveries 236.72

Document Production 1,532.40

Filing Fees 46.00

Land Title Office Searches 389.65

Law Society Trust Admin Fee 10.00

Legal Alternative 19.20

PPR Search 7.00

QuickLaw Search Fee 101.00

eCarswell Search Fee 51.50

Total Taxable Disbursements: \$2,721.57

TOTAL TAXABLE AND NON-TAXABLE DISBURSEMENTS: 2,845.57

TOTAL FEES AND DISBURSEMENTS **EXCLUDING** PST  
AND GST: \$60,330.07

PST and GST:

PST: \* Fees (7%) 4,023.92

GST: Fees (5%) 2,874.23

Taxable Disbursements (5%) 136.08

TOTAL PST AND GST: \$7,034.23 7,034.23

TOTAL FEES AND DISBURSEMENTS **INCLUDING** PST  
AND GST: \$67,364.30

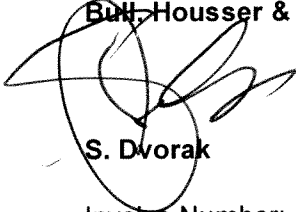
continued...

Bull, Housser & Tupper LLP

12

TOTAL BALANCE DUE:

\$67,364.30

Bull, Housser & Tupper LLP

S. Dvorak

Invoice Number: 270168

This invoice is payable upon receipt. When paying invoice, please make cheque payable to Bull, Housser & Tupper LLP and **quote the invoice number** or attach invoice copy. If this invoice is not paid within 30 days after the invoice date, interest will be charged at an annual rate of 12%, calculated monthly. *E. & O. E.*

The collection, use and disclosure of personal information by Bull, Housser & Tupper LLP are governed by ethical and statutory considerations. Please review our Privacy Policy at [www.bht.com](http://www.bht.com) or contact our Privacy Officer for more information.



**Bull, Housser  
& Tupper LLP**

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www.bht.com

## INVOICE

PricewaterhouseCoopers Inc.  
250 Howe Street, Suite 700  
Vancouver BC V6C 3S7

Reply To: S. Dvorak  
Our File #: 10-2231  
HST/GST #: R119324515  
Date: August 31, 2010  
Invoice #: 272526

Attention: Neil P. Bunker

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**Re: Receivership of the Symphony Development Corporation**

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FOR PROFESSIONAL SERVICES RENDERED as follows:

Partner		A. Robertson
08-07-10	0.20	Conference with C. Ferronato regarding GST;
	0.20	Sub-total Hours
Partner		D. Howe
02-07-10	0.60	E-mail from C. Ferguson regarding letters of credit; e-mails to and from J. Jaffer; e-mail to C. Ferronato regarding vesting order; e-mails from and to C. Ferronato regarding PTT issue;
05-07-10	4.20	E-mail from J. Jaffer; e-mail from and telephone call to C. Ferronato regarding Vesting Order; conference with J. Sampson; telephone call from J. Jaffer; e-mail from and to N. Bunker; telephone call to K. Boreham; letter from J. Jaffer; reviewing Statement of Adjustments; e-mail to and telephone call to N. Bunker; telephone call from J. Jaffer; e-mail from and telephone call to K. Boreham regarding the Statement of Adjustments; conference with D. Bennett and telephone conference with S. Dvorak regarding arrangements regarding letters of credit; e-mail from S. Dvorak;
06-07-10	3.10	E-mails from K. Boreham; telephone call to K. Boreham regarding arrears of taxes; e-mail from B. Ristivojevic with tax breakdown; e-mail to N. Bunker regarding tax adjustments; e-mail from and telephone call to C. Ferronato; reviewing draft Assumption Agreement; e-mail to N. Bunker; e-mails and telephone conference with District of Maple Ridge regarding letters of credit;
07-07-10	3.20	Telephone conference with and e-mail from K. Gormley (Maple Ridge) regarding the letter of credit; e-mails to J. Sampson; conference with J. Sampson and C. Ferronato; e-mails from and to K. Gormley; telephone conference with J. Jaffer regarding undertakings; e-mails regarding Coast Capital pay out; e-mail from J. Jaffer regarding GST/HST issue; e-mail to J. Jaffer

continued...

<b>Partner</b>		<b>D. Howe</b>
		regarding various issues; e-mail from J. Jaffer; e-mail to J. Sampson;
08-07-10	0.60	E-mail from B. Ristivojevic; e-mail to J. Sampson and C. Ferronato; e-mails from and to C. Ferronato; e-mails from and to C. Ferronato regarding GST certificate;
22-07-10	0.40	E-mails from and to A. Oosten-Wells regarding release of the old Letters of Credit; e-mail to N. Bunker; arrange courier;
23-07-10	0.80	E-mail from J. Jaffer; e-mail to and leaving voice-mail message for A. Oosten-Wells; telephone call from and e-mail from A. Oosten-Wells; e-mail from K. Boreham regarding status of registrations; telephone call from A. Oosten-Wells; e-mails from and to J. Jaffer;
26-07-10	1.30	E-mails to and from M. Peretto regarding Letters of Credit pickup; letter from District of Maple Ridge; reviewing original Letters of Credit; e-mail to S. Poisson; e-mails from and to J. Jaffer; e-mails from and to N. Bunker; e-mails to and from F. Mercado regarding Letters of Credit; preparing letter to Coast Capital Savings Credit Union; e-mail from and conference with K. Boreham regarding issues;
27-07-10	0.10	Revising letter to Coast Capital Savings Credit Union;
28-07-10	0.20	E-mail to and letter from N. Green (Coast Capital);
29-07-10	0.10	Letter to N. Bunker;
	14.60	Sub-total Hours
<b>Partner</b>		<b>D. Bain</b>
05-07-10	0.50	Considering letter of credit and security issues;
07-07-10	0.20	Considering Letter of Credit issues;
	0.70	Sub-total Hours
<b>Partner</b>		<b>J. Sampson</b>
07-07-10	0.60	Reviewing and discussing closing issues and mechanics of return and replacement of Coast Capital letters of credit; receiving instructions from D. Howe;
08-07-10	1.20	Attending to various closing matters; discussing and reviewing issues with C. Ferronato and K. Boreham; reviewing and approving transmittal letter and closing documents going to Purchaser's lawyer; dealing with possible problem and issue regarding potential new lien filed; exchanging e-mails with S. Dvorak, D. Howe and N. Bunker; following-up regarding status of Bill of Costs and Coast pay out amount, etc.;
09-07-10	1.20	Dealing with closing matters; exchanging e-mails with Purchaser's lawyer regarding error in Vesting Order; brief discussion with S. Dvorak; dealing with possible delay in receipt of sale proceeds, etc.; exchanging e-mails with Purchaser's lawyer regarding new Certificate of Pending Litigation in respect of Lot 9; brief discussion with S. Dvorak on this issue;

continued...

<b>Partner</b>		<b>J. Sampson</b>
09-07-10	0.20	Dealing with fax from Colliers regarding real estate commission; confirming that N. Bunker will pay commission directly;
09-07-10	0.40	Telephone conversation with Purchaser's lawyer; discussing delay in closing due to delay in receiving lender's funds; confirming okay for funds to flow on Monday; confirming certified cheque will be couriered to our office by 10:30 am; advising S. Dvorak of delay in flow of funds;
12-07-10	0.80	Close transaction; dealing with receipt of sale proceeds; reviewing and approving all payout letters, etc.; reviewing and approving additional and new undertakings;
	<hr/> 4.40	Sub-total Hours
<b>Partner</b>		<b>S. Dvorak</b>
08-06-10	1.20	Corresponding with G. Johnson re: Proof of Claim; corresponding with M. Thomas and N. Bunker re: form of Order; drafting proposed form of Order.
22-06-10	2.00	
05-07-10	0.30	Reviewing and responding to inquiries from J. Jaffer regarding Vesting Order and closing process;
05-07-10	2.20	Corresponding with M. Thomas, S. Poisson, R. Millar and G. Johnson regarding Application; considering issues related to Application and drafting proposed form of Order; preparing documentation re: amending Vesting Order; considering issues related to closing of conveyance and mechanism for releasing Letters of Credit; telephone call to N. Bunker; telephone call to M. Thomas;
05-07-10	1.30	Conferring with D. Vane and D. Howe regarding revised Vesting Order and Letter of Credit release process; conferring with N. Bunker; corresponding with M. Thomas;
05-07-10	1.50	Drafting application to amend Vesting Order;
06-07-10	0.40	Receiving and reviewing correspondence from M. Thomas, S. Smolen and R. Millar regarding hearing of Application to vary Claims Process Order; reviewing correspondence regarding Builders Lien Claims;
06-07-10	0.40	Receiving correspondence from M. Thomas; reviewing proposed form of Order; letter to N. Bunker re: Claims Process Order amendments;
06-07-10	1.90	Preparing for attendance in Chambers and preparing draft form of Order regarding Claims Process; conferring with N. Bunker; conferring with real estate group regarding closing protocol; conferring with M. Thomas;
07-07-10	0.30	Letter from M. Young; letter to M. Young;
07-07-10	1.00	Responding to inquiry from G. Johnson;
07-07-10	1.00	Telephone call from M. Thomas; letter from G. Johnson; telephone call from N. Bunker;
07-07-10	1.50	Corresponding with M. Thomas; preparing proposed language regarding Claims Process; reviewing proposed time line for

continued...



Partner		S. Dvorak
		determining claims; telephone call to N. Bunker; letter to M. Thomas;
08-07-10	0.70	Corresponding with M. Thomas and Court Registry; considering issues related to undertakings for completion of conveyance;
08-07-10	0.30	Telephone call from M. Thomas; telephone call to M. Thomas.
08-07-10	0.40	Corresponding with G. Johnson and N. Bunker; corresponding with B. McLean; reviewing Response of Bassi Brothers;
08-07-10	1.00	Considering issues related to closing of Albion sale; reviewing correspondence from M. Thomas; preparing for Court Application;
08-07-10	3.40	Attending in Court; preparing draft Order; conferring with G. Johnson; conferring with N. Bunker;
09-07-10	2.20	Attending to all matters related to closing sale of Albion Slopes; corresponding with G. Johnson; telephone call to G. Johnson;
09-07-10	0.60	Receiving and reviewing Statement of Claim issued by B. Joseph and reviewing Receivership Order; preparing correspondence to opposing counsel regarding Stay of Proceedings; corresponding with N. Bunker;
09-07-10	0.50	Corresponding with N. Bunker and H. Buck regarding closing of Albion Slopes transaction; receiving and reviewing Coast Capital's Bill of Costs; letter to N. Bunker regarding Bill of Costs; letter from N. Bunker;
12-07-10	0.60	Letter from M. Thomas; reviewing draft of July 8, 2010 Order; letter to M. Thomas; letter from M. Thomas regarding disclosure of documents to Johal;
12-07-10	2.70	Letter from R. Goodwin; letter to N. Bunker; reviewing original Receivership Order; telephone discussions with R. Goodwin and N. Bunker; preparing Motion Material respecting application to amend original Receivership Order; drafting letter to all counsel;
12-07-10	0.80	Reporting to N. Bunker regarding closing of sale of Albion Slopes; corresponding with S. Poisson regarding Bill of Costs of Coast Capital and terms of holdback; letter from Coast Capital; letter from Maple Ridge;
12-07-10	1.20	Considering issues related to Spencer's Ridge vesting Orders; reviewing Land Title Act; corresponding with Land Title Office;
13-07-10	0.40	Reviewing Vesting Order and corresponding with LTO regarding authority of SCBC to issue Vesting Order;
13-07-10	0.70	Reviewing correspondence from Registry re: June 1, 2010 Order; reviewing clerk's notes and draft Order; corresponding with Registry regarding entry of Order;
13-07-10	0.30	Letter from M. Young; letter to M. Young regarding status of Albion Slopes closing;
14-07-10	0.60	Conferring with E. Kerr regarding refusal of LTO to register Vesting Orders; considering issues related to Land Title Act and Rules of Court;
14-07-10	1.80	Reviewing draft Receiver's Report regarding claim of 497; considering issues related to constructive trust claims and priority of secured claims; discussing issues related to

continued...

Partner		S. Dvorak
14-07-10	0.60	constructive trust with N. Bunker; Conferring with N. Bunker regarding status of Receiver appointment; letter to M. Thomas; letter to K. Jackson; telephone call from K. Jackson;
14-07-10	0.20	Corresponding with M. Thomas regarding extension of Receivership;
15-07-10	4.00	Preparing application material related to application to extend Receiver Appointment;
16-07-10	0.80	Letter from PUC; letter from K. Jackson; letter from J. Crewe; telephone call from P. Goodwin; telephone call to P. Goodwin; letter from G. Johnson; letter to G. Johnson;
16-07-10	1.00	Considering issues related to Land Title Office Defect Notice; preparing response to Land Title Registrar;
16-07-10	2.60	Telephone discussions with Gordon Johnson; corresponding with G. Johnson; telephone discussions with P. Goodwin; telephone discussions with N. Bunker; letter to N. Bunker regarding Extension Order; corresponding with K. Jackson;
19-07-10	0.60	Telephone call from S. Poisson; letter from S. Poisson; letter to all counsel regarding Extension Order;
19-07-10	0.50	Preparing Order re: Extension of Receivership; telephone call to N. Bunker; letter to all parties re: Order.
20-07-10	2.40	Letter from S. Poisson; letter to N. Bunker; letter from N. Bunker; telephone call from N. Bunker regarding constructive trust claims; conducting research regarding constructive trust claim; letter to G. Johnson;
20-07-10	0.50	Letter to S. Poisson regarding production of documents by Coast Capital; letter from S. Poisson; letter to N. Bunker; telephone call to N. Bunker;
21-07-10	0.80	Reviewing letter from N. Bunker to G. Johal; reviewing letter from N. Bunker to G. Kainth; letter from N. Bunker; letter from R. Wattie; letter to N. Bunker; letter from R. Wattie; letter to R. Wattie;
21-07-10	0.20	Telephone call from D. Plunkett.
22-07-10	0.50	Telephone discussions with N. Bunker regarding obtaining computer records/hard drive; letter from N. Bunker; letter from G. Kainth;
22-07-10	0.20	Letter from M. Thomas; letter from M. Young;
23-07-10	0.60	Letter from S. Poisson; letter to G. Johnson regarding disclosure of Coast Capital file; letter from G. Johnson; letter to N. Bunker; letter from N. Bunker;
26-07-10	0.40	Reviewing correspondence related to Release of Letters of Credit; letter from N. Bunker regarding status of Claims Process;
27-07-10	0.40	Letter from T. Waddie; telephone call to T. Waddie;
29-07-10	0.60	Receiving and reviewing Motion Material from T. Wattie regarding claim by 497308 BC Ltd. and adjournment of trial; telephone call to T. Wattie; letter to T. Wattie;
29-07-10	0.10	Letter to N. Bunker regarding application to adjourn 497 Trial;
30-07-10	0.30	Letter from T. Wattie; reviewing Cost Sharing Agreement; letter

continued...

<b>Partner</b>		<b>S. Dvorak</b>
		to N. Bunker;
	50.50	Sub-total Hours
<b>Associate</b>		<b>E. Kerr</b>
05-07-10	0.20	Reviewing status of sale transactions;
12-07-10	0.40	Reviewing e-mail correspondence and considering next steps;
13-07-10	0.30	Reviewing e-mail from purchaser's solicitors; letter to purchaser's solicitors;
14-07-10	1.60	Reviewing e-mail from D. Dick; reviewing e-mail correspondence; e-mail to D. Dick; reviewing Land Title Practice manual; e-mails to and reviewing e-mails from Deputy Registrar at Land Title Office; telephone call to D. Dick;
16-07-10	1.10	Reviewing e-mail from G. Wong; telephone call from G. Wong; discussion with S. Dvorak; considering next steps; providing instructions to M. Shore regarding Form C discharge; e-mail to D. Dicks; reviewing Form C discharge; e-mail to K. Jackson;
21-07-10	0.20	Reviewing status of discharge of Kainth mortgage; e-mails to R. Miller and K. Jackson at Fasken Martineau DuMoulin LLP;
	3.80	Sub-total Hours
<b>Associate</b>		<b>C. Ferronato</b>
02-07-10	1.40	Reviewing e-mail; v-mail from D. Howe; reviewing file with D. Howe; reviewing Vesting Order regarding purchase price; drafting closing agenda;
05-07-10	2.60	Reviewing Vesting Order; e-mail to D. Howe and S. Dvorak; telephone call from D. Howe; reviewing Amending Order; reviewing Vendor Statement of Adjustments; considering extension of closing date; reviewing file with K. Boreham and D. Howe; reviewing e-mail correspondence; reviewing titles;
06-07-10	3.40	Drafting amending order; reviewing and revising "Schedule D"; reviewing status of property transfer tax, lien and payout statement; drafting Assumption Agreement; reviewing file with D. Howe; reviewing affidavit; e-mails to and from J. Jaffer; reviewing schedules; seeking advice from S. Grabovac;
07-07-10	3.40	Reviewing e-mail; seeking instructions on HST issues; reviewing and updating list of outstanding items; considering undertakings; e-mail to J. Jaffer; reviewing file with D. Howe and J. Sampson; drafting, reviewing and revising Assumption Agreement;
08-07-10	2.80	Reviewing e-mail correspondence; seeking tax advice from A. Robertson; reviewing outstanding matters with paralegal; considering letters of credit issues; revising undertakings; seeking advice from J. Sampson; e-mail to PricewaterhouseCoopers Inc.; preparing and organizing for closing; e-mail and telephone call to J. Jaffer; revising solicitors letter;

continued...

<b>Associate</b>		<b>C. Ferronato</b>
	13.60	Sub-total Hours
<b>Senior Paralegal</b>		<b>M. Shore</b>
05-07-10	0.10	Requesting copy of order appointing receiver from C. Ferguson;
06-07-10	0.20	Giving instructions to P. Lockhart;
09-07-10	0.30	Telephone call to A. Parenteau for further information regarding Land Title Office requirements;
12-07-10	1.40	Obtaining direction from S. Dvorak; composing e-mail to D. Dick; e-mailing request to N. Bunker requesting original Proof of Claim filed by T. Kainth; further e-mail from A. Kalinova; telephone call to A. Kalinova; telephone call from Darcy at D. Dick's office;
13-07-10	0.80	Preparing transmittal letter to D. Dick; e-mails from G. Wong; finalizing letter and forwarding to D. Dick by courier; e-mailing copy of transmittal letter to S. Dvorak and N. Bunker;
14-07-10	0.20	Receiving, reviewing and considering e-mail from G. Wong; brief discussion with E. Kerr;
16-07-10	0.70	Reviewing e-mail correspondence; preparing discharge of mortgage in favour of T. Kainth as it pertains to Lots 29 and 30; attending to payment of deposit amounts to N. Bunker;
	3.70	Sub-total Hours
<b>Senior Paralegal</b>		<b>K. Boreham</b>
05-07-10	1.20	Receiving and reviewing statement of adjustments; telephone call with C. Ferguson with respect to Coast Capital payout amount; exchanging e-mails with D. Howe and C. Ferronato with respect to extension; telephone call to S. Poisson requesting payout statement from Coast Capital; telephone call to Colliers requesting commission statement; calculating property tax arrears;
06-07-10	0.50	Telephone call to District of Maple Ridge, discussing calculation of interest and penalty on unpaid taxes; e-mail to D. Howe relaying same; reviewing e-mail correspondence from C. Ferronato; reviewing revised property tax schedule and discussing same with D. Howe; telephone message to C. Ferguson regarding timing of receipt of amending order;
07-07-10	0.90	Telephone call and e-mails with S. Poisson with respect to status of Coast Capital payout statement; receiving and reviewing payout statement; receiving instructions from D. Howe with respect to payment of property taxes; requesting property tax certificate; exchanging e-mails with D. Howe on procedure for payout of funds; discussing status of transaction with C. Ferronato;
08-07-10	3.30	Receiving and reviewing amended Vendor's Statement of Adjustments; revising transmittal and authorization letters; conducting updated title searches; preparing payout of property

continued...

**Senior Paralegal****K. Boreham**

		taxes spreadsheet; receiving and reviewing tax certificates from District of Maple Ridge; drafting payout letter to Coast Capital; e-mail to S. Poisson following up on Bill of Costs;
09-07-10	1.70	Continuing with preparing payout letters; e-mail from J. Jaffer regarding typo in Vesting Order; telephone call to C. Ferguson with respect to possibility of further amending order required; discussing same with J. Sampson; exchanging e-mails with N. Bunker approving pay out calculations; telephone call s with B. Gaschnitz; monitoring registration of Vesting Order; receiving instructions from J. Sampson; e-mail to D. Howe; exchanging e-mails with C. Ferronato;
12-07-10	1.30	Telephone discussions with B. Gaschnitz with respect to status of funds; e-mail to B. Gaschnitz; attending to payout of funds;
21-07-10	0.10	Checking titles for registration of vesting order; e-mail to D. Howe and J. Sampson;
23-07-10	0.10	Checking land title office for registration of Vesting Order; telephone call to B. Gaschnitz; e-mail to D. Howe reporting on status of registration;
26-07-10	0.30	Conducting title searches; confirming registration of vesting order to D. Howe; preparing letter to J. Jaffer forwarding interest on deposit;
	<u>9.40</u>	Sub-total Hours

**Student****S. Boucher**

08-07-10	<u>1.90</u>	Attending chambers and filing order;
	1.90	Sub-total Hours

**Paralegal****C. Ferguson**

01-07-10	0.20	E-mail to and from Neil Bunker;
05-07-10	1.10	E-mails with Bill MacLeod regarding execution of Orders and return of same; Receive and review June 30th Amending Order; prepare Requisition for certified copy; draft Requisitions for entry of March 25th and June 1st orders and attend to filing;
06-07-10	2.00	Preparing and revising application to further amend Albion vesting order;
07-07-10	0.40	Preparing documents for filing, preparing Application Record;
09-07-10	0.20	Meeting with Monica Shore regarding Spencer's Ridge sales and Kainth mortgage;
09-07-10	0.80	Receiving and reviewing entered March 25th Order; e-mail to client; preparing Requisition to obtain certified copy; E-mails to client with all entered Orders to date;
09-07-10	0.20	Updating pleadings binders;
10-07-10	0.40	Preparing draft of July 8th Order;
19-07-10	0.20	Drafting letter to all parties regarding receiver ship amendment;
20-07-10	0.20	Drafting letter to all parties with Order granted June 1st;
21-07-10	0.10	Telephone call from and voicemail message to D. Plunkett

continued...

**Paralegal****C. Ferguson**

26-07-10	0.10	regarding closing of Albion sale;
29-07-10	0.20	Receiving and reviewing July 16, 2010 Order;
		Forwarding letter for service to all parties with July order
		amending receivership order of January;
	<u>6.10</u>	Sub-total Hours

**Paralegal****P. Lockhart**

06-07-10	0.60	Telephone calls to examiners regarding submission of
		receivership order;
	<u>0.60</u>	Sub-total Hours

**Other****Term Investment Management**

12-07-10	<u>0.30</u>	Closing RBC daily investment account;
	0.30	Sub-total Hours
	<u>109.80</u>	Total Hours

OUR FEE:

\$40,557.50

Non-Taxable Disbursements:

Court Registry Charges	<u>342.00</u>
Total Non-Taxable Disbursements:	\$342.00

Taxable Disbursements:

Agents Fees and Disbursements	2,685.70
BC Online - service charge	13.50
Cheque certification charges	5.00
Deliveries	366.56
Document Production	1,063.80
Fax	101.00
Land Title Office Searches	66.60
Meals	<u>35.75</u>
Total Taxable Disbursements:	\$4,337.91

TOTAL TAXABLE AND NON-TAXABLE DISBURSEMENTS: 4,679.91

TOTAL FEES AND DISBURSEMENTS EXCLUDING TAXES: \$45,237.41

HST / GST: 5,284.15

PST: 100.80

continued...

Bull, Housser & Tupper LLP

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TOTAL FEES AND DISBURSEMENTS INCLUDING TAXES:	\$50,622.36
TOTAL BALANCE DUE:	<u>\$50,622.36</u>

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**Bull, Housser & Tupper LLP**



**S. Dvorak**

Invoice Number: 272526

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The GST/HST charged on this invoice is based on information available to us at the time the invoice is rendered. If at any time after this invoice is rendered, it is determined that the amount that should have been charged is higher than that set out on this invoice, we reserve the right to charge the additional amount.



**Bull, Housser  
& Tupper LLP**

3000 Royal Centre . PO Box 11130  
1055 West Georgia Street  
Vancouver . BC . Canada . V6E 3R3  
Phone 604.687.6575 Fax 604.641.4949  
www.bht.com

## INVOICE

PricewaterhouseCoopers Inc.  
250 Howe Street, Suite 700  
Vancouver BC V6C 3S7

Reply To: S. Dvorak  
Our File #: 10-2231  
HST/GST #: R119324515  
Date: October 15, 2010  
Invoice #: 274756

Attention: Neil P. Bunker

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**Re: Receivership of the Symphony Development Corporation**

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FOR PROFESSIONAL SERVICES RENDERED as follows:

Partner		D. Howe
11-08-10	0.10	Telephone call and e-mail to E. Kerr regarding message in connection with 24238 - 103A Avenue sale terms;
	<hr/> 0.10	Sub-total Hours
Partner		J. Milton
03-09-10	0.20	Considering builder's lien issues;
	<hr/> 0.20	Sub-total Hours
Partner		S. Dvorak
02-08-10	0.20	Letter from T. Wattie; reviewing documents related to secured claim of 49308 BC Ltd.; letter to N. Bunker;
03-08-10	0.40	Letter from G. Johnson; letter to G. Johnson; letter to K. Jackson; letter from K. Jackson;
04-08-10	0.30	Letter from K. Jackson; letter to K. Jackson regarding discharge of mortgages on Spencer's Ridge;
04-08-10	0.20	Letter from M. Thomas regarding July 8 2010 Order; letter to M. Thomas;
05-08-10	0.30	Letter from K. Jackson; letter to K. Jackson regarding timing of Receiver's Report on Claims;
07-08-10	0.30	Letter from G. Johnson; letter to G. Johnson;
11-08-10	0.30	Letter from J. Twa; letter to J. Twa;
13-08-10	0.30	Letter from N. Bunker; letter to N. Bunker regarding Symphony Computer Records;
16-08-10	0.40	Telephone call from N. Bunker; reviewing developments on file since August 1, 2010;
20-08-10	4.00	Reviewing affidavit material and submissions of 497308 BC Ltd. in connection with claim for Constructive Trust; conducting research of issues related to constructive trust claim;

continued...



Partner		S. Dvorak
23-08-10	1.50	Preparing application material regarding sale of Spencer's Ridge lots, adding party to proceeding, compelling discharge of Mortgage;
23-08-10	0.40	Reviewing Receiver's Report regarding Spencer's Ridge; telephone call from N. Bunker regarding Vesting Order and payment of funds into Court;
26-08-10	0.60	Letter from J. Hand; telephone call from J. Hand; reviewing claims filed; letter to J. Hand;
27-08-10	0.30	Telephone discussions with B. Ristivojevic regarding sale of Spencer's Ridge and reviewing Symphony records;
27-08-10	0.30	Telephone call from N. Bunker regarding claims process Report and application to approve Spencer's Ridge Lot sales;
27-08-10	1.60	Drafting Orders and Application material related to sale of Spencer's Ridge properties;
27-08-10	0.30	Telephone call from N. Bunker regarding Spencer's Ridge sales approval and status of Receiver's Report;
28-08-10	0.20	Reviewing correspondence from G. Johnson; letter to G. Johnson regarding disclosure of records by Coast Capital;
01-09-10	0.40	Letter from R. Millar; letter to N. Bunker; letter to R. Millar.;
01-09-10	0.40	Letter from J. Twa; letter to J. Twa;
02-09-10	0.20	Letter from N. Bunker regarding status of Claims Process Report;
07-09-10	0.50	Telephone discussion with N. Bunker regarding Claims Process Report;
08-09-10	0.30	Letter from N. Bunker regarding date of Coast loan default; reviewing file;
08-09-10	0.40	Telephone call from M. Young; letter to N. Bunker;
08-09-10	0.40	Letter from R. Millar; letter to N. Bunker;
08-09-10	1.00	Letter from R. Millar; telephone call to N. Bunker; considering issues related to Vesting Order applications; letter to R. Millar;
08-09-10	0.20	Providing instructions regarding setting hearing before Mr. Justice Walker;
08-09-10	0.50	Letter from J. Hand; Corresponding with N. Bunker; Letter to J. Hand;
09-09-10	0.40	Letter from G. Johnson; letter to G. Johnson; reporting to N. Bunker;
09-09-10	0.20	Letter from J. Hand;
10-09-10	1.40	Considering initial drafts of Sixth Report to Court and providing comments upon Nora Marvin Claim; reporting to N. Bunker; letter from N. Bunker;
13-09-10	1.70	Receiving and reviewing correspondence from R. Millar; conferring with N. Bunker; considering issues related to secured Proofs of Claim and draft Report;
13-09-10	0.40	Drafting letter to all counsel regarding adjourning application to approve Spencer's Ridge sales; drafting Requisition; corresponding with Trial Coordinator; corresponding with N. Bunker;
14-09-10	0.20	Letter to N. Bunker;
14-09-10	0.20	Letter from Trial Scheduling; letter to all counsel;

continued...

Partner		S. Dvorak
14-09-10	0.20	Letter from M. Thomas;
14-09-10	0.30	Letter from R. Millar; letter to N. Bunker;
14-09-10	0.20	Letter from K. Campbell; letter from R. Millar;
15-09-10	0.40	Letter from N. Bunker; reviewing file; reporting to N. Bunker;
15-09-10	0.40	Telephone call from N. Bunker;
15-09-10	0.40	Telephone call from N. Bunker regarding Bassi Brothers Claim;
15-09-10	1.70	Reviewing draft report on Bassi Brothers Claim and providing comments to Receiver;
15-09-10	0.80	Letter from N. Bunker; telephone call from N. Bunker; reviewing Claim of B. Joseph and considering law regarding Purchaser's Lien;
16-09-10	0.30	Letter from M. Thomas; letter to N. Bunker;
16-09-10	0.70	Reviewing correspondence from S. Newberry; considering issues related to lien claims and conferring with N. Bunker and S. Newberry;
17-09-10	0.40	Corresponding with N. Bunker and R. Millar regarding delivery of computer and memory stick;
19-09-10	1.40	Preparing analysis regarding Brian Joseph claim;
20-09-10	0.50	Corresponding with N. Bunker regarding Brian Joseph claim; reviewing revised form of Analysis;
20-09-10	2.70	Reviewing and revising claims analysis prepared by N. Bunker and considering issues related to mortgage security and fraudulent preference issues;
21-09-10	4.70	Conferring with N. Bunker and S. Newberry regarding Lien Claims;
21-09-10	0.40	Corresponding with R. Millar and N. Bunker regarding memory stick information;
22-09-10	0.40	Telephone discussion with N. Bunker and J. Lovell regarding abandonment of improvement issues;
22-09-10	0.40	Drafting and swearing Certificate of Result; letter to all counsel;
22-09-10	0.40	Letter from K. Jackson regarding disclosure of data; considering issues related to Claim Process and conferring with N. Bunker;
23-09-10	4.80	Reviewing draft reports on various secured claims and providing revised forms; preparing report on claim by 497308 BC Ltd;
24-09-10	8.00	Preparing draft reports and revising reports prepared by N. Bunker related to secured claims;
24-09-10	0.30	Telephone message from C. McEchnie; telephone call to C. McEchnie;
24-09-10	0.20	Telephone message from R. Millar; telephone call to N. Bunker;
26-09-10	3.00	Preparing draft reports and revising reports prepared by N. Bunker regarding secured claims;
28-09-10	0.50	Considering issues related to Builders Lien Claims;
28-09-10	0.80	Conferring with N. Bunker regarding claims adjudication process;
28-09-10	0.50	Reviewing and revising response prepared by N. Bunker regarding Integra claim;
28-09-10	2.80	Drafting report on Claim by 497308 BC Ltd;
28-09-10	0.30	Corresponding with N. Bunker regarding claim of 0769932 BC

continued...

<b>Partner</b>		<b>S. Dvorak</b>
29-09-10	0.40	Ltd. and reviewing correspondence from T. Lack; Letter from R. Millar; telephone message from R. Millar; letter to N. Bunker; letter from N. Bunker; letter to R. Millar; letter from R. Millar;
29-09-10	0.30	Letter from R. Millar; letter to N. Bunker regarding position on payment of Kainth mortgage;
29-09-10	0.20	Letter from R. Millar regarding October 6 hearing; letter to N. Bunker;
29-09-10	0.20	Considering report on Integra Lien; letter to N. Bunker;
29-09-10	0.40	Reviewing Affidavits of G. Kainth, G. Kainth and Tejwant Kainth; letter to N. Bunker;
30-09-10	0.20	Telephone call from N. Bunker;
30-09-10	0.40	Letter from M. Thomas; letter to M. Thomas;
30-09-10	0.30	Telephone call from M. Young;
30-09-10	1.60	Reviewing report by N. Bunker regarding 0769932 BC Ltd and providing proposed revisions;
30-09-10	0.30	Letter from R. Millar; reviewing the Response of T. Kainth to Receiver's Motion to approve sales;
30-09-10	0.40	Letter from M. Thomas; telephone call from M. Thomas;
30-09-10	2.50	Reviewing and revising Receiver's Report regarding Corporate Governance and reviewing and revising report regarding Integra Lien Claim;
	<hr/>	
	65.80	Sub-total Hours
<b>Partner</b>		<b>C. Petersen</b>
15-09-10	0.20	Considering issue of purchaser's lien and conferring with S. Dvorak regarding same;
	<hr/>	
	0.20	Sub-total Hours
<b>Associate</b>		<b>J. Lovell</b>
06-07-10	0.20	Receiving and reviewing e-mail from and e-mail to S. Newberry regarding claiming filing costs in claims for builders liens;
	<hr/>	
	0.20	Sub-total Hours
<b>Associate</b>		<b>K. Siddall</b>
15-07-10	0.50	Reviewing application material regarding amendment to Receivership Order (term of appointment); conferring with S. Dvorak regarding same;
16-07-10	2.00	Preparing for and attending application to amend Receivership Order (term of appointment);
09-08-10	0.40	Telephone call from N. Bunker regarding outstanding matters including discharge of Mrs. Kainth mortgage; e-mail to N. Bunker regarding same;
31-08-10	0.50	Reviewing draft application materials regarding vesting orders for Spencer's Ridge Lots;

continued...

<b>Associate</b>		<b>K. Siddall</b>
	3.40	Sub-total Hours
<b>Associate</b>		<b>E. Kerr</b>
01-08-10	0.20	Reviewing status of Kainth discharges; e-mail to K. Jackson and R. Millar;
04-08-10	0.20	Reviewing e-mails from K. Jackson and e-mail correspondence;
12-08-10	0.50	Telephone calls to and from Carlene at purchaser's solicitors; telephone call to N. Bunker at PricewaterhouseCoopers Inc.;
25-08-10	0.50	Reviewing offers and title searches for Lots 22 and 34;
16-09-10	0.10	Reviewing status of sale transactions with C. Ferguson;
	1.50	Sub-total Hours
<b>Senior Paralegal</b>		<b>M. Shore</b>
24-08-10	0.10	Telephone call from C. Ferguson regarding proposed method of remedying defect in respect of Kainth mortgage;
30-08-10	0.20	Obtaining and forwarding defect notices to C. Ferguson by e-mail;
31-08-10	0.30	Reviewing revised Orders with C. Ferguson; considering options with E. Kerr;
02-09-10	0.20	Fax from M. Bell; telephone call to M. Bell; forwarding copy of draft order to M. Bell by e-mail;
	0.80	Sub-total Hours
<b>Senior Paralegal</b>		<b>K. Boreham</b>
09-09-10	0.10	Exchanging e-mails with B. Gaschnitz and providing confirmation of payment of property taxes;
	0.10	Sub-total Hours
<b>Paralegal</b>		<b>C. Ferguson</b>
05-08-10	0.10	Letter to M. Thomas;
09-08-10	0.10	Telephone call to K. Jackson regarding Kainth discharge;
10-08-10	0.10	E-mail with client regarding amended Order of July 8, 2010;
13-08-10	0.10	E-mails to and from client;
16-08-10	0.50	Transmitting Redmond affidavits to client;
16-08-10	0.50	Drafting Jack Vesting Order; reviewing Land Title Office charges;
19-08-10	0.10	Telephone conference with Re-max selling agent regarding purchasers full names and occupations;
19-08-10	0.20	Preparing search of Spencers Ridge Lot 22 and 34;
19-08-10	0.50	Drafting Vesting Order for Lot 22; obtaining and reviewing Land Title Search regarding same;
23-08-10	0.40	Drafting order regarding Kainth mortgage;
23-08-10	0.10	Reviewing July 8th entry;

continued...

Paralegal		C. Ferguson
23-08-10	0.10	E-mail from Ron Antalek;
24-08-10	0.20	Receiving 5th Receiver Report; preparing Requisition to file same;
25-08-10	0.30	Drafting amending Order regarding Lot 29;
25-08-10	0.10	Ordering Legal Notation on Lot 22;
27-08-10	0.80	Revising Order regarding addition of Kainth;
27-08-10	0.80	Revising Order regarding Revised Vesting Order regarding Lot 29;
27-08-10	0.50	Revising Order regarding Revised Vesting Order for Lot 22;
30-08-10	0.30	Finalizing Application to add T. Kainth to proceedings;
30-08-10	0.30	Preparing Affidavit in support;
30-08-10	0.30	Finalizing Application to amend Vesting Order for Lot 29;
30-08-10	0.30	Preparing Affidavit in support;
30-08-10	0.30	Finalizing Application to amend Vesting Order for Lot 30;
30-08-10	0.30	Preparing affidavit in support;
30-08-10	0.10	Revising draft Vesting Order for Lot 22;
31-08-10	0.30	E-mail parties regarding July 8th Order amendments; letter to M. Thomas with Order;
31-08-10	0.10	Preparing Corporate Search for GMG Homes;
31-08-10	0.20	Conference with M. Shore;
31-08-10	0.10	E-mail from client with marketing letter;
31-08-10	2.50	Finalizing documents regarding adding Kainth and varying orders;
31-08-10	0.50	Finalizing Applications on Lot 22 and Lot 34;
31-08-10	0.50	Preparing Affidavit in support of sales;
31-08-10	0.50	Preparing service letters for all Applications;
31-08-10	0.20	Preparing and e-mailing letter to all parties enclosing the Receiver's 5th Report to Court;
07-09-10	0.10	Letter from J. Hands with Appearance;
07-09-10	0.20	E-mail to J. Hands with recent Applications;
13-09-10	0.10	Letter from Gordon Johnson with Notice of Trial;
13-09-10	0.10	E-mail to client;
13-09-10	0.30	Telephone call to realtor for GMG; telephone call and e-mail to S. Poisson's office; e-mail to client regarding exhibits;
13-09-10	0.10	Telephone call and e-mail to Ray Casavant;
14-09-10	0.30	Drafting Requisition to Appear;
14-09-10	0.30	E-mails from and to Jeff Hand regarding Kainth objection and previous orders;
14-09-10	0.50	Preparing Requisition to Appear for Spencers Ridge application;
16-09-10	0.10	Meeting with E. Kerr regarding Spencer's Ridge;
16-09-10	0.40	E-mails with counsel regarding scheduling; e-mail to Trial Coordinator; preparing Requisition to reschedule;
20-09-10	0.10	Updating pleadings binder;
22-09-10	0.50	Reviewing sale documents regarding Albion Slopes, preparing Certificate of Result of Sale regarding same;
23-09-10	0.30	Preparing letter to all counsel on service list to provide copy of Certificate of Result of sale and e-mailing same;
27-09-10	0.20	Preparing letter to all parties serving Requisition to re-set

continued...

**Paralegal****C. Ferguson**

<u>          </u>	Spencer's Ridge applications;
15.90	Sub-total Hours
<u>88.20</u>	Total Hours

**OUR FEE:****\$34,530.50**Non-Taxable Disbursements:

Court Registry Charges	<u>400.00</u>
Total Non-Taxable Disbursements:	\$400.00

Taxable Disbursements:

Agents Fees and Disbursements	34.25
BC Online - service charge	10.50
Company Registry Searches	14.00
Document Production	433.20
Filing Fees	46.00
Land Title Office Searches	46.70
Legal Alternative	2.90
Long Distance	<u>60.20</u>
Total Taxable Disbursements:	\$647.75

TOTAL TAXABLE AND NON-TAXABLE DISBURSEMENTS: 1,047.75TOTAL FEES AND DISBURSEMENTS **EXCLUDING TAXES:** \$35,578.25

HST / GST: 4,221.39

TOTAL FEES AND DISBURSEMENTS **INCLUDING TAXES:** \$39,799.64

continued...

TOTAL BALANCE DUE:

\$39,799.64

**Bull, Housser & Tupper LLP**

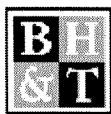
  
**S. Dvorak**

Invoice Number: 274756

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**Bull, Housser  
& Tupper LLP**

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1055 West Georgia Street  
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Phone 604.687.6575 Fax 604.641.4949  
www.bht.com

## INVOICE

PricewaterhouseCoopers Inc.  
250 Howe Street, Suite 700  
Vancouver BC V6C 3S7

Reply To: S. Dvorak  
Our File #: 10-2231  
HST/GST #: R119324515  
Date: October 31, 2010  
Invoice #: 275716

Attention: Neil P. Bunker

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**Re: Receivership of the Symphony Development Corporation**

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FOR PROFESSIONAL SERVICES RENDERED as follows:

Partner		S. Dvorak
30-08-10	0.40	Corresponding with B. Ristivojevic re: approval of sales of Spencer's Ridge Lots; reviewing Report from realtor.
30-08-10	0.30	Letter from J. Hand; letter to N. Bunker.
30-08-10	0.20	Considering issues related to entry of July 8 Order.
31-08-10	0.20	Reviewing Realtor's report and correspondence from B. Ristivojevic.
01-10-10	0.50	Corresponding with N. Bunker regarding Claims Process Report and effect of July 8, 2010 Order;
04-10-10	6.50	Completing Receiver's Report on Claims Process;
05-10-10	1.50	Meeting with N. Bunker to address issues related to Receiver's Report and to discuss strategy for dealing with appeals; corresponding with all counsel regarding Receiver's Report; corresponding with Trial Scheduling regarding delivery of report to Mr. Justice Walker;
05-10-10	0.40	Reviewing Notices of Determination;
05-10-10	0.10	Letter from R. Millar regarding Notice of Allowance;
05-10-10	0.20	Letter from R. Millar regarding application for payment out on Spencer's Ridge lot sales;
06-10-10	2.00	Preparing for and attending at Chambers;
06-10-10	2.50	Corresponding with realtors and attending at Chambers; corresponding with N. Bunker; corresponding with M. Thomas and with R. Millar; drafting Vesting Orders and advising realtor s of results of hearing;
07-10-10	0.70	Letter from M. Thomas regarding original Loan Agreements; letter to N. Bunker; letter to M. Thomas; letter to R. Millar regarding notice to all parties of process order and adjournment to October 12;
07-10-10	0.20	Letter from N. Bunker regarding Affidavit of Service and Notices of Determination;
08-10-10	0.40	Corresponding with R. Millar and N. Bunker regarding trust conditions for discharge of T. Kainth Mortgage;

continued...



<b>Partner</b>		<b>S. Dvorak</b>
08-10-10	0.50	Considering issues related to standard of review of Receiver's determination on claims filed; telephone discussion with N. Bunker;
08-10-10	0.60	Drafting Vesting Orders and corresponding with R. Millar;
08-10-10	0.40	Drafting letter to all counsel regarding appeal process;
08-10-10	0.20	Letter from M. Thomas regarding appeal process;
12-10-10	1.60	Attending Chambers application regarding process for appeal in relation to Tejwant Kainth Mortgage;
15-10-10	0.40	Telephone call from M. McEwing regarding Claim of PUC and process for payment out of funds;
15-10-10	0.30	Reviewing July 8, 2010 Order; considering issues related to revisions; letter to M. Thomas;
15-10-10	0.30	Receiving and reviewing material from R. Millar regarding Application for payment of claim amounts;
15-10-10	0.20	Drafting Response to Kainth Notice of Application;
15-10-10	0.60	Drafting Application to Vary July 8 Order; letter to M. Thomas; letter from M. Thomas;
18-10-10	0.20	Telephone call from A. Brown; telephone call to A. Brown;
	21.40	Sub-total Hours
<b>Associate</b>		<b>J. Lovell</b>
17-09-10	0.60	Receiving and reviewing e-mail from and drafting e-mail to S. Newberry regarding issues with claim of builders' lien;
21-09-10	1.00	Legal research regarding effect of new work on a project after technical abandonment of an improvement;
21-09-10	1.50	Telephone conference with N. Bunker, S. Newberry, and S. Dvorak regarding issues of abandonment of improvement on Albion Slopes project;
22-09-10	1.50	Receiving and reviewing e-mail from S. Newberry regarding timing of work and lien claims on Albion Slopes project; drafting e-mail to regarding same;
23-09-10	0.30	Considering builders' lien issues;
30-09-10	1.00	Telephone conference with N. Bunker regarding interest on claims of builders' lien; drafting e-mail to N. Bunker regarding same;
	5.90	Sub-total Hours
<b>Associate</b>		<b>K. Siddall</b>
04-10-10	0.30	Emails to and from N. Bunker regarding requested documents;
	0.30	Sub-total Hours
<b>Associate</b>		<b>E. Kerr</b>
07-10-10	0.10	Reviewing status of discharges of Kainth mortgages;
15-10-10	0.90	Reviewing status of sales of and vesting orders for Lots 22 and 34; providing instructions to A. DesMarais regarding sale of Lot

continued...

<b>Associate</b>		<b>E. Kerr</b>
		34 and reviewing status of vesting order; reviewing status of registrations and discharges for Lots 29 and 30; telephone call to solicitors for purchasers of Strata Lots 22 and 34;
18-10-10	0.80	Telephone call from D. Dick; reviewing e-mail from and e-mail to D. Dick; reviewing status of Kainth mortgage discharge; attending to electronic execution of discharges of Kainth mortgages; providing instructions to M. Shore regarding filing; reviewing status of vesting order and considering extension of closing dates; reviewing court orders regarding extensions; providing instructions to A. DesMarais regarding extension of closing dates;
20-10-10	0.60	Telephone calls from and to E. Aleksejev; reviewing status of vesting orders for Lots 22 and 34; providing instructions to A. DesMarais; reviewing undertakings and closing documents for sales of Lots 22 and 34;
	<hr/>	
	2.40	Sub-total Hours
<b>Senior Paralegal</b>		<b>M. Shore</b>
18-10-10	0.50	Lots 29 and 30: preparing Form 17 Applications for Form C original paper discharges; attending to filing of discharges in the Land Title Office; reporting discharge particulars to G. Wong and A. Parenteau by e-mail;
	<hr/>	
	0.50	Sub-total Hours
<b>Student</b>		<b>C. Mitchner</b>
13-10-10	0.80	Attending registry to deliver 6th Receiver's Report;
	<hr/>	
	0.80	Sub-total Hours
<b>Paralegal</b>		<b>C. Ferguson</b>
01-09-10	1.50	Finalizing and filing application; finalizing service letters; e-mail to all parties serving documents; e-mail to realtors regarding hearing dates; e-mail to client reporting status;
04-10-10	1.50	Preparing and filing Application Records;
04-10-10	0.10	E-mail to client with appendices;
07-10-10	0.90	Telephone call from Ron Antalek's office; preparing requisition to file offer on Lot 34 with Court; preparing letter template to counsel regarding outcome of October 6th hearing; revising draft Orders from October 6th;
08-10-10	0.10	E-mail regarding orders as granted October 6th;
08-10-10	0.10	Telephone call from GMG realtor regarding deposit refund;
08-10-10	0.50	Revising October 6th orders;
11-10-10	0.10	Preparing affidavit of mailing for filing in court;
11-10-10	0.20	E-mails to counsel with draft orders;
14-10-10	0.20	Reviewing file and revising Requisition relating to telephone attendance;

continued...

<b>Paralegal</b>		<b>C. Ferguson</b>
15-10-10	0.50	E-mails and telephone calls with realtor for GMG Homes; preparing cheque and letter to GMG Homes refunding deposit on collapsed offer; e-mail to opposing counsel regarding revised orders for Lots 22 and 34 and Kainth mortgage
19-10-10	0.30	Revising vesting orders and e-mailing same to opposing counsel;
19-10-10	0.40	Preparing letter to all counsel on service list; e-mail to client for review and approval; telephone call with client; e-mail letter to all counsel on service list;
20-10-10	0.20	Attending at Court House to obtain signed orders from Robert Millar;
20-10-10	0.30	Drafting Application Response to Kainth application filed 15/Oct/2010;
20-10-10	0.30	Telephone calls and e-mails with Mr. Thomas; preparing letter by courier to Mr. Thomas with orders;
21-10-10	0.50	Preparing vesting orders for expedited entry, including letters of request;
21-10-10	0.10	E-mail from and to R. Millar regarding Receiver orders in March and July;
22-10-10	0.10	E-mails with R. Millar regarding closing dates;
22-10-10	0.40	Receiving filed orders; preparing Requisition and filing same to obtain certified copies; preparing service letter;
	<hr/>	
	8.30	Sub-total Hours
<b>Paralegal</b>		<b>A. Des Marais</b>
15-10-10	1.20	Meeting with E. Kerr; drafting correspondence in connection with Lot 34; sending e-mail to purchaser's solicitor regarding Lot 34; placing telephone call to purchaser's solicitor regarding Lot 34;
18-10-10	0.20	Following up on status of closing documents for the sale of Lots 34 and 22;
19-10-10	0.90	Drafting extension letters for the sale of Lots 34 and 22; receiving fax from purchaser's solicitor for Lot 34 and Lot 22; placing telephone call to purchaser's solicitor for Lot 34 and Lot 22; meeting with E. Kerr; revising extension letters; sending fax to purchaser's solicitor;
20-10-10	1.10	Meeting with E. Kerr; placing telephone call to E. Aleksejev; receiving and reviewing closing documents for Lots 22 and 34; drafting orders to pay and revising trust reconciliation statements for Lots 22 and 34;
25-10-10	0.30	Meeting with C. Ferguson; placing telephone call to purchasers' solicitor for the sale of Lots 22 and 34;
	<hr/>	
	3.70	Sub-total Hours
<b>Other</b>		<b>Fees Word Processing</b>
04-10-10	0.40	Reduce size of PDFs for SDD

continued...

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Other		Fees Word Processing
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0.40	Sub-total Hours
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<u>43.70</u>	Total Hours
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OUR FEE:

\$14,363.00

Non-Taxable Disbursements:

Miscellaneous Online Service	<u>62.10</u>
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Total Non-Taxable Disbursements:	\$62.10
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Taxable Disbursements:

Agents Fees and Disbursements	11.00
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BC Online - service charge	4.50
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Deliveries	6.80
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Document Production	1,372.50
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Filing Fees	57.50
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Land Title Office Searches	<u>7.40</u>
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Total Taxable Disbursements:	\$1,459.70
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TOTAL TAXABLE AND NON-TAXABLE DISBURSEMENTS:	<u>1,521.80</u>
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TOTAL FEES AND DISBURSEMENTS EXCLUDING TAXES:	\$15,884.80
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HST / GST:	1,898.72
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TOTAL FEES AND DISBURSEMENTS INCLUDING TAXES:	\$17,783.52
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continued...

Bull, Housser & Tupper LLP

6

TOTAL BALANCE DUE:

\$17,783.52

**Bull, Housser & Tupper LLP**



**S. Dvorak**

Invoice Number: 275716

This invoice is payable upon receipt. When paying invoice, please make cheque payable to Bull, Housser & Tupper LLP and **quote the invoice number** or attach invoice copy. If this invoice is not paid within 30 days after the invoice date, interest will be charged at an annual rate of 12%, calculated monthly. *E. & O. E.*

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The GST/HST charged on this invoice is based on information available to us at the time the invoice is rendered. If at any time after this invoice is rendered, it is determined that the amount that should have been charged is higher than that set out on this invoice, we reserve the right to charge the additional amount.



**Bull, Housser  
& Tupper LLP**

3000 Royal Centre . PO Box 11130  
1055 West Georgia Street  
Vancouver . BC . Canada . V6E 3R3  
Phone 604.687.6575 Fax 604.641.4949  
www.bht.com

## INVOICE

PricewaterhouseCoopers Inc.  
250 Howe Street, Suite 700  
Vancouver BC V6C 3S7

Reply To: S. Dvorak  
Our File #: 10-2231  
HST/GST #: R119324515  
Date: December 13, 2010  
Invoice #: 277792

Attention: Neil P. Bunker

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**Re: Receivership of the Symphony Development Corporation**

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FOR PROFESSIONAL SERVICES RENDERED as follows:

Partner		S. Dvorak
04-10-10	0.60	Corresponding with N. Bunker and M. Vermette regarding potential release of Receiver's Report in draft;
05-10-10	0.40	Letter from R. Millar; preparing Application Record; letter to R. Millar;
05-10-10	0.20	Letter from B. Ristivojvec regarding new offer for Lot 34;
06-10-10	0.40	Corresponding with R. Millar regarding trust conditions and mortgage discharge particulars;
06-10-10	0.20	Letter from R. Casavant;
06-10-10	0.80	Receiving and reviewing letters from R. Millar and M. Thomas regarding process for hearing of claim disputes; letter from M. Thomas regarding evidence filed by T. Kainth; letter to N. Bunker; letter to M. Thomas;
11-10-10	0.30	Letter from M. Thomas regarding appeal process; letter from R. Millar;
12-10-10	0.50	Letters from M. Thomas and R. Millar regarding appeals process and appearance in Chambers on October 13, 2010; corresponding with M. Thomas and R. Millar regarding terms of Vesting Orders;
13-10-10	0.20	Letter from R. Millar regarding Discharges;
13-10-10	0.20	Letter from Realtor regarding completion instructions;
13-10-10	0.70	Corresponding with R. Millar and M. Thomas regarding appeal process; reviewing Galaxy Sports decision;
14-10-10	0.50	Corresponding with R. Millar regarding Vesting Order and Trust conditions; letter to N. Bunker; revising Vesting Order;
14-10-10	0.30	Reviewing correspondence between R. Millar and M. Thomas;
14-10-10	0.20	Letter from N. Bunker regarding Vesting Order terms;
18-10-10	0.60	Reviewing Notice of Application from T. Kainth dated October 15, 2010; obtaining instructions and preparing Response;
19-10-10	0.20	Letter from M. MacEwing regarding Direction to Pay;
19-10-10	0.80	Corresponding with A. Brown and R. Millar regarding application respecting Appeal; considering issues with N. Bunker;

continued...

<b>Partner</b>		<b>S. Dvorak</b>
19-10-10	0.20	Arranging extension on closing of Lots 22 and 34;
20-10-10	3.00	Preparing for and attending at teleconference hearing; conferring with R. Millar; conferring with N. Bunker; reviewing draft terms of security; letter from R. Millar; letter to R. Millar; corresponding with N. Bunker;
20-10-10	0.40	Corresponding with N. Bunker and R. Millar;
20-10-10	0.20	Letter from M. Young;
21-10-10	0.40	Letter from R. Millar; reviewing Appraisal; letter to N. Bunker;
21-10-10	0.50	Corresponding with R. Millar and N. Bunker regarding terms of security;
21-10-10	1.40	Preparing for and attending at teleconference before Mr. Justice Walker;
21-10-10	0.60	Reviewing security and undertaking documents from T. Kainth; considering issues related to closing sales and discussing same with N. Bunker;
21-10-10	0.50	Telephone discussions with N. Bunker regarding instructions for application by T. Kainth;
21-10-10	0.20	Letter from A. Brown; letter to A. Brown;
21-10-10	0.50	Letter from R. Millar; drafting form of Order; letter to N. Bunker and R. Millar regarding closing of sales;
25-10-10	0.20	Letter to N. Bunker regarding payout amount of T. Kainth claim;
26-10-10	0.30	Considering issues related to Kainth Mortgage;
27-10-10	0.80	Revising form of Order granted October 21, 2010; letter to N. Bunker;
27-10-10	0.60	Dealing with issues related to sale of Spencer's Ridge properties; letter to N. Bunker;
27-10-10	0.60	Dealing with issues related to completion of sales and payment of claim amount to R. Millar; letter to R. Millar;
27-10-10	0.50	Conferring with R. Millar regarding terms of October 21, 2010 Order;
28-10-10	0.80	Dealing with sale proceeds and corresponding with N. Bunker;
28-10-10	1.20	Corresponding with N. Bunker regarding terms of Order and trust conditions; drafting trust condition letter; corresponding with R. Millar regarding terms of Order; revising terms of Order;
28-10-10	1.00	Resolving issues related to trust conditions;
29-10-10	0.60	Revising form of Mortgage; corresponding with R. Millar and N. Bunker;
29-10-10	0.70	Letter from N. Bunker; telephone discussions with N. Bunker regarding Receiver's Report; telephone call from I. Hall; letter to R. Millar;
29-10-10	0.50	Reviewing authorities related to standard of review; corresponding with N. Bunker;
30-10-10	3.30	Reviewing file regarding July 8, 2010 Order; corresponding with A. Brown; corresponding with R. Millar; letter to N. Bunker (2); drafting slip rule application regarding July 8, 2010 Order; revising October 21, 2010 Order and considering issues related to terms of Mortgage security;
01-11-10	1.60	Considering issues related to claims process and conferring

continued...

Partner		S. Dvorak
02-11-10	1.40	with N. Bunker; letter to all counsel regarding claims process; Corresponding with R. Millar regarding mortgage terms and Order; conferring with N. Bunker; letter from S. Newberry;
03-11-10	0.40	Telephone call from P. Goodwin; letter to P. Goodwin; telephone call to P. Goodwin (message);
03-11-10	0.40	Telephone discussion with J. Hand;
03-11-10	0.30	Telephone discussion with N. Bunker;
03-11-10	0.20	Telephone discussion with P. Goodwin;
03-11-10	0.30	Reviewing Application and supporting Affidavit filed on behalf of Integra; letter to N. Bunker; letter to J. Hand;
03-11-10	0.20	Letter from R. Millar regarding Undertakings and Mortgage;
03-11-10	0.30	Letter from Gordon Johnson; reviewing Notice of Application of 497308 BC Ltd.; letter to N. Bunker;
03-11-10	0.20	Letter from A. Brown regarding Order and Notice of Application;
03-11-10	0.30	Letter from P. Goodwin; reviewing Notice of Application and supporting Affidavit; letter to N. Bunker;
03-11-10	0.30	Letter from N. Bunker regarding terms of October 21 Order; letter to N. Bunker;
03-11-10	0.40	Reviewing Notice of Application of M. Johal;
03-11-10	2.80	Receiving and reviewing Notices of Application filed on behalf of creditors; reporting to N. Bunker; considering issues related to applications and preparing Responses;
03-11-10	0.40	Corresponding with R. Millar and with N. Bunker;
04-11-10	0.30	Corresponding with S. Newberry;
04-11-10	0.50	Reviewing Notices of Application of J. Cewe and PUC; corresponding with opposing counsel and reporting to N. Bunker;
05-11-10	0.50	Corresponding with N. Bunker and R. Millar regarding disclosure of Appeal documents; discussing issues related to hearing of appeals with N. Bunker;
08-11-10	0.20	Telephone from C. McKechnie;
08-11-10	0.20	Telephone call from M. McEwan;
08-11-10	0.80	Revising Notices of Motion and drafting cover letter to all counsel;
08-11-10	0.60	Corresponding with counsel for creditors and with N. Bunker;
08-11-10	0.40	Teleconference with N. Bunker and B. Ristivojevic;
08-11-10	0.30	Letter from M. Young; letter to M. Young;
09-11-10	0.20	Letter to S. Poisson regarding funds in trust;
09-11-10	0.20	Telephone call from D. McKenzie;
09-11-10	0.20	Telephone call from D. McKenzie;
09-11-10	1.50	Reviewing time entries and drafting report #7;
10-11-10	0.60	Reviewing time entries and responding to S. Newberry;
10-11-10	0.20	Telephone call from Valley GeoTech;
10-11-10	1.80	Receiving and reviewing letter from S. Newberry; reviewing and revising Draft of Report #7;
10-11-10	1.50	Corresponding with S. Newberry and completing modifications to Receiver's Report #7;
10-11-10	0.60	Drafting Responses to appeal Notices of Application; letter from

continued...



<b>Partner</b>		<b>S. Dvorak</b>
10-11-10	1.60	N. Bunker; letter to N. Bunker; preparing Application Record; Corresponding with N. Bunker and M. Vermette regarding Receiver's Report #7; considering issues regarding appeal process and position of Receiver;
11-11-10	3.00	Reviewing Report #7; letter to all counsel; conducting research regarding review of determination under Claims Process;
13-11-10	2.00	Conducting legal research regarding claims processes under various insolvency regimes;
14-11-10	6.50	Preparing Chambers Brief and preparing for application November 15, 2010;
15-11-10	10.00	Preparing for and attending at Chambers Application regarding Appeal Process;
16-11-10	0.20	Letter from M. Young;
16-11-10	0.40	Letter to N. Bunker; letter from P. Goodwin; letter to P. Goodwin;
16-11-10	1.00	Drafting Orders and correspondence to counsel re: hearing on November 15, 2010.
16-11-10	0.60	Corresponding with M. Young and D. McKenzie regarding form of Order; letter to N. Bunker;
17-11-10	0.50	Letters from and to M. Young and D. McKenzie; revising form of November 15, 2010 Order; letter to P. Goodwin;
17-11-10	0.20	Letter from M. Young; reviewing draft Order of J. Cewe Ltd.; letter to M. Young;
18-11-10	0.80	Reviewing correspondence from M. McEwing; letter to M. McEwing; revising form of Order; letter from M. Young; letter from N. Bunker;
24-11-10	0.80	Discussions with N. Bunker regarding evidence review pursuant to Court directions;
24-11-10	0.40	Providing instructions regarding application for January 7, 2010; letter to N. Bunker;
26-11-10	0.20	Telephone call from Valley GeoTech Services regarding status of claims process;
	<u>74.40</u>	Sub-total Hours
<b>Partner</b>		<b>M. Welters</b>
26-10-10	<u>0.20</u>	Discussion with E. Kerr regarding HST registration for buyers;
	0.20	Sub-total Hours
<b>Associate</b>		<b>E. Kerr</b>
19-10-10	0.70	Reviewing status of vesting orders and PricewaterhouseCoopers Inc.'s right to extend completion; reviewing and revising letters extending completion for sales of Lots 22 and 34; considering effect of 10 day extension and operation of the Interpretation Act;
25-10-10	0.60	Reviewing status of vesting orders for Lots 22 and 34; providing instructions to A. DesMarais regarding adjustments, closing

continued...

<b>Associate</b>		<b>E. Kerr</b>
		matters and directions to purchaser's counsel; reviewing e-mail correspondence regarding Kainth discharge and receiving instructions from S. Dvorak; providing instructions to K. Boreham regarding collateral mortgage;
26-10-10	2.60	Considering issues relating to collateral mortgage charging Kainth property; reviewing file, conveyance documents, adjustments, letters to Registrar regarding vesting orders and undertakings for Lots 22 and 34; considering ability of purchasers as natural persons registering for GST/HST purposes; reviewing GST/HST matters with M. Welters; considering mortgagee on Kainth mortgage; reviewing and revising acknowledgement of mortgage term and Form B mortgage; drafting, reviewing and revising additional mortgage terms;
27-10-10	1.70	Reviewing e-mails from and e-mail to N. Bunker; reviewing and revising transmittal letters and undertakings to solicitor for purchasers of Lots 22 and 34; providing instructions to A. DesMarais regarding GST/HST registration certificates; telephone call to ReMax Ridge Meadows; telephone calls to solicitor for purchasers of Lots 22 and 34; telephone calls from and to M. Bunker;
28-10-10	0.40	Reviewing accounting matters and dealing with cheque requisitions in respect of the sales of Lots 22 and 34; letters to District of Maple Ridge in payment of outstanding property taxes for Lots 22 and 34;
01-11-10	0.90	Reviewing fax from District of Maple Ridge regarding outstanding property taxes; providing instructions to A. DesMarais; reviewing e-mail correspondence with R. Millar at Fasken Martineau DuMoulin LLP; reviewing and revising Form B mortgage charging Kainth property; reviewing e-mails from and e-mails to R. Millar; letter to District of Maple Ridge regarding property tax penalties; attending to electronic execution of discharge of Kainth mortgage for Lots 22 and 34;
02-11-10	0.10	E-mail to S. Newberry at PriceWaterhouseCoopers Inc.;
03-11-10	0.40	Reviewing fully executed Kainth mortgage and acknowledgement; attending to electronic execution of mortgage; e-mails to R. Millar and S. Newberry;
09-11-10	0.10	Reviewing registration of Kainth mortgage;
	7.50	Sub-total Hours
<b>Senior Paralegal</b>		<b>M. Shore</b>
27-10-10	0.20	Verifying payout of all funds related to Lots 29 and 30; e-mail to C. Ferguson;
	0.20	Sub-total Hours
<b>Senior Paralegal</b>		<b>K. Boreham</b>

continued...

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<b>Senior Paralegal</b>		<b>K. Boreham</b>
26-10-10	1.00	Conducting land title search of Cunningham property; drafting mortgage;
	<u>1.00</u>	Sub-total Hours
<b>Student</b>		<b>E. Anderson</b>
28-10-10	0.30	Delivering documents to Faskens;
	<u>0.30</u>	Sub-total Hours
<b>Paralegal</b>		<b>C. Ferguson</b>
28-10-10	0.20	Drafting letter to R. Millar covering funds to be held regarding Kainth mortgage;
02-11-10	2.50	Revising vesting order and application for sale; drafting Affidavit in support; conference with Eric Kerr regarding office; telephone call with Hart Buck regarding offer; reviewing marketing report; e-mail to Joanne Kuroyama; revising and finalizing documentation; drafting letter to all parties regarding service;
03-11-10	0.80	Drafting application under Rule 13 for amendment to July 8th order;
03-11-10	0.10	E-mail from R. McFee and updating service list;
03-11-10	0.10	Forwarding October 21st order to Alan Brown and Neil Bunker;
04-11-10	0.20	Preparing letter to Shawn Poisson regarding outstanding matter of Petitioner's costs and trust funds;
05-11-10	0.50	Reviewing accounts to separate by task;
08-11-10	0.20	Updating pleadings book with applications returnable 15/Nov/2010;
08-11-10	0.30	Drafting Notice of Application for directions as to procedure for dispute process;
08-11-10	0.50	Drafting affidavit in support of amendment application;
08-11-10	0.30	Finalizing 6th affidavit of Ferguson; preparing and finalizing service letter to all counsel;
08-11-10	1.00	Reviewing invoices to allocate time to different projects at request of client;
10-11-10	4.00	E-mail to all counsel regarding application records; drafting index for application record; preparing Application Responses for all applications appealing Receiver's determination; preparing Application Record for filing;
11-11-10	0.30	Receiving filed Application Responses and distribution to all counsel; updating application record;
15-11-10	1.00	Preparing authority books;
18-11-10	0.30	Drafting Order of November 15th and attending to amendments;
19-11-10	0.20	Revising Order of November 12, 2010;
19-11-10	0.20	Reviewing file and scanning affidavit of Jaswant Bassi; e-mail to Brad at PricewaterhouseCoopers regarding same;
22-11-10	0.20	Revising form of Order of Mr. Justice Walker granted 15/Nov/2010;
24-11-10	0.30	Preparing letter to Michael Young returning executed order;

continued...

<b>Paralegal</b>		<b>C. Ferguson</b>
26-11-10	0.20	updating binder with submissions;
30-11-10	0.20	Forwarding final version of order to opposing counsel;
		Following up with counsel regarding signature on November 15th order;
	<hr/>	
	13.60	Sub-total Hours
<b>Paralegal</b>		<b>A. Des Marais</b>
26-10-10	1.70	Receiving and reviewing revised statements of adjustments for sale of Lots 22 and 34; revising trust reconciliation statements, orders to pay and letters to accompany vesting orders in the Land Title Office for sale of Lots 22 and 34; meeting with C. Ferguson; meeting with E. Kerr;
27-10-10	2.00	Meeting with E. Kerr; sending closing documents to purchasers' solicitor for Lot 22 and Lot 34; exchanging e-mails and telephone calls with purchasers' solicitors; placing telephone call to land title agents; obtaining and reviewing purchasers' GST numbers; arranging for pick up and certification of sale proceeds for Lots 22 and 34;
28-10-10	0.90	Receiving funds for Lots 22 and 34; finalizing letter to the District of Maple Ridge regarding outstanding property tax for Lots 22 and 34; sending e-mail to N. Bunker; sending e-mail to purchasers' solicitor; preparing Form 17 Cancellations for e-filing the Form C Releases for Lots 22 and 34;
29-10-10	0.20	Receiving and reviewing fax from District of Maple Ridge regarding Lots 22 & 34;
01-11-10	0.90	Meeting with E. Kerr; placing telephone call to property tax department at District of Maple Ridge; preparing letter enclosing interest on property tax arrears for Lots 22 and 34 to District of Maple Ridge;
02-11-10	0.90	Organizing file materials for sale of Lots 22 and 34; sending e-mail to purchasers' solicitor for Lots 22 and 34; meeting with E. Kerr; obtaining search of mortgage in favour of T. Kainth;
	<hr/>	
	6.60	Sub-total Hours
<b>Paralegal</b>		<b>P. Lockhart</b>
03-11-10	0.10	Preparing mortgage for e-filing; e-filing mortgage and obtaining post-registration search;
	<hr/>	
	0.10	Sub-total Hours
	<hr/>	
	103.90	Total Hours

OUR FEE:

\$39,080.00

Non-Taxable Disbursements:

continued...

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Non-Taxable Disbursements:

Court Registry Charges	160.00
Miscellaneous Online Service	<u>136.50</u>
Total Non-Taxable Disbursements:	\$296.50

Taxable Disbursements:

	4.44
Agents Fees and Disbursements	175.35
BC Online - service charge	13.50
Court Reporter Fees	130.85
Deliveries	193.56
Document Production	965.40
Fax	3.00
Filing Fees	11.50
Land Title Office Searches	44.00
eCarswell Search Fee	<u>916.00</u>
Total Taxable Disbursements:	\$2,457.60

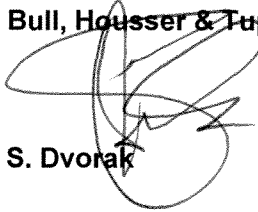
TOTAL TAXABLE AND NON-TAXABLE DISBURSEMENTS:	<u>2,754.10</u>
TOTAL FEES AND DISBURSEMENTS <b>EXCLUDING TAXES:</b>	\$41,834.10
HST / GST:	4,984.51

TOTAL FEES AND DISBURSEMENTS <b>INCLUDING TAXES:</b>	<u>\$46,818.61</u>
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TOTAL BALANCE DUE:

\$46,818.61

**Bull, Housser & Tupper LLP**



**S. Dvorak**

Invoice Number: 277792

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