



This is the 1st Affidavit  
of Colin Brousson in this case  
and was made on June 1, 2021.

No. S118142  
Vancouver Registry

**IN THE SUPREME COURT OF BRITISH COLUMBIA**

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

AND

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

AND IN THE MATTER OF ELIA FASHIONS LTD. (in its capacity and in its capacity as a  
partner of PLEASE MUM PARTNERSHIP) and  
BOSSA NOVA FASHIONS LTD. (in its own capacity and in its capacity as a partner of  
PLEASE MUM PARTNERSHIP)

PETITIONERS

**AFFIDAVIT**

I, **COLIN D. BROUSSON**, Barrister and Solicitor, of 2800 Park Place, 666 Burrard Street,  
in the City of Vancouver, in the Province of British Columbia, MAKE OATH AND SAY AS  
FOLLOWS:

1. I was a partner with the firm of Gowling WLG (Canada) LLP ("**Gowling WLG**"), counsel  
for Deloitte Restructuring Inc., formerly Deloitte & Touche Inc. ("**Deloitte**"), the trustee (the  
"**Trustee**") under the a notice of intention to make a proposal proceedings (the "**NOI  
Proceedings**") filed by Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions  
Ltd. (collectively, "**Please Mum**"). Following the expiration of the NOI Proceedings, Deloitte  
became the Monitor of Please Mum (the "**Monitor**") and the NOI Proceedings were continued into  
these proceedings (the "**CCAA Proceedings**"). As such, I have personal knowledge of the facts

and matters hereinafter deposed to, save and except where stated to be made on information and believe, and where so stated I verily believe those facts to be true.

2. The Trustee retained Gowling WLG to act as its counsel initially and then when the NOI Proceedings were converted into the CCAA Proceedings, the Monitor retained Gowling WLG was to act as its counsel.

3. Attached hereto and marked as **Exhibit "A"** to this my Affidavit is a true copy of the accounts of Gowling WLG issued during its involvement in the NOI Proceedings, showing the following:

<b>DATE</b>	<b>INVOICE</b>	<b>FEES</b>	<b>COSTS</b>	<b>HST</b>	<b>TOTAL</b>
9/11/2011	17347758	\$640.00	\$1.00	\$76.92	\$717.92
9/12/2011	17368733	\$3,720.00	\$1.15	\$446.54	\$4,167.69
<b>TOTAL</b>		<b>\$4,360.00</b>	<b>\$2.15</b>	<b>\$523.46</b>	<b>\$4,885.61</b>

4. The fees and disbursements set out above were necessarily incurred in fulfilling the instructions of the Trustee and have been approved as evidenced by the Trustee's endorsement thereon.

5. The services comprised in the accounts of Gowling WLG issued in the NOI Proceedings relate to advising the Trustee on:

- (i) all usual bankruptcy proposal matters;
- (ii) section 136 of the BIA including employee and landlord claims;
- (iii) six (6) different extension applications;

- (iv) four (4) reports to the Court, including one (1) material adverse change report;
- (v) cash flow reviews and concerns;
- (vi) the transition from proposal proceedings to the CCAA proceedings herein; and
- (vii) concerns of secured creditors;

6. The total time comprised in the NOI Proceedings is 10.9 hours, of which further particulars are as follows:

Lawyer	Rate	Hours
Colin D. Brousson	\$400	10.9

7. Attached hereto and marked as **Exhibit "B"** to this my Affidavit is a true copy of the accounts of Gowling WLG issued during its involvement in the CCAA Proceedings, showing the following:

DATE	INVOICE	FEES	COSTS	HST	TOTAL
9/12/2011	17368735	\$760.00	\$0.00	\$91.20	\$851.20
31/12/2011	17389892	\$5,440.00	\$176.65	\$674.00	\$6,290.65
8/02/2012	17419474	\$4,095.00	\$17.90	\$493.55	\$4,606.45
2/04/2012	17452430	\$462.00	\$11.00	\$56.76	\$529.76
30/04/2012	17469200	\$3,915.00	\$25.42	\$472.85	\$4,413.27
31/05/2012	17487545	\$14,144.00	\$96.67	\$1,708.88	\$15,949.55
30/06/2012	17513014	\$450.00	\$1.17	\$54.14	\$505.31

DATE	INVOICE	FEES	COSTS	HST	TOTAL
19/07/2012	17524857	\$500.00	\$3.17	\$60.38	\$563.55
31/10/2012	17589723	\$450.00	\$1.42	\$54.17	\$505.59
<b>TOTAL</b>		<b>\$30,216.00</b>	<b>\$333.40</b>	<b>\$3,665.93</b>	<b>\$34,215.33</b>

8. The fees and disbursements set out above were necessarily incurred in fulfilling the instructions of the Monitor and have been approved as evidenced by the Monitor's endorsement thereon.

9. The services comprised in the accounts of Gowling WLG issued in the CCAA Proceedings relate to advising the Monitor on:

- (i) the Initial Order application and two (2) extension applications;
- (ii) an application for an order to allow specific restructuring in advance of the proposed sale of assets;
- (iii) an application for approving the sale of assets;
- (iv) three (3) Monitor's reports to the Court;
- (v) section 36(7) and 6(5) of the CCAA and a necessary inclusion of payment to former employees in the final sale transaction as per section 136(1)(d) of the BIA and attend in Court in opposed application on this point;
- (vi) security review and validity; and
- (vii) consideration of director's releases;

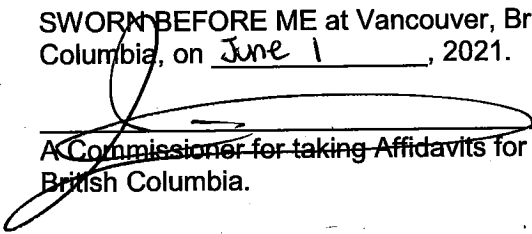
10. The total time comprised in the CCAA Proceedings is 70.8 hours, of which further particulars are as follows:

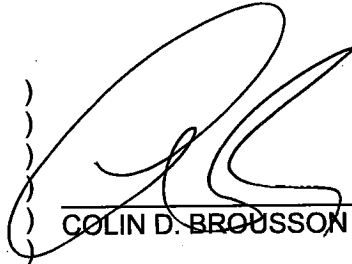
<b>Lawyer</b>	<b>Rate</b>	<b>Hours</b>
Colin D. Brousson	\$400- \$450	63.3
Jonathan B. Ross	\$285	4.4
John I. McLean	\$600	1.7
Chris Colonval	\$245	1.2
Emelie Kozak	\$115	0.2

11. Our advice and services were rendered to the Monitor at #2800 - 1055 Dunsmuir Street, Vancouver, British Columbia.
12. Frustratingly, the Monitor did not have funds to pay Gowling WLG in full for its legal services in this matter whereas the Petitioners' solicitors were paid in full on the final sale transaction completed in these proceedings. As a result Gowling WLG made significant write downs to its fees in the amount of \$16,967.03, which amount does not appear on the invoices.

13. I was called to the Bar and admitted as a solicitor in the Province of British Columbia in May 1996, and since that time have primarily acted in insolvency and realization matters and in financing issues, including advice to trustees in bankruptcy. I have written papers and lectured on insolvency and realization issues for the Continuing Legal Education Society and other groups.

SWORN BEFORE ME at Vancouver, British Columbia, on June 1, 2021.

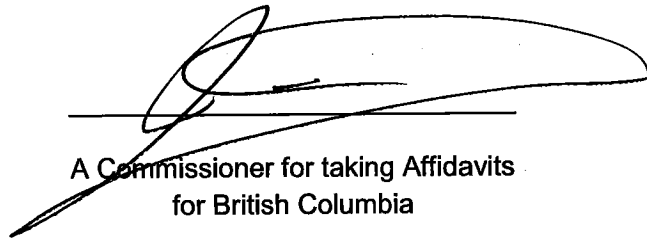
  
A Commissioner for taking Affidavits for British Columbia.

  
COLIN D. BROUSSON

JEFFREY BRADSHAW  
DLA Piper (Canada) LLP  
666 Burrard Street, Suite 2800  
Vancouver, BC V6C 2Z7  
604.643.2941

*Barreau ? Solicitor*

This is **Exhibit "A"** referred to in  
Affidavit #1 of Colin D. Brousson  
made before me on  
June 1, 2021.



A Commissioner for taking Affidavits  
for British Columbia



montréal · ottawa · toronto · hamilton · waterloo region · calgary · vancouver · moscow · london

Deloitte & Touche  
 ATTN: Huey Lee  
 Associate Partner, Financial Advisory  
 Suite 2800 - 1055 Dunsmuir Street  
 P.O. Box 49279  
 Four Bentall Centre  
 Vancouver BC V7X 1P4

November 9, 2011  
 INVOICE: 17347758

Our Matter: V38477 / 98538  
 RE: Please Mum Restructuring

**TO OUR FEE:**

Fees for Professional Services	\$640.00
HST on Fees	76.80
<b>Total Fees and Taxes</b>	<b>716.80</b>

**DISBURSEMENTS:**

Disbursements (Taxable)	1.00
HST on Disbursements	0.12
<b>Total Disbursements and Taxes</b>	<b>1.12</b>

**TOTAL INVOICE BALANCE:**

Total for this Invoice	717.92
[ Total HST: \$76.92 ]	
<b>Please remit total invoice balance due:</b>	<b>In Canadian Dollars</b>
	<b><u>717.92</u></b>

I HEREBY CERTIFY that I have examined this account. The services have been duly authorized and rendered and the charges therein, in my opinion, are fair and reasonable.

DATED at Vancouver, B.C. this 27<sup>th</sup>  
 day of May 20 21.

DELOITTE RESTRUCTURING INC.

Per: 

**GOWLING LAFLEUR HENDERSON LLP**

PER \_\_\_\_\_  
 Colin Brousson

terms: due upon receipt  
 Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded  
 GST/HST: 11936 4511 RT

page 1 of 3



November 9, 2011  
INVOICE: 17347758

**Deloitte & Touche**  
**Our Matter: V38477**  
**Please Mum Restructuring**

**PROFESSIONAL SERVICES**

- 11/10/2011 Meeting with Mr. Lee and Mr. Somerville re possible receivership on restructuring; consider refinancing issues and marketing considerations.
- 12/10/2011 Telephone call to Mr. Sandrelli; draft email re same.
- 13/10/2011 Draft email to Mr. Lee; further attempts to reach Mr. Sandrelli.

**Total Fees for Professional Services** \$640.00

**DISBURSEMENTS**

**Taxable Costs**

Copying \$1.00

**Total Taxable Disbursements** \$1.00

terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded

November 9, 2011  
INVOICE: 17347758

**Remittance Copy**

Client: 98538 Deloitte & Touche  
Matter: V38477  
RE: Please Mum Restructuring  
Amount Due: \$717.92

---

**PAYMENT BY CHEQUE:**

**Please return this page with your payment payable to Gowling Lafleur Henderson LLP**

**Remit to:** Gowling Lafleur Henderson LLP  
550 Burrard Street  
PO Box 30  
Vancouver, BC V6C 2B5  
Canada

**PAYMENT BY WIRE TRANSFER:**

**Pay by Swift MT 103 Direct to:**  
SWIFTCODE: CIBCCATT

**BENEFICIARY BANK:** Canadian Imperial Bank of Commerce  
400 Burrard Street, Vancouver, BC V6C 3A6

**TRANSIT NUMBER:** 0010-00010

**BENEFICIARY ACCOUNT NAME:** Gowling Lafleur Henderson LLP  
550 Burrard St, Suite 2300, Vancouver, BC V6C 2B5

**BENEFICIARY ACCOUNT NUMBER(S):** CDN Account: 41-09619  
USD Account: 03-09117

**International payments intermediary banking information:**  
USD BOFAUS3N (ABA 026009593)

\* if paying by wire or EFT please e-mail the remittance details to [payments.vancouver@gowlings.com](mailto:payments.vancouver@gowlings.com)

terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded



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Deloitte & Touche  
ATTN: Huey Lee  
Associate Partner, Financial Advisory  
Suite 2800 - 1055 Dunsmuir Street  
P.O. Box 49279  
Four Bentall Centre  
Vancouver BC V7X 1P4

December 9, 2011  
INVOICE: 17368733

Our Matter: V38477 / 98538  
RE: Please Mum Restructuring

**TO OUR FEE:**

Fees for Professional Services	\$3,720.00
HST on Fees	446.40
<b>Total Fees and Taxes</b>	<b>4,166.40</b>

**DISBURSEMENTS:**

Disbursements (Taxable)	1.15
HST on Disbursements	0.14
<b>Total Disbursements and Taxes</b>	<b>1.29</b>

**TOTAL INVOICE BALANCE:**

Total for this Invoice	4,167.69
[ Total HST: \$446.54 ]	
<b>Please remit total invoice balance due:</b>	<b>In Canadian Dollars</b>
	<b><u>\$4,167.69</u></b>

I HEREBY CERTIFY that I have examined this account. The services have been duly authorized and rendered and the charges therein, in my opinion, are fair and reasonable.

DATED at Vancouver, B.C. this 27<sup>th</sup> day of May 20 11.

DELOITTE RESTRUCTURING INC.

Per: 

**GOWLING LAFLEUR HENDERSON LLP**

PER \_\_\_\_\_

Colin Brousson

terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded  
GST/HST: 11936 4511 RT

page 1 of 3

December 9, 2011  
INVOICE: 17368733

**Deloitte & Touche**  
**Our Matter: V38477**  
**Please Mum Restructuring**

## PROFESSIONAL SERVICES

07/11/2011	Attend to meeting with Mr. Lee on possible receivership; review memorandum from Mr. Sandrelli;
08/11/2011	Attendance at Fraser Milner Casgrain for meeting re receivership issues
09/11/2011	Draft emails re timing; telephone call from Ms. Cheuk re WEPPA
14/11/2011	Telephone call from Mr. Sandrelli on further options; telephone call to Mr. Lee; consider Section 81.4(5) and potential risks; review case law on same;
15/11/2011	Telephone call to Mr. Sandrelli on options; draft email to Deloitte on possible CCAA; telephone call to Mr. Sandrelli on timing and requirements of CCAA; draft emails to Mr. Lee;
16/11/2011	Conference with Mr. Sandrelli re approach in CCAA; telephone call to proposed Monitor re possible proposed Monitor report.
17/11/2011	Telephone calls to Mr. Sandrelli; draft emails re report issues.
21/11/2011	Draft emails re CCAA timing; telephone call from Ms. Clark; draft emails to Mr. Lee re possible report; review emails from Mr. Dabbs; telephone call to Mr. Sandrelli re all issues
22/11/2011	Attendance upon conference call with client; draft emails to Mr. Gehlen; draft emails to Mr. Lee.
23/11/2011	Draft emails to Mr. Gehlen; review CCAA material.
24/11/2011	Review draft CCAA materials and updated timing for Court hearing; telephone call to Mr. Lee.
28/11/2011	Attendance upon conference call re all CCAA issues; telephone call from Mr. Lee;

**Total Fees for Professional Services**

**\$3,720.00**

## DISBURSEMENTS

### Taxable Costs

Copying	\$0.50
Postage	\$0.65
<b>Total Taxable Disbursements</b>	<b><u>\$1.15</u></b>

terms: due upon receipt  
interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded

December 9, 2011  
INVOICE: 17368733

## Remittance Copy

Client: 98538 Deloitte & Touche  
Matter: V38477  
RE: Please Mum Restructuring  
Amount Due: \$4,167.69

---

### PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling Lafleur Henderson LLP**

Remit to: Gowling Lafleur Henderson LLP  
550 Burrard Street  
PO Box 30  
Vancouver, BC V6C 2B5  
Canada

### PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:  
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce  
400 Burrard Street, Vancouver, BC V6C 3A6

TRANSIT NUMBER: 0010-00010

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP  
550 Burrard St, Suite 2300, Vancouver, BC V6C 2B5

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-09619  
USD Account: 03-09117

#### International payments intermediary banking information:

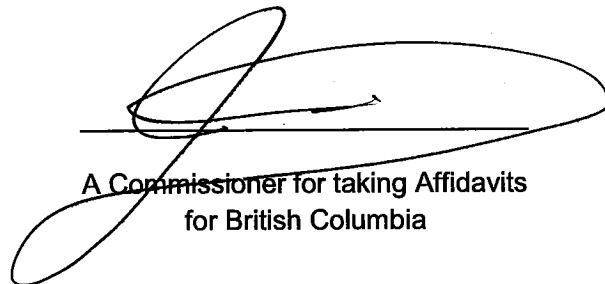
USD BOFAUS3N (ABA 026009593)

\* if paying by wire or EFT please e-mail the remittance details to [payments.vancouver@gowlings.com](mailto:payments.vancouver@gowlings.com)

terms: due upon receipt  
interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded

This is **Exhibit "B"** referred to in  
Affidavit #1 of Colin D. Brousson  
made before me on  
June 1, 2021.

A large, stylized handwritten signature in black ink, consisting of several loops and a long horizontal stroke, positioned above a horizontal line.

A Commissioner for taking Affidavits  
for British Columbia



montréal · ottawa · toronto · hamilton · waterloo region · calgary · vancouver · moscow · london

Deloitte & Touche  
 ATTN: Huey Lee  
 Associate Partner, Financial Advisory  
 Suite 2800 - 1055 Dunsmuir Street  
 P.O. Box 49279  
 Four Bentall Centre  
 Vancouver BC V7X 1P4

December 9, 2011  
 INVOICE: 17368735

Our Matter: V38617 / 98538  
 RE: Please Mum Partnership - CCAA

**TO OUR FEE:**

Fees for Professional Services	\$760.00
HST on Fees	91.20
<b>Total Fees and Taxes</b>	<b>851.20</b>

**TOTAL INVOICE BALANCE:**

Total for this Invoice	851.20
[ Total HST: \$91.20 ]	
<b>Please remit total invoice balance due:</b>	<b>In Canadian Dollars</b> <u><u>\$851.20</u></u>

I HEREBY CERTIFY that I have examined this account. The services have been duly authorized and rendered and the charges therein, in my opinion, are fair and reasonable.

DATED at Vancouver, B.C. this 27<sup>th</sup>  
 day of May 20 21.

DELOITTE RESTRUCTURING INC.

Per: 

**GOWLING LAFLEUR HENDERSON LLP**

PER \_\_\_\_\_  
 Colin Brousson

terms: due upon receipt  
 interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded  
 GST/HST: 11936 4511 RT

page 1 of 3

December 9, 2011  
INVOICE: 17368735

**Deloitte & Touche**  
**Our Matter: V38617**  
**Please Mum Partnership - CCAA**

**PROFESSIONAL SERVICES**

- 29/11/2011 Draft emails to Mr. Lee; telephone call from Ms. Cheuk; review draft pleadings; draft emails re same; telephone call to Ms. Cheuk and Mr. Lee; telephone call from Mr. Lee re proposal for fee structure; draft further emails.
- 30/11/2011 Attendance upon conference call re all issues.

**Total Fees for Professional Services**

**\$760.00**

terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded



**Remittance Copy**

Client: 98538 Deloitte & Touche  
Matter: V38617  
RE: Please Mum Partnership - CCAA  
Amount Due: \$851.20

---

**PAYMENT BY CHEQUE:**

**Please return this page with your payment payable to Gowling Lafleur Henderson LLP**

**Remit to:** Gowling Lafleur Henderson LLP  
550 Burrard Street  
PO Box 30  
Vancouver, BC V6C 2B5  
Canada

**PAYMENT BY WIRE TRANSFER:**

**Pay by Swift MT 103 Direct to:**  
**SWIFTCODE:** CIBCCATT

**BENEFICIARY BANK:** Canadian Imperial Bank of Commerce  
400 Burrard Street, Vancouver, BC V6C 3A6

**TRANSIT NUMBER:** 0010-00010

**BENEFICIARY ACCOUNT NAME:** Gowling Lafleur Henderson LLP  
550 Burrard St, Suite 2300, Vancouver, BC V6C 2B5

**BENEFICIARY ACCOUNT NUMBER(S):** CDN Account: 41-09619  
USD Account: 03-09117

**International payments intermediary banking information:**  
USD BOFAUS3N (ABA 026009593)

\* if paying by wire or EFT please e-mail the remittance details to [payments.vancouver@gowlings.com](mailto:payments.vancouver@gowlings.com)



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Deloitte & Touche  
ATTN: Huey Lee  
Associate Partner, Financial Advisory  
Suite 2800 - 1055 Dunsmuir Street  
P.O. Box 49279  
Four Bentall Centre  
Vancouver BC V7X 1P4

December 31, 2011  
INVOICE: 17389892

Our Matter: V38617 / 98538  
RE: Please Mum Partnership - CCAA

**TO OUR FEE:**

Fees for Professional Services	\$5,440.00
HST on Fees	652.80
<b>Total Fees and Taxes</b>	<b>6,092.80</b>

**DISBURSEMENTS:**

Disbursements (Taxable)	176.65
HST on Disbursements	21.20
<b>Total Disbursements and Taxes</b>	<b>197.85</b>

**TOTAL INVOICE BALANCE:**

Total for this Invoice	6,290.65
[ Total HST: \$674.00 ]	
<b>Please remit total invoice balance due:</b>	<b>In Canadian Dollars</b>
	<b>\$6,290.65</b>

I HEREBY CERTIFY that I have examined this account. The services have been duly authorized and rendered and the charges therein, in my opinion, are fair and reasonable.

DATED at Vancouver, B.C. this 27<sup>th</sup>  
day of May 20 21.

DELOITTE RESTRUCTURING INC.

Per:

**GOWLING LAFLEUR HENDERSON LLP**

PER \_\_\_\_\_  
Colin Brousson

terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded  
GST/HST: 11936 4511 RT

page 1 of 3

**Deloitte & Touche**  
**Our Matter: V38617**  
**Please Mum Partnership - CCAA**

**PROFESSIONAL SERVICES**

- 01/12/2011 Telephone calls from Mr. Sandrelli; telephone calls to Mr. Lee.
- 02/12/2011 Telephone call to Mr. Chan and Mr. Sandrelli; telephone call to the Monitor; draft email summary of terms acceptable; review Trustee's material adverse charge; telephone call to Mr. Sommerville; telephone call to Mr. Lee; telephone call to Mr. Chan.
- 04/12/2011 Telephone conversation with Mr. Sandrelli; draft emails re offer; consider priority issues on all assets if Plan did not proceed.
- 05/12/2011 Telephone call from Mr. Sandrelli; draft numerous emails re security for fee issues; telephone call from Mr. Lee and Mr. Jervis; telephone call to Mr. Sandrelli; draft emails re final agreement; telephone call to Mr. Gehlen; draft emails to Mr. Lee re resolution; telephone call to Mr. Chan; review and revise Report; draft email re Report; preparations for Court.
- 06/12/2011 Preparation for and attendance at application for Initial Order; draft emails to Ms. Smolen re report; draft emails re cash flow; draft emails to the Monitor; telephone call from the Monitor; telephone call to Mr. Chan of Century; review revised Initial Order; telephone call from Mr. Gehlen.
- 07/12/2011 Telephone call to Mr. Lee re all issues.
- 09/12/2011 Draft emails to Mr. Sandrelli; draft emails to Mr. Lee.
- 15/12/2011 Draft emails to Mr. Sandrelli; draft emails to Mr. Lee re DIP financing.
- 16/12/2011 Draft emails to Mr. Lee; draft emails to Mr. Sandrelli; telephone call from Mr. Lee.

**Total Fees for Professional Services** \$5,440.00

**DISBURSEMENTS**

**Taxable Costs**

Copying	\$176.00
Postage	\$0.65
<b>Total Taxable Disbursements</b>	<u>\$176.65</u>

terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded

**Remittance Copy**

Client: 98538 Deloitte & Touche  
Matter: V38617  
RE: Please Mum Partnership - CCAA  
Amount Due: \$6,290.65

---

**PAYMENT BY CHEQUE:**

**Please return this page with your payment payable to Gowling Lafleur Henderson LLP**

**Remit to:** Gowling Lafleur Henderson LLP  
550 Burrard Street  
PO Box 30  
Vancouver, BC V6C 2B5  
Canada

**PAYMENT BY WIRE TRANSFER:**

**Pay by Swift MT 103 Direct to:**  
**SWIFTCODE:** CIBCCATT

**BENEFICIARY BANK:** Canadian Imperial Bank of Commerce  
400 Burrard Street, Vancouver, BC V6C 3A6

**TRANSIT NUMBER:** 0010-00010

**BENEFICIARY ACCOUNT NAME:** Gowling Lafleur Henderson LLP  
550 Burrard St, Suite 2300, Vancouver, BC V6C 2B5

**BENEFICIARY ACCOUNT NUMBER(S):** CDN Account: 41-09619  
USD Account: 03-09117

**International payments intermediary banking information:**  
USD BOFAUS3N (ABA 026009593)

\* if paying by wire or EFT please e-mail the remittance details to [payments.vancouver@gowlings.com](mailto:payments.vancouver@gowlings.com)



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Deloitte & Touche  
ATTN: Huey Lee  
Associate Partner, Financial Advisory  
Suite 2800 - 1055 Dunsmuir Street  
P.O. Box 49279  
Four Bentall Centre  
Vancouver BC V7X 1P4

February 8, 2012  
INVOICE: 17419474

Our Matter: V38617 / 98538  
RE: Please Mum Partnership - CCAA

**TO OUR FEE:**

Fees for Professional Services	\$4,095.00
HST on Fees	491.40
<b>Total Fees and Taxes</b>	<b>4,586.40</b>

**DISBURSEMENTS:**

Disbursements (Taxable)	17.90
HST on Disbursements	2.15
<b>Total Disbursements and Taxes</b>	<b>20.05</b>

**TOTAL INVOICE BALANCE:**

Total for this Invoice	4,606.45
[ Total HST: \$493.55 ]	
<b>Please remit total invoice balance due:</b>	<b>In Canadian Dollars</b>
	<b><u>\$4,606.45</u></b>

I HEREBY CERTIFY that I have examined this account. The services have been duly authorized and rendered and the charges therein, in my opinion, are fair and reasonable.

DATED at Vancouver, B.C. this 27<sup>th</sup>  
day of May 2021.

DELOITTE RESTRUCTURING INC.

Per: 

**GOWLING LAFLEUR HENDERSON LLP**

PER \_\_\_\_\_

Colin Brousson

terms: due upon receipt  
interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded  
GST/HST: 11936 4511 RT

page 1 of 3

February 8, 2012  
 INVOICE: 17419474

**Deloitte & Touche**  
**Our Matter: V38617**  
**Please Mum Partnership - CCAA**

**PROFESSIONAL SERVICES**

<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
02/01/2012	1.10	Colin D. Brousson	Draft emails to the Monitor re Mr. Sandrelli's comments re DIP; review update emails re proceeding.
03/01/2012	1.00	Colin D. Brousson	Review updates re company funding and issues with timing of report given another revised cash flow; review Affidavit material in support of stay extension.
04/01/2012	3.90	Colin D. Brousson	Review draft Report and final cash flows; telephone call to Mr. Robinson re concerns with relief sought, cash flows in March and April, letter of credit delay, assumptions on mortgage and landlord deferrals; draft comments re same; draft emails to Mr. Sandrelli and Ms. Cheuk; telephone call to Ms. Cheuk; draft email to Court Registry; draft email to Mr. Robinson; telephone call to Mr. Lee; finalize Report and service letter; instruct assistant re filing concerns.
05/01/2012	2.20	Colin D. Brousson	Preparation for and attendance at Supreme Court Chambers re application for stay extension; draft reporting email re all issues.
12/01/2012	0.30	Colin D. Brousson	Meeting with Mr. Lee re all issues including update on payables and undisclosed intercompany loans; draft email re same.
22/01/2012	0.20	Colin D. Brousson	Draft email re application
23/01/2012	0.20	Colin D. Brousson	Draft emails to Mr. Sandrelli.
25/01/2012	0.20	Colin D. Brousson	Conference with Mr. Sandrelli re all issues including application; draft email to Mr. Lee.

**Total Fees for Professional Services** \$4,095.00

**DISBURSEMENTS**

**Taxable Costs**

Copying		\$2.50
Scanning Service		\$1.00
Postage		\$0.65
04/01/2012	Court Costs - Taxable AGENT FEES INVOICE # 5584499	\$13.75
	<b>Total Taxable Disbursements</b>	<u>\$17.90</u>

terms: due upon receipt  
 interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded

February 8, 2012  
INVOICE: 17419474**Remittance Copy**

Client: 98538 Deloitte & Touche  
Matter: V38617  
RE: Please Mum Partnership - CCAA  
Amount Due: \$4,606.45

---

**PAYMENT BY CHEQUE:**

Please return this page with your payment payable to **Gowling Lafleur Henderson LLP**

Remit to: Gowling Lafleur Henderson LLP  
550 Burrard Street  
PO Box 30  
Vancouver, BC V6C 2B5  
Canada

**PAYMENT BY WIRE TRANSFER:**

Pay by Swift MT 103 Direct to:  
SWIFTCODE:

CIBCCATT

BENEFICIARY BANK:

Canadian Imperial Bank of Commerce  
400 Burrard Street, Vancouver, BC V6C 3A6

TRANSIT NUMBER:

0010-00010

BENEFICIARY ACCOUNT NAME:

Gowling Lafleur Henderson LLP  
550 Burrard St, Suite 2300, Vancouver, BC V6C 2B5

BENEFICIARY ACCOUNT NUMBER(S):

CDN Account: 41-09619  
USD Account: 03-09117

**International payments intermediary banking information:**  
USD BOFAUS3N (ABA 026009593)

\* if paying by wire or EFT please e-mail the remittance details to [payments.vancouver@gowlings.com](mailto:payments.vancouver@gowlings.com)

terms: due upon receipt  
interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded



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Deloitte & Touche  
ATTN: Huey Lee  
Associate Partner, Financial Advisory  
Suite 2800 - 1055 Dunsmuir Street  
P.O. Box 49279  
Four Bentall Centre  
Vancouver BC V7X 1P4

April 2, 2012  
INVOICE: 17452430

Our Matter: V38617 / 98538  
RE: Please Mum Partnership - CCAA

**TO OUR FEE:**

Fees for Professional Services	\$462.00
HST on Fees	55.44
<b>Total Fees and Taxes</b>	<b>517.44</b>

**DISBURSEMENTS:**

Disbursements (Taxable)	11.00
HST on Disbursements	1.32
<b>Total Disbursements and Taxes</b>	<b>12.32</b>

**TOTAL INVOICE BALANCE:**

Total for this Invoice	529.76
[ Total HST: \$56.76 ]	
<b>Please remit total invoice balance due:</b>	<b>In Canadian Dollars</b>
	<b><u>529.76</u></b>

I HEREBY CERTIFY that I have examined this account. The services have been duly authorized and rendered, and the charges therein, in my opinion, are fair and reasonable.

DATED at Vancouver, B.C. this 27<sup>th</sup>  
day of May 20 21.

DELOITTE RESTRUCTURING INC.

Per: 

**GOWLING LAFLEUR HENDERSON LLP**

PER \_\_\_\_\_  
Colin Brousson

terms: due upon receipt  
interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded  
GST/HST: 11936 4511 RT

page 1 of 3



April 2, 2012  
INVOICE: 17452430

**Deloitte & Touche**  
**Our Matter: V38617**  
**Please Mum Partnership - CCAA**

**PROFESSIONAL SERVICES**

<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
19/03/2012	0.10	Colin D. Brousson	Review updates re sale of lands.
20/03/2012	0.30	Colin D. Brousson	Draft email to company's counsel re March 28th hearing and sale of land.
22/03/2012	0.30	Colin D. Brousson	Telephone call from Mr Lee; review email re Court application re March 28, 2012
23/03/2012	0.20	Colin D. Brousson	Review summary of tax loss and sale of land plan.
27/03/2012	0.20	Jonathan Ross	Review application materials re. tax sheltering transaction;

**Total Fees for Professional Services** \$462.00

**DISBURSEMENTS**

**Taxable Costs**

Copying \$11.00

**Total Taxable Disbursements** \$11.00

terms: due upon receipt  
interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded

**Remittance Copy**

Client: 98538 Deloitte & Touche  
Matter: V38617  
RE: Please Mum Partnership - CCAA  
Amount Due: \$529.76

---

**PAYMENT BY CHEQUE:**

**Please return this page with your payment payable to Gowling Lafleur Henderson LLP**

**Remit to:** Gowling Lafleur Henderson LLP  
550 Burrard Street  
PO Box 30  
Vancouver, BC V6C 2B5  
Canada

**PAYMENT BY WIRE TRANSFER:**

**Pay by Swift MT 103 Direct to:**  
**SWIFTCODE:** CIBCCATT

**BENEFICIARY BANK:** Canadian Imperial Bank of Commerce  
400 Burrard Street, Vancouver, BC V6C 3A6

**TRANSIT NUMBER:** 0010-00010

**BENEFICIARY ACCOUNT NAME:** Gowling Lafleur Henderson LLP  
550 Burrard St, Suite 2300, Vancouver, BC V6C 2B5

**BENEFICIARY ACCOUNT NUMBER(S):** CDN Account: 41-09619  
USD Account: 03-09117

**International payments intermediary banking information:**  
USD BOFAUS3N (ABA 026009593)

\* if paying by wire or EFT please e-mail the remittance details to [payments.vancouver@gowlings.com](mailto:payments.vancouver@gowlings.com)



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Deloitte & Touche  
ATTN: Huey Lee  
Associate Partner, Financial Advisory  
Suite 2800 - 1055 Dunsmuir Street  
P.O. Box 49279  
Four Bentall Centre  
Vancouver BC V7X 1P4

April 30, 2012  
INVOICE: 17469200

Our Matter: V38617 / 98538  
RE: Please Mum Partnership - CCAA

**TO OUR FEE:**

Fees for Professional Services	\$3,915.00
HST on Fees	469.80
<b>Total Fees and Taxes</b>	<b>4,384.80</b>

**DISBURSEMENTS:**

Disbursements (Taxable)	25.42
HST on Disbursements	3.05
<b>Total Disbursements and Taxes</b>	<b>28.47</b>

**TOTAL INVOICE BALANCE:**

Total for this Invoice	4,413.27
[ Total HST: \$472.85 ]	
<b>Please remit total invoice balance due:</b>	<b>In Canadian Dollars</b>
	<b><u>\$4,413.27</u></b>

I HEREBY CERTIFY that I have examined this account. The services have been duly authorized and rendered and the charges therein, in my opinion, are fair and reasonable.

DATED at Vancouver, B.C. this 27<sup>th</sup>  
day of May 20 21.

DELOITTE RESTRUCTURING INC.

Per: 

**GOWLING LAFLEUR HENDERSON LLP**

PER \_\_\_\_\_

Colin Brousson

terms: due upon receipt  
interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded  
GST/HST: 11936 4511 RT

page 1 of 3

April 30, 2012  
 INVOICE: 17469200

**Deloitte & Touche**  
**Our Matter: V38617**  
**Please Mum Partnership - CCAA**

**PROFESSIONAL SERVICES**

<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
26/03/2012	1.60	Colin D. Brousseau	Obtain original memorandum re sale transaction and plan of debtors; review Admin Charge and guarantee; draft reporting email re guarantees, admin, and tax loss transaction; consider tax loss transaction and merger and possible risks of section 69(ii); review Court material for March 28, 2012 hearing; telephone call to Mr. Lee; revise email to Mr. Sandrelli with series of questions re tax loss transaction.
27/03/2012	0.70	Colin D. Brousseau	Attend upon conference call re March 28; draft emails to Mr. Lee.
28/03/2012	0.20	Colin D. Brousseau	Instruct Mr. Ross re application; review final materials and email to Mr. Lee.
03/04/2012	0.40	Colin D. Brousseau	Review Monitor's Report; draft email re same;
04/04/2012	0.50	Colin D. Brousseau	Review Monitor's Report; prepare for application for extension; draft emails re same.
05/04/2012	1.00	Colin D. Brousseau	Attendance upon stay extension hearing; draft email re same.
17/04/2012	0.20	Colin D. Brousseau	Draft emails to Ms. Cheuk
20/04/2012	1.00	Colin D. Brousseau	Preparation for and attendance at meeting re process going forward in CCAA or bankruptcy.
24/04/2012	0.80	Colin D. Brousseau	Telephone calls to Mr. Sandrelli re approach; telephone call to Mr. Lee; review cost issues; consider need for Court-appointment
25/04/2012	0.80	Colin D. Brousseau	Draft CCAA sale option email; telephone call to Mr. Sandrelli; telephone call from the Monitor re options and cost; telephone call from Ms. Cheuk and Mr. Sandrelli.
26/04/2012	1.50	Colin D. Brousseau	Review revised agenda for transaction; draft email to Ms. Cheuk re agenda and current assets issue; telephone call to the Monitor re all issues; review email from the Monitor re bankruptcy option; review security; instruct Mr. Ross re security opinion.

**Total Fees for Professional Services** \$3,915.00

**DISBURSEMENTS**

**Taxable Costs**

Copying	\$24.75
Postage	\$0.67
<b>Total Taxable Disbursements</b>	<u>\$25.42</u>

terms: due upon receipt  
 interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded

April 30, 2012  
INVOICE: 17469200**Remittance Copy**

Client: 98538 Deloitte & Touche  
Matter: V38617  
RE: Please Mum Partnership - CCAA  
Amount Due: \$4,413.27

---

**PAYMENT BY CHEQUE:**

**Please return this page with your payment payable to Gowling Lafleur Henderson LLP**

**Remit to:** Gowling Lafleur Henderson LLP  
550 Burrard Street  
PO Box 30  
Vancouver, BC V6C 2B5  
Canada

**PAYMENT BY WIRE TRANSFER:**

**Pay by Swift MT 103 Direct to:**  
**SWIFTCODE:** CIBCCATT

**BENEFICIARY BANK:** Canadian Imperial Bank of Commerce  
400 Burrard Street, Vancouver, BC V6C 3A6

**TRANSIT NUMBER:** 0010-00010

**BENEFICIARY ACCOUNT NAME:** Gowling Lafleur Henderson LLP  
550 Burrard St, Suite 2300, Vancouver, BC V6C 2B5

**BENEFICIARY ACCOUNT NUMBER(S):** CDN Account: 41-09619  
USD Account: 03-09117

**International payments intermediary banking information:**

USD BOFAUS3N (ABA 026009593)

\* if paying by wire or EFT please e-mail the remittance details to [payments.vancouver@gowlings.com](mailto:payments.vancouver@gowlings.com)

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errors and omissions excluded



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Deloitte & Touche  
ATTN: Huey Lee  
Associate Partner, Financial Advisory  
Suite 2800 - 1055 Dunsmuir Street  
P.O. Box 49279  
Four Bentall Centre  
Vancouver BC V7X 1P4

May 31, 2012  
INVOICE: 17487545

Our Matter: V38617 / 98538  
RE: Please Mum Partnership - CCAA

**TO OUR FEE:**

Fees for Professional Services	\$14,144.00
HST on Fees	<u>1,697.28</u>
<b>Total Fees and Taxes</b>	<b>15,841.28</b>

**DISBURSEMENTS:**

Disbursements (Taxable)	96.67
HST on Disbursements	<u>11.60</u>
<b>Total Disbursements and Taxes</b>	<b>108.27</b>

**TOTAL INVOICE BALANCE:**

Total for this Invoice	15,949.55
[ Total HST: \$1,708.88 ]	
<b>Please remit total invoice balance due:</b>	<b>In Canadian Dollars <u><u>\$15,949.55</u></u></b>

I HEREBY CERTIFY that I have examined this account. The services have been duly authorized and rendered and the charges therein, in my opinion, are fair and reasonable.

DATED at Vancouver, B.C. this 31<sup>st</sup>  
day of May 20 12.

DELOITTE RESTRUCTURING INC.

Per: 

**GOWLING LAFLEUR HENDERSON LLP**

PER \_\_\_\_\_

Colin Brousson

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errors and omissions excluded  
GST/HST: 11936 4511 RT

page 1 of 4

May 31, 2012  
INVOICE: 17487545

**Deloitte & Touche**  
**Our Matter: V38617**  
**Please Mum Partnership - CCAA**

**PROFESSIONAL SERVICES**

<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
26/04/2012	2.00	Jonathan Ross	Confer with C. Brousson; review security agreements; commence drafting of security review letter;
27/04/2012	0.60	Colin D. Brousson	Draft emails re agenda and sale in CCAA; draft email to the Monitor re report on sale.
30/04/2012	0.50	Colin D. Brousson	Telephone calls from Mr. Sandrelli and Ms. Cheuk re Plan to proceed in CCAA; telephone call to the Trustee re same.
01/05/2012	1.70	Colin D. Brousson	Telephone call to Mr. Lee re status; draft email re all remaining issues; research sections relevant to CCAA plan and employees; telephone call from Ms. Cheuk re possible plan without dealing with employees.
01/05/2012	2.20	Jonathan Ross	Review security documents; draft security opinion;
02/05/2012	3.50	Colin D. Brousson	Review issues re employees' claim being provided for in sale; telephone calls to and from Ms. Cheuk; conference with Mr. McLean for input on issue; telephone call from the Monitor re report; draft emails to Ms. Cheuk re timing of Court and various other concerns; telephone conversation with Ms. Cheuk; consider security opinion issues; review appraisal.
02/05/2012	0.70	John I. McLean	Telephone conversation with Mr. Robertson; review
02/05/2012	1.00	John I. McLean	Review FMC opinion and memo re same.
03/05/2012	2.80	Colin D. Brousson	Finalize research re employee claim inclusion in CCAA sale; draft emails to Ms. Cheuk re report; draft Affidavit and Notice of Application; draft email re employee issues; review draft report; consider security review in all jurisdiction issues; draft emails re same.
04/05/2012	4.80	Colin D. Brousson	Finalize security review in five provinces; conference with Mr. Canoval re review of Ontario searches; review section 17 of the PPSA; revise draft opinion; draft emails re employees and landlord issues; review and revise Monitor's Report; conference call with Mr. Lee and Mr. Margulis; draft email to Ms. Cheuk; draft emails to Mr. Sandrelli; revise employee issues; draft further emails to Mr. Sandrelli
04/05/2012	1.20	Chris Colonval	Review Ont PPSA search results; meeting with M. Todd re: discussion of same
07/05/2012	2.10	Colin D. Brousson	Attendance in Supreme Court Chambers re application for approval of sale; telephone call from Ms. Urquhart; draft emails to the Monitor; draft emails to Ms. Urquhart
08/05/2012	1.50	Colin D. Brousson	Draft email re report; instruct Ms. Kozak re case and authorities; draft email to Ms. Smolen.

terms: due upon receipt  
interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded

May 31, 2012  
INVOICE: 17487545

Date	Hours	Timekeeper	Description
09/05/2012	0.20	Emelie Kozak	Searching for and printing Ontario Superior Court of Justice case (2010 ONSC 1746); photocopying cover and pages 69 and 70 of BIA, CCAA & WEPPA text.
10/05/2012	0.50	Colin D. Brousson	Preparation for application re sale approval.
11/05/2012	3.20	Colin D. Brousson	Preparation for and attendance at application for approval of sale; draft reporting email; telephone calls from Ms. Cheuk re terms of Orders.
14/05/2012	2.00	Colin D. Brousson	Telephone call from Ms. Urquhart; review draft Order; draft email to Ms. Cheuk; draft email to Ms. Urquhart; consider position of Monitor; draft further language to Ms. Cheuk.
15/05/2012	1.20	Colin D. Brousson	Review revisions to Order with Mr. Lee; draft emails re directions to company re funds; telephone call from Ms. Stock; telephone call to Ms. Cheuk.
16/05/2012	1.10	Colin D. Brousson	Draft emails to Ms. Urquhart; review revised Order and amended offer; draft emails to the Monitor;; draft email to Ms. Cheuk.
18/05/2012	0.30	Colin D. Brousson	Review all unpaid vacation amount issues; review emails from Ms. Cheuk.

**Total Fees for Professional Services** \$14,144.00

**DISBURSEMENTS**

**Taxable Costs**

Copying		\$64.25
Scanning Service		\$2.00
Postage		\$0.67
WestlaweCarswell		\$16.00
08/05/2012	Court Costs - Taxable DYE AND DURHAM AGENT FEES INVOICE # 5664318	\$13.75
	<b>Total Taxable Disbursements</b>	<u>\$96.67</u>

terms: due upon receipt  
interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded



May 31, 2012  
INVOICE: 17487545

**Remittance Copy**

Client: 98538 Deloitte & Touche  
Matter: V38617  
RE: Please Mum Partnership - CCAA  
Amount Due: \$15,949.55

---

**PAYMENT BY CHEQUE:**

**Please return this page with your payment payable to Gowling Lafleur Henderson LLP**

**Remit to:** Gowling Lafleur Henderson LLP  
550 Burrard Street  
PO Box 30  
Vancouver, BC V6C 2B5  
Canada

**PAYMENT BY WIRE TRANSFER:**

**Pay by Swift MT 103 Direct to:**  
SWIFTCODE: CIBCCATT

**BENEFICIARY BANK:** Canadian Imperial Bank of Commerce  
400 Burrard Street, Vancouver, BC V6C 3A6

**TRANSIT NUMBER:** 0010-00010

**BENEFICIARY ACCOUNT NAME:** Gowling Lafleur Henderson LLP  
550 Burrard St, Suite 2300, Vancouver, BC V6C 2B5

**BENEFICIARY ACCOUNT NUMBER(S):** CDN Account: 41-09619  
USD Account: 03-09117

**International payments intermediary banking information:**  
USD WELLS FARGO BANK, N.A. PNBPU3NNYC (ABA 026005092)

\* if paying by wire or EFT please e-mail the remittance details to [payments.vancouver@gowlings.com](mailto:payments.vancouver@gowlings.com)



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Deloitte & Touche  
 ATTN: Huey Lee  
 Associate Partner, Financial Advisory  
 Suite 2800 - 1055 Dunsmuir Street  
 P.O. Box 49279  
 Four Bentall Centre  
 Vancouver BC V7X 1P4

June 30, 2012  
 INVOICE: 17513014

Our Matter: V38617 / 98538  
 RE: Please Mum Partnership - CCAA

**TO OUR FEE:**

Fees for Professional Services	\$450.00
HST on Fees	54.00
<b>Total Fees and Taxes</b>	<b>504.00</b>

**DISBURSEMENTS:**

Disbursements (Taxable)	1.17
HST on Disbursements	0.14
<b>Total Disbursements and Taxes</b>	<b>1.31</b>

**TOTAL INVOICE BALANCE:**

Total for this Invoice	505.31
[ Total HST: \$54.14 ]	
<b>Please remit total invoice balance due:</b>	<b>In Canadian Dollars</b>
	<b><u>505.31</u></b>

I HEREBY CERTIFY that I have examined this account. The services have been duly authorized and rendered and the charges therein, in my opinion, are fair and reasonable.

DATED at Vancouver, B.C. this 31<sup>st</sup>  
 day of May 20 21.

DELOITTE RESTRUCTURING INC.

Per: 

**GOWLING LAFLEUR HENDERSON LLP**

PER \_\_\_\_\_

Colin Brousson

terms: due upon receipt  
 interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded  
 GST/HST: 11936 4511 RT

page 1 of 3

June 30, 2012  
INVOICE: 17513014

**Deloitte & Touche**  
**Our Matter: V38617**  
**Please Mum Partnership - CCAA**

**PROFESSIONAL SERVICES**

<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
04/06/2012	0.20	Colin D. Brousson	Review emails re employee issues; draft email re same.
13/06/2012	0.40	Colin D. Brousson	Draft emails to Mr. Lee; telephone call to Mr. Lee re status and discharge
15/06/2012	0.40	Colin D. Brousson	Telephone call with Mr. Lee; instruct paralegal on discharge application;

**Total Fees for Professional Services** \$450.00

**DISBURSEMENTS**

**Taxable Costs**

Copying	\$0.50
Postage	\$0.67
<b>Total Taxable Disbursements</b>	<u>\$1.17</u>

terms: due upon receipt  
interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded

**Remittance Copy**

Client: 98538 Deloitte & Touche  
Matter: V38617  
RE: Please Mum Partnership - CCAA  
Amount Due: \$505.31

---

**PAYMENT BY CHEQUE:**

**Please return this page with your payment payable to Gowling Lafleur Henderson LLP**

**Remit to:** Gowling Lafleur Henderson LLP  
550 Burrard Street  
PO Box 30  
Vancouver, BC V6C 2B5  
Canada

**PAYMENT BY WIRE TRANSFER:**

**Pay by Swift MT 103 Direct to:**  
SWIFTCODE: CIBCCATT

**BENEFICIARY BANK:** Canadian Imperial Bank of Commerce  
400 Burrard Street, Vancouver, BC V6C 3A6

**TRANSIT NUMBER:** 0010-00010

**BENEFICIARY ACCOUNT NAME:** Gowling Lafleur Henderson LLP  
550 Burrard St, Suite 2300, Vancouver, BC V6C 2B5

**BENEFICIARY ACCOUNT NUMBER(S):** CDN Account: 41-09619  
USD Account: 03-09117

**International payments intermediary banking information:**  
USD WELLS FARGO BANK, N.A. PNBPU3NNYC (ABA 026005092)

\* if paying by wire or EFT please e-mail the remittance details to [payments.vancouver@gowlings.com](mailto:payments.vancouver@gowlings.com)



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Deloitte & Touche  
 ATTN: Huey Lee  
 Associate Partner, Financial Advisory  
 Suite 2800 - 1055 Dunsmuir Street  
 P.O. Box 49279  
 Four Bentall Centre  
 Vancouver BC V7X 1P4

July 19, 2012  
 INVOICE: 17524857

Our Matter: V38617 / 98538  
 RE: Please Mum Partnership - CCAA

**TO OUR FEE:**

Fees for Professional Services	\$500.00
HST on Fees	60.00
<b>Total Fees and Taxes</b>	<b>560.00</b>

**DISBURSEMENTS:**

Disbursements (Taxable)	3.17
HST on Disbursements	0.38
<b>Total Disbursements and Taxes</b>	<b>3.55</b>

**TOTAL INVOICE BALANCE:**

Total for this Invoice	563.55
[ Total HST: \$60.38 ]	
<b>Please remit total invoice balance due:</b>	<b>In Canadian Dollars</b>
	<b><u>\$563.55</u></b>

I HEREBY CERTIFY that I have examined this account. The services have been duly authorized and rendered and the charges therein, in my opinion, are fair and reasonable.

DATED at Vancouver, B.C. this 31<sup>st</sup>  
 day of May 2011.

DELOITTE RESTRUCTURING INC.

Per: 

**GOWLING LAFLEUR HENDERSON LLP**

PER \_\_\_\_\_  
 Colin Brousson

terms: due upon receipt  
 interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded  
 GST/HST: 11936 4511 RT

page 1 of 3

July 19, 2012  
INVOICE: 17524857

**Deloitte & Touche**  
**Our Matter: V38617**  
**Please Mum Partnership - CCAA**

**PROFESSIONAL SERVICES**

<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
22/06/2012	0.50	Colin D. Brousson	Draft email to Mr. Lee; obtain guarantee agreements; telephone call to Mr. Sandrelli.
04/07/2012	0.60	Colin D. Brousson	Telephone call to Mr. Sandrelli; telephone call to Mr. Lee; draft email to Mr. Sandrelli.

**Total Fees for Professional Services** \$500.00

**DISBURSEMENTS**

**Taxable Costs**

Copying	\$2.50
Postage	\$0.67
<b>Total Taxable Disbursements</b>	<u>\$3.17</u>

terms: due upon receipt  
interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded

**Remittance Copy**

Client: 98538 Deloitte & Touche  
Matter: V38617  
RE: Please Mum Partnership - CCAA  
Amount Due: \$563.55

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**PAYMENT BY CHEQUE:**

**Please return this page with your payment payable to Gowling Lafleur Henderson LLP**

**Remit to:** Gowling Lafleur Henderson LLP  
550 Burrard Street  
PO Box 30  
Vancouver, BC V6C 2B5  
Canada

**PAYMENT BY WIRE TRANSFER:**

**Pay by Swift MT 103 Direct to:**  
**SWIFTCODE:** CIBCCATT

**BENEFICIARY BANK:** Canadian Imperial Bank of Commerce  
400 Burrard Street, Vancouver, BC V6C 3A6

**TRANSIT NUMBER:** 0010-00010

**BENEFICIARY ACCOUNT NAME:** Gowling Lafleur Henderson LLP  
550 Burrard St, Suite 2300, Vancouver, BC V6C 2B5

**BENEFICIARY ACCOUNT NUMBER(S):** CDN Account: 41-09619  
USD Account: 03-09117

**International payments intermediary banking information:**  
USD WELLS FARGO BANK, N.A. PNBPU3NNYC (ABA 026005092)

\* if paying by wire or EFT please e-mail the remittance details to [payments.vancouver@gowlings.com](mailto:payments.vancouver@gowlings.com)



montréal · ottawa · toronto · hamilton · waterloo region · calgary · vancouver · beijing · moscow · london

Deloitte & Touche  
 ATTN: Huey Lee  
 Associate Partner, Financial Advisory  
 Suite 2800 - 1055 Dunsmuir Street  
 P.O. Box 49279  
 Four Bentall Centre  
 Vancouver BC V7X 1P4

October 31, 2012  
 INVOICE: 17589723

Our Matter: V38617/98538  
 RE: Please Mum Partnership - CCAA

**TO OUR FEE:**

Fees for Professional Services	\$450.00
HST on Fees	54.00
<b>Total Fees and Taxes</b>	<b>504.00</b>

**DISBURSEMENTS:**

Disbursements (Taxable)	1.42
HST on Disbursements	0.17
<b>Total Disbursements and Taxes</b>	<b>1.59</b>

**TOTAL INVOICE BALANCE:**

Total for this Invoice	505.59
[ Total HST: \$54.17 ]	
<b>Please remit total invoice balance due:</b>	<b>In Canadian Dollars</b>
	<b><u>\$505.59</u></b>

I HEREBY CERTIFY that I have examined this account. The services have been duly authorized and rendered and the charges therein, in my opinion, are fair and reasonable.

DATED at Vancouver, B.C. this 27<sup>th</sup>  
 day of May 20 21.

DELOITTE RESTRUCTURING INC.

Per: 

**GOWLING LAFLEUR HENDERSON LLP**

PER \_\_\_\_\_  
 Colin Brousson

terms: due upon receipt  
 interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded  
 GST/HST: 11936 4511 RT

page 1 of 3



October 31, 2012  
INVOICE: 17589723

**Deloitte & Touche**  
**Our Matter: V38617**  
**Please Mum Partnership - CCAA**

## PROFESSIONAL SERVICES

<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
29/08/2012	1.00	Colin D. Brousson	Draft discharge order and notice of application; draft email to Mr. Lee;

**Total Fees for Professional Services** \$450.00

## DISBURSEMENTS

### Taxable Costs

Copying	\$0.75
Postage	\$0.67

**Total Taxable Disbursements** \$1.42

terms: due upon receipt  
interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded

**Remittance Copy**

Client: 98538 Deloitte & Touche  
Matter: V38617  
RE: Please Mum Partnership - CCAA  
Amount Due: \$505.59

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**PAYMENT BY CHEQUE:**

**Please return this page with your payment payable to Gowling Lafleur Henderson LLP**

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550 Burrard Street  
PO Box 30  
Vancouver, BC V6C 2B5  
Canada

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**TRANSIT NUMBER:** 0010-00010

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**BENEFICIARY ACCOUNT NUMBER(S):** CDN Account: 41-09619  
USD Account: 03-09117

**International payments intermediary banking information:**  
USD WELLS FARGO BANK, N.A. PNBpus3nny (ABA 026005092)

\* if paying by wire or EFT please e-mail the remittance details to [payments.vancouver@gowlings.com](mailto:payments.vancouver@gowlings.com)

No. S118142  
Vancouver Registry

**IN THE SUPREME COURT OF BRITISH COLUMBIA**

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

**AND**

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

**AND IN THE MATTER OF ELIA FASHIONS LTD. (in its  
capacity and in its capacity as a  
partner of PLEASE MUM PARTNERSHIP) and  
BOSSA NOVA FASHIONS LTD. (in its own capacity and in  
its capacity as a partner of  
PLEASE MUM PARTNERSHIP)**

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**AFFIDAVIT**

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Gowling WLG (Canada) LLP  
Barristers & Solicitors  
2300 – 550 Burrard Street  
Vancouver BC V6C 2B5  
Attention: Jonathan Ross

Tel. No. 604.891.2778  
Email: jonathan.ross@gowlingwlg.com

Client Matter No. V38617

CDB/day