



This is the 1st affidavit of
Paul McEwen
in this case and was made on
29/APR/2014

No. S090663
Vancouver Registry

In the Supreme Court of British Columbia

Between

CAMBIE SURGERIES CORPORATION, CHRIS CHIAVATTI by his litigation guardian RITA CHIAVATTI, MANDY MARTENS, KRYSTIANA CORRADO by her litigation guardian ANTONIO CORRADO, ERMA KRAHN, WALID KHALFALLAH by his litigation guardian DEBBIE WAITKUS and SPECIALIST REFERRAL CLINIC (VANCOUVER) INC.

Plaintiffs

and

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA,
MINISTER OF HEALTH OF BRITISH COLUMBIA,
And ATTORNEY GENERAL OF BRITISH COLUMBIA

Defendants

AFFIDAVIT

I, Paul McEwen of 700 West Georgia Street, PO Box 10101, Vancouver, British Columbia,
MAKE OATH AND SAY AS FOLLOWS:

1. I have personal knowledge of the facts and circumstances hereinafter deposed by me except where stated to be on information and belief, and where so stated I do verily believe the same to be true.

2. Ernst & Young LLP has been engaged by the Province of British Columbia, as consultants in relation to litigation involving:
 - a. Cambie Surgeries Corporation (“CSC”), Specialist Referral Clinic (Vancouver) Inc. (“SRC”) and other parties (Plaintiffs);
 - b. The Province of British Columbia (the “Province”) and other parties (Defendants); and,
 - c. Additional other parties (Intervenors).

3. I am a Chartered Accountant, a Chartered Business Valuator and an Investigative and Forensic Accountant with over twenty five years of professional experience. I am a partner with Ernst & Young LLP. Attached and marked as **Exhibit “A”** is a true copy of my curriculum vitae.

4. I understand that CSC operates a surgical clinic in Vancouver and that SRC operates a referral clinic in Vancouver.

5. As part of our engagement, legal counsel for the Province has requested that we assist the Province in understanding the accounting records produced by CSC and SRC.

6. I understand that, following the initial production of accounting records by CSC and SRC, the Province is seeking additional information about the costs, billing practices, and potential profits of CSC and SRC for the purpose of assessing the commercial viability of independent clinics. I also understand that the province is seeking additional information on how the financial arrangements at private clinics may impact how physicians deal with their patients in the public medical system versus a private medical system.

7. I have reviewed the accounting records produced to date from both CSC and SRC. As set out below, based on that review and my knowledge of accounting systems and processes, I believe it is likely that there is additional information in the accounting records of CSC and SRC which has not yet been produced that would provide further detail as to the billing practices of SRC and CSC and how those practices impact physicians.

8. This additional information falls into three categories, for the five years for which general ledgers have been disclosed: 1) source documents for the CSC general ledger account titled "Consulting-peadiatric" (spelled as "peadiatric" throughout the general ledger); 2) an unredacted version of the SRC general ledger in Microsoft Excel format, including information on payee names; and 3) source documents, in electronic format, relating to entries in the CSC general ledgers containing references to "SIS".

CSC General Ledgers

9. Within the CSC general ledgers is an expense account entitled "Consulting - peadiatric". The "Consulting - peadiatric" account is listed as account #94069. This account contains a record of expenses incurred by CSC in relation to various payees.
10. The "Consulting - peadiatric" account includes numerous entries each month where the indicated payee is a physician who I understand, based on a review of the SRC and CSC websites, practises at SRC and/or CSC, or a corporation whose name includes a physician's name. (For ease of reference, I refer hereafter to these individual and corporate payees simply as "physicians".)
11. Generally, there is not more than one entry per month for each physician. The amounts in the "Consulting - peadiatric" account for a given physician vary from month to month and from year to year. The amounts also vary from physician to physician.
12. As one example, attached and marked as **Exhibit "B"** to this affidavit is a summary of monthly entries to the "Consulting - peadiatric" account for Dr. Michael Gilbert for the years ended August 31, 2008 through 2012. Exhibit "B" shows that the entries varied from month to month and that the annual totals ranged from \$53,150 in 2010 to \$123,139 in 2008, for a total of \$418,147 over the five year period. A similar summary could be prepared for each of the payees with entries in the "Consulting - peadiatric" account.

13. Attached and marked as **Exhibit "C"** to this affidavit is a summary of annual entries to the "Consulting - paediatric" account for over 140 payees for the years 2008 to 2012. Exhibit "C" indicates aggregate annual totals ranging from approximately \$1.46 million to \$1.76 million. For reference, the annual expenses for CSC for the period from 2008 to 2012 range from \$7.6 million to \$9.2 million.
14. Attached and marked as **Exhibit "D"** is an excerpt of "Consulting – paediatric" entries from the CSC general ledgers. I provided this excerpt to counsel for the Province. I am informed by Keith Evans, counsel for the Province, that the excerpt that is Exhibit "D" to this affidavit was marked as Exhibit "3" for identification at the examination for discovery of Dr. Brian Day on April 1, 2014.
15. The general ledgers, while indicating the amounts by payee by month, contain no information as to how individual monthly entries were derived, or on what basis the amounts varied from month to month. Without access to source documents, working papers or other analyses, I am unable to assess the basis on which the amounts appearing in the "Consulting - paediatric" account were derived.
16. Obtaining the source information relating to the "Consulting - paediatric" entries in an electronic format which would allow for efficient use of automated data analysis functions (such as those available in Microsoft Excel and not available in "pdf" format) would allow for an efficient review of the material.

SRC General Ledger

17. I have reviewed the general ledgers for SRC in both "pdf" and redacted Microsoft Excel format. The difference in format is significant. Performing analyses and calculations using the "pdf" versions of the general ledgers would require extensive manual tabulation and cross-referencing of thousands of individual entries, which I believe would take hundreds of hours more time than if unredacted Excel versions were produced. If Excel versions were produced, we would be able to use various automated data analysis functions in Excel in place of the manual tabulation and cross-referencing tasks.

18. The "pdf" versions of the SRC general ledgers contain entries in the "Accounts payable" account which indicate expenses of SRC, including those related to physicians. Each individual entry contains numerous fields, including "Type", "Date", "Num", "Name" and "Memo". The "Name" field includes the name of the payee. In the Excel version of the SRC general ledger that has been provided to me, the content of certain entries in the "Name" field have been redacted.
19. I have been informed by Karen Horsman, legal counsel for the Province, that Dr. Day has stated that physician information was deliberately removed by the Plaintiffs from the Excel versions of the SRC general ledgers prior to their being provided to the Province.
20. Attached to this affidavit and marked as **Exhibit "E"** is one example extract from the "pdf" version of the SRC general ledger which includes numerous entries wherein the payee is "Dr. Michael K. Gilbert Inc." The SRC general ledger contains similar entries for other physicians who I have learned have practised at SRC and/or CSC.
21. Attached and marked as **Exhibit "F"** to this affidavit is an extract of the same page shown in Exhibit "E", but instead printed from the Excel version of the general ledger that was provided. As shown in shading on Exhibit "F", the names of payees have been redacted such that for entries related to Dr. Gilbert and other physicians, the "Name" field is empty.

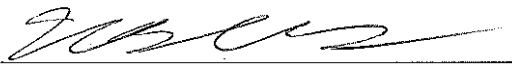
"SIS" Entries

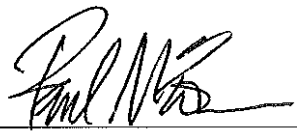
22. During my review of CSC's general ledgers I identified numerous entries to the accounts that contained references such as, "SIS REVENUES", "SIS PAYMENTS", "SIS RECEIPTS" and "SIS DEPOSITS RECEIVED". I have been informed by Ms. Horsman that Dr. Day has stated that "SIS" refers to a specific software program that is used widely in surgery centres in the United States. I have reviewed the website of a company called "Surgical Information Systems" which states that "Surgical Information Systems ('SIS') provides software solutions that are uniquely designed to add value at every point of the perioperative process".

23. Attached and marked as **Exhibit "G"** to this affidavit is an extract from CSC's 2010 general ledger which contains the entries for September through February for revenue account #83050 "Orthopedic procedures". The "Description/Reference" field contains only the notation "SIS REVENUES" and a month and year reference.
24. As is common for other revenue accounts within the CSC general ledgers, where the "SIS REVENUES" notation occurs in Exhibit "G" there is only one entry per month, and each entry is in a precise amount. For example, the amount for September 2009 is \$18,349.00. I infer from the entry that the amount represents the total "Orthopedic procedures" revenue for the month of September 2009.
25. In my experience, when a general ledger contains a single entry per month in a precise amount, this indicates that a subsidiary or supporting ledger exists that contains greater detail as to the derivation of amounts making up the entry. In the case of CSC, the subsidiary or supporting ledger in this context would likely be generated using the "SIS" software.
26. Such additional detail could include, for revenue accounts, the date of service, the service provided, the patient name, the patient invoice number, the attending physician providing the service and the component element of the aggregate fees charged to the patient. Obtaining the detailed information relating to the "SIS" entries in an electronic format which would allow for efficient use of automated data analysis functions (such as those available in Microsoft Excel and not available in "pdf" format) would allow for an efficient review of the material.

Summary

27. Without access to the source data for the general ledger entries described above, it is impossible to understand how the data entries provided were calculated or determined. As a result, in the absence of that information, it is impossible to provide the Province with a thorough understanding of the billing practices of SRC and CSC and how financial arrangements differ for physicians as between SRC or CSC and the public system. Receiving the SRC general ledgers in unredacted Excel format would allow for a more efficient analysis of their content.

SWORN (OR AFFIRMED) BEFORE)
ME at Vancouver, British Columbia)
on April 24, 2014.)
)
A commissioner for taking)
affidavits for British Columbia)



Paul McEwen

Keith D. Evans
Barrister and Solicitor
Ministry of Justice
Legal Services Branch
#1301 - 865 Hornby Street
Vancouver, B.C. V6Z 2G3

This is Exhibit "A" referred to in the affidavit of Paul McEwen sworn before me at Vancouver in the Province of British Columbia this 29th day of April, 2014

[Signature]
 A Commissioner for taking Affidavits within the Province of British Columbia

Statement of qualifications
Paul McEwen, CA, CBV, IFA
 Partner, Ernst & Young LLP

Education

- ▶ Bachelor of Science, University of Toronto (1988) (Graduated with Distinction in Psychology)
- ▶ Chartered Accountant (1991)
- ▶ Certified Fraud Examiner (1996)
- ▶ Canadian Institute of Chartered Accountants, Investigative and Forensic Accountant Designation (2000)
- ▶ Chartered Business Valuator (2001)

Responsibilities

- ▶ Paul McEwen is a Chartered Accountant Specialist in Investigative and Forensic Accounting, a Chartered Business Valuator and a Certified Fraud Examiner. He leads Ernst & Young's British Columbia Valuation & Business Modelling practice. Mr. McEwen specializes in business valuation, loss analysis, forensic investigations and litigation support. He has been qualified and has had his expertise accepted in a variety of courts and tribunals in British Columbia, Ontario and Quebec.

Areas of specialization

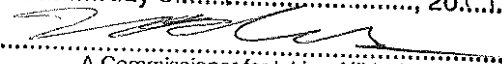
- ▶ Analysis and quantification of value and damages in a dispute context, including commercial business interruption, expropriation, breach of contract, matrimonial disputes, personal injury, wrongful death, and inventory theft or damage, both as expert and arbiter.
- ▶ Forensic and investigative accounting of losses due to employee dishonesty, corporate misrepresentation and investment schemes.
- ▶ Business valuation in the context of acquisition, divestitures, reorganizations and financial reporting.

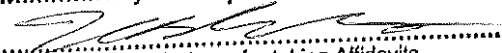
Selected experience

- ▶ Over twenty five years experience in public accounting and management consulting, including over twenty years in loss analysis, business valuation and forensic and investigative accounting.
- ▶ Expert and fact witness testimony in a variety of civil, criminal, regulatory and income taxation matters, in British Columbia, Ontario and Quebec.
- ▶ Comprehensive experience preparing expert reports and affidavits in connection with business loss quantification, forensic accounting and business valuation matters.
- ▶ Investigative training and experience on claims where financial documents and business records had been fabricated or altered, including insurance claims involving issues of financial motivation.
- ▶ Extensive experience designing and managing document extraction methodologies and tracing complex financial transactions in litigation involving multiple corporations, through banking, taxation, and other corporate records.
- ▶ Information technology and data analysis skills using custom-designed in house microcomputer systems, as well as commercial database and spreadsheet applications.

CSC - Dr. Michael Gilbert - Monthly summary of consulting fees (GL#94069: Consulting - peadiatric)

Month	Fiscal year ending 31 August					Total
	2008	2009	2010	2011	2012	
September	4,200	11,600	3,400	1,650	9,900	30,750
October	8,850	5,100	6,500	5,950	2,850	29,250
November	10,789	1,200	4,500	10,900	4,200	31,589
December	12,800	8,550	-	5,900	6,000	33,250
January	6,300	5,250	4,800	3,850	11,400	31,600
February	11,550	6,764	3,300	9,300	3,450	34,364
March	9,700	4,350	550	11,000	4,550	30,150
April	11,450	5,400	7,475	7,550	8,400	40,275
May	8,250	6,675	3,750	8,850	12,750	40,275
June	5,150	6,150	6,450	6,650	4,475	28,875
July	13,000	6,044	5,350	6,000	5,450	35,844
August	21,100	5,250	7,075	11,000	7,500	51,925
Total	123,139	72,333	53,150	88,600	80,925	418,147

This is Exhibit " B " referred to in the
 affidavit of Paul McEwen
 sworn before me at Vancouver
 in the Province of British Columbia this
29th day of April, 2014

 A Commissioner for taking Affidavits
 within the Province of British Columbia

This is Exhibit " C " referred to in the
affidavit of Paul McEwen
sworn before me at Vancouver
in the Province of British Columbia this
29th day of April, 2014

A Commissioner for taking Affidavits
within the Province of British Columbia

CSC - Summary of consulting fees (GL#94069: Consulting - paediatric)

Description	Fiscal year ending 31 August					Total
	2008	2009	2010	2011	2012	
ABEER SYAL	-	9,246	-	-	-	9,246
ADAM McDIARMID	-	-	27,925	27,088	29,831	84,844
Alice Hamill	-	-	-	-	907	907
ANAESTHETIC CONSULT FEE	-	-	(19,000)	-	-	(19,000)
ANDRZEI POPIOLEK	-	523	-	-	-	523
BASSAM A. MASRI INC.	-	-	2,900	6,500	-	9,400
BERTRAND PEREY M.D. INC.	-	-	-	2,000	2,300	4,300
BRIAN BOYCE	-	885	-	-	-	885
Carol Dutzi	-	-	-	-	175	175
CHAN TERENCE C DR	129,525	124,600	112,975	114,500	116,575	598,175
CLARE MORRISON	-	-	16,150	37,432	32,919	86,501
CONSULT FEE	-	-	(19,000)	-	-	(19,000)
CONSULT FEES	-	-	38,000	-	-	38,000
D. Colin Jackson	-	-	1,050	-	-	1,050
DARCY ROGERS	-	700	-	-	-	700
Dona Klyn	380	-	-	-	-	380
DR A. OTTO	4,872	5,000	5,850	175	-	15,897
DR DANNY GOEL	-	-	-	-	2,100	2,100
Dr Giselle Villar	-	-	50,150	50,775	-	100,925
Dr Michele Danelice	1,175	-	-	-	-	1,175
DR PHILIPPE GRONDIN	1,250	-	-	-	-	1,250
DR RICHARD KENDALL	6,550	4,764	4,950	600	600	17,464
DR. ALEXANDRA BROOKS-HILL	-	-	-	5,200	-	5,200
DR. A. SAYAL	2,350	5,572	-	-	-	7,922
DR. ALASTAIR YOUNGER INC.	43,591	37,792	24,996	39,875	60,150	206,405
Dr. Alexandra Brooks - Hill	-	9,502	69,300	19,250	-	98,052
DR. ANNE WACHSMUTH	40,377	44,809	50,830	60,775	59,278	256,069
DR. B. H. PEREY	2,021	854	1,650	700	-	5,225
DR. BERNARDUS SMIT	1,450	-	-	-	-	1,450
DR. BRIAN DAY INC.	217,886	241,060	275,800	308,200	324,858	1,367,804
Dr. Brian Toyota	-	850	-	-	-	850
DR. BRYON MCCARTER	-	-	-	13,463	3,138	16,601
DR. CAROLYN MONTGOMERY	16,000	13,000	15,000	9,000	-	53,000
DR. DARIUS VISCONTAS	-	1,100	21,525	37,700	10,950	71,275
Dr. David Kendler	(400)	-	-	-	-	(400)
DR. DAVID KESTER INC.	-	-	8,636	-	-	8,636
DR. DAVID MALHERBE	16,525	16,175	24,000	23,075	18,500	98,275
DR. DENEEN BARON INC.	3,454	2,200	1,100	4,950	6,370	18,074
DR. DOUG FUGGER	-	-	-	3,300	-	3,300
Dr. Douglas Fugger	-	-	-	9,975	17,613	27,588
DR. DOUGLAS KIBBLEWHITE	1,800	-	250	-	3,000	5,050
DR. EMILE WOO	-	-	-	-	750	750
DR. ERIK CALVERT	-	-	5,925	-	750	6,675
DR. FARHAD MOOLA	11,629	5,550	17,200	7,800	11,900	54,079
DR. GAVIN GRACIAS	-	-	1,375	-	11,590	12,965
DR. GISELLE VILLAR	-	-	-	46,026	136,156	182,182
DR. H. MICHAEL LEMKE	-	-	-	1,750	-	1,750
DR. IAN GARDINER INC.	1,375	750	-	825	500	3,450
DR. J. LAUZON	14,700	34,650	7,850	-	-	57,200
DR. J. LAUZON INC.	-	-	20,850	47,300	39,000	107,150
DR. J. M. LEITH INC.	71,672	41,333	39,800	20,525	31,500	204,830
DR. JAMES C. BOYLE INC.	-	300	-	1,500	-	1,800
DR. JAMES GLASSFORD	-	43,585	51,150	30,563	33,185	158,483

CSC - Summary of consulting fees (GL#94069: Consulting - paediatric)

Description	Fiscal year ending 31 August					Total
	2008	2009	2010	2011	2012	
DR. JAMIE WALKER	-	-	17,525	26,900	29,563	73,988
DR. JOHN BEREZOWSKYJ INC.	-	-	1,050	-	-	1,050
DR. JOHN TURNER	-	-	5,100	5,725	2,625	13,450
DR. KRISTA SCOTT	1,371	2,790	1,894	-	-	6,055
DR. KURT SAMER	50,643	-	-	-	-	50,643
DR. KURT SAMER INC.	120,624	198,068	-	-	-	318,692
DR. LESLIE SAMAROO	8,550	3,196	1,900	-	-	13,646
DR. LOUIS SCHEEPERS	14,525	14,000	15,000	22,000	22,500	88,025
DR. MARCEL DVORAK	-	-	-	2,650	-	2,650
DR. MARK ADRIAN	3,250	11,525	9,225	10,974	10,725	45,699
Dr. Mark Hill	-	1,200	-	-	-	1,200
DR. MICHAEL BARKER	20,000	26,675	36,800	40,425	25,000	148,900
DR. MICHAEL BYRNE	-	-	2,450	-	3,000	5,450
DR. MICHAEL GILBART	123,139	72,333	53,150	88,600	80,925	418,147
DR. MIKE WILKINSON	24,045	17,178	12,000	15,250	11,425	79,898
Dr. Muhyeddine Al - Taki	-	4,675	3,775	-	-	8,450
DR. MURRAY PENNER	31,846	36,226	13,123	8,100	9,990	99,285
DR. N.J. FINDLAY-SHIRRAS	-	1,433	-	-	-	1,433
Dr. Nancy Van Laeken	1,300	-	-	-	-	1,300
DR. PATRICK CHIN	53,917	64,468	35,450	32,450	40,894	227,179
DR. PAUL CLARKSON	-	-	-	800	300	1,100
DR. PAUL KLIFFER	7,738	-	3,200	-	-	10,938
DR. PETER LENNOX	-	-	1,975	-	-	1,975
DR. PHYLLIS MONEY	52,658	54,819	30,287	-	-	137,764
DR. RICHARD LEE	20,000	22,000	20,000	20,750	19,000	101,750
DR. ROBERT CARRUTHERS	-	175	-	-	-	175
DR. ROBERT H HAWKINS	14,450	14,200	12,675	12,400	-	53,725
DR. ROBERT PURDY	18,000	20,000	19,400	16,800	22,500	96,700
DR. RODNEY FRENCH	-	-	-	-	2,487	2,487
DR. ROLAND ORFALY INC.	1,000	-	-	-	-	1,000
Dr. Rose Martel	-	-	-	-	375	375
Dr. Rose Martens	-	-	-	-	250	250
DR. RUSSELL STASIUK	525	1,075	1,775	-	-	3,375
Dr. Sarah Clark	-	-	-	-	44,077	44,077
DR. SHAFIK THOBANI	-	-	17,100	17,813	39,238	74,150
DR. SHAHID GUL	-	-	7,350	10,775	14,400	32,525
DR. SHALID GUL	500	3,000	3,000	-	-	6,500
DR. SIMON HORLICK	2,296	600	3,000	3,300	-	9,196
DR. STEWART FORD	850	-	-	-	-	850
DR. SUR BAYCROFT	-	-	-	-	875	875
DR. TAIN LAU	49,420	38,459	32,875	40,888	13,862	175,504
DR. TARA FUNG	3,075	2,109	13,997	15,375	11,575	46,131
DR. THOMAS GOETZ M.D. INC.	950	3,108	-	-	1,269	5,327
DR. TREVOR STONE	-	6,350	20,325	21,200	14,600	62,475
DR. WILLIAM D. REGAN INC.	119,933	91,576	88,225	82,850	72,034	454,618
DR. WILLIAM MACDONALD	3,250	1,950	1,625	2,600	-	9,425
DR. WILLIAM N. McDONALD	-	-	-	-	1,950	1,950
DR. WILLIAM PENZ	190,127	197,753	206,413	269,551	317,796	1,181,639
DR. YASMIN RAJAN	-	3,150	22,125	14,500	16,291	56,066
DR. DAUNA R. CUTFORTH	250	250	-	-	-	500
EMMANUEL VILLANUEVA	-	-	-	200	-	200
ETHAN WATTS	-	741	-	-	-	741
GEORGE PETER HARVEY	-	885	-	-	-	885

CSC - Summary of consulting fees (GL#94069: Consulting - paediatric)

Description	Fiscal year ending 31 August					Total
	2008	2009	2010	2011	2012	
GILBERTO GONZALEZ	-	-	-	55	-	55
GLEN WEIR	-	1,722	-	-	-	1,722
GORDON DIBB	-	-	1,477	-	-	1,477
GREY MEDICAL CLINIC	-	-	50	-	-	50
HAZHIR AHMADI	-	-	20,850	32,125	28,654	81,629
IAN AMES	-	614	-	-	-	614
JASON CROSBY	29,601	-	-	-	-	29,601
JOHN H. W. OLIVER INC.	2,100	-	2,950	2,500	600	8,150
JOHN McALPINE	-	-	14,321	18,825	13,704	46,850
JULIE DE SANTI	-	-	314	-	-	314
KAHWAJI, RAYMOND DR.	2,000	-	1,000	1,000	-	4,000
Kelly Chatterson	-	-	8,785	-	-	8,785
KOSTAS PANAGIOTOPOULOS	4,200	-	-	-	-	4,200
Lisa Wright	-	-	-	160	-	160
Michael Lucas Murnaghan	4,890	-	-	-	-	4,890
Mikel Segal	820	-	-	-	-	820
MISCELLANEOUS REVENUES	-	-	(261)	-	-	(261)
OMNI HAND CARE CENTRE LTD.	41,066	66,699	28,800	35,950	23,933	196,448
PAED BILLING	-	(20,000)	-	-	-	(20,000)
PAED DENTAL FEE	-	(16,000)	-	-	-	(16,000)
PANTEL MEDICAL INC	28,055	23,600	48,875	49,014	57,363	206,906
PENNY KANDLER	586	-	-	-	-	586
RAHUL PATEL	15,593	373	-	-	-	15,967
RAMESH SAHJPAUL	49,328	34,134	43,900	60,525	46,500	234,387
REIMER E J DR	-	-	1,000	2,000	-	3,000
RITA PATERSON	511	-	-	-	-	511
Shafik Thobani	-	-	7,250	-	-	7,250
SPECIALIST REFERRAL CLINIC	-	(400)	(400)	-	(4,900)	(5,700)
Susan Dawson	-	-	-	1,850	-	1,850
THE OAKRIDGE-RICHMOND-DELTA	(235,000)	(198,500)	(229,000)	(233,300)	(221,000)	(1,116,800)
TIMOTHY KOSTAMO, MD	-	-	-	-	2,150	2,150
TO CORRECT ERROR IN CODING	3,700	-	-	-	-	3,700
TO CORRECT FOR ERROR IN CODING	6,027	-	-	-	-	6,027
VAH VENTURES LTD.	-	-	25,898	14,791	25,237	65,926
VANCOUVER BONE AND JOINT CLINIC	10,027	6,885	1,375	-	-	18,287
YUKON WORKERS COMPENSATION B	-	(1,500)	-	-	-	(1,500)
Total	1,491,016	1,458,391	1,550,160	1,698,090	1,756,360	7,954,018

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Combs Surgeries Corporation

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G/L Transactions Living - In Functional Currency (GLPTLS1)

Account Number Prd	Source	Date	Description Reference	Posting Seq	Batch Entry	Debits	Credits	Net Change	Balance
			Net Change and Ending Balance for Fiscal Period 08:					2,000.00	22,461.50
09	AP-IN	5/15/2012	LYNN FURLOTTE 330	2891	10160-28	1,000.00			
09	AP-IN	5/31/2012	LYNN FURLOTTE 331	2891	10160-112	1,000.00			
			Net Change and Ending Balance for Fiscal Period 09:					2,000.00	24,461.50
10	AP-CR	5/15/2012	LYNN FURLOTTE 332CR	2892	10212-1		1,000.00		
10	AP-IN	5/15/2012	LYNN FURLOTTE 332	2891	10187-1	1,000.00			
10	AP-IN	5/30/2012	LYNN FURLOTTE 333	2892	10211-1	500.00			
10	AP-IN	5/15/2012	LYNN FURLOTTE 332B	2892	10212-2	1,200.00			
			Net Change and Ending Balance for Fiscal Period 10:					2,000.00	26,461.50
11	AP-IN	7/15/2012	LYNN FURLOTTE 334	2893	10243-1	1,000.00			
11	AP-IN	7/31/2012	LYNN FURLOTTE 335	2910	10311-2	1,000.00			
			Net Change and Ending Balance for Fiscal Period 11:					2,000.00	28,461.50
12	AP-IN	8/15/2012	LYNN FURLOTTE 339	2925	10350-3	1,000.00			
12	AP-IN	8/30/2012	LYNN FURLOTTE 337	2932	10377-2	1,000.00			
12	GL-JE	5/31/2012	Y/E ADJUSTMENT 2012	3057	10607-1		1,000.00		
			Net Change and Ending Balance for Fiscal Period 12:					1,000.00	29,461.50
			Total: Reporting - 01/01			31,461.50	2,000.00	29,461.50	29,461.50
94069			Consulting - payable						0.00
01	AP-IV	9/30/2011	DR. BRIAN DAY INC. SEPT 2011	2726	6409-1	44,025.00			
01	AP-IN	9/30/2011	OMNI HAND CARE CENTRE LTD. SEPT 2011	2726	6472-1	2,508.00			
01	AP-IN	9/30/2011	DR. MICHAEL BARKER SEPT 2011	2751	6589-1	3,000.00			
01	AP-IN	9/30/2011	CHAN TERENCE O DR	2751	6589-2	10,000.00			

This is Exhibit " D " referred to in the affidavit of Paul McEwen sworn before me at Vancouver in the Province of British Columbia this 29th day of April, 2014

[Signature]
A Commissioner for taking Affidavits within the Province of British Columbia

Exhibit 3 for Identification
Witness: BRIAN DAY
Date: APRIL 1, 2014
Reporter: CHRISTY PRATT
REPORTEX AGENCIES LTD.
Ph: (604) 684-4347 * www.reportexagencies.com

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Cembia Surgeries Corporation

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G/L Transactions Listing - In Functional Currency (GLF1L51)

Account Number	Prd.	Source	Date	Description/Reference	Posting Sct.	Batch-Entry	Debit	Credit	Balance
01	AP-IN		9/30/2011	SEPT 2011	2761	9689-3	1,000.00		
				DR. RICHARD LEE					
01	AP-IN		9/30/2011	SEPT 2011	2761	9689-4	3,000.00		
				DR. DAVID MALHERBE					
01	AP-IN		9/30/2011	SEPT 2011	2761	9689-5	3,000.00		
				DR. ROBERT PURDY					
01	AP-IN		9/30/2011	SEPT 2011	2761	9689-6	1,000.00		
				DR. LOUIS SCHEEPERS					
01	AP-IN		9/30/2011	SEPT 2011	2761	9683-1	1,025.00		
				DR. MARK ADRIAN					
01	AP-IN		9/30/2011	CONSULTS SEPT 2011	2761	9683-2	1,600.00		
				DR. PATRICK CHIN					
01	AP-IN		9/30/2011	CONSULTS SEPT 2011	2761	9683-3	1,160.00		
				Dr. Sarah Clark					
01	AP-IN		9/30/2011	CONSULTS SEPT 2011	2761	9683-4	9,800.00		
				DR. MICHAEL GILBERT					
01	AP-IN		9/30/2011	CONSULTS SEPT 2011	2761	9683-5	3,300.00		
				DR. SHAHD GUL					
01	AP-IN		9/30/2011	CONSULTS SEPT 2011	2761	9683-6	3,160.00		
				DR. J. LAUZON INO.					
01	AP-IN		9/30/2011	CONSULTS SEPT 2011	2761	9683-7	600.00		
				DR. J. M. LEITH INO.					
01	AP-IN		9/30/2011	CONSULTS SEPT 2011	2761	9683-8	760.00		
				DR. FARHAD MOOLA					
01	AP-IN		9/30/2011	CONSULTS SEPT 2011	2761	9683-9	760.00		
				DR. MURRAY PENNER					
01	AP-IN		9/30/2011	CONSULTS SEPT 2011	2761	9683-10	8,850.00		
				DR. WILLIAM D. REGAN INO.					
01	AP-IN		9/30/2011	CONSULTS SEPT 2011	2761	9683-11	1,060.00		
				DR. JAEVOR STONE					
01	AP-IN		9/30/2011	CONSULTS SEPT 2011	2761	9683-12	3,650.00		
				DR. ALASTAIR YOUNGER INO.					
01	AP-IN		9/30/2011	CONSULTS SEPT 2011	2761	9683-13	3,276.00		
				HAZHR AHMADI					
01	AP-IN		9/30/2011	CONSULTS SEPT 2011	2761	9683-14	625.00		
				DR. SUR BAYCROFT					
01	AP-IN		9/30/2011	CONSULTS SEPT 2011	2761	9683-15	1,950.00		
				Dr. Douglas Fugger					

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Cambia SurgeNet Corporation

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G/L Transactions Listing - In Functional Currency (GLPTLS1)

Account Number	Prd.	Source	Date	Description/Reference	Posting Seq.	Batch Entry	Debit	Credit	Net Change	Balance
04	AP-IN		12/31/2011	DR. MURRAY PENNER CONSULTS DEC 2011	2799	9822-10	1,350.00			
04	AP-IN		12/31/2011	DR. WILLIAM D. REGAN INC. CONSULTS DEC 2011	2799	9822-11	2,600.00			
04	AP-IN		12/31/2011	RAHESH SAHJPAUL CONSULTS DEC 2011	2799	9822-12	2,200.00			
04	AP-IN		12/31/2011	DR. TREVOR STONE CONSULTS DEC 2011	2799	9822-13	600.00			
04	AP-IN		12/31/2011	VAH VENTURES LTD. CONSULTS DEC 2011	2799	9822-14	3,965.00			
04	AP-IN		12/31/2011	DR. ALASTAIR YOUNGER INC. CONSULTS DEC 2011	2799	9822-15	4,000.00			
04	AP-IN		12/31/2011	HAZHIR AHMAD CONSULTS DEC 2011	2799	9822-16	700.00			
04	AP-IN		12/31/2011	DR. JAMES GLASSFORD CONSULTS DEC 2011	2799	9822-17	2,275.00			
04	AP-IN		12/31/2011	DR. TAN LAU CONSULTS DEC 2011	2799	9822-18	4,087.00			
04	AP-IN		12/31/2011	CLARE MORRISON CONSULTS DEC 2011	2799	9822-19	4,267.00			
04	AP-IN		12/31/2011	DR. WILLIAM PENZ CONSULTS DEC 2011B	2799	9822-20	13,350.00			
04	AP-IN		12/31/2011	DR. YASMIN RAJAN CONSULTS DEC 2011	2799	9822-21	2,325.00			
04	AP-IN		12/31/2011	DR. SHAFIQ THOBANI CONSULTS DEC 2011	2799	9822-22	6,562.50			
04	AP-IN		12/31/2011	DR. GISELE VILLAR CONSULTS DEC 2011	2799	9822-23	8,100.00			
04	AP-IN		12/31/2011	DR. SHAHID GUL CONSULTS DEC 2011B	2799	9822-24	300.00			
04	AP-IN		12/31/2011	DR. WILLIAM D. REGAN INC. CONSULTS DEC 2011B	2799	9822-25	600.00			
04	AP-IN		12/31/2011	RAHESH SAHJPAUL CONSULTS DEC 2011B	2799	9822-26	500.00			
04	AP-IN		12/31/2011	DR. ANNE WACHSMUTH CONSULTS DEC 2011B	2799	9822-27	750.00			
04	AP-IN		12/31/2011	DR. MIKE WILKINSON CONSULTS DEC 2011	2799	9822-28	250.00			


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Cambridge Surgeries Corporation

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G/L Transactions Listing - In Functional Currency (6LP7LS1)

Account Number	Date	Description	Posting	Batch Entry	Debits	Credits	Net Change	Balance
Prd.	Source	Reference	Sq.					
05	AP-IN	CONSULTS JAN 2012 DR. MARK ADREAN	2622	9923-14	975.00			
05	AP-IN	CONSULTS JAN 2012 Dr. Douglas Fugger	2622	9923-15	3,400.00			
05	AP-IN	CONSULTS JAN 2012 DR. GAVIN GRACIAS	2622	9923-16	250.00			
05	AP-IN	CONSULTS JAN 2012 ADAM McDONALD	2622	9923-17	4,135.00			
05	AP-IN	CONSULTS JAN 2012 CLARE MORRISON	2622	9923-18	1,400.00			
05	AP-IN	CONSULTS JAN 2012 PANTEL MEDICAL INC	2622	9923-19	2,363.00			
05	AP-IN	CONSULTS JAN 2012 DR. WILLIAM PENZ	2622	9923-20	24,133.00			
05	AP-IN	CONSULTS JAN 2012 DR. SHAFIK THOBANI	2622	9923-21	2,425.00			
05	AP-IN	CONSULTS JAN 2012 DR. GISELLE VILLAR	2622	9923-22	16,658.00			
05	AP-IN	CONSULTS JAN 2012 DR. JAMIE WALKER	2622	9923-23	8,526.00			
05	AP-IN	CONSULTS JAN 2012 DR. SHAHID GUL	2622	9923-24	300.00			
05	AP-IN	CONSULTS JAN 2012B RAVESH SAHUPAUL	2622	9923-25	300.00			
05	AP-IN	CONSULTS JAN 2012B DR. JOHN TURNER	2622	9923-26	750.00			
05	AP-IN	CONSULTS JAN 2012 DR. ANNE WACHSMUTH	2622	9923-27	4,550.00			
05	AP-IN	CONSULTS JAN 2012 DR. MIKE WILKINSON	2622	9923-28	2,126.00			
05	AP-IN	CONSULTS JAN 2012 DR. MICHAEL BARKER	2622	10049-1	1,000.00			
05	AP-IN	JAN 2012 CHAN TERENCE C DR	2622	10049-2	12,000.00			
05	AP-IN	JAN 2012 DR. RICHARD LEE	2622	10049-3	1,000.00			
05	AP-IN	JAN 2012 DR. DAVID MALHERBE	2622	10049-4	2,000.00			

This is Exhibit " E " referred to in the
 affidavit of Paul McEwen
 sworn before me at Vancouver
 in the Province of British Columbia this
 29th day of April, 2014.

 A Commissioner for taking Affidavits
 within the Province of British Columbia

Specialist Referral Clinic (Vancouver) Inc.
General Ledger
As of August 31, 2011

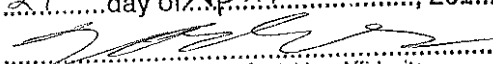
Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill Pmt -Cheque	04/20/2011	11870	Brian Day	Dividends 650 @ \$100	65,000.00		-70,000.00
Bill Pmt -Cheque	04/20/2011	11871	Jean Lauzon	Dividends 100 @ \$100	10,000.00		-80,000.00
Bill Pmt -Cheque	04/20/2011	11872	John H. Oliver	Dividends 100 @ \$100	10,000.00		-90,000.00
Bill Pmt -Cheque	04/20/2011	11873	Peter Cropper	Dividends 200 @ \$100	20,000.00		-110,000.00
Bill Pmt -Cheque	04/20/2011	11874	Richard Kendall	Dividends 100 @ \$100	10,000.00		-120,000.00
Bill Pmt -Cheque	04/20/2011	11875	Simon Horlick	Dividends 100 @ \$100	10,000.00		-130,000.00
Bill Pmt -Cheque	04/20/2011	11876	William D. Regan	Dividends 100 @ \$100	10,000.00		-140,000.00
Total Dividends payable					454,150.00	454,150.00	0.00
Accounts Payable							-972,201.25
Bill	09/01/2010	Rent Sep. 2010	City Square Property Holdings Int	Rent Sep. 2010		13,290.74	-985,491.99
Bill	09/01/2010	Storage Sep. 2f	City Square Property Holdings Int	Storage Locker Sep. 2010		418.53	-985,910.52
Bill Pmt -Cheque	09/01/2010	11007	City Square Property Holdings Int		13,709.62		-972,201.25
Bill	09/01/2010	ML35932 Modze	Dr. William D. Regan Inc.	ML35932 Modzeik, Alfred		2,403.00	-974,604.25
Bill	09/01/2010	4010221676	Patison Outdoor Advertising LP	Airights-Calgary R/30/2010-9		5,376.00	-979,980.25
Bill	09/01/2010	518333	Starcycle Inc.			33.50	-980,013.75
Bill	09/01/2010	Guerrero, Nicole	Dr. Michael K. Gibart Inc.	Consult Guerrero, Nicole		250.00	-980,263.75
Bill	09/01/2010	Berlin, Jackson	Dr. Michael K. Gibart Inc.	Consult Berlin, Jackson		250.00	-980,513.75
Bill	09/01/2010	Sooch, Taminda	Dr. Michael K. Gibart Inc.	Consult Sookh, Taminder		250.00	-980,763.75
Bill	09/01/2010	Kristel, Mary	Dr. Michael K. Gibart Inc.	Consult Kristel, Mary		250.00	-981,013.75
Bill	09/01/2010	Young, Reece	Dr. Michael K. Gibart Inc.	Consult Young, Reece		400.00	-981,413.75
Bill	09/01/2010	Wilson, Diana	Dr. Michael K. Gibart Inc.	Consult Wilson, Diana		250.00	-981,663.75
Bill	09/01/2010	Pitfield, Isabel	Dr. Michael K. Gibart Inc.	Consult Pitfield, Isabel		250.00	-981,913.75
Bill	09/01/2010	Sandhu, Bimy	Dr. Michael K. Gibart Inc.	Consult Sandhu, Bimy		250.00	-982,163.75
Bill	09/01/2010	Simonet, Judith	Dr. William D. Regan Inc.	Consult Simonet, Judith		250.00	-982,413.75
Bill	09/01/2010	Sarra, Jeevan	Dr. William D. Regan Inc.	Consult Sarra, Jeevan		250.00	-982,663.75
Bill	09/01/2010	Taylor, Richard	Dr. Michael K. Gibart Inc.	Consults + 35984 Taylor, Ric		50.00	-982,713.75
Bill	09/01/2010	Power, Darryl	Dr. Shahid Gul Inc.	Consults + 35983 Power, Dan		600.00	-983,313.75
Bill	09/01/2010	Yako, William	Dr. William D. Regan Inc.	RCM/P35110 Yako, William		250.00	-983,563.75
Bill	09/01/2010	39550-1	Camble Surgery Centre	Peeters, Jeannie		9,550.00	-993,113.75
Bill	09/01/2010	Hanssens, Nicol	Dr. Mark Adrian Inc.	IME 35944 Hanssens, Nicole		3,500.00	-996,613.75
Bill	09/01/2010	Maisonneuve-H	Dr. Mark Adrian Inc.	IME35945 Maisonneuve-Hepe		3,500.00	-1,000,113.75
Bill	09/01/2010	Landry, Maureen	Dr. Mark Adrian Inc.	IME38117 Landry, Maureen		3,100.00	-1,003,213.75
Bill	09/01/2010	Landry, Maureen	Dr. Mark Adrian Inc.	IME38117 Landry, Maureen		350.00	-1,003,563.75
Bill	09/01/2010	Cryslor, Adam	Dr. Darius Viskontas MD Inc.	IMC35928 Cryslor, Adam		400.00	-1,003,963.75
Bill	09/01/2010	Prince, Beverley	Dr. Mark Adrian Inc.	PAC35946 Prince, Beverley		1,000.00	-1,004,963.75
Credit	09/01/2010	Chassia, Norma	Dr. Shahid Gul Inc.	EWVC Chassia, Norman	30.00		-1,004,933.75
Credit	09/01/2010	From AR to AP	Patrick, Olga		1,800.00		-1,003,133.75
Credit	09/01/2010	From AR to AP	Henley, Brent		1,050.00		-1,001,083.75
Credit	09/01/2010	Refund: Overpat	Stein, Jay "Peter"		249.00		-1,001,733.75
Bill	09/01/2010	Rajabi, Mahmoud	Dr. Mark Adrian Inc.	IME 34849 Rajabi, Mahmoud		3,300.00	-1,005,033.75
Bill	09/01/2010	13980	FutyManaged Inc.			1,808.34	-1,006,842.09
Bill	09/02/2010	Expense Reimbr	Criselda Simancaz	CICA new version editing IFR		168.00	-1,007,010.09
Bill Pmt -Cheque	09/02/2010	11013	Kadabry Holdings Ltd.	Transc. Jul 23, 2010	58.67		-1,006,951.42
Bill Pmt -Cheque	09/02/2010	11014	Com Pro Business Solutions Ltd.	Photocopies period 01/08/201	65.14		-1,007,016.56
Bill Pmt -Cheque	09/02/2010	11015	Stevens Company Ltd.		109.18		-1,007,125.74
Bill Pmt -Cheque	09/02/2010	11016	Criselda Simancaz	CICA new version editing IFR		168.00	-1,007,293.74
Bill Pmt -Cheque	09/02/2010	11017	V.I.P Courier Services/ Now K & H		109.97		-1,007,403.71
Bill	09/02/2010	Labao, Linda	Omni Hand Care Centre Inc.	Consult Labao, Linda		250.00	-1,007,653.71
Bill	09/02/2010	Munns, Peter	Omni Hand Care Centre Inc.	Consults Munns, Peter		250.00	-1,007,903.71
Bill	09/02/2010	39553-1	Camble Surgery Centre	Florante, Luke		6,695.00	-1,014,598.71
Bill	09/02/2010	39554-1	Camble Surgery Centre	Cameron, Sophie		6,695.00	-1,021,293.71
Bill	09/02/2010	39555-1	Camble Surgery Centre	Slack, Kaitlin		9,095.00	-1,030,388.71
Bill	09/02/2010	39553-1	Camble Surgery Centre	Wigemyr, O'Dilla		10,760.00	-1,041,148.71
Bill	09/03/2010	ML35864 Teare,	M. J. Penner Surgical Services In	ML35864 Teare, Jahean		150.00	-1,041,298.71
Bill	09/03/2010	ML35864 Teare,	M. J. Penner Surgical Services In	ML35864 Teare, Janean		600.00	-1,041,898.71
Bill	09/03/2010	ML35865 Applin	M. J. Penner Surgical Services In	ML35865 Applin, Alexis		650.00	-1,042,548.71
Bill	09/03/2010	ML35865 Applin	M. J. Penner Surgical Services In	ML35865 Applin, Alexis		300.00	-1,042,848.71
Bill	09/03/2010	ML35867 Brar, J	Omni Hand Care Centre Inc.	ML35867 Brar, Manjit		2,250.00	-1,045,098.71
Bill	09/03/2010	ML35869 Bhand	Omni Hand Care Centre Inc.	ML35869 Bhandal, Markhan		675.00	-1,045,773.71
Bill	09/03/2010	ML35971 Raikha	Dr. Ramesh Saljpad Inc.	ML35971 Raikha, Hardeep		3,500.00	-1,049,273.71
Bill	09/03/2010	ML35972 Blair, I	Dr. Richard W. Kendall FRCS C Ir	ML35972 Blair, Ricky		150.00	-1,049,423.71
Bill	09/03/2010	ML35974 Carlyo	Omni Hand Care Centre Inc.	ML35974 Carlyon, Radhika		375.00	-1,049,798.71
Bill	09/03/2010	ML35974 Carlyo	PTG Holdings	ML35974 Carlyon, Radhika		252.00	-1,049,046.71
Bill	09/03/2010	ML35975 Forster	Omni Hand Care Centre Inc.	ML35975 Forster, Caroline		2,200.00	-1,051,246.71
Bill	09/03/2010	ML35976 Simpa	Dr. Richard W. Kendall FRCS C Ir	ML35976 Simpson, Kim		150.00	-1,051,396.71
Bill	09/03/2010	ML35977 Stehm	Dr. Richard W. Kendall FRCS C Ir	ML35977 Stehrschuk, Roser		2,200.00	-1,053,596.71
Bill	09/03/2010	Sjoberg, Shirley	Bertrand Perey M.D. Inc.	ML35978 Sjoberg, Shirley Ann		200.00	-1,053,796.71
Bill	09/03/2010	17412	Washing Wells Laundromat			44.83	-1,053,841.54
Bill	09/03/2010	S3511003	Medi-Tran Services (1993) Ltd.			1,093.48	-1,054,935.02
Bill	09/03/2010	03030901-18	Archipelago Media Ltd.			418.32	-1,055,353.34
Bill	09/03/2010	65824	Becky Floors Ltd.			380.80	-1,055,734.14
Bill	09/03/2010	Anderson, Trevor	Farhad O. Moola, M.D. Inc.	Consult Anderson, Trevor		250.00	-1,055,984.14
Bill	09/03/2010	Reiner, Henry	Farhad O. Moola, M.D. Inc.	Consult Reiner, Henry		250.00	-1,056,234.14
Bill	09/03/2010	Muller, Michael	Farhad O. Moola, M.D. Inc.	Consult Muller, Michael Adolf		250.00	-1,056,484.14
Bill	09/03/2010	Dixon, Jack	Trevor B. Stone Orthopaedic Ser	Consult Dixon, Jack		250.00	-1,056,734.14
Bill	09/03/2010	Jennings, Dwayne	Farhad O. Moola, M.D. Inc.	RCMP35107 Jennings, Dwayne		250.00	-1,056,984.14

Specialist Referral Clinic (Vancouver) Inc.
General Ledger
As of August 31, 2011

Type	Date	Num	Name	Memo	Debit	Credit	Balance
BB Pmt-Cheque	04-20-2011	11870		Dividends 650 @ \$100	65,000.00		-70,000.00
BB Pmt-Cheque	04-20-2011	11871		Dividends 100 @ \$100	10,000.00		-60,000.00
BB Pmt-Cheque	04-20-2011	11872		Dividends 100 @ \$100	10,000.00		-50,000.00
BB Pmt-Cheque	04-20-2011	11873		Dividends 200 @ \$100	20,000.00		-30,000.00
BB Pmt-Cheque	04-20-2011	11874		Dividends 100 @ \$100	10,000.00		-20,000.00
BB Pmt-Cheque	04-20-2011	11875		Dividends 100 @ \$100	10,000.00		-10,000.00
BB Pmt-Cheque	04-20-2011	11876		Dividends 100 @ \$100	10,000.00		0.00
Total Dividends payable					454,150.00	454,150.00	0.00
Accounts Payable							
BB	09-01-2010	Rent Sep. 2010	City Square Property Holdings In	Rent Sep. 2010		13,290.74	(974,201.23)
BB	09-01-2010	Storage Sep. 2	City Square Property Holdings In	Storage Looker Sep. 2010		418.88	(582,491.89)
BB Pmt-Cheque	09-01-2010	11007	City Square Property Holdings In		13,709.62		(596,910.87)
BB	09-01-2010	ML35932 Modzo		ML35932 Modzeik, Alfred		2,408.00	(974,201.23)
BB	09-01-2010	4010221876		Airights-Calgary 8/00/2010-9/26/2010		5,378.00	(979,885.25)
BB	09-01-2010	618339		Starkey's Inc.		33.60	(980,018.85)
BB	09-01-2010	Guerrero, Nicole		Consult Guerrero, Nicole		250.00	(980,268.85)
BB	09-01-2010	Berlin, Jackson		Consult Berlin, Jackson		250.00	(980,518.85)
BB	09-01-2010	Sooch, Tamrinda		Consult Sooch, Tamrinda		250.00	(980,768.85)
BB	09-01-2010	Kristel, Mary		Consult Kristel, Mary		250.00	(981,018.85)
BB	09-01-2010	Young, Resca		Consult Young, Resca		400.00	(981,418.85)
BB	09-01-2010	Wilson, Diana		Consult Wilson, Diana		250.00	(981,668.85)
BB	09-01-2010	Pitfield, Isabel		Consult Pitfield, Isabel		250.00	(981,918.85)
BB	09-01-2010	Sandhu, Biny		Consult Sandhu, Biny		250.00	(982,168.85)
BB	09-01-2010	Simoneit, Judith		Consult Simoneit, Judith		250.00	(982,418.85)
BB	09-01-2010	Samra, Jeevan		Consult Samra, Jeevan		250.00	(982,668.85)
BB	09-01-2010	Taylor, Richard		Consults + 35984 Taylor, Richard		60.00	(982,718.85)
BB	09-01-2010	Power, Darryl		Consults + 35983 Power, Darryl		600.00	(983,318.85)
BB	09-01-2010	Yaka, William		36110 Yaka, William		250.00	(983,568.85)
BB	09-01-2010	36500-1	Cambie Surgery Centre	Peetara, Jeannita		9,500.00	(993,118.85)
BB	09-01-2010	Hanssara, Nico		IME 35944 Hanssara, Nicole		3,500.00	(996,618.85)
BB	09-01-2010	Maisonneuve-H		IME35945 Maisonneuve-Hope, Leah		3,500.00	(1,000,118.85)
BB	09-01-2010	Landry, Maureen		IME35117 Landry, Maureen		3,100.00	(1,003,218.85)
BB	09-01-2010	Landry, Maureen		IME35117 Landry, Maureen		350.00	(1,003,568.85)
BB	09-01-2010	Cryslar, Adam		IMC35928 Cryslar, Adam		400.00	(1,003,968.85)
BB	09-01-2010	Prinos, Beverley		IMC35948 Prinos, Beverley		1,000.00	(1,004,968.85)
Credit	09-01-2010	Chassie, Norma		EIVC Chassie, Norman	30.00		(1,004,938.85)
Credit	09-01-2010	From AR to AP		Patrick, Olga	1,900.00		(1,003,038.85)
Credit	09-01-2010	From AR to AP		Hanley, Brent	1,050.00		(1,001,888.85)
Credit	09-01-2010	Refund Overpa		Sain, Jay "Peter"	245.00		(1,001,739.65)
BB	09-01-2010	Rajabi, Mahmud		IME 34849 Rajabi, Mahmud		3,300.00	-1,005,039.65
BB	09-01-2010	13590	Fully Managed Inc.			1,898.34	-1,006,845.19
BB	09-02-2010	Expense Reimb	Criselda Simancas	CICA new version adding IFRS		169.00	-1,007,014.19
BB Pmt-Cheque	09-02-2010	11013	Kidoby Holdings Ltd.	Trenco, Jul 23, 2010	58.67		-1,007,055.62
BB Pmt-Cheque	09-02-2010	11014	Com Pro Business Solutions Ltd.	Photocopies period 9/10/2010-31/08/2010	65.14		-1,007,120.33
BB Pmt-Cheque	09-02-2010	11015	Stevens Company Ltd.		100.18		-1,007,220.51
BB Pmt-Cheque	09-02-2010	11016	Criselda Simancas	CICA new version adding IFRS	168.00		-1,007,388.51
BB Pmt-Cheque	09-02-2010	11017	VLP Courier Services Now K & F		109.97		-1,007,498.48
BB	09-02-2010	Labao, Linda		Consult Labao, Linda		250.00	-1,007,748.48
BB	09-02-2010	Munna, Peter		Consults Munna, Peter		250.00	-1,007,998.48
BB	09-02-2010	38658-1	Cambie Surgery Centre	Flornita, Luka		6,895.00	-1,014,893.48
BB	09-02-2010	38654-1	Cambie Surgery Centre	Cameron, Sophie		6,895.00	-1,021,788.48
BB	09-02-2010	38656-1	Cambie Surgery Centre	Stack, Kaiti		9,095.00	-1,030,883.48
BB	09-02-2010	38653-1	Cambie Surgery Centre	Wagmayr, O'Dilia		10,760.00	-1,041,643.48
BB	09-03-2010	ML35984 Teara		ML35984 Teara, Janeen		150.00	-1,041,793.48
BB	09-03-2010	ML35984 Teara		ML35984 Teara, Janeen		600.00	-1,042,393.48
BB	09-03-2010	ML35965 Applir		ML35965 Applir, Alexis		650.00	-1,043,043.48
BB	09-03-2010	ML35965 Applir		ML35965 Applir, Alexis		300.00	-1,043,343.48
BB	09-03-2010	ML35967 Brar, Manjit		ML35967 Brar, Manjit		2,250.00	-1,045,593.48
BB	09-03-2010	ML35969 Bhandal, Harshan		ML35969 Bhandal, Harshan		875.00	-1,046,468.48
BB	09-03-2010	ML35971 Rakhm, Hansip		ML35971 Rakhm, Hansip		3,600.00	-1,050,068.48
BB	09-03-2010	ML35972 Blair, Rioly		ML35972 Blair, Rioly		150.00	-1,050,218.48
BB	09-03-2010	ML35974 Carlyt, Radhika		ML35974 Carlyt, Radhika		375.00	-1,050,593.48
BB	09-03-2010	ML35974 Carlyt, Radhika		ML35974 Carlyt, Radhika		252.00	-1,050,845.48
BB	09-03-2010	ML35975 Fortie, Caroline		ML35975 Fortie, Caroline		2,200.00	-1,053,045.48
BB	09-03-2010	ML35978 Simp, Kira		ML35978 Simpson, Kira		150.00	-1,053,195.48
BB	09-03-2010	ML35977 Stalmuschuk, Rosemary		ML35977 Stalmuschuk, Rosemary		2,200.00	-1,055,395.48
BB	08-03-2010	Sjoberg, Shirley		ML35978 Sjoberg, Shirley Ann		200.00	-1,055,595.48
BB	09-03-2010	17412	Washing Wells Laundromat			44.80	-1,056,044.00
BB	09-03-2010	S3611008	Medi-Tran Services (1993) Ltd.			1,093.48	-1,057,137.48
BB	09-03-2010	03030901-18	Archipelago Media Ltd.			418.32	-1,057,555.80
BB	09-03-2010	66924	Beatty Floors Ltd.			380.80	-1,057,936.60
BB	09-03-2010	Anderson, Trevor		Consult Anderson, Trevor		250.00	-1,058,186.60
BB	09-03-2010	Reiner, Henry		Consult Reiner, Henry		250.00	-1,058,436.60
BB	09-03-2010	Muller, Michael		Consult Muller, Michael Adolf		250.00	-1,058,686.60
BB	09-03-2010	Dixon, Jack		Consult Dixon, Jack		250.00	-1,058,936.60
BB	09-03-2010	Jarrings, Dwayne		36107 Jarrings, Dwayne		250.00	-1,059,186.60

Highlighting added for emphasis of redacted information.

This is Exhibit " F " referred to in the affidavit of Paul McEwen sworn before me at Vancouver in the Province of British Columbia this 29th day of April, 2014.


A Commissioner for taking Affidavits
within the Province of British Columbia

10/31/2013 11:37:11AM

Cambie Surge-Tes Corporation

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GL Transactions Listing - In Functional Currency (GLPTLS1)

Account Number	Prd.	Source	Date	Description/Reference	Posting Seq.	Batch-Entry	Debits	Credits	Net Change	Balance
12	AR-AD		8/31/2010	IN00000643 ACCREDITATION CANADA	2277	6037-1	30.00			
12	AR-AD		8/31/2010	IN00000552 ACCREDITATION CANADA	2277	6037-2		203.70		
12	AR-AD		8/31/2010	UC000001680 McLachlan Brown Anderson	2277	6037-3		194.25		
12	AR-AD		8/31/2010	UC000001078 THE OAKRIDGE-RICHMOND-DELTA	2277	6037-4		0.01		
12	GL-JE		8/31/2010	UC000001077 SIS REVENUES	2290	8069-1		1,176.00		
12	GL-JE		8/31/2010	AUG 2010 TO REVERSE SIS REVENUES	2298	8138-1	1,176.00			
12	GL-JE		8/31/2010	AUG 2010 MISC REVENUE	2304	8145-1	149.00			
Net Change and Ending Balance for Fiscal Period 12:									606.04	-19,068.30
Totals: Miscellaneous Revenue									3,868.62	23,033.12
									-19,068.30	-19,068.30
83050				Orthopedic Procedures						0.00
01	GL-JE		9/30/2009	SIS REVENUES	2028	7062-1		18,349.00		
SEPT 2009										
Net Change and Ending Balance for Fiscal Period 01:									-18,349.00	-18,349.00
02	GL-JE		10/31/2009	SIS REVENUES	2038	7061-1		8,360.00		
OCT 2009										
Net Change and Ending Balance for Fiscal Period 02:									-8,360.00	-26,709.00
03	GL-JE		11/30/2009	SIS REVENUES	2041	7116-1		36,695.00		
NOV 2009										
Net Change and Ending Balance for Fiscal Period 03:									-36,695.00	-63,304.00
04	GL-JE		12/31/2009	SIS REVENUES	2044	7120-1		22,616.00		
DEC 2009										
Net Change and Ending Balance for Fiscal Period 04:									-22,616.00	-85,919.00
05	GL-JE		1/31/2010	SIS REVENUES	2068	7257-1		8,840.00		
JAN 2010										
Net Change and Ending Balance for Fiscal Period 05:									-8,840.00	-94,759.00
06	GL-JE		2/28/2010	SIS REVENUES	2107	7393-1		26,080.00		
FEB 2010										

This is Exhibit " G " referred to in the
affidavit of Paul McEwen

sworn before me at Vancouver
in the Province of British Columbia this
24th day of April, 2014

[Signature]
A Commissioner for taking Affidavits
within the Province of British Columbia