



This is the 1st affidavit of
Anthony Tillman in this case and was
made on May 27, 2026

No. S-261350
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN

NATIONAL BANK OF CANADA

PETITIONER

AND

1030931 B.C. LTD., MANNEY TRANSPORT LTD., NCG NATIONAL
CONTAINER GROUP INC., 1312230 B.C. LTD. dba LIQUOR 56, 1385161 B.C.
LTD. AND 1149075 B.C. LTD. dba BURNABY LIQUOR MART

RESPONDENTS

AFFIDAVIT

I, **Anthony Tillman**, of Suite 902, 925 West Georgia Street, Vancouver, British Columbia, Senior Vice President, AFFIRM THAT:

1. I am a Senior Vice President of Alvarez & Marsal Canada Inc. in its capacity as Court-appointed receiver and manager ("**A&M**" or the "**Receiver**") of 1030931 B.C. Ltd., Manney Transport Ltd., NCG National Container Group Inc., 1312230 B.C. Ltd., doing business as Liquor 56, 1385161 B.C. Ltd. and 1149075 B.C. Ltd., doing business as Burnaby Liquor Mart (collectively, the "**Debtors**") and as such I have personal knowledge of the matters deposed to in this Affidavit except where I depose to a matter based on information from an informant I identify in which case I believe that both the information from the informant and the resulting statement are true.

2. I have had primary carriage of this matter on behalf of A&M and I am authorized to make this affidavit on behalf of A&M.

Background

3. A&M was appointed as Receiver of the Debtors pursuant to the order of this Court dated March 10, 2026 (the "**Receivership Order**"). Pursuant to the Receivership Order, certain of the Receiver's powers in respect of 1312230 B.C. Ltd., doing business as Liquor 56, 1385161 B.C. Ltd. and 1149075 B.C. Ltd., doing business as Burnaby Liquor Mart (collectively, the "**Liquor Store Entities**") were deferred to May 10, 2026.

4. Pursuant to the Receivership Order, the Receiver's powers in respect of the Liquor Store Entities were deferred to May 10, 2026. The Receivership Order provided that, as of May 10, 2026, the Receiver was empowered and authorized, but not obligated, to act in respect of the property of the Liquor Store Entities.

5. In advance of May 10, 2026, the Receiver concluded that, provided the refinancing transaction completed and NBC was repaid in full before May 25, 2026, the Receiver would not exercise its discretionary powers or take possession of the property of the Liquor Store Entities pursuant to the Receivership Order.

6. This fee approval and discharge application is in respect of the Liquor Store Entities only.

Receiver's Invoices and Fees

7. Attached as **Exhibit "A"** are copies of the following invoice (the "**Receiver's Invoice**") issued by A&M showing fees for services rendered and disbursements incurred in relation to the Liquor Store Entities:

Invoice No.	Date	Fees	Disburs.	Tax (GST)	Total
Invoice #1A	May 22, 2026	\$9,340.00	Nil.	\$467.00	\$9,807.00
TOTAL		\$9,340.00	Nil.	\$467.00	\$9,807.00

8. As detailed in the Receiver's Invoice, for the period from May 6, 2026 to June 4, 2026, A&M invoiced fees amounting to \$9,340.00 and incurred taxes in the amount of \$467.00 for a total of \$9,807.00 (the "**Receiver's Fees**").
9. The Receiver's Fees as set out in the Receiver's Invoice are calculated on the basis of the hours spent by the Receiver's personnel, multiplied by the applicable standard hourly rates charged by A&M in its insolvency practice.
10. Several professionals at A&M expended time on this matter. The following is a summary of the time expended by each professional on the Receiver's Invoice for the period from May 6, 2026, until June 4, 2026, and each professional's hourly rate:
 - (a) Anthony Tillman, Senior Vice President, who recorded approximately 2 hours at an hourly rate of \$1,000;
 - (b) Vicki Chan, Vice President, who recorded approximately 8 hours at an hourly rate of \$785; and
 - (c) Harry Ashworth, Senior Associate, who recorded approximately 2 hours at an hourly rate of \$530.
11. To the best of my knowledge, information and belief, the information contained in the Receiver's Invoice is true and accurate in all respects as to:
 - (a) the number of hours worked;
 - (b) the nature of work performed;
 - (c) the identity of the individuals who performed the work; and
 - (d) the rates charged for the work performed.
12. I have reviewed the Receiver's Invoice and verily believe that:
 - (a) the Receiver's professional fees and disbursements have been properly incurred and are fair and reasonable in the circumstances;

- (b) the work completed by the Receiver was delegated to the appropriate professionals at A&M with the appropriate seniority and hourly rates;
- (c) the Receiver's fees in this matter are consistent with fees charged by other insolvency firms of a similar size for work of a similar nature and complexity in Canadian insolvency proceedings; and
- (d) the services were provided by the Receiver in a prudent and economical manner.

13. I estimate that the cost for A&M to conclude the outstanding matters in this receivership that relate to the Liquor Store Entities from and after June 4, 2026 will be approximately \$10,000, although this amount could differ should any unforeseen issues arise.

The Receiver's Report

14. The activities of the Receiver in relation to the Liquor Store Entities from the commencement of its appointment on March 10, 2026 are described in detail in the Final Report of the Receiver dated May 27, 2026 (the "**Final Report**").

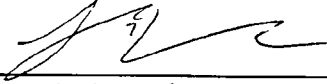
15. The activities for which the Court's approval is sought at this time are set out in the Final Report.

16. I have reviewed the Final Report and confirm that, to the best of my knowledge, the work detailed therein was carried out by the Receiver, and that such work was necessary for the Receiver in carrying out its duties and obligations in relation to this matter pursuant to the Receivership Order.

Legal Counsel Fees

17. The Receiver engaged Blake, Cassels & Graydon LLP ("**Blakes**") to assist it in carrying out the Receiver's duties and obligations in these proceedings. As set out in the Affidavit #1 of Peter Rubin made May 26, 2026 (the "**Counsel Affidavit**"), no invoices have been issued by Blakes in respect of work specifically performed in relation to the Liquor Store Entities. I have reviewed a summary of Blakes' fees and disbursements attributable to the Liquor Store Entities as set out in the Counsel Affidavit. I am satisfied that the work detailed therein was completed by Blakes at the request of the Receiver, the work was necessary, and the fees incurred are fair and reasonable in the circumstances.

This is Exhibit "A" referred to in Affidavit #1
of Anthony Tillman made before me at
Vancouver, British Columbia on May 27, 2026.



A Commissioner for taking Affidavits for
British Columbia



Alvarez & Marsal Canada Inc.²
 Licensed Insolvency Trustees
 Cathedral Place Building
 925 West Georgia Street, Suite 902
 Vancouver, BC V6C 3L2
 Phone: +1 604 638 7440
 Fax: +1 604 638 7441

May 22, 2026

Alvarez & Marsal Canada Inc.
 902-925 West Georgia Street
 Vancouver, BC V6C 3L2

Re: 1312230 B.C. LTD. doing business as LIQUOR 56, 1385161 B.C. LTD. and 1149075 B.C. LTD. doing business as BURNABY LIQUOR MART (the “Liquor Store Entities”)

For services rendered in connection with our appointment as receiver (the “Receiver”) without security, of all of the assets, undertakings and property, of 1312230 B.C. LTD. doing business as LIQUOR 56, 1385161 B.C. LTD. and 1149075 B.C. LTD. doing business as Burnaby Liquor Mart for the period May 6 to June 4, 2026, including to:

- monitor the refinancing process;
- correspond and discuss with the Debtors, National Bank, and its legal counsel in connection to the Liquor Store Entities; and
- preparing the Receiver's final report and seeking discharge.

<u>A&M Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
A. Tillman, Senior Vice President	2.0	\$1,000	\$2,000.00
V. Chan, Vice President	8.0	785	6,280.00
H. Ashworth, Senior Associate	2.0	530	1,060.00
	12.0		9,340.00
Add: GST (5%)			467.00
TOTAL INVOICE			\$9,807.00

Wire Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTOR
 Bank Address: 55 King Street West
 Toronto, ON M5K 1A2
 Bank Transit #: 10202
 Institution #: 0004
 Account #: 5519970 (CAD)
 GST: 83486 3367 RT0001
Reference #: 876064A – Invoice #1A

Mailing Instructions:

Alvarez & Marsal Canada ULC
 Attn: Monica Cheung
 Cathedral Place
 925 West Georgia Street, Suite 902
 Vancouver, B.C. V6C 3L2

Please send details of your remittance to treasury@alvarezandmarsal.com and include the reference number above.