



This is Affidavit #1 of Jeff Keeble  
in this proceeding and was made  
on May 28, 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*,  
R.S.B.C. 2002, c. 57

- AND -

IN THE MATTER OF ELIA FASHIONS LTD. (IN ITS OWN 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)

**AFFIDAVIT**

I, Jeff Keeble, licensed insolvency trustee, of 939 Granville Street, Vancouver, British Columbia, MAKE OATH AND SAY AS FOLLOWS:

1. I am a partner at Deloitte Restructuring Inc., formerly Deloitte & Touche Inc. ("**Deloitte**"), the trustee (in such capacity, the "**Proposal Trustee**") under a notice of intention to make a proposal ("**NOI**") pursuant to section 50.4 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985 c. B-3 filed by Elia Fashions Ltd. (in its own capacity and in its capacity as a partner of Please Mum Partnership) and Bossa Nova Fashions Ltd. (in its own capacity and its capacity as a partner of Please Mum Partnership, collectively "**Please Mum**"). Deloitte is also the court-appointed monitor (in such capacity, the "**Monitor**") in the *Companies' Creditors Arrangement Act*, R.S.C. 1985, C. C-35 as amended ("**CCAA**") proceedings of Please Mum and as such, I have personal knowledge of the facts deposed to in this Affidavit, except where stated to be based on information and belief, in which case, I believe that such information is true and accurate.

2. I was not involved in the provision of professional services to Please Mum. The professional primarily responsible for the provision of Deloitte's services, Huey Lee, left Deloitte several years ago.
3. In preparing this affidavit I have reviewed records of Deloitte in regard to this matter being the Total Accounts and the Deloitte Reports (each as defined below). The Total Accounts and the Deloitte Reports are made up of records made contemporaneously in the routine of providing services to Please Mum by professionals with personal knowledge of the things recorded, which professionals had a duty to make the record and had no interest in any dispute.
4. Attached to this Affidavit and marked as **Exhibit "A"** is a true copy of the engagement letter entered into between Deloitte and Please Mum with regard to the NOI proceeding.
5. Attached to this Affidavit and marked as **Exhibit "B"** are true copies of the accounts of the Proposal Trustee in this matter (the "**Proposal Trustee's Accounts**"), as follows:

NOI Invoice Summary - Deloitte						
Invoice No.	Period	Fees	Disbursements	Subtotal	Taxes	Invoice Amount
2903348	Jul 5 to 16, 2011	\$ 23,705.00	\$ 152.73	\$ 23,857.73	\$ 2,862.93	\$ 26,720.66
2909850	Jul 18 to Aug 6, 2011	25,780.00	-	25,780.00	3,093.60	28,873.60
2919201	Aug 8 to 27, 2011	16,088.00	472.15	16,560.15	1,987.22	18,547.37
2936634	Aug 29 to Sep 24, 2011	27,373.50	31.93	27,405.43	3,288.65	30,694.08
2952937	Sept 26 to Oct 29, 2011	25,625.50	-	25,625.50	3,075.06	28,700.56
2968704	Oct 31 to Nov 26, 2011	38,144.50	-	38,144.50	4,577.34	42,721.84
2979123	Expenses - Inventory appraisal	-	11,500.00	11,500.00	1,380.00	12,880.00
2993873	Nov 27 to Dec 6, 2011	19,110.00	31.07	19,141.07	2,296.93	21,438.00
		<u>\$175,826.50</u>	<u>\$ 12,187.88</u>	<u>\$ 188,014.38</u>	<u>\$ 22,561.73</u>	<u>\$ 210,576.11</u>

6. As detailed in the Proposal Trustee's Accounts, from July 5, 2011 to December 6, 2011, the Proposal Trustee's fees and disbursements, inclusive of taxes, amounted to a total of \$210,576.11, which consists of \$175,826.50 in fees, \$12,187.88 in disbursements, and \$22,561.73 in GST.
7. Attached and marked as **Exhibit "C"** to this Affidavit is a summary of the fees set out in the Proposal Trustee's Accounts, calculated on the basis of the hours spent by the Proposal Trustee's personnel, multiplied by the applicable standard hourly rates charged by Deloitte in its insolvency practice. The total time expended by the Proposal Trustee's personnel in relation to the Accounts was 475.9 hours.

8. Attached to this Affidavit and marked as **Exhibit "D"** are true copies of the accounts of the Monitor in this matter (the "**Monitor's Accounts**", together with the Proposal Trustee's Accounts, the "**Total Accounts**"), as follows:

CCAA Invoice Summary - Deloitte						
Invoice No.	Period	Fees	Disbursements	Subtotal	Taxes	Invoice Amount
2991921	Expenses - Newspaper ad	\$ -	\$ 1,747.24	\$ 1,747.24	\$ 205.47	\$ 1,952.71
2993905	Dec 7, 2011 to Jan 6, 2012	31,470.00	-	31,470.00	3,776.40	35,246.40
3004202	Jan 9 to Feb 4, 2012	14,105.00	-	14,105.00	1,692.60	15,797.60
3023138	Feb 6 to Mar 3, 2012	8,542.50	-	8,542.50	1,025.10	9,567.60
3041350	Mar 4 to Mar 31, 2012	12,632.50	-	12,632.50	1,515.90	14,148.40
3087929	Apr 1 to May 12, 2012	23,536.00	-	23,536.00	2,824.32	26,360.32
		<u>\$ 90,286.00</u>	<u>\$ 1,747.24</u>	<u>\$ 92,033.24</u>	<u>\$ 11,039.79</u>	<u>\$ 103,073.03</u>

9. As detailed in the Monitor's Accounts, from December 7, 2011 to May 12, 2012, the Monitor's fees and disbursements, inclusive of taxes, amounted to a total of \$103,073.03, which consists of \$90,286.00 in fees, \$1,747.24 in disbursements, and \$11,039.79 in GST.
10. Attached and marked as **Exhibit "E"** to this Affidavit is a summary of the fees set out in the Monitor's Accounts, calculated on the basis of the hours spent by the Monitor's personnel, multiplied by the applicable standard hourly rates charged by Deloitte in its insolvency practice. The total time expended by the Monitor's personnel in relation to the Accounts was 273.8 hours.
11. To the best of my knowledge, information and belief, the information contained in the Total Accounts as to the number of hours worked, the nature of the work performed, the identity of the individuals who performed the work and the rates charged for the work performed is true and correct in all respects.
12. The details of the work carried out by the Proposal Trustee in the NOI proceedings and the Monitor in the CCAA proceedings are set out in the Total Accounts as well as the reports of the Proposal Trustee and Monitor (the "**Deloitte Reports**").
13. I have reviewed the Total Accounts and the Deloitte Reports and confirm that, to the best of my knowledge, information and belief:
- (a) the work detailed therein was carried out by the Proposal Trustee and Monitor, that such work was necessary to the Proposal Trustee and Monitor completing its

obligations in these proceedings, and the fees and disbursements were properly incurred, fair and reasonable in the circumstances;

- (b) the work completed by the Proposal Trustee and Monitor was delegated to the appropriate Deloitte professionals, according to their seniority and hourly rates, and performed in a prudent and economical manner; and
- (c) the Proposal Trustee and Monitor's fees in these matters are consistent with fees charged by other trustee firms of a similar size for work of a similar nature and complexity in British Columbia.

14. I have reviewed the accounts of Gowling WLG LLP ("**Gowling**") that were issued between October 11, 2011 to August 29, 2012 in relation to the NOI and CCAA proceedings. As evidenced by the endorsement on the accounts, I am satisfied that the work detailed therein was completed by Gowling at the request of the Monitor and Proposal Trustee and was necessary in the circumstances. In my experience as an insolvency professional, the fees and rates charged by Gowling are reasonable and consistent with those charged by other law firms for work of a similar nature and complexity in British Columbia.

15. This affidavit is sworn in support of applications for approval of the fees incurred by the Proposal Trustee and Monitor and Gowling in these proceedings.

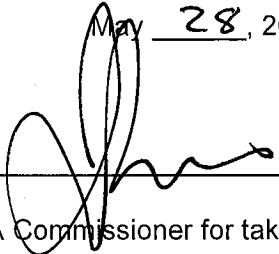
SWORN BEFORE ME at Vancouver, BC, )  
 this 28<sup>th</sup> day of May, 2021. )

\_\_\_\_\_)  
 A Commissioner for taking Affidavits )  
 within the Province of British Columbia )

**JONATHAN B. ROSS**  
 GOWLING WLG (CANADA) LLP  
 BARRISTER & SOLICITOR  
 550 BURRARD STREET - SUITE 2300  
 BENTALL 5 - VANCOUVER, B.C. V6C 2B5  
 TELEPHONE: (604) 891-2778

  
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**JEFF KEEBLE**

This is **Exhibit "A"** referred to in  
Affidavit #1 of Jeff Keeble  
made before me on  
May 28, 2021.



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A Commissioner for taking Affidavits  
for British Columbia

Deloitte & Touche Inc.  
Four Bentall Centre  
2800 - 1055 Dunsmuir St.  
Vancouver, BC, V7X 1P4

Tel: 604-640-3060  
Fax: 604-899-8159  
www.deloitte.ca

July 5, 2011

**Private and Confidential**

Please Mum Partnership  
333 Woodland Drive  
Vancouver BC V5L 3P6

**Attention:** Mr. Stephen Lee, CMA, FCMA  
Chief Financial Officer

KATHRYN ADRIAN  
FOUNDER and CEO

Dear Sirs:

**Subject: PROPOSAL BY PLEASE MUM PARTNERSHIP (the "Company")**

This letter confirms the terms of the engagement of Deloitte & Touche Inc. to act as Trustee pursuant to the Company making a proposal to its creditors under Part III, Division I, of the *Bankruptcy and Insolvency Act* ("BIA"). The letter outlines Company's responsibilities under the BIA and related statutes.

**Scope of services**

In our capacity as Trustee, we will be acting as an officer of the Court with a primary responsibility to the Court and the creditors of the Company. As Trustee named in the "Notice of Intention to Make a Proposal" ("NOI"), we must:

- Notify the creditors of the NOI within 5 days
- Report on the reasonableness of the Projected Cash Flow Statement prepared by the Company
- Monitor the Company's business and financial affairs until the proposal is filed
- Report to the Official Receiver any material adverse change in the Company's projected cash flow or financial circumstances
- Report to the Court before any hearing for an extension of time to file a proposal
- Advise on and participate in the preparation of the proposal

Following the NOI period, the Trustee must:

- File the proposal and a Projected Cash Flow Statement prepared by the Company
- Report on the reasonableness of the Projected Cash Flow Statement prepared by the Company
- Call a meeting of creditors within 21 days of the date of filing of the proposal
- Notify the creditors of the meeting and provide them with required information
- Review the affairs and property of the Company to estimate the financial situation and the causes of the financial difficulties and report to the meeting of creditors on the results of our review
- Continue to monitor the business and financial affairs until the meeting of creditors and report to the Official Receiver on any material adverse changes in the Company's projected cash flow or financial circumstances

- Apply to Court for a hearing to approve the proposal, notify the creditors of the hearing and report to the Official Receiver and the Court on the proposal in the prescribed form
- Receive all money, promissory notes and capital stock payable under the proposal and distribute to the creditors
- Issue a certificate of full performance to the Company once the proposal had been fully performed

We will have discussions with the principals of the Company and management to execute the terms of our engagement. We will require access to all the books and records of the Company, the opportunity to attend at the various Company locations and meet with such employees, agents and suppliers as we deem necessary.

#### **Projected cash flow statement ("Cash Flow")**

Our review of the Cash Flow, pursuant to the requirements of s.50.4(2) of the BIA will consist of enquiry, analytical procedures, discussions and inspection of the support provided by the management of the Company to determine whether:

- The hypothetical assumptions are consistent with the purpose of the Cash Flow;
- As at the date of the report, the probable assumptions developed by the insolvent person are suitably supported and consistent with the Company's plan;
- The projection reflects the probable and hypothetical assumptions;
- The computations reflect the assumptions.

Once we are satisfied that the Cash Flow is consistent with the requirements of the BIA, we will prepare, in the prescribed form, the Trustee's report on the reasonableness of the Cash Flow. However, if any information has come to our attention which would lead us to believe that the Cash Flow is not consistent with its purpose, we are required to report in writing to the Company and the Superintendent of Bankruptcy regarding our refusal to file the report on the reasonableness of the Cash Flow.

#### **Management's responsibilities and acknowledgements**

The ongoing management of the Company remains the responsibility of the Company. We will assist the Company in the preparation of the Cash Flow as required by the BIA, however, the Cash Flow along with the probable and hypothetical assumptions are the sole responsibility of the Company. Also the Company will provide the Trustee with a letter of representation for each reporting period.

It is understood and acknowledged that the Company is responsible for preparation of the relevant documents on time. If the Company fails to file the Cash Flow or proposal within the required time frames, or if the proposal is not approved by the creditors or the Court, or if the Company does not fulfill the terms of the proposal, or if the proposal is annulled, the Company is deemed to have made an Assignment in Bankruptcy. Deloitte acting as Trustee under the NOI, may be appointed as Trustee in bankruptcy. We may also be engaged at that time by a creditor of the Debtor to act in respect of the Company.

#### **Debts incurred after filing of the NOI**

The Company is responsible for all claims resulting from transactions subsequent to the filing of the NOI. These claims should be paid by the Company in full in the normal course of business. We confirm that you have undertaken to pay in full all claims becoming due following the filing of the NOI including and not limited to all statutory remittances payable to the various federal and provincial government agencies.

The Trustee has an obligation to report any default of the Company for filing returns and remittance of statutory deductions due to the various federal and provincial government agencies.

**Indemnity**

The Company will indemnify and save Deloitte, its affiliates, directors, officers, employees and agents harmless from losses, damages, reasonable expenses, and reasonable costs which we may suffer or incur by properly carrying out our duties as Trustee in the proposal of the above Company, save and except for claims arising from our own gross negligence or wilful misconduct. For the purposes of this agreement, "gross negligence" shall mean: any act performed in connection with providing Services for the purposes of this engagement that is (a) a substantially marked and flagrant departure from the standard of care normally applicable to the provision of such Services under the circumstances in which such Services are provided or (b) intended to inflict, or which is in reckless disregard of, or wanton indifference to harmful consequences which Deloitte knew or should have known could result from such act, provided however that "gross negligence" does not include mere ordinary negligence, any error of judgment or mistake made by Deloitte or any partner, director, officer, employee or agent of Deloitte in good faith in connection with providing the Services for the purposes of this engagement and is more than just neglect of ordinary care towards others or just inadvertence.

**Counsel**

We advise that we may need to engage legal counsel should legal advice be required. Should a conflict arise between the Company and ourselves, we will have to retain independent counsel. The Company is responsible for the costs and expenses of legal counsel which is engaged and independent counsel, if required.

**Fees**

Our fees are based on the amount of professional time required and our standard hourly billing rates, which vary depending upon the experience level of the professionals involved. Out-of-pocket expenses (travel, meals and accommodation) will be billed at cost, as incurred.

Our normal practice is to obtain a retainer, and we are herewith requesting such a retainer of \$25,000 upon signing this letter. The retainer will be held against the final invoice for this engagement; any unused retainer will, of course, be refunded.

Our invoices will be rendered to the Company on a monthly basis and all invoices must be paid immediately upon receipt. We will provide bi-weekly updates on the status of fees and work in progress.

**General business terms**

The attached General Business Terms form part of our mutual agreement concerning this engagement. By signing this agreement, the parties agree to be bound by these General Business Terms. In the event of a conflict between the provisions of the BIA, this letter and the General Business Terms, the provisions of the BIA shall take precedence. For instance Section 3, Term does not apply to a proposal under the BIA. If there is a conflict between the General Business Terms and the letter, the General Business Terms takes precedence unless the letter specifically states that a particular term shall take precedence over the General Business Terms then the letter takes precedence.

In the event of a conflict between this letter and the General Business Terms, the General Business Terms shall take precedence, provided that if the letter specifically states that a particular term shall take precedence over the General Business Terms, the letter shall take precedence with respect to that term.



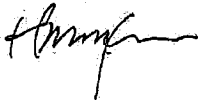
Please Mum Partnership  
July 5, 2011  
Page 4

**Confirmation**

Please confirm your acceptance of this agreement by signing both copies of this letter in the space provided below and returning one signed copy of the letter to us. We will commence the engagement upon receiving the signed letter.

We appreciate this opportunity to serve you. Should you have any questions, please call me at 604-640-3060 or Jervis Rodrigues at 604-640-3156.

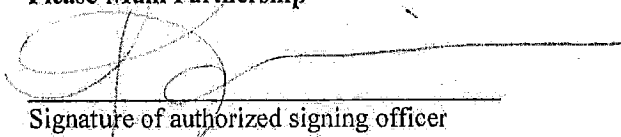
Yours very truly,



Huey Lee, MBA, CMA, CIRP  
Senior Vice President  
Deloitte & Touche Inc.

**Agreed and accepted by:**

**Please Mum Partnership**

  
Signature of authorized signing officer

KATHRYN ADRIAN  
Name

FOUNDER AND CEO  
Title

JULY 7, 2011  
Date

# General business terms

The following general business terms (the "terms") apply to the engagement agreement between Deloitte & Touche Inc. ("Deloitte") and Please Mum Partnership (the "Client") except as expressly set forth in the engagement letter to which these Terms are attached (the "engagement letter").

## 1. Contracting parties

- a) **Definitions:** "Deloitte" or "Deloitte Canada" shall mean the Canadian corporation Deloitte & Touche Inc. "Deloitte Entities" shall mean Deloitte Canada and its directors, officers, partners, principals, professional corporations, employees, agents, subsidiaries and affiliates and to the extent providing services under the engagement letter, the member firms of Deloitte Touche Tohmatsu Limited, the subsidiaries and affiliates of such member firms, and all of their respective directors, officers, partners, principals, professional corporations, employees, agents; and in all cases any successor or assignee.
- b) This engagement letter is between the Client and Deloitte Canada. The Client agrees that its relationship is solely with Deloitte Canada as the entity contracting with the Client to provide the services covered by this engagement letter. Notwithstanding the fact that certain services covered by this engagement letter may be carried out by personnel provided to Deloitte Canada from other Deloitte Entities through service or other agreements, Deloitte Canada remains solely responsible and liable to the Client for all services covered by the engagement letter. Accordingly, the Client agrees that none of the Deloitte Entities (except Deloitte Canada) will have any liability to the Client, and the Client will not bring any claims or proceedings of any nature (whether in contract, tort, breach of statutory duty, or otherwise and including, but not limited to, a claim or negligence) in any way in respect of or in connection with this engagement against any of the Deloitte Entities (except Deloitte Canada) or against any subcontractors that Deloitte Canada may use to provide the services covered by this engagement letter.
- c) To the extent that Deloitte Entities (other than Deloitte Canada) are providing services to Deloitte Canada in connection with this engagement as subcontractors to Deloitte Canada, then the term "Deloitte" should read as "Deloitte Entities" for purposes of these Terms.

## 2. Services

- a) It is understood and agreed that the services to be provided under the Engagement Letter (the "Services") may include advice and recommendations, but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and be made by, the Client. In connection with Deloitte's Services, Deloitte shall be entitled to rely on all decisions and approvals of the Client.
- b) The Services conducted by Deloitte cannot be relied upon to disclose errors or fraud should they exist. The Services will not constitute an audit conducted in accordance with generally accepted auditing standards, an examination or compilation of, or the performance of agreed upon procedures with respect to prospective financial information, an examination of or any other form of assurance with respect to internal controls, or other attestation or review services in accordance with standards or rules established by the CICA or other regulatory body. Deloitte will not

express an opinion or any other form of assurance on any operating or internal controls, financial statements, forecasts, projections or other financial information.

- c) Neither the Services or any advice or reports in connection therewith are intended to be, nor shall be construed to be, "investment advice" within the meaning of the US Investment Advisors Act of 1940. In the performance of the Services, Deloitte will not perform any evaluation of internal controls and procedures for financial reporting upon which the Client's management can base its assertion in connection with the US Sarbanes-Oxley Act of 2002 or related rules or regulations ("Sarbanes-Oxley"). Deloitte will make no representations or warranties and will provide no assurances that the Client's disclosure controls and procedures are compliant with the certification requirements of and internal controls and procedures for financial reporting are effective as required by Sarbanes-Oxley or any other standards or rules, including, without limitation, Sections 302 and 404 of Sarbanes-Oxley. The Services will be conducted in accordance with these Terms and, to the extent performed by the subsidiaries of Deloitte & Touche USA LLP, in accordance with the *Statement of Standards for Consulting Services* established by the American Institute of Certified Public Accountants.

### **3. Term**

Unless terminated sooner in accordance with its terms, this engagement shall terminate on the completion of the Services. Either party may terminate this engagement at any time upon giving at least five (5) days written notice to that effect to the other party, provided that in the event of termination for cause, the breaching party shall have the right to cure the breach within the notice period. In the event of termination pursuant to this paragraph, the Client agrees to compensate Deloitte Canada under the terms of the Engagement Letter for Services performed and expenses incurred through the effective date of termination.

### **4. Timely performance**

Deloitte will endeavour to complete within any agreed upon time-frame the performance of the Services. However, Deloitte will not be liable for failures or delays in performance that arise from causes beyond Deloitte's control, including the untimely performance by Client of its obligations as set out in the engagement letter and in these Terms.

### **5. Fees and payment**

- a) Unless otherwise specifically agreed in the engagement letter, Deloitte's fees will be based on standard hourly rates, which vary depending upon the experience level of the professionals involved. In the normal course of business, Deloitte revises its standard hourly rates to reflect changes in responsibilities, increased experience, and increased costs of doing business.
- b) In addition to professional fees, the Client will reimburse Deloitte Canada for Deloitte's reasonable out of pocket expenses incurred in connection with this engagement, including travel, meals, hotels and disbursements for outside legal counsel or any other consultants engaged by Deloitte with the prior consent of Client. Expenses will be stated separately on the invoices.
- c) All fees and other charges do not include any applicable federal, provincial or other goods and services or sales taxes, or any other taxes or duties whether presently in force or imposed in the future. Any such taxes or duties shall be assumed and paid by the Client without deduction from the fees and charges hereunder.

- d) Invoices will be rendered on a regular basis as the engagement progresses. All invoices shall be due and payable when rendered. Without limiting its rights or remedies, Deloitte shall have the right to halt or terminate its services entirely if payment is not received within thirty (30) days of the invoice date. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an invoice that remains unpaid from thirty (30) days after the invoice date to the date on which the outstanding invoice is paid.
- e) To the extent that as part of the Services to be performed by Deloitte as described in the engagement letter, Deloitte Canada personnel are required to perform the services in the United States of America ("US Business"), the Client and Deloitte Canada agree to assign performance of the US Business to Deloitte Canada LLP, an affiliate of Deloitte. All services performed by Deloitte Canada LLP shall be performed under the direction of Deloitte Canada which shall remain responsible to the Client for such Services. Deloitte Canada LLP shall invoice the Client with respect to the US Business and Deloitte will invoice for services performed in Canada ("Canadian Business"). Payment for US business and/or Canadian Business can be settled with one payment to Deloitte.

## 6. Independence

- a) Deloitte Canada may terminate this engagement upon written notice to the Client if it determines that (i) a governmental, regulatory or professional entity (including, without limitation, provincial accounting institutes, Canadian and foreign securities commissions, the Canadian Public Accountability Board and the Public Company Accounting Oversight Board) or an entity having the force of law has introduced a new, or modified an existing, law, rule, regulation, interpretation or decision the result of which would render the performance by Deloitte of any part of the engagement illegal or otherwise unlawful or in conflict with independence or professional rules, or (ii) circumstances change (including, without limitation, changes in ownership of the Client or any of its affiliates) such that the performance by Deloitte of any part of the engagement would be illegal or otherwise unlawful or in conflict with independence or professional rules. Upon termination of the engagement, the Client will compensate Deloitte Canada under the terms of the Engagement Letter for the Services performed and expenses incurred through the effective date of termination.
- b) The Client shall provide Deloitte Canada with prompt written notice if the Client or any of its subsidiaries or affiliates engages Deloitte Canada or a member firm of Deloitte Touche Tohmatsu Limited or any affiliate of such a member firm to provide audit related services. In the event that Deloitte, a member firm of Deloitte Touche Tohmatsu Limited or any affiliate of such a member firm, provides audit services for Client, parent of Client or affiliate of Client, Client acknowledges that Client has adhered to all regulatory requirements regarding the provision of non-audit services by Deloitte Canada or member firm of Deloitte Touche Tohmatsu Limited or any affiliate of such a member firm in accordance with applicable laws, regulations and rules that apply to the Client, including audit committee pre-approval requirements.

## 7. Conflict of interest

- a) **Notification and resolution.** Should Deloitte Canada determine that there is a potential conflict of interest in connection with its performance of the Services, Deloitte Canada will advise the Client promptly and endeavour to resolve such potential conflict. Also, the Client agrees to notify Deloitte Canada promptly of any potential conflict affecting this engagement of which it is, or becomes aware. Where a potential conflict is identified by either party and Deloitte Canada

believes the Client's interests can be properly safeguarded by the implementation of appropriate procedures, Deloitte Canada will discuss and agree such procedures with the Client.

- b) **Non-exclusivity.** Having engaged Deloitte Canada for the limited purpose set out in the engagement letter, the Client agrees on behalf of itself and its affiliates that no Deloitte Entity is precluded from acting in any capacity for any other party and that the Client's engagement of Deloitte Canada in this matter will not be asserted by the Client as a basis for disqualifying Deloitte Canada, an affiliate of Deloitte Canada or a member firm of Deloitte Touche Tohmatsu Limited or any of their respective affiliates from acting for any other party. The Client agrees to waive any real or potential conflict of interest of Deloitte Canada, an affiliate of Deloitte Canada or a member firm of Deloitte Touche Tohmatsu Limited or any of their respective affiliates in connection with Deloitte's Services for the Client under the terms of the Engagement Letter.

In the event that Deloitte Canada, an affiliate of Deloitte Canada or a member firm of Deloitte Touche Tohmatsu Limited or any of their respective affiliates acts for any other party, (i) Deloitte will not disclose any Confidential Information (defined below) that the Client provides to Deloitte in connection with this engagement and will not use such Confidential Information for another party's benefit, and (ii) Deloitte will establish appropriate ethical walls between the persons involved in advising the Client under this engagement and the persons involved in advising another party.

#### 8. Client responsibilities

- a) **Cooperation.** The Client shall cooperate with Deloitte in the performance by Deloitte of the Services, including, without limitation, providing Deloitte with reasonable facilities and timely access to data, information and personnel of the Client. The Client shall be responsible for the performance of its personnel and agents and for the accuracy and completeness of all data and information provided to Deloitte for purposes of the performance by Deloitte of the Services hereunder.
- b) **Management.** The Client shall be solely responsible for, among other things: (i) making all management decisions and performing all management functions; (ii) designating a competent management member to oversee the Services; (iii) evaluating the adequacy and results of the Services; (iv) accepting responsibility for the results of the Services; and (v) establishing and maintaining internal controls, including, without limitation, monitoring ongoing activities.

#### 9. Information

- a) **Access and reliance.** The Client will make available to Deloitte all information (financial or otherwise) reasonably necessary to enable Deloitte to provide the Services. The Client will also provide Deloitte with any information, advice and opinions relevant to the engagement that may be delivered by third parties, such as legal counsel (except where necessary to preserve privilege) and accounting, financial, environmental or other advisors, and will ensure that such third parties co-operate with Deloitte on matters considered by Deloitte to be relevant to the engagement. In carrying out its Services, Deloitte will rely on information that is publicly available, prepared or supplied by the Client or provided to Deloitte by third parties. Deloitte will be entitled to rely on, and is under no obligation to verify, the accuracy or completeness of such information and Deloitte has no responsibility for the accuracy or completeness of the information provided by, or on behalf of, Client or other parties, even if Deloitte had reason to know or should have known of such inaccuracy or incompleteness. This engagement cannot be relied upon to disclose errors or fraud should they exist. Further, Deloitte is under no obligation to investigate any changes that may occur in such information subsequent to the date thereof.

- b) **Representation.** The Client represents and warrants that all information provided to Deloitte Canada, directly or indirectly, orally or in writing, by the Client or its agents and advisors in connection with the engagement will be accurate and complete in all material respects and will not be misleading in any material respect. Upon request, the Client will provide Deloitte Canada with a separate written representation confirming the accuracy and completeness of the information provided to Deloitte Canada and the information included, or to be included, in any information documents with respect to the Client.
- c) **Confidentiality.** To the extent that, in connection with this engagement, Deloitte comes into possession of any proprietary or confidential information of the Client ("Confidential Information") including Personal Information as defined in section 12(b) below, Deloitte will not disclose such information to any third party, other than the Deloitte Entities, without the Client's consent, except as may be required or permitted by law, regulation, judicial or administrative process, or in accordance with applicable professional standards, or in connection with litigation pertaining thereto "Confidential Information" shall not include information which:
  - i) shall have otherwise become publicly available (including, without limitation, any information filed with any governmental agency and available to the public) other than as the result of a disclosure by Deloitte in breach hereof;
  - ii) is disclosed by the Client to a third party without substantially the same restrictions as set forth herein;
  - iii) becomes available to Deloitte on a non-confidential basis from a source other than the Client which Deloitte believes is not prohibited from disclosing such information to Deloitte by obligation to the Client;
  - iv) is known by Deloitte prior to its receipt from the Client without any obligation of confidentiality with respect thereto; or
  - v) is developed by Deloitte independently of any disclosures made by the Client to Deloitte of such information.
- d) **Prospective financial information.** Unless Deloitte Canada and the Client agree otherwise in the Engagement Letter, Deloitte will not compile, examine or apply other procedures to prospective financial information of the Client or other parties in accordance with Canadian Institute of Chartered Accountants Standards and accordingly, will express no opinion or any other form of assurance or representations concerning its accuracy, completeness or presentation format. Any financial forecasts or projections belong to the Client or other parties and are the sole responsibility of such management. There will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected or predicted, and those differences may be material.
- e) Deloitte will not return or provide records or information obtained in the course of the engagement to the Client if it is illegal to do so or if Deloitte is requested to withhold the records or information by law enforcement or other public or regulatory authorities (regardless of whether the engagement has been terminated)

## 10. Reporting:

- a) **Qualifications to advice, opinions, and reports.** Any advice, opinions, or reports provided by Deloitte will be made subject to, and will be based upon, such assumptions, limitations, qualifications and reservations as Deloitte, in its judgment, deems necessary or prudent in the circumstances, including without limitation: (i) the time available to perform the Services, (ii) the information, data, opinions, advice and representations made available to Deloitte, and (iii) access to the Client's management, advisors and agents.

- b) **Amendments to reports.** Deloitte reserves the right to amend its advice, opinions, and reports accordingly, in the event that new information becomes available which may be contrary to or different from that which is set out to the Client in documents or verbal reports. Notwithstanding the foregoing, Deloitte has no responsibility for performing any services or procedures beyond those agreed to by Client and Deloitte Canada or for updating the Services performed.
- c) **Limitation on use and distribution.** Except as otherwise agreed in writing, all services in connection with this engagement shall be solely for the Client's internal purposes and use, and this engagement does not create privity between Deloitte and any person or party other than the Client ("third party"). This engagement is not intended for the express or implied benefit of any third party. No third party is entitled to rely, in any manner or for any purpose, on the advice, opinions, reports, or Services of Deloitte. The Client further agrees that the advice, opinions, reports or other materials prepared or provided by Deloitte are to be used only for the purpose contemplated by the Engagement Letter and shall not be distributed to any third party without the prior written consent of Deloitte Canada.
- d) **Ownership.** Deloitte shall retain all right, title and interest in the reports, opinions and other documents provided by Deloitte to the Client and the Client shall be entitled to use such material in accordance with section 10(c).

#### **11. Indemnification and limitation on liability**

- a) **Application.** The provisions of this Section 11 shall apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence), or otherwise. This Section shall survive termination or expiry of the engagement. The provisions of this Section are not applicable to the extent that mandatory provisions of applicable regulatory bodies prohibit a professional financial advisor from limiting liability.
- b) **Limitation on liability.** The Client and Deloitte Canada agree to the following with respect to Deloitte's liability to the Client:
  - i) Deloitte shall not be liable to the Client for any claims, liabilities, or expenses relating to this engagement for an aggregate amount in excess of the fees paid by the Client to Deloitte Canada pursuant to this engagement, except to the extent finally judicially determined to have resulted from the bad faith or intentional misconduct of Deloitte.
  - ii) In no event shall Deloitte be liable for consequential, special, indirect, incidental, punitive or exemplary loss, damage, or expense relating to this engagement or any loss of revenue or profit or any other commercial or economic loss or failure to realize expected savings.
  - iii) In any action, claim, loss or damage arising out of the engagement, the Client agrees that Deloitte's liability will be several and not joint and several and the Client may only claim payment from Deloitte of Deloitte's proportionate share of the total liability based on the degree of fault of Deloitte as finally determined by a Court of competent jurisdiction.
- c) **Indemnification.** The Client agrees to indemnify and hold harmless Deloitte from and against any and all claims, damages, costs, charges, liabilities and expenses, including all legal fees, claimed by any third party relating to the Services provided by Deloitte except to the extent finally judicially determined to have resulted from the bad faith or intentional misconduct by Deloitte.
- d) **Limitation on actions.** No action, regardless of form, relating to this engagement, may be brought by either party more than one year after the cause of action has accrued, except for an action for non-payment of fees.

**12. Other**

- a) **Regulatory or legal action.** The Client will notify Deloitte Canada promptly of any request received by the Client from any third party, including a regulatory authority, for any material information or for a meeting or hearing; the issuance of any restraining order; or the initiation of a proceeding or litigation relating to this engagement.

Subject to any professional issues including audit independence, if requested and if the parties agree, Deloitte will testify (as a non expert witness) or provide reasonable support services to the Client before any governmental commission, regulatory authority or Court. Any such testimony or support services will be confined to the services performed under this engagement. Deloitte shall have the right to employ counsel in connection with such testimony or support services.

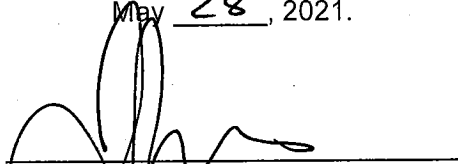
Deloitte shall be paid for any time spent by its personnel in connection with such support at their standard hourly rates, which shall be separate and apart from any other professional fees payable hereunder. The Client shall also reimburse Deloitte for its reasonable out-of-pocket costs, charges and expenses, including legal counsel, incurred in connection therewith. These fees and expenses shall be separate and in addition to any other fees or amounts payable under the provisions for payment of fees in the engagement letter.

- b) **Privacy.** Deloitte and the Client acknowledge and agree that, during the course of this engagement, Deloitte may collect personal information about identifiable individuals ("Personal Information"), either from the Client or from third parties. The Client and Deloitte Canada agree that Deloitte will collect, use and disclose Personal Information on behalf of the Client solely for purposes related to completing this engagement, providing services to the Client and in a manner consistent with section 9(c) above. Deloitte shall not collect, use and disclose such Personal Information for Deloitte's own behalf or for its own purposes.
- c) **Survival and interpretation.** The agreements and undertakings of the Client contained in the Engagement Letter, to which these terms are attached, together with the following sections of these Terms shall survive the expiration or termination of this engagement: 1, 2, 4, 5, 6, 8, 9, 10, 11 and 12.
- d) **Governing law.** These Terms, the Engagement Letter to which these terms are attached and all matters relating to this engagement (whether in contract, statute, tort (such as negligence), or otherwise), shall be governed by, and construed in accordance with, the laws of the Province where Deloitte Canada's principal office performing the engagement is located. Any action or proceeding relating to this engagement shall be brought in the Province where Deloitte Canada's principal office performing the engagement is located, and the parties submit to the jurisdiction of the Courts of that Province and waive any defence of inconvenient forum to the maintenance of such action or proceeding.
- e) **Severability.** If any provision of the Terms or the Engagement Letter is found by a Court of competent jurisdiction to be unenforceable, such provision shall not affect the other provisions, but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth herein.
- f) **Entire agreement.** These Terms and the Engagement Letter to which these terms are attached is the complete agreement between the parties with respect to the subject matter hereof and supersedes all prior and contemporaneous agreements, understandings, proposals, negotiations, representations or warranties of any kind whether oral or written.



- g) **Assignment.** Except as provided below, neither party may assign, transfer or delegate any of its rights or obligations hereunder (including, without limitation, interests or claims relating to this engagement) without the prior written consent of the other party. Deloitte Canada may, without the consent of the Client, assign or subcontract its rights and obligations hereunder to (i) any affiliate or related entity or (ii) any entity which acquires all or a substantial part of the assets or business of Deloitte Canada.
- h) **Currency.** All financial references herein are to Canadian dollars unless specifically indicated otherwise. If it is necessary to convert any amounts into Canadian dollars, a prevailing commercial bank exchange rate at closing or the time of the invoice shall be used.
- i) **Notices.** Any notice or other communication required or permitted to be given under this engagement shall be in writing and shall be sufficiently given or made by delivery or by post or by telecopy or similar facsimile transmission (with confirmation of accurate and complete transmission obtained by the sender) to the respective parties. Any notice so given shall be deemed conclusively to have been given and received when so personally delivered or posted or so telecopied or transmitted, except that any notice delivered after 5:00 p.m. on the day prior to a non-business day shall be deemed to have been received at 9:00 a.m. on the first business day following delivery. Any party may change its address, telephone number or facsimile number by notice to the others in the manner set out above.
- j) **Communication.** Except as instructed otherwise in writing, each party may assume that the other approves of properly addressed fax, email (including email exchanged via Internet media) and voicemail communication of both sensitive and non-sensitive documents and other communications concerning this engagement, as well as other means of communication used or accepted by the other.
- k) **Non-solicitation of personnel.** Each party acknowledges that the other party's personnel who participate in the engagement are critical to the servicing of its customers. Deloitte and the Client agree not to solicit, hire or otherwise retain the other party's engagement team members for a period of six (6) months following any such engagement team member's involvement in the performance of this engagement. This provision may be waived upon written agreement between the parties. This provision shall not restrict the right of either party to solicit or recruit generally in the media or as part of general recruiting efforts by third party recruiters, and shall not prohibit either party from hiring an employee of the other who answers any advertisement, responds to such general recruiting efforts, or who otherwise voluntarily applies for hire without having been initially personally solicited or recruited by Deloitte or the Client respectively.
- l) **Language.** The parties have requested that this Agreement and all communications and documents relating hereto be expressed in the English language. Les parties ont exigé que la présente convention ainsi que tous les documents s'y rattachant soient rédigés dans la langue anglaise.

This is **Exhibit "B"** referred to in  
Affidavit #1 of Jeff Keeble  
made before me on  
May 28, 2021.



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A Commissioner for taking Affidavits  
for British Columbia



Deloitte & Touche Inc.  
2800 - 1055 Dunsmuir Street  
4 Bentall Centre  
P.O. Box 49279  
Vancouver BC V7X 1P4  
Canada

Tel: 604-640-3060  
Fax: 604-899-2950  
www.deloitte.ca

Please Mum Partnership  
333 Woodland Drive  
Vancouver, BC V5L 3P6

Attention: Ms. Kathryn Adrian  
Founder and CEO

Date: July 26, 2011  
Invoice No: **2903348**  
Client/Mandate No: 917358 -1000000  
Partner: H. Lee

HST Registration No: 122893605

## Invoice

**For professional services rendered** for the period July 5 – 16, 2011 in connection with our appointment as Proposal Trustee of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, “the Companies”) under a Notice of Intention to Make a Proposal (“NOI”) and our letter of engagement dated July 5, 2011.

- Initial discussions with Management and its external legal counsel with respect to a proposed joint NOI filing;
- Preparing and attending to filing of the NOI with the Office of the Superintendent of Bankruptcy;
- Preparing and attending to filing of the NOI with the Court;
- Continued discussions with Management and its external legal counsel in respect to the position of secured creditors, consolidation of stores, ongoing operations rationalization and employee and creditor issues;
- Preparing notice to creditors in respect of the NOI and mailing same;
- Reviewing and finalizing cash flow projections and discussions with Management in respect of same;
- Attending to various inquiries from creditors, employees, landlords, customers and other stakeholders;
- Preparing and attending to filing of cash flow projections and accompanying reports with the Office of the Superintendent of Bankruptcy and Court; and
- Completing other statutory duties pursuant to the *Bankruptcy and Insolvency Act*.

**Please Mum Partnership**

July 26, 2011

Page 2

Professional Fees (discounted)	23,705.00
Disbursements	152.73
	23,857.73
HST @ 12%	2,862.93
<b>Amount payable</b>	<b>CAD \$26,720.66</b>

**Schedule of Professionals and Hours**

Name	Position	Rate \$/hour	Hours	Total \$
Huey Lee	Trustee/Associate Partner	525.00	19.00	9,975.00
Jervis Rodrigues	Trustee/Partner	525.00	5.00	2,625.00
John Somerville	Manager	350.00	25.50	8,925.00
Jamie Robinson	Senior	235.00	8.00	1,880.00
Kayli Clark	Analyst	100.00	3.00	300.00
			60.50	\$23,705.00

Payable upon receipt to: Deloitte & Touche Inc.

**Wire Transfer Information:** The Bank of Nova Scotia, 650 West Georgia Street, PO Box 11502, Vancouver, BC, V6B 4P6 Canada  
**Swift Code & ABA –** Swift- NOSCCATT - ABA Routing #: 026002532

**Canada Currency Bank Account:**

Account Name: Deloitte & Touche LLP

Transit #: 01420 - Bank Code #: 002 - Account #: 02469 13

**\*Please reference the above invoice number on all payments. Email remittance advice notice to: malbu@deloitte.ca**



Deloitte & Touche Inc.  
2800 - 1055 Dunsmuir Street  
4 Bentall Centre  
P.O. Box 49279  
Vancouver BC V7X 1P4  
Canada

Tel: 604-640-3060  
Fax: 604-899-2950  
www.deloitte.ca

Please Mum Partnership  
333 Woodland Drive  
Vancouver, BC V5L 3P6

Attention: Ms. Kathryn Adrian  
Founder and CEO

Date: August 11, 2011  
Invoice No: **2909850**  
Client/Mandate No: 917358 -1000000  
Partner: H. Lee

HST Registration No: 122893605

## Invoice

**For professional services rendered** for the period July 18 to August 6, 2011 in connection with our appointment as Proposal Trustee of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "the Companies") under a Notice of Intention to Make a Proposal ("NOI") and our letter of engagement dated July 5, 2011.

- Continued discussions with Management and its external legal counsel in respect of the position of secured creditors, proposed restructuring options, employee, creditor and other stakeholder matters;
- Discussions with Management and its external legal counsel in respect of the application for an extension of the stay of proceedings and the Proposal Trustee's First Report to Court;
- Preparation of Proposal Trustee's First Report to Court;
- Reviewing materials in respect of the application for an Order for an extension of the stay of proceedings and other relief;
- Continued discussions with Alvarez & Marsel, financial advisor to Royal Bank of Canada;
- Regular meetings with Management to review cash flow variances and other operational matters;
- Attending to various inquiries from creditors, employees, landlords, customers and other stakeholders;
- Finalizing and attending to filing of the Proposal Trustee's First Report with the Office of the Superintendent of Bankruptcy and Court; and
- Completing other statutory duties pursuant to the *Bankruptcy and Insolvency Act*.

**Please Mum Partnership**

August 11, 2011

Page 2

Professional Fees (discounted)	\$25,780.00
HST @ 12%	3,093.60
<b>Amount payable</b>	<b>CAD \$28,873.60</b>

**Schedule of Professionals and Hours**

Name	Position	Rate \$/hour	Hours	Total \$
Huey Lee	Trustee/Associate Partner	525.00	15.00	7,875.00
Jervis Rodrigues	Trustee/Partner	525.00	1.20	630.00
John Somerville	Manager	350.00	46.00	16,100.00
Ilya Margulis	Senior	235.00	5.00	1,175.00
			67.20	\$25,780.00

Payable upon receipt to: Deloitte & Touche Inc.

**Wire Transfer Information:** The Bank of Nova Scotia, 650 West Georgia Street, PO Box 11502, Vancouver, BC, V6B 4P6 Canada

**Swift Code & ABA --** Swift- NOSCCATT - ABA Routing #: 026002532

**Canada Currency Bank Account:**

Account Name: Deloitte & Touche LLP

Transit #: 01420 - Bank Code #: 002 - Account #: 02469 13

**\*Please reference the above invoice number on all payments. Email remittance advice notice to: malbu@deloitte.ca**



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P.O. Box 49279  
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Canada

Tel: 604-640-3060  
Fax: 604-899-2950  
www.deloitte.ca

Please Mum Partnership  
333 Woodland Drive  
Vancouver, BC V5L 3P6

Attention: Ms. Kathryn Adrian  
Founder and CEO

Date: August 31, 2011  
Invoice No: 2919201  
Client/Mandate No: 917358 -1000000  
Partner: H. Lee

HST Registration No: 122893605

## Invoice

**For professional services rendered** for the period August 8 - 27, 2011 in connection with our appointment as Proposal Trustee of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "the Companies") under a Notice of Intention to Make a Proposal ("NOI") and our letter of engagement dated July 5, 2011.

- Continued discussions with Management and its external legal counsel in respect of the position of secured creditors, proposed restructuring options, employee, creditor and other stakeholder matters;
- Discussions with external legal counsel with respect to directions of the Court extending the stay of proceedings;
- Establishing website and attending to various Court directed postings;
- Preparing notice to creditors with respect to the extension of the stay of proceedings and mailing same;
- Meetings with Management to review cash flow variances and other operational matters;
- Attending to various inquiries from creditors, employees, landlords, customers and other stakeholders;
- Completing other statutory duties pursuant to the *Bankruptcy and Insolvency Act*.

Professional Fees (discounted)	\$16,088.00
Disbursements	472.15
	16,560.15
HST @ 12%	1,987.22
<b>Amount payable</b>	<b>CAD \$18,547.37</b>

**Please Mum Partnership**

August 31, 2011

Page 2

**Schedule of Professionals and Hours**

<b>Name</b>	<b>Position</b>	<b>Rate \$/hour</b>	<b>Hours</b>	<b>Total \$</b>
Huey Lee	Trustee/Associate Partner	525.00	10.00	5,250.00
Jervis Rodrigues	Trustee/Partner	525.00	1.30	682.50
John Somerville	Manager	350.00	23.00	8,050.00
Jamie Robinson	Manager	350.00	2.30	805.00
Ilya Margulis	Senior	235.00	5.10	1,198.50
Alison Brown	Analyst	170.00	0.60	102.00
			42.30	\$16,088.00

Payable upon receipt to: Deloitte & Touche Inc.

**Wire Transfer Information:** The Bank of Nova Scotia, 650 West Georgia Street, PO Box 11502, Vancouver, BC, V6B 4P6 Canada  
**Swift Code & ABA –** Swift- NOSCCATT - ABA Routing #: 026002532

**Canada Currency Bank Account:**

Account Name: Deloitte & Touche LLP

Transit #: 01420 - Bank Code #: 002 - Account #: 02469 13

**\*Please reference the above invoice number on all payments. Email remittance advice notice to: malbu@deloitte.ca**





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Canada

Tel: 604-640-3060  
Fax: 604-899-2950  
www.deloitte.ca

Please Mum Partnership  
333 Woodland Drive  
Vancouver, BC V5L 3P6

Attention: Ms. Kathryn Adrian  
Founder and CEO

Date: October 7, 2011  
Invoice No: **2936634**  
Client/Mandate No: 917358 -1000000  
Partner: H. Lee

HST Registration No: 122893605

## Invoice

For professional services rendered for the period August 29 to September 24, 2011 in connection with our appointment as Proposal Trustee of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "the Companies") under a Notice of Intention to Make a Proposal ("NOI") and our letter of engagement dated July 5, 2011.

- Continued discussions with Management and its external legal counsel in respect of creditors, potential restructuring options, employee and other stakeholder matters;
- Preparation of Proposal Trustee's second report to Court;
- Meetings with Management to review cash flow variances and other operational matters;
- Attending to various inquiries from creditors, employees, landlords, customers and other stakeholders;
- Review updated cash flow projections and discussions with Management with respect to same;
- Discussions with Management and its external legal counsel in respect to the extension application;
- Review of extension application and affidavit materials;
- Review of application response and affidavit materials received from legal counsel representing certain landlords;
- Attending to various Court directed postings to Proposal Trustee's website; and
- Completing other statutory duties pursuant to the *Bankruptcy and Insolvency Act*.

**Please Mum Partnership**

October 7, 2011

Page 2

Professional Fees (discounted)	\$27,373.50
Disbursements	31.93
	27,405.43
HST @ 12%	3,288.65
<b>Amount payable</b>	<b>CAD \$30,694.08</b>

**Schedule of Professionals and Hours**

Name	Position	Rate \$/hour	Hours	Total \$
Huey Lee	Trustee/Associate Partner	525.00	17.00	8,925.00
Jervis Rodrigues	Trustee/Partner	525.00	3.10	1,627.50
John Somerville	Manager	350.00	41.90	14,665.00
Jamie Robinson	Manager	350.00	2.40	840.00
Ilya Margulis	Senior	235.00	5.60	1,316.00
			70.00	\$27,373.50

Payable upon receipt to: Deloitte & Touche Inc.

**Wire Transfer Information:** The Bank of Nova Scotia, 650 West Georgia Street, PO Box 11502, Vancouver, BC, V6B 4P6 Canada  
**Swift Code & ABA –** Swift- NOSCCATT - ABA Routing #: 026002532

**Canada Currency Bank Account:**

Account Name: Deloitte & Touche LLP

Transit #: 01420 - Bank Code #: 002 - Account #: 02469 13

**\*Please reference the above invoice number on all payments.** Email remittance advice notice to: malbu@deloitte.ca



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Canada

Tel: 604-640-3060  
Fax: 604-899-2950  
www.deloitte.ca

Please Mum Partnership  
333 Woodland Drive  
Vancouver, BC V5L 3P6

Attention: Ms. Kathryn Adrian  
Founder and CEO

Date: November 7, 2011  
Invoice No: **2952937**  
Client/Mandate No: 917358 -1000000  
Partner: H. Lee

HST Registration No: 122893605

## Invoice

For professional services rendered for the period September 26 to October 29, 2011 in connection with our appointment as Proposal Trustee of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "the Companies") under a Notice of Intention to Make a Proposal ("NOI") and our letter of engagement dated July 5, 2011.

- Continued discussions with Management and its external legal counsel in respect of creditors, potential restructuring options, employee and other stakeholder matters;
- Meetings with Management to review cash flow variances and other operational matters;
- Attending to various inquiries from creditors, employees, landlords, customers, government bodies and other stakeholders;
- Review and calculation of WEPPA estimate;
- Review of financing term sheet, refinancing transaction, and discussions with Management and its external legal counsel;
- Attending to queries from Management with respect to creditor contracts;
- Attending to various Court directed postings to Proposal Trustee's website; and
- Completing other statutory duties pursuant to the *Bankruptcy and Insolvency Act*.

Professional Fees (discounted)	\$25,625.50
HST @ 12%	3,075.06

<b>Amount payable</b>	<b>CAD \$28,700.56</b>
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**Please Mum Partnership**

November 7, 2011

Page 2

**Schedule of Professionals and Hours**

<b>Name</b>	<b>Position</b>	<b>Rate \$/hour</b>	<b>Hours</b>	<b>Total \$</b>
Huey Lee	Trustee/Associate Partner	525.00	13.50	7,087.50
Jervis Rodrigues	Trustee/Partner	525.00	2.00	1,050.00
John Somerville	Manager	350.00	23.00	8,050.00
Jamie Robinson	Manager	350.00	8.30	2,905.00
Ilya Margulis	Senior	235.00	27.80	6,533.00
			74.60	\$25,625.50

Payable upon receipt to: Deloitte & Touche Inc.

**Wire Transfer Information:** The Bank of Nova Scotia, 650 West Georgia Street, PO Box 11502, Vancouver, BC, V6B 4P6 Canada

**Swift Code & ABA –** Swift- NOSCCATT - ABA Routing #: 026002532

**Canada Currency Bank Account:**

Account Name: Deloitte & Touche LLP

Transit #: 01420 - Bank Code #: 002 - Account #: 02469 13

**\*Please reference the above invoice number on all payments. Email remittance advice notice to: malbu@deloitte.ca**



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Canada

Tel: 604-640-3060  
Fax: 604-899-2950  
www.deloitte.ca

Please Mum Partnership  
333 Woodland Drive  
Vancouver, BC V5L 3P6

Attention: Ms. Kathryn Adrian  
Founder and CEO

Date: December 2, 2011  
Invoice No: **2968704**  
Client/Mandate No: 917358 -1000000  
Partner: H. Lee

HST Registration No: 122893605

## Invoice

For professional services rendered for the period October 31 to November 26, 2011 in connection with our appointment as Proposal Trustee of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "the Companies") under a Notice of Intention to Make a Proposal ("NOI") and our letter of engagement dated July 5, 2011.

- Continued discussions with Management and its external legal counsel in respect of creditors, potential restructuring options, employee and other stakeholder matters;
- Meetings with Management to review cash flow variances and operational matters;
- Attending to continuing inquiries from creditors, employees, landlords, customers, government bodies and other stakeholders;
- Review and calculation of WEPPA estimate;
- Review of proposed transaction terms and discussions with Management and its external legal counsel;
- Arranging for Century Services asset appraisal for potential scenario planning purposes;
- Attending to queries from Management with respect to creditor contracts;
- Attending to various Court directed postings to Proposal Trustee's website
- Scenario planning and preparation for next steps upon expiration of stay;
- Initial drafting of Proposal Trustee's Third Report to Court; and
- Completing other statutory duties pursuant to the *Bankruptcy and Insolvency Act*.

Professional Fees (discounted)	\$38,144.50
HST @ 12%	4,577.34

<b>Amount payable</b>	<b>CAD \$42,721.84</b>
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**Please Mum Partnership**

December 2, 2011

Page 2

**Schedule of Professionals and Hours**

<b>Name</b>	<b>Position</b>	<b>Rate \$/hour</b>	<b>Hours</b>	<b>Total \$</b>
Huey Lee	Trustee/Associate Partner	525.00	15.00	7,875.00
Jervis Rodrigues	Trustee/Partner	525.00	3.70	1,942.50
John Somerville	Manager	350.00	50.40	17,640.00
Jamie Robinson	Manager	350.00	21.00	7,350.00
Ilya Margulis	Senior	235.00	14.20	3,337.00
			104.30	\$38,144.50

Payable upon receipt to: Deloitte & Touche Inc.

**Wire Transfer Information:** The Bank of Nova Scotia, 650 West Georgia Street, PO Box 11502, Vancouver, BC, V6B 4P6 Canada  
**Swift Code & ABA –** Swift- NOSCCATT - ABA Routing #: 026002532

**Canada Currency Bank Account:**

Account Name: Deloitte & Touche LLP

Transit #: 01420 - Bank Code #: 002 - Account #: 02469 13

**\*Please reference the above invoice number on all payments. Email remittance advice notice to: malbu@deloitte.ca**



Deloitte & Touche Inc.  
2800 - 1055 Dunsmuir Street  
4 Bentall Centre  
P.O. Box 49279  
Vancouver BC V7X 1P4  
Canada

Tel: 604-640-3060  
Fax: 604-899-2950  
www.deloitte.ca

Please Mum Partnership  
333 Woodland Drive  
Vancouver, BC V5L 3P6

Attention: Ms. Kathryn Adrian  
Founder and CEO

Date: December 14, 2011  
Invoice No: **2979123**  
Client/Mandate No: 917358-1000001  
Partner: H. Lee

HST Registration No: 122893605

## Invoice

To invoice inventory appraisal expense from Century Services Inc. in connection with our appointment as **Proposal Trustee** of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "the Companies") pursuant to the Initial Order dated December 6, 2011 under a **Notice of Intention to Make a Proposal ("NOI")** and our letter of engagement dated July 5, 2011.

Century Services Inc. (please see attached copy)	\$11,500.00
HST @ 12%	1,380.00
<b>Amount payable</b>	<b>\$12,880.00</b>

Payable upon receipt to: Deloitte & Touche Inc.

**Wire Transfer Information:** The Bank of Nova Scotia, 650 West Georgia Street, PO Box 11502, Vancouver, BC, V6B 4P6 Canada

**Swift Code & ABA –** Swift- NOSCCATT - ABA Routing #: 026002532

**Canada Currency Bank Account:**

Account Name: Deloitte & Touche LLP

Transit #: 01420 - Bank Code #: 002 - Account #: 02469 13

**\*Please reference the above invoice number on all payments. Email remittance advice notice to: [rejuan@deloitte.ca](mailto:rejuan@deloitte.ca)**

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty (30) days after the invoice date to the date on which the entire account is paid.



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Canada

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Fax: 604-899-2950  
www.deloitte.ca

Please Mum Partnership  
333 Woodland Drive  
Vancouver, BC V5L 3P6

Attention: Ms. Kathryn Adrian  
Founder and CEO

Date: January 24, 2012  
Invoice No: **2993873**  
Client/Mandate No: 917358 -1000000  
Partner: H. Lee

HST Registration No: 122893605

## Invoice

For professional services rendered for the period November 27 to December 6, 2011 in connection with our appointment as **Proposal Trustee** of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "the Companies") under a **Notice of Intention to Make a Proposal ("NOI")** and our letter of engagement dated July 5, 2011.

- Continued discussions with Management and its external legal counsel in respect of creditors, potential restructuring options, employee and other stakeholder matters;
- Discussions with Management to review cash flow variances, operational matters, and accounting treatment of consignment inventory;
- Attending to continuing inquiries from creditors, employees, landlords, customers, government bodies and other stakeholders;
- Review of proposed transaction terms and discussions with Management and its external legal counsel;
- Review of Century Services asset appraisal for potential scenario planning purposes;
- Discussions with Canada Revenue Agency and Management regarding unpaid source deductions;
- Attending to various Court directed postings to Proposal Trustee's website;
- Scenario planning and preparation for next steps under CCAA application;
- Preparation and distribution of Proposal Trustee's Material Adverse Change Report;
- Preparation of Proposed Monitor and Proposal Trustee's Third Report to Court dated December 5, 2011; and
- Completing other statutory duties pursuant to the *Bankruptcy and Insolvency Act*.



**Please Mum Partnership**

January 24, 2012

Page 2

Professional Fees (discounted)	\$19,110.00
Disbursements	31.07
HST @ 12%	2,296.93
<b>Amount payable</b>	<b>CAD \$21,438.00</b>

**Schedule of Professionals and Hours**

Name	Position	Rate \$/hour	Hours	Total \$
Huey Lee	Trustee/Associate Partner	525.00	5.00	2,625.00
Jervis Rodrigues	Trustee/Partner	525.00	4.00	2,100.00
John Somerville	Manager	350.00	20.00	7,000.00
Jamie Robinson	Manager	350.00	7.00	2,450.00
Allison Ning	Senior	235.00	10.00	2,350.00
Ilya Margulis	Senior	235.00	11.00	2,585.00
			57.00	\$19,110.00

<b>Retainer Account</b>			
Date	Type	Amount	Remarks
7/8/2011	Cash Receipt	25,000.00	Retainer
7/11/2011	Cash Payment	(35.00)	Court filing fee
1/19/2012	Cash Payment	(1,917.71)	CCAA statutory advertising fee
<b>RETAINER Balance</b>		<b>\$ 23,047.29</b>	

Payable upon receipt to: Deloitte & Touche Inc.

**Wire Transfer Information:** The Bank of Nova Scotia, 650 West Georgia Street, PO Box 11502, Vancouver, BC, V6B 4P6 Canada  
**Swift Code & ABA –** Swift- NOSCCATT - ABA Routing #: 026002532

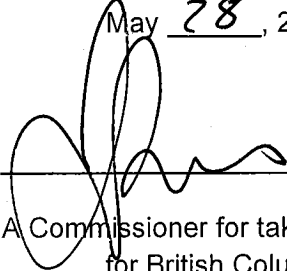
**Canada Currency Bank Account:**

Account Name: Deloitte & Touche LLP

Transit #: 01420 - Bank Code #: 002 - Account #: 02469 13

**\*Please reference the above invoice number on all payments. Email remittance advice notice to: malbu@deloitte.ca**

This is **Exhibit "C"** referred to in  
Affidavit #1 of Jeff Keeble  
made before me on  
May 28, 2021.

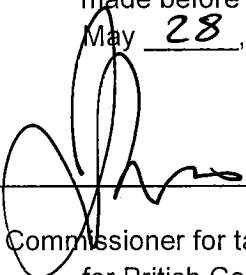


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A Commissioner for taking Affidavits  
for British Columbia

<b>Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd.</b>				
<b>Summary of Deloitte Restructuring Inc. Hours and Fees</b>				
<b>Name</b>	<b>Position</b>	<b>Hours</b>	<b>Rate</b>	<b>Total</b>
<b>NOI Proceedings</b>				
Huey Lee	Partner	94.5	\$ 525	\$ 49,612.50
Jervis Rordigues	Partner	20.3	525	10,657.50
John Somerville	Manager	229.8	350	80,430.00
Jamie Robinson	Manager	41.0	350	14,350.00
Jamie Robinson	Senior Associate	8.0	235	1,880.00
Allison Ning	Senior Associate	10.0	235	2,350.00
Ilya Margulis	Senior Associate	68.7	235	16,144.50
Alison Brown	Analyst	0.6	170	102.00
Kayli Clark	Analyst	3.0	100	300.00
<b>Total</b>		<b>475.9</b>		<b>\$ 175,826.50</b>

This is **Exhibit "D"** referred to in  
Affidavit #1 of Jeff Keeble  
made before me on  
May 28, 2021.



---

A Commissioner for taking Affidavits  
for British Columbia



Deloitte & Touche Inc.  
2800 - 1055 Dunsmuir Street  
4 Bentall Centre  
P.O. Box 49279  
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Canada

Tel: 604-640-3060  
Fax: 604-899-2950  
www.deloitte.ca

Please Mum Partnership  
333 Woodland Drive  
Vancouver, BC V5L 3P6

Attention: Ms. Kathryn Adrian  
Founder and CEO

Date: January 19, 2012  
Invoice No: **2991921**  
Client/Mandate No: 917358 -1000001  
Partner: H. Lee

HST Registration No: 122893605

## Invoice

Advertising expense in connection with notification to creditors of CCAA proceedings and Superintendent of Bankruptcy filing fee for Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "the Companies") pursuant to the Initial Order dated December 6, 2011 under a **Notice of Intention to Make a Proposal ("NOI")** and our letter of engagement dated July 5, 2011.

Advertising expense	\$1,712.24
HST @ 12%	205.47
	1,917.71
Office of the Superintendent of Bankruptcy filing fee	150.00
Subtotal	2,067.71
Less: previously paid	(115.00)
<b>Amount payable</b>	<b>\$1,952.71</b>

Payable upon receipt to: Deloitte & Touche Inc.

**Wire Transfer Information:** The Bank of Nova Scotia, 650 West Georgia Street, PO Box 11502, Vancouver, BC, V6B 4P6 Canada

**Swift Code & ABA -** Swift- NOSCCATT - ABA Routing #: 026002532

**Canada Currency Bank Account:**

Account Name: Deloitte & Touche LLP

Transit #: 01420 - Bank Code #: 002 - Account #: 02469 13

**\*Please reference the above invoice number on all payments. Email remittance advice notice to: [rejuan@deloitte.ca](mailto:rejuan@deloitte.ca)**

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty (30) days after the invoice date to the date on which the entire account is paid.



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Canada

Tel: 604-640-3060  
Fax: 604-899-2950  
www.deloitte.ca

Please Mum Partnership  
333 Woodland Drive  
Vancouver, BC V5L 3P6

Attention: Ms. Kathryn Adrian  
Founder and CEO

Date: January 24, 2012  
Invoice No: **2993905**  
Client/Mandate No: 917358 -1000001  
Partner: H. Lee

HST Registration No: 122893605

## Invoice

For professional services rendered for the period December 7, 2011 to January 6, 2012 in connection with our appointment as **Monitor** of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "the Companies") pursuant to an Order dated December 6, 2011 under the *Companies' Creditors Arrangement Act* ("CCAA").

- Discussions with Management and its external legal counsel in respect of potential restructuring options including bankruptcy, receivership and CCAA proceedings;
- Discussions with Management to review cash flow variances, revised forecast figures for the proposed stay period, and operational matters;
- Attending to continuing inquiries from creditors, employees, landlords, customers, government bodies and other stakeholders;
- Preparation, review and finalization of Monitor's First Report to Court dated January 4, 2012;
- Attending to various Court directed postings to Monitor's website
- Preparation and circulation of statutory notices to creditors including publication of insolvency proceedings; and
- Completing other statutory duties pursuant to the *Companies' Creditors Arrangement Act* and the *Bankruptcy and Insolvency Act*.

Professional Fees (discounted) \$31,470.00

HST @ 12% 3,776.40

**Amount payable CAD \$35,246.40**

**Please Mum Partnership**

January 24, 2012

Page 2

**Schedule of Professionals and Hours**

<b>Name</b>	<b>Position</b>	<b>Rate \$/hour</b>	<b>Hours</b>	<b>Total \$</b>
Huey Lee	Trustee/Associate Partner	525.00	8.00	4,200.00
Jervis Rodrigues	Trustee/Partner	525.00	2.00	1,050.00
John Somerville	Manager	350.00	35.00	12,250.00
Jamie Robinson	Manager	350.00	28.50	9,975.00
Allison Ning	Senior	235.00	9.50	2,232.50
Ilya Margulis	Senior	235.00	7.50	1,762.50
			90.50	\$31,470.00

Payable upon receipt to: Deloitte & Touche Inc.

**Wire Transfer Information:** The Bank of Nova Scotia, 650 West Georgia Street, PO Box 11502, Vancouver, BC, V6B 4P6 Canada  
**Swift Code & ABA –** Swift- NOSCCATT - ABA Routing #: 026002532

**Canada Currency Bank Account:**

Account Name: Deloitte & Touche LLP

Transit #: 01420 - Bank Code #: 002 - Account #: 02469 13

**\*Please reference the above invoice number on all payments. Email remittance advice notice to: [malbu@deloitte.ca](mailto:malbu@deloitte.ca)**



Deloitte & Touche Inc.  
2800 - 1055 Dunsmuir Street  
4 Bentall Centre  
P.O. Box 49279  
Vancouver BC V7X 1P4  
Canada

Tel: 604-640-3060  
Fax: 604-899-2950  
www.deloitte.ca

Please Mum Partnership  
333 Woodland Drive  
Vancouver, BC V5L 3P6

Attention: Ms. Kathryn Adrian  
Founder and CEO

Date: February 7, 2012  
Invoice No: **3004202**  
Client/Mandate No: 917358 -1000001  
Partner: H. Lee

HST Registration No: 122893605

## Invoice

**For professional services rendered** for the period January 9 to February 4, 2012 in connection with our appointment as **Monitor** of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "the Companies") pursuant to the Initial Order dated December 6, 2011 under the *Companies' Creditors Arrangement Act* ("CCAA").

- Attending to continuing inquiries from creditors, employees, landlords, customers, government bodies and other stakeholders;
- Attending to Court directed postings to Monitor's website;
- Weekly review and monitoring of the Companies' financial performance, cash flow variances and ongoing operations;
- Weekly meetings with management to discuss the Companies' financial performance, cash flow variances, ongoing operations and status of property sale contract; and
- Completing other statutory duties pursuant to the *Companies' Creditors Arrangement Act* and the *Bankruptcy and Insolvency Act*.

Professional Fees (discounted)	\$14,105.00
HST @ 12%	1,692.60

<b>Amount payable</b>	<b>CAD \$15,797.60</b>
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**Please Mum Partnership**

February 7, 2012

Page 2

**Schedule of Professionals and Hours**

<b>Name</b>	<b>Position</b>	<b>Rate \$/hour</b>	<b>Hours</b>	<b>Total \$</b>
Huey Lee	Trustee/Associate Partner	525.00	5.00	2,625.00
John Somerville	Manager	350.00	27.00	9,450.00
Jamie Robinson	Manager	350.00	5.80	2,030.00
			37.80	\$14,105.00

Payable upon receipt to: Deloitte & Touche Inc.

**Wire Transfer Information:** The Bank of Nova Scotia, 650 West Georgia Street, PO Box 11502, Vancouver, BC, V6B 4P6 Canada  
**Swift Code & ABA –** Swift- NOSCCATT - ABA Routing #: 026002532

**Canada Currency Bank Account:**

Account Name: Deloitte & Touche LLP

Transit #: 01420 - Bank Code #: 002 - Account #: 02469 13

**\*Please reference the above invoice number on all payments. Email remittance advice notice to: [malbu@deloitte.ca](mailto:malbu@deloitte.ca)**

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty (30) days after the invoice date to the date on which the entire account is paid.



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Canada

Tel: 604-640-3060  
Fax: 604-899-2950  
www.deloitte.ca

Please Mum Partnership  
333 Woodland Drive  
Vancouver, BC V5L 3P6

Attention: Ms. Kathryn Adrian  
Founder and CEO

Date: March 7, 2012  
Invoice No: **3023138**  
Client/Mandate No: 917358 -1000001  
Partner: H. Lee

HST Registration No: 122893605

## Invoice

For professional services rendered for the period February 6 to March 3, 2012 in connection with our appointment as **Monitor** of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "the Companies") pursuant to the Initial Order dated December 6, 2011 under the *Companies' Creditors Arrangement Act* ("CCAA").

1. Attending to continuing inquiries from creditors, employees, landlords, customers, government bodies and other stakeholders;
2. Weekly review and monitoring of the Companies' financial performance, cash flow variances and ongoing operations;
3. Weekly meetings with management to discuss the Companies' financial performance, cash flow variances, ongoing operations and status of property sale contract;
4. Discussions and correspondence with certain landlords regarding February 2012 rent deferral; and
5. Completing other statutory duties pursuant to the *Companies' Creditors Arrangement Act* and the *Bankruptcy and Insolvency Act*.

Professional Fees (discounted)	\$8,542.50
HST @ 12%	1,025.10

<b>Amount payable</b>	<b>CAD \$9,567.60</b>
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**Please Mum Partnership**

March 7, 2012

Page 2

**Schedule of Professionals and Hours**

<b>Name</b>	<b>Position</b>	<b>Rate \$/hour</b>	<b>Hours</b>	<b>Total \$</b>
Huey Lee	Trustee/Associate Partner	525.00	4.50	2,362.50
John Somerville	Manager	350.00	14.30	5,005.00
Ilya Margulis	Senior Associate	235.00	5.00	1,175.00
			23.80	\$ 8,542.50

Payable upon receipt to: Deloitte & Touche Inc.

**Wire Transfer Information:** The Bank of Nova Scotia, 650 West Georgia Street, PO Box 11502, Vancouver, BC, V6B 4P6 Canada  
**Swift Code & ABA –** Swift- NOSCCATT - ABA Routing #: 026002532

**Canada Currency Bank Account:**

Account Name: Deloitte & Touche LLP

Transit #: 01420 - Bank Code #: 002 - Account #: 02469 13

**\*Please reference the above invoice number on all payments. Email remittance advice notice to: [rejuan@deloitte.ca](mailto:rejuan@deloitte.ca)**

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Fax: 604-899-2950  
www.deloitte.ca

Please Mum Partnership  
333 Woodland Drive  
Vancouver, BC V5L 3P6

Attention: Ms. Kathryn Adrian  
Founder and CEO

Date: April 2, 2012  
Invoice No: **3041350**  
Client/Mandate No: 917358 -1000001  
Partner: H. Lee

HST Registration No: 122893605

## Invoice

**For professional services rendered** for the period March 4 to March 31, 2012 in connection with our appointment as **Monitor** of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "the Companies") pursuant to the Initial Order dated December 6, 2011 under the *Companies' Creditors Arrangement Act* ("CCAA").

- Attending to continuing inquiries from creditors, employees, landlords, customers, government bodies and other stakeholders;
- Weekly review and monitoring of the Companies' financial performance, cash flow variances and ongoing operations;
- Weekly meetings with management to discuss the Companies' financial performance, cash flow variances, ongoing operations and status of the Woodland Property sale;
- Discussions and correspondence with Management and the Companies' legal counsel regarding the proposed Woodland Property tax transaction involving 0710345 B.C. Ltd. and Bossa Nova Fashions Ltd.
- Preliminary drafting of Monitor's Second Report to Court; and
- Completing other statutory duties pursuant to the *Companies' Creditors Arrangement Act* and the *Bankruptcy and Insolvency Act*.

Professional Fees (discounted)	\$12,632.50
HST @ 12%	1,515.90
<b>Amount payable</b>	<b>\$14,148.40</b>

**Please Mum Partnership**

April 2, 2012

Page 2

**Schedule of Professionals and Hours**

<b>Name</b>	<b>Position</b>	<b>Rate \$/hour</b>	<b>Hours</b>	<b>Total \$</b>
Huey Lee	Senior Vice President	525.00	7.50	3,937.50
Ilya Margulis	Senior Associate	235.00	37.00	8,695.00
			44.50	\$ 12,632.50

Payable upon receipt to: Deloitte & Touche Inc.

**Wire Transfer Information:** The Bank of Nova Scotia, 650 West Georgia Street, PO Box 11502, Vancouver, BC, V6B 4P6 Canada

**Swift Code & ABA –** Swift- NOSCCATT - ABA Routing #: 026002532

**Canada Currency Bank Account:**

Account Name: Deloitte & Touche LLP

Transit #: 01420 - Bank Code #: 002 - Account #: 02469 13

**\*Please reference the above invoice number on all payments. Email remittance advice notice to: [rejuan@deloitte.ca](mailto:rejuan@deloitte.ca)**

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty (30) days after the invoice date to the date on which the entire account is paid.

**Please Mum Partnership - CCAA****Client / Mandate: 917358 / 1000001****Time detail from March 4, 2012 to March 31, 2012**

Activity	Hours		
	Huey Lee	Ilya Margulis	Total
Attending to continuing inquiries from creditors, employees, landlords, customers, government bodies and other stakeholders	-	5.00	5.00
Weekly review and monitoring of the Companies' financial performance, cash flow variances and ongoing operations	1.50	10.00	11.50
Weekly meetings with management to discuss the Companies' financial performance, cash flow variances, ongoing operations and status of the Woodland Property sale	2.00	2.00	4.00
Discussions and correspondence with Management and the Companies' legal counsel regarding the proposed Woodland Property tax transaction involving 0710345 B.C. Ltd. and Bossa Nova Fashions Ltd.	2.00	3.90	5.90
Preliminary drafting of Monitor's Second Report to Court	1.50	15.60	17.10
Completing other statutory duties pursuant to the Companies' Creditors Arrangement Act and the Bankruptcy and Insolvency Act.	0.50	0.50	1.00
	7.50	37.00	44.50



Deloitte & Touche Inc.  
2800 - 1055 Dunsmuir Street  
4 Bentall Centre  
P.O. Box 49279  
Vancouver BC V7X 1P4  
Canada

Tel: 604-640-3060  
Fax: 604-602-1583  
www.deloitte.ca

Please Mum Partnership  
333 Woodland Drive  
Vancouver, BC V5L 3P6

Attention: Ms. Kathryn Adrian  
Founder and CEO

Date: May 16, 2012  
Invoice No: **3087929**  
Client/Mandate No: 917358 -1000001  
Partner: H. Lee

HST Registration No: 122893605

## Invoice

For professional services rendered for the period April 1 to May 12, 2012 in connection with our appointment as **Monitor** of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "the Companies") pursuant to the Initial Order dated December 6, 2011 under the *Companies' Creditors Arrangement Act* ("CCAA").

- Finalization of Monitor's Second Report to Court;
- Drafting and finalization of Monitor's Third Report to Court;
- Weekly review and monitoring of the Companies' financial performance, cash flow variances and operations;
- Weekly management meetings to discuss the Companies' financial performance, cash flow variances and operations;
- Discussions with management and legal advisors to assess the viability of a potential plan of arrangement to creditors and available options;
- Attending to continuing inquiries from creditors, employees, landlords, customers, government bodies and other stakeholders; and
- Completing other statutory duties pursuant to the *Companies' Creditors Arrangement Act* and the *Bankruptcy and Insolvency Act*.

Professional Fees (discounted)	\$23,536.00
HST @ 12%	2,824.32
<b>Amount payable</b>	<b>\$26,360.32</b>

**Please Mum Partnership**

May 16, 2012

Page 2

**Schedule of Professionals and Hours**

<b>Name</b>	<b>Position</b>	<b>Rate \$/hour</b>	<b>Hours</b>	<b>Total \$</b>
Huey Lee	Trustee/Associate Partner	525.00	17.30	9,082.50
Melinda McKie	Trustee/Associate Partner	525.00	1.30	682.50
Ilya Margulis	Senior Associate	235.00	58.60	13,771.00
			77.20	\$ 23,536.00

Payable upon receipt to: Deloitte & Touche Inc.

**Wire Transfer Information:** The Bank of Nova Scotia, 650 West Georgia Street, PO Box 11502, Vancouver, BC, V6B 4P6 Canada  
**Swift Code & ABA –** Swift- NOSCCATT - ABA Routing #: 026002532

**Canada Currency Bank Account:**

Account Name: Deloitte & Touche LLP

Transit #: 01420 - Bank Code #: 002 - Account #: 02469 13

**\*Please reference the above invoice number on all payments. Email remittance advice notice to: [rejuan@deloitte.ca](mailto:rejuan@deloitte.ca)**

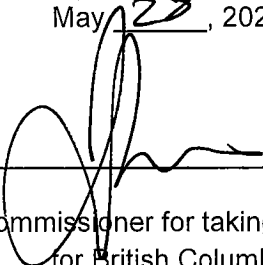
Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty (30) days after the invoice date to the date on which the entire account is paid.



**Please Mum Partnership - CCA**  
**Client / Mandate: 917358 / 1000001**  
**Time detail from April 1, 2012 to May 12, 2012**

Activity	Hours			
	Huey Lee	Melinda McKie	Ilya Margulis	Total
Finalization of Monitor's Second Report to Court	3.30	-	5.70	9.00
Drafting and Finalization of Monitor's Third Report to Court	5.00	0.60	18.60	24.20
Weekly review and monitoring of the Companies' financial performance, cash flow variances and operations	3.00	-	9.70	12.70
Weekly management meetings to discuss the Companies' financial performance, cash flow variances and operations	2.00	-	3.70	5.70
Discussions with management and legal advisors to assess the viability of a potential plan of arrangement to creditors and available options	4.00	0.70	12.90	17.60
Attending to continuing inquiries from creditors, employees, landlords, customers, government bodies and other stakeholders	-	-	8.00	8.00
Completing other statutory duties pursuant to the Companies' Creditors Arrangement Act and the Bankruptcy and Insolvency Act.	-	-	-	-
	17.30	1.30	58.60	77.20

This is **Exhibit "E"** referred to in  
Affidavit #1 of Jeff Keeble  
made before me on  
May 23, 2021.



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A Commissioner for taking Affidavits  
for British Columbia

<b>Name</b>	<b>Position</b>	<b>Hours</b>	<b>Rate</b>	<b>Total</b>
<b>CCAA Proceedings</b>				
Huey Lee	Partner	42.3	\$ 525	\$ 22,207.50
Jervis Rordigues	Partner	2.0	525	1,050.00
Melinda Mckie	Partner	1.3	525	682.50
John Somerville	Manager	76.3	350	26,705.00
Jamie Robinson	Manager	34.3	350	12,005.00
Ilya Margulis	Senior Associate	108.1	235	25,403.50
Allison Ning	Senior Associate	9.5	235	2,232.50
<b>Total</b>		<b>273.8</b>		<b>\$ 90,286.00</b>

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*,  
R.S.B.C. 2002, c. 57

- AND -

IN THE MATTER OF ELIA FASHIONS LTD. (IN ITS OWN  
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  
Tel: 604-683-6498  
Attention: Jonathan Ross

File: V38617