Exhibit 28

QUESTRADE

CANADA'S BEST MANAGED COMPANIES

Get the most out of your statement

Your statement is broken down into **five** straight forward categories, each designed to help you understand how your investments are performing:

- Measure overall account performance, past and present
- Track incoming/outgoing fees and rebates
- Monitor your portfolio's position allocation

Talk to us, follow us, watch us

For help with your account, Monday to Friday, 8 a.m. to 8 p.m. ET:

- Visit chat and we can help you immediately
- Call us at 1.888.783.7866
- Email support@questrade.com

For all other help, join the conversation:

- On the Exchange, your online community
- Follow us on Facebook or Twitter
- Tune into our YouTube channel
- Visit our LinkedIn page

ACCOUNT STATEMENT

Order execution only account

Current month balance: [redacted]
(December 31, 2020)

Last month balance: [redacted]
(November 30, 2020)

MARCEL POIRIER

[redacted]

Account #: [redacted]

Type: Individual Registered Retirement Savings Plan (RRSP)

Currency: CAD/USD

Current month: December 31, 2020

Account opened: March 05, 2012

Dealer: Questrade, Inc.

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06 **ANNUAL FEES AND REBATES SUMMARY**
The summary of all fees you paid and the rebates you received.

IIROC OCRCVM

CIPF FCPE MEMBER MEMBRE

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ACCOUNT STATEMENT

03. INVESTMENT DETAILS

Stocks owned

	CURRENT MONTH			PREVIOUS MONTH		
	Securities held in CAD	Securities held in USD	Combined in CAD	Securities held in CAD	Securities held in USD	Combined in CAD
Market Value ($)	[redacted]	[redacted]	[redacted]	-	[redacted]	[redacted]

Symbol	Description	Cost basis[1]	Qty[1]	Segr.[1]	Cost/share	Pos. cost[1]	Mkt. price[1]	Mkt. value[1]	P&L[1]	% return[1]	% port.[1]
	Securities held in CAD										
PE	PURE ENERGY MINERALS LIMITEDCOM	BK	10,000.00	10,000.00	0.97	9,662.90	0.68	6,800.00	-2,862.90	-29.63	1.58
Symbol	Description	Cost basis[1]	Qty[1]	Segr.[1]	Cost/share	Pos. cost[1]	Mkt. price[1]	Mkt. value[1]	P&L[1]	% return[1]	% port.[1]
	Securities held in USD										
ACB	AURORA CANNABIS INC COM NEW	BK	1,333.00	1,333.00	10.04	13,376.82	8.31	11,077.23	-2,299.59	-17.19	3.29
ABNB	AIRBNB INC CLASS A COMMON STOCK	BK	90.00	90.00	167.36	15,062.79	146.50	13,185.00	-1,877.79	-12.47	3.91
BB	BLACKBERRY LTD COM	BK	18,500.00	18,500.00	4.46	82,566.15	6.63	122,655.00	40,088.85	48.55	36.38
DIS	WALT DISNEY CO	BK	160.00	160.00	171.56	27,449.82	181.10	28,976.00	1,526.18	5.56	8.59
OVV	OVINTIV INC COMMON STOCK	BK	1,500.00	1,500.00	12.52	18,777.65	14.35	21,525.00	2,747.35	14.63	6.38

[1]Investment details

Cost basis:
- **Book cost (BK):** The cost of a security adjusted by any corporate actions, reinvested dividends, and return of capital.
- **Historical Market value (HMV):** The historical market value of the security is used to estimate some or all of its book cost
- **Historical Market value date (HMVD):** The market value of the security on October 30, 2015 was used to estimate some or all of its book cost.
- **Non-determinable (ND):** The security is not included in your % portfolio calculation because the cost basis cannot be determined

Quantity (Qty.): The quantity for each security may include fractional shares which are shown in decimals.
Segregated (Segr.): fully paid securities that require no reimbursement to Questrade.
Position cost (Pos. cost): the cost of the position.
Market price (Mkt. price)/Market value (Mkt. value): the price at which a security is trading and could presumably be purchased or sold.
Market value may include accrued interest.
A letter to the right of the market value means:
E: we have estimated the market value of the security
N: the market value of the security cannot be determined
For an explanation of market price, including illiquid or non-exchange traded securities, please refer to the disclosures at the end of this statement.
In RESP accounts, the market value of any securities you own in U.S. dollars are converted and displayed in Canadian dollars.
P&L: the market value minus the position cost.
% portfolio (% port.): the value of the security divided by the value of all owned positions in your account. Shorted positions are not included in this calculation.
Note: Continue reading on glossary page

Current month FX rate: $1.00 USD = $1.2733 CAD **Previous month FX rate: $1.00 USD =** $1.3008 CAD **Account #:** [redacted] **Current month:** December 31, 2020

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