

This is the 4th Affidavit
of Mark W. Mounteer in this case
and was made on 8/MAR/2022

No. S197731
Vancouver Registry

In the Supreme Court of British Columbia

Between:

MICHAEL TIETZ AND DUANE LOEWEN

Plaintiffs

and:

BRIDGEMARK FINANCIAL CORP., JACKSON & COMPANY PROFESSIONAL CORP., ANTHONY JACKSON, LUKOR CAPITAL CORP., JUSTIN EDGAR LIU, ROCKSHORE ADVISORS LTD. (FORMERLY KNOWN AS CAM PADDOCK ENTERPRISES INC.), CAMERON ROBERT PADDOCK, KONSTANTIN LICHTENWALD, SIMRAN SINGH GILL, JCN CAPITAL CORP., JOHN BEVILACQUA, ESSOS CORPORATE SERVICES INC., SWAY CAPITAL CORP., VON ROWELL TORRES, DETONA CAPITAL CORP., DANILEN VILLANUEVA, NATASHA JON EMAMI, ALTITUDE MARKETING CORP., RYAN PETER VENIER, PLATINUM CAPITAL CORP., 658111 B.C. LTD., JASON CHRISTOPHER SHULL, TRYTON FINANCIAL CORP., ABEIR HADDAD, TAVISTOCK CAPITAL CORP., ROBERT JOHN LAWRENCE, JARMAN CAPITAL INC., SCOTT JASON JARMAN, NORTHWEST MARKETING AND MANAGEMENT INC., RUFIZA ESMAIL, DENISE TRAINOR, ALY BABU MAWJI, ESCHER INVEST SA, HUNTON ADVISORY LTD., RANDY WHITE, KENDL CAPITAL LIMITED, 1153307 B.C. LTD., RUSSELL GRANT VAN SKIVER, BERTHO HOLDINGS LTD., ROBERT WILLIAM BOSWELL, HAIGHT-ASHBURY MEDIA CONSULTANTS LTD., ASHKAN SHAHROKHI, SAIYA CAPITAL CORPORATION, TARA HADDAD, KEIR PAUL MACPHERSON, TOLLSTAM & COMPANY CHARTERED ACCOUNTANTS, ALBERT KENNETH TOLLSTAM, 727 CAPITAL, DAVID RAYMOND DUGGAN, VIRAL STOCKS INC., 10X CAPITAL, CRYPTOBLOC TECHNOLOGIES CORP., NEIL WILLIAM STEVENSON-MOORE, KENNETH CLIFFORD PHILLIPPE, BRIAN BILES, KOOTENAY ZINC CORP., ROBERT TINDALL, AFFINOR GROWERS INC., NICHOLAS BRUSATORE, SAM CHAUDHRY, GREEN 2 BLUE ENERGY CORP., SLAWOMIR SMULEWICZ, MICHAEL YOUNG, GLENN LITTLE, BELEAVE INC., ANDREW WNEK, BOJAN KRASIC, CITATION GROWTH CORP. (FORMERLY KNOWN AS LIHT CANNABIS CORP. AND MARAPHARM VENTURES INC.), LINDA SAMPSON, DAVID ALEXANDER, YARI ALEXANDER NIEKEN, HANSPAUL PANNU, BLOK TECHNOLOGIES INC., ROBERT DAWSON, JAMES HYLAND, PREVECEUTICAL MEDICAL INC., STEPHEN VAN DEVENTER, SHABIRA RAJAN, ABATTIS BIOCEUTICALS CORP., ROBERT ABENANTE, KENT MCPARLAND, SPEAKEASY CANNABIS CLUB LTD., MARC GEEN, MERVYN GEEN, JEREMY ROSS, ALEXANDER KAULINS, KOPR POINT VENTURES INC. (FORMERLY KNOWN AS NEW POINT EXPLORATION CORP.), AND BRYN GARDENER-EVANS

Defendants

AFFIDAVIT

I, Mark W. Munteer, lawyer, of Suite 400 – 856 Homer Street, Vancouver, British Columbia, AFFIRM THAT:

1. I am a partner with the law firm of Bennett Munteer LLP, co-counsel for the Plaintiffs in this action with Camp Fiorante Mogerman Matthews LLP (collectively, “Class Counsel”), and as such have knowledge of the matters deposed to. Where I make statements in this affidavit which are not within my personal knowledge, I have identified the source of that information and belief. All of the information I have deposed to I verily believe to be true.

2. Attached as Exhibit “A” is a copy of the Retainer Agreement with the Representative Plaintiffs.

3. Class Counsel is seeking the approval of legal fees, disbursements, and taxes thereon, in the following amount: \$720,000 in legal fees (plus taxes) and \$135,101.79 in disbursements (inclusive of GST).

4. Americo Morlani, the proposed representative plaintiff for Beleave, and Michael Tietz and Duane Loewen approve of the proposed distribution of the Beleave settlement funds and the proposed payment of legal fees and disbursements.

5. This action was jointly prosecuted by the firms of Bennett Munteer LLP and Camp Fiorante Matthews Mogerman (“Class Counsel”). In addition, Nicholas Baker was employed by Camp Fiorante Matthews Mogerman on a contract basis to assist in the prosecution. The time spent by Class Counsel on this matter was recorded in accordance with normal practice where time-based fees are billed. The value of the time recorded on this matter, at the firms’ standard hourly rates in effect the time the services were provided, up to February 28, 2022 is as follows:

Bennett Munteer LLP (“BM”)	\$2,483,235
Camp Fiorante Matthews Mogerman (“CFMM”)	\$610,799
TOTAL:	\$3,094,034

6. The total includes the following hours spent by the following lawyers, with their current hourly rates:

Paul Bennett (BM) (1988 Call)	2,338.90 hours	\$750 per hour
Reidar Mogerman, Q.C. (CFMM) (1997 Call)	147 hours	\$900 per hour
Mark W. Mounteer (BM) (2003 Call)	491.25 hours	\$650 per hour
Paula Ramsay (BM) (2006 Call)	711.30 hours	\$575 per hour
Nicholas Baker (CFMM) (2009 Call)	741.25 hours	\$475 per hour
Naomi J. Kovak (CFMM) (2013 Call)	280.9 hours	\$450 per hour

7. The total value of the time recorded up to July 31, 2020, the date of the Beleave Settlement, was \$670,230.

8. I believe that the value of the time (hourly rate) set out above is commercially reasonable based on the qualifications of counsel and the rates charged by other counsel for similar commercial litigation.

Qualifications of Counsel

9. Paul Bennett was called to the bar in 1988, after completing a LL.M. at Harvard and a M.Phil. at Cambridge. He has acted as counsel in more than 30 class proceedings and was named the Class Action Lawyer of the Year in 2010 by Best Lawyers. Mr. Bennett called to the bar in BC, Alberta and Manitoba and regularly prosecute actions in all three provinces. In addition, he also appeared in Ontario as class action counsel.

10. Reidar Mogerman, Q.C. was called to the bar in 1997. He been recognised by both Lexpert and Best Lawyers as a leading class action practitioner. He was selected by the Province of British Columbia to conduct the multibillion-dollar litigation against Purdue for its role in the opioid crisis. Mr. Mogerman also has extensive experience appearing before the Supreme Court of Canada. Mr. Mogerman regularly appears as class action counsel in BC, Alberta, Ontario and Quebec.

11. I was called to the bar in 2003. I have completed a LL.M. at the University of London and a M.A. in econometrics at King's College London, where I finished first in my class. My practice has been completely devoted to prosecuting class actions, and I have been recognised by both Lexpert and Best Lawyers as a leading class action

practitioner. I am called to the bar in BC, Alberta and Manitoba and regularly prosecute actions in all three provinces. In addition, I have also appeared in Ontario as class action counsel.

12. Paula Ramsay was called to the bar in 2006. She was the Gold Medalist at the University of Victoria, and completed a LL.M. at the University of Zurich, also finishing first in her class. She resides in Switzerland and works remotely.

13. Nicholas Baker was called to the bar in 2009 in Australia and 2011 in Canada. The primary focus of his practice has been representing plaintiffs in investor recovery litigation, mainly in securities class actions. He resides in Ontario and works remotely.

14. Naomi J. Kovak was called to the bar in 2013. Prior to law school she worked in the securities industry. She began her practice at Heenan Blaikie, before moving to Camp Fiorante Matthews Mogerman where her practice has been substantially devoted to class actions.

Hourly Rates Charged by Commercial Litigation Counsel

15. Mr. Wnek and Mr. Krasic, the former CEO and CFO of Beleave were represented in this Action by Craig T. Lockwood (2002 Call). Pursuant to the terms of the settlement agreement, the Plaintiffs' agreed to pay the reasonable costs of these Defendants in relation to providing cooperation evidence in the action. Pursuant to this agreement, the Plaintiffs paid Mr. Lockwood's account on March 9, 2021, which provided for an hourly billing rate of \$935 per hour.

16. The BCCBA 2021 Charge Out Rate Report summarizes the average hourly rates charged by lawyers in British Columbia by region and year of call based on surveys completed by 53 BC law firms. An extract from that Report is attached as Exhibit "B". It shows, for example, that the top 25% of litigation lawyers in Vancouver (by rate) were billed out at more than \$800 per hour for a 1988 call and \$750 per hour for a 1997 call.

17. The Canadian Lawyer Magazine's 2020 Annual Legal Fees Survey, attached as Exhibit "C", shows, for example, that nationally the average hourly rate of a

lawyer called between 11 – 20 years was \$681. The quality of this survey may be problematic as the average hourly rate for lawyers of more than 20 years experience in Ontario (\$2,939) appears flawed.

18. Attached as Exhibit “D” is a Bill of Costs obtained from Quicklaw cited as *Petrochemical Commercial Co. International Ltd. v. Nexus Management Group SDN BHD*, 2019 LNONMO 1006.

Notional Hourly Rates Charged by Class Action Plaintiffs’ Counsel

19. Attached as Exhibit “E” is an extract from an affidavit of Serge Kalloghlian, affirmed December 6, 2021 in the Canntrust Action, setting out the standard hourly rate charged by counsel in that action.

20. Attached as Exhibit “F” is an extract from an affidavit of Serge Kalloghlian, affirmed November 18, 2021 in the Tilt Holdings Action, setting out the standard hourly rate charged by counsel in that action.

21. Attached as Exhibit “G” is an extract from an affidavit of Anthony O’Brien, affirmed October 1, 2018 in the SNC-Lavalin Action, setting out the standard hourly rate charged by counsel in that action.

22. Attached is Exhibit “H” is an extract from an affidavit of Ward Branch, affirmed November 2, 2015 in the Credit Card Action, setting out the standard hourly rate charged by counsel in that action.

Law Office Economics

23. Attached as Exhibit “I” is an article from the Canadian Research Investor which notes that “the average office rent for the new prime Class A space coming to the market [in Vancouver] will approach \$60 per square foot, by far the highest in the country.”

24. Attached as Exhibit “J” is an extract from the Robert Half 2021 Legal Salary Guide which notes at page 25 that legal salaries (lawyers and support staff) are generally consistent between Vancouver and Toronto.

25. Attached as Exhibit "K" is the ZSA Legal Salary guide which notes that as of June 24, 2021 the average salary for a 6-year associate is \$140K+ in Toronto (specialty boutique firm) and \$155+ in Vancouver (leading boutique firm).

Disbursements

26. The disbursements for which Class Counsel seeks approval are set out in below amount to \$135,101.79 (inclusive of GST).

Non-taxable Disbursements	
Hearing Fees	\$ 5,900.00
Filing Fees	\$ 2,469.64
Honouraria	\$ 3,0000.00
	\$ 11,369.64
Taxable Disbursements	
Agents Fees	\$ 2,295.90
Courier and Delivery	\$ 699.33
Transcripts	\$ 7,575.40
Third Party Copying	\$ 75.00
Legal Fees of Third Parties	\$ 2,435.84
Process Server Expenses	\$ 12,844.51
Expert Witness Fees	\$ 91,433.95
Company Searches	\$ 58.27
Website	\$ 372.00
Meals	\$ 49.94
	\$ 117,840.14
GST	\$ 5,892.01
Total Taxable Disbursements (including GST)	\$ 123,732.15
Total	\$ 135,101.79

27. It is my opinion as counsel that all of the disbursements incurred to date, were reasonable and necessary for the conduct of the action.

Honorarium for Representative Plaintiff

28. Class Counsel proposes that Messrs. Tietz and Loewen each receive an honorarium for their services as representative Plaintiffs, or in the case of Mr. Morlani, as a proposed representative, in the amount of \$1,000.

29. These individuals have lent their names, and causes of action, to the class for their collective benefit. They have also provided evidence for use in the action as required.

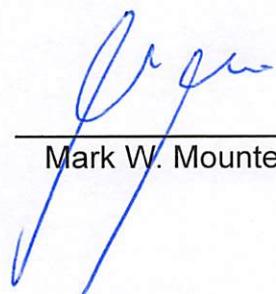
30. These individuals have also been actively engaged with us throughout the conduct of the litigation, keeping themselves updated on its status, receiving our advice and recommendations as to the conduct of the action, and reviewing draft pleadings and settlement documents, in order to provide us with instructions. They have been an advocate and champion for their fellow class members.

31. It is my opinion that Messrs. Morlani, Tietz, and Loewen have diligently discharged their responsibilities as representative Plaintiffs. They have incurred burdens for the class that they would not have been required to bear if they had elected to pursue their claims on an individual basis, or if they had simply left the claims to be advanced by others.

AFFIRMED before me at the City of Vancouver, in the Province of British Columbia, this 8th day of March, 2022.



A Commissioner for taking Affidavits for British Columbia



Mark W. Mounteer

JONATHAN E. FUNG
BARRISTER & SOLICITOR
856 Homer Street, 4th Floor
Vancouver, BC V6B 2W5
Tel: 604-689-7555 Fax: 604-689-7554

This is Exhibit "A" as referred to in the
affidavit of Mark W. Monte
sworn before me at Vancouver, B.C.
this 8 day of March 2022
Jonathan Jung
A Commissioner for taking Affidavits
within British Columbia

CLASS ACTION CONTINGENCY FEE AGREEMENT

BETWEEN:

DUANE LOEWEN

(THE “CLIENT”)

AND:

BENNETT MOUNTEER LLP

and

CAMP FIORANTE MATTHEWS MOGERMAN LLP

(COLLECTIVELY THE “SOLICITORS”)

REGARDING A CLASS ACTION TO BE COMMENCED ON THE CLIENT’S
BEHALF CONCERNING:

THE BRIDGEMARK INVESTMENT SCHEME

(THE “CLASS ACTION”)

1. The Client hereby retains and employs the Solicitors with respect to the Class Action.
2. Subject to instructions from the Client from time to time, the Solicitors shall prosecute the Class Action and take such steps as the Solicitors consider necessary and proper.

Terms of Payment of Fees and Disbursements

3. The provisions of this agreement regarding fees and disbursements are subject to the approval of the B.C. Supreme Court (the “Court”) as provided in s. 38 of the British Columbia *Class Proceeding Act*. The Solicitors shall seek the approval of the Court

at such time as the Solicitors consider it appropriate to do so and, in any event, upon the request of the Client. If the Court does not approve this Agreement, the Solicitors shall not be obliged to continue to act in the Class Action.

4. The Client also has the right within three months after either this Agreement was made or the retainer of the Solicitors is terminated to apply to the District Registrar of the Court to have this Agreement examined.

5. Legal fees shall be paid only in the event that the Class Action is successful in whole or in part. The fees shall be paid by lump sum payment or payments out of the proceeds of any Judgment or Order awarding rescission, damages, interest or costs to the Class or any settlement that includes payments in favour of the Class or Class member, or as otherwise may be directed by the Court.

6. The Solicitors' legal fees shall be thirty five percent (35%) of the total amounts recovered by the Class under any judgments, orders or settlement.

7. The Client agrees to pay applicable Goods and Services Tax ("GST") and to pay applicable Provincial Services Tax ("PST") and/or applicable Harmonized Sales Tax ("HST"), if any, on the Solicitors' legal fees and case expenses.

8. The Solicitors and Client acknowledge it is difficult to estimate what the expected fee will be, as the amount of the fee will depend upon such factors as the number and value of the loans that were made. However, the following are examples:

- a) If the Class Action results in the recovery of \$500,000 for damages and interest, then the Solicitors' fee shall be \$175,000;
- b) If the Class Action results in the recovery of \$2 million for damages and interest, then the Solicitors' fee shall be \$700,000;
- c) If the Class Action results in the recovery of \$5 million for damages and interest, then the Solicitors' fee shall be \$1,750,000;

- d) If the Class Action results in the recovery of \$10 million for damages and interest, then the Solicitors' fee shall be \$3,500,000;
- e) If the Class Action results in the recovery of \$15 million for damages and interest, then the Solicitors' fee shall be \$5,250,000.

9. Disbursements will be paid firstly out of any amounts raised from members of the Class and then by the Solicitors. The Client shall not be obliged to fund any disbursements.

10. The Solicitors will incur disbursements to an aggregate of \$25,000 without immediate reimbursement but shall not be obliged to incur disbursements beyond that amount although they may do so in their discretion.

11. Unpaid disbursements will be a first charge paid out of the proceeds of any Order, Judgment or settlement, with interest at 10% per annum not compounded, to be calculated on the amount of disbursements incurred every six months.

Costs

12. The Client has been advised by the Solicitors that under the *Class Proceeding Act*, in the event the Class Action is unsuccessful, the Client will not be responsible for the costs of the defendants.

Change of Solicitors

13. The Client acknowledges that the Solicitors are incurring a significant financial risk in agreeing to be paid only in the event the action is successful and the Solicitors are doing so on the basis that they will have carriage of the Class Action. The Client agrees that any request by the Client to terminate the retainer of the Solicitors will be referred to the Court for directions.

14. If the Client terminates the solicitor client relationship before any offer of settlement or compensation from any source has been made by any party and before a judgment, the Client shall pay to the Solicitors the case expenses outstanding and a

reasonable legal fee (plus applicable GST, PST and/or HST) based on the following considerations:

- a) the extent and character of the services rendered;
- b) the labour, trouble and time spent by lawyers, students and paralegals;
- c) the complexity of the matter and the difficulty of the legal issues involved;
- d) specialized skills, experience, knowledge and responsibility required to provide the services;
- e) circumstances under which the services are rendered;
- f) the results obtainable if a specific settlement offer had been accepted by the Client;
and
- g) the character and standing in the legal profession of the counsel.

15. If the Client terminates the solicitor client relationship after an offer of settlement or compensation from any source has been made by any party, or after a judgment has been obtained, the Client shall pay to the Solicitors the case expenses outstanding and the greater of (a) the contingency fee as set forth in paragraph 6 as applied to any settlement, or compensation from any source, or judgment obtained by the Client after termination, or (b) a reasonable legal fee based on the factors set forth in paragraph 14.

Withdrawal or Conflict

16. The Client has the right to withdraw from the Class Action for any reason. Upon notice from the Client on an intention to withdraw, the Solicitors shall take such steps as are necessary to remove the Client as a representative plaintiff in the Class Action.

17. If the Class Action is not certified, the Solicitors will have the right to withdraw as Solicitors and will have no obligation under this Retainer Agreement to continue to pursue the Client's individual claim.

Substitute or Addition of Representative Plaintiffs

18. In the event that:
- a) the Client withdraws as a representative plaintiff pursuant to para. 13 above;
 - b) the Client chooses to settle the Client's individual claims without settling the claims of the Class;
 - c) the Court divides the Class into separate sub-classes; or
 - d) the Solicitors consider it in the best interest of the Class that one or more additional representative plaintiffs be appointed;

the Client expressly agrees and acknowledges that the Solicitors are permitted to be retained by another representative of the Class or subclass to continue the Class Action on behalf of the Class. In such event, privileged communications between the Solicitors and the Client made for the purpose of advancing the claims of the Class and the Solicitors' proprietary information and documentation created for the purpose of advancing the claims of the Class, shall be disclosed to the new Class representative and may be used on behalf of the Class or subclass.

Co-Counsel Arrangements

19. The Solicitors have the right to enter into co-counsel agreements and/or arrangements with other law firms or lawyers, in Canada and abroad, in order to prosecuting the Class Action, without prior consent of the Client, provided that the total fees payable to the Client and Class members are not increased as a result of that co-counsel agreement and/or arrangement.

Negotiations and Settlement

20. The Client shall not negotiate or accept settlement or payment of any compensation from any source pertaining to the Class Action without the express consent of the Solicitors.

21. The Client hereby authorizes the Solicitors, in their discretion, to enter into negotiations with the defendant(s) or any other related persons or entities, for the purpose of reaching a settlement. The Client understands that any settlement affecting the Class is subject to approval by the Court. The Client agrees and acknowledges that any negotiations are for the purpose of reaching a settlement of the claims of the Class Action, not simply the individual claims of the Client.

22. In the event that:

- a) the defendant(s) makes an offer to settle the claims of the Class;
- b) the Solicitors consider acceptance of the proposed settlement to be in the best interest of the Class;
- c) the Solicitors recommend acceptance of such offer to the Client; and
- d) the Client does not consider the proposed settlement to be acceptable;

the Client agrees and hereby authorizes the Solicitors to apply to the Court pursuant to the *Class Proceedings Act* for approval of the settlement on the basis that the Solicitors shall place before the Court for its consideration of the Client's position that the Client does not consider the proposed settlement to be acceptable.

Client's Fees

23. The Client acknowledges that under this Agreement the Client will not be entitled to any fees for acting as the representative plaintiff in the Class Action. However, given that in the past representative plaintiffs have been given awards by the Court in recognition of the time and expense involved in acting as the representative plaintiff, the Solicitors will make their best efforts to seek similar compensation from the Court for the Client.

Confidentiality

24. The Client acknowledges being advised that the communications between the Solicitors and the Client relating to the claims of the Class are legally privileged, but

that such privilege may be lost if the Client was to disclose such information to third persons and that the interest of the Class could thereby be adversely affected. The Client agrees to protect the confidentiality of such information and to discuss the matter with the Solicitors prior to disclosing such information to any third party. The Client also agrees to refer any requests the Client receives from the media for interviews or information to the Solicitors.

25. In the event that further representative plaintiffs are appointed to represent the Class or separate sub-classes, the Client hereby acknowledges that no information received from any of the representative plaintiffs relating to the Class Action, including the Client, may be kept confidential from any of the other representative plaintiffs.

Client to Act in Best Interests of the Class

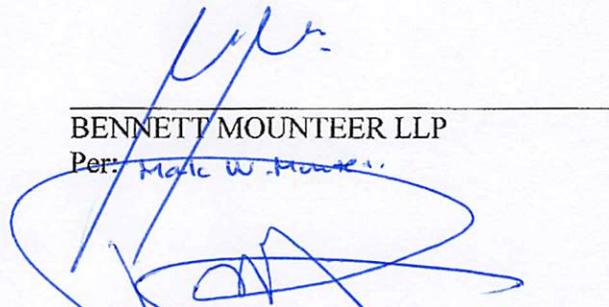
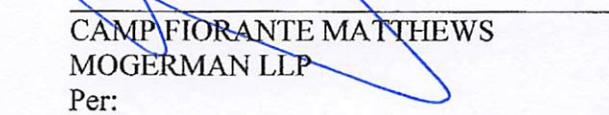
26. The Client acknowledges the obligation to act in the best interests of the Class and that the Solicitors are not obliged to follow instructions from the Client that are not in the best interests of the Class. In the event of a disagreement between the Client and the Solicitors concerning whether certain instructions are in the best interests of the Class, the matter shall be submitted for arbitration to a retired judge of the British Columbia Supreme Court as a sole arbitrator in accordance with the provisions of the *B.C. Arbitration Act*. The Arbitrator shall resolve matters summarily, within 7 days, with as little formality as possible. The costs of the Arbitration shall be paid as a disbursement in the Class Action.

27. In the event it is necessary or prudent to take steps in the action before the arbitration has resolved any dispute concerning instructions in accordance with para. 26, the Solicitors shall take such steps as the Solicitors consider to be in the best interest of the Class.

28. The Client acknowledges that the Solicitors has recommended that the Client receive independent legal advice on the fairness of this Agreement and to review the Agreement with another lawyer prior to signing.

DATED at British Columbia, this 11th day of JULY, 2019.


DUANE LOEWEN


BENNETT MOUNTEER LLP
Per: Marc W. Mounter

CAMP FIORANTE MATTHEWS
MOGERMAN LLP
Per:

This is Exhibit "B" as referred to in the
affidavit of Mark W. Hunter
sworn before me at Vancouver, B.C.
this 8 day of March 2027
Janette Song
A Commissioner for taking Affidavits
within British Columbia



Lawyers Charge-Out Rate Survey

October 2021

Prepared by:
Western Compensation & Benefits Consultants



Table 2 Continued

	Litigation																								(12)
	All						15 Lawyers or Less						16 to 39 Lawyers						40 Lawyers or More						
	Firms	Inc's	Avg	P25	P50	P75	Firms	Inc's	Avg	P25	P50	P75	Firms	Inc's	Avg	P25	P50	P75	Firms	Inc's	Avg	P25	P50	P75	
Call Year 1981	2	2	510				0						1	1					1	1					
Call Year 1980	8	9	656	550	660	775	1	1					2	2	575				5	6	717		738		
Call Year 1979	4	4	654		612		0						2	2	475				2	2	832				
Call Year 1978	5	5	663		700		2	2	600				1	1					2	2	770				
Call Year 1977	5	5	572		575		0						1	1					4	4	614		615		
Call Year 1976	3	3	557				1	1					1	1					1	1					
Call Year 1974	2	2	698				0						0						2	2	698				
Call Year 1973	2	2	430				0						1	1					1	1					
Call Year 1972	2	3	578				1	2					1	1					0						
Call Year 1967	2	2	675				0						0						2	2	675				
Metro Vancouver	50	870	443	341	415	515	13	77	397	325	400	450	20	275	383	298	365	450	17	518	481	375	450	564	
Call Year 2021	22	39	292	240	290	330	3	3	228				7	8	238	219	232	249	12	28	314	283	320	340	
Call Year 2020	27	51	299	250	295	335	3	5	240		240		9	14	257	229	250	275	15	32	326	295	320	371	
Call Year 2019	30	62	326	268	308	399	5	7	292		275		12	19	258	232	255	275	13	36	368	309	390	405	
Call Year 2018	28	45	330	275	315	370	4	4	312		325		12	18	271	250	265	292	12	23	380	348	370	418	
Call Year 2017	19	37	357	300	350	430	0						8	13	285	230	275	325	11	24	396	340	400	446	
Call Year 2016	27	41	369	315	350	415	5	5	333		315		9	12	308	275	315	325	13	24	407	344	398	442	
Call Year 2015	27	47	382	325	375	415	3	3	342				10	19	337	302	330	375	14	25	421	340	415	475	
Call Year 2014	21	33	395	345	375	440	0						10	11	356	320	360	388	11	22	414	350	410	469	
Call Year 2013	22	36	398	350	378	435	4	6	368		375		7	11	340	302	350	355	11	19	442	390	425	490	
Call Year 2012	21	29	392	350	380	420	6	6	372		375		8	10	391	352	380	428	7	13	401	360	385	460	
Call Year 2011	15	21	448	370	400	485	1	2					5	8	397	364	375	404	9	11	493	388	455	612	
Call Year 2010	16	22	438	390	420	482	2	2	450				5	5	380		395		9	15	455	390	425	490	
Call Year 2009	21	29	463	400	450	520	1	2					9	9	404	385	400	435	11	18	494	424	500	550	
Call Year 2008	14	22	473	405	432	538	1	1					6	7	419		395		7	14	500	425	522	540	
Call Year 2007	15	18	432	402	420	458	3	3	422				5	7	409		410		7	8	455	415	442	475	
Call Year 2006	10	13	444	400	425	475	1	1					3	4	409		400		6	8	463	415	460	538	
Call Year 2005	12	14	487	381	450	538	1	1					6	8	416	360	415	462	5	5	617		610		
Call Year 2004	14	15	498	452	480	518	3	3	473				4	4	455		462		7	8	529	459	488	568	
Call Year 2003	7	7	434		450		1	1					2	2	450				4	4	435		432		
Call Year 2002	12	19	516	450	500	575	0						5	6	462		450		7	13	541	470	575	600	
Call Year 2001	8	10	526	456	512	560	1	1					5	6	472		475		2	3	650				
Call Year 2000	10	14	620	510	620	720	0						3	3	463				7	11	662	570	675	768	
Call Year 1999	12	15	552	462	525	610	1	1					2	3	442				9	11	592	525	600	655	
Call Year 1998	12	14	522	439	475	654	1	2					6	7	486		475		5	5	609		590		
Call Year 1997	7	9	638	500	635	750	0						2	2	705				5	7	619		635		
Call Year 1996	9	12	606	500	550	678	0						1	1					8	11	616	500	600	685	
Call Year 1995	9	10	554	438	530	644	0						1	1					8	9	565	430	590	650	
Call Year 1994	16	24	532	408	512	625	1	1					6	6	498		400		9	17	545	460	525	625	
Call Year 1993	9	15	560	482	520	642	0						2	4	465		465		7	11	594	518	550	705	
Call Year 1992	11	12	542	426	502	699	1	1					4	4	418		418		6	7	622		690		

Table 2 Continued

	Litigation																								(13)
	All						15 Lawyers or Less						16 to 39 Lawyers						40 Lawyers or More						
	Firms	Inc's	Avg	P25	P50	P75	Firms	Inc's	Avg	P25	P50	P75	Firms	Inc's	Avg	P25	P50	P75	Firms	Inc's	Avg	P25	P50	P75	
Call Year 1991	6	8	579	496	540	632	1	1					2	2	465				3	5	655		600		
Call Year 1990	13	16	554	488	555	593	0						4	4	480		475		9	12	578	522	558	604	
Call Year 1989	8	8	571	472	500	612	0						5	5	551		480		3	3	603				
Call Year 1988	7	9	683	525	585	800	0						3	4	588		525		4	5	759		750		
Call Year 1987	5	5	641		635		0						0						5	5	641		635		
Call Year 1986	11	12	554	494	530	592	1	1					8	8	495	468	512	528	2	3	713				
Call Year 1985	8	9	572	535	595	600	1	1					2	3	543				5	5	584		575		
Call Year 1984	12	15	539	450	550	625	4	4	471		450		3	3	458				5	8	602	538	625	662	
Call Year 1983	7	8	568	538	565	638	2	2	532				2	2	500				3	4	619		628		
Call Year 1982	5	6	640		608		1	1					2	2	538				2	3	713				
Call Year 1981	2	2	510				0						1	1					1	1					
Call Year 1980	7	8	662	538	680	775	1	1					1	1					5	6	717		738		
Call Year 1979	4	4	654		612		0						2	2	475				2	2	832				
Call Year 1978	5	5	663		700		2	2	600				1	1					2	2	770				
Call Year 1977	5	5	572		575		0						1	1					4	4	614		615		
Call Year 1976	3	3	557				1	1					1	1					1	1					
Call Year 1974	2	2	698				0						0						2	2	698				
Call Year 1973	2	2	430				0						1	1					1	1					
Call Year 1972	2	3	578				1	2					1	1					0						
Call Year 1967	2	2	675				0						0						2	2	675				
Victoria	2	5	331		265		0						1	4					1	1					
Okanagan	5	34	357	281	362	425	0						2	28	353	275	362	425	3	6	375		382		
Call Year 2011	2	2	352				0						2	2	352				0						
Call Year 2008	2	2	388				0						2	2	388				0						
Call Year 2005	2	2	445				0						1	1					1	1					
Call Year 1999	2	2	425				0						2	2	425				0						

This is Exhibit "C" as referred to in the
affidavit of Mark V. Manser
sworn before me at Vancouver, B.C.
this 9 day of March 2027
Janetha Fung
A Commissioner for taking Affidavits
within British Columbia

LEGAL FEES SURVEY

Fees rising before downturn

Lawyers report a continued rise in legal fees and sophisticated client expectations that demand communication and transparency



CANADIAN LAWYER'S 2020 Legal Fees survey, in the market before the COVID-19 pandemic hit, shows a continuation of the trend in recent years of slight fee increases, year over year. Lawyers told *Canadian Lawyer* that clients also continue to grow in sophistication, a double-edged sword that has resulted in demand for alternative fee arrangements and some unreasonable expectations fuelled by the online “do-it-yourself” market.

On the West Coast, clients are not resisting “modest and reasonable” fee increases, says Bruce Hallsor, managing partner of Victoria,

B.C.’s Crease Harman LLP.

“There’s a lot of demand out there for legal services,” says Hallsor, whose practice includes corporate and commercial law, real estate, secured transactions, estates, tax and trusts. “Generally speaking, in all areas that we practice, demand has gone up.”

Significantly more survey respondents reported they’d be raising their fees this year than last — 53 per cent, which is nearly 10-per-cent higher than said the same in 2019. For 45 per cent, fees will remain the same as 2019. Only 1.2 per cent indicated

they were lowering fees in 2020, but that is an increase from 2019, when zero respondents reported dropping their fees.

Whether the slowdown in the economy caused by the pandemic will cause a shift in legal spending remains to be seen.

Higher overhead was the most common reason respondents gave for a decision to raise fees, followed by inflation and then increased complexity. For the small number who lowered fees, it was competition and the economy that motivated the decision.

Most fee arrangements are based on the

time spent and the complexity of the matter, says Eric Gossin, who recently joined Devry Smith Frank LLP and practises corporate and commercial law, estates and real estate. Over the years, clients have become more sophisticated and this has impacted their willingness to pay, Gossin says, adding that, now more than before, expectations need to be set at the outset and clients need to know the criteria applied to their bill.

“When realistic expectations are set at the beginning, there’s less resistance from the clients to paying. That’s almost a cliché, but that’s exactly been the experience.”

Eric Gossin, Devry Smith Frank LLP

“When realistic expectations are set at the beginning, there’s less resistance from the clients to paying. That’s almost a cliché, but that’s exactly been the experience,” he says.

With the rise in client sophistication comes the rise of value billing. Hussein Hamdani, a partner at Simpson Wigle LAW LLP in Hamilton, Ont., says that, along with hourly rates, his firm always considers and incorporates the value that work is worth

to the client.

“We rarely look at just docketed time as our billings,” says Hamdani, who practises corporate commercial law, focusing on commercial and residential real estate. “Sometimes, it’s lower; most of the time, it’s higher than the actual docketed time.”

Crease Harman uses the billable hour, including in litigation, where Hallsor says the firm prefers it over contingency fees and

other methods. In some solicitors’ areas, the firm offers flat-rate billing as well.

Hourly rate billing has its critics. In 2019, Raymond Wagner, a personal injury lawyer who practises in Halifax, told *Canadian Lawyer* that the billable hour can prolong trials via unnecessary motions and requests for disclosure and discovery.

One of this year’s survey respondents agrees, leaving the comment: “I firmly believe

AVERAGE HOURLY RATES

1 YEAR OR LESS

National **\$332**

West **\$215**

East **\$374.50**

Ontario **\$446**

2 TO 5 YEARS

National **\$427**

West **\$281**

East **\$457**

Ontario **\$573**

6 TO 10 YEARS

National **\$580**

West **\$362**

East **\$647**

Ontario **\$789**

11 TO 20 YEARS

National **\$681**

West **\$455**

East **\$641**

Ontario **\$909**

MORE THAN 20 YEARS

National **\$1,616**

West **\$475**

East **\$648**

Ontario **\$2,939**

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the settlement they deserve.

LEGAL FEES SURVEY

that the traditional legal fee structure does not encourage lawyers to be as efficient as possible as their fee is tied to time. There needs to be some incentive to encourage more efficiency.”

For Hallsor, the key to efficiency with the billable-hour model is communication with the client and transparency when the bill comes.

“I think clients like the billable hour. I know there’s lots of people out there who think it’s old-fashioned, but I think it gives the client a lot of accountability,” he says.

Hallsor says the bills his firm produces are detailed, the client can see what’s been done and there’s an opportunity for a discussion if they think something took longer than it

should have. As managing partner, the billable hour also facilitates efficiently running the shop, a “measuring tool” for the productivity of lawyers and practice areas, he says.

“As long as your billable-hour bills are open and the client can see your hours, that is the answer,” he says. Billing by the hour internally and only disclosing the dollar amount to the client — as Hallsor sees a lot of firms doing — “that’s a problem.”

Hourly rates also discipline the client, he says. If clients know it’s going to cost them extra, they’ll be motivated to communicate efficiently. Instead of calling their lawyer 10 times a day, they will distill all the information into one email.

“There’s two parties that can drive up the hours and it’s not always the lawyer,” he says.

Although contingency fees are common in litigation and make sense for a high-volume practice where clients can’t fund the litigation, Hallsor says, in Crease Harman’s litigation practice, clients get more value in the long run from an hourly rate.

“I know that a lot of clients may feel that there’s an incentive for the lawyer to work harder if their pay is on the line. But as professionals, of course, we want to win every case and we always work hard,” he says. “At a practical level, I don’t think we work harder on contingency files than we do on other files. We work hard on every file and we try to get



Cited by the Supreme Court of Canada

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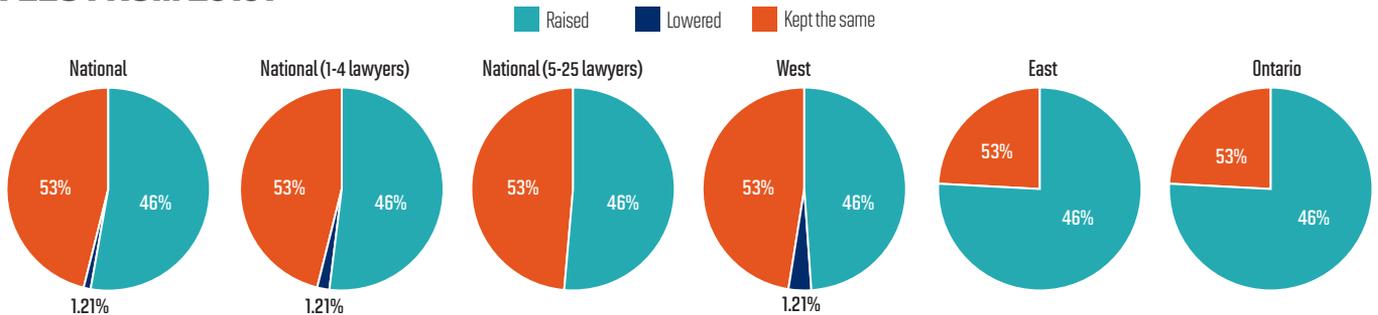
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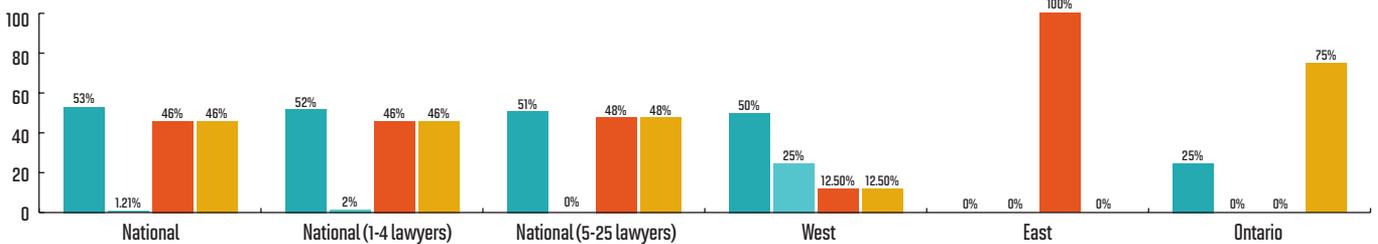
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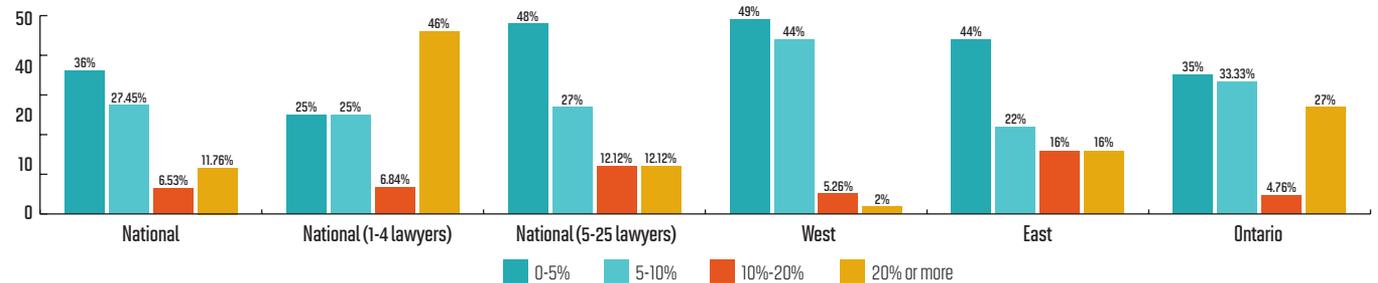
IN 2020, WILL YOU OR HAVE YOU RAISED FEES, KEPT FEES THE SAME OR REDUCED FEES FROM 2019?



IF REDUCING FEES, BY WHAT PERCENTAGE?



IF INCREASING FEES, BY WHAT PERCENTAGE?



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LEGAL FEES SURVEY

“I think clients like the billable hour. I know there’s lots of people out there who think it’s old fashioned, but I think . . . it gives the client a lot of accountability.”

Bruce Hallsor, Crease Harman LLP

the best results for our client every time.”

In the survey, when it came to blended fee structures, 16.22 per cent of survey respondents said they didn’t offer them. Almost 10 per cent said they offered flat fees and 17.3 per cent said they offered contingency fees.

For commercial matters, retainers with large clients are common and, although clients inquire about retainers, Hallsor says his firm doesn’t use them. Retainers are not always manageable for the clients’ budget as they typically have numerous exceptions, with a monthly fee for a certain amount of work that’s non-variable, he says. Crease Harman does flat fee arrangements for commercial lending, more straightforward wills and estates and real estate conveyancing. Less complex wills and estates work can generally lend itself to flat fee arrangements, but there are always exceptions, Hallsor says.

“There will be some estate planning files where a flat rate is just not appropriate. And there will be some probate files where flat rate isn’t appropriate because it’s hard to predict how much time you’re going to put into it. Some estates are much more complicated than others. So, we still tend to go to the hourly rate,” he says.

Lawyer billing involves managing expect-

	NATIONAL	
Business law		
Securing financing agreement	\$2,140	
Simple, small business incorporation	\$1,035	
Simple prospectus	\$14,083	
Civil litigation		
Civil action up to and not including trial (two days)	\$18,805	
Civil action up to and not including trial (five days)	\$37,930	
Civil action up to and not including trial (seven days)	\$48,431	
Civil action — appeal only	\$17,079	
ADR, including mediation (up to three days)	\$13,391	
Criminal law		
Summary criminal offence (one-day trial)	\$5,400	
Bail hearing	\$2,111	
Criminal offence (one-day trial)	\$5,291	
Family law		
Uncontested divorce	\$2,149	
Contested divorce	\$9,618	
Separation agreement	\$2,519	
Child custody and support agreement	\$2,443	
Trial up to two days	\$15,276	
Trial up to five days	\$27,195	
Marriage/co-habitation agreement	\$2,167	
Spousal support agreement	\$2,526	
Division of property/assets agreements	\$2,851	

	NATIONAL (1-4 Lawyers)	NATIONAL (5-25 Lawyers)	WEST	EAST	ONTARIO
	\$1,239	\$3,037	\$2,761	\$1,680	\$2,230
	\$977	\$1,014	\$1,021	\$1,019	\$1,170
	\$15,625	\$8,300	\$9,043	-	\$23,583
	\$15,950	\$20,500	\$19,173	\$10,439.33	\$20,652
	\$26,108	\$42,500	\$17,705	\$27,467.67	\$44,250
	\$33,861	\$48,538	\$34,999	\$32,728	\$55,000
	\$12,596	\$14,375	\$18,984	\$9,358.60	\$15,574
	\$7,183	\$13,350	\$12,469	\$29,083.33	\$9,229
	\$5,525	\$5,500	\$4,561	\$3,450	\$7,579
	\$2,014	\$2,333	\$1,905	\$1,103.20	\$2,500
	\$4,575	\$5,550	\$5,343	\$3,083.20	\$6,111
	\$1,490	\$1,805	\$1,765	\$1,851.40	\$1,221
	\$8,990	\$9,750	\$10,194	\$11,250	\$8,318
	\$2,360	\$3,042	\$2,092	\$3,327.60	\$2,733
	\$2,308	\$2,223	\$2,177	\$1,831.60	\$2,689
	\$11,685	\$15,727	\$10,571	\$8,433.20	\$16,950
	\$26,154	\$31,714	\$24,357	\$24,283.20	\$28,350
	\$2,113	\$2,263	\$2,034	\$2,221	\$2,487
	\$2,722	\$2,039	\$2,083	\$2,701.60	\$2,944
	\$2,717	\$2,788	\$2,919	\$2,441.60	\$2,722

LEGAL FEES SURVEY

	NATIONAL	NATIONAL (1-4 Lawyers)	NATIONAL (5-25 Lawyers)	
Immigration law				
Work permit	\$2,370	\$2,257	\$2,333	
Family class sponsorship	\$4,517	\$4,614	\$3,111	
Skilled worker application	\$4,833	\$4,500	\$6,000	
Refugee protection claim	\$4,000	\$3,000	\$8,000	
Intellectual property law				
Simple patent application	\$9,340	\$6,250	\$10,000	
Simple trademark registration	\$2,040	\$1,577	\$2,250	
Patent audit	\$5,616	\$2,250	\$1,000	
Labour and employment law				
Basic employment contract	\$1,474	\$1,351	\$1,495	
Severance package renew	\$916.00	\$863	\$840	
Employment litigation — claim or defence up to mediation/trial	\$8,935	\$6,958	\$5,562	
Standard workplace policies	\$2,876	\$1,540	\$2,388	
Collective bargaining renewal	\$13,333	-	\$5,562	
Labour arbitration (up to three days)	\$20,730	\$19,000	\$20,000	
Real estate				
Residential real estate purchase (including mortgage)	\$1,172	\$1,103	\$983	
Residential real estate sale (including mortgage)	\$935	\$894	\$827	
Residential real estate sale and purchase (including mortgage)	\$1,901	\$1,811	\$1,722	
Commercial property purchase (including mortgage)	\$3,251	\$2,180	\$2,891	
Commercial property sale (including mortgage)	\$2,729	\$1,847	\$2,666	
Commercial lease agreement	\$2,040	\$1,579	\$1,702	
Wills and estates				
Simple will	\$531	\$512	\$503	
Complex will (individual)	\$1,025	\$949	\$907	
Complex will (couple)	\$1,184	\$1,125	\$1,045	
Power of attorney (individual)	\$268	\$275	\$214	
Power of attorney (couple)	\$309	\$284	\$322	
Handling estate file (including probate)	\$3,431	\$3,159	\$3,270	

	WEST	EAST	ONTARIO
	\$2,061	\$1,500	\$2,400
	\$5,200	\$2,333.33	\$5,300
	\$6,388	\$2,333.33	\$4,500
	\$5,750	\$3,500	\$4,000
	\$7,791	-	\$5,550
	\$2,125	\$1,000	\$1,643
	\$1,383	-	\$1,600
	\$1,493	\$950	\$1,522
	\$922	\$734.33	\$881
	\$4,000	\$5,583.33	\$7,454
	\$2,791	\$2,500	\$1,744
	\$5,000	-	\$5,000
	\$16,666	\$16,666.67	\$20,500
	\$1,034	\$1,286.33	\$1,138
	\$779	\$903.67	\$938
	\$1,635	\$1,962.50	\$1,937
	\$3,160	\$2,144.33	\$1,903
	\$2,735	\$2,176.60	\$2,163
	\$2,025	\$1,254.17	\$1,536
	\$493	\$717	\$506
	\$963	\$1,228	\$996
	\$1,156	\$1,038.75	\$1,211
	\$254.50	\$490.20	\$288
	\$380.25	\$308	\$260
	\$3,225.25	\$2,513.20	\$2,881

IF YOU DO LEGAL AID WORK, WHAT PERCENTAGE OF YOUR BUSINESS (IN TERMS OF REVENUE) IS IT?

Less than 25% **46.5%**

26% to 50% **11.2%**

51% to 75% **5.6%**

76% to 90% **5.6%**

No/none **20%**

tations and, while clients are more sophisticated, their proactivity can sometimes border on hubris, according to Gossin. The internet and the do-it-yourself market are having an impact on client fee expectations, especially in the corporate world and in wills and estates, he says. Coming to their lawyer from a Google search, clients are less motivated to pay lawyer fees for drafting a will or incorporating their company, he says.

"Clients call me up and say, 'I incorporated myself online' and I say to them, 'Oh, OK, why are you phoning me?' 'I don't know. I don't know what to do next.' I say, 'OK, well did you happen to just use common shares or did you have any other kinds of shares in there?' 'I don't know.' 'Did you create a minute book?' 'What's a minute book?'"

Another client approached him saying he wanted to enter into an unusual commercial arrangement, had printed out an agreement from the internet and wanted Gossin to look at it. It turned out it was for a U.S. legal environment and didn't consider relevant Canadian legislation.

"The market out there for do-it-yourself is rudimentary at best," Gossin says. "It will not do what a lawyer can do." 

This is Exhibit "D" as referred to in the
affidavit of Mark W. Hember
sworn before me at Vancouver, B.C.
this 8 day of March 2022
Janetha Sung
A Commissioner for Taking Affidavits
within British Columbia

Court File No. CV-19-00611984-0000

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

PETROCHEMICAL COMMERCIAL COMPANY INTERNATIONAL LTD,
PCCI LTD. and NAVAK ASIA KISH TRADING CO (PJS)

Applicants

- and -

NEXUS MANAGEMENT GROUP SDN BHD, ASIAN TRADE INVESTMENT
BANK LTD, MEHDI EBRAHIMIESHRATABADI (aka MIKE ROBERTSON aka
MIKE ROBINSON aka TONY NEWMAN), MALEKSABET EBRAHIMI, OMID
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SABZEVARI, MOHAMMAD EBRAHIMIESHRATABADI (aka EMANUELE
EBRAHIMI), MEHRANEH EBRAHIMI ESHRATABADI, AMIR KARGAR
NEGHAH, ALI VASHAEE, 5M CAPITAL INVESTMENT PTY LTD, 5M
CAPITAL INVESTMENT PTY LTD, 5M INVESTMENT LTD, MEDIVILLE
INVESTMENTS LTD, GLOBAL NEWMAN PTY LTD, HORIZON
INVESTMENT HOLDING LTD, EBM CORPORATION, IMBS SDN BHD and
MPO LTD

Respondents

**BILL OF COSTS OF THE RESPONDENTS
AMOUNTS CLAIMED FOR FEES AND DISBURSEMENTS**

STATEMENT OF EXPERIENCE

A claim for fees is being made with respect to the following lawyers:

Name of lawyer	Years of experience (Year of Call)	Partial Indemnity Rate ¹	Substantial Indemnity Rate ²	Actual Billable Hourly Rate
J. Thomas Curry	1986	645.00	967.00	1075.00
Monique Jilesen	2000	504.00	756.00	840.00

¹ The partial indemnity rate has been set at 60% of actual fees. Per the Court of Appeal in *Inter-Leasing, Inc. v. Ontario (Revenue)*, 2014 ONCA 683, "the cost rates set out in the Information for the Profession set out in the preamble to Rule 57 of the *Rules of Civil Procedure* are now out of date, and that amounts calculated at 55%-60% of a reasonable actual rate might more appropriately reflect partial indemnity, particularly in the context of two sophisticated litigants well aware of the stakes"

² The substantial indemnity rate is 1.5 times the partial indemnity rate, per Rule 1.03.

- 2 -

Name of lawyer	Years of experience (Year of Call)	Partial Indemnity Rate ¹	Substantial Indemnity Rate ²	Actual Billable Hourly Rate
Jonathan Chen	2013	330.00	499.00	555.00
Graham Henry	2018	\$225.00	\$337.00	\$375.00
Sahar Talebi Student-at-Law		\$135.00	\$202.00	\$255.00
Christina Shiels-Singh Law Clerk		\$210.00	\$315.00	\$350.00

MAREVA INJUNCTION (EX PARTE)

Initial review of materials, interview with clients.

	Hours	Partial Indemnity		Substantial Indemnity		Actual Billable Rate	
		Rate	Total	Rate	Total	Rate	Total
J. Thomas Curry	4.6	645.00	2967.00	967.00	4448.20	1075.00	4945.00
Monique Jilesen	12.8	504.00	6451.20	756.00	9676.80	840.00	10752.00
Jonathan Chen	21.1	330.00	6963.00	499.00	10528.90	555.00	11710.50
Graham Henry	4.2	225.00	945.00	337.00	1415.40	375.00	1575.00
Christina Shiels-Singh	2.1	210.00	441.00	315.00	661.50	350.00	735.00
Subtotal			17767.20		26730.80		29717.50

ASSETS

Communications with clients and review of materials in order to assist clients in compliance with order.

	Hours	Partial Indemnity		Substantial Indemnity		Actual Billable Rate	
		Rate	Total	Rate	Total	Rate	Total
Monique Jilesen	6.6	504.00	3326.40	756.00	4989.60	840.00	5544.00
Jonathan Chen	12.5	330.00	4125.00	499.00	6237.50	555.00	6937.50
Graham Henry	19	225.00	4275.00	337.00	6403.00	375.00	7125.00
Christina Shiels-Singh	11.4	210.00	2394.00	315.00	3591.00	350.00	3990.00
Sahar Talebi	.3	135.00	40.50	202.00	60.60	255.00	76.50
Subtotal			14160.90		21281.70		23673.00

MOTION FOR LIVING EXPENSES

Communications with clients, review of materials and drafting of affidavits and record in support of motion for living expenses.

	Hours	Partial Indemnity		Substantial Indemnity		Actual Billable Rate	
		Rate	Total	Rate	Total	Rate	Total
J. Thomas Curry	1.0	645.00	645.00	967.00	967.00	1075.00	1075.00
Monique Jilesen	18.2	504.00	9172.80	756.00	13759.20	840.00	15288.00
Jonathan Chen	31.1	330.00	10263.00	499.00	15518.90	555.00	17260.50
Graham Henry	20.7	225.00	4657.50	337.00	6975.90	375.00	7762.50
Christina Shiels-Singh	4.2	210.00	882.00	315.00	1323.00	350.00	1470.00
Subtotal			25620.30		38544.00		42856.00

CROSS-EXAMINATIONS							
Prepare for and attend at cross-examinations on affidavits disclosing assets and seeking living expenses.							
	Hours	Partial Indemnity		Substantial Indemnity		Actual Billable Rate	
		Rate	Total	Rate	Total	Rate	Total
Monique Jilesen	17.2	504.00	8668.80	756.00	13003.20	840.00	14448.00
Jonathan Chen	7.9	330.00	2607.00	499.00	3942.10	555.00	4384.50
Graham Henry	26.3	225.00	5917.50	337.00	8863.10	375.00	9862.50
Christina Shiels-Singh	8.1	210.00	3381.00	315.00	5071.50	350.00	5635.00
Sahar Talebi	10.6	135.00	2767.50	202.00	4141.00	255.00	5227.50
Subtotal			23341.80		35020.90		39557.50
MOTION TO SET ASIDE MAREVA, MOTION FOR LIVING AND LEGAL EXPENSES AND SEALING ORDER							
Review of materials, analysis, legal research, drafting and preparation for motion to set aside Mareva injunction.							
	Hours	Partial Indemnity		Substantial Indemnity		Actual Billable Rate	
		Rate	Total	Rate	Total	Rate	Total
J. Thomas Curry	2.0	645.00	1290.00	967.00	1934.00	1075.00	2150.00
Monique Jilesen	90.9	504.00	45813.60	756.00	68720.40	840.00	76356.00
Jonathan Chen	143.8	330.00	47454.00	499.00	71756.20	555.00	79809.00
Graham Henry	74.9	225.00	16852.50	337.00	25241.30	375.00	28087.50
Christina Shiels-Singh	33.1	210.00	6951.00	315.00	10426.50	350.00	11585.00
Sahar Talebi	89.9	135.00	12136.50	202.00	18159.80	255.00	22924.50
Subtotal			130497.60		196238.20		220912.00
ATTENDANCE AT MOTION TO SET ASIDE MAREVA, MOTION FOR LIVING AND LEGAL EXPENSES AND SEALING ORDER							
Prepare for and attend at Motion to Set Aside Mareva, Living Expenses and Sealing Order							
	Hours	Partial Indemnity		Substantial Indemnity		Actual Billable Rate	
		Rate	Total	Rate	Total	Rate	Total
Monique Jilesen	8.0	504.00	4032.00	756.00	6048.00	840.00	6720.00
Jonathan Chen	10.6	330.00	3531.00	499.00	5339.30	555.00	5938.50
Graham Henry	5.0	225.00	1125.00	337.00	1685.00	375.00	1875.00
Christina Shiels-Singh	8.1	210.00	1701.00	315.00	2551.5	350.00	2835.00
Sahar Talebi	10.6	135.00	1431.00	202.00	2141.20	255.00	2703.00
Subtotal			11820.00		17765.00		20071.50
BILL OF COSTS AND COSTS SUBMISSIONS							
Review of applicants costs submissions, preparation of bill of costs and responding costs submissions							
	Hours	Partial Indemnity		Substantial Indemnity		Actual Billable Rate	
		Rate	Total	Rate	Total	Rate	Total
Monique Jilesen	2.0	504.00	1008.00	756.00	1512.00	840.00	1680.00
Christina Shiels-Singh	10.7	210.00	2247.00	315.00	3370.50	350.00	3745.00
Sahar Talebi	13.5	135.00	1822.50	202.00	2727.00	255.00	3442.50
Subtotal			5077.50		7609.50		8867.50

SUMMARY OF FEES			
	Partial Indemnity Rate	Substantial Indemnity Rate	Actual Billable Rate
Mareva Injunction	0.00	0.00	0.00
Assets	0.00	0.00	0.00
Motion for Living Expenses	0.00	0.00	0.00
Cross-Examination	0.00	0.00	0.00
Motion to Set Aside Mareva, Motion for Living and Legal Expenses and Sealing Order	0.00	0.00	0.00
Attendance at Motion to Set Aside Mareva, Motion for Living and Legal Expenses and Sealing Order	0.00	0.00	0.00
Costs - Bill of Costs and Costs Submissions	0.00	0.00	0.00
TOTAL	\$0.00	\$0.00	\$0.00

SUMMARY OF DISBURSEMENTS	
Disbursements (Taxable at 13% HST)	
External Printing/Binding/Scanning	\$973.00
Internal Printing/Binding/Scanning	\$638.75
Telephone and Fax	16.48
Legal Research	\$700.90
Title Searches	\$277.95
Corporate Searches	\$72.00
Meals	\$648.74
Courier	\$321.34
Translations	\$1,555.74
Process Servers	\$390.00
Air Travel – Ali Vashae attendance at Cross-Examination	657.51
Subtotal	\$6,253.21
Disbursements (Non-Taxable)	
Court Filing Fees	\$700.00
Subtotal	\$6,953.21
HST at 13%	\$812.92
Total Disbursements	\$7,766.13

FEES AND DISBURSEMENTS BEING CLAIMED			
	Partial Indemnity Rate	Substantial Indemnity Rate	Actual Rate
Fees	\$0.00	\$0.00	\$0.00
Disbursements	\$6,953.21	\$6,953.21	\$6,953.21
HST on Disbursements (13%)	\$812.92	\$812.92	\$812.92
TOTAL	\$7766.13	\$7766.13	\$7766.13

- 5 -

March 7, 2019

**LENCZNER SLAGHT ROYCE
SMITH GRIFFIN LLP**

Barristers
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Investment Pty Ltd.

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Lawyers for the Applicants

This is Exhibit "E" as referred to in the
affidavit of Mark W. Mankter
sworn before me at Vancouver, B.C.
this 9 day of March 2022
Janatha Singh
Commissioner for taking Affidavits
within British Columbia

**ONTARIO
SUPERIOR COURT OF JUSTICE**

[Commercial List]

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
CANTRUST HOLDINGS INC., CANTRUST INC.,
CTI HOLDINGS (OSOYOOS) INC. AND ELMCLIFFE INVESTMENTS INC.

**AFFIDAVIT OF SERGE KALLOGHLIAN
(Fee Approval for CCAA Canadian Representative Counsel)
(Affirmed December 6, 2021)**

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E. Counsel's time and Disbursements Incurred

70. Pursuant to the agreement between the members of the CCAA Canadian Representative Counsel, work on this file is managed centrally and delegated with a view to ensuring that it is performed by the members of the team who can do so most efficiently and effectively. This central delegating function also avoids duplication of efforts.

71. I am advised by my co-counsel and I believe CCAA Canadian Representative Counsel have already expended more than \$4.5 million in docketed time (without HST), as set out below:

DOCKETED TIME			
	Hours	Hourly Rate (avg)	Time-value
Henein Hutchison LLP			
Marie Heinen (1992)	264.7	\$1115.98	\$295,399.00
Scott Hutchison (1987)	277.50	\$950.00	\$263,625.00
Other lawyers, students & clerks	300.80	\$275.19	\$ 82,777.50
Subtotal	843.0		\$641,801.50
Strosberg Sasso Sutts LLP			
Jay Strosberg (2002)	479.40	\$880.23	\$421,982.50
David R. Wingfield (1988)	1566.30	\$937.26	\$1,468,027.50
Patricia Speight (1986)	196.60	\$700.51	\$137,720.00
Scott Robinson (2014)	218.20	\$451.37	\$98,490.00
Justin Smith (2018)	604.10	\$272.94	\$164,882.50
Other lawyers, students & clerks	420.80	\$284.85	\$119,866.50
Subtotal	3485.40		\$2,410,969.00
A. Dimitri Lascaris Law Professional Corporation			
A. Dimitri Lascaris (1992 NY, 2004 ON)	238	\$869.43	\$206,925
Subtotal	238		\$206,925
Kalloghlian Myers LLP			
Serge Kalloghlian (2008)	2213.05	\$561.34	\$1,242,283.75
Garth Myers (2013)	96.1	\$546.67	\$52,535.00
A.J. Freedman (2017)	124.51	\$258.44	\$32,178.50
Ashley Seely (2020)	26.21	\$300	\$7,863
Subtotal	2459.87		\$1,334,860.25
Total Docketed Time			\$4,594,555.75

This is Exhibit "F" as referred to in the
affidavit of Mark W. Hunter
sworn before me at Vancouver, B.C.
this 8 day of March 2023
Janette Sung
Commissioner for Taking Affidavits
within British Columbia

Court File No.: CV-20-00639799-00CP

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

STEVE PINIZZOTTO

Plaintiff

- and -

**TILT HOLDINGS, INC., ALEXANDER COLEMAN, MARK HERRON,
MICHAEL ORR and TODD HALPERN**

Defendants

Proceedings under the *Class Proceedings Act, 1992*

AFFIDAVIT OF SERGE KALLOGHLIAN

I, **SERGE KALLOGHLIAN**, of the City of Toronto, in the Province of Ontario,
SWEAR:

1. I am Partner at Kalloghlian Myers LLP, counsel with carriage of this action. As such, I have knowledge of the matters herein deposed. Where I make statements in this affidavit that are not within my personal knowledge, I have been informed by Garth Myers of Kalloghlian Myers LLP, and I believe that such information is true.

A. Background

2. These proceedings relate to allegations that TILT misrepresented its goodwill in its Pro Forma Consolidated Financial Statements.

3. Kalloghlian Myers LLP and Paul Bates are counsel to the plaintiff ("**Class Counsel**") in this action that was commenced on April 21, 2020 against TILT Holdings, Inc. ("**TILT**") and certain former officers and directors under the *Class Proceedings Act, 1992*.

- (h) undertook extensive negotiations over the course of more than six months in respect of Settlement Agreement;
- (i) responded to numerous class member inquiries; and
- (j) designed and implemented a notice program for the approval hearings of the settlement.

E. Class Counsel's Time and Disbursements

18. Class Counsel has expended more than \$607,775.75 in docketed time (without HST) and more than \$153,845.42 in disbursements. The following is a summary of counsel's docketed time and disbursements since this matter was opened until November 17, 2021:

DOCKETED TIME	Hours	Hourly rate (avg)	Time-value
Garth Myers (2012)	836.40	\$557.73	\$466,490.00
Serge Kalloghlian (2008)	51.79	\$557.10	\$28,852.25
AJ Freedman (2017)	4.64	\$257.22	\$1,193.50
Paul Guy (2004)	0.30	\$800	\$240.00
Paul Bates (1983)	88.80	\$1,250.00	\$111,000.00
Subtotal			\$607,775.75
Total Docketed Hours			981.93
Total Disbursements			\$153,845.42

19. Considering the amount of work required, the steps taken, the division of work and responsibility between the firms, the amount of time spent was very reasonable in all of the circumstances.

20. That is a significant investment of time and money for any firm and a particularly significant investment for the litigation boutiques that comprise Class Counsel. Time and resources risked on this case represent time and resources that could not be invested in either conventional paying files or other class proceedings

This is Exhibit "G" as referred to in the
affidavit of Mark W. Markter
sworn before me at Vancouver, B.C.
this 6 day of March, 2022
Jessalyn Sung
A Commissioner for taking Affidavits
within British Columbia

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

THE TRUSTEES OF THE DRYWALL ACOUSTIC LATHING
AND INSULATION LOCAL 675 PENSION FUND and 0793094 B.C. LTD.

Plaintiffs

- and -

SNC-LAVALIN GROUP INC., IAN A. BOURNE, DAVID GOLDMAN, PATRICIA A.
HAMMICK, PIERRE H. LESSARD, EDYTHE A. MARCOUX, LORNA R. MARSDEN,
CLAUDE MONGEAU, GWYN MORGAN, MICHAEL D. PARKER, HUGH D. SEGAL,
LAWRENCE N. STEVENSON, GILLES LARAMÉE, MICHAEL NOVAK, PIERRE
DUHAIME, RIADH BEN AÏSSA and STÉPHANE ROY

Defendants

Proceeding under the *Class Proceedings Act, 1992*

**AFFIDAVIT OF ANTHONY O'BRIEN
(AFFIRMED OCTOBER 1, 2018)**

I, Anthony O'Brien, of the City of Toronto, in the Province of Ontario, AFFIRM:

1. I am a lawyer at Siskinds LLP ("**Siskinds**") which is, along with Rochon Genova LLP ("**Rochon Genova**"), counsel for the Plaintiffs in the above-captioned proceeding (the "**Action**"). I have specific knowledge of the matters to which I herein depose. Where that knowledge is based on information and belief, I have indicated the source and believe that information to be true.
2. Attached as **Exhibit "A"** is a copy of the executed Settlement Agreement dated August 13, 2018 (the "**Settlement Agreement**"). Where I use capitalized terms not separately defined in the body of this affidavit, those terms have the meanings ascribed to them in the Settlement Agreement.

commencement of the Action up to and including September 19, 2018, Siskinds has financed disbursements of C\$1,752,641.58 and HST on those disbursements of C\$213,883.57.

164. The docketed time of Siskinds Desmeules lawyers on the Québec Action is currently approximately \$535,000 (excluding taxes) and the docketed time of Siskinds LLP lawyers on the Québec Action is currently approximately \$112,000.
165. The hourly rates and hours expended since the commencement of the Action up to and including October 1, 2018 by the primary Siskinds lawyers involved in this file are as follows:

LAWYER	HOURLY RATE	HOURS
Michael Robb (2002 ON Call)	\$500.00	5.7
	\$525.00	14.3
	\$550.00	0.1
	\$575.00	1.8
	\$660.00	317.3
	\$700.00	454.4
	\$750.00	278.7
Anthony O'Brien (2008 ON; 2006 AU Calls)	\$375.00	595
	\$395.00	801.50
	\$415.00	597
	\$445.00	314.1
	\$450.00	145.4
	\$500.00	191
	\$500.00	436.2

LAWYER	HOURLY RATE	HOURS
Douglas Worndl (1989 ON Call)	\$590.00	2,178.8
Ronald Podolny (2009 ON; 2010 NY Calls)	\$325.00	1,205.4
	\$425.00	1,164.7
	\$450.00	44.2
Charles Wright (1995 ON Call)	\$650.00	58
	\$675.00	4.7
	\$700.00	1
	\$800.00	28.2
	\$850.00	2.9
	\$900.00	32.3
Dimitri Lascaris (2004 ON; 1992 NY Calls)	\$600.00	193.4
	\$650.00	216.4
	\$675.00	134.9
	\$775.00	109.3
Elizabeth deBoer (2003 ON Call)	\$400.00	308.1
	\$425.00	153.6
Garett Hunter (2017 ON Call)	\$150.00	130.5
	\$165.00	310
	\$200.00	150.3
Dawn Sullivan (1999 ON Call)	\$325.00	597.6
	\$350.00	307
	\$450.00	98.3
	\$475.00	140.1

LAWYER	HOURLY RATE	HOURS
	\$500.00	3

166. The following chart sets out the disbursements that have been financed by Siskinds in pursuing the Action, up to September 19, 2018:

TYPE	TOTAL
Courier	\$7,997.30
Parking	\$161.10
Copies	\$86,934.22
Long Distance Telephone Charge	\$4,044.84
Postage	\$114.71
Research/Resource Material	\$26,554.98
Binding Supplies	\$882.65
Media (USB Keys/Hard Drives)	\$811.80
Agents Fees	\$46,214.69
Corporate Profile Search	\$55.57
Adverse Cost Awards	\$105,916.01
Expert Reports	\$922,058.20
Mileage/Travel/Meals	\$55,423.35
Mediation	\$65,853.79
Non-Expert Reports	\$169,746.83
PR/Media	\$2,971.50
Service of Documents	\$12,083.18
Stationary Supplies	\$48.97
Transcripts and Court Reporting	\$83,048.78

Translation Services	\$27,338.19
eDiscovery Services	\$132,728.92
Court Fees	\$1,652.00
TOTAL BEFORE TAX:	\$1,752,641.58
TAX:	\$213,883.57
TOTAL INCLUDING TAX:	\$1,966,525.15

(b) Rochon Genova time and disbursements

167. I am advised by Joel Rochon and believe that, since the commencement of the Action up to September 24, 2018, Rochon Genova has docketed fees of C\$3,015,879.00 and HST on those fees of C\$392,064.27, and Rochon Genova has financed disbursements of C\$640,782.11 and HST on those disbursements of C\$42,122.67.

168. I am advised by Mr. Rochon and believe that the hourly rates and hours expended since the commencement of the Action up to and including September 24, 2018 by the primary Rochon Genova lawyers involved in this file are as follows:

LAWYER	HOURLY RATE	HOURS
Joel Rochon (1988 ON Call)	\$925.00	1,244.43
Peter Jervis (1983 ON Call)	\$925.00	1,168.25
Douglas Worndl (1989 ON Call)	\$925.00	213.2
Ronald Podolny (2009 ON; 2010 NY Calls)	\$500.00	41.4
John Archibald (2003 ON; 2014 BC Calls)	\$500.00	511.6

LAWYER	HOURLY RATE	HOURS
Remissa Hirji (2012 ON Call)	\$350.00	282.5

169. I am advised by Mr. Rochon and believe that the following chart sets out the disbursements that have been financed by Rochon Genova in pursuing the Action, up to September 24, 2018:

TYPE	TOTAL
Courier	\$507.20
Facsimiles	\$356.63
Copies	\$39,216.10
Long Distance Telephone Charge	\$1,071.95
Postage	\$83.48
Research/Resource Material	\$17,458.58
Binding Supplies	\$817.04
Expert Reports	\$471,186.99
Mileage/Travel/Meals	\$12,486.37
Navigant Consulting	\$45,304.92
Corporate search	\$28.50
Translation	\$1,160.56
ASAP Reporting Services Inc.	\$1,133.34
Cross-examinations (Neesons)	\$34,287.45
Mediation	\$15,000.00
Service of Documents	\$234.00
Court Fees	\$449.00

TOTAL BEFORE TAX:	\$640,782.11
TAX:	\$42,122.67
TOTAL INCLUDING TAX:	\$682,904.78

Summary of Siskinds and Rochon Genova's fee and disbursement request

170. Siskinds and Rochon Genova's legal fee and disbursement request may be summarized as follows:

ITEM	TOTAL
Fee Request:	\$23,250,000.00
HST on Fee Request:	\$3,022,500.00
Disbursements:	\$2,393,423.69
Taxes on Disbursements:	\$256,006.24
Interest on Disbursements:	\$0
Total Fee/Disbursement Request (including applicable taxes):	\$28,921,929.93

Anticipated fees and disbursements to be incurred

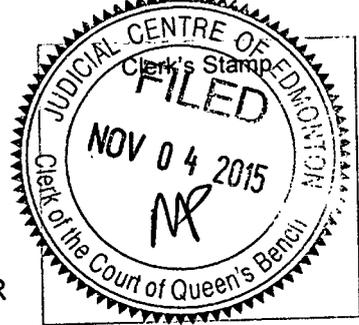
171. Considerable work remains to be done by Siskinds and Rochon Genova. Their involvement following the execution of this affidavit will include:

- (a) preparing for and attending the settlement approval motion;
- (b) facilitating implementation of Part 2 of the Plan of Notice;
- (c) liaising with the Administrator to ensure the fair and efficient administration of the Settlement; and
- (d) responding to inquiries from Class Members and their lawyers regarding the Settlement.

This is Exhibit "H" as referred to in the
affidavit of Mark W. Moxley
sworn before me at Vancouver, B.C.
this 9 day of March, 2022
Janetta Sung
Commissioner for taking Affidavits
within British Columbia

ENTERED
by CAS

Form 49
[Rule 13.19]



COURT FILE NUMBER 1203-18531

COURT COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE EDMONTON

PLAINTIFF(S) MACARONIES HAIR CLUB AND LASER CENTER INC., OPERATING AS FUZE SALON

DEFENDANT(S) BOFA CANADA BANK, BANK OF MONTREAL, BANK OF NOVA SCOTIA, CANADIAN IMPERIAL BANK OF COMMERCE, CAPITAL ONE BANK (CANADA BRANCH), CITIGROUP INC., FEDERATION DES CAISSES DESJARDINS DU QUEBEC, MASTERCARD INTERNATIONAL INCORPORATED, NATIONAL BANK OF CANADA INC., ROYAL BANK OF CANADA, TORONTO-DOMINION BANK and VISA CANADA CORPORATION

Brought pursuant to the *Class Proceedings Act*, SA 2003, c C-16.5

DOCUMENT **AFFIDAVIT OF WARD K. BRANCH
Settlement Approval
VOLUME 1 of 3**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

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WARD K. BRANCH
1410 – 777 Hornby Street
Vancouver, BC V6Z 1S4
Telephone: (604) 654-2999
Facsimile: (604) 684-3429

CAMP FIORANTE MATTHEWS MOGERMAN LLP
REIDAR MOGERMAN
400 – 856 Homer Street
Vancouver, BC V6B 2W5
Telephone: (604) 689-7555
Facsimile (604) 689-7554

AFFIDAVIT OF WARD K. BRANCH**Affirmed on November 2, 2015**

I, Ward K. Branch, lawyer, of the City of Vancouver in the Province of British Columbia, AFFIRM AND SAY THAT:

1. I am a partner with the firm Branch MacMaster LLP, counsel for the Plaintiff, Macaronies Hair Club and Laser Centre Inc., operating as Fuze Salon ("Macaronies"), as well as for the Plaintiffs and Petitioners in the other Canadian Proceedings, as defined in paragraph 4 below (collectively, the "Credit Card Plaintiffs"), and as such I have personal knowledge of the facts deposed to in the affidavit except where stated to be on information and belief, in which case I verily believe them to be true.
2. I make this affidavit in support of the Plaintiff's applications to
 - a) approve settlement agreements made with the defendants:
 - i. BofA Canada Bank, formerly known as MBNA Canada Bank, and its affiliate Bank of America Corporation (collectively, "BofA");
 - ii. Capital One Bank (Canada Branch) (together with Capital One Financial Corporation, "Capital One");
 - iii. Citigroup Inc., Citi Cards Canada Inc., Citibank Canada and Citibank N.A. ("Citigroup");(collectively, the "Settlement Agreements")
 - b) approve the retainer agreement made with Macaronies; and
 - c) approve the fees and disbursements payable to counsel.

OVERVIEW OF THE CANADIAN PROCEEDINGS

85. Class Counsel recommends approval of the Settlement Agreements to the Courts. It is Class Counsel's opinion that the Settlement Agreements represent a fair and reasonable compromise of the litigation.

86. If the Settlement Agreements are approved by all Courts, the Canadian Proceedings will continue against the remaining non-settling defendants.

TIME SPENT

87. In order to promote an efficient prosecution of the Canadian Proceedings, Class Counsel have entered into an agreement which include a number of timekeeping and disbursement principles, including:

- a) all counsel will seek to perform their work in an efficient manner;
- b) tasks in the litigation will be divided out amongst Class Counsel such that duplicative work will be minimized;
- c) time will be recorded based on the actual time incurred rather than as "piecework", and minimum time entries will be 0.1 hours;
- d) all reasonable efforts will be made to be productive during travel. Time spent on billable tasks for this file or other files shall be billed separately. Only "dead time" will be billed as travel time to this file;
- e) no payment shall be claimed for reviewing communications between the firms that addresses purely organizational or logistical matters;
- f) accommodations will be at standard business hotels;
- g) meal expenses will be reasonable and not extravagant;
- h) air travel will be booked as economically as possible, with reimbursement for business class travel only being claimed on flights in excess of three hours unless exceptional circumstances exist.

88. As noted above, Class Counsel have also engaged Robins Kaplan as consultants in this litigation. The agreement with Robins Kaplan Agreement specifically preserves the authority and responsibility of Class Counsel in relation to the prosecution of the Canadian Proceedings, and provides that the work of Robins Kaplan is to be provided as needed and instructed by Class Counsel.

89. Having regards to compensation, the Robins Kaplan Agreement contemplates that Robins Kaplan will be compensated from within the fee awarded to Class Counsel.

90. As of September 30, 2015 Class Counsel, Robins Kaplan, Kirby McInerney and JSS Barristers had spent the following amount of time pursuing this litigation, at their usual national class action rates:

	Law Firm	Total Docketed Time to September 30, 2015
Class Counsel	Branch MacMaster LLP	\$1,499,240.50
	Camp Fiorante Matthews Mogerma	\$1,595,612.50
	Consumer Law Group	\$333,587.50
Others	Jensen Shawa Solomon Duguid Hawkes LLP	\$16,827.00
	Robins Kaplan LLP	\$509,828.32 ¹
	Kirby McInerney	\$123,352.52 ²
	TOTAL	\$4,078,448.30

¹ Robins Kaplan's fees amount to USD \$378,885.50. As of October 28, 2015, the Royal Bank of Canada exchange rate was 1.3456, which equals fees of CDN \$509,828.32.

² Kirby McInerney's fees amount to USD \$96,130.00. As of October 28, 2015, the Royal Bank of Canada exchange rate was 1.3456, which equals fees of CDN \$123,352.52.

91. The docketed time by Branch MacMaster LLP from inception of the Canadian Proceedings up to and including September 30, 2015 totals \$1,499,240.50, with hourly rates and hours expended thus far by the primary lawyers as follows:

Lawyer/Paralegal	Hours	Hourly Rate
Ward K. Branch called to the bar in 1993	814.75	\$400 - \$675
Luciana P. Brasil called to the bar in 1999	1497.7	\$305 - \$475
Greg McMullen called to the bar in 2010	845.3	\$185 - \$200
Chelsea Hermanson called to the bar in 2012	511.7	\$200 - \$300
Emily Unrau called to the bar in 2013	107.4	\$185 - \$200

92. I am advised by Reidar Mogerman that the time docketed by Camp Fiorante Matthews Mogerman LLP from the inception of the Canadian Proceedings up to and including September 30, 2015 totals \$1,595,612.50, with hourly rates and hours expended thus far by the primary lawyers and paralegals as follows:

Lawyer/Paralegal	Hours	Hourly Rate
J.J. Camp, QC called to the bar in 1970	57.8	\$725-775
Sharon D. Matthews, QC called to the bar in 1993	95.8	\$525-625
Reidar Mogerman called to the bar in 1997	1217.6	\$500-625
David Jones called to the bar in 1994	886.36	\$500
Morgan Andersen called to the bar in 2005	128.98	\$400
Jennifer Winstanley called to the bar in 2011	573.55	\$150-300
Michelle Segal called to the bar in 2012	76.3	\$175-300
Sharon Wong	467.8	\$150-175

Paralegal		
-----------	--	--

93. I am advised by Jeff Orenstein that the approximate time docketed by Consumer Law Group from the inception of the Canadian Proceedings up to and including September 30, 2015 totals \$333,587.50, with hourly rates and hours expended thus far by the primary lawyers and paralegals as follows:

Lawyer/Paralegal	Hours	Hourly Rate
Jeff Orenstein called to the bar in 2002	165	\$475-625
Andrea Grass called to the bar in 2009	211	\$225-375

94. Class Counsel and their consultants have also incurred the following disbursements in this litigation:

	Law Firm	Total Disbursements to September 30, 2015
Class Counsel	Branch MacMaster LLP	\$110,245.40
	Camp Fiorante Matthews Mogergerman	\$225,689.82
	Consumer Law Group	\$2,205.25
Others	Jensen Shawa Solomon Duguid Hawkes LLP	\$2,760.92
	Robins Kaplan LLP	\$39,844.82 ³
	Kirby McInerney	\$3,825.74 ⁴
	TOTAL	\$384,571.95

95. The disbursements charged by Branch MacMaster, Camp Fiorante Matthews Mogergerman and Consumer Law Group from inception of the Canadian Proceedings to September 30, 2015 are broken down as follows:

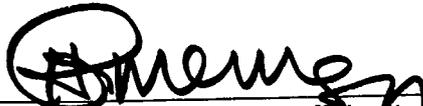
Disbursement	Cost
Courier	6,853.16
Court Registry Fees	2,016.85

³ Robins Kaplan incurred disbursements of USD \$29,792.75. As of October 28, 2015, the Royal Bank of Canada exchange rate was 1.3456, which equals CDN \$39,844.82.

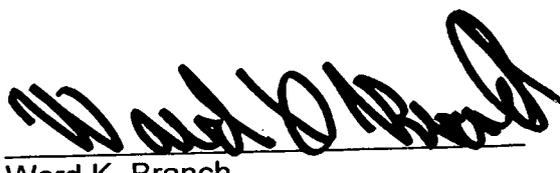
⁴ Kirby McInerney incurred disbursements of USD \$2,843.15. As of October 28, 2015, the Royal Bank of Canada exchange rate was 1.3456, which equals CDN \$3,825.74.

Court Reporter	13,962.74
Experts	117,203.49
Long Distance/ Fax/ Conference Calls	4,119.45
Notice Costs	21,651.02
Outside Professionals	13,625.00
Photocopying	62,151.94
Postage	26.51
Process Service	73.85
Registry Agent	2,867.95
Research	2,964.19
Searches	1,309.91
Travel	81,018.91
Meals	6,418.89
Binding	1,509.20
Miscellaneous	347.41
Conduct Money	20.00

AFFIRMED BEFORE ME at Vancouver,
 British Columbia, this 2 day of
 November, 2015.



 (Commissioner for taking Affidavits in the
 Province of British Columbia)



Ward K. Branch

Chelsea Hermanson
BRANCH MacMASTER LLP
Barrister & Solicitor
 Notary Public
 #1410 - 777 Hornby Street
 Vancouver, B.C. V6Z 1S4

This is Exhibit "I" as referred to in the
affidavit of Marta Mantec
sworn before me at Vancouver, B.C.
this 2 day of March 2022
Jonathan Seney
A Commissioner for Taking Affidavits
within British Columbia

Vancouver versus Toronto: A tale of two office sectors

Frank O'brien

Nov 21, 2018 2:07 PM



Downtown Vancouver and Toronto are cited as the two hottest office markets in the country, but while the West Coast city leads in leasing costs, much larger Toronto appears headed for the first 0 per cent vacancy rate for office towers in Canadian history.

Toronto has an inventory of 87.2 million square feet of downtown office space and had a 2.4 per cent vacancy rate as of the third quarter, according to a survey by real estate services and investment firm **CBRE**.

Vancouver has 23.9 million square feet of offices downtown and a vacancy rate of 4.4 per cent, second only to Toronto. As a comparison, the national downtown office vacancy rate is 10.7 per cent.

Vancouver, however, has the highest office lease costs in the country, at an average of \$34.99 per square foot. This compares with Toronto, where the average is \$32.91 per square foot. But in

Vancouver, analysts say, the average office rent for the new prime Class A space coming to the market will approach \$60 per square foot, by far the highest in the country.

The main divergence between Vancouver and Toronto is the pace of office construction and its take-up. Vancouver has 1.9 million square feet of new office space underway, compared with six million square feet being built in Toronto.

In Toronto, more than one million square feet of office space has been leased or sold so far in 2018, compared with 548,900 square feet in Vancouver, according to **Thomas Forr**, Toronto-based research manager for **Jones Lang LaSalle Canada**. Forr noted that none of the new office towers would open in downtown Toronto for at least three years.

“Toronto needs more supply but the question shifts to how tight the market becomes in the lead-up to 2021. At the current momentum of demand, we’re 12 months or less from a 0 per cent vacancy rate. It’s a distinct possibility that’s getting closer to reality,” Forr said.

Vancouver is also facing a tightening vacancy rate, but it is not as dire as its big eastern rival’s.

CBRE noted that, of the major new office developments under construction in downtown Vancouver, more than 61 per cent of the space has already been pre-leased.

“Until the new supply arrives, Vancouver downtown office tenants will be competing for space, particularly full-floor opportunities, likely resulting in increased rental rates,” Forr said.

This is Exhibit "J" as referred to in the
affidavit of Mark W. Markler

sworn before me at Vancouver, B.C.

this 6 day of March 2022

Jennifer Sung
A Commissioner for taking Affidavits
within British Columbia



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2021

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Hiring Trends in Canada

Law firms and legal departments are taking a cautious approach to expanding teams in 2021. But even in a conservative environment, employers need skilled legal professionals to support high-demand specialties.

Specialization driving hiring

Some of the bright spots for employment include commercial real estate and litigation. Lawyers with at least three years of experience are sought by law firms and corporate legal departments. Tech-savvy bilingual law clerks with backgrounds in family, labor and employment, or real estate law have a competitive edge.

Many larger corporate legal departments are bringing due diligence, contract review and other transactions in-house to control costs, while retaining law firms for highly specialized matters. As a result, small to midsize law firms and legal departments are doing much of the hiring.

Managing a remote legal workforce

Given the success of remote work arrangements amid the COVID-19 pandemic, many law firms and corporate legal departments are managing a mix of off- and on-site teams. They also are upgrading legal software to improve collaboration, case management and client relations, as well as bolstering data protection measures.

Employers are leveraging a flexible staffing model of full-time and interim legal professionals to adjust staffing levels more easily and respond nimbly to changing business conditions, caseloads and client demands. To save time and hiring costs, many managers are working with a specialized staffing firm to bring in the talent they need.

Legal Salaries

CANADA

	TITLE	25th	50th	75th	95th
Law Firm	Lawyer (10+ years' exp.)	106,500	130,750	161,000	234,500
	Lawyer (4-9 years' exp.)	85,250	102,250	125,750	189,750
	Lawyer (2-3 years' exp.)	74,500	90,250	110,250	161,000
	First-Year Associate	55,750	67,250	81,000	121,500
Corporate (In-House)	General Counsel	141,000	175,500	219,000	309,750
	Associate General Counsel/In-House Counsel (10+ years' exp.)	117,000	141,500	171,250	259,500
	In-House Counsel (4-9 years' exp.)	97,250	119,500	148,000	216,750
	In-House Counsel (0-3 years' exp.)	83,750	101,250	125,250	185,000
Law Firm Administration	Legal Administrator/Office Manager	63,000	76,250	92,750	119,000
Legal Support	Law Clerk Manager	61,250	74,750	91,000	116,500
	Senior/Supervising Law Clerk (7+ years' exp.)	60,750	72,500	85,250	115,000
	Midlevel Law Clerk (4-6 years' exp.)	56,250	63,500	74,250	87,500

All salaries listed on Pages 22-24 are in Canadian dollars.

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Legal Salaries

CANADA

	TITLE	25th	50th	75th	95th
Legal Support (continued)	Law Clerk (2-3 years' exp.)	46,250	51,000	56,750	73,250
	Law Clerk (0-1 years' exp.)	36,000	43,250	52,500	59,750
	Senior Law Clerk/Legal Assistant (Hybrid)	59,500	69,250	74,000	94,000
	Law Clerk/Legal Assistant (Hybrid)	41,000	50,000	59,000	80,500
	Senior/Executive Legal Assistant (12+ years' exp.)	47,250	57,250	69,750	87,000
	Legal Assistant (7-11 years' exp.)	40,750	48,000	57,250	75,250
	Legal Assistant (3-6 years' exp.)	37,500	43,250	50,500	65,750
	Legal Assistant (1-2 years' exp.)	34,000	38,750	45,000	59,000
	Administrative Assistant	36,250	42,750	48,500	58,000
Legal Specialist/ Administrative	Patent Agent	71,250	77,500	104,250	149,750
	File/Records Clerk	26,750	31,500	34,000	48,000
	Time & Billing Clerk	32,250	38,750	46,000	58,750
	Legal Word Processor	31,750	47,500	53,750	62,000
	Office Clerk	31,250	36,500	41,750	46,500
	Legal Receptionist	32,500	35,000	39,500	50,750

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Legal Salaries

CANADA

	TITLE	25th	50th	75th	95th
Compliance Administration	Compliance Director (10+ years' exp.)	103,750	114,750	143,250	211,250
	Compliance Manager (7-9 years' exp.)	75,750	83,000	94,250	145,000
	Compliance Analyst (4-6 years' exp.)	64,000	70,500	83,000	126,000
	Compliance Analyst (1-3 years' exp.)	51,750	61,500	75,250	90,000
Contract Administration	Contract Manager (7+ years' exp.)	73,750	89,000	102,750	146,000
	Contract Administrator (4-6 years' exp.)	59,000	71,000	87,250	124,250
	Contract Administrator (1-3 years' exp.)	52,250	62,500	78,000	95,250
Lease Administration	Lease Manager	54,500	63,250	75,000	113,250
	Lease Administrator	50,000	59,500	72,750	97,500
	Lease Assistant	39,750	46,250	56,500	70,750
	Title Closer	37,000	44,000	52,000	57,500
Litigation Support/eDiscovery	Litigation Support/eDiscovery Director (10+ years' exp.)	110,000	131,500	158,000	220,250
	Litigation Support/eDiscovery Manager (7-9 years' exp.)	90,250	109,250	135,250	162,750
	Litigation Support/eDiscovery Manager (3-6 years' exp.)	74,500	89,500	109,000	140,750
	Litigation Support/eDiscovery Specialist/Analyst (1-2 years' exp.)	54,000	65,000	80,000	99,500
	Document Coder	34,000	38,250	47,000	69,750

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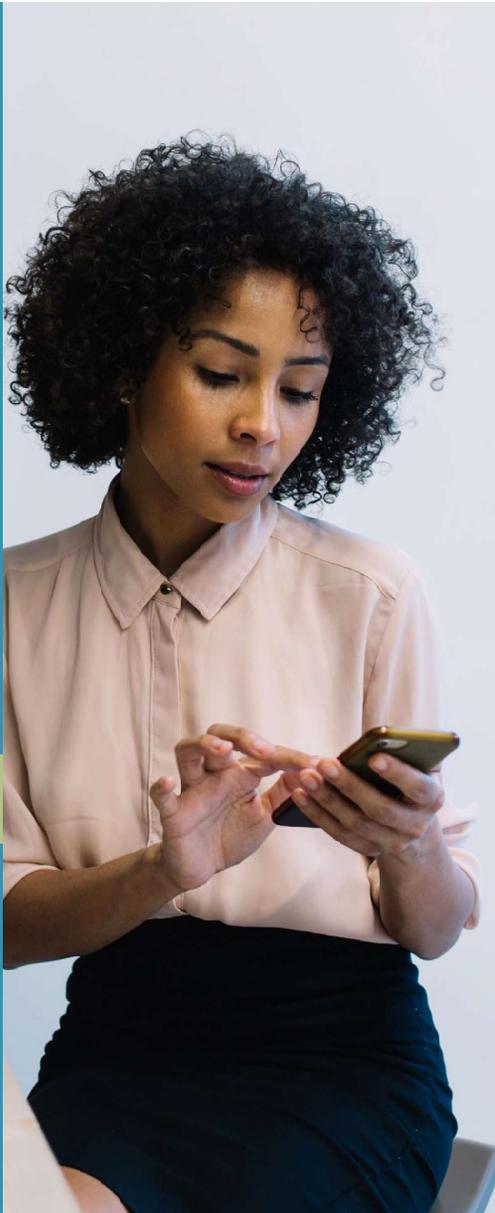
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Adjusting Salaries for Canadian Cities

Due to cost of living, the availability of talent and other factors, starting salaries vary by market. We place candidates in cities across Canada, and we use what we learn each year to set regional variances to help guide you in determining pay in your area. Simply increase or decrease the national starting salary by the percentage listed for your city.

Alberta

Calgary +3.2%
Edmonton +1.5%

British Columbia

Fraser Valley +0.5%
Vancouver +3%
Victoria -1%

Manitoba

Winnipeg -2.5%

Ontario

Kitchener/
Waterloo +0%
Ottawa +0.5%
Toronto +3%

Quebec

Montreal +2%
Quebec City -4%

Saskatchewan

Regina -4%
Saskatoon -3%

This is Exhibit "K" as referred to in the
affidavit of Mak w. Muter
sworn before me at Vancouver, B.C.
this 3 day of March 2022
Janeth Song
A Commissioner for taking Affidavits
within British Columbia

Salary Guide

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ZSA's extensive network of clients across Canada means we have our finger on the pulse of current salary trends. Contact one of our experienced consultants today for more information on how ZSA can help you find a career that is an accurate reflection of your true value.

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For more detailed information, please contact us at info@zsa.ca (<https://web.archive.org/web/20210624224626/mailto:info@zsa.ca>)

Note

Salaries given are averages for each particular city. Within each city, there can be great variation in salaries depending on the firm or organization. These salary tables are for information purposes only.



Toronto Salaries

Private Practice

EXPERIENCE	LARGE	MEDIUM	SMALL
1st year	100-110k	80-95k	65-85k
2nd year	120-130k	90-105k	75-90k
3rd year	130-150k	90-110k	80-100k
4th year	150-165k	120-150k	90-110k
5th year	155-170k	130k+	100k+
6th year	160-190k	140k+	100k+
7th year	170-225k	150k+	100k+
Annual Bonus	10-25%	varies	varies

***See Reference*

In-House

EXPERIENCE	SALARY
1-4 years	\$85-140k
4-6 years	\$120-160k
7-10 years	\$140-190k

10+ years	\$175-300k
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***See Reference



Montreal Salaries

Private Practice

EXPERIENCE	NATIONAL FIRMS (Regardless of # of lawyers)	FIRMS WITH 90+ LAWYERS (Excluding National Firms)	FIRMS WITH 40-90 LAWYERS	FIRMS WITH 20-40 LAWYERS
1-2 years	85-108k	75-90k	60-85k	55-70k
3-4 years	96-120k	85-110k	70-90k	60-85k
5-6 years	115-160k	95-120k	85-110k	80-105k
7-9 years	130-185k	120-160k	100-130k	90-125k

**See Reference

In-House

EXPERIENCE	SALARY
1-2 years	60-100k
3-4 years	70-115k
5-6 years	90-125k
7-9 years	110-150k
10+ years	125-225k+

***See Reference

Partners

Considering the impact the type of clientele has on the remuneration, please contact Dominique Tardif in confidence, to further discuss your specific situation at 514-228-2880 Ext. 320, or by email at dtardif@zsa.ca (<https://web.archive.org/web/20210624224626/mailto:dtardif@zsa.ca>).

*Law firms with less than 20 lawyers are not taken into account when determining the salary range, as it is difficult to set an average due to the discrepancy between salaries of firms this size.

*Excluding partners. The numbers exclude practitioners with a clientele who are receiving additional remuneration.



Vancouver Salaries

Private Practice

EXPERIENCE	*LARGE	MEDIUM	SMALL
1st year	90-100k	82-90k	78-85k
2nd year	100-115k	90-100k	85-95k
3rd year	115-125k	100-115k	95-110k
4th year	125-135k	110-125k	110-120k
5th year	135-145k	115-135k	110-130k
6th year	155k+	130k+	125k+

***See Reference*

** Large firms include leading specialty boutique firms*

In-House

EXPERIENCE	SALARY
1-2 years	75-85k
3-5 years	90-110k
5-9+ years	110-150k
10+ years	155-250k+

****See Reference*



Calgary Salaries

Private Practice

EXPERIENCE	LARGE	MEDIUM	SMALL
1st year	95-105k	75-90k	65-80k
2nd year	105-130k	90-100k	80-90k

3rd year	135-150k	95-110k	90-105k
4th year	140-160k	110-130k	100-120k
5th year	160-180k	120-140k	110-130k
6th year	180-200k	130k+	130k+
7th year	200k+		
Annual Bonus	0-30%	0-20%	0-15%

***See Reference*

In-House

EXPERIENCE	SALARY
1-2 years	70-100k
3-5 years	100-130k
6-9 years	130-160k
10-12 years	150-180k
13+ years	180k+

****See Reference*



Edmonton Salaries

Private Practice

EXPERIENCE	LARGE	MEDIUM	SMALL
1st year	45-75k	40-65k	35-55k
2nd year	60-85k	55-75k	45-65k
3rd year	70-95k	60-85k	50-75k
4th year	75-100k	64-90k	55-85k
5th year	85-115k	70-110k	75-95k
6th year	95-125k	80-125k	75-100k
Annual Bonus	0-30%	0-25%	0-25%

***See Reference*

In-House

EXPERIENCE	SALARY
1-2 years	50-75k
3-5 years	70-140k

***See Reference

Atlantic Canada Salaries

Private Practice

EXPERIENCE	LARGE	SMALL
1st year	50-55k	30-45k
2nd year	55-68k	40-55k
3rd year	60-75k	50-75k
4th year	60-80k	60-75k
5th year	70-90k	60-80k
6th year	80-100k	65-85k
7th year	90-110k	75k+

**See Reference

\$

*Note

This survey is based on the salaries of lawyers in private practice working in the downtown core.

For purposes of this survey:

SMALL = law firms with less than 50 lawyers.

LARGE = law firms with more than 50 lawyers.

**Note

This survey is based on the salaries of lawyers in private practice working in the downtown core of each respective city.

For purposes of this survey:

SMALL = law firms with less than 50 lawyers not including boutique law firms.

MEDIUM = law firms with 50-125 lawyers, including boutique law firms.

LARGE = law firms with more than 125 lawyers.

***In-House

These salaries are averages only and cannot be categorized as easily due to a variety of factors. These salaries do not include any bonus payments, stock options, pensions or benefits that will increase the all-in package. Most in-house positions will include benefits and options that on average will increase the “all-in” package by 30% to 50%.

***All amounts given are in Canadian Dollars

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