

Court File No. CV-23-00700581-00CL

15315441 CANADA INC.

FOURTH REPORT OF FTI CONSULTING CANADA INC., AS MONITOR

October 11, 2023

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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
15315441 CANADA INC. (the "**Applicant**")

**FOURTH REPORT TO THE COURT
SUBMITTED BY FTI CONSULTING CANADA INC.,
IN ITS CAPACITY AS MONITOR**

A. INTRODUCTION

1. On June 5, 2023, Fire & Flower Holdings Corp. ("**Holdings Corp.**"), Fire & Flower Inc., 13318184 Canada Inc., 11180703 Canada Inc., 10926671 Canada Ltd., Friendly Stranger Holdings Corp., Pineapple Express Delivery Inc., and Hifyre Inc. (collectively, "**F&F**" or the "**Applicants**") sought and obtained an initial order (the "**Initial Order**") under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"). The proceedings commenced under the CCAA by F&F are referred to herein as the "**CCAA Proceedings**".
2. The Initial Order, among other things:
 - (a) appointed FTI Consulting Canada Inc. as monitor of F&F (in such capacity, the "**Monitor**") in the CCAA Proceedings;
 - (b) granted a stay of proceedings against F&F until June 15, 2023 (the "**Stay Period**");

- (c) approved a \$9.8 million debtor-in-possession credit facility (the “**DIP Facility**”), of which an initial amount of \$2.7 million was approved to be advanced during the initial 10-day Stay Period, and granted a corresponding charge in respect thereof (the “**DIP Lender’s Charge**”); and
 - (d) granted the Administration Charge and the Directors’ Charge (each as defined in the Initial Order and collectively, with the DIP Lender’s Charge, the “**CCAA Charges**”).
3. The Court granted the Amended and Restated Initial Order (the “**ARIO**”) on June 15, 2023, which, *inter alia*:
- (a) authorized the Applicants, with the consent of the Monitor, to pay certain pre-filing amounts owed to suppliers which they deem critical to their business;
 - (b) approved a key employee retention plan (“**KERP**”) and granted a charge in respect of the beneficiaries of the KERP;
 - (c) increased the quantum of certain of the CCAA Charges and elevated the priority ascribed to the CCAA Charges over all Encumbrances (as defined in the ARIO);
 - (d) approved the advancement of the total amount of the DIP Facility in accordance with its terms; and
 - (e) extended the Stay Period to and including September 1, 2023.
4. By Order dated June 19, 2023, the Court approved:
- (a) the sale and investment solicitation process (the “**SISP**”); and
 - (b) the Stalking Horse Agreement to be entered into between the Applicants and 2707031 Ontario Inc. (“**ACT**”) solely for the purpose of constituting the “Stalking Horse Bid” under the SISP.
5. By Order dated July 24, 2023, the Court approved:

- (a) the Applicants’ right to continue to sell certain consignment goods as agent of Turning Point Brands (Canada) Inc. (“**TPB**”) pursuant to a consignment arrangement; and
 - (b) the Applicants payment of certain funds to TPB in accordance with the provisions of the consignment arrangement.
6. On August 29, 2023, the Applicants obtained:
- (a) an order (the “**Claims Procedure Order**”) approving a procedure (the “**Claims Procedure**”) for the identification, quantification, and resolution of certain claims of creditors of the Applicants and their respective directors and officers; and
 - (b) an order (the “**Approval and Reverse Vesting Order**”), which among other things:
 - (i) approved the Subscription Agreement between 2759054 Ontario Inc. (“**FIKA**”) and Holdings Corp. and authorized the completion of the transactions contemplated therein (the “**Sale Transaction**”);
 - (ii) released F&F from being applicants in these CCAA Proceedings and added 15315441 Canada Inc. (“**Residual Co.**”) as an applicant to the CCAA Proceedings; and
 - (iii) extended the Stay Period until October 15, 2023.

B. PURPOSE OF THIS REPORT

7. The purpose of this Fourth Report of the Monitor (the “**Fourth Report**”) is to provide the Court with:
- (a) the Monitor’s comments and recommendations, regarding Residual Co.’s motion (the “**October 13 Motion**”) seeking, among other things, an order:
 - (i) authorizing and directing the Monitor to make a distribution to the Applicants’ secured creditor, ACT;

- (ii) extending the Stay Period until and including January 30, 2024;
 - (iii) approving the Fourth Report and the activities of the Monitor referred to therein; and
 - (iv) approving the fees and disbursements of the Monitor and its counsel;
- (b) information regarding the activities of the Monitor and F&F since August 26, 2023, the date of the Third Report of the Monitor;
 - (c) an update on the closing of the Sale Transaction;
 - (d) support for the proposed distribution to ACT;
 - (e) an update on the Claims Procedure; and
 - (f) a summary of the receipts and disbursements of F&F for the 4-week period ending September 15, 2023.

C. TERMS OF REFERENCE

- 8. In preparing this Fourth Report, the Monitor has relied upon audited and unaudited financial information of F&F, F&F's books and records, certain financial information and forecasts prepared by F&F, and discussions with various parties, including senior management ("**Management**") of, and advisors to, F&F (collectively, the "**Information**").
- 9. Except as otherwise described in this Fourth Report:
 - (a) the Monitor has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would comply with Generally Accepted Assurance Standards pursuant to the Chartered Professional Accountants of Canada Handbook; and
 - (b) the Monitor has not examined or reviewed the financial forecasts or projections referred to in this Fourth Report in a manner that would comply with the procedures described in the Chartered Professional Accountants of Canada Handbook.

10. Future-oriented financial information reported in, or relied on, in preparing this Fourth Report is based on Management's assumptions regarding future events. Actual results will vary from these forecasts and such variations may be material.
11. The Monitor has prepared this Fourth Report in connection with the October 13 Motion. The Fourth Report should not be relied on for any other purpose.
12. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian Dollars.
13. Capitalized terms not otherwise defined herein have the meanings ascribed to them in the affidavit of Avininder Grewal, the sole Director of Residual Co., sworn on October 6, 2023, (the "**Grewal Affidavit**"), the ARIO or the Claims Procedure Order, as applicable.

D. ACTIVITIES OF THE MONITOR

14. Since the date of the Third Report, the Monitor has undertaken the following activities:
 - (a) engaged with the Monitor's legal counsel, Thornton Grout Finnigan LLP ("**TGF**"), regarding matters related to the CCAA Proceedings;
 - (b) updated the current service list for these CCAA Proceedings on the Monitor's Website;
 - (c) continued to operate and monitor its telephone hotlines and email account for stakeholder inquiries;
 - (d) participated in discussions with and assisted F&F in discussions with landlords, suppliers, other creditors, shareholders, and employees related to the CCAA Proceedings and responded to requests for information from certain such parties regarding the Claims Procedure;
 - (e) supervised and assisted with activities related to the Claims Procedure, received and reviewed Claims, engaged with Claimants who submitted Proofs of Claim and provided a copy of the Claims Package to any person upon becoming aware of any circumstance giving rise to a Restructuring Claim;

- (f) monitored and participated in the closing of the Sale Transaction and delivered the Monitor's Closing Certificate to evidence the closing of the Sale Transaction; and
- (g) participated in certain post-closing matters together with Residual Co. and FIKA, which included,
 - (i) KERP fund remittances for payment by Residual Co. to KERP participants;
 - (ii) commencement of the reimbursement of an insurance premium payment relating to the pre-close period; and
 - (iii) the remittance of payments pertaining to the run-off of the directors' D&O insurance policy, as more particularly described in the Grewal Affidavit.

E. CLOSING OF THE SALE TRANSACTION

- 15. An overview of the Sale Transaction was detailed in the Third Report and prior materials filed in these CCAA Proceedings and is not repeated herein.
- 16. The Sale Transaction closed on September 15, 2023 (the "**Closing Date**"). Pursuant to the terms of the Approval and Reverse Vesting Order, the Monitor delivered the Monitor's Closing Certificate on the Closing Date. The certificate was subsequently filed with the Court on September 15, 2023, and posted to the Monitor's website.
- 17. Upon delivery of the Monitor's Closing Certificate, F&F ceased being applicants in these CCAA Proceedings and Residual Co. became the only applicant in these CCAA Proceedings.
- 18. The terms of the Sale Transaction required that the sale proceeds be delivered to the Monitor. From the sale proceeds, the Monitor was directed to pay the amount outstanding under the DIP Facility and the break fee required pursuant to the terms of the Stalking Horse Agreement.
- 19. After payment of the DIP Facility and the break fee, the Sale Proceeds generated approximately \$13 million in sale proceeds in excess of the Stalking Horse Bid (which represented the bulk of the F&F Entities' secured indebtedness).

F. UPDATE ON CLAIMS PROCEDURE

20. The Claims Procedure is being conducted in accordance with the Claims Procedure Order. A copy of the Claims Procedure Order is attached to this report as **Appendix “A”**.
21. As of the date of this Fourth Report, the Claims Bar Dates have not yet expired, and the Monitor is continuing to receive Proofs of Claims. The Claims Bar Dates are set out below:

Claim Type	Bar Date
Pre-filing Claim	October 12, 2023 5:00 p.m. (EST)
Restructuring Claim	Later of: (a) October 12, 2023 5:00 p.m. (EST); and (b) Thirty (30) days after the date of receipt of a Claims Package from the Monitor with respect to a Restructuring Claim

22. The Monitor will provide a more extensive update on the Claims Procedure after the Claims Bar Dates have passed and the Claims have been reviewed in their entirety.

G. RECEIPTS AND DISBURSEMENTS FOR THE FOUR-WEEK PERIOD ENDED SEPTEMBER 15, 2023

23. F&F’s actual negative net cash flow from operations on a consolidated basis for the four-week period ending September 15, 2023, was approximately \$1.2 million, compared to a forecast negative net cash flow from operations of approximately \$2.0 million as noted in the Revised and Extended Cash Flow Projections filed as **Appendix “B”** to the Third Report, representing a positive variance of approximately \$0.8 million as summarized below.

Forecast Week Ending	4 Week Ending September 15, 2023			
Forecast Week	Actual	Forecast	Variance (\$)	Variance (%)
Receipts				
Receipts from Operations	\$ 13,694	\$ 13,765	\$ (71)	-1%
Miscellaneous Receipts	34	672	(638)	-95%
Total Receipts	\$ 13,728	\$ 14,437	\$ (709)	-5%
Disbursements				
<i>Operating Disbursements</i>				
Inventory Purchases	\$ (10,355)	\$ (10,725)	\$ 370	3%
Rent	(620)	(650)	30	5%
Payroll	(2,292)	(2,200)	(92)	-4%
Taxes	(624)	(1,051)	427	41%
Other Operating Expenses	(1,070)	(1,807)	737	41%
Total Operating Disbursements	\$ (14,961)	\$ (16,433)	\$ 1,472	9%
Net Cash from Operations	\$ (1,233)	\$ (1,996)	\$ 763	38%
<i>Restructuring Disbursements</i>				
Restructuring Legal and Professional Costs	(1,178)	(800)	(378)	-47%
Net Cash Flows	\$ (2,411)	\$ (2,796)	\$ 385	14%
Cash				
Beginning Balance	\$ 7,658	\$ 7,658	\$ -	0%
Net Receipts/ (Disbursements)	(2,411)	(2,796)	385	-14%
Ending Balance	\$ 5,247	\$ 4,862	\$ 385	8%

24. Actual sales taxes collected is reflected in the applicable actual receipt categories above, whereas forecast sales taxes are reflected within *Miscellaneous Receipts*. As a result, there will be variances reflected in the individual actual receipt line items compared to forecast numbers. Please refer to *Total Receipts* below for variance explanation on receipts activity. Likewise, actual sales taxes paid will be reflected in the applicable disbursement categories above, whereas forecast sales tax payments are reflected in the separate *Taxes* line item. As a result, there will be variances reflected in the individual line items for *Operating Disbursements*, *Taxes* and *Other Operating Disbursements*. Please refer to variance explanations below for the disbursement categories.

25. Explanations for key variances are as follows:

- (a) negative variance in *Total Receipts* of approximately \$0.7 million is due to lower than expected receipts from retail sales and Open Fields collections;
- (b) positive variance between actual and forecast *Inventory Purchases* and *Taxes* is primarily driven by overall lower inventory purchases due to proactive inventory

management and lower inventory load-in due to an additional three stores being closed, as compared to forecast;

- (c) positive variance between actual and forecast *Other Operating Expenses and Taxes* is primarily due to lower than forecast outflows; and
- (d) negative variance in Restructuring Legal and Professional Costs of \$0.4 million is permanent in nature as a result of higher than forecast activity.

26. The summary above shows actual cash flows to September 15, 2023, as compared to forecast. Prior to close and consistent with the Approval and Vesting Order and the Subscription Agreement, F&F made a payment to Residual Co totaling \$3.6 million for certain charges and other priority payments. The \$3.6 million paid by F&F, together with the FIKA remaining purchase price payment of \$32.4 million wired on close, are being held by the Monitor, together with the total FIKA deposits of \$3.6 million, previously paid pursuant to the SISF. Total funds received by the Monitor will continue to be held in trust, and will continue to be paid in accordance with the Subscription Agreement. A summary of the funds held by the Monitor on close is detailed below:

	Funds with Monitor on Close	
FIKA Initial Deposit & Top Up	\$	3,600,000
FIKA Payment		32,400,000
F&F Wire		3,635,000
Total Funds with Monitor on Close	\$	39,635,000

27. During the post-close period, and consistent with the Subscription Agreement, the Monitor has paid out a total of \$13.0 million in respect of KERP, DIP Lender’s Amount, and administrative and priority payments.

H. SECURITY REVIEW AND A PROPOSED DISTRIBUTION TO ACT

28. ACT has advised the Monitor that Holdings Corp. is indebted to it in accordance with the terms of its loan agreement in the total amount of \$11.8 million as of October 10, 2023 (the “ACT Indebtedness”).

29. The Monitor received a legal opinion from its counsel, TGF, confirming, subject to the usual assumptions and qualifications of an opinion of such nature, that the security agreement granted by Holding Corp. to ACT constitutes a valid and binding obligation of Holding Corp. to ACT and the security interest granted to ACT in the personal property of Holding Corp. under the security agreement appears to have been properly registered under the *Personal Property Security Act* (Ontario) (the “PPSA”). Further, we are advised that the security interest granted by Holdings Corp. secures the payment of the ACT Indebtedness.
30. Attached as Appendix “C” are summaries of certified copies of the PPSA registrations with respect to F&F. While there were other PPSA registrations remaining against F&F, as was set out in paragraph 116 of the initial affidavit of Mr. Trudel sworn on June 5, 2023, in these CCAA Proceedings, such other registrations were to be discharged as the indebtedness secured by those registrations have been repaid.
31. In light of the foregoing, Residual Co. is seeking the authority to make a distribution to ACT in the amount of \$11.8 million as full and final satisfaction of the ACT Indebtedness.

I. STAY PERIOD EXTENSION

32. The Stay Period currently expires on October 15, 2023. Additional time is required for the Monitor to conduct the Claims Procedure and to complete the wind down of the estate. The continuation of the Stay Period is necessary to provide the stability needed during that time. Accordingly, Residual Co. is seeking a further extension of the Stay Period to January 30, 2024.
33. As is demonstrated in the Revised and Extended Cash Flow Projections attached as Appendix “B”, Residual Co. is forecast to have sufficient liquidity to fund its obligations and the costs of the CCAA Proceedings through the end of the extended Stay Period. The Revised and Extended Cash Flow Projection is summarized below:

(\$CAD in thousands)

Forecast Week	17 Weeks Total
Receipts	
Receipts from Operations	\$ -
Insurance Refund	350
Total Receipts	\$ 350
Disbursements	
<i>Operating Disbursements</i>	
Inventory Purchases	-
Rent	-
Payroll/Consultant Fees	(50)
Taxes	-
Other Operating Expenses	(955)
Total Operating Disbursements	\$ (1,005)
Net Cash from Operations	\$ (655)
<i>Restructuring Disbursements</i>	
Restructuring Legal and Professional Costs	(950)
Net Cash Flows	\$ (1,605)
Cash	
Beginning Balance	\$ 26,346
Net Receipts/ (Disbursements)	(1,605)
Repayment of ACT Secured Debt Amounts	(11,779)
Ending Balance	\$ 12,962

34. The Monitor supports extending the Stay Period to January 30, 2024, for the following reasons:

- (a) the Monitor and its advisors require time to wind down outstanding contracts and liabilities, complete the Claims Procedure, and make distributions to its creditors;
- (b) the Monitor has sufficient funding to complete the Claims Procedure and the wind-down activities;
- (c) based on the information presently available, the Monitor believes that creditors will not be materially prejudiced by the proposed extension of the Stay Period; and
- (d) the Monitor believes that Residual Co. has acted in good faith and with due diligence in the CCAA Proceedings.

J. APPROVAL OF THE MONITOR’S FEES AND ACTIVITIES

35. The Monitor and its legal counsel, TGF, have been paid their fees and disbursements at their standard rates and charges by the Applicants from time to time, in accordance with

paragraph 33 of the Amended and Restated Initial Order, as part of the costs of the CCAA Proceedings.

36. The Monitor and TGF have maintained records of their professional time and costs. The Monitor now requests approval of its fees and disbursements for the period of June 5, 2023, to September 30, 2023, and the fees and disbursements for its legal counsel for the period of May 29, 2023, to September 30, 2023.
37. The fees of the Monitor were incurred in respect of three (3) different work streams, which included CCAA Proceeding preparations and post-filing monitoring, the SISP, and the creation of a Financial Statement Model (the “**Model**”):

(CAD \$Millions)

Month	30-Jun-23	31-Jul-23	31-Aug-23	30-Sep-23	31-Oct-23	Total
Month #	1	2	3	4	5	
Fees						
CCAA	0.64	0.18	0.19	0.25	0.10	1.36
SISP	0.24	0.20	0.42	0.19	0.00	1.06
Model	0.14	-	-	-	-	0.14
Total Fees	1.02	0.38	0.61	0.44	0.11	2.56
Disbursements						
CCAA	0.01	0.00	0.00	0.01	0.00	0.02
SISP	0.00	0.00	0.01	-	0.00	0.01
Model	0.00	-	-	-	-	0.00
Total Disbursements	0.01	0.00	0.01	0.01	0.00	0.03
Total Fees and Disbursements	1.03	0.38	0.62	0.45	0.11	2.58

38. The fees of the Monitor in this mandate were driven by the nature and condensed timing of the mandate. The Monitor was engaged approximately one week prior to the CCAA filing, which necessitated significant work and staff of the Monitor. Much of the work that was done by the Monitor at the beginning of the CCAA Proceeding would traditionally have been done prior to the filing and would not have formed part of the fees being approved in the filing. The CFO of F&F resigned early on in the CCAA Proceedings, which meant that the Monitor had to increase the amount of work and staff to be able to produce due diligence materials that led to the successful sale of the business. In addition, the Monitor spent significant time assisting F&F with renegotiating lease terms with respect to the Company’s large landlord retail base which increased the value of F&F for prospective purchasers.

39. The total fees and disbursements of the Monitor for the CCAA Proceedings for the period of June 5, 2023, to September 30, 2023, fees in the amount of \$1,360,753.50, disbursements in the amount of \$19,317.36, and Harmonized Sales Tax (“**HST**”) in the amount of \$179,409.50, for a total of \$1,559,480.36.
40. The SISP was robust. There were 36 non-disclosure agreements signed with resulting due diligence from each of the parties, 17 offers received by the phase one deadline and 8 offers received by the phase two deadline. Three parties proceeded to a successful auction which resulted in approximately \$13 million of additional proceeds available for potential distribution to unsecured creditors. The total fees and disbursements of the Monitor for the SISP for the period of June 5, 2023, to September 30, 2023, fees in the amount of \$1,056,263.00, disbursements in the amount of \$7,064.12, and HST in the amount of \$138,232.55 for a total of \$1,201,559.67. There was no success fee associated with the SISP. For reference, standard success fees paid to third party financial advisors in CCAA SISPs typically range from 3-5% of the total purchase price.
41. The Monitor was required to design and build a Model for due diligence purposes, which is also not typical after a CCAA proceeding has commenced. This would typically be completed internally or prior to the filing. The total fees and disbursements of the Monitor for the Model for the period of June 5, 2023, to June 30, 2023 fees in the amount of \$141,038.00, disbursements in the amount of \$123.00, and HST in the amount of \$18,350.94 for a total of \$159,511.94.
42. The total fees and disbursements of the Monitor for the period of June 5, 2023 to September 30, 2023 fees in the amount of \$2,558,054.50, disbursements in the amount of \$26,504.48, and HST in the amount of \$335,992.99 for a total of \$2,920,551.97 as more particularly described in the Affidavit of Jeffrey Rosenberg sworn October 11, 2023 (the “**Rosenberg Affidavit**”), a copy of which is attached hereto as **Appendix “D”**.
43. The total fees and disbursements of the Monitor’s counsel from May 29, 2023, to September 30, 2023, fees in the amount of \$399,202.50, disbursements in the amount of \$11,976.12, and HST in the amount of \$53,453.27 for a total of \$464,631.89, as more particularly described in the Affidavit of Rebecca Kennedy, sworn October 11, 2023 (the

“**Kennedy Affidavit**”, together with the Rosenberg Affidavit, the “**Fee Affidavits**”), a copy of which is attached hereto as **Appendix “E”**.

44. The Monitor respectfully submits that the fees and disbursements of the Monitor and its counsel, as set out in the Fee Affidavits, are reasonable in the circumstances and have been validly incurred in accordance with the provisions of the Orders issued in the CCAA Proceedings. Accordingly, the Monitor respectfully requests the approval of the fees and disbursements of the Monitor and its counsel, as set out in the Fee Affidavits.
45. The Monitor is also requesting approval of this Fourth Report of the Monitor (the “**Monitor’s Report**”) and the activities of the Monitor described in the Monitor’s Report.

K. CONCLUSION

46. For the reasons stated in this Fourth Report, the Monitor supports the relief sought by the Applicant in connection with the October 13 Motion.

The Monitor respectfully submits to the Court this, its Fourth Report.

Dated this 11th day of October, 2023.

FTI Consulting Canada Inc.
In its capacity as Monitor of
15315441 Canada Inc.

A handwritten signature in black ink, appearing to read 'Jeffrey Rosenberg', written in a cursive style.

Jeffrey Rosenberg
Senior Managing Director

A handwritten signature in black ink, appearing to read 'J. Porepa', written in a cursive style.

Jodi Porepa
Senior Managing Director

APPENDIX “A”

APPENDIX "A"

Court File No. CV-23-00700581-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE) TUESDAY, THE 29TH DAY
JUSTICE OSBORNE) OF AUGUST, 2023

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

AND IN THE MATTER OF PLAN OF COMPROMISE OR ARRANGEMENT OF FIRE &
FLOWER HOLDINGS CORP., FIRE & FLOWER INC., 13318184 CANADA INC., 11180703
CANADA INC., 10926671 CANADA LTD., FRIENDLY STRANGER HOLDINGS CORP.,
PINEAPPLE EXPRESS DELIVERY INC., and HIFYRE INC.

Applicants

CLAIMS PROCEDURE ORDER

THIS MOTION, made by Fire & Flower Holdings Corp., Fire & Flower Inc., 13318184 Canada Inc., 11180703 Canada Inc., 10926671 Canada Ltd., Friendly Stranger Holdings Corp., Pineapple Express Delivery Inc., and Hifyre Inc. (collectively, the "**F&F Group**" or the "**Applicants**"), pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), for an order (the "**Claims Procedure Order**") approving a procedure for the identification, quantification, and resolution of certain claims of creditors of the Company and their respective directors and officers, was heard this day by videoconference due to the COVID-19 pandemic.

ON READING the Motion Record of the F&F Group, including the affidavit of Stephane Trudel sworn August 23, 2023 (the "**Trudel Affidavit**") and the Exhibits thereto, the Third Report of FTI Consulting Canada Inc. ("**FTI**"), in its capacity as the Court-appointed monitor of the F&F Group (in such capacity, the "**Monitor**") dated August 26, 2023 (the "**Third Report**"), and on hearing the submissions of counsel for the F&F Group, counsel for the Monitor, counsel for FIKA, counsel for ACT Investor and ACT Investor in its capacity as the debtor-in-possession lender to the F&F Group, and counsel for those other parties appearing as indicated by the Participant Information Form, no one appearing for any other party, although duly served as appears from the affidavit of service of Philip Yang, filed.

SERVICE AND INTERPRETATION

1. **THIS COURT ORDERS** that the time for service and filing of this Motion and the Third Report is hereby abridged and validated so that this Motion is properly returnable on August 29, 2023, and hereby dispenses with further service thereof.

2. **THIS COURT ORDERS** that for purposes of this Order the following terms shall have the following meanings:

- (a) **"BIA"** means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;
- (b) **"Business Day"** means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in Toronto, Ontario;
- (c) **"CCAA Proceedings"** means the within proceedings under the CCAA in respect of the Applicants;
- (d) **"CCAA Charges"** means the Administration Charge, the DIP Lender's Charge, the D&O Charge and the KERP Charge (each as defined in the Initial Order) and any other court-ordered charge over the Property (as defined in the Initial Order) of the Applicants that may be granted by the Court;
- (e) **"Claim"** means a Pre-Filing Claim, a Restructuring Claim and a D&O Claim;
- (f) **"Claimant"** means any Person asserting a Claim and includes the transferee or assignee of a Claim, transferred and recognized in accordance with paragraphs 36 and 37 hereof or a trustee, executor, liquidator, receiver, receiver and manager, or other Person acting on behalf of or through such Person;
- (g) **"Claims Officer"** means the individual appointed in accordance with paragraph 31 of this Claims Procedure Order to act as a claims officer for the purposes of this Claims Procedure Order;
- (h) **"Claims Package"** means the Proof of Claim form, the Notice to Claimants, the Instruction Letter, and any other documentation the Applicants, in consultation with the Monitor, may deem appropriate;

- (i) **"Claims Procedure"** means the procedures outlined in this Claims Procedure Order, including the Schedules hereto;
- (j) **"Court"** means the Ontario Superior Court of Justice (Commercial List);
- (k) **"D&O Claim"** means, as against any Director or Officer, in his or her capacity as such, any and all demands, claims (including claims for contribution or indemnity), actions, causes of action, counterclaims, suits, debts, sums of money, liabilities, accounts, covenants, damages, judgments, orders (including orders for injunctive relief or specific performance and compliance orders), expenses, executions, encumbrances and recoveries on account of any liability, obligation, demand or cause of action of whatever nature that any creditor or other Person has or may be entitled to assert (including for, in respect of or arising out of environmental matters, pensions or post-employment benefits or alleged wrongful or oppressive conduct, misrepresentation, fraud or breach of fiduciary duty), whether known or unknown, matured or unmatured, contingent or actual, direct, indirect or derivative, at common law, in equity or under statute, foreseen or unforeseen, existing or hereafter arising, based in whole or in part on any act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, matter or occurrence that in any way relate to or arise out of or in connection with (i) any Pre-Filing Claim; (ii) the assets, obligations, business or affairs of the Applicants, but "D&O Claim" does not include a claim that cannot be compromised due to the provisions of subsection 5.1(2) of the CCAA and for greater certainty does not include any Released Claims;
- (l) **"Director"** means any former or present director of any of the Applicants or any Person of similar position or any other Person who by applicable law is deemed to be or is treated similarly to a director of any of the Applicant or who currently manages or supervises the management of the business and affairs of any of the Applicants or did so in the past;
- (m) **"D&O Charge"** has the meaning given to such term in the Initial Order;
- (n) **"Directors' Counsel"** means counsel to any of the Directors and/or Officers;
- (o) **"Dispute Package"** means the Proof of Claim filed by a Claimant, the Notice of Revision or Disallowance delivered by the Monitor in respect of that Proof of Claim,

the Notice of Dispute filed by the Claimant in respect of the Notice of Revision or Disallowance, and any ancillary documentation as determined by the Monitor;

- (p) “**Equity Claim**” has the meaning set forth in Section 2(1) of the CCAA;
- (q) “**Filing Date**” means June 5, 2023;
- (r) “**Initial Order**” means the Initial Order of the Honourable Justice Steele granted June 5, 2023 in these CCAA Proceedings, as amended and restated on June 15, 2023, and as may be further amended, restated or varied from time to time;
- (s) “**Instruction Letter**” means the instruction letter to Claimants, substantially in the form attached as Schedule “B” hereto, regarding the completion of a Proof of Claim by a Claimant and the Claims Procedure described herein;
- (t) “**Monitor**” means FTI Consulting Canada Inc., in its capacity as the Court-appointed Monitor of the Applicants;
- (u) “**Monitor’s Website**” means the case website established by the Monitor with the following URL: <http://cfcanada.fticonsulting.com/fireandflower/>;
- (v) “**Notice to Claimants**” means the notice for publication by the Monitor as described in paragraph 15 hereof, in the form attached as Schedule “A” hereto;
- (w) “**Notice of Dispute**” means the notice referred to in paragraph 28 hereof substantially in the form attached as Schedule “E” hereto which must be delivered to the Monitor by any Claimant wishing to dispute a Notice of Revision or Disallowance, with reasons for its dispute;
- (x) “**Notice of Revision or Disallowance**” means the notice referred to in paragraph 27 hereof, substantially in the form of Schedule “D” advising a Claimant that the Applicants, with the consent of the Monitor, have revised or rejected all or part of such Claimant’s Claim as set out in its Proof of Claim;
- (y) “**Officer**” means any former or present officer of any of the Applicants or any Person of similar position or any other Person who by applicable law is deemed to be or is treated similarly to an officer of any of the Applicants;

- (z) “**Orders**” means any and all orders issued by the Court within the CCAA Proceedings, including the Initial Order;
- (aa) “**Pending Litigation**” has the meaning given to such term in the Initial Order;
- (bb) “**Person**” means any individual, corporation, firm, limited or unlimited liability company, general or limited partnership, association (incorporated or unincorporated), trust, unincorporated organization, joint venture, trade union, government authority or any agency, regulatory body or officer thereof or any other entity, wherever situate or domiciled, and whether or not having legal status, and whether acting on their own or in a representative capacity;
- (cc) “**Pre-Filing Claim**” means any right of claim of any Person that may be asserted or made in whole or in part against any of the Applicants, whether or not asserted or made, in connection with any indebtedness, liability or obligation of any kind whatsoever, and any interest accrued thereon or costs payable in respect thereof, including by reason of the commission of a tort (international or unintentional), by reason of any breach of contract or other agreement (oral or written), by reason of any breach of duty (including any legal, statutory, equitable or fiduciary duty) or by reason of any right of ownership of or title to property or assets or right to a trust or deemed trust (statutory, express, implied, resulting, constructive, or otherwise), and whether or not such indebtedness, liability or obligation is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present or future, known or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including any right or ability of any Person to advance a claim for contribution or indemnity or otherwise against any of the Applicants with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, which indebtedness, liability or obligation, and any interest accrued thereon or costs payable in respect thereof that (A) is based in whole or in part on facts existing prior to the Filing Date, (B) relates to a time period prior to the Filing Date, or (C) is a right or claim of any kind that would be claim provable in bankruptcy within the meaning of the BIA had the Applicant become bankrupt on the Filing Date, including for greater certainty any claim against

any of the Applicants for indemnification by any Directors or Officers in respect of a D&O Claim;

- (dd) **“Pre-Filing Claims Bar Date”** means 5:00 p.m. (Eastern Time) on October 12, 2023;
- (ee) **“Proof of Claim”** means the Proof of Claim referred to in paragraphs 20 to 24 hereof to be filed by Claimants, substantially in the form attached hereto as Schedule “C”;
- (ff) **“Proven Claim”** means the amount and Status of a Claim of a Claimant as finally determined in accordance with this Claims Procedure Order;
- (gg) **“Released Claim”** has the meaning given to it in the Approval and Reverse Vesting Order dated August 29, 2023;
- (hh) **“Residual Co.”** means 15315441 Canada Inc.;
- (ii) **“Restructuring Claim”** means any right of claim of any Person against any of the Applicants in connection with any indebtedness, liability or obligation of any kind whatsoever owed by any such Applicant to such Person arising out of the restructuring, disclaimer, repudiation, resiliation or termination by such Applicant on or after the Filing Date of any contract, lease, other agreement or obligation whether written or oral;
- (jj) **“Restructuring Claims Bar Date”** means the later of:
 - (i) the Pre-Filing Claims Bar Date; and
 - (ii) 5:00 p.m. (Eastern Time) on the day which is thirty (30) days after the Monitor sends a Claims Package with respect to a Restructuring Claim in accordance with paragraph 14 or 18 hereof, as applicable;
- (kk) **“Secured Claim”** means that portion of a Claim that is (i) secured by security validly charging or encumbering property or assets of the Applicants (including statutory and possessory liens that create security interests) taking into account the value of such collateral and the priority of such security, and (ii) duly and properly perfected in accordance with the relevant legislation in the appropriate jurisdiction, as of the Filing Date or after the Filing Date if permitted by the Initial Order; and

(II) “**Status**” means, with respect to a Claim, whether such claim is an unsecured Claim, Secured Claim, or Equity Claim.

3. **THIS COURT ORDERS** that all references as to time herein shall mean local time in Toronto, Ontario, Canada, and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day unless otherwise indicated herein.

4. **THIS COURT ORDERS** that all references to the word “including” shall mean “including without limitation”.

5. **THIS COURT ORDERS** that all references to the singular herein include the plural, the plural include the singular, and any gender includes the other gender.

GENERAL PROVISIONS

6. **THIS COURT ORDERS** that following the closing of the transactions approved by the Approval and Reverse Vesting Order dated August 29, 2023, all the Claims against the Applicants shall continue against Residual Co. and the provisions of this Order shall continue to apply *mutatis mutandis*.

7. **THIS COURT ORDERS** that the Applicants, in consultation with the Monitor, are hereby authorized (i) to use reasonable discretion as to the adequacy of compliance with respect to the manner in which forms delivered hereunder are completed and executed, and may, where they are satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Claims Procedure Order as to completion and execution of such forms, and (ii) to request any further documentation from a Claimant that the Applicants or the Monitor may reasonably require in order to determine the validity and/or Status of a Claim.

8. **THIS COURT ORDERS** that notwithstanding any other provisions of this Claims Procedure Order, the solicitation by the Applicants or the Monitor of Claims and the filing by any Claimant of any Claims shall not, for that reason only, grant any Person standing in these proceedings.

9. **THIS COURT ORDERS** that all Claims filed shall be denominated in the original currency of the Claim. Where no currency is indicated, the Claim shall be presumed to be in Canadian Dollars. Any Claims denominated in a foreign currency shall be converted to

Canadian Dollars based on the Bank of Canada's daily average exchange rate for that currency against the Canadian Dollar on the Filing Date.

MONITOR'S ROLE

10. **THIS COURT ORDERS** that the Monitor, in addition to its prescribed rights, duties, responsibilities and obligations under the CCAA and under the Initial Order, shall assist the Applicants in connection with the administration of the Claims Procedure, including the determination of Claims of the Claimants and the referral of a particular Claim to the Court, as requested by the Applicants from time to time, and is hereby directed and empowered to take such other actions and fulfill such other roles as are contemplated by this Claims Procedure Order or incidental thereto.

11. **THIS COURT ORDERS** that (i) in carrying out the terms of this Claims Procedure Order, the Monitor shall have all of the protections given to it by the CCAA, the Initial Order, and this Claims Procedure Order, and as an officer of this Court, including the stay of proceedings in its favour, (ii) the Monitor shall incur no liability or obligation as a result of the carrying out of the provisions of this Claims Procedure Order, except to the extent that the Monitor has acted with gross negligence or willful misconduct, (iii) the Monitor shall be entitled to rely on the books and records of the Applicants and any information provided by the Applicants, all without independent investigation, and (iv) the Monitor shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information or in any information provided by any Claimant, except to the extent that the Monitor has acted with gross negligence or willful misconduct.

NOTICE TO CLAIMANTS

12. **THIS COURT ORDERS** that the Applicants shall provide to the Monitor a complete list of known potential Claimants, listed in the books and records of the Applicants (the "**Known Claimants**" and each a "**Known Claimant**") as at the date of this Claims Procedure Order, showing for each Known Claimant, their name, address and amount owed pursuant to the Applicants' books and records.

13. **THIS COURT ORDERS** that the Monitor shall send a Claims Package to each Known Claimant by ordinary mail or email to the last known mailing address or email address of the

Known Claimant within seven (7) Business Days following the issuance of the Claims Procedure Order.

14. **THIS COURT ORDERS** that the Monitor shall send the Claims Package by ordinary mail or email to the last known mailing address or email address of each Claimant with a Restructuring Claim that arose prior to the date of the Claims Procedure Order no later than five (5) Business Days following the time the Monitor actually becomes aware of the existence of the Restructuring Claim.

15. **THIS COURT ORDERS** that as soon as practicable, the Monitor shall cause the Notice to Claimants to be published, for at least one (1) Business Day, in the Globe and Mail (National Edition).

16. **THIS COURT ORDERS** that the Monitor shall cause the Notice to Claimants, the Claims Package and the Claims Procedure Order to be posted to the Monitor's Website as soon as reasonably possible and cause it to remain posted thereon until its discharge as Monitor of the Applicants.

17. **THIS COURT ORDERS** that upon request by a Claimant for a Claims Package or documents or information relating to the Claims Procedure prior to the Pre-Filing Claims Bar Date or Restructuring Claims Bar Date, as applicable, the Monitor shall forthwith send a Claims Package, direct such Person to the documents posted on the Monitor's Website, or otherwise respond to the request for information or documents as the Monitor considers appropriate in the circumstances.

18. **THIS COURT ORDERS** that with respect to Restructuring Claims arising from the restructuring, disclaimer, resiliation or termination of any lease, contracts, or other agreement or obligation, on or after the date of the Claims Procedure Order, the Monitor shall send to the counterparty(ies) to such lease, contract or other agreement or obligation a Claims Package by ordinary mail or email to the last known mailing address or email address of the Claimant no later than five (5) Business Days following the time the Monitor actually becomes aware of the effective date of such restructuring, disclaimer, resiliation or termination of any lease, contract or other agreement or obligation.

19. **THIS COURT ORDERS** that the form and substance of each of the Notice to Claimants, Proof of Claim form, Instruction Letter, Notice of Revision or Disallowance and Notice of

Dispute, substantially in the forms attached as schedules hereto, are hereby approved. Despite the foregoing, the Monitor may, from time to time, make such minor changes to such forms as the Monitor, in consultation with the Applicants, considers necessary or desirable.

PROOFS OF CLAIM

20. **THIS COURT ORDERS** that any Person that wishes to assert a Pre-Filing Claim must deliver to the Monitor on or before the Pre-Filing Claims Bar Date a completed Proof of Claim, including all relevant supporting documentation in respect of such Claim, in the manner set out in this Claims Procedure Order.

21. **THIS COURT ORDERS** that any Person that wishes to assert a D&O Claim must deliver to the Monitor on or before the Pre-Filing Claims Bar Date a completed Proof of Claim form, together with all relevant supporting documentation in respect of such Claim, in the manner set out in this Claims Procedure Order.

22. **THIS COURT ORDERS** that any Person that wishes to assert a Restructuring Claim must deliver to the Monitor on or before the Restructuring Claims Bar Date a completed Proof of Claim form, together with all relevant supporting documentation in respect of such Claim, in the manner set out in this Claims Procedure Order.

23. **THIS COURT ORDERS** that any Person wishing to assert a Claim shall include any and all Claims it asserts against an Applicant or a Director or Officer of that Applicant in a single Proof of Claim

24. **THIS COURT ORDERS** that any Person who does not file a Proof of Claim in accordance with this Claims Procedure Order with the Monitor by the Pre-Filing Claims Bar Date or Restructuring Claims Bar Date, as applicable, shall:

- (a) not be entitled to receive further notice with respect to, and shall not be entitled to participate as a Claimant or creditor in, the Claims Procedure or the CCAA Proceedings in respect of such Claim;
- (b) with respect to a Pre-Filing Claim or a Restructuring Claim, be forever barred, estopped and enjoined from asserting or enforcing such Claim against any of the Applicants and the Applicants shall not have any liability whatsoever in respect of

such Claim and such Claim shall be extinguished without any further act or notification by the Applicants or the Monitor; and

- (c) with respect to a D&O Claim, be forever barred, estopped and enjoined from asserting or enforcing such Claim against any of the Directors and Officers and the Directors and Officers shall not have any liability whatsoever in respect of such Claim and such Claim shall be extinguished without any further act or notification by the Applicants, the Monitor or the Directors or Officers.

ADJUDICATION OF CLAIMS

25. **THIS COURT ORDERS** that the Monitor and the Applicants (and in the case of a D&O Claim, in consultation with the applicable Director, Officer and/or Directors' Counsel, if applicable) shall review all Proofs of Claim filed in accordance with this Claims Procedure Order, and at any time may:

- (a) request additional information from a Claimant;
- (b) request that a Claimant file a revised Proof of Claim;
- (c) attempt to resolve and settle any issue arising in a Proof of Claim or in respect of a Claim;
- (d) accept (in whole or in part), the amount and/or Status of any Claim and so notify the Claimant in writing; and
- (e) revise or disallow (in whole or in part) the amount and/or Status of any Claim and so notify the Claimant in writing.

26. **THIS COURT ORDERS** that where a Claim has been accepted by the Monitor in accordance with this Claims Procedure Order, such Claim shall constitute such Claimant's Proven Claim. The acceptance of any Claim or other determination of same in accordance with this Claims Procedure Order, in full or in part, shall not constitute an admission of any fact, thing, liability, or quantum or status of any claim by any Person, save and except in the context of the CCAA Proceedings.

27. **THIS COURT ORDERS** that where a Claim is revised or disallowed (in whole or in part, and whether as to amount and/or Status), the Monitor shall deliver to the Claimant a Notice of Revision or Disallowance, attaching the form of Notice of Dispute.

28. **THIS COURT ORDERS** that any Person who intends to dispute a Notice of Revision or Disallowance sent pursuant to paragraph 27 hereof shall deliver a Notice of Dispute to the Applicants in writing, with a copy to the Monitor, by 5:00 p.m. (Eastern Time) on the day that is not later than fourteen (14) days after such Claimant is deemed to have received the Notice of Revision or Disallowance in accordance with paragraph 40 of this Claims Procedure Order or such longer period as may be agreed to by the Monitor in writing. The receipt of a Notice of Dispute by the Monitor within the fourteen (14) day period specific in this paragraph shall constitute an application to have the amount and/or Status of such claim determined pursuant to the Claims Procedure as provided in this Claims Procedure Order.

29. **THIS COURT ORDERS** that if any Person who received a Notice of Revision or Disallowance does not return a Notice of Dispute in accordance with paragraph 27 of this Claims Procedure Order, the value and Status of such Claim shall be deemed to be set out in the Notice of Revision or Disallowance for voting and distribution purposes, and the Claimant will be barred from disputing or appealing same, and the balance of such Claimant's Claim, if any, shall be forever barred and extinguished.

RESOLUTION OF CLAIMS

30. **THIS COURT ORDERS** that as soon as practicable after a Notice of Dispute is received by the Monitor in accordance with this Claims Procedure Order, the Monitor, in consultation with the Applicants, may attempt to resolve and settle the Claim with the Claimant.

APPOINTMENT OF CLAIMS OFFICER

31. **THIS COURT ORDERS** that Mr. Niels Ortved is hereby appointed to act as Claims Officer for the purposes of this Claims Procedure Order.

32. **THIS COURT ORDERS** that in the event that a dispute raised in a Notice of Dispute is not settled within a reasonable time period or in a manner satisfactory to the Applicants, the Monitor may refer the dispute to the Claims Officer for determination.

33. **THIS COURT ORDERS** The Applicants shall pay the reasonable professional fees and disbursements of the Claims Officer on presentation and acceptance of invoices from time to time. The Claims Officer shall be entitled to a reasonable retainer against his fees and disbursements which shall be paid upon request by the Applicants, with the consent of the Monitor.

34. **THIS COURT ORDERS** that, subject to further order of the Court, the Claims Officer shall determine the Status and/or amount of each Claim in respect of which a dispute has been referred to such Claims Officer and in doing so, the Claims Officer shall be empowered to determine the process in which evidence may be brought before him or her as well as any other procedural matters which may arise in respect of the determination of any Claim.

35. **THIS COURT ORDERS** that the Applicants or the Claimant may appeal the Claims Officer's determination to this Court by serving upon the other (with a copy to the Monitor) and filing with this Court, within ten (10) calendar days of notification of the Claims Officer's determination of such Claimant's Claim, a notice of motion returnable on a date to be fixed by this Court. If a notice of motion is not filed within such period, then the Claims Officer's determination shall be deemed to be final and binding and shall be such Claimant's Proven Claim.

NOTICE OF TRANSFEREES

36. **THIS COURT ORDERS** that neither the Monitor nor the Applicants shall be obligated to give notice or otherwise deal with the transferee or assignee of a Claim unless and until actual notice of the transfer or assignment, together with satisfactory evidence of the existence and validity of such transfer or assignment, shall have been received and acknowledged by the Applicants and the Monitor in writing. Thereafter, such transferee or assignee shall, for all purposes hereof, constitute the "Claimant" in respect of such Claim. Any such transferee or assignee of a Claim shall be bound by any notices given or steps taken in respect of such Claim in accordance with this Claims Procedure Order prior to the receipt and acknowledgment by the Applicants and the Monitor of satisfactory evidence of such transfer or assignment. A transferee or assignee of a Claim takes the Claim subject to any right of set-off to which the Applicants may be entitled with respect to such Claim. For greater certainty, a transferee or assignee of a Claim is not entitled to set off, apply, merge, consolidate or combine any Claims assigned or

transferred to it against or on account or in reduction of any amounts owing by such Person to any of the Applicants.

37. **THIS COURT ORDERS** that if a Claimant or any subsequent holder of a Claim, who in any such case has previously been acknowledged by the Applicants and the Monitor as the holder of the Claim, transfers or assigns the whole of such Claim to more than one Person or part of such Claim to another Person, such transfers or assignments shall not create separate Claims and such Claims shall continue to constitute and be dealt with as a single Claim notwithstanding such transfers or assignments. The Applicants and the Monitor shall not, in each case, be required to recognize or acknowledge any such transfers or assignments and shall be entitled to give notices to and to otherwise deal with such Claim only as a whole and then only to and with the Person last holding such Claim, provided such Claimant may, by notice in writing delivered to the Monitor, direct that subsequent dealings in respect of such Claim, but only as a whole, shall be dealt with by a specified Person and in such event, such Person shall be bound by any notices given or steps taken in respect of such Claim with such Claimant or in accordance with the provisions of this Claims Procedure Order.

SERVICE AND NOTICES

38. **THIS COURT ORDERS** that the forms of notice to be provided in accordance with this Claims Procedure Order shall constitute good and sufficient service and delivery of notice of this Claims Procedure Order, the Pre-Filing Claims Bar Date and Restructuring Claims Bar Date on all Persons who may be entitled to receive notice and who may assert a Claim and no other notice or service need be given or made and no other documents or material need be sent to or served upon any Person in respect of this Claims Procedure Order.

39. **THIS COURT ORDERS** that the Applicants and the Monitor may, unless otherwise specified by this Claims Procedure Order, serve and deliver the Claims Package, and any letters, notices or other documents to the Claimants or any other interested Person by forwarding true copies thereof by prepaid ordinary mail, registered mail, courier, personal delivery, facsimile transmission or email to such Persons at the physical or electronic address, as applicable, last shown on the books and records of the Applicants or set out in such Claimant's Proof of Claim. Any such service and delivery shall deemed to have been received: (a) if sent by ordinary mail or registered mail, on the third Business Day after mailing within Ontario, the fifth Business Day after mailing within Canada (other than within Ontario), and the

tenth Business Day after mailing internationally; (b) if sent by courier or personal delivery, on the next Business Day following dispatch; and (c) if delivered by facsimile transmission or email by 5:00 p.m. on a Business Day, on such Business Day and if delivered after 5:00 p.m. or other than on a Business Day, on the following Business Day.

40. **THIS COURT ORDERS** that any notice or communication (including Proofs of Claim and Notices of Dispute) to be given under this Claims Procedure Order by any Person to the Monitor or the Applicants shall be in writing in substantially the form, if any, provided for in this Claims Procedure Order and will be sufficiently given only if delivered by email, or if it cannot be given by email, and the Monitor provides its consent, mail, courier or personal delivery, addressed to:

FTI Consulting Canada Inc.
TD South Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto, Ontario M5K 1G8

Attention: Jeff Rosenberg and Jodi Porepa

Email: fireandflower@fticonsulting.com

Any such notice or communication delivered by a Claimant shall be deemed to be received upon actual receipt thereof during normal business hours on a Business Day or if delivered outside of normal business hours, the next Business Day.

41. **THIS COURT ORDERS** that if during any period during which notices or other communications are being given pursuant to this Claims Procedure Order, a postal strike or postal work stoppage of general application should occur, such notices, notifications or other communications sent by ordinary or registered mail and then not received shall not, absent further order of this Court, be effective and notices and other communications given hereunder during the course of any such postal strike or work stoppage of general application shall only be effective if given by courier, personal delivery, facsimile transmission or email in accordance with this Claims Procedure Order.

MISCELLANEOUS

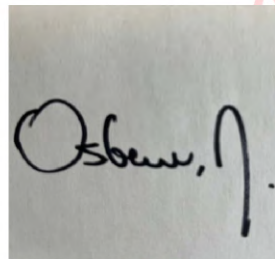
42. **THIS COURT ORDERS** that notwithstanding the terms of this Claims Procedure Order, and without limitation to paragraph 35 of this Claims Procedure Order, the Monitor and the Applicants may apply to this Court from time to time for directions from this Court with respect to

this Claims Procedure Order, or for such further order or orders as any of them may consider necessary or desirable to amend, supplement or clarify the terms of this Claims Procedure Order.

43. **THIS COURT ORDERS** that this Claims Procedure Order shall have full force and effect in all provinces and territories in Canada, outside Canada and against all Persons against whom it may be enforceable.

44. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, or abroad, to give effect to this Claims Procedure Order and to assist the Applicants, the Monitor and their respective agents in carrying out the terms of this Claims Procedure Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicants and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Claims Procedure Order, to grant representative status to the Monitor in any foreign proceeding, or to assist the Applicants and the Monitor and their respective agents in carrying out the terms of this Claims Procedure Order.

45. **THIS COURT ORDERS** that each of the Applicants and the Monitor be at liberty and are hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Claims Procedure Order and for assistance in carrying out the terms of this Claims Procedure Order.



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SCHEDULE "A"
NOTICE TO CLAIMANTS

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

**AND IN THE MATTER OF PLAN OF COMPROMISE OR ARRANGEMENT OF FIRE &
FLOWER HOLDINGS CORP., FIRE & FLOWER INC., 13318184 CANADA INC., 11180703
CANADA INC., 10926671 CANADA LTD., FRIENDLY STRANGER HOLDINGS CORP.,
PINEAPPLE EXPRESS DELIVERY INC., and HIFYRE INC.
(collectively, the "Applicants")**

NOTICE LETTER FOR THE CLAIMS PROCEDURE

**RE: NOTICE OF CLAIMS PROCEDURE, PRE-FILING CLAIMS BAR DATE &
RESTRUCTURING CLAIMS BAR DATE**

This notice is published pursuant to the Order of the Ontario Superior Court of Justice (Commercial List) dated August 29, 2023 (the "**Claims Procedure Order**"), in the Applicants' proceedings under the *Companies' Creditors Arrangement Act*, R.S.C., 1985, c. C-36, as amended. Pursuant to the Initial Order dated June 5, 2023, FTI Consulting Canada Inc. was appointed as monitor of the Applicants (in such capacity, the "**Monitor**"), and pursuant to the Claims Procedure Order will, with the assistance of the Applicants, conduct a Claims Procedure with respect to Claims against the Applicants and their present and former Directors and Officers. Additionally, the Monitor is required to send Claims Packages to the Applicants' Known Claimants. All capitalized terms used and not defined herein shall have the meanings ascribed to them in the Claims Procedure Order.

The Claims Procedure Order, the Claims Package, a Proof of Claim form, and related materials can be accessed on the Monitor's Website at <http://cfcanada.fticonsulting.com/fireandflower/>.

I. SUBMISSION OF A PROOF OF CLAIM

All persons wishing to assert a Claim against the Applicants or their Directors or Officers **MUST** file a Proof of Claim with the Monitor.

The Claims (other than Restructuring Claims) is **5:00 p.m. (EST) on October 12, 2023** (the "**Pre-Filing Claims Bar Date**"). Proofs of Claim in respect of Claims (other than Restructuring Claims) must be completed and filed with the Monitor on or before the Pre-Filing Claims Bar Date.

The Restructuring Claims Bar Date is the later of, (i) the Pre-Filing Claims Bar Date; and (ii) 5:00 p.m. (EST) on the day which is thirty (30) days after the date the Monitor sends a Claims Package with respect to such Claim (the "**Restructuring Claims Bar Date**"). Proofs of Claim in respect of Restructuring Claims must be completed and filed with the Monitor on or before the Restructuring Claims Bar Date.

Any notice or communication required to be provided or delivered, including, for greater certainty, any Proof of Claim, shall be in writing in substantially the form, if any, provided for in the Claims Procedure Order and **will be sufficiently given only if delivered by email**, or, if a

delivery by email is not possible, on the consent of the Monitor, by mail, courier, or personal delivery, addressed to:

If to the Applicants:

Stikeman Elliott LLP
5300 Commerce Court West
199 Bay Street
Toronto, Ontario M5L 1B9

Attention: Maria Konyukhova / Philip Yang

Emails: mkonyukhova@stikeman.com / pyang@stikeman.com

If to the Monitor:

FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto, ON M5K 1G8

Attention: Jeff Rosenberg / Jodi Porepa

Email: fireandflower@fticonsulting.com

with copies to:

Thornton Grout Finnigan LLP
Suite 3200, TD West Tower
100 Wellington St. West P.O. Box 329
Toronto-Dominion Centre
Toronto ON M5K 1K7

Attention: Leanne Williams / Rebecca Kennedy

Emails: lwilliams@tgf.ca / rkennedy@tgf.ca

Any such notice or communication delivered by a Claimant shall be deemed to be received upon actual receipt thereof before 5:00 p.m. (EST) on a Business Day or if delivered outside of normal business hours, the next Business Day.

PROOFS OF CLAIM MUST BE RECEIVED BY THE MONITOR BY THE APPLICABLE CLAIMS BAR DATE OR THE CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED.

Reference should be made to the Claims Procedure Order complete definitions of “**Claim**”, “**Claims Bar Date**”, “**D&O Claims**”, “**Known Creditor**” and “**Restructuring Claim**”, to which the Claims Procedure applies.

II. MONITOR CONTACT INFORMATION

All enquiries with respect to the Claims Procedure should be addressed to the Monitor at fireandflower@fticonsulting.com or via the telephone hotline (416-649-8129 or 1-833-981-8009), provided, however, that formal notices to the Monitor must be delivered as set out above.

DATED at Toronto, Ontario this ____ day of September, 2023.

FTI Consulting Canada Inc.,
solely in its capacity as Monitor of the
Applicants and not in its personal
capacity.

SCHEDULE "B"
INSTRUCTION LETTER

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

**AND IN THE MATTER OF PLAN OF COMPROMISE OR ARRANGEMENT OF FIRE &
FLOWER HOLDINGS CORP., FIRE & FLOWER INC., 13318184 CANADA INC., 11180703
CANADA INC., 10926671 CANADA LTD., FRIENDLY STRANGER HOLDINGS CORP.,
PINEAPPLE EXPRESS DELIVERY INC., and HIFYRE INC.
(collectively, the "Applicants")**

INSTRUCTION LETTER FOR THE CLAIMS PROCEDURE

I. CLAIMS PROCEDURE

By Order of the Ontario Superior Court of Justice (Commercial List) dated August 29, 2023 (the "**Claims Procedure Order**"), FTI Consulting Canada Inc., in its capacity as the Court-appointed monitor (in such capacity, the "**Monitor**") of the Applicants, has been authorized, with the assistance of the Applicants, to conduct a claims procedure (the "**Claims Procedure**") with respect to Claims against the Applicants and their present or former Directors and Officers. The Claims Procedure Order governs the filing and determination of all Claims against the Applicants.

Unless otherwise defined, all capitalized terms used herein shall have the meanings ascribed to them in the Claims Procedure Order.

The Claims Procedure Order, the Claims Package, a Proof of Claim form and related materials may be accessed from the Monitor's Website at <http://cfcanada.fticonsulting.com/fireandflower/>.

This letter provides instructions for responding to or completing the Proof of Claim. Reference should be made to the Claims Procedure Order for a complete description of the Claims Procedure.

The Claims Procedure is intended for any Person with any Claims, other than Excluded Claims, of any kind or nature whatsoever against the Applicants, the Directors or Officers or any of them, whether liquidated, unliquidated, contingent or otherwise. Please review the Claims Procedure Order for the complete definitions of "**Claims**", "**Claims Bar Date**", "**Claimant**", "**Known Claimant**" and "**Restructuring Claim**".

All enquiries with respect to the Claims Procedure should be addressed to the Monitor at fireandflower@fticonsulting.com or via the telephone hotline (Phone: 1-416-649-8129 or Toll Free: 1-833-981-8009), provided, however, that formal notices to the Monitor must be delivered as set out below.

II. CLAIMANTS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Claim that you wish to assert against the Applicants and/or the Directors or Officers, you **MUST** file a Proof of Claim with the Monitor.

All Proofs of Claim for Pre-Filing Claims and Restructuring Claims must be received by the Monitor **before 5:00 p.m. (EST) on October 12, 2023** (the "**Pre-Filing Claims Bar Date**").

All Proofs of Claim for Restructuring Claims must be received by the Monitor by the later of, **(i) the Pre-Filing Claims Bar Date; and (ii) 5:00 p.m. (EST) on the day which is thirty (30) days after the date the Monitor sends a Claims Package with respect to such Claim** (the “Restructuring Claims Bar Date”).

Any notice or communication required to be provided or delivered, including, for greater certainty, any Proof of Claim, shall be in writing in substantially the form, if any, provided for in the Claims Procedure Order and **will be sufficiently given only if delivered by email**, or, if a Claimant is unable to do so, and with the consent of the Monitor, by mail, courier, or personal delivery, addressed to:

If to the Applicants:

Stikeman Elliott LLP
5300 Commerce Court West
199 Bay Street
Toronto, Ontario M5L 1B9

Attention: Maria Konyukhova / Philip Yang

Emails: mkonyukhova@stikeman.com / pyang@stikeman.com

If to the Monitor:

FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto, ON M5K 1G8

Attention: Jeff Rosenberg / Jodi Porepa

Email: fireandflower@fticonsulting.com

with copies to:

Thornton Grout Finnigan LLP
Suite 3200, TD West Tower
100 Wellington St. West P.O. Box 329
Toronto-Dominion Centre
Toronto ON M5K 1K7

Attention: Leanne Williams / Rebecca Kennedy

Emails: lwilliams@tgf.ca / rkennedy@tgf.ca

Any such notice or communication delivered by a Claimant shall be deemed to be received upon actual receipt thereof before 5:00 p.m. (EST) on a Business Day or if delivered outside of normal business hours, the next Business Day.

PROOFS OF CLAIM MUST BE RECEIVED BY THE MONITOR BY THE APPLICABLE CLAIMS BAR DATES OR THE CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED.

All Claims denominated in foreign currency shall be converted to Canadian dollars at the Bank of Canada daily average exchange rate in effect on the Filing Date of June 5, 2023.

Additional Proof of Claim forms can be obtained by contacting the Monitor at the telephone number. In addition, Proofs of Claim and related materials may be accessed from the Monitor's Website at <http://cfcanada.fticonsulting.com/fireandflower/>.

III. MONITOR CONTACT INFORMATION

All enquiries with respect to the Claims Procedure should be addressed to the Monitor at fireandflower@fticonsulting.com or via the telephone hotline (Phone: 1-416-649-8129 or Toll Free: 1-833-981-8009), provided, however, that formal notices to the Monitor must be delivered as set out above.

DATED at Toronto, Ontario this _____ day of September, 2023.

FTI Consulting Canada Inc.,
solely in its capacity as Monitor of
the Applicants and not in its
personal capacity.

SCHEDULE "C"
PROOF OF CLAIM FORM

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

**AND IN THE MATTER OF PLAN OF COMPROMISE OR ARRANGEMENT OF FIRE & FLOWER
HOLDINGS CORP., FIRE & FLOWER INC., 13318184 CANADA INC., 11180703 CANADA INC.,
10926671 CANADA LTD., FRIENDLY STRANGER HOLDINGS CORP., PINEAPPLE EXPRESS
DELIVERY INC., and HIFYRE INC.
(collectively, the "Applicants")**

PROOF OF CLAIM

Please carefully read the Order granted by the Ontario Superior Court of Justice (Commercial List) dated August 29, 2023 (the "**Claims Procedure Order**") and the enclosed Instruction Letter for completing this Proof of Claim. All capitalized terms used and not defined herein have the meaning ascribed to them in the Claims Procedure Order.

I. PARTICULARS OF CLAIMANT

1. Full Legal Name of Claimant:

_____ (the "**Claimant**")

(Full legal name is the name of the Claimant as of June 5, 2023 (the "**Filing Date**"), notwithstanding whether an assignment of a Claim, or a portion thereof, has occurred following such date)

2. Attention (Contact Person): _____

3. Email Address: _____

4. Telephone Number: _____

5. Fax Number: _____

6. Full Mailing Address of the Claimant:

7. Have you acquired this Claim by assignment?

Yes: No:

(If yes, attach documents evidencing assignment)

If yes, Full Legal Name of Original Claimant(s): _____

II. PROOF OF CLAIM

1. I, _____
(Name of Claimant or authorized representative of the Claimant)

_____ do hereby certify:
(City and Province)

(a) I am (select **one**):

the Claimant; **or**

_____ of
(State Position or Title, if applicable)

(Name of Claimant or authorized representative of the Claimant)

(b) I have knowledge of all the circumstances connected with the Claim referred to below;

(c) I confirm that complete documentation in support of the Claim referred to below is attached;
and

(d) the Applicants and/or one or more of the Directors or Officers of the Applicants were and still are indebted to the Claimant as follows:¹

III. PRE-FILING PROOF OF CLAIM

Debtor	Pre-Filing Claim Amount	Nature of Claim (Secured, Priority, Unsecured or Secured)	Value of Security Held (if any)
Fire & Flower Holdings Corp.	CAD\$		
Directors and Officers of Fire & Flower Holdings Corp. _____ (Insert names above)	CAD\$		
Fire & Flower Inc.	CAD\$		
Directors and Officers of Fire & Flower Inc. _____ (Insert names above)	CAD\$		
13318184 Canada Inc.	CAD\$		

¹ All Claims denominated in foreign currency shall be converted to Canadian dollars at the Bank of Canada daily average exchange rate in effect on the Filing Date of June 5, 2023.

Debtor	Pre-Filing Claim Amount	Nature of Claim <i>(Secured, Priority, Unsecured or Secured)</i>	Value of Security Held <i>(if any)</i>
Directors and Officers of 13318184 Canada Inc. _____ <i>(Insert names above)</i>	CAD\$		
11180703 Canada Inc.	CAD\$		
Directors and Officers of 11180703 Canada Inc. _____ <i>(Insert names above)</i>	CAD\$		
10926671 Canada Ltd.	CAD\$		
Directors and Officers of 10926671 Canada Ltd. _____ <i>(Insert names above)</i>	CAD\$		
Friendly Stranger Holdings Corp.	CAD\$		
Directors and Officers of Friendly Stranger Holdings Corp. _____ <i>(Insert names above)</i>	CAD\$		
Pineapple Express Delivery Inc.	CAD\$		
Directors and Officers of Pineapple Express Delivery Inc. _____ <i>(Insert names above)</i>	CAD\$		
Hifyre Inc.	CAD\$		
Directors and Officers of Hifyre Inc. _____ <i>(Insert names above)</i>	CAD\$		

IV. RESTRUCTURING PROOF OF CLAIM

Debtor	Restructuring Claim Amount	Nature of Claim <i>(Secured, Priority, Unsecured or Secured)</i>	Value of Security Held <i>(if any)</i>
Fire & Flower Holdings Corp.	CAD\$		
Directors and Officers of Fire & Flower Holdings Corp. _____ <i>(Insert names above)</i>	CAD\$		
Fire & Flower Inc.	CAD\$		
Directors and Officers of Fire & Flower Inc. _____ <i>(Insert names above)</i>	CAD\$		
13318184 Canada Inc.	CAD\$		
Directors and Officers of 13318184 Canada Inc. _____ <i>(Insert names above)</i>	CAD\$		
11180703 Canada Inc.	CAD\$		
Directors and Officers of 11180703 Canada Inc. _____ <i>(Insert names above)</i>	CAD\$		
10926671 Canada Ltd.	CAD\$		
Directors and Officers of 10926671 Canada Ltd. _____ <i>(Insert names above)</i>	CAD\$		
Friendly Stranger Holdings Corp.	CAD\$		
Directors and Officers of Friendly Stranger Holdings Corp. _____ <i>(Insert names above)</i>	CAD\$		

Debtor	Restructuring Claim Amount	Nature of Claim <i>(Secured, Priority, Unsecured or Secured)</i>	Value of Security Held <i>(if any)</i>
Pineapple Express Delivery Inc.	CAD\$		
Directors and Officers of Pineapple Express Delivery Inc. _____ <i>(Insert names above)</i>	CAD\$		
Hifyre Inc.	CAD\$		
Directors and Officers of Hifyre Inc. _____ <i>(Insert names above)</i>	CAD\$		

V. PARTICULARS OF CLAIM

The particulars of the undersigned's total Claim are attached.

(Please provide full particulars of the Claim and supporting documentation, including amount, description of transaction(s) or agreement(s) or legal breach(es) giving rise to the Claim, name of any guarantor(s) which has guaranteed the Claim, particulars and copies of any security and amount of Claim allocated thereto, date and number of all invoices, particulars of all credits, discounts, etc. claimed. If a Claim is made against any Directors or Officers, specify the applicable Directors or Officers and the legal basis for the Claim against each of them)

VI. FILING OF CLAIM

For Pre-Filing Claims, this Proof of Claim **MUST** be received by the Monitor **before 5:00 p.m. (EST) on October 12, 2023** (the "**Pre-Filing Claims Bar Date**").

For Restructuring Claims, this Proof of Claim **MUST** be received by the Monitor **before the later of, (i) the Pre-Filing Claims Bar Date; and (ii) 5:00 p.m. (EST) on the date that is thirty (30) days after the date of receipt of a notice from the Debtors giving rise to the Restructuring Claim** (the "**Restructuring Claims Bar Date**").

In either case, this Proof of Claim shall be delivered in writing and ***will be sufficiently given only if delivered by email***, or, if you are unable to deliver by email, on consent of the Monitor, by mail, courier, or personal delivery, addressed to:

If to the Applicants:

Stikeman Elliott LLP

5300 Commerce Court West
199 Bay Street
Toronto, Ontario M5L 1B9

Attention: Maria Konyukhova / Philip Yang

Emails: mkonyukhova@stikeman.com / pyang@stikeman.com

If to the Monitor:

FTI Consulting Canada Inc.

TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto, ON M5K 1G8

Attention: Jeff Rosenberg / Jodi Porepa

Email: fireandflower@fticonsulting.com

with copies to:

Thornton Grout Finnigan LLP

Suite 3200, TD West Tower
100 Wellington St. West P.O. Box 329
Toronto-Dominion Centre
Toronto ON M5K 1K7

Attention: Leanne Williams / Rebecca Kennedy

Emails: lwilliams@tgf.ca / rkennedy@tgf.ca

Any such notice or communication delivered by a Claimant shall be deemed to be received upon actual receipt thereof before 5:00 p.m. (EST) on a Business Day or if delivered outside of normal business hours, the next Business Day.

PROOFS OF CLAIM MUST BE RECEIVED BY THE MONITOR BY THE APPLICABLE CLAIMS BAR DATE OR YOUR CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED.

DATED at _____ this _____ day of _____, 2023.

Signature of Claimant

SCHEDULE "D"

NOTICE OF REVISION OR DISALLOWANCE

Claim Against	Type of Claim per Proof of Claim	Amount of Claim per Proof of Claim	Type of Claim per this Notice of Revision or Disallowance	Amount of Claim per this Notice of Revision or Disallowance
[Inset name of appropriate party]	[Pre-Filing Claim/Restructuring Claim/D&O Claim] [Unsecured Claim/Unsecured Priority Claim/Secured Claim]	CA\$	[Pre-Filing Claim/Restructuring Claim/D&O Claim] [Unsecured Claim/Unsecured Priority Claim/Secured Claim]	CA\$

IF YOU INTEND TO DISPUTE THIS NOTICE OF REVISION OR DISALLOWANCE, you shall, within fourteen (14) calendar days of the date of this Notice of Revision or Disallowance, deliver a Notice of Dispute in the form attached hereto in writing to the Applicants and the Monitor *which will be sufficiently given only if delivered by email* (in PDF format), or, if you are unable to deliver by email, with the Monitor's consent, by mail, courier or personal delivery addressed to:

If to the Applicants:

Stikeman Elliott LLP
5300 Commerce Court West
199 Bay Street
Toronto, Ontario M5L 1B9

Attention: Maria Konyukhova / Philip Yang

Emails: mkonyukhova@stikeman.com / pyang@stikeman.com

If to the Monitor:

FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto, ON M5K 1G8

Attention: Jeff Rosenberg / Jodi Porepa

Email: fireandflower@fticonsulting.com

with copies to:

Thornton Grout Finnigan LLP
Suite 3200, TD West Tower
100 Wellington St. West P.O. Box 329
Toronto-Dominion Centre
Toronto ON M5K 1K7

Attention: Leanne Williams / Rebecca Kennedy

Emails: lwilliams@tgf.ca / rkennedy@tgf.ca

Any such notice or communication delivered by a Claimant shall be deemed to be received upon actual receipt thereof before 5:00 p.m. (EST) on a Business Day or if delivered outside of normal business hours, the next Business Day.

IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIOD PURSUANT TO THE CLAIMS PROCEDURE ORDER, THIS NOTICE OF REVISION OR DISALLOWANCE WILL BE BINDING UPON YOU.

IF YOU AGREE WITH THIS NOTICE OF REVISION OR DISALLOWANCE, there is no need to file anything further with the Monitor.

DATED this _____ day of _____, 2023.

FTI Consulting Canada Inc.,
solely in its capacity as Monitor of the
Applicants and not in its personal capacity.

SCHEDULE "E"
NOTICE OF DISPUTE

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

**AND IN THE MATTER OF PLAN OF COMPROMISE OR ARRANGEMENT OF FIRE & FLOWER HOLDINGS CORP., FIRE & FLOWER INC., 13318184 CANADA INC., 11180703 CANADA INC., 10926671 CANADA LTD., FRIENDLY STRANGER HOLDINGS CORP., PINEAPPLE EXPRESS DELIVERY INC., and HIFYRE INC.
(collectively, the "Applicants")**

NOTICE OF DISPUTE

Reference #:

Pursuant to the Order of the Superior Court of Justice (Commercial List) dated August 29, 2023 (the "**Claims Procedure Order**"), I/we hereby give you notice of our intention to dispute the Notice of Revision or Disallowance dated _____ issued by FTI Consulting Canada Inc. in its capacity as Monitor of the Applicants in respect of my/our Claim.

All capitalized terms used and not defined in this Notice of Dispute shall have the meaning ascribed to them in the Claims Procedure Order.

I. PARTICULARS OF CLAIMANT

1. Full Legal Name of Claimant:

_____ (the "**Claimant**")

(Full legal name should be the name of the Claimant of the Applicants or the Directors or Officers as of June 5, 2023 (the "**Filing Date**"), notwithstanding whether an assignment of a Claim, or a portion thereof, has occurred following that date.)

2. Attention (Contact Person): _____

3. Email Address: _____

4. Telephone Number: _____

5. Fax Number: _____

6. Full Mailing Address of the Claimant:

7. Have you acquired this Claim by assignment?

Yes: No:

(If yes and not already provided, attach documents evidencing assignment)

If yes, Full Legal Name of Original Claimant(s): _____

II. REASONS FOR DISPUTE

Include the amount you are disputing any dispute against the revision of your status (unsecured, secured, or priority), if applicable. Please attach copies of all supporting documentation. You may also attach a separate schedule if more space is required.

DATED at _____ this _____ day of _____, 2023.

Signature of Claimant or its Authorized Signatory

This Notice of Dispute must be delivered in writing to the Applicants and the Monitor and will be sufficiently given only if delivered by email (in PDF format), or, if you are unable to deliver by email, with the Monitor’s consent, by mail, courier or personal delivery addressed to:

If to the Applicants:

Stikeman Elliott LLP
5300 Commerce Court West
199 Bay Street

Toronto, Ontario M5L 1B9

Attention: Maria Konyukhova / Philip Yang

Emails: mkonyukhova@stikeman.com / pyang@stikeman.com

If to the Monitor:

FTI Consulting Canada Inc.

TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto, ON M5K 1G8

Attention: Jeff Rosenberg / Jodi Porepa

Email: fireandflower@fticonsulting.com

with copies to:

Thornton Grout Finnigan LLP

Suite 3200, TD West Tower
100 Wellington St. West P.O. Box 329
Toronto-Dominion Centre
Toronto ON M5K 1K7

Attention: Leanne Williams / Rebecca Kennedy

Emails: lwilliams@tgf.ca / rkennedy@tgf.ca

Any such notice or communication delivered by a Claimant shall be deemed to be received upon actual receipt thereof before 5:00 p.m. (EST) on a Business Day or if delivered outside of normal business hours, the next Business Day.

If a completed Notice of Dispute is not received by the Monitor by the dates set out in the Claims Procedure Order and described herein, YOU WILL BE FOREVER BARRED FROM DISPUTING THE CLASSIFICATION, AMOUNT OR NATURE OF YOUR CLAIM.

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

Court File No. CV-23-00700581-00CL

AND IN THE MATTER OF PLAN OF COMPROMISE OR ARRANGEMENT OF FIRE &
FLOWER HOLDINGS CORP., FIRE & FLOWER INC., 13318184 CANADA INC., 11180703
CANADA INC., 10926671 CANADA LTD., FRIENDLY STRANGER HOLDINGS CORP.,
PINEAPPLE EXPRESS DELIVERY INC., and HIFYRE INC.

Applicants

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceeding commenced at Toronto

CLAIMS PROCEDURE ORDER

STIKEMAN ELLIOTT LLP
5300 Commerce Court West
199 Bay Street
Toronto, Canada M5L 1B9

Maria Konyukhova (LSO #52880V)
Tel: (416) 869-5230
mkonyukhova@stikeman.com

Natasha Rambaran (LSO#: 80200N)
Tel: (416) 869-5504
nrambaran@stikeman.com

Philip Yang (LSO #82084O)
Tel: (416) 869-5593
pyang@stikeman.com

Lawyers for the Applicants

APPENDIX “B”

APPENDIX "B"

Residual Co.

Consolidated Cash Flow Forecast

(\$CAD in thousands)

Forecast Week Ending	13-Oct-23	20-Oct-23	27-Oct-23	3-Nov-23	10-Nov-23	17-Nov-23	24-Nov-23	1-Dec-23	8-Dec-23	15-Dec-23	22-Dec-23	29-Dec-23	5-Jan-24	12-Jan-24	19-Jan-24	26-Jan-24	2-Feb-24	17 Weeks	
Forecast Week	[1]	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	Total
Receipts																			
Receipts from Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Refund	[2]	-	-	-	-	-	350	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursements																			
<i>Operating Disbursements</i>																			
Inventory Purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll/Consultant Fees	[3]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(50)
Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	[4]	(750)	-	(205)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Disbursements		\$ (750)	\$ -	\$ (205)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50)
Net Cash from Operations		\$ (750)	\$ -	\$ (205)	\$ -	\$ -	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50)
<i>Restructuring Disbursements</i>																			
Restructuring Legal and Professional Costs	[5]	(200)	(100)	(100)	(75)	(75)	(75)	(50)	(50)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(950)
Net Cash Flows		\$ (950)	\$ (100)	\$ (305)	\$ (75)	\$ (75)	\$ 275	\$ (50)	\$ (50)	\$ (25)	\$ (25)	\$ (25)	\$ (25)	\$ (25)	\$ (25)	\$ (25)	\$ (25)	\$ (25)	\$ (75)
Cash																			
Beginning Balance	[6], [7]	\$ 26,346	\$ 25,396	\$ 13,517	\$ 13,212	\$ 13,137	\$ 13,062	\$ 13,337	\$ 13,287	\$ 13,237	\$ 13,212	\$ 13,187	\$ 13,162	\$ 13,137	\$ 13,112	\$ 13,087	\$ 13,062	\$ 13,037	\$ 26,346
Net Receipts/ (Disbursements)		(950)	(100)	(305)	(75)	(75)	275	(50)	(50)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(75)
Repayment of ACT Secured Debt Amounts	[8]	-	(11,779)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,779)
Ending Balance	[9]	\$ 25,396	\$ 13,517	\$ 13,212	\$ 13,137	\$ 13,062	\$ 13,337	\$ 13,287	\$ 13,237	\$ 13,212	\$ 13,187	\$ 13,162	\$ 13,137	\$ 13,112	\$ 13,087	\$ 13,062	\$ 13,037	\$ 12,962	\$ 12,962

Notes to the Consolidated Cash Flow Forecast:

- [1] The purpose of the Cash Flow Forecast is to estimate the liquidity requirements of 15315441 Canada Inc. ("Residual Co.") during the forecast period. The forecast above is presented in Canadian Dollars. The 17-week Cash Flow Forecast is on a cash-basis only and does not include timing differences.
- [2] Insurance Refund includes an estimate for the refund of D&O insurance premiums for the benefit of the estate. This is expected to offset the payment of D&O insurance discussed below in Note [4].
- [3] Forecast Payroll/Consultant Fees includes fees for the Director of Residual Co.
- [4] Forecast Other Operating Expenses include costs associated with Excluded Contracts and Excluded Leases that vested with Residual Co. in accordance with the Subscription Agreement and approximately \$0.75M for payments of D&O insurance by Residual Co. from the estate funds. The payment of D&O insurance is expected to be offset by a partial refund as discussed in Note [2] above.
- [5] Forecast Restructuring Legal and Professional Costs include legal and professional fees associated with the CCAA proceedings. This estimate is preliminary in nature and will change based on the actual Claims received and any disputes that may arise and need to be resolved.
- [6] Beginning Balance represents the remaining proceeds from the sale of Fire & Flower and the winddown reserve less the payment of certain charges in accordance with the Approval and Reverse Vesting Order ("ARVO") and Subscription Agreement.
- [7] The beginning balance also reflects an approximate \$0.1M payment made to FIKA for reimbursement of the Directors and Officers insurance premiums during the week ending September 29, 2023 from the estate funds.
- [8] Repayment of the Bridge Loan Amount to ACT in accordance with the Subscription Agreement.
- [9] The Ending Balance may be comprised of certain charges that form the Administrative Expense Amount and other trust funds to be paid out in accordance with the ARVO and Subscription Agreement.

APPENDIX “C”

SUMMARY OF ONTARIO PPSA SEARCHES¹

Fire & Flower Holdings Corp., Fire & Flower Inc., Friendly Stranger Holdings Corp., 10926671 Canada Ltd., Hifyre Inc.,
11180703 Canada Inc., Pineapple Express Delivery Inc. and 13318184 Canada Inc.

FIRE & FLOWER HOLDINGS CORP. – file currency: August 30, 2023

File No.	Debtor(s)	Secured Party(ies)	Date of Registration (Expiry)	Collateral Classification and General Collateral Description
761418522	Fire & Flower Holdings Corp.	ATB Financial	April 7, 2020 + 10 yrs April 7, 2030	I, E, A, O, MV incl. ²
761580468	Fire & Flower Holdings Corp Fire & Flower Inc Hifyre Inc 10926671 Canada Ltd 11180703 Canada Inc 2727765 Ontario Inc 2676053 Ontario Limited	Computershare Trust Company of Canada	April 23, 2020 + 10 yrs April 23, 2030	I, E, A, O, MV incl.
778955805	Fire & Flower Holdings Corp. Fire & Flower Inc. Friendly Stranger Holdings Corp. 10926671 Canada Ltd. Hifyre Inc. 11180703 Canada Inc.	2707031 Ontario Inc.	December 10, 2021 + 3 yrs December 10, 2024	I, E, A, O, MV incl.
787645287	Fire & Flower Holdings Corp. Fire & Flower Inc. Friendly Stranger Holdings Corp. 10926671 Canada Ltd. Hifyre Inc. 11180703 Canada Inc. 13318184 Canada Inc. Pineapple Express Delivery Inc. (debtor deleted by amendment on May 9, 2023)	2707031 Ontario Inc.	October 18, 2022 + 3 yrs October 18, 2025	I, E, A, O, MV incl.

FIRE & FLOWER INC. – file currency: August 30, 2023

File No.	Debtor(s)	Secured Party(ies)	Date of Registration (Expiry)	Collateral Classification and General Collateral Description
759863277	Fire & Flower Inc.	Alterna Savings & Credit Union Limited	February 4, 2020 + 5 yrs February 4, 2025	CG, I, E, A, O <i>No fixed maturity date</i> <i>Amount: 5,000,000</i> LETTER OF CREDIT ISSUED TO FIRE & FLOWER INC. IAO \$5,000,000.00. CASH SECURITY HELD IN ALTERNA TERM DEPOSIT #358451.
761418648	Fire & Flower Inc.	ATB Financial	April 7, 2020 + 10 yrs April 7, 2030	I, E, A, O, MV incl.

¹ Based on certified enquiry results

² GC = Consumer Goods, I = Inventory, E = Equipment, A = Accounts, O = Other, MV incl. = Motor Vehicle included

File No.	Debtor(s)	Secured Party(ies)	Date of Registration (Expiry)	Collateral Classification and General Collateral Description
761580468	Fire & Flower Holdings Corp Fire & Flower Inc Hifyre Inc 10926671 Canada Ltd 11180703 Canada Inc 2727765 Ontario Inc 2676053 Ontario Limited	Computershare Trust Company of Canada	April 23, 2020 + 10 yrs April 23, 2030	I, E, A, O, MV incl.
778955805	Fire & Flower Holdings Corp. Fire & Flower Inc. Friendly Stranger Holdings Corp. 10926671 Canada Ltd. Hifyre Inc. 11180703 Canada Inc.	2707031 Ontario Inc.	December 10, 2021 + 3 yrs December 10, 2024	I, E, A, O, MV incl.
787645287	Fire & Flower Holdings Corp. Fire & Flower Inc. Friendly Stranger Holdings Corp. 10926671 Canada Ltd. Hifyre Inc. 11180703 Canada Inc. 13318184 Canada Inc. Pineapple Express Delivery Inc. (debtor deleted by amendment on May 9, 2023)	2707031 Ontario Inc.	October 18, 2022 + 3 yrs October 18, 2025	I, E, A, O, MV incl.
788520807	Fire & Flower Inc.	Her Majesty in Right of Ontario Represented by The Minister of Finance	November 16, 2022 + 5 yrs November 16, 2027	I, E, A, O Maturity date: Nov. 16, 2027 Amount: 5,765

FRIENDLY STRANGER HOLDINGS CORP. – file currency: August 30, 2023

File No.	Debtor(s)	Secured Party(ies)	Date of Registration (Expiry)	Collateral Classification and General Collateral Description
768565539	Friendly Stranger Holdings Corp	ATB Financial	Dec. 15, 2020 + 10 yrs December 15, 2030	I, E, A, O, MV incl.
778955805	Fire & Flower Holdings Corp. Fire & Flower Inc. Friendly Stranger Holdings Corp. 10926671 Canada Ltd. Hifyre Inc. 11180703 Canada Inc.	2707031 Ontario Inc.	December 10, 2021 + 3 yrs December 10, 2024	I, E, A, O, MV incl.
787645287	Fire & Flower Holdings Corp. Fire & Flower Inc. Friendly Stranger Holdings Corp. 10926671 Canada Ltd. Hifyre Inc. 11180703 Canada Inc. 13318184 Canada Inc. Pineapple Express Delivery Inc. (debtor deleted by amendment on May 9, 2023)	2707031 Ontario Inc.	October 18, 2022 + 3 yrs October 18, 2025	I, E, A, O, MV incl.

10926671 CANADA LTD. – file currency: August 30, 2023

File No.	Debtor(s)	Secured Party(ies)	Date of Registration (Expiry)	Collateral Classification and General Collateral Description
761418612	10926671 Canada Ltd.	ATB Financial	April 7, 2020 + 10 yrs April 7, 2030	I, E, A, O, MV incl.
761580468	Fire & Flower Holdings Corp Fire & Flower Inc Hifyre Inc 10926671 Canada Ltd 11180703 Canada Inc 2727765 Ontario Inc 2676053 Ontario Limited	Computershare Trust Company of Canada	April 23, 2020 + 10 yrs April 23, 2030	I, E, A, O, MV incl.
778955805	Fire & Flower Holdings Corp. Fire & Flower Inc. Friendly Stranger Holdings Corp. 10926671 Canada Ltd. Hifyre Inc. 11180703 Canada Inc.	2707031 Ontario Inc.	December 10, 2021 + 3 yrs December 10, 2024	I, E, A, O, MV incl.
787645287	Fire & Flower Holdings Corp. Fire & Flower Inc. Friendly Stranger Holdings Corp. 10926671 Canada Ltd. Hifyre Inc. 11180703 Canada Inc. 13318184 Canada Inc. Pineapple Express Delivery Inc. <i>(debtor deleted by amendment on May 9, 2023)</i>	2707031 Ontario Inc.	October 18, 2022 + 3 yrs October 18, 2025	I, E, A, O, MV incl.

HIFYRE INC. – file currency: August 30, 2023

File No.	Debtor(s)	Secured Party(ies)	Date of Registration (Expiry)	Collateral Classification and General Collateral Description
761418639	Hifyre Inc.	ATB Financial	April 7, 2020 + 10 yrs April 7, 2030	I, E, A, O, MV incl.
761580468	Fire & Flower Holdings Corp Fire & Flower Inc Hifyre Inc 10926671 Canada Ltd 11180703 Canada Inc 2727765 Ontario Inc 2676053 Ontario Limited	Computershare Trust Company of Canada	April 23, 2020 + 10 yrs April 23, 2030	I, E, A, O, MV incl.
778955805	Fire & Flower Holdings Corp. Fire & Flower Inc. Friendly Stranger Holdings Corp. 10926671 Canada Ltd. Hifyre Inc. 11180703 Canada Inc.	2707031 Ontario Inc.	December 10, 2021 + 3 yrs December 10, 2024	I, E, A, O, MV incl.

File No.	Debtor(s)	Secured Party(ies)	Date of Registration (Expiry)	Collateral Classification and General Collateral Description
787645287	Fire & Flower Holdings Corp. Fire & Flower Inc. Friendly Stranger Holdings Corp. 10926671 Canada Ltd. Hifyre Inc. 11180703 Canada Inc. 13318184 Canada Inc. Pineapple Express Delivery Inc. (debtor deleted by amendment on May 9, 2023)	2707031 Ontario Inc.	October 18, 2022 + 3 yrs October 18, 2025	I, E, A, O, MV incl.
794928591	Hifyre Inc.	His Majesty in Right of Ontario Represented by The Minister of Finance	July 4, 2023 + 5 yrs July 4, 2028	I, E, A, O Maturity date: July 4, 2028 Amount: 205

11180703 CANADA INC. – file currency: August 30, 2023

File No.	Debtor(s)	Secured Party(ies)	Date of Registration (Expiry)	Collateral Classification and General Collateral Description
761418603	11180703 Canada Inc.	ATB Financial	April 7, 2020 + 10 yrs April 7, 2030	I, E, A, O, MV incl.
761580468	Fire & Flower Holdings Corp Fire & Flower Inc Hifyre Inc 10926671 Canada Ltd 11180703 Canada Inc 2727765 Ontario Inc 2676053 Ontario Limited	Computershare Trust Company of Canada	April 23, 2020 + 10 yrs April 23, 2030	I, E, A, O, MV incl.
778955805	Fire & Flower Holdings Corp. Fire & Flower Inc. Friendly Stranger Holdings Corp. 10926671 Canada Ltd. Hifyre Inc. 11180703 Canada Inc.	2707031 Ontario Inc.	December 10, 2021 + 3 yrs December 10, 2024	I, E, A, O, MV incl.
787645287	Fire & Flower Holdings Corp. Fire & Flower Inc. Friendly Stranger Holdings Corp. 10926671 Canada Ltd. Hifyre Inc. 11180703 Canada Inc. 13318184 Canada Inc. Pineapple Express Delivery Inc. (debtor deleted by amendment on May 9, 2023)	2707031 Ontario Inc.	October 18, 2022 + 3 yrs October 18, 2025	I, E, A, O, MV incl.

13318184 CANADA INC. – file currency: August 30, 2023

File No.	Debtor(s)	Secured Party(ies)	Date of Registration (Expiry)	Collateral Classification and General Collateral Description
787645287	Fire & Flower Holdings Corp. Fire & Flower Inc. Friendly Stranger Holdings Corp. 10926671 Canada Ltd. Hifyre Inc. 11180703 Canada Inc. 13318184 Canada Inc. Pineapple Express Delivery Inc. (debtor deleted by amendment on May 9, 2023)	2707031 Ontario Inc.	October 18, 2022 + 3 yrs October 18, 2025	I, E, A, O, MV incl.

PINEAPPLE EXPRESS DELIVERY INC. – file currency: August 30, 2023

File No.	Debtor(s)	Secured Party(ies)	Date of Registration (Expiry)	Collateral Classification and General Collateral Description
755613738	Pineapple Express Delivery Inc.	Namaste Technologies Inc.	September 19, 2019 <i>Perpetual</i>	I, E, A, O, MV incl. ALL PRESENT AND AFTER-ACQUIRED PERSONAL PROPERTY OF THE DEBTOR INCLUDING, WITHOUT LIMITATION, ALL INVENTORY, EQUIPMENT, MACHINERY, FURNITURE, FIXTURES, VEHICLES, MONEY, DOCUMENTS OF TITLE, CHATTEL PAPER, INSTRUMENTS, SECURITIES, ALL OTHER FINANCIAL ASSETS AND ALL ACCOUNTS DUE, OWING OR ACCRUING TO THE DEBTOR. WITHOUT LIMITING THE FOREGOING, THE SECURED PARTY'S SECURITY INTEREST ALSO INCLUDES A PLEDGE BY THE DEBTOR OF ALL PRESENT AND FUTURE SHARES, STOCK, UNITS AND OTHER SECURITIES AND INTERESTS NOW OR HEREAFTER HELD BY THE DEBTOR AND ANY DOCUMENTS, CERTIFICATES AND INSTRUMENTS WHICH CONFIRM OR EVIDENCE SUCH SECURITIES OR OTHER INTERESTS, TOGETHER WITH ANY SHARE RIGHTS, STOCK RIGHTS, UNIT RIGHTS, RIGHTS TO SUBSCRIBE, LIQUIDATING DIVIDENDS OR DISTRIBUTIONS, DISTRIBUTIONS OF INCOME, PROFITS OR CAPITAL, UNIT DIVIDENDS, STOCK DIVIDENDS, CASH DIVIDENDS, NEW SECURITIES OR OTHER INTERESTS WHICH THE DEBTOR IS OR MAY HEREAFTER BECOME ENTITLED TO RECEIVE ON ACCOUNT OF ANY OF THE FOREGOING, WHETHER BY WAY OF (WITHOUT LIMITATION) SUBSCRIPTION, PURCHASE, CONSOLIDATION, SUBDIVISION, CONVERSION, EXCHANGE OR OTHERWISE. THE SECURITY INTEREST OF THE SECURED PARTY DOES NOT EXTEND TO CONSUMER GOODS. PROCEEDS - ALL PROCEEDS, IN ANY FORM, DERIVED DIRECTLY OR INDIRECTLY FROM ANY DEALING WITH ALL OR ANY OF THE PROPERTY DESCRIBED ABOVE. TERMS USED HEREIN HAVE THE MEANING GIVEN TO THEM IN THE PERSONAL PROPERTY SECURITY ACT (ONTARIO) AND, REFERENCES TO "SECURITIES" INCLUDE REINVESTMENT PROPERTY. REFERENCE TO ANY PERSON

File No.	Debtor(s)	Secured Party(ies)	Date of Registration (Expiry)	Collateral Classification and General Collateral Description
				(INCLUDING ANY CORPORATION OR PARTNERSHIP) INCLUDE SUCH PERSON AND ITS SUCCESSORS AND ASSIGNS
761333211	Pineapple Express Delivery Inc.	World Class Extractions Inc.	March 31, 2020 + 4 yrs March 31, 2024	I, E, A, O, MV incl.
776905839 <i>Discharged</i>	Pineapple Express Delivery Inc.	Ford Credit Canada Company		
787645287	Fire & Flower Holdings Corp. Fire & Flower Inc. Friendly Stranger Holdings Corp. 10926671 Canada Ltd. Hifyre Inc. 11180703 Canada Inc. 13318184 Canada Inc. Pineapple Express Delivery Inc. <i>(debtor deleted by amendment on May 9, 2023)</i>	2707031 Ontario Inc.	October 18, 2022 + 3 yrs October 18, 2025	I, E, A, O, MV incl.

APPENDIX “D”

APPENDIX "D"

Court File No. CV-23-00700581-00CL

**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 THE COMPROMISE OR ARRANGEMENT
OF 15315441 CANADA INC.

**AFFIDAVIT OF JEFFREY ROSENBERG
(Sworn October 11, 2023)**

I, **JEFFREY ROSENBERG**, of the City of Toronto, in the Province of Ontario,
MAKE OATH AND SAY:


1. I am a Senior Managing Director with FTI Consulting Canada Inc., the Court-appointed monitor (the "**Monitor**") in these proceedings (the "**CCAA Proceedings**") and, as such, I have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

2. Attached hereto as **Exhibit "A"** to this my affidavit is a true copy of the detailed invoices setting out the fees and disbursements of the Monitor from June 5, 2023 to September 30, 2023 (the "**Fee Approval Period**"), totalling \$2,920,551.97, including disbursements of \$26,504.48 and HST in the amount of \$335,992.99. Attached hereto as **Exhibit "B"** to this my affidavit is a schedule summarizing the invoices and the total billable hours charged.

3. The Monitor's fees were incurred in connection with three (3) different work streams, more specifically, the CCAA Proceedings, the sale and investment solicitation process ("**SISP**"), and the creation of Financial Statement Model (the "**Model**"). Attached hereto as **Exhibit "C"** is a schedule summarizing the invoices rendered in connection with each work stream, the billable hours charged and the Monitor's fees and disbursements incurred for each of the CCAA Proceeding, the SISP and the Model.

4. Attached hereto as **Exhibit "D"** to this my affidavit is a schedule summarizing the respective billing rates of the Monitor's professionals during the Fee Approval Period.
5. Given the complexity of this matter, I believe the hourly rates and the total amount of fees are reasonable and comparable for insolvency services of this nature rendered by other firms in the City of Toronto.
6. The hours spent on this matter and disbursements incurred by the Monitor are outlined in detail in Exhibits "A", "B", "C" and "D" and I believe were reasonable and appropriate in the circumstances.
7. This affidavit is sworn in connection with a motion for, *inter alia*, approval of the Monitor's fees and disbursements, and for no other or improper purpose.

SWORN remotely via videoconference,
by JEFFREY ROSENBERG stated as being
located in the City of Toronto, in the
Province of Ontario, before me at the City of
Toronto, in the Province of
Ontario, this 11th day of October, 2023, in
accordance with O. Reg 431/20, *Administering
Oath or Declaration Remotely*



Commissioner for Taking Affidavits, etc.



JEFFREY ROSENBERG

This is Exhibit "A" referred to in the
Affidavit of Jeffrey Rosenberg sworn by Jeffrey Rosenberg at
the City of Toronto, in the Province of Ontario, before me
this 11th day of October , 2023 in accordance with
O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking affidavits

LEANNE M. WILLIAMS



EXHIBIT "A"

Invoice Summary

Fire & Flower Holdings Corp.
 130 King Street West, Suite 2500
 Toronto, ON M5X 1C8
 Canada

June 16, 2023
Invoice No. 10290000291
Job No. 500000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	49.10	\$54,010.00
Jodi Porepa	Senior Managing Director	\$1,005.00	69.40	\$69,747.00
Graham McIntyre	Director	\$705.00	6.80	\$4,794.00
Sierra De Sousa	Director	\$705.00	65.70	\$46,318.50
Dean Perlman	Senior Consultant	\$625.00	74.70	\$46,687.50
Caitlin Moreland	Receptionist	\$155.00	5.70	\$883.50
Kathleen Foster	Executive Assistant II	\$155.00	0.50	\$77.50
Total Professional Services			271.90	\$222,518.00
Expenses				Total
Business Meals				\$457.78
Taxi				\$22.05
Total Expenses				\$479.83
Invoice Total				CAD Amount
				\$222,997.83
HST (13%)				\$28,989.81
Total Due				\$251,987.64

FTI Consulting Canada, Inc.
 TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
 Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Detail

Invoice No. June 16, 2023
Job No. 10290000291
 50000.1936

Total Professional Services
Jeffrey Rosenberg

06/05/2023	Work on communications plans; work on leases; attend court hearing; work on utilities; various calls with legal counsel; various calls with the Company; review of court documents.	7.30	
06/06/2023	Call with company to discuss communications; call with company to discuss cash management; call with company to discuss lease payments; internal status update call; review employee-related documents; review updated DIP term sheet; review Initial Order; several calls with legal counsel; several calls with management.	7.50	
06/07/2023	Several calls with management; several calls with legal counsel; review of communication documents; call with management to discuss CCAA preparation; review lease listing; review lease analysis and provide comments; call with management to discuss real estate; call with human resource team; internal status update; review of information request list and information provided call; work on SISP and several calls regarding the same.	7.50	
06/08/2023	Review proposed disbursements; call with management to discuss CCAA preparation; call to discuss known creditors; issues; review critical vendor listing; call with management to discuss key vendors; call with management to discuss real estate; review of information request list and information provided call; attend regulatory call.	7.30	
06/09/2023	Call with ACT and management to discuss leases; review of CCAA documents; calls with legal counsel; call with management.	7.00	
06/10/2023	Work on Monitor's Report; attend call with NBC; review of court materials; attend various calls with legal counsel.	6.00	
06/11/2023	Work on Monitor's Report; review stalking horse analysis; review information requests and information provided for ACT; update Monitor's report for additional break fee analysis; review critical vendors and follow up; review disclaimer notices.	6.50	
	\$1,100.00	per hour x total hrs	49.10
			\$54,010.00

Jeffrey Rosenberg

\$54,010.00

Jodi Porepa

FTI Consulting Canada, Inc.
 TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
 Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com

Invoice Detail

Invoice No. June 16, 2023
Job No. 10290000291
 500000.1936

06/05/2023	Call with company to discuss communications; call with company to discuss cash management and bank letters; call with company to discuss lease payments; attend court hearing; internal status update call; review employee-related documents; review updated DIP term sheet; review Initial Order.	11.30
06/06/2023	Attend weekly sales call with sales team; review communication strategy; call on communication strategy; respond to employee-related enquiries; review employee communication; review stakeholder communication and draft additional resources; review lease summaries and preliminary lists of leases to terminate; review newspaper ad draft and finalize; review bank letters; review financial information for banks; review listing of pre-authorized debits.	11.10
06/07/2023	Review and update communication documents; call with management to discuss CCAA preparation; review internal status update; review lease listing; review lease analysis and provide comments; review bank notice and provide comments; review and finalize OSB forms; call with management to discuss real estate; daily communication call with management; call with human resource team; internal status update; review of information request list and information provided call; review next steps for wind up of leases.	10.00
06/08/2023	Review proposed disbursements; call with management to discuss CCAA preparation; internal status update; call to discuss known creditors; review statutory letter and provide comments; review bank letters and provide comments; review critical vendor listing; call with management to discuss key vendors; call with management to discuss real estate; daily communication call with management; call with human resource team; internal status update; review of information request list and information provided call; review communication documents and provide comments.	12.40
06/09/2023	Calls with landlords; daily communication call with management; call with human resource team; internal status update; review of information request list and information provided call; review communication documents and provide comments; review statutory notices and provide comments; review known creditors listing; call with company and ACT to discuss store by store analysis.	9.10
06/10/2023	Draft Monitor's Report; review stalking horse analysis and provide comments; review information requests and information provided for ACT; internal status update.	10.20

FTI Consulting Canada, Inc.
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 Toronto, ON M5K1G8 Canada



Invoice Detail

Invoice No. June 16, 2023
Job No. 10290000291
 500000.1936

06/11/2023	Draft Monitor's Report; review stalking horse analysis and provide comments; review information requests and information provided for ACT; internal status update; update Monitor's report for additional break fee analysis; review critical vendors and follow up; review disclaimer notices and provide comments.	5.30	
	\$1,005.00	per hour x total hrs	69.40
			\$69,747.00

Jodi Porepa **\$69,747.00**

Graham McIntyre

06/10/2023	Break fee analysis and discussions regarding the same.	4.30	
06/11/2023	Break fee analysis and discussions regarding the same.	2.50	
	\$705.00	per hour x total hrs	6.80
			\$4,794.00

Graham McIntyre **\$4,794.00**

Sierra De Sousa

06/05/2023	Calls with FTI team (J. Porepa, J. Rosenberg, A. Vithiyathanan, D. Perlman) to discuss case related updates, required analyses with respect to KERP, bank noticing requirements, and updates to AP creditor and critical supplier listings; updating Monitor website for newly filed court documents; review of inbound hotline inquiries and draft language regarding same; review and updating of information request list and items provided by client; draft of bank letters and PAD halt requests; review of draft newspaper comments.	11.80	
06/06/2023	Updates to outstanding request list and review of information provided by client; updates to F&F website for descriptions and new case related documents; updates to bank notice letters and appendices for PAD amounts; call with J. Porepa, [REDACTED] to review and discuss bank PAD categories and requirements for bank noticing; communication with national newspaper with respect to publication in accordance with requirements set out in Initial Order; review and analyses of updated AP listing as of 06.05.23 and critical vendors listing; correspondence and updates to OSB statutory forms.	11.50	
06/07/2023	Meetings with D. Perlman and J. Porepa to discuss case updates; review of AP listing, lease listing, and other documents provided by client; review of inbound hotline inquiries and draft responses.	10.50	

FTI Consulting Canada, Inc.
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 Toronto, ON M5K1G8 Canada

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Invoice Detail

Invoice No. June 16, 2023
Job No. 10290000291
 50000.1936

06/08/2023	Calls with J. Porepa to discuss case updates, noticing requirements, and other outstanding statutory reporting; preparation of critical vendor listing and analysis; preparation of AP summary and creditor noticing listing; daily update meeting with J. Porepa and D. Perlman; calls with D. Perlman to discuss lease listing; calls with J. Rosenberg, J. Porepa, ██████████ to discuss and review AP purchases and review outstanding items related to noticing requirements; coordination and preparation of creditor noticing listing.	14.80
06/09/2023	Calls with FTI team (J. Porepa, D. Perlman) to discuss case related updates; review and response to inbound hotline inquiries; finalization of creditor noticing listing, website publication documents, and sending out noticing re: same to creditors; drafting of ██████████ of counsel updates; correspondence with G&M to receive tear sheet of publication; updates to Monitor website.	12.80
06/11/2023	Calls with D. Perlman to discuss lease listings and disclaimer notices; preparation of pre-authorized debit halt notices to vendors.	4.30
\$705.00		per hour x total hrs
		65.70
		\$46,318.50

Sierra De Sousa **\$46,318.50**

Dean Perlman

06/05/2023	Updating the monitor hot-line toolkit for F&F ahead of filing and inbox hotline being active; comparing numbers in report to the affidavit, identifying discrepancies; updating F&F Supplier letter and performing tests on the monitor hotline and inbox. team providing updates on CCAA communication matters (inbox & hotline); internal discussion on initial hearing and next steps on the CCAA in terms of tasks; email updating working group listing to client for review; preparing a draft of the milestone tracker (CCAA, DIP, Monitor milestones and requirements); formatted a proposed leases to be disclaimed immediately workbook; updating the hotline log for email and voice mail inquiries from individuals and companies.	11.30
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Invoice Detail

Invoice No. June 16, 2023
Job No. 10290000291
 500000.1936

06/06/2023	Reviewing the DIP term sheet and updating the DIP requirements tab in the milestone tracker; work on KERP reasonability analysis; updated non-operating lease analysis to provide to Jodi for ACT including annual and base monthly rent; creating a KERP reasonability analysis; updating IRL for documents sent by company and reviewing to ensure they are sufficient per our requests; updated bank account summary workbook for contact details for F&F representatives; performed [REDACTED] created an average run rate summary workbook for utility providers; preparing consolidated list of creditors based on revised AP listing greater than 1k.	12.50
06/07/2023	Updating the hotline tracker for emails sent to our monitors inbox over night; email to F&F on the proposed language for the automatic reply to vendors; making updates to the monitor hotline toolkit for response samples to inbound emails; continued to perform a KERP analysis [REDACTED]; [REDACTED] internal meeting reviewing the monitor hotline toolkit and the current list of inbound emails to the hotline inbox; internal discussion going through status as of 6/7 with key monitor items to complete by EOD; drafting email responses to the monitor hotline inbounds and sending them out.	12.60
06/08/2023	Work on critical suppliers, AP listing updates and hotline inbounds overnight; summarizing the two landlord inquiries that require calls back to Jodi with lease disclaim information ahead of her call with [REDACTED] lease and sublease analysis updates for more detailed tables for ACT; prepared summary listing of lease and sublease address and contact information for the master notice listing; internal team calls going over leases analysis; updating hotline log for inbound emails and calls to the monitor email address; call with client on [REDACTED] and [REDACTED] review; internal call with Jeff and Jodi walking through [REDACTED] related to the [REDACTED] and [REDACTED] by [REDACTED]	14.10



Invoice Detail

Invoice No. June 16, 2023
Job No. 10290000291
 500000.1936

06/09/2023	Sending out responses to inbounds on the monitor hotline; uploading files provided by client into respective folders within file (lease information for notice listing and revised AP); reviewing documents provided by the client for upload to the VDR; updating the VDR IRL for ACT specific documents; walking Adam through tasks assigned such as the hotline log for voice mail and emails, tracking his time, etc.; call with FTICA going through the IRL for the VDR and outstanding requests; setting up and uploading documents to the VDR for the SISP; email to client with follow-up questions pertaining to VDR documents provided; cleaning up the repudiated lease pdfs and underlying support for Jodi to share with ACT; sending follow-up emails to different client stakeholders to provide documents to upload to the dataroom.	10.10	
06/10/2023	Internal meeting with graham discussing [REDACTED]; [REDACTED] for the stalking horse bid; updating the IRL and data-room for files received from the client and follow-up emails for more requested information for upload; internal meeting with Jodi, Jeff and Graham doing a walk-through of the [REDACTED] analysis; call with Jodi reviewing the data room IRL and making updates; pulled together summary view of a vendor for vendor call on Monday; created a clean version of the 3 repudiated lease tables in excel for upload to the VDR; updating the monitor hotline log for inbound emails up until 6/9.	5.30	
06/11/2023	Email on response to NBC question on repudiated leases where ACT is the lessor; updating the KERP analysis for formatting and sending for review; email correspondence with Stikemans on [REDACTED] updating the landlord inquiries call back log as of 6/11; internal meeting going over lease repudiation letter notice drafting; reviewing the revised Break Fee analysis for accuracy and completeness; created a repudiated lease excel tracker to ensure all landlords and subtenants receive the notice of disclaimers; meeting with Jodi walking her through the repudiated lease contact information tracker and areas of inconsistency or further information required from the client.	8.80	
	\$625.00	per hour x total hrs	74.70
			\$46,687.50

Dean Perlman

\$46,687.50

Caitlin Moreland

06/05/2023	Website update.	2.50
06/06/2023	Website update.	0.70

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Invoice Detail

Invoice No. June 16, 2023
Job No. 10290000291
500000.1936

06/09/2023	Assisting with mailing.		2.50	
		\$155.00	per hour x total hrs	5.70
				\$883.50

Caitlin Moreland **\$883.50**

Kathleen Foster

06/09/2023	Website posting for Fire & Flower.		0.50	
		\$155.00	per hour x total hrs	0.50
				\$77.50

Kathleen Foster **\$77.50**

Total Professional Services CAD \$222,518.00



Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

June 16, 2023
Invoice No. 10290000292
Job No. 500000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,170.00	12.50	\$14,625.00
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	6.20	\$6,820.00
Jamie Belcher	Senior Managing Director	\$1,005.00	4.60	\$4,623.00
Richard Kim	Managing Director	\$890.00	6.50	\$5,785.00
Darcy Eveleigh	Director	\$705.00	29.20	\$20,586.00
Olivia Manarin	Senior Consultant	\$625.00	21.60	\$13,500.00
Nick Harris	Intern	\$250.00	22.60	\$5,650.00
Total Professional Services			103.20	\$71,589.00

Invoice Total	CAD Amount
	\$71,589.00
HST (13%)	\$9,306.60
Total Due	\$80,895.60

Invoice Detail

Invoice No. June 16, 2023
Job No. 10290000292
 500000.1936

Total Professional Services

Dean Mullett

06/05/2023	Various correspondence with Jeff Rosenberg regarding SISP process; meet with company to discuss SISP process, buyers list, marketing materials; call with Jeff Rosenberg regarding DIP, SISP process; call with Jeff Rosenberg and Jamie Belcher regarding model, buyers; call [REDACTED] regarding [REDACTED]	2.60		
06/06/2023	Various calls with Jeff Rosenberg regarding [REDACTED] and strategy discuss Jeff Rosenberg.	1.90		
06/07/2023	Review SISP draft order; discussion with Richard Kim and Jamie Belcher regarding same; call Jeff Rosenberg and Jamie Belcher regarding draft SISP order and marketing docs; review draft NDA; call with company regarding Hifyre.	1.90		
06/08/2023	Work on buyers list; call with Jeff Rosenberg with respect to [REDACTED]; call with [REDACTED] and prep for same; call with [REDACTED] and prep for same; initial email reach put to [REDACTED] bidders; call with [REDACTED]; call with [REDACTED]; review buyer list, call oversight and direction to FTICA team.	2.70		
06/09/2023	Call with [REDACTED]; call with [REDACTED] NDA's and various instruction and oversight to FTICA team; Call with [REDACTED]; call with [REDACTED]; call with [REDACTED]; [REDACTED] by Stikeman's; SISP procedure timing call with Jeff Rosenberg.	2.60		
06/10/2023	Review broader buyers list; review teaser.	0.40		
06/11/2023	Review potential buyers list; call with Jeff Rosenberg regarding stalking horse.	0.40		
	\$1,170.00	per hour x total hrs	12.50	\$14,625.00

Dean Mullett

\$14,625.00

Jeffrey Rosenberg

06/05/2023	Work with respect to reach out list; work with respect to Teaser; various calls with Dean Mullett regarding same.	1.30
06/06/2023	Work on buyers list; discussion of Stalking Horse with Dean Mullett; discussion of buyer strategy with Dean Mullett.	1.40
06/07/2023	Review of correspondence; calls with prospective purchasers; attend Hyfire call.	1.50

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 Toronto, ON M5K1G8 Canada



Invoice Detail

June 16, 2023
Invoice No. 10290000292
Job No. 500000.1936

06/08/2023	review of correspondence; discussions with Dean Mullet; review of updates.	1.00	
06/09/2023	Review of correspondence and updates; call with Dean Mullett.	1.00	
	\$1,100.00	per hour x total hrs	6.20
			\$6,820.00

Jeffrey Rosenberg **\$6,820.00**

Jamie Belcher

06/05/2023	Call with management; work on buyers list.	0.90	
06/07/2023	Review of SISP, comments thereon; call with management regarding tech platform.	1.10	
06/08/2023	Meeting with team regarding buyers list.	0.50	
06/09/2023	Work on buyers list; review and comments on teaser.	1.40	
06/10/2023	Buyers list work; review of stalking horse bid.	0.70	
	\$1,005.00	per hour x total hrs	4.60
			\$4,623.00

Jamie Belcher **\$4,623.00**

Richard Kim

06/06/2023	Preparing Teaser for SISP; preparing SISP procedures; compiling and reviewing reach out list for SISP.	0.50	
06/07/2023	Preparing Teaser for SISP; preparing SISP procedures; compiling and reviewing reach out list for SISP.	0.50	
06/08/2023	Preparing Teaser for SISP; preparing NDA for SISP; compiling and reviewing reach out list for SISP; preparing information memorandum.	2.50	
06/10/2023	Preparing Teaser for SISP; compiling and reviewing reach out list for SISP; preparing information memorandum.	2.00	
06/11/2023	Compiling and reviewing reach out list for SISP; preparing information memorandum.	1.00	
	\$890.00	per hour x total hrs	6.50
			\$5,785.00

Richard Kim **\$5,785.00**

Darcy Eveleigh



Invoice Detail

Invoice No. June 16, 2023
Job No. 10290000292
 500000.1936

06/05/2023	Reach outs and discussions with [REDACTED]; preparing teaser material for SISP.	2.80	
06/06/2023	Updates to reach out list for SISP; preparing teaser material for SISP.	3.40	
06/07/2023	Updates to reach out list for SISP; reach outs and discussions with [REDACTED].	4.80	
06/08/2023	Setting up virtual data room and review of information for data room; updates to reach out list for SISP.	5.20	
06/09/2023	[REDACTED]; calls with interested parties for SISP; review and upload of documents to data room.	8.70	
06/10/2023	Preparing information memorandum.	1.80	
06/11/2023	Call with Company on the financial model; preparing information memorandum.	2.50	
	\$705.00	per hour x total hrs	29.20
			\$20,586.00

Darcy Eveleigh **\$20,586.00**

Olivia Manarin

06/05/2023	Reviewing Company CCAA documents; identification of initial potential buyers.	5.00	
06/06/2023	Identification of potential buyers for SISP process; preparation of initial SISP documents including Teaser.	6.20	
06/07/2023	Identification of potential buyers for SISP process; preparation of initial SISP documents including Teaser.	5.20	
06/08/2023	Preparation of initial SISP documents including Teaser.	3.80	
06/09/2023	Preparation of initial SISP documents including Teaser.	1.40	
	\$625.00	per hour x total hrs	21.60
			\$13,500.00

Olivia Manarin **\$13,500.00**

Nick Harris

06/05/2023	Reach out list.	1.80	
06/06/2023	Reach out list.	2.70	
06/07/2023	Reach out list; work on Teaser.	5.10	
06/08/2023	Reach out list; work on Teaser.	7.50	
06/09/2023	Reach out list.	5.50	
	\$250.00	per hour x total hrs	22.60
			\$5,650.00

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 Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Detail

Invoice No. June 16, 2023
Job No. 10290000292
500000.1936

Nick Harris \$5,650.00

Total Professional Services CAD \$71,589.00



Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

June 22, 2023
Invoice No. 10290000299
Job No. 500000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	52.50	\$57,750.00
Jodi Porepa	Senior Managing Director	\$1,005.00	65.90	\$66,229.50
Sierra De Sousa	Director	\$705.00	30.70	\$21,643.50
Dean Perlman	Senior Consultant	\$625.00	58.50	\$36,562.50
Adsaran Vithiyananthan	Senior Consultant	\$560.00	17.10	\$9,576.00
Tessa Chiricosta	Consultant	\$410.00	11.50	\$4,715.00
Adam Gasch	Intern	\$215.00	23.90	\$5,138.50
Caitlin Moreland	Receptionist	\$155.00	7.40	\$1,147.00
Kathleen Foster	Executive Assistant II	\$155.00	3.50	\$542.50
Total Professional Services			271.00	\$203,304.50

Expenses	Total
Business Meals	\$349.95
Newspaper Ads	\$3,032.66
Taxi	\$61.91
Total Expenses	\$3,444.52

Invoice Total	CAD Amount
	\$206,749.02
HST (13%)	\$26,877.46
Total Due	\$233,626.48

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Invoice Detail

Invoice No. June 22, 2023
Job No. 10290000299
500000.1936

Total Professional Services
Jeffrey Rosenberg

06/12/2023	Work on cash flows; work on credit card matters; review of Monitor's report; attend sales call; attend board meeting; review of SPA; work on regulatory matters; call with Davies; call with Stikeman; calls with the Board; work on charges; reviews of court materials; work on lease matters.	9.00
06/13/2023	Work on Monitor's report; work on repudiations; review of [REDACTED] [REDACTED] Letters and various responses; work on SPA agreement; work on KERP matters; work on cash flow projections; work on regulatory matters; work on consignment inventory matters; call with NBC; work on comeback materials; calls with Davies; work on teaser matters.	9.00
06/14/2023	Review of correspondence and updates; call with potential purchasers; work on [REDACTED] matters; calls with management; calls with legal counsel; review of motion materials; work on landlord matters; work on Monitor's Report; work on break fee analysis; call with CFO; work on D&O insurance matters; Factum of the applicants; work on letters to [REDACTED]; work on Monitor's supplement report; work on KERP matters and call with CEO.	10.00
06/15/2023	Prepare for and attend court; review of Supplementary Factum of Applicants; review of press release; review of miscellaneous asset dispositions; review of court documents; review of certain creditor matters; several calls with legal counsel.	7.00
06/16/2023	Attends calls with [REDACTED] on the cash flow; work on information request list; attend lease call with ACT; attend call with [REDACTED] and attend call regarding the same; work on KERP; work on landlord matters; work on NDA matters for Green Acres; work with respect to deposits; review notice of motion from [REDACTED] review of revised orders.	8.00
06/17/2023	Attend call with TGF; attend call with CFO regarding preparation of information; review information for [REDACTED]; [REDACTED] [REDACTED] legal counsel and review information regarding the same.	4.50



Invoice Detail

Invoice No. June 22, 2023
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06/17/2023	Review [REDACTED] enquiry and respond; follow up with CFO regarding financial due diligence; review proposed lease schedules; internal status update; review and respond to enquiries.	4.50	
06/18/2023	Review and respond to creditor enquiries; call with Miller Thomson; review info request list; review break fee comparison; call with counsel.	4.50	
	\$1,005.00	per hour x total hrs	65.90
			\$66,229.50

Jodi Porepa

\$66,229.50

Sierra De Sousa

06/12/2023	Updating Monitor website for newly filed court documents; call with J. Porepa to review D&O Charge estimates for comeback hearing, case updates, noticing requirements, and other outstanding statutory reporting; correspondence and updates to OSB statutory forms; daily update meeting with J. Porepa and D. Perlman; calls with D. Perlman to discuss lease listings and disclaimer notices; preparation of pre-authorized debit halt notices to vendors; preparation and review of lease disclaimer notices.	7.50
06/13/2023	Call with J. Rosenberg, [REDACTED] to discuss variance analysis and forecast to actuals; preparation of variance analysis, updates to cash flow forecast and review of underlying company inputs; calls with J. Porepa to discuss case updates, noticing requirements, and other outstanding statutory reporting; calls with D. Perlman to discuss lease listings and disclaimer notices; preparation of Pre-authorized debit halt notices to vendors; preparation, coordination, and noticing of landlords/subtenants re: lease disclaimers.	8.30
06/14/2023	Updating Monitor website for newly filed court documents; meetings with FTI team (J. Porepa, D. Perlman, A. Vithiyanthan) to discuss case related updates, inbound hotline inquiries, lease noticing, etc.); review and respond to monitor email/call inquiries; review of DIP interest calculations for First Report of the Monitor; updates to creditor noticing listing; additional noticing regarding pre-authorized debit halt notices to vendors; call with A. Vithiyanthan to discuss monitor inbound inquiries and other case related matters.	6.30

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Invoice Detail

Invoice No. June 22, 2023
Job No. 10290000299
 500000.1936

06/13/2023	<p>[REDACTED]; cleaned up a final version for revised commencement date for sub lease letters and sending to J.Porepa; internal discussions and touch-points pertaining to lease noticing; creating a operating lease tracker for operating letters; email communication with client on operating lease disclaimer missing information from notices; document review for signatures to ensure completeness and accuracy of letters ahead of mailing ; [REDACTED]; [REDACTED]; finalizing disclaimer notices and packing letters into envelopes to be sent for non-operating landlords and subtenants.</p>	11.10
06/14/2023	<p>Updating lease schedules for revised noticing and disclaimer dates; reviewing bounce-back emails from noticing disclaimers; following-up with client on correct email addresses for noticing; reviewing sample form 4 operating letters prepared by team; responding to inquiries from the client and FTI team as they related to landlords and their respective disclaimed leases; internal email on list of mailing address and info for printing shipping labels; finalizing operating and vehicle lease disclaimers for CEO F&Fs signature; call with P.Yang from Stikemans on [REDACTED]; internal call on priority items to get out by end of day with regards to operating lease notice of disclaimers; drafting and sending out [REDACTED]</p>	10.90
06/15/2023	<p>Responding to hotline voice mails with return phone calls; email with P.Yang at Stikemans on [REDACTED]; [REDACTED]; internal call with J.Porepa on [REDACTED]; [REDACTED]; review of data room for new documents uploaded; revising IRL pertaining to the VDR and sending to team; follow-up emails to F&F team on outstanding items for upload to the VDR; review of [REDACTED] with J.Porepa; email with CFO of F&F on request list items for data room related to intangible assets.</p>	8.80



Invoice Detail

Invoice No. June 22, 2023
Job No. 10290000299
 50000.1936

06/16/2023	Created summary re all disclaimed leases (lease type, # of leases terminated, date of notice); drafted revised operating and non-operating additional leases to be disclaimed to share with ACT; pulling together a master lease consolidated workbook for use by multiple stakeholders within F&F, FTI and ACT; drafting operating and non-operating lease disclaimer letters for signing by CEO at F&F; [REDACTED] discussions with legal counsel [REDACTED]; drafted a summary list of disclaimed leases for final adjustments pertaining to June/July rent and deposits held; email correspondence on landlord inquiries; revising notice of disclaimer addresses; calls with FedEx confirming landlord name and address on notice of disclaimer envelopes out for delivery; responding to emails forwarded on from Stikemans on [REDACTED].	8.90		
06/17/2023	Email with J.Porepa on [REDACTED]; Due Diligence folder set-up; responding to questions from R.Kim for drafting marketing materials (CIM) and data room; call with J.Rosenberg, J. Porepa, and [REDACTED] on [REDACTED] data room requests pertaining to leases; creating a clean redacted store profitability Q123 workbook, lease schedule (all), lease schedule (terminated), lease schedule (subleases) for upload to data room; email with [REDACTED] summarizing in a table number of leases disclaimed to date for marketing material purposes; email to [REDACTED] J. Rosenberg, and J.Porepa summarizing lease documents pulled together for review and posting to the [REDACTED] data room; call with [REDACTED] reviewing the [REDACTED] rent workbook for upload to the data room; email sent to [REDACTED] J.Rosenberg and J.Porepa the final workbooks for upload to the [REDACTED] data room for review and approval; uploading final documents to the [REDACTED] data room subsequent to review and approval by [REDACTED].	7.60		
	\$625.00	per hour x total hrs	58.50	\$36,562.50

Dean Perlman **\$36,562.50**

Adsaran Vithiyanthan

06/13/2023	Work on the mailings of lease disclaimers; printing, packaging, sorting, and reviewing all lease disclaimer notices and subtenant notices to ensure they are ready for shipment to the recipients; internal discussions on lease disclaimers and mailings.	4.80		
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Invoice Detail

Invoice No. June 22, 2023
Job No. 10290000299
 50000.1936

06/14/2023	Internal discussions on hotline, and next steps in anticipation of comeback hearing; drafting and reviewing hotline responses; responding to certain hotline inquiries received throughout the week; drafting bank account forms to open new bank account for a potential SISP.	4.60	
06/15/2023	Reviewing comeback motion materials; reviewing and drafting responses for latest hotline inquiries; internal discussions on the hotline, and other pending items; updating Monitor's website for new materials; reviewing documents from the court relating to the comeback hearing.	2.50	
06/16/2023	Internal tracker updates; Scotiabank account opening request for SISP; reviewing emails and other correspondence; supplier deposits tracker, hotline review and responses; internal discussions on leases; Monitor's website updates.	5.20	
\$560.00		per hour x total hrs	17.10
			\$9,576.00

Adsaran Vithiyananthan **\$9,576.00**

Tessa Chiricosta

06/12/2023	Renaming and classifying notice of disclaimer packages for non-operational leases; checking and reviewing non-operational leases agreements for consistency and accuracy.	3.00	
06/13/2023	Reviewing all operational leases for consistency and spot check; setting up Excel info for mail merging purposes for operational leases; mail merging operational lease disclaimer and form 4's; review of schedules; reviewing commencement dates for nonoperational lease agreements prior to sign off.	5.00	
06/14/2023	Reviewing all operational leases for consistency and spot check; reviewing all operational leases for consistency and spot check; running mail merge; updating and checking PED lease documents; rerunning mail merge.	3.50	
\$410.00		per hour x total hrs	11.50
			\$4,715.00

Tessa Chiricosta **\$4,715.00**

Adam Gasch

06/12/2023	Data collection of non-operating lease address postal codes; Sub-lease notice address data extract clean-up; summary of outstanding litigations & audits tracker; Monitor hot line review.	3.50	
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GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Detail

Invoice No. June 22, 2023
Job No. 10290000299
 500000.1936

06/13/2023	Monitor hot line email and call logging; hot line replies; lease list postal code collection; strategy meetings, preparing and mailing disclaimed non-operating and sublease notices.	10.70		
06/14/2023	Updating the hot line tracker with landlord inquiry updates; consolidated error messages; team meeting; printing cover sheets; packing and mailing notices.	7.00		
06/15/2023	Updating the hot line tracker with email and calls; update the service list tracker.	2.00		
06/16/2023	Logging emails and calls to the monitor's hot line tracker.	0.70		
	\$215.00	per hour x total hrs	23.90	\$5,138.50

Adam Gasch **\$5,138.50**

Caitlin Moreland

06/12/2023	Website update.	0.30		
06/14/2023	Assisting with mass mailing; website updates.	3.80		
06/15/2023	Website updates; assisting with mass mailing.	2.80		
06/16/2023	Website update.	0.50		
	\$155.00	per hour x total hrs	7.40	\$1,147.00

Caitlin Moreland **\$1,147.00**

Kathleen Foster

06/13/2023	Meeting and mail distribution assistance.	3.50		
	\$155.00	per hour x total hrs	3.50	\$542.50

Kathleen Foster **\$542.50**

Total Professional Services CAD \$203,304.50



Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

June 21, 2023
Invoice No. 10290000300
Job No. 50000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,170.00	6.80	\$7,956.00
Richard Kim	Managing Director	\$890.00	5.10	\$4,539.00
Darcy Eveleigh	Director	\$705.00	28.20	\$19,881.00
Olivia Manarin	Senior Consultant	\$625.00	20.80	\$13,000.00
Nick Harris	Intern	\$250.00	20.40	\$5,100.00
Total Professional Services			81.30	\$50,476.00

Invoice Total	CAD Amount
	\$50,476.00
HST (13%)	\$6,561.88
Total Due	\$57,037.88

FTI Consulting Canada, Inc.
TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Detail

Invoice No. June 21, 2023
Job No. 10290000300
 50000.1936

Total Professional Services
Dean Mullett

06/12/2023	Call with [REDACTED], preparation for same; call with [REDACTED] and preparation for same; various calls with Jeff Rosenberg regarding buyers list, teaser, overall process.	1.30	
06/13/2023	Various calls with Jeff Rosenberg ACT; review of current financial model with FTICA team, cogs to teaser and buyer list.	1.40	
06/14/2023	Various calls with Jeff Rosenberg, model review, prepare for SISP broader launch; model review; CIM review; various correspondence with Jeffrey Rosenberg regarding SISP, model, CIM.	1.90	
06/15/2023	Review court materials; update from Jeff Rosenberg regarding court appearance; oversee reach outs; update regarding model status.	0.90	
06/16/2023	Oversee reach outs; model and CIM status update.	1.30	
	\$1,170.00	per hour x total hrs	6.80
			\$7,956.00

Dean Mullett **\$7,956.00**

Richard Kim

06/12/2023	Preparing information memorandum; reviewing reach out list for SISP; review of financial model.	1.00	
06/13/2023	Preparing information memorandum; reviewing reach out list for SISP; review of financial model.	0.80	
06/14/2023	Preparing information memorandum; reach out emails for SISP.	0.80	
06/15/2023	Preparing information memorandum; reach out emails for SISP.	0.50	
06/16/2023	Review of financial model; drafting of questions for SISP marketing materials.	1.20	
06/17/2023	Finalizing questions for SISP marketing materials.	0.60	
06/18/2023	Preparation of data room for interested party.	0.20	
	\$890.00	per hour x total hrs	5.10
			\$4,539.00

Richard Kim **\$4,539.00**

Darcy Eveleigh

Invoice Detail

Invoice No. June 21, 2023
Job No. 10290000300
 500000.1936

06/12/2023	Call with Company on data room; call with Company counsel and interested party on [REDACTED]; call with interested parties for SISP; call with Company on financial model.	6.40
06/13/2023	Reviewing updates to financial model; preparing information memorandum.	8.20
06/14/2023	Reviewing comments from interested parties on SISP NDA; reviewing updates to financial model.	6.20
06/15/2023	Call with Company on financial model, reviewing updates to financial model; preparing information memorandum.	1.60
06/16/2023	Reviewing comments from interested parties on SISP NDA; reviewing updates to financial model.	5.80
\$705.00		per hour x total hrs
		28.20
		\$19,881.00

Darcy Eveleigh **\$19,881.00**

Olivia Manarin

06/12/2023	Call with interested parties; preparation of confidential information memorandum.	3.40
06/13/2023	Preparation of confidential information memorandum; reviewing client documents and financial model.	10.20
06/14/2023	Preparation of confidential information memorandum; review of NDAs from interested parties.	4.80
06/16/2023	Preparation of confidential information memorandum.	2.40
\$625.00		per hour x total hrs
		20.80
		\$13,000.00

Olivia Manarin **\$13,000.00**

Nick Harris

06/12/2023	Preparation of teaser; finding interested parties for reach out list.	3.20
06/13/2023	Preparation of teaser; finding interested parties for reach out list.	2.80
06/14/2023	Drafting reach out email; assisting in sending reach outs; tracking responses from interested parties.	3.40
06/15/2023	Finding contacts for potential interested parties; researching potentially interested financial players; checking NDA's received from interested parties.	4.70
06/16/2023	Assisting in sending reach outs; tracking responses from interested parties.	4.60
06/17/2023	Updating records of interested parties.	0.50
06/18/2023	Tracking sent and executed NDA's.	1.20

FTI Consulting Canada, Inc.
 TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
 Toronto, ON M5K1G8 Canada



Invoice Detail

Invoice No. June 21, 2023
Job No. 10290000300
50000.1936

\$250.00	per hour x total hrs	20.40	\$5,100.00
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Nick Harris **\$5,100.00**

Total Professional Services		CAD	\$50,476.00
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Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

June 27, 2023
Invoice No. 10290000305
Job No. 500000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	23.00	\$25,300.00
Jodi Porepa	Senior Managing Director	\$1,005.00	39.10	\$39,295.50
Sierra De Sousa	Director	\$705.00	19.40	\$13,677.00
Dean Perlman	Senior Consultant	\$625.00	40.00	\$25,000.00
Adsaran Vithiyananthan	Senior Consultant	\$560.00	18.80	\$10,528.00
Adam Gasch	Intern	\$215.00	5.70	\$1,225.50
Caitlin Moreland	Receptionist	\$155.00	4.10	\$635.50
Total Professional Services			150.10	\$115,661.50
Expenses				Total
Postage				\$228.02
Total Expenses				\$228.02
Invoice Total				CAD Amount
				\$115,889.52
HST (13%)				\$15,065.68
Total Due				\$130,955.20



Invoice Detail

Invoice No. June 27, 2023
Job No. 10290000305
 50000.1936

Total Professional Services
Jeffrey Rosenberg

06/19/2023	Receipt of offer from supplier; review of offer; attend call with legal counsel afterwards; call with Davies on [REDACTED]; attend court; work on repudiations; call with NBC.	4.50
06/20/2023	Call regarding lease information; review of deposit tracker; calls with legal counsel; work on landlord matters; work on employee matters.	4.00
06/21/2023	[REDACTED]; call with Stikemans with respect to same; call with Management with respect to KERP; review of CRA matter; call with Davies regarding [REDACTED]; work on landlord issues; work on STIP and KERP matters; work on inventory matters; review of press release.	5.00
06/22/2023	Correspondence with various potential purchasers; review of communications to potential purchasers; review CCAA checklist; review of information request list from National Bank; review of leases; review of security deposits; call with [REDACTED] review cease and desist demand letter.	5.00
06/24/2023	Review of CIM; call with FF USA; review of agreements with respect to same; call with Davies; correspondence with Stikemans.	2.50
06/25/2023	Review of judge's decision; correspondence with Stikemans; correspondence with Davies; work on CIM; correspondence from Turning Points legal counsel; review of financial information.	2.00
\$1,100.00		per hour x total hrs
		23.00
		\$25,300.00

Jeffrey Rosenberg

\$25,300.00

Jodi Porepa

06/19/2023	Prepare for court; call with counsel to [REDACTED]; review information request from National Bank; review landlord enquiries; weekly sales call; review deposit requests; review and respond to third party enquiries; review updated lease analysis and correspond in respect of the same.	8.70
06/20/2023	Review communication log and respond to enquiries; respond to vendor enquiries; respond to CRA; communication regarding negotiating the next set of leases; internal status update; review updated lease schedules.	7.60

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Invoice Detail

Invoice No. June 27, 2023
Job No. 10290000305
 500000.1936

06/21/2023	Review communication log and respond to enquiries; call with company to discuss human resources enquiries; review lease information; review draft lease letters; respond to certain vendor enquiries; call with company to discuss wind down status and next steps; discussions regarding lease negotiations; other monitoring activities.	6.70
06/22/2023	Respond to lease enquiries; review proposed disbursements and provide comments; review variance analysis and provide comments; review draft ad for the SISP; follow up on third party enquiries; call with certain third-party vendors; follow up on actions taken by certain third parties.	5.90
06/23/2023	Review and respond to lease enquiries; review and respond to vendor enquiries; internal status update; review and provide comments on updated variance analysis; review communication log and provide comments; review lease termination documents; review subtenant communication.	5.80
06/24/2023	Draft new lease notices; follow up on third party enquiries; review Confidential Information Memorandum.	4.40
\$1,005.00		per hour x total hrs
		39.10
		\$39,295.50

Jodi Porepa **\$39,295.50**

Sierra De Sousa

06/20/2023	Updating Monitor website for newly filed court documents and descriptions; review and respond to monitor email/call inquiries; calls with D. Perlman to discuss lease listings and disclaimer notices; call with A. Vithiyanthan to discuss monitor inbound inquiries and other case related matters.	4.00
06/21/2023	Updating Monitor website for newly filed court documents and descriptions; updating DIP Milestones calendar and summary of key reporting and compliance requirements; calls with D. Perlman to discuss lease listings and disclaimer notices; review of SISP Order and endorsement and monitor requirements with respect to same.	3.80
06/22/2023	Updating Monitor website for newly filed court documents and descriptions; review and respond to monitor email/call inquiries; preparation of variance analysis, updates to cash flow forecast and review of underlying company inputs; daily update meeting with J. Porepa and D. Perlman; drafting of SISP newspaper notice.	4.80

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Invoice Detail

Invoice No. June 27, 2023
Job No. 10290000305
 50000.1936

06/23/2023	Communication with newspapers/publishers to finalize publication in accordance with requirements set out in SISP terms; preparation of variance analysis, updates to cash flow forecast and review of underlying company inputs; drafting of SISP newspaper notice; status update call with J. Porepa, A. Vithiyananthan and D. Perlman to discuss case related matters and updates.	6.80	
	\$705.00	per hour x total hrs	19.40
			\$13,677.00

Sierra De Sousa

\$13,677.00

Dean Perlman

06/19/2023	Responding to FedEx inquiries on notice of disclaimer addresses; email to [REDACTED] on approval to re-issue notice of disclaimers to a landlord and subtenant for minor changes to address; email with [REDACTED] on FedEx inquiry related to disclaimed vehicle lease address change; updates to the master lease workbook for revised email and notice addresses per [REDACTED] emailing and mailing out revised notice of disclaimers for change of address and commencement date to a landlord and subtenant respectively; coordinating the physical mailing of two new repudiated leases and two prior disclaimed leases to be reissued and sent by FedEx; updating the final adjustments for rent/deposit workbook to be provided to F&F for lease reconciliations; email to [REDACTED] at F&F with the final list of adjustments and landlord responses regarding deposits/reconciliations; updating the NBC request list for additional items request by the bank for due diligence; reviewing the 6/15 ARIO and updating the milestone tracker for SISP milestones & any items coming from the ARIO; internal call with J. Porepa and S. De Sousa touching base on outstanding CCAA items for the week; updating the data room for new sub folders for the [REDACTED] and revised IRL; email to J.Porepa on summary of [REDACTED] from their counsel [REDACTED]	9.60	
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Invoice Detail

Invoice No. June 27, 2023
Job No. 10290000305
 500000.1936

06/20/2023	<p>Checking the status of lease from inbound landlord inquiring about notice of disclaimer; call with FedEx confirming contact details for notice of disclaimer letter being shipped to a landlord; creating & updating deposit tracker for executed supplier deposit letters; reviewing mail bounce back letters related to notice of creditor letters on 6/9; created a deposit/rent reconciliation pertaining to subtenant rent and deposit amounts provided by F&F; call with S.De Sousa on updating addresses in notice to creditor listing for bounce back mail; call with A.Vithyanathan and J.Porepa on monitor hotline inquiries from landlords; email to [REDACTED] on landlord inquiry pertaining to notice of disclaimer bounce back mail from FedEx; revising and updating the master lease workbook for formatting and information changes to landlords and subtenants; email to [REDACTED] on deposit reconciliation questions for FTI; call with J.Porepa discussing deposit reconciliation and other lease items.</p>	9.30
06/21/2023	<p>Email to [REDACTED] on outstanding executed vendor deposit letter; making updates to master lease tracker for deposit reconciliation; created [REDACTED] between Monitor and Landlord Counsel; call with O.Manarin in FTICA walking through the master lease workbook for go-forward lease summary analysis to be uploaded to the VDR; call with S.De Sousa going over master lease workbook reformatting; consolidating the mail merge section of master lease workbook for further repudiated leases; call with [REDACTED] at F&F discussing the rent-deposit reconciliation and asking follow-up questions; email to P.Yang at Stikemans on [REDACTED]; summarizing operating and non-operating deposit information provided by [REDACTED] and team for additional letters; email to J.Porepa on status update for deposit/rent reconciliation workbook; preparing non-operating lease repudiation table to share with F&F and ACT for a new proposed non-operating lease.</p>	8.10



Invoice Detail

Invoice No. June 27, 2023
Job No. 10290000305
 50000.1936

06/22/2023	Email to J.Porepa and J.Rosenberg on the proposed lease repudiation table for approval for ACT; email to P. Yang on [REDACTED]; updating monitor hotline log for inbound emails pertaining to the CCAA; updating deposit tracker for executed security deposit letter with Purolator; email to [REDACTED] on missing address information needed to send a new notice of disclaimer for a lease being repudiated; drafting notice of disclaimer and cover letters for F&F CEO review and signature; call with J.Porepa and representative from a landlord answering questions pertaining to rent and the notice of disclaimers; email to [REDACTED] informing him of FTIs call with a landlords representative and the representatives request to be included on wind down of operations communications; update call with J. Porepa and S. De Sousa on status of CCAA items outstanding; uploading revised IRL to the data room for ACT.	7.20
06/23/2023	Email with S. De Sousa with respect to vendor deposits anticipated to be paid; updating deposit tracker for pending supplier payments; created a summary table of information pertaining to lease and subtenant for repudiation per ACT; email with J.Porepa on the lease analysis for new proposed terminated lease; discussion with A.Gasch on questions relating to bounce back mail from Canada Post and tracking addresses to share with F&F; coordinating the mailing of landlord and subtenant notice of disclaimer letters by FedEx and Canada Post; emailing the notice of disclaimer and cover letters to landlord and subtenant; updating the ACT VDR for a new IRL and store list excel for review; internal call with J. Porepa, S. De Sousa and A. Vithiyanthan.	5.30
06/25/2023	Email with J.Porepa on SISP inquiry inbound email to the monitor hotline; updating vendor deposit tracker for executed supplier deposit agreement; email with J.Porepa on the deposit outstanding amount with a landlord that has reached out with [REDACTED]; updating the master lease tracker for comments on emails from landlords on getting the repudiated property back to its original condition.	0.50

\$625.00	per hour x total hrs	40.00	\$25,000.00
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Dean Perlman **\$25,000.00**

Adsaran Vithiyanthan



Invoice Detail

Invoice No. June 27, 2023
Job No. 10290000305
 500000.1936

06/19/2023	Website updates for new documents, descriptions, and other changes; responding to hotline inquiries via phone call and email.	2.50
06/20/2023	Reviewing Monitor's hotline and logging new inquiries; phone calls with various stakeholders including landlords, employees, and vendors who submitted inquiries to the Monitor's hotline; internal discussions on specific hotline inquiries.	5.50
06/21/2023	Internal discussions on master lease tracker document, hotline inquiries, and other pending items; logging new hotline inquiries; phone calls and email responses to hotline inquiries from landlords, vendors, and employees.	2.50
06/22/2023	Internal discussion; review of Monitor's hotline and logging inquiries; responding to hotline inquires via phone and email; drafting newspaper notice for SISP.	3.30
06/23/2023	Internal discussions on Monitor's hotline, SISP newspaper notices, SISP materials, current pending items, and upcoming key milestones; logging hotline inquiries and responding to inquiries via email and phone; reaching out to New Cannabis Ventures, Globe and Mail, Financial Post, MJBizDaily, and Insolvency Insider for SISP publication as required per the SISP Approval Order.	5.00
\$560.00		per hour x total hrs
		18.80
		\$10,528.00

Adsaran Vithiyanthan **\$10,528.00**

Adam Gasch

06/19/2023	Log incoming emails and calls to the monitor's hot line and respond to employee inquiries.	2.80
06/20/2023	Log incoming emails and calls to the monitor's hot line; track and log unsuccessful sent mail notices.	1.00
06/21/2023	Log incoming emails and calls to the monitor's hot line.	0.40
06/23/2023	Track and log unsuccessful sent mail notices; prepare and send additional disclaimers.	1.50
\$215.00		per hour x total hrs
		5.70
		\$1,225.50

Adam Gasch **\$1,225.50**

Caitlin Moreland

06/19/2023	Assisting with mass mailing; website update.	1.80
06/21/2023	Website update.	1.20

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Invoice Detail

Invoice No. June 27, 2023
Job No. 10290000305
50000.1936

06/22/2023	Website update.		0.60	
06/23/2023	Mailing.		0.50	
		\$155.00	per hour x total hrs	4.10
				\$635.50

Caitlin Moreland **\$635.50**

Total Professional Services CAD \$115,661.50



Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

Invoice No. **10290000306**
Job No. **50000.1936**
Terms **Due Upon Receipt**
Federal I.D. No. **98-1479066**
Currency **CAD**
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,170.00	7.40	\$8,658.00
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	0.50	\$550.00
Richard Kim	Managing Director	\$890.00	6.50	\$5,785.00
Darcy Eveleigh	Director	\$705.00	26.40	\$18,612.00
Olivia Manarin	Senior Consultant	\$625.00	27.20	\$17,000.00
Nick Harris	Intern	\$250.00	25.30	\$6,325.00
Total Professional Services			93.30	\$56,930.00

Invoice Total	CAD Amount
	\$56,930.00
HST (13%)	\$7,400.90
Total Due	\$64,330.90

FTI Consulting Canada, Inc.
TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Detail

Invoice No. June 27, 2023
Job No. 10290000306
500000.1936

Total Professional Services
Dean Mullett

06/19/2023	Oversee reach outs; material preparation and review.	1.40	
06/20/2023	Review materials from bidders; discussion Jeff Rosenberg regarding court matters.	1.30	
06/21/2023	Discussion with Jeff Rosenberg regarding model; discussions with team regarding status and next steps; communications with various potential bidders; discussion with Jeff Rosenberg regarding court order, stalking horse.	1.10	
06/22/2023	Call with team to review model, IM and communication to bidders; call with [REDACTED] regarding [REDACTED]; reach-it's to bidders regarding SISP procedures and string horse bid.	2.10	
06/23/2023	Review draft CIM; call with Jeff Rosenberg regarding bidder emails; oversee bidder reach outs, review advertisement.	1.50	
	\$1,170.00	per hour x total hrs	7.40
			\$8,658.00

Dean Mullett **\$8,658.00**

Jeffrey Rosenberg

06/19/2023	Calls from prospective purchasers.	0.50	
	\$1,100.00	per hour x total hrs	0.50
			\$550.00

Jeffrey Rosenberg **\$550.00**

Richard Kim

06/22/2023	Preparing information memorandum and virtual data room; facilitation of emails for SISP and NDAs.	4.00	
06/23/2023	Preparing information memorandum and virtual data room; facilitation of emails for SISP and NDAs.	2.50	
	\$890.00	per hour x total hrs	6.50
			\$5,785.00

Richard Kim **\$5,785.00**

Darcy Eveleigh

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Toronto, ON M5K1G8 Canada

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Invoice Detail

Invoice No. June 27, 2023
Job No. 10290000306
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06/19/2023	Preparing information memorandum; facilitating emails to interested parties.	5.20	
06/20/2023	Call with Company on financial model; reviewing updates to financial model; preparing information memorandum.	2.80	
06/21/2023	Preparing information memorandum; facilitating emails to interested parties.	3.20	
06/22/2023	Reviewing updates to financial model; preparing information memorandum; call with interested parties for SISP.	8.40	
06/23/2023	Preparing information memorandum; call with interested parties for SISP.	6.80	
\$705.00		per hour x total hrs	26.40
			\$18,612.00

Darcy Eveleigh

\$18,612.00

Olivia Manarin

06/19/2023	Reviewing court documents; preparation of virtual data room.	3.80	
06/20/2023	Preparation of virtual data room; call with interested parties; review of client documents and financial model.	3.40	
06/21/2023	Preparation of virtual data room; review of lease schedule and go forward plan.	4.60	
06/22/2023	Preparation of confidential information memorandum.	10.00	
06/23/2023	Preparation of confidential information memorandum.	3.40	
06/24/2023	Preparation of confidential information memorandum.	2.00	
\$625.00		per hour x total hrs	27.20
			\$17,000.00

Olivia Manarin

\$17,000.00

Nick Harris

06/19/2023	Drafting reach out email; assisting in sending reach outs; tracking responses from interested parties.	5.30	
06/20/2023	Updating contact tracker; assisting with Reach-outs and responses.	1.10	
06/21/2023	Drafting reach out email; assisting in sending reach outs; tracking responses from interested parties.	4.30	
06/22/2023	Preparing information memorandum; assisting with reach-outs and follow-ups; reading and comparing signed NDA's.	8.30	
06/23/2023	Drafting reach out email; assisting in sending reach outs; tracking responses from interested parties.	6.30	

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GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Detail

Invoice No. **June 27, 2023**
Job No. **10290000306**
50000.1936

\$250.00	per hour x total hrs	25.30	\$6,325.00
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Nick Harris **\$6,325.00**

Total Professional Services		CAD	\$56,930.00
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Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

June 30, 2023
Invoice No. 102900000340
Job No. 500000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	20.00	\$22,000.00
Jodi Porepa	Senior Managing Director	\$1,005.00	41.50	\$41,707.50
Sierra De Sousa	Director	\$705.00	1.90	\$1,339.50
Dean Perlman	Senior Consultant	\$625.00	30.80	\$19,250.00
Adsaran Vithiyananthan	Senior Consultant	\$560.00	22.80	\$12,768.00
Adam Gasch	Intern	\$215.00	2.50	\$537.50
Caitlin Moreland	Receptionist	\$155.00	1.20	\$186.00
Total Professional Services			120.70	\$97,788.50
Expenses				Total
Newspaper Ads				\$2,711.95
Total Expenses				\$2,711.95
Invoice Total				CAD Amount
				\$100,500.45
HST (13%)				\$13,065.11
Total Due				\$113,565.56



Invoice Detail

Invoice No. June 30, 2023
Job No. 10290000340
 500000.1936

Total Professional Services
Jeffrey Rosenberg

06/26/2023	Calls with legal counsel; work on landlord matters; several calls with management; work on NDA matters.	4.00
06/27/2023	[REDACTED] attend call with Stikemans; attend call with TGF.	4.30
06/28/2023	Work on [REDACTED] call with Davies; work on [REDACTED] attend calls with TGF.	4.20
06/29/2023	Work on settlement; review of variance analysis; review of forecast; calls with management.	2.50
06/30/2023	Work on [REDACTED] calls with legal counsel.	5.00
\$1,100.00		per hour x total hrs
		20.00
		\$22,000.00

Jeffrey Rosenberg **\$22,000.00**

Jodi Porepa

06/26/2023	Attend Colliers coordination meeting; attend weekly sales call; internal status update; respond to landlord enquiries; review communication log; review DIP term sheet; review cash flow forecast; review initial order requirements; review upcoming lease considerations.	9.00
06/27/2023	Internal status update; review and respond to third party enquiries; follow up on [REDACTED]; review and respond to employee enquiries; call with management to discuss variance analysis; discussions regarding upcoming DIP draw; discussion regarding intellectual property; discussions regarding sales process.	8.40
06/28/2023	Call with certain vendors; review and respond to landlord claims; review and respond to third party claims; call to discuss [REDACTED] and status update; call with company to discuss critical vendors; call to discuss human resource-related enquiries; call with counsel to discuss [REDACTED].	9.20

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Invoice Detail

Invoice No. June 30, 2023
Job No. 10290000340
 500000.1936

06/29/2023	Internal status update; review and respond to third party enquiries; follow up on [REDACTED]; review and respond to employee enquiries; call with management to discuss variance analysis; discussions regarding upcoming DIP draw; discussion regarding intellectual property; discussions regarding sales process.	8.10		
06/30/2023	Call to discuss landlord letters; review lease schedules; review and respond to enquiries; internal status update; review disbursements information.	6.80		
			\$1,005.00	per hour x total hrs
			41.50	\$41,707.50

Jodi Porepa **\$41,707.50**

Sierra De Sousa

06/26/2023	Review and respond to monitor email/call inquiries; communication with publishers regarding SISP noticing inquiries; call with A. Vithiyanthan to discuss monitor inbound inquiries, variance analysis, and other case related matters.	1.30		
06/27/2023	Review and respond to monitor email/call inquiries.	0.30		
06/30/2023	Review and respond to monitor email/call inquiries.	0.30		
			\$705.00	per hour x total hrs
			1.90	\$1,339.50

Sierra De Sousa **\$1,339.50**

Dean Perlman

Invoice Detail

Invoice No. June 30, 2023
Job No. 10290000340
 500000.1936

06/26/2023	<p>[REDACTED] to the monitor hotline for landlord responses; landlord call back to discuss [REDACTED]; email to J.Porepa summarizing call with landlord [REDACTED]; call with J.Porepa and A.Vithiyananthan on status related to monitor hotline and landlord callbacks with follow-up items; email to landlord following up on our call with a summary of what was discussed and the rent to be paid in accordance with the notice of disclaimer dated June 13; email to [REDACTED] in response to questions about [REDACTED] updating the deposit amounts in the master lease tracker for the amounts noted in F&Fs June/July rent reconciliation; email to [REDACTED] requesting a revised notice address for a notice of disclaimer to be re-issued; created an excel control list for the go-forward lease analysis; working group discussion on negotiation of next group of leases; preparing the list of [REDACTED] review by Stikemans for the next batch of letters for re-negotiation; email to P.Yang at Stikemans with the [REDACTED].</p>	7.10
06/27/2023	<p>Email to landlord request a revised notice address to re-issue a notice of disclaimer; email to [REDACTED] on Colliers analysis and folder access; preparing a subtenant letter to be re-issued by Canada post mail and updating the master lease tracker for change of address; follow-up with [REDACTED] on notice address for a landlord with missing details in the mater lease tracker; call with property manager for a landlord on revised shipping address for a re-issued notice of disclaimer to sent out from 6/13; email to [REDACTED] on outstanding financial statement reconciliation workbook for upload to the data room folder in the data room; responding to inquiries from Stikemans on [REDACTED]; email to [REDACTED] request approval to [REDACTED]; updating the data room for new files sent by [REDACTED]; email with [REDACTED] on [REDACTED] call with P.Yang at Stikemans discussing [REDACTED] internal call with J.Porepa and A.Vithiyananthan on F&F status update.</p>	6.60



Invoice Detail

Invoice No. June 30, 2023
Job No. 10290000340
 50000.1936

06/28/2023	Walking A.Gasch through updates to be made to the consolidated master list of creditors for mail bounce-backs; answering questions from A.Gasch on address changes to be made in the creditor listing; updating the Colliers [REDACTED] provided by F&F; email with [REDACTED] on status update of Colliers control list and files posted to the data folder; updated Master Lease Tracker noting landlord request to be notified if and when a claims process is to be run; call with Stikemans to discuss [REDACTED]; email to [REDACTED] and [REDACTED] at Colliers advising them of the files posted and control list updates.	4.70
06/29/2023	Reviewing the June-July 2023 monthly rent payment tracker; updates to the master lease tracker for changes to landlord legal names; updating Colliers control list for portfolio assessments received; drafted a schedule "A" to attach to the June-July rent letters for the reconciliation schedules; created another disclaimer contracts list for additional disclaimers; call with J.Porepa and A.Vithiyananthan on status update for F&F; formatting the final account summary letters for June-July 2023 rent payments to go out to Landlords; email to [REDACTED] on [REDACTED]; reviewing deposit return email from landlord counsel as it relates to the [REDACTED] editing June-July rent final account summaries for non-operating and operating lease locations that were disclaimed for.	7.70
06/30/2023	Email to [REDACTED] on changes to be made to final account summary schedules to [REDACTED] call with J.Porepa reviewing final account summary calculations relative to landlord letters providing information on deposit; call with J.Porepa, [REDACTED], and P.Yang on [REDACTED]; updates to the F&F reconciliation letter check-list; reviewing final account summaries and following-up with [REDACTED] on status of changes; updating the checklist for reconciliation letters for revised letters provided by F&F; updating the [REDACTED] provided and emailing to [REDACTED] for his review.	4.70
\$625.00		per hour x total hrs
		30.80
		\$19,250.00

Dean Perlman

\$19,250.00

Adsaran Vithiyananthan

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 Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Detail

Invoice No. June 30, 2023
Job No. 10290000340
 500000.1936

06/26/2023	Monitor's website updates; logging inquiries in Monitor's hotline; internal discussions on hotline inquiries, variance analysis, status update, and pending items; responding to Monitor's hotline inquiries via call and email.	4.30	
06/27/2023	Logging new hotline inquiries; [REDACTED] from Applicants' counsel and Monitor's counsel, where necessary; responding to inquiries via call and email; updates to milestone calendar for all requirements and milestones in the DIP Facility Term Sheet; call with management re: liquidity for upcoming week, status of collections and negotiations with vendors regarding the same, variance analysis and next week's outlook; internal discussions on pending items and status updates regarding the same; review of variance analysis for comments.	6.00	
06/28/2023	Updating internal trackers for new items; discussion with vendor regarding deposits for post-filing services; logging new inquiries for the Monitor's hotline; discussions with Applicants' counsel and HR team [REDACTED]; discussions with Applicants' counsel regarding [REDACTED]; responding to hotline inquiries via email and call; updates to the milestone tracker for key requirements and important dates.	4.40	
06/29/2023	Website update for new motion materials; discussion with management on variance analysis for the preceding week, proposed payment run for the current week, lease deposit communications to landlords, and outlook for the next week; internal discussions on Monitor's hotline inquiries, variance analysis, and landlord communication documents; preparing and reviewing landlord communication notices re: deposits drafted by management and spot checking the same for accuracy and consistency.	6.10	
06/30/2023	Internal discussions on lease notices to be sent; review of lease notices drafted by management; review of Monitor's hotline including responding to hotline inquiries via phone and email.	2.00	
	\$560.00	per hour x total hrs	22.80
			\$12,768.00

Adsaran Vithiyananthan

\$12,768.00

Adam Gasch

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 Toronto, ON M5K1G8 Canada

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Invoice Detail

Invoice No. June 30, 2023
Job No. 10290000340
 500000.1936

06/27/2023	Review notices that have bounced back; send new notices; revise failed mailing addresses.	0.40	
06/28/2023	Review notices that have bounced back; send new notices; revise failed mailing addresses.	1.80	
06/29/2023	Review of Monitor's hotline.	0.30	
	\$215.00	per hour x total hrs	2.50
			\$537.50

Adam Gasch **\$537.50**

Caitlin Moreland

06/26/2023	Website update.	0.50	
06/27/2023	Assisting with mass mailing.	0.50	
06/29/2023	Website update.	0.20	
	\$155.00	per hour x total hrs	1.20
			\$186.00

Caitlin Moreland **\$186.00**

Total Professional Services		CAD	\$97,788.50
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Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

June 30, 2023
Invoice No. 102900000341
Job No. 500000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,170.00	7.50	\$8,775.00
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	3.40	\$3,740.00
Richard Kim	Managing Director	\$890.00	5.80	\$5,162.00
Darcy Eveleigh	Director	\$705.00	27.20	\$19,176.00
Olivia Manarin	Senior Consultant	\$625.00	28.40	\$17,750.00
Nick Harris	Intern	\$250.00	25.10	\$6,275.00
Total Professional Services			97.40	\$60,878.00

Expenses	Total
Business Meals	\$25.00
Total Expenses	\$25.00

Invoice Total	CAD Amount
	\$60,903.00
HST (13%)	\$7,917.39
Total Due	\$68,820.39



Invoice Detail

Invoice No. June 30, 2023
Job No. 10290000341
 500000.1936

Total Professional Services

Dean Mullett

06/26/2023	CIM review; data room review; SISP reach outs and oversight.	1.50	
06/27/2023	CIM review; data room review; SISP reach outs and oversight.	1.80	
06/28/2023	Interested party reacts and follow-up; various calls Jeff Rosenberg operating issues and bidders.	1.20	
06/29/2023	Reach outs and follow-ups with bidders; process and strategy meet with team, various calls with Jeff Rosenberg regarding same.	1.90	
06/30/2023	Reach outs and follow ups with interested parties.	1.10	
	\$1,170.00	per hour x total hrs	7.50
			\$8,775.00

Dean Mullett

\$8,775.00

Jeffrey Rosenberg

06/28/2023	Calls with prospective purchasers; calls with Davies [REDACTED] call with NBC regarding the same.	2.10	
06/29/2023	Work on sale process matters; calls with prospective purchasers.	1.30	
	\$1,100.00	per hour x total hrs	3.40
			\$3,740.00

Jeffrey Rosenberg

\$3,740.00

Richard Kim

06/26/2023	Calls with interested parties in the SISP.	2.10	
06/27/2023	Calls with interested parties in the SISP; review and preparation of virtual data room materials.	2.40	
06/28/2023	Facilitation of emails; calls and correspondence with interested parties in the SISP.	1.30	
	\$890.00	per hour x total hrs	5.80
			\$5,162.00

Richard Kim

\$5,162.00

Darcy Eveleigh



Invoice Detail

Invoice No. June 30, 2023
Job No. 10290000341
 500000.1936

06/26/2023	Incorporating updates from management on information memorandum; finalizing virtual data room.	5.80	
06/27/2023	Finalizing virtual data room and inviting parties to virtual data room; calls with interested parties.	8.40	
06/28/2023	Calls with interested parties; facilitating diligence questions and requests.	5.60	
06/29/2023	Calls with interested parties; facilitating diligence questions and requests.	3.20	
06/30/2023	Calls with interested parties; facilitating diligence questions and requests.	4.20	
	\$705.00	per hour x total hrs	27.20
			\$19,176.00

Darcy Eveleigh **\$19,176.00**

Olivia Manarin

06/26/2023	Review and finalization of data room; finalization of the confirmation information memorandum; [REDACTED]	7.80	
06/27/2023	Coordination for calls with interested parties; providing interested parties data room access; call with interested parties.	10.20	
06/28/2023	Review and negotiation [REDACTED] providing data room access.	3.40	
06/29/2023	Consolidating follow up questions from interested parties; [REDACTED]	4.80	
06/30/2023	[REDACTED]; providing data room access. [REDACTED]; communication with interested parties.	2.20	
	\$625.00	per hour x total hrs	28.40
			\$17,750.00

Olivia Manarin **\$17,750.00**

Nick Harris

06/26/2023	Preparation of data room materials.	3.60	
06/27/2023	Preparation and launch of data room.	11.20	
06/28/2023	Creating bid template; answering questions from interested parties.	6.20	
06/29/2023	Answering data room requests; reaching out to interested parties	3.20	
06/30/2023	Updating records of interested parties.	0.90	
	\$250.00	per hour x total hrs	25.10
			\$6,275.00

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Invoice Detail

Invoice No. June 30, 2023
Job No. 10290000341
500000.1936

Nick Harris \$6,275.00

Total Professional Services CAD \$60,878.00



Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

Invoice No. **June 30, 2023**
Job No. **102900000342**
Terms **500000.1936**
Federal I.D. No. **Due Upon Receipt**
Currency **98-1479066**
Tax Registration: **CAD**

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	14.50	\$15,950.00
Kamran Hamidi	Managing Director	\$890.00	84.80	\$75,472.00
Adsaran Vithiyananthan	Senior Consultant	\$560.00	88.60	\$49,616.00
Total Professional Services			187.90	\$141,038.00
Expenses				Total
Taxi				\$123.00
Total Expenses				\$123.00
Invoice Total				CAD Amount
				\$141,161.00
HST (13%)				\$18,350.94
Total Due				\$159,511.94

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Invoice Detail

Invoice No. June 30, 2023
Job No. 10290000342
 50000.1936

Total Professional Services
Jeffrey Rosenberg

06/05/2023	Work with respect to 5-year model.	2.00
06/06/2023	Review of model; discussion with staff.	1.50
06/07/2023	Work on model; discussion with staff.	2.50
06/08/2023	Review of model and attend call regarding the same.	2.00
06/09/2023	Review of model.	1.00
06/10/2023	Review of model.	1.00
06/11/2023	Review of model.	1.50
06/12/2023	Review of model and attend update call.	2.00
06/20/2023	Review of model.	1.00
\$1,100.00		
per hour x total hrs		14.50
		\$15,950.00

Jeffrey Rosenberg **\$15,950.00**

Kamran Hamidi

06/04/2023	Work on 5-year business plan model; perform diligence of operating results and model assumptions.	3.80
06/05/2023	Work on 5-year business plan model; perform diligence of operating results and model assumptions.	5.40
06/06/2023	Work on 5-year business plan model; perform diligence of operating results and model assumptions.	6.50
06/07/2023	Work on 5-year business plan model; perform diligence of operating results and model assumptions.	7.70
06/08/2023	Work on 5-year business plan model; perform diligence of operating results and model assumptions.	7.80
06/09/2023	Work on 5-year business plan model; perform diligence of operating results and model assumptions.	10.20
06/10/2023	Work on 5-year business plan model; perform diligence of operating results and model assumptions.	5.70
06/11/2023	Work on 5-year business plan model; perform diligence of operating results and model assumptions.	7.20
06/12/2023	Work on 5-year business plan model; perform diligence of operating results and model assumptions.	9.30
06/13/2023	Work on 5-year business plan model; perform diligence of operating results and model assumptions.	9.10
06/14/2023	Work on 5-year business plan model; perform diligence of operating results and model assumptions.	4.80

Invoice Detail

Invoice No. June 30, 2023
Job No. 10290000342
 500000.1936

06/15/2023	Work on 5-year business plan model; perform diligence of operating results and model assumptions.	3.50
06/20/2023	Attend call with Management.	1.00
06/22/2023	Review of final model approved by Management.	2.00
06/26/2023	Attend to queries on 5-year model.	0.80
\$890.00		per hour x total hrs
		84.80
		\$75,472.00

Kamran Hamidi

\$75,472.00

Adsaran Vithiyananthan

06/05/2023	Integrated financial statement model; timelines and key expectations; meeting with management regarding integrated three statement model for potential SISP; reviewing models from company for key assumptions; set up and work on integrated model.	12.10
06/06/2023	Financial statement model build out.	10.40
06/07/2023	Financial statement model build out; meeting with management on key assumptions in financial statement model.	8.60
06/08/2023	Internal discussions on financial model; [REDACTED]; model build out; internal discussions on lease tracker and identification of leases and subleases.	8.20
06/09/2023	Internal discussions on financial model; reconciliations between internal schedules and reported line items, key assumptions, formatting, and other pending action items; model buildout for balance sheet, cash flow statement, and other deliverables.	6.00
06/10/2023	Internal discussions on model assumptions, key outstanding questions, and other outstanding items; email discussions on model assumptions and changes; incorporating changes from management into model and reviewing data for consistency and accuracy.	4.50
06/11/2023	Incorporating changes from management and reviewing model for accuracy; internal discussions on changes to model and other adjustments; meeting with management on model and discussion on next steps; continuing build out of model and incorporating minor adjustments.	6.10



Invoice Detail

Invoice No. June 30, 2023
Job No. 10290000342
 500000.1936

06/12/2023	Internal discussions on changes to the model; incorporating changes and other revisions; discussion with management on the latest iteration of the model and key assumptions; incorporating changes from management discussion and reviewing model for accuracy; continuation of build out on model and incorporating historical actual figures for the latest available data; performing spot checks for quality on model.	6.00		
06/13/2023	Build out of model incorporating new changes from management; internal discussions on the model to identify areas for improvement and other consistency items for better presentation to stakeholders; performing quality control spot checks on model for accuracy and diligence; discussions with Capital Advisors team on model to provide further clarity.	4.00		
06/14/2023	Internal discussions on model; incorporating new changes and continuing model build out and refinement.	0.50		
06/15/2023	Reviewing model for potential queries from interested parties; discussions with FTI CA team on model assumptions and other points of discussion with management team; updating model for new changes from management; walk through of latest model on call with management; performing analysis on model for discussion purposes.	4.80		
06/19/2023	Build out of model; continuing review of model for accuracy and reasonability of assumptions; internal discussions on model status, next steps, and outstanding items.	5.70		
06/20/2023	Discussion with management on the current status of 5-year financial model and next steps to finalize for SISF; continuing review of model for accuracy and reasonability of assumptions; internal discussions on model status, next steps, and outstanding items.	2.60		
06/21/2023	Continuing review of model for accuracy and reasonability of assumptions; internal discussions on model status, next steps, and outstanding items.	4.30		
06/22/2023	Continuing review of model for accuracy and reasonability of assumptions; internal discussions on model status, next steps, and outstanding items.	4.80		
	\$560.00	per hour x total hrs	88.60	\$49,616.00

Adsaran Vithiyanthan **\$49,616.00**

Total Professional Services CAD \$141,038.00



Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

July 13, 2023
Invoice No. 10290000363
Job No. 500000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	16.00	\$17,600.00
Jodi Porepa	Senior Managing Director	\$1,005.00	31.30	\$31,456.50
Dean Perlman	Senior Consultant	\$625.00	32.30	\$20,187.50
Adsaran Vithiyananthan	Senior Consultant	\$560.00	17.70	\$9,912.00
Adam Gasch	Intern	\$215.00	14.50	\$3,117.50
Jennifer Ye	Intern	\$215.00	0.50	\$107.50
Caitlin Moreland	Receptionist	\$155.00	0.50	\$77.50
Total Professional Services			112.80	\$82,458.50
Expenses				Total
Delivery & Courier				\$1,043.86
Total Expenses				\$1,043.86
Invoice Total				CAD Amount
				\$83,502.36
HST (13%)				\$10,855.31
Total Due				\$94,357.67

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Invoice Detail

Invoice No. July 13, 2023
Job No. 10290000363
 50000.1936

Total Professional Services
Jeffrey Rosenberg

07/04/2023	Attend sales update call; attend to employee matters; calls with Davies; call with Stikemans; work on supplier issues; work on settlement matters; review of motion materials; attend weekly sales meeting; work on landlord issues.	5.00	
07/05/2023	Work on landlord issues; respond to shareholders and creditors; call with management; review of financial matters.	3.00	
07/06/2023	Attend hearing; review of correspondence; call with ACT; review of budget to actual.	4.00	
07/07/2023	Call with ACT on budget to actual; call with management.	3.00	
07/07/2023	Work with potential purchasers.	1.00	
	\$1,100.00	per hour x total hrs	16.00
			\$17,600.00

Jeffrey Rosenberg **\$17,600.00**

Jodi Porepa

07/04/2023	Responding to lease enquiries; internal status update; review lease information; weekly sales call; call with counsel to discuss [REDACTED] call with counsel regarding [REDACTED].	9.90	
07/05/2023	Internal status update; call to discuss wind down; call to discuss variance analysis; review variance analysis and provide comments; call with counsel and management to discuss leases; revise draft letter and provide comments.	7.90	
07/06/2023	Respond to enquiries; internal update on certain suppliers; respond to landlords; review lease communication; review variance analysis; review disbursements and provide comments; internal status update; review and respond to vendors.	7.60	
07/07/2023	Review and respond to vendor enquiries; review and respond to landlord enquiries; internal update; review draft legal letters; review vendor responses; call with National Bank to discuss [REDACTED]	5.90	
	\$1,005.00	per hour x total hrs	31.30
			\$31,456.50

Jodi Porepa **\$31,456.50**

Dean Perlman

Invoice Detail

Invoice No. July 13, 2023
Job No. 10290000363
 50000.1936

07/04/2023 Sent emails for June-July 2023 final account summaries and cover letters to non-operating and operating landlords with leases disclaimed; email to [REDACTED], J. Porepa and P.Yang notifying them of the [REDACTED]; re-sending post-filing rent payment emails for bounce backs; updating the master lease tracker for new landlord contact email addresses according to bounce backs communication; updated hotline tracker for bounce back email responses reissued to landlords; email with [REDACTED] on landlord response with respect to post-filing monthly rent payment calculation provided to them; building out the post-filing rent payment tracker for revisions to be made and landlord responses to rent payment letters sent out; follow-up with Stikemans on status of [REDACTED]; [REDACTED] with J. Porepa, [REDACTED] and L. Williams; uploaded 5-year model to ACT data room for review and notified [REDACTED] of the completed request list; F&F status update call with J. Porepa, A. Vithiyananthan, and A. Gasch; preparing subtenant post-filing payments tracker and logging inquiries passed along to the Monitor for follow-up; drafted a black-line of the cover letter to landlords for verbiage with respect to revisions made to the schedule A; sent a hotline response to a landlords question on amending Schedule A for rent payments in June-July 2023.

07/05/2023 Updating the Colliers analysis control list tracker; responding to J. Porepa inquiry on status of leased property and communication had with a particular landlord; updating the F&F 12 priority locations tracker for re-negotiation; call with P.Yang to discuss [REDACTED] and where Stikemans is required to [REDACTED]; updating subtenant email inquiries from 7/5 on the reconciliation and follow-up tracker for deposit refund requests; walk through of lease follow-up tracker with J. Porepa; [REDACTED] with J. Porepa, [REDACTED] and P.Yang; email to [REDACTED] and P.Yang with the [REDACTED]; [REDACTED] walked A. Gasch through populating rent negotiation information for the other 60 go-forward leases in the excel tracker to share with the Company; email response to L. Williams at TGF [REDACTED]

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Job No. 10290000363
 500000.1936

07/06/2023	Email to [redacted] on the [redacted] [redacted] Stikemans [redacted] for Stikemans; email to P. Yang and [redacted] P. Yang and [redacted] on the [redacted] discussion with A. Gasch answering questions on items/tasks has working through related to lease rent negotiation information tracking; call with J. Porepa on rent negotiation letter status; call with P. Yang on [redacted] to Stikemans and F&F requesting [redacted] updating master lease tracker for revised landlord information; calls with [redacted] on changes to rent negotiation letters.	7.20	
07/07/2023	Drafting and responding to hotline inquiry emails from landlords, vendors and other stakeholders and updating the tracker for responses; email with P. Yang on [redacted]; follow-up with P. Yang on [redacted] responding to emails from J. Porepa on lease related matters; calls with F&F Real Estate on outstanding items; emails with Stikemans on [redacted]	7.70	
\$625.00 per hour x total hrs		32.30	\$20,187.50

Dean Perlman **\$20,187.50**

Adsaran Vithiyanthan

07/04/2023	Emailing landlord notices regarding June and July rent payments; monitoring hotline inquiries, drafting responses and responding via phone call and email; phone calls with vendors re: PAD halt requests; internal discussions on Monitor's hotline inquiries, lease notices, variance analysis; updating internal trackers for vendor deposits, critical supplier payments; setting up variance analysis for week 4.	8.30	
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Invoice Detail

Invoice No. July 13, 2023
Job No. 10290000363
 500000.1936

07/05/2023	Reviewing variance analysis for week 4; internal discussions on variance analysis; discussion with management on [REDACTED] other pending items; updates to milestone calendar and tracker, [REDACTED] deliverable to DIP lender; monitoring hotline inquiries, drafting responses and responding via phone call and email; Monitor's website updates for new documents.	5.40	
07/06/2023	Monitoring hotline inquiries, drafting responses and responding via phone call and email; internal discussions on Monitor's hotline, lease notices, proposed payment run for the week; updating the milestone tracker for key requirements related to the SISP; call with management on proposed payment run for the week; updating other internal trackers including supplier deposits and critical vendor payments.	4.00	
	\$560.00	per hour x total hrs	17.70
			\$9,912.00

Adsaran Vithiyananthan **\$9,912.00**

Adam Gasch

07/04/2023	Log hot line inquiries; log billing invoices; log rejected mail notices; log actual financial information for variance analysis; set up variance tracker for 13 week; status update meeting.	5.00	
07/05/2023	Log hot line inquiries; input all milestones into outlook calendar; log Collier's [REDACTED] F&F counsel.	4.00	
07/06/2023	Log hot line inquiries; lease negotiation priority information gathering and data clean up; postal code collection; [REDACTED] counsel's [REDACTED] billing schedule for Monitor's report.	5.50	
	\$215.00	per hour x total hrs	14.50
			\$3,117.50

Adam Gasch **\$3,117.50**

Jennifer Ye

07/04/2023	Reconcile lease summaries.	0.50	
	\$215.00	per hour x total hrs	0.50
			\$107.50

Jennifer Ye **\$107.50**

Caitlin Moreland

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Invoice Detail

Invoice No. July 13, 2023
Job No. 10290000363
500000.1936

07/06/2023	Website update.		0.50	
		\$155.00	per hour x total hrs	\$77.50

Caitlin Moreland \$77.50

Total Professional Services CAD \$82,458.50



Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

July 13, 2023
Invoice No. 102900000364
Job No. 500000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,170.00	6.60	\$7,722.00
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	2.00	\$2,200.00
Richard Kim	Managing Director	\$890.00	9.80	\$8,722.00
Darcy Eveleigh	Director	\$705.00	33.70	\$23,758.50
Olivia Manarin	Senior Consultant	\$625.00	12.60	\$7,875.00
Nick Harris	Intern	\$250.00	2.30	\$575.00
Total Professional Services			67.00	\$50,852.50

Expenses	Total
Business Meals	\$161.63
Total Expenses	\$161.63

Invoice Total	CAD Amount
	\$51,014.13
HST (13%)	\$6,631.84
Total Due	\$57,645.97



Invoice Detail

Invoice No. July 13, 2023
Job No. 10290000364
 500000.1936

Total Professional Services
Dean Mullett

07/04/2023	Bidder inquiries.	1.50		
07/05/2023	Bidder in for requests and reach out follow ups.	2.00		
07/06/2023	Bidder inquiries; bid template.	2.30		
07/07/2023	Calls with bidders.	0.80		
	\$1,170.00	per hour x total hrs	6.60	\$7,722.00

Dean Mullett **\$7,722.00**

Jeffrey Rosenberg

07/04/2023	Review of proposed [REDACTED]; work on [REDACTED] matters; calls with Davies; calls with Stikemans.	1.50		
07/09/2023	Correspondence with prospective purchasers.	0.50		
	\$1,100.00	per hour x total hrs	2.00	\$2,200.00

Jeffrey Rosenberg **\$2,200.00**

Richard Kim

07/04/2023	Calls with interested parties in the SISP; facilitating diligence questions and requests; review and preparation of bid instructions.	2.80		
07/05/2023	Calls with interested parties in the SISP; facilitating diligence questions and requests.	2.10		
07/06/2023	Calls with interested parties in the SISP.	2.00		
07/07/2023	Calls with interested parties in the SISP.	2.90		
	\$890.00	per hour x total hrs	9.80	\$8,722.00

Richard Kim **\$8,722.00**

Darcy Eveleigh

07/04/2023	Facilitating diligence questions and requests.	7.20		
07/05/2023	Calls with management on [REDACTED] and [REDACTED]; calls with interested parties; facilitating diligence questions and requests.	8.50		

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Invoice Detail

Invoice No. July 13, 2023
Job No. 10290000364
 500000.1936

07/06/2023	Call with company on diligence requests; facilitating diligence questions and requests.	8.40	
07/07/2023	Calls with interested parties; facilitating diligence questions and requests.	7.80	
07/09/2023	Facilitating diligence questions and requests.	1.80	
	\$705.00	per hour x total hrs	33.70
			\$23,758.50

Darcy Eveleigh **\$23,758.50**

Olivia Manarin

07/04/2023	Draft LOI for interested parties.	3.80	
07/05/2023	Draft LOI for interested parties; coordination of calls with interested parties.	4.20	
07/06/2023	Facilitating diligence questions and requests.	1.40	
07/07/2023	Facilitating diligence questions and requests.	3.20	
	\$625.00	per hour x total hrs	12.60
			\$7,875.00

Olivia Manarin **\$7,875.00**

Nick Harris

07/04/2023	Facilitating diligence questions and requests.	2.30	
	\$250.00	per hour x total hrs	2.30
			\$575.00

Nick Harris **\$575.00**

Total Professional Services			CAD	\$50,852.50
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Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

July 19, 2023
Invoice No. 102900000373
Job No. 500000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	5.50	\$6,050.00
Jodi Porepa	Senior Managing Director	\$1,005.00	22.20	\$22,311.00
Kamran Hamidi	Managing Director	\$890.00	2.00	\$1,780.00
Dean Perlman	Senior Consultant	\$625.00	19.40	\$12,125.00
Adsaran Vithiyananthan	Senior Consultant	\$560.00	13.50	\$7,560.00
Adam Gasch	Intern	\$215.00	7.30	\$1,569.50
Caitlin Moreland	Receptionist	\$155.00	0.10	\$15.50
Total Professional Services			70.00	\$51,411.00
Expenses				Total
Ascend Licence				\$248.60
Total Expenses				\$248.60
Invoice Total				CAD Amount
				\$51,659.60
HST (13%)				\$6,715.75
Total Due				\$58,375.35

FTI Consulting Canada, Inc.
 TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
 Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Detail

Invoice No. July 19, 2023
Job No. 10290000373
 50000.1936

Total Professional Services
Jeffrey Rosenberg

07/10/2023	Work on creditor matters; calls with Company.	1.00	
07/11/2023	Work on information requirements; work on landlord issues; various calls with management.	3.00	
07/12/2023	Work on miscellaneous asset sales; attend calls with management regarding employee matters; call with Stikemans [REDACTED]; review of inventory matters.	1.50	
	\$1,100.00	per hour x total hrs	5.50
			\$6,050.00

Jeffrey Rosenberg **\$6,050.00**

Jodi Porepa

07/10/2023	Respond to enquiries; review and update lease information; follow up on outstanding enquiries; call with company to discuss certain vendors; weekly sales call; call with ACT to discuss status of [REDACTED].	5.30	
07/11/2023	Responding to lease enquiries; internal status update; review lease information; review preliminary updated draft cash flow forecast; review information requests and prepare schedules.	3.70	
07/12/2023	Respond to enquiries; review and update lease information; follow up on outstanding enquiries; call with company to discuss certain vendors; weekly inventory call; call with ACT to discuss status of [REDACTED]; respond to creditor enquiries; internal status update.	4.60	
07/13/2023	Call with counsel to discuss [REDACTED]; review lease schedules in response to certain third party enquiries; call with management to review proposed disbursements and variance analysis; review proposed disbursements and provide comments; review internal cash flow forecast and provide comments.	4.40	
07/14/2023	Call to discuss leases [REDACTED]; call to discuss status of retainers in discussion; review of outstanding retainers; internal status update; discussion regarding SISF; review upcoming milestones; review and respond to enquiries.	4.20	
	\$1,005.00	per hour x total hrs	22.20
			\$22,311.00

Jodi Porepa **\$22,311.00**



Invoice Detail

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 50000.1936

Kamran Hamidi

07/12/2023	Attend call to walk through 5-year model; review responses to model questions and attend preparation call.	2.00	
	\$890.00	per hour x total hrs	2.00
			\$1,780.00

Kamran Hamidi

\$1,780.00

Dean Perlman

07/10/2023	Updating the batch 2 rent negotiation tracker for landlord responses; updating the [REDACTED] for Stikemans correspondence with [REDACTED]; responding to emails from J. Porepa and team on terminated leases and contracts.	0.60
07/11/2023	Prepared other contracts disclaimed tables to share with ACT; sent out revised cover letter and schedule "A" to a landlord; updating [REDACTED] for counsel and landlord responses; summarizing [REDACTED] negotiations for [REDACTED]; call with [REDACTED] on landlord email for outstanding registered mail invoice; updating the [REDACTED] negotiation workbook for [REDACTED]; emails with J.Porepa on [REDACTED] negotiation follow-ups and the excel tracker; email to P.Yang [REDACTED]	5.80
07/12/2023	Responding to emails from J. Porepa on lease disclaimers; p [REDACTED] for Stikemans; created an updated list of leases being renegotiated for review by ACT; call on [REDACTED]; call to [REDACTED]; adjusting the list of renegotiated leases for review by ACT for comments from [REDACTED] email correspondence with Stikemans on [REDACTED]; call with J. Porepa summarizing call with landlord SB; summarizing in an email to Stikemans [REDACTED].	8.20

Invoice Detail

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07/13/2023	<p>[REDACTED] for landlord counsel [REDACTED] [REDACTED] from landlord's counsel on [REDACTED] responding to landlord inquiries in hotline related to outstanding June-July rent; reviewing [REDACTED] [REDACTED] emailing them back to F&F and Stikemans; updating tranche 3 list for qualitative and quantitative asks in the part 1 draft letters; call with J. Porepa reviewing Tranche 2 and 3 lease list to share with ACT.</p>	2.40		
07/14/2023	<p>Responding to emails from J. Porepa on overview of leases to be negotiated for ACT; call with J. Porepa touching base ahead of Tranche 3 call with F&F; call with [REDACTED], P. Yang and J. Porepa discussing [REDACTED], reconciliation follow- ups on deposits for terminated leases and outstanding deposit returns; [REDACTED] [REDACTED] shared with Stikemans; internal call with team on F&F end- of-week status update.</p>	2.40		
	\$625.00	per hour x total hrs	19.40	\$12,125.00

Dean Perlman **\$12,125.00**

Adsaran Vithiyanthan

07/10/2023	<p>Reviewing monitor's hotline inquiries and responding via phone and email; identifying information pertaining to known creditor for discussion purposes.</p>	0.50
07/11/2023	<p>Reviewing monitor's hotline inquiries and drafting responses and responding via email and phone call; reviewing internal cash flow projections from management and creating bridges to identify differences and highlight notable changes for discussion purposes; drafting responses to questions from Stalking Horse Bidder on 5- Year Financial Model; reviewing variance analysis for week 5; internal discussions on hotline inquiries, variance analysis, internal cash flow projections, and other pending items.</p>	4.50
07/12/2023	<p>Reviewing monitor's hotline inquiries, drafting responses and responding via email and phone call; internal discussions on hotline inquiries, internal cash flow projections, and other pending items; call with financial advisor for Stalking Horse Bidder on questions related to the 5-Year Financial Model.</p>	3.00



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07/13/2023	Discussion with management on internal cash flow projections, proposed payment run for the week and other pending items; internal discussions on management's internal cash flow projections; updating 5-Year model for comments from Stalking Horse Bidder (store-by-store P&L); reviewing hotline inquiries and responding via phone call and email.	3.50	
07/14/2023	Reviewing hotline inquiries and responding via phone call and email; internal discussions on progress of current items, updates on pending items and reviewing next steps; drafting the Third Report of the Monitor.	2.00	
	\$560.00	per hour x total hrs	13.50
			\$7,560.00

Adsaran Vithiyananthan **\$7,560.00**

Adam Gasch

07/10/2023	Log hotline inquiries.	0.50	
07/11/2023	Log hotline inquiries; track and log lease negotiations, update the variance analysis, reply to hotline inquiries.	2.00	
07/12/2023	Log hotline inquiries; draft the billing schedule; track and log lease negotiations.	2.50	
07/13/2023	Log hotline inquiries, log missing addresses for lease negotiations; review and log return to sender mail notices.	1.00	
07/14/2023	Log hotline inquiries; update billing summary; team touch point.	1.30	
	\$215.00	per hour x total hrs	7.30
			\$1,569.50

Adam Gasch **\$1,569.50**

Caitlin Moreland

07/11/2023	Website update.	0.10	
	\$155.00	per hour x total hrs	0.10
			\$15.50

Caitlin Moreland **\$15.50**

Total Professional Services CAD \$51,411.00



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Job No. 500000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,170.00	8.10	\$9,477.00
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	13.40	\$14,740.00
Richard Kim	Managing Director	\$890.00	11.20	\$9,968.00
Darcy Eveleigh	Director	\$705.00	32.40	\$22,842.00
Olivia Manarin	Senior Consultant	\$625.00	19.30	\$12,062.50
Nick Harris	Intern	\$250.00	21.10	\$5,275.00
Total Professional Services			105.50	\$74,364.50
Expenses				Total
Business Meals				\$237.10
Taxi				\$7.49
Total Expenses				\$244.59
Invoice Total				CAD Amount
				\$74,609.09
HST (13%)				\$9,699.18
Total Due				\$84,308.27



Invoice Detail

July 19, 2023
Invoice No. 10290000374
Job No. 500000.1936

Total Professional Services

Dean Mullett

07/10/2023	Diligence and bid matters with prospective bidders.	1.60	
07/11/2023	Call with ACT; other matters related to bid deadline.	1.80	
07/12/2023	Call with ACT; call w with OEG.	1.30	
07/13/2023	Bid review.	1.50	
07/14/2023	[REDACTED]; call with Stikemans regarding the same.	0.90	
07/15/2023	Bid summary deck review.	1.00	
	\$1,170.00	per hour x total hrs	8.10 \$9,477.00

Dean Mullett

\$9,477.00

Jeffrey Rosenberg

07/10/2023	Work on sales matters; attend calls with various purchasers.	3.00	
07/12/2023	Attend calls with management; review request from potential bidders.	1.50	
07/13/2023	Review several letters of intent; work on information requests for creditors.	3.20	
07/14/2023	[REDACTED]; attend call with Stikemans regarding the same.	3.70	
07/15/2023	Work on bid summary.	1.00	
07/16/2023	Work on presentation deck.	1.00	
	\$1,100.00	per hour x total hrs	13.40 \$14,740.00

Jeffrey Rosenberg

\$14,740.00

Richard Kim

07/10/2023	Calls with interested parties in the SISP; facilitation of information and emails.	1.20	
07/11/2023	Calls with interested parties in the SISP; facilitation of information and emails.	1.30	
07/12/2023	Calls with interested parties in the SISP; facilitation of information and emails.	1.00	
07/13/2023	Calls with interested parties in the SISP; facilitation of information and emails.	6.00	
07/14/2023	Summarizing Phase 1 bids; calls to discuss the same.	1.70	
	\$890.00	per hour x total hrs	11.20 \$9,968.00

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Job No. 10290000374
50000.1936

Richard Kim \$9,968.00

Darcy Eveleigh

07/10/2023	Diligence calls with interested parties and management; facilitating diligence questions and requests.	6.40	
07/11/2023	Diligence calls with interested parties and management; facilitating diligence questions and requests.	4.80	
07/12/2023	Diligence calls with interested parties and management; facilitating diligence questions and requests.	5.60	
07/13/2023	Review of [REDACTED] for counsel.	12.80	
07/14/2023	Facilitating diligence questions and requests; updates to Phase 1 bid offer summary presentation.	2.80	
	\$705.00	per hour x total hrs	32.40
			\$22,842.00

Darcy Eveleigh \$22,842.00

Olivia Manarin

07/11/2023	Review of agreements; diligence calls with [REDACTED]	2.40	
07/12/2023	Diligence calls with [REDACTED]	1.20	
07/13/2023	Review of [REDACTED] for counsel.	10.20	
07/14/2023	Updates to Phase 1 bid offer summary presentation.	5.50	
	\$625.00	per hour x total hrs	19.30
			\$12,062.50

Olivia Manarin \$12,062.50

Nick Harris

07/10/2023	Tracking and facilitating diligence questions and requests.	1.20	
07/11/2023	Tracking and facilitating diligence questions and requests.	2.50	
07/12/2023	Tracking and facilitating diligence questions and requests.	2.20	
07/13/2023	Review of [REDACTED] for counsel.	13.20	
07/14/2023	Review of Phase 1 LOIs.	2.00	
	\$250.00	per hour x total hrs	21.10
			\$5,275.00

Nick Harris \$5,275.00

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Invoice Detail

Invoice No. July 19, 2023
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500000.1936

Total Professional Services	CAD	\$74,364.50
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Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

July 26, 2023
Invoice No. 10290000379
Job No. 50000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	6.50	\$7,150.00
Jodi Porepa	Senior Managing Director	\$1,005.00	18.00	\$18,090.00
Dean Perlman	Senior Consultant	\$625.00	12.50	\$7,812.50
Adsaran Vithiyananthan	Senior Consultant	\$560.00	11.70	\$6,552.00
Adam Gasch	Intern	\$215.00	7.50	\$1,612.50
Total Professional Services			56.20	\$41,217.00
Expenses				Total
Delivery & Courier				\$537.61
Total Expenses				\$537.61
Invoice Total				CAD Amount
				\$41,754.61
HST (13%)				\$5,428.10
Total Due				\$47,182.71



Invoice Detail

July 26, 2023
Invoice No. 10290000379
Job No. 500000.1936

Total Professional Services
Jeffrey Rosenberg

07/17/2023	██████████ call with counsel regarding ██████████; work on creditor matters; review of cash flow; review variance analysis and provide comments.	2.00
07/18/2023	Call with counsel regarding ██████████; follow up on lease negotiations; deal with lease issues; work on operational matters; work on lien issues.	3.00
07/20/2023	Work on variance analysis; review of operational matters; review of payments; work on credit card matters.	1.50
\$1,100.00		per hour x total hrs
		6.50
		\$7,150.00

Jeffrey Rosenberg **\$7,150.00**

Jodi Porepa

07/17/2023	Attend weekly sales call; attend ACT call; review lease updates; follow up on outstanding lease questions; follow up on vendor enquiries; internal status updates; review of upcoming milestones and discuss priorities internally; review DIP term sheet requirements.	3.60
07/18/2023	Internal status update; review updated cash flow; review variance analysis and provide comments; respond to landlord enquiries; review updated lease analysis; respond to vendor enquiries.	3.50
07/19/2023	Review variance analysis and finalize same; review cash flow forecast; call with management to discuss cash flows; respond to landlord enquiries; review updated lease analysis; respond to vendor enquiries; internal status update; attend weekly purchase call.	4.00
07/20/2023	Finalize variance analysis; review proposed disbursements and provide comments; call with management to discuss proposed disbursements; discussion regarding credit cards; review updated landlord information; respond to landlord enquiries; review updated lease analysis; respond to vendor enquiries; internal status update.	3.40
07/21/2023	Call with ACT to discuss disbursements; review lease analysis; internal status update; review preliminary report; call with ██████████ to discuss credit cards; call with counsel to discuss ██████████; update call.	3.50
\$1,005.00		per hour x total hrs
		18.00
		\$18,090.00

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Invoice Detail

July 26, 2023
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Jodi Porepa **\$18,090.00**

Dean Perlman

07/17/2023	Review and update tracking workbook on lease communication; email communication with company regarding landlord communication; review and respond to landlord enquiries; updating rent negotiation tracker for ongoing landlord communication; internal status update; call with counsel to discuss [REDACTED]; updating rent negotiation tracker; review and responding to ongoing lease communication.	4.90	
07/18/2023	Follow up with company regarding lease communication; review comments and revise lease updates; update lease communication tracker for ongoing discussions; prepare lease analysis; draft certain sections of the court report; respond to landlord enquiries; review and respond to vendor enquiries; prepare for call with counsel to discuss [REDACTED].	4.30	
07/19/2023	Internal status update on lease negotiations; review status of deposit reconciliations and follow up as necessary; discuss next steps for recovery of outstanding deposits; update rent communication tracker; email correspondence with company; follow up with counsel in respect of [REDACTED].	2.00	
07/20/2023	Review and update rent negotiation tracker; email communication with the company; review and respond to lease enquiries; follow up with Stikemans regarding [REDACTED].	1.30	
	\$625.00	per hour x total hrs	12.50
			\$7,812.50

Dean Perlman **\$7,812.50**

Adsaran Vithiyananthan

07/17/2023	Draft Third Report of the Monitor; review hotline enquiries; respond to vendor enquiries; update variance analysis; review variance analysis and key explanations; internal status update.	4.10	
07/18/2023	Respond to vendor enquiries from Monitor's hotline; follow up with counsel regarding certain outstanding enquiries; discuss variance analysis changes; review key drivers of variance analysis; review and update Monitor's hotline log; review and respond to outstanding landlord negotiations; follow up on outstanding landlord questions; respond to vendor enquiries; draft Monitor's Third Report.	2.00	

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Invoice Detail

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 500000.1936

07/19/2023	Respond to Monitor's hotline enquiries; draft the Third Report of the Monitor; internal discussions on variance analysis; follow up on vendor negotiations with management; discuss variance analysis and key changes.	2.00	
07/20/2023	Internal discussions on ongoing landlord negotiations; update ongoing landlord communication tracker; review and respond to Monitor enquiries; review proposed payment run for the week; follow up with company regarding proposed disbursements; status update on key outstanding items.	2.60	
07/21/2023	Review responses to lease negotiation enquiries; internal discussions on outstanding items.	1.00	
	\$560.00	per hour x total hrs	11.70
			\$6,552.00

Adsaran Vithiyananthan **\$6,552.00**

Adam Gasch

07/17/2023	Review lease renegotiation letters; update lease tracker; review Monitor hotline and log enquiries; follow up on outstanding enquiries; update certain sections of the Monitor's Report; internal status update.	5.40	
07/18/2023	Review ongoing lease communication; review updated responses to landlords; follow up on undelivered email enquiries; follow up on vendor enquiries; review and respond to Monitor hotline.	1.30	
07/20/2023	Update financial analysis; review and respond to vendor enquiries.	0.80	
	\$215.00	per hour x total hrs	7.50
			\$1,612.50

Adam Gasch **\$1,612.50**

Total Professional Services CAD \$41,217.00



Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

July 25, 2023
Invoice No. 10290000380
Job No. 500000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,170.00	6.00	\$7,020.00
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	10.50	\$11,550.00
Richard Kim	Managing Director	\$890.00	18.70	\$16,643.00
Darcy Eveleigh	Director	\$705.00	35.60	\$25,098.00
Olivia Manarin	Senior Consultant	\$625.00	16.40	\$10,250.00
Nick Harris	Intern	\$250.00	22.50	\$5,625.00
Total Professional Services			109.70	\$76,186.00

Invoice Total	CAD Amount
	\$76,186.00
HST (13%)	\$9,904.18
Total Due	\$86,090.18

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Invoice Detail

Invoice No. July 25, 2023
Job No. 10290000380
 500000.1936

Total Professional Services

Dean Mullett

07/17/2023	Meet with special committee; review notification emails to bidders; meet with team regarding next steps in the SISP.	1.80	
07/18/2023	Review status of due diligence enquiries; follow up as necessary; calls with company; calls with counsel.	1.40	
07/20/2023	Review status of due diligence enquiries; follow up as necessary; calls with company; calls with counsel.	1.60	
07/21/2023	Review due diligence process; [REDACTED] counsel; follow up on bidder enquiries.	1.20	
	\$1,170.00	per hour x total hrs	6.00
			\$7,020.00

Dean Mullett

\$7,020.00

Jeffrey Rosenberg

07/17/2023	Work on sale matters update; review of correspondence regarding same.	1.00	
07/18/2023	Review correspondence with respect to prospective purchasers.	1.00	
07/19/2023	Review of financial results; attend update calls; review of budget to actual variance analysis; work on sales process matters; attend various calls; review of collocated stores.	4.00	
07/20/2023	Work on sales process; review and follow up on due diligence items.	1.50	
07/21/2023	Correspondence with prospective purchasers; call with NBC on [REDACTED] analysis; calls regarding correspondence received by the Monitor; calls with counsel [REDACTED]; work on creditor matters.	3.00	
	\$1,100.00	per hour x total hrs	10.50
			\$11,550.00

Jeffrey Rosenberg

\$11,550.00

Richard Kim

07/17/2023	Calls with interested parties in the SISP; facilitate sharing of diligence information; follow up email communication.	3.40
07/18/2023	Calls with interested parties in the SISP; facilitate due diligence information; follow up email communication.	5.50

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Invoice Detail

July 25, 2023
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10290000380
Job No.
500000.1936

07/19/2023	Calls with interested parties in the SISP; facilitate due diligence information; follow up email communication.	4.50	
07/20/2023	Calls with interested parties in the SISP; facilitate due diligence information; follow up email communication.	3.10	
07/21/2023	Calls with interested parties in the SISP; facilitate due diligence information; follow up email communication.	2.20	
\$890.00		per hour x total hrs	18.70
			\$16,643.00

Richard Kim **\$16,643.00**

Darcy Eveleigh

07/17/2023	Facilitate diligence questions and requests.	6.40	
07/18/2023	Facilitate diligence questions and requests; calls with interested parties; call with management to go through diligence requests.	8.20	
07/19/2023	Facilitate diligence questions and requests; calls with interested parties.	6.80	
07/20/2023	Facilitate diligence questions and requests; calls with interested parties.	5.40	
07/21/2023	Facilitate diligence questions and requests; calls with interested parties.	7.80	
07/22/2023	Facilitate diligence questions and requests.	0.60	
07/23/2023	Facilitate diligence questions and requests.	0.40	
\$705.00		per hour x total hrs	35.60
			\$25,098.00

Darcy Eveleigh **\$25,098.00**

Olivia Manarin

07/17/2023	Diligence calls with interested parties; facilitate diligence questions and requests.	3.20	
07/18/2023	Diligence calls with interested parties; review of stalking horse agreement for [REDACTED].	3.60	
07/19/2023	Diligence calls with interested parties; facilitate diligence questions and requests; review of stalking horse agreement for [REDACTED].	5.40	
07/20/2023	Calls with bidders not selected for Phase 2; facilitate diligence questions and requests.	4.20	
\$625.00		per hour x total hrs	16.40
			\$10,250.00

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Invoice Detail

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 500000.1936

Olivia Manarin **\$10,250.00**

Nick Harris

07/17/2023	Review and organize lease summary; prepare bid summaries; review and prepare overview on [REDACTED].	4.30	
07/18/2023	Compile information request list; manage access to SISP data room.	2.80	
07/19/2023	Review letters of intent; prepare summary tables for the SISP; upload financial information to data room; internal status update call.	5.70	
07/20/2023	Update bid summary; analyze and compile flash sales reports.	3.50	
07/21/2023	Manage and update information request list and interview schedule; review payroll information; background research on [REDACTED].	5.30	
07/22/2023	Manage and update due diligence request list.	0.90	
	\$250.00	per hour x total hrs	22.50
			\$5,625.00

Nick Harris **\$5,625.00**

Total Professional Services CAD \$76,186.00



Invoice Summary

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130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

July 31, 2023
Invoice No. 10290000398
Job No. 500000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	15.20	\$16,720.00
Jodi Porepa	Senior Managing Director	\$1,005.00	26.00	\$26,130.00
Graham McIntyre	Director	\$705.00	3.80	\$2,679.00
Dean Perlman	Senior Consultant	\$625.00	26.50	\$16,562.50
Adsaran Vithiyananthan	Senior Consultant	\$560.00	1.40	\$784.00
Adam Gasch	Intern	\$215.00	2.30	\$494.50
Caitlin Moreland	Receptionist	\$155.00	0.20	\$31.00
Total Professional Services			75.40	\$63,401.00

Invoice Total	CAD Amount
	\$63,401.00
HST (13%)	\$8,242.13
Total Due	\$71,643.13

FTI Consulting Canada, Inc.
TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Detail

Invoice No. July 31, 2023
Job No. 10290000398
 500000.1936

Total Professional Services
Jeffrey Rosenberg

07/24/2023	Work on creditor matters; review of financial information.	2.50
07/25/2023	Work on credit card matters; call with legal counsel; work on creditor requests; call with NBC; call with new CFO; attend call with Davies; creditor matters.	2.20
07/26/2023	Review of lease matters; review of correspondence; call with legal counsel regarding [REDACTED]; review of correspondence from legal counsel; work on [REDACTED] matters; work on DIP funding matters; review of variance analysis; work on sale of assets.	2.00
07/27/2023	Work on DIP matters; review of disbursements; creditor matters.	2.50
07/28/2023	Review of landlord matters; work on employee issues; review of utility matters.	2.00
07/29/2023	Work on repudiations; review of budget to actual; review of regulatory matters; review of questions from prospective purchasers.	2.00
07/31/2023	Supplier and utility issues; call with creditors; review of financial information.	2.00
\$1,100.00		
per hour x total hrs		15.20
		\$16,720.00

Jeffrey Rosenberg **\$16,720.00**

Jodi Porepa

07/24/2023	Weekly sales call; internal status update; weekly call with ACT; follow up on lease summary and key [REDACTED] summary; internal update on sales process; follow up on third party enquiries; review summary of lease negotiations; review and respond to enquiries; review call log.	4.80
07/25/2023	Call with CFO to discuss transition; call with counsel regarding [REDACTED]; review draft letter for [REDACTED]; draft email regarding credit card; review and respond to lease related items; internal discussion regarding [REDACTED]; review lease communication.	6.20
07/26/2023	Attend weekly inventory call; review and provide comments on variance analysis; review and respond to enquiries; attend weekly call on leases; review current status of lease negotiations; follow up on [REDACTED] internal status update; internal status update.	4.60

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Invoice Detail

Invoice No. July 31, 2023
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 500000.1936

07/27/2023	Call to review proposed disbursements; review variance analysis; internal status update; review vendor enquiries; review landlord enquiries; review updated landlord deposit summary; review third party correspondence; deal with credit card alternatives.	4.10		
07/28/2023	Internal status update; review of lease summary [REDACTED]; internal update on sales process; follow up on third party enquiries; review summary of lease negotiations; review and respond to enquiries; review call log.	2.60		
07/31/2023	Call with ACT; review third party enquiries; status update on landlords; follow up on landlord enquiries; review prepaid card alternatives.	3.70		
			\$1,005.00	per hour x total hrs
			26.00	\$26,130.00

Jodi Porepa **\$26,130.00**

Graham McIntyre

07/25/2023	Review of variance analysis; discussions regarding the same.	1.50		
07/26/2023	Internal discussions regarding engagement matters; walkthrough of variance analysis; correspondence with a utility provider.	2.30		
			\$705.00	per hour x total hrs
			3.80	\$2,679.00

Graham McIntyre **\$2,679.00**

Dean Perlman

07/24/2023	Reviewed the rent negotiation tracker and updated for responses from landlords; updating Monitor hotline log; responding to enquiries to hotline; internal status update; email communication with the company regarding critical vendors.	2.90		
07/25/2023	Email communication with the company on [REDACTED]; updating monitor hotline log; review and respond to enquiries from the Monitor's hotline; call with vendors on [REDACTED]; call with the company on [REDACTED]; internal emails and calls to discuss [REDACTED] analysis and enquiries.	4.10		

Invoice Detail

Invoice No. July 31, 2023
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07/26/2023	Email correspondence with the company on [REDACTED]; review and update the other contracts for [REDACTED]; review the milestone tracker for DIP requirements related to [REDACTED]; call with counsel to discuss [REDACTED]; call with company and vendor on [REDACTED] related to [REDACTED]; update rent negotiation tracker for amendments sent; internal status update; review key drivers of variance analysis; responding to enquiries to Monitor's hotline.	5.40	
07/27/2023	Review and update the terminated lease reconciliation & follow-up tracker; respond to vendor enquiries from Monitor's hotline; email correspondence with the company on [REDACTED]; internal emails on [REDACTED]; prepared preliminary calculation for the DIP repayment; review and update the new account opening request for Vendor Deposits; review proposed payment run for the week; email communication with the Company and Stikemans on [REDACTED].	6.50	
07/29/2023	Review and update rent negotiation tracker; email communication with the company and counsel on [REDACTED]; review and update Monitor hotline log.	0.80	
07/31/2023	Call with Utility provider on disconnection notice; updating other contracts of disclaimer workbook; review and update rent negotiation tracker for landlord responses; internal status update; updating monitor hotline log; review and respond to enquiries from the Monitor's hotline; call with counsel to discuss [REDACTED]; update variance analysis; review variance analysis and key explanations; update outstanding deposits pursued tracker for sent notices; internal discussion on variance analysis.	6.80	
	\$625.00	per hour x total hrs	26.50
			\$16,562.50

Dean Perlman **\$16,562.50**

Adsaran Vithiyananthan

07/24/2023	Internal discussions and status update on various work streams.	1.00	
07/31/2023	Internal discussions regarding variance analysis to be delivered to the [REDACTED]; review of the same.	0.40	
	\$560.00	per hour x total hrs	1.40
			\$784.00

Adsaran Vithiyananthan **\$784.00**

Adam Gasch



Invoice Detail

Invoice No. July 31, 2023
Job No. 10290000398
 500000.1936

07/24/2023	Logging the Monitor's hotline and team connect.	1.20	
07/25/2023	Logging the Monitor's hotline; variance actuals update.	0.10	
07/26/2023	Logging the Monitor's hotline; updating the billing schedule.	0.20	
07/27/2023	Logging the Monitor's hotline	0.60	
07/31/2023	Variance analysis actuals; update and milestone tracker.	0.20	
	\$215.00	per hour x total hrs	2.30
			\$494.50

Adam Gasch **\$494.50**

Caitlin Moreland

07/27/2023	Website update.	0.20	
	\$155.00	per hour x total hrs	0.20
			\$31.00

Caitlin Moreland **\$31.00**

Total Professional Services			CAD	\$63,401.00
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Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

July 31, 2023
Invoice No. 10290000399
Job No. 500000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,170.00	7.50	\$8,775.00
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	9.80	\$10,780.00
Richard Kim	Managing Director	\$890.00	22.30	\$19,847.00
Darcy Eveleigh	Director	\$705.00	45.20	\$31,866.00
Olivia Manarin	Senior Consultant	\$625.00	25.10	\$15,687.50
Nick Harris	Intern	\$250.00	32.50	\$8,125.00
Total Professional Services			142.40	\$95,080.50
Expenses				Total
Business Meals				\$277.74
Total Expenses				\$277.74
Invoice Total				CAD Amount
				\$95,358.24
HST (13%)				\$12,396.57
Total Due				\$107,754.81

FTI Consulting Canada, Inc.
 TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
 Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com

Invoice Detail

Invoice No. July 31, 2023
Job No. 10290000399
 500000.1936

Total Professional Services

Dean Mullett

07/24/2023	Oversee SISP, bidder diligence and management meetings.	1.20	
07/26/2023	██████████ meetings with bidders; discussion with team regarding the same.	1.10	
07/27/2023	██████████ meetings with bidders; discussion team regarding the same.	0.80	
07/28/2023	Preparation for site visits, discussions with staff regarding ██████ ██████ with management.	1.40	
07/31/2023	Meeting with bidder at F&F Edmonton offices.	3.00	
	\$1,170.00	per hour x total hrs	7.50
			\$8,775.00

Dean Mullett

\$8,775.00

Jeffrey Rosenberg

07/24/2023	Work on sales process; review of due diligence items.	2.30	
07/25/2023	Attend purchaser calls; attend call with respect to information.	2.50	
07/26/2023	Call with prospective purchasers; call with ██████████; call with OEM.	1.50	
07/27/2023	Work on due diligence matters.	1.00	
07/28/2023	Review of agreements; call with FF US legal counsel.	1.00	
07/31/2023	Work on sale process matters.	1.50	
	\$1,100.00	per hour x total hrs	9.80
			\$10,780.00

Jeffrey Rosenberg

\$10,780.00

Richard Kim

07/24/2023	Calls with interested parties in the SISP; meetings with management and bidders; facilitation of diligence information and emails.	3.30	
07/25/2023	Calls with interested parties in the SISP; meetings with management and bidders; facilitation of diligence information and emails.	4.80	
07/26/2023	Calls with interested parties in the SISP; meetings with management and bidders; facilitation of diligence information and emails.	5.50	



Invoice Detail

July 31, 2023
Invoice No. 10290000399
Job No. 500000.1936

07/27/2023	Calls with interested parties in the SISP; meetings with management and bidders; facilitation of diligence information and emails.	4.60	
07/28/2023	Calls with interested parties in the SISP; meetings with management and bidders; facilitation of diligence information and emails.	3.00	
07/31/2023	Calls with interested parties in the SISP; meetings with management and bidders; facilitation of diligence information and emails.	1.10	
	\$890.00	per hour x total hrs	22.30
			\$19,847.00

Richard Kim **\$19,847.00**

Darcy Eveleigh

07/24/2023	Facilitating diligence questions and requests; calls with interested parties; calls with management to go through diligence requests.	7.20	
07/25/2023	Facilitating diligence questions and requests; calls with interested parties; calls with management to go through diligence requests.	6.80	
07/26/2023	Facilitating diligence questions and requests; calls with interested parties; calls with management to go through diligence requests.	7.20	
07/27/2023	Facilitating diligence questions and requests; calls with interested parties; calls with management to go through diligence requests.	7.80	
07/28/2023	Facilitating diligence questions and requests; calls with interested parties; calls with management to go through diligence requests.	7.60	
07/31/2023	Facilitating diligence questions and requests; calls with interested parties; calls with management to go through diligence requests.	8.60	
	\$705.00	per hour x total hrs	45.20
			\$31,866.00

Darcy Eveleigh **\$31,866.00**

Olivia Manarin

07/24/2023	Facilitating diligence questions and requests; calls with interested parties; calls with management to go through diligence requests.	6.60	
07/25/2023	Facilitating diligence questions and requests; calls with interested parties; calls with management to go through diligence requests.	7.20	
07/26/2023	Facilitating diligence questions and requests; calls with interested parties; calls with management to go through diligence requests.	4.20	
07/27/2023	Facilitating diligence questions and requests; calls with interested parties; calls with management to go through diligence requests.	3.50	

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Invoice Detail

Invoice No. July 31, 2023
Job No. 10290000399
 500000.1936

07/28/2023	Facilitating diligence questions and requests; calls with interested parties; calls with management to go through diligence requests.	3.60	
	\$625.00	per hour x total hrs	25.10
			\$15,687.50

Olivia Manarin **\$15,687.50**

Nick Harris

07/24/2023	Information request list updates; data room review and updates; review of employee contracts.	6.40	
07/25/2023	Daily sales report analysis; information request list updates.	3.50	
07/26/2023	Information request list updates; updates to data room; call with Fire and Flower.	2.90	
07/27/2023	Information request list updates; updates to data room; call with bidder; review of materials provided by Fire and Flower.	6.80	
07/28/2023	Information request list updates; updates to data room; review of materials provided by Fire and Flower.	6.10	
07/31/2023	Information request list updates; checked financial models.	6.80	
	\$250.00	per hour x total hrs	32.50
			\$8,125.00

Nick Harris **\$8,125.00**

Total Professional Services		CAD	\$95,080.50
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Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

August 10, 2023
Invoice No. 10290000438
Job No. 50000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	9.80	\$10,780.00
Jodi Porepa	Senior Managing Director	\$1,005.00	14.90	\$14,974.50
Dean Perlman	Senior Consultant	\$625.00	25.90	\$16,187.50
Adsaran Vithiyananthan	Senior Consultant	\$560.00	0.60	\$336.00
Adam Gasch	Intern	\$215.00	1.40	\$301.00
Caitlin Moreland	Receptionist	\$155.00	0.50	\$77.50
Total Professional Services			53.10	\$42,656.50

Invoice Total	CAD Amount
	\$42,656.50
HST (13%)	\$5,545.35
Total Due	\$48,201.85

FTI Consulting Canada, Inc.
TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Detail

Invoice No. August 10, 2023
Job No. 10290000438
 500000.1936

Total Professional Services
Jeffrey Rosenberg

08/01/2023	Review of correspondence from Davies; review of matters from FF Canada to FF US; review of credit bid; attend various update calls; review of correspondence.	2.50	
08/02/2023	Review of budget to actual; review of creditor matters; review of lease matters; review of correspondence; attend various update calls.	2.50	
08/03/2023	Review of budget to actual; work on supplier matters; work on FF USA matters; review of payments; work on franchising matters; work on procurement matters; agreements with prospective purchasers.	2.80	
08/04/2023	Call with [REDACTED] review of correspondence; attend various update calls.	2.00	
	\$1,100.00	per hour x total hrs	9.80
			\$10,780.00

Jeffrey Rosenberg

\$10,780.00

Jodi Porepa

08/01/2023	Attend weekly sales call; review lease enquiries and respond; internal status update; review variance analysis and provide comments; call with management to review and finalize cash flow forecast; respond to enquiries around CCAA process and upcoming milestones.	3.90
08/02/2023	Attend weekly inventory call; review financial analyses; review preliminary calculations for credit bid and provide comments; review upcoming milestones; review new bank accounts; review lease enquiries and respond; internal status update; review variance analysis and provide comments; call with management to review and finalize cash flow forecast; respond to enquiries.	3.00
08/03/2023	Review minimum bid calculation and provide comments; review financial analyses and provide comments; internal status update; review lease responses and provide comments; internal status update; discussion on utilities companies and next steps; review and respond to third party enquiries.	4.10

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GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Detail

Invoice No. August 10, 2023
Job No. 10290000438
 500000.1936

08/04/2023	Review and provide comments on lease responses; internal status update; discussion on utilities companies; review and respond to enquiries pertaining to ongoing services and new contracts; review and respond to litigation-related enquiries; call with National Bank to discuss variance analysis.	3.90	
	\$1,005.00	per hour x total hrs	14.90
			\$14,974.50

Jodi Porepa

\$14,974.50

Dean Perlman

08/01/2023	Call with [REDACTED] on disconnection notice; opening new Scotiabank account for vendor deposits; email correspondence with the company on utility vendors and disconnection notices; call with counsel on [REDACTED]; review and update third monitor report for week 8 variance analysis; internal discussion on variance analysis; updated to Monitor Website for Judge Endorsements; updating monitor hotline log; review and respond to enquiries from the Monitor's hotline; call with counsel on [REDACTED]; discuss variance analysis and key changes; finalize variance analysis.	7.40	
08/02/2023	Call with [REDACTED] on disconnection notice; updating monitor hotline log; review and respond to enquiries from the Monitor's hotline; updating outstanding deposit to be returned tracker; updating rent negotiation tracker for landlord responses; weekly call with counsel to discuss [REDACTED]; email correspondence with the company on utility providers; updating utility provider requests tracker; analysis on credit bid consideration calculation.	7.80	
08/03/2023	Call with [REDACTED] on pre and post filing invoices; call with [REDACTED] on pre and post filing invoices and continuation of service; updating monitor hotline log; review and respond to enquiries from the Monitor's hotline; internal discussion on utility providers; follow up with company on deposit reconciliation questions; review and update credit bid calculation; review proposed disbursements and provide comments; call with management to discuss proposed disbursements.	7.00	
08/04/2023	Updating monitor hotline log; review and respond to enquiries from the Monitor's hotline; updating outstanding deposit tracker for landlord responses; internal discussion on credit bid calculation; review and update credit bid calculation; internal update on utility provider discussions.	3.70	

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Invoice Detail

Invoice No. August 10, 2023
Job No. 10290000438
 500000.1936

	\$625.00	per hour x total hrs	25.90	\$16,187.50
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Dean Perlman

\$16,187.50

Adsaran Vithiyananthan

08/02/2023 Discussions with FTI Capital Advisors team on the [REDACTED]; reviewing the model and drafting email response.

0.60

	\$560.00	per hour x total hrs	0.60	\$336.00
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Adsaran Vithiyananthan

\$336.00

Adam Gasch

08/02/2023 Monitor's hotline; service list addition; failed mail notice log.
 08/04/2023 Monitor's hotline.

1.20
0.20

	\$215.00	per hour x total hrs	1.40	\$301.00
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Adam Gasch

\$301.00

Caitlin Moreland

08/01/2023 Website update.
 08/02/2023 Website update.

0.20
0.30

	\$155.00	per hour x total hrs	0.50	\$77.50
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Caitlin Moreland

\$77.50

	Total Professional Services	CAD	\$42,656.50
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Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

Invoice No. August 10, 2023
Job No. 10290000439
Terms 50000.1936
Federal I.D. No. Due Upon Receipt
Currency 98-1479066
Tax Registration: CAD

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,170.00	10.20	\$11,934.00
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	8.70	\$9,570.00
Richard Kim	Managing Director	\$890.00	17.40	\$15,486.00
Darcy Eveleigh	Director	\$705.00	26.40	\$18,612.00
Olivia Manarin	Senior Consultant	\$625.00	22.60	\$14,125.00
Nick Harris	Intern	\$250.00	21.20	\$5,300.00
Total Professional Services			106.50	\$75,027.00

Invoice Total	CAD Amount
	\$75,027.00
HST (13%)	\$9,753.51
Total Due	\$84,780.51

FTI Consulting Canada, Inc.
TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com

Invoice Detail

Invoice No. August 10, 2023
Job No. 10290000439
 500000.1936

Total Professional Services

Dean Mullett

08/02/2023	Site visits with bidders at Saskatoon facility.	5.00	
08/03/2023	Sits visits with bidders in Winnipeg.	3.00	
08/04/2023	Call with bidder regarding [REDACTED] call with bidder regarding [REDACTED].	1.20	
08/05/2023	Call with Jeff Rosenberg regarding [REDACTED] request and [REDACTED]; various emails to TGF regarding [REDACTED]	0.50	
08/06/2023	Call with Stikemans regarding [REDACTED]	0.50	
	\$1,170.00	per hour x total hrs	10.20
			\$11,934.00

Dean Mullett

\$11,934.00

Jeffrey Rosenberg

08/01/2023	Attend calls with management; attend update calls with staff.	1.50	
08/02/2023	Review of financial information; attend various update calls.	1.50	
08/03/2023	Review of outstanding information; calls regarding the same; review of files.	1.50	
08/04/2023	Review bid instruction letter; review of clean room agreement; attend various update calls.	1.50	
08/06/2023	Attend calls with Stikemans and review various documents.	2.70	
	\$1,100.00	per hour x total hrs	8.70
			\$9,570.00

Jeffrey Rosenberg

\$9,570.00

Richard Kim

08/01/2023	Calls with interested parties in the SISP; meetings with management and bidders; facilitation of diligence information and emails.	4.00	
08/02/2023	Calls with interested parties in the SISP; meetings with management and bidders; facilitation of diligence information and emails.	5.50	
08/03/2023	Calls with interested parties in the SISP; meetings with management and bidders; facilitation of diligence information and emails.	4.40	

FTI Consulting Canada, Inc.
 TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
 Toronto, ON M5K1G8 Canada



Invoice Detail

Invoice No. August 10, 2023
Job No. 10290000439
 500000.1936

08/04/2023	Calls with interested parties in the SISP; meetings with management and bidders; facilitation of diligence information and emails.	3.50	
	\$890.00	per hour x total hrs	17.40
			\$15,486.00

Richard Kim **\$15,486.00**

Darcy Eveleigh

08/01/2023	Facilitating diligence questions and requests; calls with interested parties.	5.60	
08/02/2023	Facilitating diligence questions and requests; calls with interested parties.	6.20	
08/03/2023	Facilitating diligence questions and requests; calls with interested parties.	7.40	
08/04/2023	Facilitating diligence questions and requests; calls with interested parties.	7.20	
	\$705.00	per hour x total hrs	26.40
			\$18,612.00

Darcy Eveleigh **\$18,612.00**

Olivia Manarin

08/01/2023	Facilitating diligence questions and requests; management calls with interested parties; scheduling and coordinating management meetings.	7.40	
08/02/2023	Facilitating diligence questions and requests; management calls with interested parties; draft subscription agreement.	5.20	
08/03/2023	Facilitating diligence questions and requests.	4.60	
08/04/2023	Draft subscription agreement; facilitating diligence questions and requests; management calls with interested parties.	5.40	
	\$625.00	per hour x total hrs	22.60
			\$14,125.00

Olivia Manarin **\$14,125.00**

Nick Harris

08/01/2023	Facilitated data room information requests; market research on the Companies key accounts.	5.30	
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Invoice Detail

Invoice No. August 10, 2023
Job No. 10290000439
500000.1936

08/02/2023	Market research on Canadian L.P.'s; facilitating diligence requests; updating data room materials.	4.50	
08/03/2023	Sales report analysis; updated data room materials; market research.	3.20	
08/04/2023	Created historical working capital model; facilitated diligence requests.	6.10	
08/06/2023	Compared Confidentiality Agreements for references from Clean Room agreement draft.	2.10	
	\$250.00	per hour x total hrs	21.20
			\$5,300.00

Nick Harris **\$5,300.00**

Total Professional Services CAD \$75,027.00



Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

August 18, 2023
Invoice No. 10290000458
Job No. 50000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	6.10	\$6,710.00
Jodi Porepa	Senior Managing Director	\$1,005.00	14.30	\$14,371.50
Dean Perlman	Senior Consultant	\$625.00	26.90	\$16,812.50
Adam Gasch	Intern	\$215.00	0.80	\$172.00
Total Professional Services			48.10	\$38,066.00

Invoice Total	CAD Amount
	\$38,066.00
HST (13%)	\$4,948.58
Total Due	\$43,014.58

FTI Consulting Canada, Inc.
TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Detail

Invoice No. August 18, 2023
Job No. 10290000458
 50000.1936

Total Professional Services
Jeffrey Rosenberg

08/07/2023	Work on supplier issues; review of APA for FF USA; review bid instruction letter.	3.00	
08/08/2023	Call with NBC; review of diligence items; attend various calls with management.	2.10	
08/09/2023	Call with Fire & Flower USA; review of files; work on trademark issues.	1.00	
		6.10	\$6,710.00
	\$1,100.00	per hour x total hrs	

Jeffrey Rosenberg **\$6,710.00**

Jodi Porepa

08/08/2023	Review and set up new accounts; review and provide comments on third party enquiries; weekly sales call; call to discuss lease negotiations; call to discuss certain financial analyses; review and respond to third party enquiries.	4.20	
08/09/2023	Attend weekly inventory call; review variances in inventory purchases; review variance analysis and provide comments; review third party enquiries and respond.	4.40	
08/10/2023	Review updated cash flow forecast; discuss key assumptions underlying cash flow; call with management to review proposed disbursements; call with management to review cash flow forecast; review and respond to third party enquiries.	4.10	
08/12/2023	Review and respond to management enquiries; review and respond to third party enquiries.	1.60	
		14.30	\$14,371.50
	\$1,005.00	per hour x total hrs	

Jodi Porepa **\$14,371.50**

Dean Perlman



Invoice Detail

Invoice No. August 18, 2023
Job No. 10290000458
 500000.1936

08/08/2023	Updating Monitor hotline log; review and respond to enquiries from the Monitor's hotline; populating actuals for variance analysis; update variance analysis; review variance analysis and key explanations; review and update billings summary for new invoices; update outstanding deposits tracker for landlord responses; update rent negotiation tracker for draft signed amendments; communication with [REDACTED] on [REDACTED]	5.80	
08/09/2023	Email communication with vendors on [REDACTED]; internal discussion on variance analysis; review and update Third Monitor Report; update rent negotiation tracker for draft signed amendments; prepare cash flow bridge for revised and extended CFF; internal discussion on cash flow bridge.	9.30	
08/10/2023	Updating monitor hotline log; review and respond to enquiries from the Monitor's hotline; internal discussion on detailed weekly cash flow bridge; review and updates to the cash flow bridge; updating outstanding deposit tracker for landlord correspondence; updating rent negotiation tracker; review proposed disbursements and provide comments; call with management to discuss proposed disbursements.	6.50	
08/11/2023	Updating monitor hotline log; review and respond to enquiries from the Monitor's hotline; updating billing summary; internal status update; created trend analysis on cash flow forecast; call with counsel and company on [REDACTED]; call with company on [REDACTED]; updating utility provider requests tracker; call with [REDACTED] on [REDACTED].	5.30	
	\$625.00	per hour x total hrs	26.90
			\$16,812.50

Dean Perlman **\$16,812.50**

Adam Gasch

08/08/2023	Updating the variance analysis with actuals; updating the milestone tracker with completions.	0.50	
08/09/2023	Updating the variance analysis with actuals; updating the milestone tracker with completions.	0.30	
	\$215.00	per hour x total hrs	0.80
			\$172.00

Adam Gasch **\$172.00**

Total Professional Services CAD \$38,066.00

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 TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
 Toronto, ON M5K1G8 Canada
 GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

August 18, 2023
Invoice No. 10290000459
Job No. 500000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,170.00	21.30	\$24,921.00
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	14.50	\$15,950.00
Richard Kim	Managing Director	\$890.00	51.00	\$45,390.00
Darcy Eveleigh	Director	\$705.00	36.20	\$25,521.00
Olivia Manarin	Senior Consultant	\$625.00	34.90	\$21,812.50
Nick Harris	Intern	\$250.00	12.10	\$3,025.00
Total Professional Services			170.00	\$136,619.50

Expenses	Total
Air Travel	\$3,887.71
Business Meals	\$477.07
Car Rental	\$257.06
Gasoline	\$34.02
Hotel & Lodging	\$905.76
Internet (Wi-Fi) Fees	\$46.89
Parking	\$15.00
Taxi	\$315.24
Total Expenses	\$5,938.75

Invoice Total	CAD Amount
	\$142,558.25
HST (13%)	\$18,532.57
Total Due	\$161,090.82

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Invoice Detail

Invoice No. August 18, 2023
Job No. 10290000459
 500000.1936

Total Professional Services

Dean Mullett

08/07/2023	Review of F&F US materials; call with Jeff Rosenberg regarding the same; various emails with Stikemans; various emails with TGF; call with TGF regarding [REDACTED]; call with Stikemans regarding [REDACTED]	2.20
08/08/2023	Review [REDACTED], call Jeff Rosenberg regarding same; call with Richard Kim regarding high priority items to deal with; status update call with special committee, including [REDACTED]; call with [REDACTED] regarding [REDACTED], [REDACTED] and [REDACTED]; call with FTICA team regarding [REDACTED], [REDACTED] and [REDACTED].	3.30
08/09/2023	Review auction procedures; various emails with bidders; call with Jeff Rosenberg regarding [REDACTED]; call with Richard Kim re [REDACTED] call with Stikemans regarding [REDACTED] call with Richard Kim regarding [REDACTED]; call with Jeff Rosenberg regarding [REDACTED]; discussion with Richard Kim regarding [REDACTED].	2.50
08/10/2023	Review of auction procedures; various emails from bidders; call with Richard Kim regarding [REDACTED]; discussion on clean room, working capital, cash; call with Fika regarding [REDACTED]; call with [REDACTED] regarding [REDACTED]; call with [REDACTED]; call with bidder; call with Richard Kim regarding [REDACTED]; various emails with team regarding bidders; various emails with bidders.	3.30
08/11/2023	Call with Jeff Rosenberg regarding [REDACTED]; various emails with Ricard Kim regarding the same; call with Richard Kim regarding [REDACTED]; call with bidder; [REDACTED] in with Richard Kim; with bidder; call with Stikemans regarding [REDACTED]; receipt and review of bids; various additional emails with bidders; various emails within FTI and Stikeman's.	3.80
08/12/2023	Bid review; call with Richard Kim regarding [REDACTED]; review [REDACTED] as prepped by Stikemans; review summary board deck; call with Stikemans to review [REDACTED]	2.90

Invoice Detail

Invoice No. August 18, 2023
Job No. 10290000459
500000.1936

08/13/2023	[REDACTED]; call with Richard Kim regarding same; [REDACTED], call with Jeff Rosenberg regarding same; preparation for special committee meeting; bid cover letter; finalize [REDACTED] summary; emails bidders, special committee meeting and prep for same; various calls Jeff Rosenberg and Richard Kim.	3.30	
\$1,170.00		per hour x total hrs	21.30
			\$24,921.00

Dean Mullett **\$24,921.00**

Jeffrey Rosenberg

08/08/2023	Call with NBC; review of diligence items; attend various calls with management.	2.30	
08/09/2023	Call with Stikemans on [REDACTED]; review of files; attend update meeting on various issues related to August 11, 2023, bid deadline.	2.00	
08/10/2023	Work on bidder queries; work on auction rules; attend various calls regarding the same.	3.00	
08/11/2023	Review of offers; attend various calls regarding the same.	4.00	
08/12/2023	[REDACTED]; attend various call regarding the same; call with Stikeman regarding the same; [REDACTED]	3.20	
\$1,100.00		per hour x total hrs	14.50
			\$15,950.00

Jeffrey Rosenberg **\$15,950.00**

Richard Kim

08/08/2023	Calls with interested parties in the SISP; meetings with management and bidders; facilitation of diligence information and emails; finalizing template purchase agreement, bid instruction letter.	10.00	
08/09/2023	Calls with interested parties in the SISP; meetings with management and bidders; facilitation of diligence information and emails; finalizing template purchase agreement, bid instruction letter.	8.00	
08/10/2023	Calls with interested parties in the SISP; meetings with management and bidders; facilitation of diligence information and emails; finalizing template purchase agreement, bid instruction letter.	6.00	

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Invoice Detail

Invoice No. August 18, 2023
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 500000.1936

08/11/2023	Calls with interested parties in the SISP; meetings with bidders submitting Phase 2 Bids; review of Phase 2 Bids; summary and recommendations of the same.	8.00
08/12/2023	Calls with interested parties in the SISP; meetings with bidders submitting Phase 2 Bids; review of Phase 2 Bids; summary and recommendations of the same.	11.00
08/13/2023	Calls with interested parties in the SISP; meetings with bidders submitting Phase 2 Bids; review of Phase 2 Bids; summary and recommendations of the same.	8.00
\$890.00		per hour x total hrs
		51.00
		\$45,390.00

Richard Kim **\$45,390.00**

Darcy Eveleigh

08/08/2023	Facilitating diligence questions and requests; calls with interested parties.	7.40
08/09/2023	Facilitating diligence questions and requests; calls with interested parties.	8.20
08/10/2023	Facilitating diligence questions and requests; calls with interested parties.	6.60
08/11/2023	Summarizing Phase 2 bids for F&F special committee.	9.80
08/12/2023	Updates to deck summarizing Phase 2 bids.	4.20
\$705.00		per hour x total hrs
		36.20
		\$25,521.00

Darcy Eveleigh **\$25,521.00**

Olivia Manarin

08/07/2023	Facilitating diligence questions and requests; lean room agreement review.	0.90
08/08/2023	Preparation of Bid Instruction Letter; review of Subscription Agreement; facilitating diligence; scheduling management calls.	8.20
08/09/2023	Review of Subscription Agreement; preparation of auction procedures; facilitating diligence calls.	7.40
08/10/2023	Facilitating diligence call; selection and review of auction support services; discussion of purchase agreement with interested parties.	4.00
08/11/2023	Phase 2 Bid Summary Preparation for Special Committee.	10.20
08/12/2023	Phase 2 Bid Summary Preparation for Special Committee.	4.20
\$625.00		per hour x total hrs
		34.90
		\$21,812.50

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Invoice Detail

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Olivia Manarin \$21,812.50

Nick Harris

08/08/2023	Sales report analysis; updated data room materials; market research.	2.30	
08/09/2023	Preparing materials for interested parties; data room requests from interested parties.	3.10	
08/10/2023	Data room requests from interested parties.	2.40	
08/11/2023	Reading incoming phase 2 bids; preparing bid summary.	3.20	
08/12/2023	Updating phase 2 bid summary deck.	1.10	
	\$250.00	per hour x total hrs	12.10
			\$3,025.00

Nick Harris \$3,025.00

Total Professional Services CAD \$136,619.50



Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

August 30, 2023
Invoice No. 102900000473
Job No. 500000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	9.00	\$9,900.00
Jodi Porepa	Senior Managing Director	\$1,005.00	20.60	\$20,703.00
Dean Perlman	Senior Consultant	\$625.00	31.10	\$19,437.50
Total Professional Services			60.70	\$50,040.50

Expenses	Total
Business Meals	\$33.67
Delivery & Courier	\$105.39
Total Expenses	\$139.06

Invoice Total	CAD Amount
	\$50,179.56
HST (13%)	\$6,523.34
Total Due	\$56,702.90



Invoice Detail

Invoice No. August 30, 2023
Job No. 10290000473
 500000.1936

Total Professional Services
Jeffrey Rosenberg

08/16/2023	Attend calls with management; review of cash flow projections.	2.00
08/17/2023	Attend update call on cash flow; attend call with FIKA; attend various update calls.	2.50
08/18/2023	Work on deposit matters; review of correspondence; work on DIP matters; work on regulatory matters; review of FF USA defaults.	2.50
08/20/2023	Review of cash flow; review of correspondence; work on regulatory matters.	2.00
\$1,100.00		per hour x total hrs
		9.00
		\$9,900.00

Jodi Porepa

08/14/2023	Attend sales call; review Board deck slides; review preliminary variance analysis; internal status update; review and respond to enquiries.	3.10
08/15/2023	Internal updates; review updated payables analysis and provide comments; review and update cash flow forecast; review and update variance analysis for DIP lender; review updated accruals; review payables summary; review and respond to third party enquiries.	4.30
08/16/2023	Review and finalize cash flow forecast; review updated assumptions in the CFF; internal status update; review and respond to third party enquiries; review proposed contract terminations.	4.70
08/17/2023	Call with management; review proposed disbursements; review and finalize variance analysis; review language for return of deposit; discussion with counsel regarding same; review and respond to third party enquiries; review new cash requirements and provide comments.	3.60
08/18/2023	Attend sales call; review Board deck slides; review preliminary variance analysis; internal status update; review and respond to enquiries.	3.50
08/20/2023	Call with management; review proposed disbursements; review and finalize variance analysis; [REDACTED]; discussion with counsel regarding same; review and respond to third party enquiries; review new cash requirements and provide comments.	1.40



Invoice Detail

August 30, 2023
Invoice No. 10290000473
Job No. 500000.1936

\$1,005.00	per hour x total hrs	20.60	\$20,703.00
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Dean Perlman

08/14/2023	Updating Monitor hotline log; review and respond to enquiries from the Monitor's hotline; correspondence with utility provider on [REDACTED]; analysis on AR/AP offset for a customer; call with Scotiabank on [REDACTED]; update variance analysis; review variance analysis and key explanations; internal discussion on variance analysis.	4.00	
08/15/2023	Internal discussion on ad hoc analysis for auction; prepare overview of estimated claims pool; call with company on [REDACTED]; update creditor listing for AP as of 8/15; discuss variance analysis and key changes with management; finalize variance analysis; updating monitor hotline log; review and respond to enquiries from the Monitor's hotline; updating rent negotiation tracker.	7.60	
08/16/2023	Finalizing variance for Week 10 to be shared with DIP Lender; updating [REDACTED]; discussion with Company on revised and extended CFF; updating rent negotiation tracker for sent amendments; review of other contracts being disclaimed notice of disclaimer and cover letter; internal status update; review and update trend analysis for CFF.	5.70	
08/17/2023	Call to discuss trend analysis CFF; review and update trend analysis CFF; call with ScotiaConnect on [REDACTED]; call reviewing inventory purchases; review and update third monitor report; updating monitor hotline log; review and respond to enquiries from the Monitor's hotline; review proposed disbursements and provide comments; call with management to discuss [REDACTED]; internal status update; review of [REDACTED].	8.40	
08/18/2023	Updates to Monitor's Third Report; review of CCAA and SISP weekly invoice descriptions; update to bid deposit summary for wire details; updating rent negotiation tracker for landlord responses; updating monitor hotline log; review and respond to enquiries from the Monitor's hotline; prepare wire payments to return bid deposits; call with Scotiabank on [REDACTED]; updating billing summary and schedule.	5.40	
\$625.00		per hour x total hrs	31.10
			\$19,437.50

FTI Consulting Canada, Inc.
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Invoice Detail

Invoice No. August 30, 2023
Job No. 10290000473
500000.1936

Total Professional Services	CAD	\$50,040.50
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Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

August 30, 2023
Invoice No. 10290000474
Job No. 500000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,170.00	27.10	\$31,707.00
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	14.50	\$15,950.00
Richard Kim	Managing Director	\$890.00	32.00	\$28,480.00
Darcy Eveleigh	Director	\$705.00	27.00	\$19,035.00
Olivia Manarin	Senior Consultant	\$625.00	24.00	\$15,000.00
Nick Harris	Intern	\$250.00	11.20	\$2,800.00
Total Professional Services			135.80	\$112,972.00
Expenses				Total
Business Meals				\$331.41
Parking				\$10.00
Total Expenses				\$341.41
Invoice Total				CAD Amount
				\$113,313.41
HST (13%)				\$14,730.74
Total Due				\$128,044.15

Invoice Detail

Invoice No. August 30, 2023
Job No. 10290000474
 500000.1936

Total Professional Services
Dean Mullett

08/14/2023	Call with Jeff Rosenberg regarding auctions; call with Richard Kim regarding bidders, auction, procedures, notifications etc., call with Stikemans regarding [REDACTED]; various communications with bidders; call with Richard Kim regarding same; call with TGF regarding [REDACTED]; review auction communication to bidders; call with Jeff Rosenberg regarding [REDACTED]; various correspondence with Jeff Rosenberg, Stikeman's and management; [REDACTED]; email to SC; respond to various bidder questions.	5.90
08/15/2023	Various calls with Jeff Rosenberg regarding [REDACTED]; call with Stikemans regarding [REDACTED]; call with TGF regarding [REDACTED]; various pre-auction communications with bidders; notifications to non-qualified bidders; [REDACTED] calls Stikemans and with successful bidder; call with [REDACTED] regarding [REDACTED]; next step execution plan, various emails regarding updated documentation.	8.20
08/16/2023	Call with [REDACTED]; signed updated spa; various planning emails; various planning steps and emails regarding closing agenda; various communications with FIKA, Stikemans etc.; review press release; call with Stephane and Stikemans regarding [REDACTED]; various emails monitors counsel; call with FIKA and Stephane regarding [REDACTED]; various emails with Stikemans, Fika etc. regarding [REDACTED]; various emails regarding [REDACTED].	4.30
08/17/2023	Call with Jeff Rosenberg regarding F&F US; various communications with counsel regarding [REDACTED]; various communications with F&F regarding [REDACTED]; preparation and attendance at [REDACTED] with F&F and FIKA; call with Jeff Rosenberg: F&F US, Sask. employee matters; various emails with counsel regarding [REDACTED]; call with Stikemans F&F/FIKA regarding [REDACTED]; call with FIKA and JR regarding [REDACTED]; various additional communications with regulatory team; follow-up call with Jeff Rosenberg regarding [REDACTED].	3.50

Invoice Detail

Invoice No. August 30, 2023
Job No. 10290000474
 500000.1936

08/18/2023	SISP modifications regarding deposits; [REDACTED] and preparation for same with FIKA; call with Jeff Rosenberg regarding [REDACTED]; call with FIKA regarding [REDACTED] stay extension and employees; various emails with FIKA and F&F regarding [REDACTED]; various emails against FIKA/F&F working group regarding [REDACTED] various emails from regulators.	3.10	
08/19/2023	Discussion with Richard Kim regarding [REDACTED] agreement; various emails with FIKA regarding [REDACTED] emails with respect to same with [REDACTED]; [REDACTED] with Jeff Rosenberg.	1.30	
08/20/2023	Various emails regarding [REDACTED]; review [REDACTED] prepped by Stikemans, discussion of same with Jeff Rosenberg.	0.80	
\$1,170.00		per hour x total hrs	27.10
			\$31,707.00

Jeffrey Rosenberg

08/14/2023	Work on SISP process; communication with bidders; work on auction matters; attend various calls regarding the same; review various documents and agreements.	6.00	
08/15/2023	Prepare for attend auction.	4.50	
08/16/2023	Review of correspondence relating to post closing matters; attend calls regarding the same.	2.00	
08/18/2023	Review of back up bid offer; attend calls regarding the same.	2.00	
\$1,100.00		per hour x total hrs	14.50
			\$15,950.00

Richard Kim

08/14/2023	Calls with interested parties in the SISP; meetings with management and bidders; [REDACTED]; obtaining commitment letters; finalizing auction rules and guidelines.	10.00	
08/15/2023	Conducting Auction for SISP; preparation for Auction; calls with Company and Successful Bidder and advisors subsequent to Auction; finalizing updated purchase agreement.	8.00	

Invoice Detail

Invoice No.
Job No.

August 30, 2023
10290000474
50000.1936

08/16/2023	Co-ordination and calls on closing matters and company wide communication with Company, Successful Bidder, Company counsel.	4.50	
08/17/2023	Co-ordination and calls on closing matters and regulatory approvals with Company, Successful Bidder, Company counsel.	5.00	
08/18/2023	Co-ordination and calls on returning deposits and closing matters with Company, Successful Bidder.	4.50	
\$890.00		per hour x total hrs	32.00
			\$28,480.00

Darcy Eveleigh

08/14/2023	Preparations for SISP auction.	9.80	
08/15/2023	Preparation and execution of SISP auction.	8.20	
08/16/2023	Call with management and FIKA; coordinating return of bid deposits to unsuccessful bidders.	3.20	
08/17/2023	Call with Stikeman and Stephane; drafting amendment to SISP procedures to return deposits.	2.80	
08/18/2023	Coordinating return of bid deposits to unsuccessful bidders.	1.20	
08/19/2023	Coordinating calls with FIKA and F&F employees.	1.80	
\$705.00		per hour x total hrs	27.00
			\$19,035.00

Olivia Manarin

08/14/2023	F&F SISP Phase 2 Auction preparation, logistics and coordination.	10.40	
08/15/2023	F&F SISP Phase 2 Auction.	8.40	
08/16/2023	Completion of post-auction items including review of binding Subscription Agreements from Binding Bid and Backup Bid.	5.20	
\$625.00		per hour x total hrs	24.00
			\$15,000.00

Nick Harris

08/14/2023	Reviewing subscription agreement; phase 2 SISP auction preparation.	4.50	
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FTI Consulting Canada, Inc.
TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
Toronto, ON M5K1G8 Canada



Invoice Detail

Invoice No. August 30, 2023
Job No. 10290000474
500000.1936

08/15/2023	Phase 2 SISP auction.		6.70	
		\$250.00	per hour x total hrs	11.20
				\$2,800.00

Total Professional Services			CAD	\$112,972.00
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Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

August 30, 2023
Invoice No. 10290000475
Job No. 50000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	20.70	\$22,770.00
Jodi Porepa	Senior Managing Director	\$1,005.00	32.10	\$32,260.50
Dean Perlman	Senior Consultant	\$625.00	34.60	\$21,625.00
Adsaran Vithiyananthan	Senior Consultant	\$560.00	1.70	\$952.00
Carter Wood	Senior Consultant	\$560.00	1.50	\$840.00
Caitlin Moreland	Receptionist	\$155.00	0.50	\$77.50
Total Professional Services			91.10	\$78,525.00

Invoice Total	CAD Amount
	\$78,525.00
HST (13%)	\$10,208.25
Total Due	\$88,733.25

FTI Consulting Canada, Inc.
TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com

Invoice Detail

Invoice No. August 30, 2023
Job No. 10290000475
 50000.1936

Total Professional Services
Jeffrey Rosenberg

08/21/2023	Attend next steps call with respect to sale process; attend various calls and review of correspondence; review of regulatory matters; review of motion materials.	3.00	
08/22/2023	Review of cash flow agreement; prepare for and attend Board meeting ; attend call of approval of sale motion agreement; review of documentation with respect to same; review of material change report; attend calls with respect to DIP matters; review of revised subscription agreement.	3.50	
08/23/2023	Attend call with FIKA on various matters; work on closing matters; work on regulatory matters; work on DIP mattes; call with FIKA regarding the same; review of FF USA matters; review of revised AVRO; review of claims procedure order.	4.00	
08/24/2023	Attend various calls with Stikemans regarding [REDACTED]; calls with FIKA regarding the same; calls from Shareholders; work with respect to FF USA.	4.00	
08/25/2023	Work on court report; review of correspondence.	3.00	
08/26/2023	Work on court report; attend various calls with legal counsel regarding the same; call with Stikemans.	3.20	
	\$1,100.00	per hour x total hrs	20.70
			\$22,770.00

Jodi Porepa

08/21/2023	Review affidavit and provide comments; review preliminary variance analysis; draft report; attend weekly sales call; respond to third party enquiries; review lease summaries in advance of call with buyer counsel.	5.50
08/22/2023	Attend call to discuss status of leases; follow up on third party enquiries; call with management to discuss cash flow forecast; review preliminary financial analyses to bridge cash flow forecast differences; internal status update; draft court report.	5.60
08/23/2023	Review Claims Procedure Order; review claims forms and provide comments; call with purchaser; review and finalize cash flow forecast; draft report.	5.50

Invoice Detail

Invoice No. August 30, 2023
Job No. 10290000475
 500000.1936

08/24/2023	Draft report; review confidential memorandum and provide comments; review proposed disbursements; review variance analysis; internal status update; review and respond to third party enquiries; call with counsel to discuss [REDACTED]; review Affidavit; call with Capital Advisory team.	6.30
08/25/2023	Attend call to discuss status of leases; follow up on third party enquiries; call with management to discuss cash flow forecast; review preliminary financial analyses to bridge cash flow forecast differences; internal status update; draft court report.	4.30
08/26/2023	Review report and provide comments; update cash flow forecast; internal discussions regarding report; communication with counsel regarding [REDACTED]	4.90
	\$1,005.00	per hour x total hrs
		32.10
		\$32,260.50

Dean Perlman

08/21/2023	Updating Monitor hotline log; review and respond to enquiries from the Monitor's hotline; prepare TR forms for wire payments returning bid deposits; call with F&F equity investor answering [REDACTED]; update rent negotiation tracker for signed amendments; prepare new account opening form for admin expense reserve bank account; call with Company on cash flow matters; update variance analysis; review variance analysis and key explanations; internal status update.	4.40
08/22/2023	Discuss variance analysis and key changes internally; finalize variance analysis; updating monitor hotline log; review and respond to enquiries from the Monitor's hotline; analysis on cash flow burn per month; call with Company and FTICA on [REDACTED]; revising [REDACTED]; walkthrough of [REDACTED] workbooks with the Company; internal discussion on [REDACTED]; updated [REDACTED] analysis for [REDACTED] need; call with counsel on [REDACTED]	9.50
08/23/2023	Analysis on new DIP need based off [REDACTED]; call with Company and Counsel on [REDACTED]; prepared summary of terminated leases with contact information; updates to the [REDACTED] forecast for discussions with the Purchaser; updating monitor hotline log; review and respond to enquiries from the Monitor's hotline; reformatting and updating master AP list for claims process.	8.00

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 TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
 Toronto, ON M5K1G8 Canada

Invoice Detail

Invoice No. August 30, 2023
Job No. 10290000475
 500000.1936

08/24/2023	Update Third Monitor report for 11-week ended variance analysis; updates to Monitor website; updating Monitor hotline log; review and respond to enquiries from the Monitor's hotline; reformatting and updating master AP list for claims process; review of milestone tracker for key dates/requirements from the claims procedure order; review proposed disbursements and provide comments; call with management to discuss [REDACTED]; internal status update; revisions to Monitor report extended cash flow.	6.90		
08/25/2023	Review of third Monitor Report confirming values and tables and updates to lease section; created list of required appendices for the monitor report; updating monitor hotline log; review and respond to enquiries from the Monitor's hotline; review and update milestone tracker for key dates/requirements for key items from closing agenda; update other contracts disclaimed tracker for additional notice of disclaimer; call with unsecured creditor inquiring [REDACTED] status update.	5.80		
	\$625.00	per hour x total hrs	34.60	\$21,625.00

Adsaran Vithiyananthan

08/24/2023	Internal discussions on [REDACTED]	0.90		
08/25/2023	Discussions on pending claims procedure, other outstanding items, and hand off of work streams.	0.80		
	\$560.00	per hour x total hrs	1.70	\$952.00

Carter Wood

08/24/2023	Reviewing claims procedure order; updating key dates and milestones in regards to claims procedure order.	0.80		
08/25/2023	Responding to hotline inquiries.	0.70		
	\$560.00	per hour x total hrs	1.50	\$840.00



Invoice Detail

Invoice No. August 30, 2023
Job No. 10290000475
500000.1936

Caitlin Moreland

08/21/2023	Website update.		0.20	
08/24/2023	Website update.		0.30	
		\$155.00	per hour x total hrs	0.50
				\$77.50

Total Professional Services			CAD	\$78,525.00
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Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

August 30, 2023
Invoice No. 10290000476
Job No. 50000.1936
Terms Due Upon Receipt
Federal I.D. No. 98-1479066
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,170.00	17.90	\$20,943.00
Richard Kim	Managing Director	\$890.00	20.00	\$17,800.00
Darcy Eveleigh	Director	\$705.00	31.60	\$22,278.00
Olivia Manarin	Senior Consultant	\$625.00	30.20	\$18,875.00
Total Professional Services			99.70	\$79,896.00

Invoice Total	CAD Amount
	\$79,896.00
HST (13%)	\$10,386.48
Total Due	\$90,282.48

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Toronto, ON M5K1G8 Canada

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Invoice Detail

Invoice No. August 30, 2023
Job No. 10290000476
 500000.1936

Total Professional Services

Dean Mullett

08/21/2023	Regulatory status update summary per [REDACTED] various emails amongst regulatory working group regarding matter status and scheduling meetings; various emails with Stikemans regarding [REDACTED]; update on FIKA meetings with employees; F&F people plan go forward; back-up bid outside date discussion with Richard Kim and Jeff Rosenberg views; review of sale approval order affidavit, [REDACTED] from counsel.	3.60
08/22/2023	Call with Jeff Rosenberg regarding cash flows; review material change report; review closing item work stream with Richard Kim, additions to same; call with Alberta regulators; review of 13-wk cash flows with Fire & Flower and FTI restructuring team; call with Richard Kim regarding [REDACTED]; attendance at special committee meeting; call with buyer & seller regulatory working group; call with Richard Kim regarding [REDACTED]; call with Richard Kim regarding D [REDACTED]; various emails with FTICA regarding [REDACTED]	5.60
08/23/2023	Update on regulatory matters; call with FIKA and counsel regarding [REDACTED]; various calls with Jeff Rosenberg regarding [REDACTED], various calls regarding [REDACTED], review of updates cash flows; call with Stikemans and FTI regarding [REDACTED]	2.80
08/24/2023	Various emails regarding company communication; various emails with regulatory bodies and counsel; call with Jeff Rosenberg regarding [REDACTED]; call with FIKA and Jeff Rosenberg FNF US, debrief call with Jeff Rosenberg regarding same; call Jeff Rosenberg regarding [REDACTED]; various emails regarding regulatory matters; review materials for court report; various emails regarding; FNF US and meeting with FIKA; OF contract requests from FIKA; FIKA meeting request regarding [REDACTED]; ACT back-up bid subscription agreement.	2.50
08/25/2023	Review and edit [REDACTED]; various emails regarding back-up subscription agreement; various correspondence with Fika regarding closing and transition matters.	2.30
08/26/2023	Various closing matters with FIKA.	0.70
08/27/2023	Various closing matters with FIKA.	0.40
\$1,170.00		
per hour x total hrs		17.90
\$20,943.00		

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 TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
 Toronto, ON M5K1G8 Canada

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Invoice Detail

Invoice No. August 30, 2023
Job No. 10290000476
 50000.1936

Richard Kim

08/21/2023	Co-ordination and calls on [REDACTED] with Company, Successful Bidder, Company counsel.	10.00	
08/22/2023	Co-ordination and calls on [REDACTED] with Company, Successful Bidder, Back-Up Bidder Counsel, Company counsel. Board meeting to go over next steps.	10.00	
	\$890.00	per hour x total hrs	20.00
			\$17,800.00

Darcy Eveleigh

08/21/2023	Calls with FIKA and employees.	8.20	
08/22/2023	Calls with FIKA and employees.	7.40	
08/23/2023	Calls with FIKA and employees; facilitating FIKA requests; calls with provincial regulators, Fire Flower counsel and FIKA counsel on [REDACTED]	6.80	
08/24/2023	Calls with FIKA and employees; facilitating FIKA requests.	5.80	
08/25/2023	Calls with FIKA and employees; facilitating FIKA requests.	3.40	
	\$705.00	per hour x total hrs	31.60
			\$22,278.00

Olivia Manarin

08/21/2023	Management meetings; review of Back-up Bid.	8.20	
08/22/2023	Management meetings; FNF US documents review.	7.40	
08/23/2023	Management meetings.	4.20	
08/24/2023	Management meetings; drafting Monitor's Report Confidential Bid Summary.	7.20	
08/25/2023	Management meetings; drafting Monitor's Report SISP summary.	3.20	
	\$625.00	per hour x total hrs	30.20
			\$18,875.00



Invoice Detail

Invoice No. August 30, 2023
Job No. 10290000476
500000.1936

Total Professional Services	CAD	\$79,896.00
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Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

Invoice No. August 31, 2023
Job No. 10290000503
Terms 50000.1936
Currency Due Upon Receipt
Tax Registration: CAD

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	12.40	\$13,640.00
Jodi Porepa	Senior Managing Director	\$1,005.00	11.40	\$11,457.00
Adsaran Vithiyananthan	Senior Consultant	\$560.00	18.40	\$10,304.00
Carter Wood	Senior Consultant	\$560.00	9.20	\$5,152.00
Caitlin Moreland	Receptionist	\$155.00	1.60	\$248.00
Total Professional Services			53.00	\$40,801.00
Expenses				Total
Delivery & Courier				\$37.04
Total Expenses				\$37.04
Invoice Total				CAD Amount
				\$40,838.04
HST (13%)				\$5,308.95
Total Due				\$46,146.99



Invoice Detail

Invoice No. August 31, 2023
Job No. 10290000503
 50000.1936

Total Professional Services
Jeffrey Rosenberg

08/28/2023	Work on employee matters; work on claims matters; work with respect to back up bids; call regarding FF USA; work on ACT agreement matters.	3.40	
08/29/2023	Prepare for and attend in court; call with FIKA and ACT regarding agreements; call with management regarding employees; attend call regarding FF USA; review of variance analysis; review of OSC matters.	2.00	
08/30/2023	Work on FF USA issues; call with CFO; review of documents.	4.00	
08/31/2023	Attend update calls; call with Stikeman; review calls regarding the same.	3.00	
\$1,100.00		per hour x total hrs	12.40
			\$13,640.00

Jodi Porepa

08/28/2023	Review and respond to enquiries; prepare for Claims Process; internal status update.	2.60	
08/29/2023	Review and respond to enquiries; prepare for Claims Process; internal status update; court attendance; attend weekly sales call; review variance analysis with CFO and discuss next steps.	3.50	
08/30/2023	Review and respond to enquiries; prepare for Claims Process; internal status update.	3.00	
08/31/2023	Review proposed disbursements; internal status update; review variance analysis; review next steps in the claims process.	2.30	
\$1,005.00		per hour x total hrs	11.40
			\$11,457.00

Adsaran Vithiyanthan



Invoice Detail

Invoice No. August 31, 2023
Job No. 10290000503
 500000.1936

08/28/2023	Discussions on Monitor's hotline and outstanding items; Monitor's website updates for new documents served regarding August 29 hearing; compiling the Known Claimant listing pursuant to the draft Claims Procedure Order for purposes of noticing; reviewing and updating the variance analysis for week 12 with the new revised and extended cash flow forecast; Claims Procedure Order newspaper notice and follow-up with the Globe and Mail regarding publishing.	7.70	
08/29/2023	Discussions on Monitor's hotline and outstanding items; Monitor's website updates for new documents served regarding August 29 hearing; reviewing and updating the variance analysis for week 12 and discussions with management regarding the same; preparing for the launch of the Claims Procedure; reviewing and responding to Monitor's hotline inquiries; set up of administrative expense reserve bank account.	5.40	
08/30/2023	Discussions; reviewing and responding to hotline inquiries; website updates for Claims Procedure; preparations for the Claims Procedure.	2.10	
08/31/2023	Discussions; review of hotline inquiries and drafting responses; responding to hotline inquiries via phone call and email; weekly meeting with management reviewing proposed disbursements; updates to the known Claimants Listing pursuant to the CPO.	3.20	
	\$560.00	per hour x total hrs	18.40
			\$10,304.00

Carter Wood

08/28/2023	Drafting claims notice; monitoring and responding to hotline inquiries.	2.00	
08/29/2023	Monitoring hotline and responding to inquiries; updating list of known claimants; setting up claims log register.	3.80	
08/30/2023	Monitoring hotline and responding to inquiries; setting up claims register; updating known claimant list; internal discussions.	2.40	
08/31/2023	Monitoring hotline and responding to inquiries; logging claims; reviewing notice to claimants.	1.00	
	\$560.00	per hour x total hrs	9.20
			\$5,152.00

Caitlin Moreland

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Invoice Detail

Invoice No. August 31, 2023
Job No. 10290000503
50000.1936

08/28/2023	Website update.	0.50	
08/29/2023	Website update.	0.30	
08/30/2023	Website update.	0.80	
	\$155.00	per hour x total hrs	1.60
			\$248.00

	Total Professional Services	CAD	\$40,801.00
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Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

Invoice No. August 31, 2023
Job No. 10290000504
Terms 50000.1936
Currency Due Upon Receipt
Tax Registration: CAD

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,170.00	9.20	\$10,764.00
Darcy Eveleigh	Director	\$705.00	12.40	\$8,742.00
Olivia Manarin	Senior Consultant	\$625.00	8.00	\$5,000.00
Total Professional Services			29.60	\$24,506.00

Invoice Total	CAD Amount
	\$24,506.00
HST (13%)	\$3,185.78
Total Due	\$27,691.78



Invoice Detail

Invoice No. August 31, 2023
Job No. 10290000504
 500000.1936

Total Professional Services
Dean Mullett

08/28/2023	Call with Jeff Rosenberg regarding employee matters and DIP' call with staff regarding meeting with [REDACTED]; call with V [REDACTED] regarding employee matters; call with Jeff Rosenberg regarding employee matters.	2.20		
08/29/2023	Various emails with FIKA and F&F regarding employee transition; various emails regarding corporate costs and cash flow modeling with FIKA and F&F; regulatory update; various emails with [REDACTED] call with Jeff Rosenberg regarding court hearing, employee survey and other closing/transition matters.	2.50		
08/30/2023	Call with Jeff Rosenberg regarding Fika and employee survey, own hall etc.; call with [REDACTED] regarding various employee matters, ACT contact etc.; multiple call with Jeff Rosenberg regarding employee matters, ACT contract, cash flows, call with [REDACTED] calls with FIKA regarding employee matters; call with Jeff Rosenberg regarding regulatory, call with FIKA; call with [REDACTED] regarding town hall and various employee matters; various emails regarding regulatory, cash flows etc.	3.10		
08/31/2023	Various emails regarding regulatory; call with [REDACTED] regarding [REDACTED] and town hall; various texts with [REDACTED] regarding [REDACTED] and town hall; call with Jeff Rosenberg regarding outstanding items.	1.40		
	\$1,170.00	per hour x total hrs	9.20	\$10,764.00

Darcy Eveleigh

08/28/2023	Calls with FIKA and F&F; facilitating FIKA requests.	2.80		
08/29/2023	Calls with FIKA and F&F; facilitating FIKA requests.	2.60		
08/30/2023	Calls with FIKA and F&F; facilitating FIKA requests.	3.20		
08/31/2023	Calls with FIKA and F&F; facilitating FIKA requests.	3.80		
	\$705.00	per hour x total hrs	12.40	\$8,742.00

Olivia Manarin



Invoice Detail

Invoice No. August 31, 2023
Job No. 10290000504
 50000.1936

08/28/2023	Management meetings with FIKA and F&F employees.	2.60	
08/29/2023	Facilitating requests.	1.40	
08/30/2023	Management meetings with FIKA and F&F employees.	2.80	
08/31/2023	Management meetings with FIKA and F&F employees.	1.20	
	\$625.00	per hour x total hrs	8.00
			\$5,000.00

Total Professional Services CAD \$24,506.00



Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

September 14, 2023
Invoice No. 10290000533
Job No. 50000.1936
Terms Due Upon Receipt
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,170.00	27.90	\$32,643.00
Richard Kim	Managing Director	\$890.00	1.00	\$890.00
Darcy Eveleigh	Director	\$705.00	14.20	\$10,011.00
Total Professional Services			43.10	\$43,544.00

Invoice Total	CAD Amount
	\$43,544.00
HST (13%)	\$5,660.72
Total Due	\$49,204.72

Invoice Detail

September 14, 2023
Invoice No. 10290000533
Job No. 500000.1936

Total Professional Services

Dean Mullett

09/01/2023	Various emails with purchaser regarding [REDACTED]; various internal calls regarding same and F&F cash on closing; various internal emails regarding cash on closing; review of subscription agreement regarding same.	1.90
09/02/2023	Various emails regarding regulatory matters and office lease and other matters.	0.50
09/03/2023	Various email regarding opening balance sheet, head office lease and other matters.	0.30
09/04/2023	Head office lease update; update daily sales dashboard.	0.30
09/05/2023	Daily sales dashboard; email with buyer regarding [REDACTED] various emails regarding [REDACTED], including emails from regulator; internal call regarding regulators, employee and Edmonton lease matters; various emails with in-house counsel and Stikemans regarding [REDACTED]; call with FIKA and FTI regarding employee matters; discussions regarding regulators; Edmonton lease, materials contracts; debrief call with FTI; call with Stikemans and FIKA counsel regarding [REDACTED]; Saskatchewan regulatory update; insurance matters; town hall planning; call with FTI regarding [REDACTED], follow-up regarding same; further discussion regarding Manitoba regulatory requirements.	4.80
09/06/2023	Daily sales dashboard; discussion with Manitoba regulator; [REDACTED] with FNF and Stikemans; retail town hall planning; plans for Edmonton head office lease and physical assets; Manitoba regulatory matters with purchaser's counsel; call with FIKA & FNF regarding town hall messaging, logistics; discussion regarding employee list and plans for communication; work with employees at FNF on town hall logistics; additional follow-up from Manitoba regulator; discussion with FIKA; Saskatchewan regulators series of emails; review departing employees list; discussion amongst Stikemans and FTI regarding same; internal call regarding departing employees list; various emails with FNF regarding departing employees list; communications with FIKA regarding departing employees list.	4.40

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 TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
 Toronto, ON M5K1G8 Canada



Invoice Detail

September 14, 2023
Invoice No. 10290000533
Job No. 500000.1936

09/07/2023	Internal call regarding employee notices, call with FIKA regarding same; call with CEO regarding ██████████; attendance at town hall; call with FIKA and counsel, Stikemans and F&F regarding ██████████; numerous emails regarding same; multiple calls with Human Resources regarding ██████████; interior call regarding ██████████; call with in-house legal counsel and Miller Thomson regarding ██████████ various emails with FTI and TGF regarding ██████████ various calls with FIKA regarding ██████████; call with Joel regarding ██████████ call with TGF regarding ██████████ various emails with TGF and JR regarding ██████████ various emails with Stikemans and FTI regarding ██████████; various emails with FIKA and in-house legal counsel regarding ██████████	9.20
09/08/2023	Review ██████████; various emails with in-house counsel, Stikemans, TGF and FTI regarding same; review correspondence with Manitoba regulator; call with Stikemans and TGF regarding ██████████; call with in-house counsel and Stikemans regarding ██████████; call with FTI regarding debrief on ██████████; various emails with Ontario regulators; discussion with Stikemans regarding ██████████; emails with FIKA Human Resources regarding CEO message and officer notices; call with FIKA and FTI regarding ██████████; call with FTI regarding ██████████, request Stikemans to review same; ██████████; call with Stikemans and FIKA counsel regarding ██████████ status, various calls and emails with ██████████ and Stikemans regarding ██████████; various emails with FIKA counsel ██████████ regarding ██████████; review of draft flow of funds.	5.20
09/09/2023	Daily sales dashboard; flow of funds questions; deal with employee bonus questions.	0.60
09/10/2023	Daily sales dashboard; deal with employee matters with Human Resources; flow of funds emails; emails regarding ██████████; call with FTI regarding post filing accounts payable.	0.70
\$1,170.00 per hour x total hrs		27.90 \$32,643.00



Invoice Detail

September 14, 2023
Invoice No. 10290000533
Job No. 500000.1936

Richard Kim

09/07/2023	Attend status update call for closing.	0.50	
09/08/2023	Preparation and drafting of flow of funds.	0.50	
	\$890.00	per hour x total hrs	1.00
			\$890.00

Darcy Eveleigh

09/01/2023	Calls with FIKA and F&F; facilitating FIKA requests and responding to enquiries.	2.80	
09/05/2023	Calls with FIKA and F&F; facilitating FIKA requests and responding to enquiries.	3.80	
09/06/2023	Calls with FIKA and F&F; facilitating FIKA requests and responding to enquiries.	3.40	
09/07/2023	Calls with FIKA and F&F; facilitating FIKA requests and responding to enquiries.	4.20	
	\$705.00	per hour x total hrs	14.20
			\$10,011.00

	Total Professional Services	CAD	\$43,544.00
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Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

September 14, 2023
Invoice No. 10290000534
Job No. 500000.1936
Terms Due Upon Receipt
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	23.90	\$26,290.00
Jodi Porepa	Senior Managing Director	\$1,005.00	9.40	\$9,447.00
Kamran Hamidi	Managing Director	\$890.00	1.50	\$1,335.00
Adsaran Vithiyananthan	Senior Consultant	\$560.00	25.00	\$14,000.00
Carter Wood	Senior Consultant	\$560.00	0.30	\$168.00
Tessa Chiricosta	Consultant	\$410.00	13.50	\$5,535.00
Caitlin Moreland	Receptionist	\$155.00	2.60	\$403.00
Kathleen Foster	Executive Assistant II	\$155.00	0.50	\$77.50
Total Professional Services			76.70	\$57,255.50
Expenses				Total
Newspaper Ads				\$10,299.60
Business Meals				\$24.69
Total Expenses				\$10,324.29
Invoice Total				CAD Amount
				\$67,579.79
HST (13%)				\$8,785.37
Total Due				\$76,365.16

Invoice Detail

September 14, 2023
Invoice No. 10290000534
Job No. 500000.1936

Total Professional Services
Jeffrey Rosenberg

09/01/2023	Review of financial results; [REDACTED]; call with legal counsel regarding the same; call with Stikemans regarding [REDACTED]; calls with FIKA; calls with FIKA legal counsel.	3.50
09/02/2023	Review of correspondence to and from the regulators; correspondence to company regarding the same; review of OSC matters; call with Stikemans on various matters.	2.40
09/05/2023	Work on claims process; calls with F [REDACTED]; call with Stephane with respect to [REDACTED]; attend employee update call; work on regulatory matters; update call with staff regarding town hall meeting; review of cash flow forecast; work on [REDACTED] matter.	3.00
09/06/2023	Work on regulatory matters; work on employee matters.	2.00
09/07/2023	Work on due diligence; call with management regarding employees and FF USA; work on employee matters; review of proposal from FF USA; queries with respect to legal counsel; review of [REDACTED] matter.	2.10
09/08/2023	Call with Stikemans regarding [REDACTED]; call with Avi G regarding [REDACTED]; work on regulatory matters; work on director matters; approval of invoices.	5.00
09/09/2023	Work on closing matters; work on Board matters; review of correspondence with Stikemans; correspondence with Davies.	3.20
09/10/2023	Review of security commission order; work on waterfall; call with [REDACTED] work on closing matters.	2.70
\$1,100.00		
per hour x total hrs		23.90
		\$26,290.00

Jodi Porepa

09/01/2023	Review updated cash flow forecast; internal status update discussions; review enquiries and respond from management; review status of claims process; review and provide comments on claims process ad.	2.80
09/06/2023	Review updated claims procedure; internal status update.	1.20
09/07/2023	Review proposed disbursements; status update discussions; review claims process and provide comments.	1.40

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 TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
 Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com

Invoice Detail

September 14, 2023
Invoice No. 10290000534
Job No. 500000.1936

09/08/2023	Review claims process; internal status update; attend closing call; review and respond to employee communications; follow up on third party enquiries.	2.50	
09/10/2023	Review claims process; internal status update; attend closing call; review and respond to employee communications; follow up on third party enquiries.	1.50	
	\$1,005.00	per hour x total hrs	9.40
			\$9,447.00

Kamran Hamidi

09/01/2023	Attend meeting with management and purchaser on cash flows; prep regarding same.	1.50	
	\$890.00	per hour x total hrs	1.50
			\$1,335.00

Adsaran Vithiyanthan

09/01/2023	Reviewing hotline enquiries; website updates; preparation for claims process and related notices and mailings.	2.10	
09/05/2023	Internal discussions; reviewing Monitor's hotline enquiries and drafting responses; discussion with counsel and management regarding [REDACTED]; attend weekly sales meeting with management team; set up of documents and templates for claims procedure; website updates; updating consolidated listing of known claimants based on new information received.	6.30	
09/06/2023	Internal discussions; review of claims and updating claims register; set up of data room for administration of claims; review of hotline enquiries; responding to hotline enquiries; updating Known Claimants Listing.	4.80	
09/07/2023	Updating Known Claimants listing; reviewing claims register and data room; internal discussions on Claims Procedure Order; reviewing hotline enquiries and drafting responses; meetings with F&F teams to discuss claims process and logistics in reconciling claims; weekly payment run review; set up of other Claims Procedure Order related items.	6.70	

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 TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
 Toronto, ON M5K1G8 Canada



Invoice Detail

September 14, 2023
Invoice No.
10290000534
Job No.
500000.1936

09/08/2023	Internal discussions; emailing Claims Packages to all Known Claimants; delivering Claims Packages; phone calls and emails with vendors, government authorities, and employees on Claims Packages sent.	5.10	
	\$560.00	per hour x total hrs	25.00
			\$14,000.00

Carter Wood

09/01/2023	Monitoring hotline and respond to requests; update claims register.	0.30	
	\$560.00	per hour x total hrs	0.30
			\$168.00

Tessa Chiricosta

09/05/2023	Setting up claims register; update claims register for proof of claims received.	3.50	
09/06/2023	Monitoring hotline and respond to requests; update claims register.	4.50	
09/07/2023	Setting up claims register; update claims register for proof of claims received.	3.00	
09/08/2023	Monitoring hotline and respond to requests; update claims register.	2.50	
	\$410.00	per hour x total hrs	13.50
			\$5,535.00

Caitlin Moreland

09/05/2023	Website update.	0.20	
09/07/2023	Mailing claims packages.	0.50	
09/08/2023	Mailing claims packages.	1.90	
	\$155.00	per hour x total hrs	2.60
			\$403.00

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Invoice Detail

September 14, 2023
Invoice No. 10290000534
Job No. 500000.1936

Kathleen Foster

09/01/2023	Website update.		0.50	
		\$155.00	per hour x total hrs	0.50
				\$77.50

Total Professional Services			CAD	\$57,255.50
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Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

September 19, 2023
Invoice No. 10290000536
Job No. 50000.1936
Terms Due Upon Receipt
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	24.50	\$26,950.00
Jodi Porepa	Senior Managing Director	\$1,005.00	26.50	\$26,632.50
Adsaran Vithiyananthan	Senior Consultant	\$560.00	29.40	\$16,464.00
Tessa Chiricosta	Consultant	\$410.00	4.80	\$1,968.00
Total Professional Services			85.20	\$72,014.50
Expenses				Total
Business Meals				\$39.22
Taxi				\$68.36
Total Expenses				\$107.58
Invoice Total				CAD Amount
				\$72,122.08
HST (13%)				\$9,375.87
Total Due				\$81,497.95

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Invoice Detail

September 19, 2023
Invoice No. 10290000536
Job No. 500000.1936

Total Professional Services
Jeffrey Rosenberg

09/11/2023	Calls with counsel; call with Stikeman; work on closing matters; work on cash flows; attend various meetings.	5.70
09/12/2023	Attend various update calls with Stikemans; attend various update calls with TGF; work on closing matters; review of cash flows.	6.50
09/13/2023	Attend various calls with Stikeman; attend Board meeting; review insurance matters; call with FIKA; letter to FIKA; call regarding cash flows.	6.00
09/14/2023	Attend various calls with Stikemans [REDACTED]; attend various calls with TGF [REDACTED]; review of various documents; review of closing check list.	6.30
\$1,100.00		
per hour x total hrs		24.50
		\$26,950.00

Jodi Porepa

09/11/2023	Review and update flow of funds analysis; call with FIKA to discuss closing activities; review variance analysis and provide comments; review claims register; review and respond to third party enquiries.	5.60
09/12/2023	Review and update flow of funds analysis; call with FIKA to discuss closing activities; review variance analysis and provide comments; review claims register; review and respond to third party enquiries.	5.40
09/13/2023	Attend daily closing calls; review proposed disbursements; review flow of funds and provide comments; call with FIKA counsel; call with TGF; internal status update; follow up on closing checklist; internal status update; review subscription agreement and reverse vesting order; discuss claims process; follow up on outstanding enquiries.	7.80
09/14/2023	Attend closing calls; review proposed disbursements; follow up on flow of funds and provide comments; call with FIKA counsel; [REDACTED] with Stikemans; call with TGF to [REDACTED]; internal status update.	7.70
\$1,005.00		
per hour x total hrs		26.50
		\$26,632.50



Invoice Detail

September 19, 2023
Invoice No. 10290000536
Job No. 500000.1936

Adsaran Vithiyananthan

09/11/2023	Reviewing claims and updating the claims register and data rooms for new claims received; reviewing Monitor's Hotline inquiries and drafting responses; internal discussions; review of Flow of Funds and Subscription Agreement; follow up with management on any outstanding items; updating the Flow of Funds.	9.10
09/12/2023	Internal discussions; updating claims register; reviewing new claims received, logging claims to the claims register and uploading to the data room; reviewing the Subscription Agreement for close instructions; reviewing Monitor's hotline inquiries and responding via phone call and email; reviewing Known Claimants Listing and updating for new Claimants arising from contract disclaimers; discussions with bank on [REDACTED]; updates to the Flow of Funds; reconciling the expected ending cash at close to the Cash Flow Forecast.	9.10
09/13/2023	Discussions with management on variance analysis deliverable to the DIP Lender; follow up on closing steps; follow up on outstanding items; internal discussions; review of DIP Facility Term Sheet; review of Monitor's hotline and responses to enquiries via call and email; drafting emails of [REDACTED]; updating invoice summary and billing rate summary tables for fee approval affidavit; creating bridge to compare [REDACTED]	5.80
09/14/2023	Internal discussions; revisions to the Flow of Funds; weekly payment run call; reviewing payout letter from DIP Lender; reviewing Proof of Claims received and updating claims register; reviewing Monitor's hotline and responding to hotline enquiries via phone call and email; preparation for close procedures.	5.40
\$560.00		per hour x total hrs
		29.40
		\$16,464.00

Tessa Chiricosta

09/12/2023	Managing claims register and F&F hotline enquires.	3.00
09/13/2023	Managing claims register and F&F hotline enquires.	1.80

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Invoice Detail

September 19, 2023
Invoice No. 10290000536
Job No. 500000.1936

\$410.00	per hour x total hrs	4.80	\$1,968.00
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Total Professional Services		CAD	\$72,014.50
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Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

September 19, 2023
Invoice No. 10290000537
Job No. 50000.1936
Terms Due Upon Receipt
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,170.00	19.00	\$22,230.00
Richard Kim	Managing Director	\$890.00	1.50	\$1,335.00
Darcy Eveleigh	Director	\$705.00	28.80	\$20,304.00
Olivia Manarin	Senior Consultant	\$625.00	2.00	\$1,250.00
Total Professional Services			51.30	\$45,119.00

Invoice Total	CAD Amount
	\$45,119.00
HST (13%)	\$5,865.47
Total Due	\$50,984.47

Invoice Detail

September 19, 2023
Invoice No. 10290000537
Job No. 500000.1936

Total Professional Services
Dean Mullett

09/11/2023	Daily sales dashboard; closing agenda update; various emails regarding flow of funds work plan; various emails regarding Manitoba regulatory matters; status update call with counsel; internal call regarding [REDACTED]; emails with respective counsel regarding [REDACTED]; various emails regarding regulatory matters with AGCO; various email with company and Stikemans regarding [REDACTED]; correspondence with Stikemans and FIKA regarding B [REDACTED]; emails with Matt and FIKA regarding [REDACTED] FTI team call regarding flow of funds and other closing items; various employee related emails, messaging regarding LTIP; various regulatory matter correspondence; review of flow of funds, internal call regarding same; call internal call regarding flow of funds; review final draft flow of funds.	4.70
09/12/2023	[REDACTED] with F&F, FIKA and Stikeman's; review and provide comments on [REDACTED]; daily sales dash board; [REDACTED] with counsel and F&F; review correspondence regarding [REDACTED] between Stikemans and FIKA; internal call regarding edits to flow of funds; Manitoba regulatory approval; regent park lease inquiry from FIKA; email correspondence amongst F&F GC, Stikemans and FIKA counsel regarding [REDACTED]; calls with FIKA regarding flow of funds; internal calls regarding same; various emails with counsel regarding [REDACTED]; material contracts list with FIKA; various communications regarding Computershare; call with [REDACTED] regarding material contracts; action plan coordination; call with [REDACTED] and FTI team regarding [REDACTED]; various emails with HR regarding her employment contract; texts with [REDACTED] regarding same; internal call regarding flow of funds; email from [REDACTED] regarding same; review proposed response to FIKA regarding flow of funds.	4.80

Invoice Detail

September 19, 2023
Invoice No. 10290000537
Job No. 500000.1936

09/13/2023	Internal call regarding response to [REDACTED] email; closing working capital with [REDACTED] various emails with F&F regarding [REDACTED] contracts; closing status call with collective counsel; integral call regarding flow of funds discussion with [REDACTED] update on Board meet; various emails regarding Valerie Rother's [REDACTED]; various emails regarding [REDACTED]; various emails regarding opening balance sheet; internal discussion regarding same; various correspondence with FIKA regarding potential offsets; internal calls regarding same; call with [REDACTED] [REDACTED] material contracts follow up.	4.60
09/14/2023	Email with HR regarding employment agreement; [REDACTED] with Stikemans; [REDACTED] with Stikemans; daily sales dashboard; [REDACTED] with Stikemans, [REDACTED]; calls with [REDACTED] regarding [REDACTED] with Stikemans; various emails regarding support for contracts to be excluded; various emails with Ontario regulator; review [REDACTED] [REDACTED] from Stikemans; various emails with F&F and Stikemans regarding [REDACTED]; various emails from FIKA counsel and Stikemans regarding [REDACTED]; call regarding closing status, flow of funds; texts with FIKA regarding same; various emails with F&F/FIKA/Stikemans regarding [REDACTED]; FTI/Stikemans call to discuss [REDACTED] [REDACTED] all party call to discuss outstanding closing matter; Canmore lease amends; correspondence with Davies regarding [REDACTED]; [REDACTED] matters; various emails regarding final closing matters; [REDACTED]; review correspondence from Stikemans to [REDACTED] emails regarding [REDACTED]; internal call regarding status update and outstanding matters, including discussion regarding [REDACTED]; catch-up with Mark [REDACTED] FIKA on close status; review Stikemans [REDACTED]; emails regardin [REDACTED]	4.90
\$1,170.00		
per hour x total hrs		19.00
		\$22,230.00

Richard Kim

09/11/2023	Attending calls and drafting of materials and emails for various closing matters.	0.60
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 Toronto, ON M5K1G8 Canada



Invoice Detail

September 19, 2023
Invoice No.
10290000537
Job No.
500000.1936

09/12/2023	Attending calls and drafting of materials and emails for various closing matters.	0.50	
09/13/2023	Attending calls and drafting of materials and emails for various closing matters.	0.40	
	\$890.00	per hour x total hrs	1.50
			\$1,335.00

Darcy Eveleigh

09/11/2023	Calls with FIKA and F&F; facilitating FIKA requests; drafting [REDACTED] document.	9.60	
09/12/2023	Calls with FIKA and F&F; facilitating FIKA requests; updates to [REDACTED] document; review of [REDACTED] in relation to [REDACTED] contracts.	9.20	
09/13/2023	Calls with FIKA and F&F; facilitating FIKA requests; correspondence with F&F, FIKA and Stikeman on [REDACTED].	6.40	
09/14/2023	Preparing various work streams for transaction close.	3.60	
	\$705.00	per hour x total hrs	28.80
			\$20,304.00

Olivia Manarin

09/11/2023	Management calls with buyer.	0.50	
09/12/2023	Management calls with buyer.	1.00	
09/14/2023	Management calls with buyer.	0.50	
	\$625.00	per hour x total hrs	2.00
			\$1,250.00

	Total Professional Services	CAD	\$45,119.00
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Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

September 30, 2023
Invoice No. 10290000609
Job No. 50000.1936
Terms Due Upon Receipt
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,100.00	23.00	\$25,300.00
Jodi Porepa	Senior Managing Director	\$1,005.00	35.60	\$35,778.00
Adsaran Vithiyananthan	Senior Consultant	\$560.00	59.40	\$33,264.00
Tessa Chiricosta	Consultant	\$410.00	22.40	\$9,184.00
Caitlin Moreland	Receptionist	\$155.00	0.70	\$108.50
Total Professional Services			141.10	\$103,634.50
Expenses				Total
Business Meals				\$15.00
Total Expenses				\$15.00
Invoice Total				CAD Amount
				\$103,649.50
HST (13%)				\$13,474.44
Total Due				\$117,123.94

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Invoice Detail

September 30, 2023
Invoice No. 10290000609
Job No. 500000.1936

Total Professional Services
Jeffrey Rosenberg

09/15/2023	Work on closing matters; work on KERP matters; review of correspondence; call with Chad regarding records.	2.00		
09/18/2023	Work on KERP payouts; review of correspondence.	1.00		
09/19/2023	Call with Stikemans; call with TGF; internal calls with staff regarding variances.	3.00		
09/20/2023	Attend calls with Stikeman; attend calls with Stikeman and Dale Lessman/Miller Thompson; work on claims matters.	2.50		
09/21/2023	Respond to employees with respect to claims packages; work on claims; calls with creditors; work on KERP matters.	2.50		
09/22/2023	Call with Dale Lessmann; call with TGF; call with respect to letter; work on D&O insurance; review of updated subscription agreement; work on KERP and employee matters.	3.50		
09/26/2023	Work on getting minutes books; work on insurance matters; approve KERP payments; signed [REDACTED].	3.50		
09/28/2023	Review of correspondence from Dentons; review of correspondence from Dale Lessmann; review of correspondence; work on Lien registrations.	3.00		
09/29/2023	Work on insurance matters; work on claims matters; work on lien matters; work on KERP matters.	2.00		
	\$1,100.00	per hour x total hrs	23.00	\$25,300.00

Jodi Porepa

09/15/2023	Follow up on closing activities; review subscription agreement; review updated cash flow forecast.	4.70		
09/18/2023	Review and respond to enquiries; review claims register and provide comments; respond to claimants; review certain claims; review subscription agreement.	3.70		
09/19/2023	Review and respond to enquiries; review claims register and provide comments; respond to post-closing matters; call with Stikemans to discuss [REDACTED]; review subscription agreement.	4.00		
09/20/2023	Review claims register and provide comments; respond to post-closing matters; call with counsel to discuss post-closing matters; review subscription agreement to [REDACTED].	3.40		

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 Toronto, ON M5K1G8 Canada

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Invoice Detail

September 30, 2023
Invoice No. 10290000609
Job No. 500000.1936

09/21/2023	Review post-closing matters; respond to enquiries from third party vendors regarding [REDACTED]; internal discussions regarding certain post-closing matters; review subscription agreement to identify [REDACTED]	3.70
09/22/2023	Review post-closing matters; respond to enquiries from third party vendors regarding [REDACTED]; follow up on schedule of excluded matters; follow up internally regarding KERP payments; follow up on other payments owing; follow up on timing and [REDACTED]; internal status update.	3.00
09/26/2023	Review claims register; discuss claims received and next steps; internal status update; review draft wires and approve; review cash reconciliation and provide comments; review and respond to third party enquiries.	3.50
09/27/2023	Review claims register; discuss claims received and next steps; internal status update; review draft wires and approve; review cash reconciliation and provide comments; review and respond to third party enquiries.	3.50
09/28/2023	Internal status update; review draft wires and approve; review cash reconciliation and provide comments; review and respond to third party enquiries; review draft notices of [REDACTED] and provide comments; review claims register.	2.50
09/29/2023	Internal status update; review and respond to certain third party enquiries; review notices of disallowance and provide comments; review and reconcile KERP schedule.	3.60
\$1,005.00		
per hour x total hrs		35.60
		\$35,778.00

Adsaran Vithiyananthan

09/15/2023	Internal discussions; setting up wire transfer for r [REDACTED]; reviewing cash inflows and outflows in preparation of close; updating flow of funds for close; website updates; reviewing [REDACTED]; internal discussions; meeting with management on payout of KERP and next steps in claims procedure.	5.10
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 Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Detail

September 30, 2023
Invoice No. 10290000609
Job No. 500000.1936

09/18/2023	Internal discussions; reviewing claims register and claims received to date; reviewing Monitor's hotline and draft responses and responding via call and email; updating [REDACTED]; KERP schedule update and correspondence on final payout; correspondence with FTI Capital Advisors team on inquiries from vendors.	4.10
09/19/2023	Internal discussions; drafting the Fourth Report of the Monitor; reviewing the Subscription Agreement for [REDACTED]; emailing [REDACTED] Packages for [REDACTED]; reviewing Monitor's hotline and drafting responses via phone call and email; updating internal trackers; discussions with management team on Claims; reviewing Claims and updating register of Claims; updating Monitor's website; reviewing Claims Procedure Order; tracking all [REDACTED]	7.20
09/20/2023	Internal discussions; reviewing Monitor's hotline and responding to hotline inquiries via phone call and email; reviewing Proof of Claims submitted and updating the register; reviewing Claims register and reconciling submitted Claims, including drafting [REDACTED]; discussions with management regarding KERP.	4.90
09/21/2023	Internal discussions; reviewing all Claims received to date; drafting [REDACTED]; updating Claims register for new Claims; reviewing Monitor's hotline and responding to questions via phone call and email; sending [REDACTED] believed to have [REDACTED]; updating internal trackers; summarizing the bank accounts and setting up wire transfers for respective trust accounts.	5.00
09/22/2023	Internal discussions; reviewing Monitor's hotline and responding to hotline inquiries via call and email; reviewing Claims and updating Claims register; compiling listing of [REDACTED] and identifying missing information.	3.90
09/25/2023	Internal discussions; reviewing Proof of Claims submitted and updating Claims register; reviewing Monitor's hotline and responding to inquiries via call and email; updating internal trackers; set up of wire payments related to KERP payouts; summarizing activity in Monitor's trust accounts; reviewing the Claims register for accuracy and completeness.	5.90
09/26/2023	Internal discussions; setting up and tracking wires for the payout of KERP; phone calls and emails with [REDACTED]; reviewing Monitor's hotline and responding to inquiries via phone call and email; reviewing Claims submitted and updating the Claims register; updating internal trackers.	8.30

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GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Detail

September 30, 2023
Invoice No. 10290000609
Job No. 500000.1936

09/27/2023	Internal discussions; review of Monitor's hotline; responding to hotline inquiries via phone call and email; reviewing Proof of Claims submitted and updating the Claims register; reconciling Proof of Claims; updating internal trackers; mailing and emailing Claims Packages to parties [REDACTED]	5.60	
09/28/2023	Internal discussions; setting up wire payment for refund of Priority Payments; set up of wire payments to Applicants' Counsel, Monitor's Counsel, and Monitor for [REDACTED]; reviewing Monitor's hotline; responding to hotline inquiries via phone call and email; reviewing Claims and updating Claims register; reconciling Proof of Claims received and investigating differences.	5.20	
09/29/2023	Internal discussions; reviewing Monitor's hotline and responding to inquiries via phone call and email; updating internal trackers; reviewing Claims and updating Claims register.	4.20	
	\$560.00	per hour x total hrs	59.40
			\$33,264.00

Tessa Chiricosta

09/15/2023	Managing claims process registry and F&F inbox inquires.	3.00	
09/18/2023	Managing claims register and F&F hotline inquires.	2.60	
09/19/2023	Managing claims register and F&F hotline inquires.	2.00	
09/20/2023	Managing claims register and F&F hotline inquires.	1.50	
09/21/2023	Managing claims register, F&F inbox inquires and preliminary lien lease analysis.	2.60	
09/22/2023	Managing claims register and F&F hotline inquires.	2.60	
09/25/2023	Managing claims register and hotline inquires.	2.60	
09/27/2023	Managing claims register and F&F inbox inquires.	2.50	
09/28/2023	Managing claims register and F&F inbox inquires.	1.00	
09/29/2023	Managing claims register and F&F inbox inquires.	2.00	
	\$410.00	per hour x total hrs	22.40
			\$9,184.00

Caitlin Moreland

09/15/2023	Website update.	0.20	
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 Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Detail

September 30, 2023
Invoice No. 10290000609
Job No. 500000.1936

09/20/2023	Website update.		0.50	
		\$155.00	per hour x total hrs	0.70
				\$108.50

Total Professional Services			CAD	\$103,634.50
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Invoice Summary

Fire & Flower Holdings Corp.
130 King Street West, Suite 2500
Toronto, ON M5X 1C8
Canada

September 30, 2023
Invoice No. 102900000610
Job No. 500000.1936
Terms Due Upon Receipt
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,170.00	1.90	\$2,223.00
Total Professional Services			1.90	\$2,223.00
Expenses				Total
Business Meals				\$75.00
Total Expenses				\$75.00
Invoice Total				CAD Amount
				\$2,298.00
HST (13%)				\$298.74
Total Due				\$2,596.74



Invoice Detail

September 30, 2023
Invoice No. 10290000610
Job No. 50000.1936

Total Professional Services
Dean Mullett

09/15/2023	Monitor closing steps.	1.00	
09/18/2023	Various emails Jeff Rosenberg and FIKA.	0.30	
09/19/2023	Finalize supporting documentation.	0.30	
09/21/2023	Emails regarding employee terminations.	0.10	
09/25/2023	Finalize supporting documentation.	0.20	
	\$1,170.00	per hour x total hrs	1.90
			\$2,223.00

Total Professional Services	CAD	\$2,223.00
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This is Exhibit "B" referred to in the
Affidavit of Jeffrey Rosenberg sworn by Jeffrey Rosenberg at
the City of Toronto, in the Province of Ontario, before me
this 11th day of October , 2023 in accordance with
O. Reg. 431/20, Administering Oath or Declaration Remotely.

A Commissioner for taking affidavits

LEANNE M. WILLIAMS

EXHIBIT "B"

Invoice No./Period	Fees (\$)	Expenses (\$)	HST (\$)	Total Fees, Disbursements and HST (\$)	Hours Billed
102900000291 (June 5, 2023 - June 11, 2023)	222,518.00	479.83	28,989.81	251,987.64	271.90
102900000292 (June 5, 2023 - June 11, 2023)	71,589.00	-	9,306.60	80,895.60	103.20
102900000299 (June 12, 2023 - June 18, 2023)	203,304.50	3,444.52	26,877.46	233,626.48	271.00
102900000300 (June 12, 2023 - June 18, 2023)	50,476.00	-	6,561.88	57,037.88	81.30
102900000305 (June 19, 2023 - June 25, 2023)	115,661.50	228.02	15,065.68	130,955.20	150.10
102900000306 (June 19, 2023 - June 25, 2023)	56,930.00	-	7,400.90	64,330.90	93.30
102900000340 (June 25, 2023 - June 30, 2023)	97,788.50	2,711.95	13,065.11	113,565.56	120.70
102900000341 (June 25, 2023 - June 30, 2023)	60,878.00	25.00	7,917.39	68,820.39	97.40
102900000342 (June 5, 2023 - June 30, 2023)	141,038.00	123.00	18,350.94	159,511.94	187.90
102900000363 (June 30, 2023 - July 9, 2023)	82,458.50	1,043.86	10,855.31	94,357.67	112.80
102900000364 (June 30, 2023 - July 9, 2023)	50,852.50	161.63	6,631.84	57,645.97	67.00
102900000373 (July 9, 2023 - July 16, 2023)	51,411.00	248.60	6,715.75	58,375.35	70.00
102900000374 (July 9, 2023 - July 16, 2023)	74,364.50	244.59	9,699.18	84,308.27	105.50
102900000379 (July 16, 2023 - July 23, 2023)	41,217.00	537.61	5,428.10	47,182.71	56.20
102900000380 (July 16, 2023 - July 23, 2023)	76,186.00	-	9,904.18	86,090.18	109.70
102900000398 (July 23, 2023 - July 31, 2023)	63,401.00	-	8,242.13	71,643.13	75.40
102900000399 (July 23, 2023 - July 31, 2023)	95,080.50	277.74	12,396.57	107,754.81	142.40
102900000438 (July 31, 2023 - August 6, 2023)	42,656.50	-	5,545.35	48,201.85	53.10
102900000439 (July 31, 2023 - August 6, 2023)	75,027.00	-	9,753.51	84,780.51	106.50
102900000458 (August 6, 2023 - August 13, 2023)	38,066.00	-	4,948.58	43,014.58	48.10
102900000459 (August 6, 2023 - August 13, 2023)	136,619.50	5,938.75	18,532.57	161,090.82	170.00
102900000473 (August 14, 2023 - August 20, 2023)	50,040.50	139.06	6,523.34	56,702.90	60.70
102900000474 (August 14, 2023 - August 20, 2023)	112,972.00	341.41	14,730.74	128,044.15	135.80
102900000475 (August 21, 2023 - August 30, 2023)	78,525.00	-	10,208.25	88,733.25	91.10
102900000476 (August 21, 2023 - August 30, 2023)	79,896.00	-	10,386.48	90,282.48	99.70
102900000503 (August 28, 2023 - August 31, 2023)	40,801.00	37.04	5,308.95	46,146.99	53.00
102900000504 (August 28, 2023 - August 31, 2023)	24,506.00	-	3,185.78	27,691.78	29.60
102900000533 (September 1, 2023 - September 10, 2023)	43,544.00	-	5,660.72	49,204.72	43.10
102900000534 (September 1, 2023 - September 10, 2023)	57,255.50	10,324.29	8,785.37	76,365.16	76.70
102900000536 (September 11, 2023 - September 14, 2023)	72,014.50	107.58	9,375.87	81,497.95	85.20
102900000537 (September 11, 2023 - September 14, 2023)	45,119.00	-	5,865.47	50,984.47	51.30
102900000609 (September 15, 2023 - September 30, 2023)	103,634.50	15.00	13,474.44	117,123.94	141.10
102900000610 (September 15, 2023 - September 30, 2023)	2,223.00	75.00	298.74	2,596.74	1.90
Totals	2,558,054.50	26,504.48	335,992.99	2,920,551.97	3,362.70

This is Exhibit "C" referred to in the
Affidavit of Jeffrey Rosenberg sworn by Jeffrey Rosenberg at
the City of Toronto, in the Province of Ontario, before me
this 11th day of October , 2023 in accordance with
O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking affidavits

LEANNE M. WILLIAMS

EXHIBIT "C"

CCAA					
Invoice No./Period	Fees (\$)	Expenses (\$)	HST (\$)	Total Fees, Disbursements and HST (\$)	Hours Billed
102900000291 (June 5, 2023 - June 11, 2023)	222,518.00	479.83	28,989.81	251,987.64	271.9
102900000299 (June 12, 2023 - June 18, 2023)	203,304.50	3,444.52	26,877.46	233,626.48	271.0
102900000305 (June 19, 2023 - June 25, 2023)	115,661.50	228.02	15,065.68	130,955.20	150.1
102900000340 (June 25, 2023 - June 30, 2023)	97,788.50	2,711.95	13,065.11	113,565.56	120.7
102900000363 (June 30, 2023 - July 9, 2023)	82,458.50	1,043.86	10,855.31	94,357.67	112.8
102900000373 (July 9, 2023 - July 16, 2023)	51,411.00	248.60	6,715.75	58,375.35	70.0
102900000379 (July 16, 2023 - July 23, 2023)	41,217.00	537.61	5,428.10	47,182.71	56.2
102900000398 (July 23, 2023 - July 31, 2023)	63,401.00	-	8,242.13	71,643.13	75.4
102900000438 (July 31, 2023 - August 6, 2023)	42,656.50	-	5,545.35	48,201.85	53.1
102900000458 (August 6, 2023 - August 13, 2023)	38,066.00	-	4,948.58	43,014.58	48.1
102900000473 (August 14, 2023 - August 20, 2023)	50,040.50	139.06	6,523.34	56,702.90	60.7
102900000475 (August 21, 2023 - August 30, 2023)	78,525.00	-	10,208.25	88,733.25	91.1
102900000503 (August 28, 2023 - August 31, 2023)	40,801.00	37.04	5,308.95	46,146.99	53.0
102900000534 (September 1, 2023 - September 10, 2023)	57,255.50	10,324.29	8,785.37	76,365.16	76.70
102900000536 (September 11, 2023 - September 14, 2023)	72,014.50	107.58	9,375.87	81,497.95	85.20
102900000609 (September 15, 2023 - September 30, 2023)	103,634.50	15.00	13,474.44	117,123.94	141.10
Total CCAA	\$ 1,360,753.50	\$ 19,317.36	\$ 179,409.50	\$ 1,559,480.36	1,737.1

SISP					
Invoice No./Period	Fees (\$)	Expenses (\$)	HST (\$)	Total Fees, Disbursements and HST (\$)	Hours Billed
102900000292 (June 5, 2023 - June 11, 2023)	71,589.00	-	9,306.60	80,895.60	103.2
102900000300 (June 12, 2023 - June 18, 2023)	50,476.00	-	6,561.88	57,037.88	81.3
102900000306 (June 19, 2023 - June 25, 2023)	56,930.00	-	7,400.90	64,330.90	93.3
102900000341 (June 25, 2023 - June 30, 2023)	60,878.00	25.00	7,917.39	68,820.39	97.4
102900000364 (June 30, 2023 - July 9, 2023)	50,852.50	161.63	6,631.84	57,645.97	67.0
102900000374 (July 9, 2023 - July 16, 2023)	74,364.50	244.59	9,699.18	84,308.27	105.5
102900000380 (July 16, 2023 - July 23, 2023)	76,186.00	-	9,904.18	86,090.18	109.7
102900000399 (July 23, 2023 - July 31, 2023)	95,080.50	277.74	12,396.57	107,754.81	142.4
102900000439 (July 31, 2023 - August 6, 2023)	75,027.00	-	9,753.51	84,780.51	106.5
102900000459 (August 6, 2023 - August 13, 2023)	136,619.50	5,938.75	18,532.57	161,090.82	170.0
102900000474 (August 14, 2023 - August 20, 2023)	112,972.00	341.41	14,730.74	128,044.15	135.8
102900000476 (August 21, 2023 - August 30, 2023)	79,896.00	-	10,386.48	90,282.48	99.7
102900000504 (August 28, 2023 - August 31, 2023)	24,506.00	-	3,185.78	27,691.78	29.6
102900000533 (September 1, 2023 - September 10, 2023)	43,544.00	-	5,660.72	49,204.72	43.10
102900000537 (September 11, 2023 - September 14, 2023)	45,119.00	-	5,865.47	50,984.47	51.30
102900000610 (September 15, 2023 - September 30, 2023)	2,223.00	75.00	298.74	2,596.74	1.90
Total SISP	\$ 1,056,263.00	\$ 7,064.12	\$ 138,232.55	\$ 1,201,559.67	1,437.7

Model					
Invoice No./Period	Fees (\$)	Expenses (\$)	HST (\$)	Total Fees, Disbursements and HST (\$)	Hours Billed
102900000342 (June 5, 2023 - June 30, 2023)	141,038.00	123.00	18,350.94	159,511.94	187.9
Total Model	\$ 141,038.00	\$ 123.00	\$ 18,350.94	\$ 159,511.94	187.9

Total	\$ 2,558,054.50	\$ 26,504.48	\$ 335,992.99	\$ 2,920,551.97	3,362.7
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This is Exhibit "D" referred to in the
Affidavit of Jeffrey Rosenberg sworn by Jeffrey Rosenberg at
the City of Toronto, in the Province of Ontario, before me
this 11th day of October , 2023 in accordance with
O. Reg. 431/20, Administering Oath or Declaration Remotely.

A Commissioner for taking affidavits

LEANNE M. WILLIAMS

EXHIBIT "D"

For the period June 5, 2023 to September 30, 2023

CCAA

Title	Professional	Rate (\$)	Fees Billed (\$)	Hours Worked
Senior Managing Director	Jeffrey Rosenberg	1,100.00	348,920.00	317.20
Senior Managing Director	Jodi Porepa	1,005.00	480,591.00	478.20
Managing Director	Kamran Hamidi	890.00	3,115.00	3.50
Director	Sierra De Sousa	705.00	82,978.50	117.70
Director	Graham McIntyre	705.00	7,473.00	10.60
Senior Consultant	Dean Perlman	625.00	258,250.00	413.20
Senior Consultant	Adsaran Vithiyanthan	560.00	133,000.00	237.50
Senior Consultant	Carter Wood	560.00	6,160.00	11.00
Consultant	Tessa Chiricosta	410.00	21,402.00	52.20
Intern	Adam Gasch	215.00	14,168.50	65.90
Intern	Jennifer Ye	215.00	107.50	0.50
Receptionist	Caitlin Moreland	155.00	3,890.50	25.10
Executive Assistant II	Kathleen Foster	155.00	697.50	4.50
Totals			1,360,753.50	1,737.10

SISP

Title	Professional	Rate (\$)	Fees Billed (\$)	Hours Worked
Senior Managing Director	Dean Mullett	1,170.00	230,373.00	196.90
Senior Managing Director	Jeffrey Rosenberg	1,100.00	91,850.00	83.50
Senior Managing Director	Jamie Belcher	1,005.00	4,623.00	4.60
Managing Director	Richard Kim	890.00	185,832.00	208.80
Director	Darcy Eveleigh	705.00	306,322.50	434.50
Senior Consultant	Olivia Manarin	625.00	183,187.50	293.10
Intern	Nick Harris	250.00	54,075.00	216.30
Totals			1,056,263.00	1,437.70

Model

Title	Professional	Rate (\$)	Fees Billed (\$)	Hours Worked
Senior Managing Director	Jeffrey Rosenberg	1,100.00	15,950.00	14.50
Managing Director	Kamran Hamidi	890.00	75,472.00	84.80
Senior Consultant	Adsaran Vithiyanthan	560.00	49,616.00	88.60
Totals			141,038.00	187.90

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF THE COMPROMISE OR ARRANGEMENT OF 15315441 CANADA INC.

Court File No. CV-23-00700581-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceedings commenced at Toronto, Ontario

AFFIDAVIT OF JEFFREY ROSENBERG

THORNTON GROUT FINNIGAN LLP
TD West Tower, Toronto-Dominion Centre
3200 – 100 Wellington Street West
Toronto, ON M5K 1K7

Leanne M. Williams (LSO# 41877E)
Email: lwilliams@tgf.ca
Tel: (416) 304-0060

Rebecca L. Kennedy (LSO# 61146S)
Email: rkennedy@tgf.ca
Tel: (416) 304-0603

Lawyers for the Court-appointed Monitor

APPENDIX “E”

APPENDIX "E"

Court File No. CV-23-00700581-00CL

**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 THE COMPROMISE OR ARRANGEMENT
OF 15315441 CANADA INC.

AFFIDAVIT OF REBECCA L. KENNEDY
(Sworn October 11, 2023)

I, **REBECCA L. KENNEDY**, of the City of Pickering, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am a Barrister and Solicitor qualified to practice law in the Province of Ontario and I am a partner in the firm of Thornton Grout Finnigan LLP ("**TGF**"), lawyers for FTI Consulting Canada Inc., in its capacity as Court-appointed monitor (the "**Monitor**") in these proceedings, and as such, I have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.
2. Attached hereto as Exhibit "**A**" are copies of the invoices (the "**Invoices**") issued to the Monitor by TGF for fees and disbursements incurred by TGF in the course of these proceedings for the period May 29, 2023 to September 30, 2023 (the "**Fee Approval Period**").
3. As evidenced by the Invoices attached at Exhibit "**A**", in the course of the Fee Approval Period, TGF counsel, students and law clerks have expended a total of 429.7 hours in connection with these proceedings, and have incurred CAD \$399,202.50 in fees, CAD \$11,976.12 in disbursements and CAD \$53,453.27 in HST, for a total of CAD \$464,631.89.
4. Attached hereto as Exhibit "**B**" is a schedule summarizing the Invoices and the total billable hours charged.


5. Attached hereto as Exhibit “C” is a schedule summarizing the respective years of call, where applicable, and billing rates of each of the TGF professionals who acted for the Monitor during the Fee Approval Period.

6. To the best of my knowledge, the rates charged by TGF in the course of these proceedings are comparable to the rates charged by other law firms in the Toronto market for the provision of similar services.

7. The hourly billing rates outlined in Exhibit “C” to this affidavit are comparable to the hourly rates charged by TGF for services rendered in relation to similar proceedings.

8. I make this affidavit in support of a motion for, *inter alia*, approval of the fees and disbursements of the Monitor, including those of its counsel.

SWORN remotely via videoconference,
by REBECCA L. KENNEDY stated as being
located in the City of Pickering, in the
Province of Ontario, before me at the City of
Toronto, in the Province of Ontario, this 11th
day of October, 2023, in accordance with
O. Reg 431/20, *Administering Oath or
Declaration Remotely*.



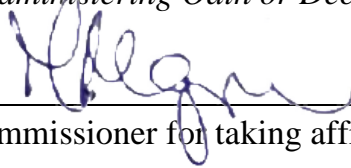
Commissioner for Taking Affidavits, etc.

**Maria Magni, a Commissioner, etc.,
Province of Ontario, for
Thornton Grout Finnigan LLP,
Barristers and Solicitors.
Expires June 5, 2024.**



REBECCA L. KENNEDY

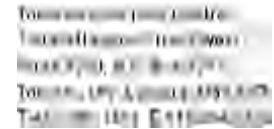
This is Exhibit "A" referred to in the Affidavit of Rebecca Kennedy sworn by Rebecca Kennedy of the City of Pickering, in the Province of Ontario, before me at the City of Toronto, in the Province of Ontario, this 11th day of October, 2023 in accordance with *O. Reg. 431/20, Administering Oath or Declaration Remotely.*



A Commissioner for taking affidavits

MARIA MAGNI

**Maria Magni, a Commissioner, etc.,
Province of Ontario, for
Thornton Grout Finnigan LLP,
Barristers and Solicitors.
Expires June 5, 2024.**



FTI Consulting Canada Inc.
 79 Wellington St. W., Suite 2010
 TD Waterhouse Tower, Box 104
 Toronto, ON M5K 1G8

June 6, 2023

Attention: Jeffrey Rosenberg

Invoice No. 39511
File No. 1522-015

RE: Fire & Flower Holding Corp

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: June 4, 2023

FEES

May-29-23	Conference call in respect of [REDACTED]; emails regarding same; emails in respect of organizational chart; discuss [REDACTED] with TGF team;	1.00	LMW
	Telephone call with L. Williams; emails with M. Konyukova and J. Rosenberg; telephone call regarding [REDACTED]; introduction call with J. Rosenblat and J. Porepa; review of information on company;	1.50	RK
May-31-23	Emails in respect of [REDACTED];	0.20	LMW
Jun-01-23	Telephone call with J. Rosenberg in respect of [REDACTED]; review draft initial affidavit; discuss [REDACTED] with R. Kennedy; discuss [REDACTED] with R. Fielding; telephone call with J. Porepa regarding [REDACTED]; email to team regarding same; review communication documents; emails regarding same; review revised initial order; review and revise draft Report; emails regarding same;	6.20	LMW
	Telephone call and emails with L. Williams; emails regarding research; emails regarding draft communications; attend calls regarding same;	1.40	RK
	Research and draft memo on effects on [REDACTED]; emails and discussions with R. Fielding and M. Ng regarding same;	6.30	MJCG

	Instructions to M. Gaspar; various discussions and notes with R. Fielding; consider various cases with R. Fielding; various revisions with draft memorandum from M. Gaspar;	1.00	MN
	Correspondence with L. Williams regarding [REDACTED]; call with L. Williams to discuss [REDACTED]; review and revise draft memo from M. Gaspar and M. Ng; correspondence with M. Ng and M. Gaspar regarding memo and [REDACTED]; review draft affidavit for filing; review draft pre-filing report;	2.50	RF
Jun-02-23	Emails in respect of filing materials; review and revise revisions to communication documents; telephone call with J. Porepa attend call with company; several telephone calls with FTI and the company in respect of [REDACTED]; discuss same with TGF team; emails in respect of filing materials; telephone call with J. Rosenberg in respect of [REDACTED]; review [REDACTED] and emails regarding same; review [REDACTED];	6.80	LMW
	Review of Affidavit; revise same; emails and discussions with L. Williams; review of draft report; discussions with L. Williams; attend call with J. Porepa and L. Williams; review of draft DIP Term Sheet;	3.30	RK
	Consolidate TGF comments in initial affidavit;	0.50	MN
	Review draft filing materials for CCAA;	0.80	RF
Jun-03-23	Review revised DIP terms; telephone call to J. Rosenberg; emails in respect of filing materials; review revisions to same; further revise draft Report; emails regarding same;	5.40	LMW
	Review of landlord letter; instructions regarding same; review of revised affidavit; review of initial order; emails in respect of court materials; attend call with L. Williams and FTI; attend further calls with L. Williams; review of landlord letter; review of landlord FAQs; instructions regarding circulating same;	2.40	RK
	Various discussions with R. Fielding; review employee FAQ; review initial affidavit; call with R. Kennedy; send and revise FAQ;	1.20	MN
	Review emails and documents from L. Williams and client regarding [REDACTED]; calls with R. Kennedy regarding [REDACTED]; draft information letter for landlords;	0.50	RF
Jun-04-23	Emails in respect of court materials; review further revisions to same; conference call with FTI regarding [REDACTED]; emails in respect of [REDACTED]; further revise draft Report; emails regarding same; emails in respect of hearing; telephone call with J. Rosenberg; emails regarding [REDACTED]; review and revise factum; emails regarding finalized materials and timing of filing; telephone call from J. Porepa regarding [REDACTED]; review	8.10	LMW

materials provided to Justice Steele; emails regarding same;

Review of Initial Order; review of affidavit; attend call with J. Rosenberg and J. Porepa; further review of materials; review and revise report; various calls and emails with L. Williams; 4.00 RK

Add language in initial order regarding taking of assets; revise initial order. 0.40 MN

Correspondence with M. Ng and L. Williams and R. Kennedy regarding filing materials; revise draft pre-filing report; review emails and documents from L. Williams and client; 1.20 RF

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne M. Williams	27.70	\$1,075.00	\$29,777.50
Rebecca Kennedy	12.60	\$925.00	\$11,655.00
Rachel Fielding	5.00	\$700.00	\$3,500.00
Michael Ng	3.10	\$600.00	\$1,860.00
Marco Gaspar	6.30	\$500.00	\$3,150.00
Total Fees			\$49,942.50
HST (@ 13%) on Fees			<u>\$6,492.53</u>
Total Fees and HST			\$56,435.03
<u>DISBURSEMENTS</u>			
3% Administrative Fee			<u>\$1,498.28</u>
Total Taxable Disbursements			\$1,498.28
HST (@ 13%) on Taxable Disbursements			\$194.78
Total *Non-Taxable Disbursements			<u>\$0.00</u>
Total Disbursements and HST			<u>\$1,693.06</u>
TOTAL NOW DUE			<u>\$58,128.09</u>

THORNTON GROUT FINNIGAN LLP

Per: Leanne M. Williams

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Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 33 of The Solicitor's Act, interest will be charged at the rate of 4.00% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

Payment can be made to us by:

1. Cheque Payable to Thornton Grout Finnigan LLP or

2. *EFT or Wire Transfer to:*

Account No. 027779-002

Transit No. 10532

Institution No. 016 (HSBC Bank Canada)

Account Name - Thornton Grout Finnigan LLP

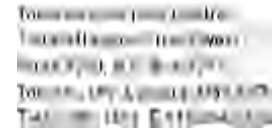
Address of Bank - 111 Yonge Street, Toronto, Ontario M5C 1W4

Name of Bank - HSBC Bank Canada

SwiftCode: HKBCCATT

Attention: Credit Services Department

Please send remittance advice to ychiu@tgf.ca



FTI Consulting Canada Inc.
 79 Wellington St. W., Suite 2010
 TD Waterhouse Tower, Box 104
 Toronto, ON M5K 1G8

June 12, 2023

Attention: Jeffrey Rosenberg

Invoice No. 39531
File No. 1522-015

RE: Fire & Flower Holding Corp

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: June 11, 2023

FEES

Jun-05-23	Further revise draft Report; emails regarding same; emails in respect of hearing; telephone calls with FTI to finalize Report for service; email to ACT's counsel enclosing Report; emails in respect of materials served and delivered to Justice Steele; attend conference call in respect of [REDACTED]; emails and telephone call in respect of [REDACTED]; prepare for and attend application; emails in respect of timing of order; review endorsement;	6.80	LMW
	Emails regarding report; telephone call with L. Williams; review of materials; prepare for court hearing;	3.80	RK
Jun-06-23	Attend update call with F&F and the Monitor; emails regarding newspaper advertisement; emails regarding issued Order;	1.70	LMW
	Various emails with L. Williams; telephone call with L. Williams; emails from Stikeman Elliott; review of SISP; comments on same; discuss [REDACTED] with L. Williams;	1.90	RK
Jun-07-23	Review draft deposit template; emails in respect of [REDACTED]; emails regarding [REDACTED]; telephone call with FTI regarding same; telephone call with J. Rosenberg in respect of [REDACTED]; discuss [REDACTED] regarding same with R. Fielding; attend conference call in respect of SISP; review [REDACTED]; review proposed KERP letters; email regarding same;	2.10	LMW
	Review and respond to emails in respect of [REDACTED]; emails regarding [REDACTED]; telephone call with M. Konyukhova regarding same; attend call with FTI regarding [REDACTED]; attend conference call in respect of	2.10	RK

	█████; review proposed KERP letters; email regarding same;		
	Research into ██████; discussions with R. Fielding and M. Ng regarding same;	3.00	MJCG
	Research regarding ██████;	1.10	MN
	Research regarding ██████; correspondence with L. Williams regarding ██████;	2.20	RF
Jun-08-23	Emails in respect of KERP letters; emails in respect of Fencott Notice of Appearance; emails in respect of ██████; review and revise ██████; emails regarding same; review and revise Notice of Motion; emails regarding same;	2.60	LMW
	Review of Notice of Motion; review of emails regarding same; further emails from Stikeman and FTI teams; emails from and to C. Yung; call with same;	1.40	RK
	Continue looking into ██████; discussion with L. Williams and R. Fielding regarding same; provide M. Ng ██████; discussions with M. Ng regarding same;	0.70	MJCG
	Draft letter to customers of Pineapple express; review initial order for relevant provision;	0.50	MN
Jun-09-23	Emails with landlord threatening to take action for non-payment of rent;	0.40	LMW
	Emails in respect of timing of hearing; emails in respect of letter to Pineapple customers; telephone call with J. Porepa in respect of ██████; emails regarding same; emails regarding ██████; emails in respect of ██████; telephone call with J. Rosenberg regarding terms of ██████; review proposed changes to ██████; emails in respect of ██████; revise letter to ██████; emails regarding same; review changes to share purchase agreement; emails in respect of revised Notice of Motion; review visions to same; emails from landlords; emails in respect of status of ██████;	4.10	LMW
	Emails in respect of timing of hearing; emails in respect of ██████; review proposed changes to SISP; review changes to share purchase agreement; emails in respect of revised Notice of Motion; review revisions to same; emails in respect of status of ██████; email from and to shareholder; call with same;	2.40	RK
	Review initial order to ██████;	0.30	MN
Jun-10-23	Emails with landlord; emails in respect of Notice of Motion; review revised ██████; emails regarding same; emails with J. Rosenberg in	1.10	LMW

██████████; emails in respect of revised SPA;

Jun-11-23 Emails in respect of SPA; review revisions to same; emails in respect of ██████; emails in respect of ██████ emails in respect of draft Report; telephone calls with J. Rosenberg; review and revise draft Report; emails regarding same; 3.80 LMW

Review First Report; draft sections; revise Report; 3.10 RK

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne M. Williams	22.60	\$1,075.00	\$24,295.00
Rebecca Kennedy	14.70	\$925.00	\$13,597.50
Rachel Fielding	2.20	\$700.00	\$1,540.00
Michael Ng	1.90	\$600.00	\$1,140.00
Marco Gaspar	3.70	\$500.00	\$1,850.00
Total Fees			\$42,422.50
HST (@ 13%) on Fees			<u>\$5,514.93</u>
Total Fees and HST			\$47,937.43
<u>DISBURSEMENTS</u>			
3% Administrative Fee			<u>\$1,272.68</u>
Total Taxable Disbursements			\$1,272.68
HST (@ 13%) on Taxable Disbursements			\$165.45
Total *Non-Taxable Disbursements			<u>\$0.00</u>
Total Disbursements and HST			<u>\$1,438.13</u>
TOTAL NOW DUE			<u>\$49,375.56</u>

THORNTON GROUT FINNIGAN LLP

Per: Leanne M. Williams

E.& O.E.
GST/HST #87042 1039 RT0001 * GST/HST Exempt

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Transit No. 10532

Institution No. 016 (HSBC Bank Canada)

Account Name - Thornton Grout Finnigan LLP

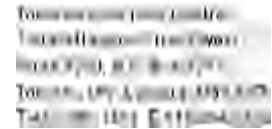
Address of Bank - 111 Yonge Street, Toronto, Ontario M5C 1W4

Name of Bank - HSBC Bank Canada

SwiftCode: HKBCCATT

Attention: Credit Services Department

Please send remittance advice to ychiu@tgf.ca



FTI Consulting Canada Inc.
 79 Wellington St. W., Suite 2010
 TD Waterhouse Tower, Box 104
 Toronto, ON M5K 1G8

June 19, 2023

Attention: Jeffrey Rosenberg

Invoice No. 39550
File No. 1522-015

RE: Fire & Flower Holding Corp

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: June 18, 2023

FEES

Jun-12-23	Review changes to Report; emails regarding draft ARIO; emails regarding [REDACTED]; telephone call with B. McLeesh in respect of [REDACTED]; emails regarding KERP; conference call with the Monitor; review and revise draft Report; emails in respect of [REDACTED] emails regarding comeback materials; letter from consignment supplier; emails regarding same;	5.20	LMW
	Review of ARIO and blacklines of same; review of draft affidavit; [REDACTED] with FTI; further review of ARIO; comment on same to Stikeman Elliott;	2.90	RK
	Discussions with M. Ng regarding [REDACTED]; draft email memo on [REDACTED]; email same to R. Kennedy and L. Williams;	1.80	MJCG
	Various discussions with M. Gaspar on [REDACTED].	0.80	MN
	Correspondence regarding [REDACTED]; review draft memo;	0.90	RF
Jun-13-23	Discuss status of materials and finalization of Report with Rebecca; emails with the Monitor in respect of same; review revisions to materials; emails in respect of the KERP; conference call with the Monitor to [REDACTED]; emails in respect of timing of hearing; further review and revise draft Report; review consignment agreement; emails regarding same; emails in respect of [REDACTED]; emails regarding [REDACTED]; telephone calls and emails from landlords; letter from subordinate lender; emails regarding	5.10	LMW

	██████████;		
	Review and respond to email correspondence; review of updated materials from Stikeman Elliott; review and revise First Report; review and respond to email correspondence; prepare for and attend call with FTI; revise lease letter; further emails on ██████████; further review of Report; review of letter from L. Ellis; emails and calls with L. Williams;	5.90	RK
Jun-14-23	Attend call with Company counsel; emails and discussions regarding same; briefly review served materials; emails regarding ██████████; emails in respect of timing and location of hearing; telephone call with counsel to ██████████; emails regarding revised Report; further revisions to same; review Motion Record; telephone call with N. Renner; continue to review and revise First Report; emails regarding same; numerous calls and emails to finalize and serve First Report; letters from ██████████; prepare Supplemental Report; emails and calls to finalize same;	11.60	LMW
	Prepare for and attend call with Stikeman Elliott; review of comments on Report; revise same; review of revisions from FTI; prepare for and attend call with Gowlings; review of revised agreement from Gowlings; ██████████ with J. Rosenberg; review of final KERP; telephone call with court; further calls with L. Williams; emails with Stikeman Elliott regarding court attendance and timing; call with C. Yung; further discussion with Court regarding attendance; email to service list regarding same; review of letters from Miller Thomson; review of replies; review of supplemental record;	5.70	RK
Jun-15-23	Emails in respect of supplemental materials; discussions in respect of materials and adjournment request; review facta of Applicants; prepare for and attend hearing; follow up conference call to discuss ██████████; telephone call with the Monitor to discuss ██████████; emails regarding reach out to Green Acre; emails regarding ██████████; review endorsement; emails with landlord counsel;	4.70	LMW
	Prepare for and attend court hearing; attend debrief; attend to drafting litigation timetable; emails regarding same; telephone call with M. Konyukhova; attend to issues regarding scheduling cross examinations; discuss same with Stikeman Elliott; emails to Miller Thomson regarding same; discuss further with TGF and FTI team;	5.60	RK
	Various communications with Veritext and R. Kennedy regarding court reporter services for an urgent cross-examination;	0.30	GO
Jun-16-23	Emails in respect of Green Acre meeting; review Notice of Motion of Turning Point; emails regarding same; review letter from landlord and telephone call to discuss disclaimer; emails regarding same; email to the Service List; review letter regarding PADs; emails regarding same;	2.70	LMW

letter from N. Renner; review letters from Green Acre;

	Various calls with J. Rosenberg; emails regarding NDAs; emails regarding ██████; calls with FTI regarding ██████; attend cash flow call with Green Acres; various emails regarding materials; review of letter regarding DIP; review of letter regarding questions; review of letter from P. Corney regarding ██████; emails regarding same; various emails and calls regarding ██████; review materials regarding same;	5.60	RK
Jun-17-23	Review of materials regarding ██████ emails and calls regarding same; review of letter from P. Corney; develop response regarding same; further revisions and calls regarding same;	4.00	RK
Jun-18-23	Review and respond to email correspondence regarding supplier; emails regarding Green Acres; emails to M. Konyukhova; replies to same; prepare for and attend call with Miller Thomson; various further calls with FTI and Stikemans;	4.00	RK

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne M. Williams	29.30	\$1,075.00	\$31,497.50
Rebecca Kennedy	33.70	\$925.00	\$31,172.50
Rachel Fielding	0.90	\$700.00	\$630.00
Michael Ng	0.80	\$600.00	\$480.00
Marco Gaspar	1.80	\$500.00	\$900.00
Gail Oxtoby (Law Clerk)	0.30	\$425.00	\$127.50

Total Fees	\$64,807.50
HST (@ 13%) on Fees	\$8,424.98
Total Fees and HST	\$73,232.48

DISBURSEMENTS

3% Administrative Fee	\$1,944.23
Total Taxable Disbursements	\$1,944.23
HST (@ 13%) on Taxable Disbursements	\$252.75
Total *Non-Taxable Disbursements	\$0.00
Total Disbursements and HST	\$2,196.98

TOTAL NOW DUE **\$75,429.46**

THORNTON GROUT FINNIGAN LLP

Per: Leanne M. Williams

E. & O.E.

GST/HST #87042 1039 RT0001 * GST/HST Exempt

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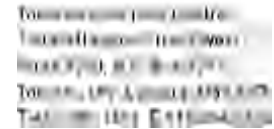
Address of Bank - 111 Yonge Street, Toronto, Ontario M5C 1W4

Name of Bank - HSBC Bank Canada

SwiftCode: HKBCCATT

Attention: Credit Services Department

Please send remittance advice to ychiu@tgf.ca



FTI Consulting Canada Inc.
79 Wellington St. W., Suite 2010
TD Waterhouse Tower, Box 104
Toronto, ON M5K 1G8

June 27, 2023

Attention: Jeffrey Rosenberg

Invoice No. 39585
File No. 1522-015

RE: Fire & Flower Holding Corp

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: June 25, 2023

FEES

Jun-17-23	Emails in respect of [REDACTED]; emails in respect of Granville location; emails in respect of response to Green Acre; review Turning Point motion; emails regarding timing of return of same;	1.20	LMW
Jun-18-23	Emails in respect of Turning Point; review correspondence with Green Acres;	0.60	LMW
Jun-19-23	Review Green Acres materials; emails regarding same; emails in respect of service list;	0.80	LMW
	Review and respond to email correspondence; consider submissions; consider issues for court; review of draft materials; various emails with Miller Thomson; email to Court; various calls with M. Konyukhova and J. Rosenberg; further call with J. Rosenberg; call with shareholder; further emails from same;	6.90	RK
Jun-20-23	Telephone call and email from landlord counsel; email regarding same; emails in respect of [REDACTED]; emails in respect of timing of endorsement;	0.40	LMW
	Review and respond to email correspondence; telephone calls with J. Rosenberg; discuss timing of Order with L. Williams; review of issues regarding Canadian Linen;	0.90	RK
Jun-21-23	Emails in respect of timing of endorsement; review same; emails in respect of [REDACTED]; emails regarding timing of Turning Point motion;	0.50	LMW
	Emails regarding judgment and timing; review of judgment; telephone call with J. Rosenberg; various emails regarding service; email and	3.80	RK

telephone call with M. Katzman; further emails regarding Canadian linens; review letter from and to Aqualitas Inc.; revise same; email to J. Porepa regarding same; various emails from and to M. Anderson, C. Vieira, M. Konyukhova and J. Rosenberg; call with J. Rosenberg; call with C. Vieira;

Jun-22-23	Emails from and to H. Murray; telephone call with H. Murray; emails regarding [REDACTED]; replies to same;	0.40	RK
Jun-23-23	Discuss status with R. Kennedy; emails regarding service list;	0.40	LMW
	Review and respond to email correspondence; review of SISP notice; email from H. Murray regarding [REDACTED]; attend call with E. Parks; debrief with M. Konyukhova; emails regarding Canadian Linen; emails regarding service list maintenance;	1.20	RK
Jun-25-23	Review Reasons of Osborne J.;	0.30	LMW
	Various emails regarding supplier motion and resolution; emails from Court regarding endorsements; email to Stikeman Elliott regarding same;	0.90	RK

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne M. Williams	4.20	\$1,075.00	\$4,515.00
Rebecca Kennedy	14.10	\$925.00	\$13,042.50

Total Fees	\$17,557.50
HST (@ 13%) on Fees	<u>\$2,282.48</u>
Total Fees and HST	\$19,839.98

DISBURSEMENTS

3% Administrative Fee	<u>\$526.73</u>
Total Taxable Disbursements	\$526.73
HST (@ 13%) on Taxable Disbursements	\$68.47
Total *Non-Taxable Disbursements	<u>\$0.00</u>
Total Disbursements and HST	<u>\$595.20</u>

TOTAL NOW DUE **\$20,435.18**

THORNTON GROUT FINNIGAN LLP

Per: Leanne M. Williams

E. & O.E.

GST/HST #87042 1039 RT0001 * GST/HST Exempt

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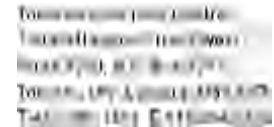
Address of Bank - 111 Yonge Street, Toronto, Ontario M5C 1W4

Name of Bank - HSBC Bank Canada

SwiftCode: HKBCCATT

Attention: Credit Services Department

Please send remittance advice to ychiu@tgf.ca



FTI Consulting Canada Inc.
 79 Wellington St. W., Suite 2010
 TD Waterhouse Tower, Box 104
 Toronto, ON M5K 1G8

July 4, 2023

Attention: Jeffrey Rosenberg

Invoice No. 39615
File No. 1522-015

RE: Fire & Flower Holding Corp

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: July 2, 2023

FEES

Jun-26-23	Conference call with counsel to ACT and the Applicants; emails regarding Turning Point motion; review and revise correspondence to landlords and subtenants; emails regarding Turning Points delivery;	0.70	LMW
	Various emails regarding call with Davies; review of reasons from Osborne J.; various emails on ongoing issues;	0.80	RK
Jun-27-23	Emails in respect of [REDACTED]; discuss same with R. Kennedy; review draft affidavit in respect of Turning Point motion; emails regarding same;	0.80	LMW
	Emails regarding [REDACTED]; discuss same with L. Williams; emails from and to J. Rosenberg; call with J. Rosenberg; review affidavit; emails regarding same;	1.50	RK
Jun-28-23	Emails in respect of [REDACTED]; emails in respect of Turning Point motion; telephone calls with J. Rosenberg; emails in respect of [REDACTED] regarding Orangeville location; review revised affidavit; conference call regarding same; emails in respect of [REDACTED]; emails in respect of draft Report;	1.90	LMW
Jun-29-23	Emails in respect of draft letter; emails in respect of Turning Point; draft Second Report of the Monitor; telephone call with J. Rosenberg;	2.70	LMW
	Emails regarding TPB materials and replies;	0.60	RK
Jun-30-23	Emails and telephone calls in respect of Turning Point motion; emails in respect of Orangeville location; revise response regarding	1.20	LMW

██████████; emails in respect of draft Report; discuss and finalize same; emails and telephone call in respect of ██████████
██████████ emails regarding Turning Point negotiations;

	Review of emails regarding report; review comments from J. Porepa; review and revise second report; further emails regarding same; various calls with j. Rosenberg and L. Williams; discuss TPB issue with M. Konyukhova; emails regarding same;	2.20	RK
Jul-01-23	Emails in respect of Turning Point;	0.30	LMW
	Emails from and to L. Williams;	0.20	RK
Jul-02-23	Emails and telephone calls with J. Rosenberg in respect of ██████████ ██████████; emails in respect of draft Report; emails regarding ██████████ ██████████;	1.70	LMW
	Review and respond to emails regarding resolution of supplier issue;	0.50	RK

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne M. Williams	9.30	\$1,075.00	\$9,997.50
Rebecca Kennedy	5.80	\$925.00	\$5,365.00

Total Fees	\$15,362.50
HST (@ 13%) on Fees	<u>\$1,997.13</u>
Total Fees and HST	\$17,359.63

DISBURSEMENTS

3% Administrative Fee	\$460.88
Total Taxable Disbursements	\$460.88
HST (@ 13%) on Taxable Disbursements	\$59.91
Total *Non-Taxable Disbursements	<u>\$0.00</u>
Total Disbursements and HST	<u>\$520.79</u>

TOTAL NOW DUE	<u>\$17,880.42</u>
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THORNTON GROUT FINNIGAN LLP

Per: Leanne M. Williams

E.& O.E.

GST/HST #87042 1039 RT0001 * GST/HST Exempt

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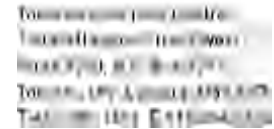
Address of Bank - 111 Yonge Street, Toronto, Ontario M5C 1W4

Name of Bank - HSBC Bank Canada

SwiftCode: HKBCCATT

Attention: Credit Services Department

Please send remittance advice to ychiu@tgf.ca



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 79 Wellington St. W., Suite 2010
 TD Waterhouse Tower, Box 104
 Toronto, ON M5K 1G8

July 11, 2023

Attention: Jeffrey Rosenberg

Invoice No. 39630
File No. 1522-015

RE: Fire & Flower Holding Corp

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: July 9, 2023

FEES

Jul-03-23	Emails in respect of [REDACTED]; telephone calls with J. Rosenberg regarding same; telephone calls with H. Murray regarding proposed terms of order; emails in respect of landlord claims;	2.40	LMW
	Review of email correspondence regarding [REDACTED]; review of proposed language for court order;	0.60	RK
Jul-04-23	Emails with L. Galesserie regarding offset of rent; emails in respect of proposed terms of TPB order; emails regarding [REDACTED]; attend conference call to discuss same; emails in respect of issues raised by J. Gatto; emails in respect of revisions to be made to Report; emails in respect of [REDACTED]; review revised Report and emails regarding same; emails regarding Hifyre lease; emails regarding [REDACTED]; emails in respect of [REDACTED]; emails regarding draft TPB order and proposed revisions to same;	3.20	LMW
	Review and respond to email correspondence; revise report; circulate same;	1.50	RK
Jul-05-23	Letter from C. Yung regarding vacation pay; emails regarding same; emails in respect of draft TPB Orders; telephone calls regarding same; revise and finalize Second Report; emails and telephone calls regarding same; finalize and serve the Second Report; email to Justice Osborne regarding same; emails with L. Galessiere regarding rental locations; letter to Hifyre landlord; emails regarding same;	3.20	LMW
	Emails from C. Yung; review of letter; emails regarding same; further emails regarding resolution of motion; emails regarding order;	2.00	RK

telephone call from the Court; telephone call with L. Williams;

Jul-06-23	Prepare for and attend hearing; telephone call from P. Osborne regarding timing of release of Order; emails with H. Murray regarding same; emails in respect of letter to landlord of Hifyre location; revise and issue same; emails in respect of BLM lease; review and circulate endorsement; emails with L. Galessiere regarding consignment order;	2.80	LMW
	Various emails regarding court attendance; emails regarding lease issues;	0.60	RK
Jul-07-23	Emails and telephone call with L. Galessiere regarding TPB order; emails with M. Konyukhova regarding same; emails regarding [REDACTED]; emails regarding [REDACTED]; emails in respect of Fencott claim;	2.10	LMW
	Review of email correspondence regarding landlord communication;	0.40	RK
Jul-08-23	Emails in respect of [REDACTED];	0.20	LMW

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne M. Williams	13.90	\$1,075.00	\$14,942.50
Rebecca Kennedy	5.10	\$925.00	\$4,717.50
Total Fees			\$19,660.00
HST (@ 13%) on Fees			<u>\$2,555.80</u>
Total Fees and HST			\$22,215.80
<u>DISBURSEMENTS</u>			
3% Administrative Fee			<u>\$589.80</u>
Total Taxable Disbursements			\$589.80
HST (@ 13%) on Taxable Disbursements			\$76.67
Total *Non-Taxable Disbursements			<u>\$0.00</u>
Total Disbursements and HST			<u>\$666.47</u>
TOTAL NOW DUE			<u>\$22,882.27</u>

THORNTON GROUT FINNIGAN LLP

Per: Leanne M. Williams

E. & O.E.

GST/HST #87042 1039 RT0001 * GST/HST Exempt

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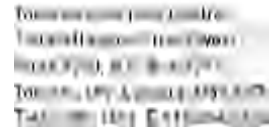
Address of Bank - 111 Yonge Street, Toronto, Ontario M5C 1W4

Name of Bank - HSBC Bank Canada

SwiftCode: HKBCCATT

Attention: Credit Services Department

Please send remittance advice to ychiu@tgf.ca



FTI Consulting Canada Inc.
 79 Wellington St. W., Suite 2010
 TD Waterhouse Tower, Box 104
 Toronto, ON M5K 1G8

July 17, 2023

Attention: Jeffrey Rosenberg

Invoice No. 39663
 File No. 1522-015

RE: Fire & Flower Holding Corp

**TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
 for the period ending: July 16, 2023**

FEES

Jul-09-23	Emails regarding [REDACTED];	0.20	LMW
Jul-10-23	Emails in respect of Hifyre landlord; emails regarding J. Gatto claims;	0.40	LMW
Jul-11-23	Emails in respect of [REDACTED]s; email in respect of subtenants; letter from S. Babe;	0.50	LMW
Jul-12-23	Emails in respect of Hifyre lease; emails in respect of [REDACTED] [REDACTED]; emails in respect of [REDACTED]; emails in respect of [REDACTED]; emails regarding [REDACTED];	1.40	LMW
Jul-13-23	Emails in respect of Hifyre lease; attend conference call in respect of [REDACTED]; telephone call with J. Rosenberg regarding [REDACTED]; review [REDACTED]; detailed email to J. Rosenberg regarding same;	2.00	LMW
	File update meeting with M. Konyukhova; review and respond to email correspondence;	1.00	RK
Jul-14-23	Emails in respect of lease deposit; emails in respect of email to go to bidders; emails regarding LOIs received; emails in respect of payment of rent;	0.60	LMW
	Emails regarding leases; emails regarding SISP; review of email correspondence and [REDACTED];	1.40	RK

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne M. Williams	5.10	\$1,075.00	\$5,482.50
Rebecca Kennedy	2.40	\$925.00	\$2,220.00
Total Fees			\$7,702.50
HST (@ 13%) on Fees			<u>\$1,001.33</u>
Total Fees and HST			\$8,703.83
<u>DISBURSEMENTS</u>			
3% Administrative Fee			<u>\$231.08</u>
Total Taxable Disbursements			\$231.08
HST (@ 13%) on Taxable Disbursements			\$30.04
Total *Non-Taxable Disbursements			<u>\$0.00</u>
Total Disbursements and HST			<u>\$261.12</u>
TOTAL NOW DUE			<u>\$8,964.95</u>

THORNTON GROUT FINNIGAN LLP

Per: Leanne M. Williams

E.& O.E.
GST/HST #87042 1039 RT0001 * GST/HST Exempt

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- EFT or Wire Transfer to:*

Account No. 027779-002

Transit No. 10532

Institution No. 016 (HSBC Bank Canada)

Account Name - Thornton Grout Finnigan LLP

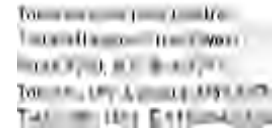
Address of Bank - 111 Yonge Street, Toronto, Ontario M5C 1W4

Name of Bank - HSBC Bank Canada

SwiftCode: HKBCCATT

Attention: Credit Services Department

Please send remittance advice to ychiu@tgf.ca



FTI Consulting Canada Inc.
 79 Wellington St. W., Suite 2010
 TD Waterhouse Tower, Box 104
 Toronto, ON M5K 1G8

July 25, 2023

Attention: Jeffrey Rosenberg

Invoice No. 39688
File No. 1522-015

RE: Fire & Flower Holding Corp

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: July 23, 2023

FEES

Jul-17-23	Conference call in respect of [REDACTED]; emails regarding [REDACTED]; email correspondence regarding [REDACTED]; draft letter to Gallagher;	1.30	LMW
	Emails from and to L. Williams; prepare for and attend call with FTI; email to Stikeman Elliott regarding security opinion;	1.00	RK
Jul-18-23	Emails regarding [REDACTED]; email correspondence regarding [REDACTED]; emails in respect of letter to Gallagher; finalize same;	0.70	LMW
	Emails regarding Order;	0.40	RK
Jul-19-23	Draft letter to C. Yung; emails with D. Kerr; revise letter to D. Kerr;	1.00	LMW
	Review of emails and various correspondence;	0.50	RK
Jul-20-23	Emails in respect of rent payments; emails and telephone call with J. Porepa in respect of [REDACTED]; review Initial Order regarding GIC; emails regarding same; telephone call from J. Rosenberg in [REDACTED];	1.60	LMW
Jul-21-23	Email correspondence from L. Ellis regarding [REDACTED]; emails and telephone call with the Monitor regarding same; review production requests; draft letter to L. Ellis. emails regarding same; email regarding rent payments;	1.40	LMW
	Email correspondence to and from L. Williams; review letter to L.	0.50	RK

Ellis; review of emails regarding same;

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne M. Williams	6.00	\$1,075.00	\$6,450.00
Rebecca Kennedy	2.40	\$925.00	\$2,220.00
Total Fees			\$8,670.00
HST (@ 13%) on Fees			<u>\$1,127.10</u>
Total Fees and HST			\$9,797.10
<u>DISBURSEMENTS</u>			
3% Administrative Fee			<u>\$260.10</u>
Total Taxable Disbursements			\$260.10
HST (@ 13%) on Taxable Disbursements			\$33.81
Total *Non-Taxable Disbursements			<u>\$0.00</u>
Total Disbursements and HST			<u>\$293.91</u>
TOTAL NOW DUE			<u>\$10,091.01</u>

THORNTON GROUT FINNIGAN LLP



Per: Leanne M. Williams

E.& O.E.

GST/HST #87042 1039 RT0001 * GST/HST Exempt

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Transit No. 10532

Institution No. 016 (HSBC Bank Canada)

Account Name - Thornton Grout Finnigan LLP

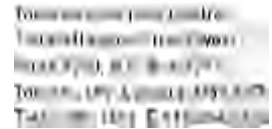
Address of Bank - 111 Yonge Street, Toronto, Ontario M5C 1W4

Name of Bank - HSBC Bank Canada

SwiftCode: HKBCCATT

Attention: Credit Services Department

Please send remittance advice to ychiu@tgf.ca



FTI Consulting Canada Inc.
 79 Wellington St. W., Suite 2010
 TD Waterhouse Tower, Box 104
 Toronto, ON M5K 1G8

August 11, 2023

Attention: Jeffrey Rosenberg

Invoice No. 39730
File No. 1522-015

RE: Fire & Flower Holding Corp

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: August 6, 2023

FEES

Jul-24-23	Emails in respect of [REDACTED]; telephone call with J. Porepa regarding same;	0.50	LMW
Jul-25-23	Emails in respect of lease terms; review and revise BMO deposit letter; emails regarding same; letter from D. Michaud in respect of Front Street lease; telephone call from J. Rosenberg in respect of [REDACTED];	1.50	LMW
Jul-26-23	Emails in respect of TPB order; telephone call with J. Rosenberg in respect of [REDACTED]; emails regarding same;	0.40	LMW
	Emails regarding SISP;	0.30	RK
Jul-27-23	Emails in respect of [REDACTED]; conference call regarding same; further call with R. Kennedy;	0.70	LMW
	Attend call with L. Williams and J. Rosenberg; further call with L. Williams;	0.70	RK
Jul-28-23	Emails in respect of [REDACTED]; discuss status with R. Kennedy; conference call in respect of [REDACTED]; follow up call with the Monitor regarding same;	0.90	LMW
	Telephone call to L. Williams; prepare for and attend call with V. Gautier; debrief call with L. Williams and J. Rosenberg;	0.80	RK
Jul-30-23	Emails in respect of draft TPB order; review same;	0.30	LMW
	Emails from Osborne J.; emails from L. Williams;	0.30	RK

Jul-31-23	Email from J. Osborne enclosing signed TPB Order; emails in respect of issuance and service of same; emails in respect of Front Street lease;	0.40	LMW
	Review and respond to email correspondence; email regarding SISP summary; review of order and endorsement;	0.40	RK
Aug-01-23	Emails in respect of landlord issues; emails with the Court in respect of issued TPB order;	0.30	LMW
Aug-05-23	Emails in respect of [REDACTED]; consider same;	0.40	LMW
	Emails from D. Mullett; email from L. Williams; review of SISP; review of Non-Disclosure Agreement; review of share purchase agreement; draft and send email to D. Mullett regarding same;	1.10	RK
Aug-06-23	Emails and telephone call with R. Kennedy in respect of [REDACTED]; emails in respect of call to discuss same;	0.90	LMW
	Emails and telephone call with L. Williams regarding [REDACTED]; draft reporting email on [REDACTED]; emails with respect to call on same;	1.10	RK

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne M. Williams	6.30	\$1,075.00	\$6,772.50
Rebecca Kennedy	4.70	\$925.00	\$4,347.50
Total Fees			\$11,120.00
HST (@ 13%) on Fees			<u>\$1,445.60</u>
Total Fees and HST			\$12,565.60

DISBURSEMENTS

3% Administrative Fee	\$333.60
Total Taxable Disbursements	\$333.60
HST (@ 13%) on Taxable Disbursements	\$43.37
Total *Non-Taxable Disbursements	<u>\$0.00</u>
Total Disbursements and HST	<u>\$376.97</u>
TOTAL NOW DUE	<u>\$12,942.57</u>

THORNTON GROUT FINNIGAN LLP



Per: Leanne M. Williams

E.& O.E.

GST/HST #87042 1039 RT0001 * GST/HST Exempt

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Institution No. 016 (HSBC Bank Canada)

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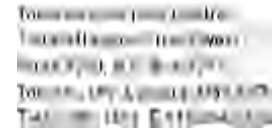
Address of Bank - 111 Yonge Street, Toronto, Ontario M5C 1W4

Name of Bank - HSBC Bank Canada

SwiftCode: HKBCCATT

Attention: Credit Services Department

Please send remittance advice to ychiu@tgf.ca



FTI Consulting Canada Inc.
 79 Wellington St. W., Suite 2010
 TD Waterhouse Tower, Box 104
 Toronto, ON M5K 1G8

August 22, 2023

Attention: Jeffrey Rosenberg

Invoice No. 39774
File No. 1522-015

RE: Fire & Flower Holding Corp

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: August 20, 2023

FEES

Aug-07-23	Emails and conference call in respect of [REDACTED]; review [REDACTED]; [REDACTED];	1.10	LMW
	Emails regarding call; prepare for and attend call regarding [REDACTED];	1.10	RK
Aug-08-23	Emails in respect of hearing date;	0.20	LMW
	Emails regarding court time and availability;	0.30	RK
Aug-09-23	Emails regarding stay extension; emails in respect of estoppel certificate;	0.30	LMW
Aug-10-23	Emails in respect of estoppel certificate;	0.20	LMW
Aug-11-23	Letter from S. Babe regarding Queen Street lease; emails in respect of lease amendments;	0.30	LMW
	Email from J. Porepa; email to and from L. Williams; review lease amendments; discuss same with J. Porepa; further review of additional lease amendments; email regarding same;	1.20	RK
Aug-13-23	Emails in respect of [REDACTED] and call to discuss same;	0.30	LMW
	Emails regarding [REDACTED] and call regarding same;	0.30	RK
Aug-14-23	Emails and conference call in respect of [REDACTED]; review [REDACTED]; [REDACTED]; discuss same with R. Kennedy; further	3.60	LMW

telephone call with R. Kennedy in respect of [REDACTED];

	Review and respond to email correspondence; review of bid summary; review of agreements; prepare for and attend meeting; review of email from bidder regarding consideration; various calls with L. Williams; draft response; review of further email from bidder; further call with L. Williams; draft and revise email to bidders;	4.90	RK
Aug-15-23	Discussions in respect of email from [REDACTED]; telephone call with the Monitor regarding same; collaborate on email response to [REDACTED]; attend auction; follow up conversion with R. Kennedy; telephone call with J. Rosenberg; emails in respect of revised purchase agreement and deposit; emails in respect of claims process;	6.30	LMW
	Attend to [REDACTED]; prepare for and attend calls; prepare for and attend auction; prepare for and attend debrief with L. Williams;	6.30	RK
Aug-16-23	Emails in respect of claims process; emails in respect of press release of auction results;	0.30	LMW
	Emails regarding press release; emails on claims process;	0.30	RK
Aug-17-23	Emails and telephone call with J. Porepa in respect of [REDACTED]; prepare notice regarding same;	0.60	LMW
Aug-18-23	Emails in respect of [REDACTED] and notice regarding same; telephone call in respect of claims process; emails in respect of stay extension cash flows;	1.00	LMW

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne M. Williams	14.20	\$1,075.00	\$15,265.00
Rebecca Kennedy	14.40	\$925.00	\$13,320.00
Total Fees			\$28,585.00
HST (@ 13%) on Fees			<u>\$3,716.05</u>
Total Fees and HST			\$32,301.05
 <u>DISBURSEMENTS</u>			
3% Administrative Fee			<u>\$857.55</u>

Total Taxable Disbursements	\$857.55
HST (@ 13%) on Taxable Disbursements	\$111.48
Total *Non-Taxable Disbursements	<u>\$0.00</u>

Total Disbursements and HST **\$969.03**

TOTAL NOW DUE **\$33,270.08**

THORNTON GROUT FINNIGAN LLP



Per: Leanne M. Williams

E.& O.E.
GST/HST #87042 1039 RT0001 * GST/HST Exempt

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Transit No. 10532

Institution No. 016 (HSBC Bank Canada)

Account Name - Thornton Grout Finnigan LLP

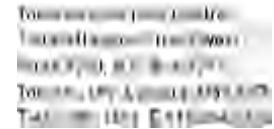
Address of Bank - 111 Yonge Street, Toronto, Ontario M5C 1W4

Name of Bank - HSBC Bank Canada

SwiftCode: HKBCCATT

Attention: Credit Services Department

Please send remittance advice to ychiu@tgf.ca



FTI Consulting Canada Inc.
 79 Wellington St. W., Suite 2010
 TD Waterhouse Tower, Box 104
 Toronto, ON M5K 1G8

August 29, 2023

Attention: Jeffrey Rosenberg

Invoice No. 39803
File No. 1522-015

RE: Fire & Flower Holding Corp

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: August 27, 2023

FEES

Aug-21-23	Review and revise draft affidavit; emails regarding same; emails in respect of sealing order; emails regarding SISP process; emails in respect of service list; emails in respect of draft Report; review draft claims appeal order; emails regarding same;	2.40	LMW
	Review of emails regarding affidavit and report; review of comments on affidavit; review of emails from J. Rosenberg and L. Williams; review of comments on Affidavit;	1.10	RK
Aug-22-23	Emails in respect of draft Claims Process Order; discuss [REDACTED] with R. Kennedy; emails regarding same; emails in respect of releases; review draft RVO; emails regarding same; emails and telephone call with N. Ortved in respect of possible engagement; review schedules to Claims Process Order; emails in respect of control prior to closing;	2.80	LMW
	Review of claims procedure order and comments on same; email regarding further comments; review of affidavit; discuss [REDACTED] with L. Williams; emails regarding same; emails regarding [REDACTED]; email regarding call with same; prepare for and attend call with counsel to ACT; further emails to M. Konyukhova; further discussion with L. Williams regarding [REDACTED];	2.90	RK
Aug-23-23	Attend call with F&F, FIKA and the Monitor; follow up call with the Monitor and F&F; emails in respect of motion materials; further review and revise same; discuss [REDACTED] with R. Kennedy; suggest revisions to same; emails in respect of DIP extension; emails	4.10	LMW

in respect of claims process schedules; emails in respect of retention of a claims officer; emails in respect of closing agenda; emails with J. Rosenberg in respect of [REDACTED];

	Review of [REDACTED] emails from and to J. Rosenberg and L. Williams; various emails and calls with L. Williams; emails regarding [REDACTED];	1.50	RK
Aug-24-23	Review closing agenda; emails regarding same; review served materials; discussions with R. Kennedy in respect of [REDACTED]; emails in respect of same; emails and conference call in respect of draft report; discuss content of same with R. Kennedy; telephone call with J. Rosenberg in respect of [REDACTED]; emails regarding same; review and revise draft Report;	4.60	LMW
	Various calls with L. Williams; emails regarding report; telephone call with J. Porepa and L. Williams; draft sections of report; calls with L. Williams regarding same;	4.50	RK
Aug-25-23	Numerous emails and telephone calls in respect of Third Report; continue to draft and revise same; emails and telephone calls in respect of status of [REDACTED];	9.60	LMW
	Review of email from J. Rosenberg; review of comments on Report; various calls with L. Williams; review of factum; discuss same with L. William and M. Konyukhova; further review and revise of report;	5.90	RK
Aug-26-23	Numerous emails and telephone calls in an effort to finalize the Third Report; continue to revise same; emails in respect of [REDACTED]; finalize Third Report; compile appendices and serve Report;	5.40	LMW
	Review of comments on report; various calls with L. Williams regarding [REDACTED]; review further revisions; emails from M. Konyukhova, J. Rosenberg and J. Porepa; further calls with L. Williams;	1.90	RK
Aug-27-23	Emails in respect of relief sought;	0.30	LMW
	Emails from P. Corney and M. Konyukhova;	0.20	RK

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne M. Williams	29.20	\$1,075.00	\$31,390.00
Rebecca Kennedy	18.00	\$925.00	\$16,650.00
Total Fees			\$48,040.00
HST (@ 13%) on Fees			<u>\$6,245.20</u>
Total Fees and HST			\$54,285.20

DISBURSEMENTS

3% Administrative Fee	<u>\$1,441.20</u>
Total Taxable Disbursements	\$1,441.20
HST (@ 13%) on Taxable Disbursements	\$187.36
Total *Non-Taxable Disbursements	<u>\$0.00</u>
Total Disbursements and HST	<u>\$1,628.56</u>
TOTAL NOW DUE	<u>\$55,913.76</u>

THORNTON GROUT FINNIGAN LLP**Per: Leanne M. Williams**

E. & O.E.
 GST/HST #87042 1039 RT0001 * GST/HST Exempt

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Transit No. 10532

Institution No. 016 (HSBC Bank Canada)

Account Name - Thornton Grout Finnigan LLP

Address of Bank - 111 Yonge Street, Toronto, Ontario M5C 1W4

Name of Bank - HSBC Bank Canada

SwiftCode: HKBCCATT

Attention: Credit Services Department

Please send remittance advice to ychiu@tgf.ca

FTI Consulting Canada Inc.
 79 Wellington St. W., Suite 2010
 TD Waterhouse Tower, Box 104
 Toronto, ON M5K 1G8

September 6, 2023

Attention: Jeffrey Rosenberg

Invoice No. 39827
File No. 1522-015

RE: Fire & Flower Holding Corp

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: September 3, 2023

FEES

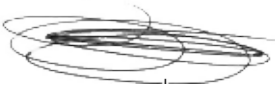
Aug-28-23	Emails with Justice Osborne in respect of confidential appendix; emails in respect of filing of Third Report; emails in respect of requests to amend order and OSC endorsement; emails in respect of [REDACTED]; discuss same with R. Kennedy; emails in respect of changes to draft Orders; review same;	1.80	LMW
	Review of revised order; review of emails from M. Konyukhova and E. Parks; telephone call with L. Williams; emails regarding communication with OSC and shareholder; further emails regarding motion; emails from court regarding same;	1.30	RK
Aug-29-23	Emails in respect of Court hearing; telephone call from J. Rosenberg; review revised Order; prepare for and attend hearing; review OSC application; emails regarding same; review endorsement and emails regarding same; review and revise email correspondence to shareholder;	2.30	LMW
	Review and respond to email correspondence; telephone call with L. Williams; attend court hearing; further emails regarding communication with shareholder;	1.80	RK
Aug-30-23	Emails in respect of supplier claims; emails regarding Emblem Notice of Appearance; email regarding notice to shareholder; review endorsement; emails regarding same; emails in respect of withholding tax;	1.00	LMW
	Emails regarding [REDACTED]; revise same; email to FTI and L. Williams regarding same;	0.30	RK
Aug-31-23	Emails in respect of Tacora payment; emails in respect of claims; emails in respect of [REDACTED];	0.40	LMW

Emails regarding security opinion;	0.30	RK
Instructions from R. Kennedy regarding searches for security opinion; review security and attend to corporate, PPSA and BIA searches; email to R. Kennedy regarding PPSA registrations in Alberta and Saskatchewan for federal entities registered in those provinces;	1.90	RGM

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne M. Williams	5.50	\$1,075.00	\$5,912.50
Rebecca Kennedy	3.70	\$925.00	\$3,422.50
Roxana Manea (Law Clerk)	1.90	\$375.00	\$712.50
Total Fees			\$10,047.50
HST (@ 13%) on Fees			<u>\$1,306.18</u>
Total Fees and HST			<u>\$11,353.68</u>
<u>DISBURSEMENTS</u>			
3% Administrative Fee			\$301.43
Total Taxable Disbursements			\$301.43
HST (@ 13%) on Taxable Disbursements			\$39.19
Total *Non-Taxable Disbursements			<u>\$0.00</u>
Total Disbursements and HST			<u>\$340.62</u>
TOTAL NOW DUE			<u>\$11,694.30</u>

THORNTON GROUT FINNIGAN LLP



Per: Leanne M. Williams

E. & O.E.
GST/HST #87042 1039 RT0001 * GST/HST Exempt

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Name of Bank - HSBC Bank Canada

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Attention: Credit Services Department

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FTI Consulting Canada Inc.
 79 Wellington St. W., Suite 2010
 TD Waterhouse Tower, Box 104
 Toronto, ON M5K 1G8

September 12, 2023

Attention: Jeffrey Rosenberg

Invoice No. 39833
File No. 1522-015

RE: Fire & Flower Holding Corp

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: September 10, 2023

FEES

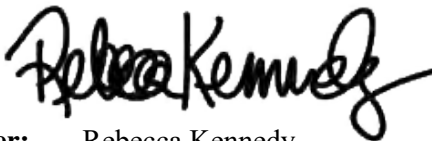
Sep-01-23	Emails in respect of issued order; emails regarding notice; emails regarding security review;	0.30	LMW
	Emails regarding claims; emails regarding security opinion;	0.30	RK
Sep-02-23	Review and revise draft newspaper notice; review claims order; emails regarding same;	0.60	LMW
	Review of email correspondence;	0.20	RK
Sep-05-23	Emails regarding claims;	0.10	RK
Sep-07-23	Emails in respect of retention of Osler by FIKA; emails in respect of [REDACTED]; review SPA regarding same and telephone call with D. Mullet; emails in respect of potential resolution;	2.20	LMW
	Review and respond to email correspondence;	0.50	RK
Sep-08-23	Review proposed retention letter; emails and conference call in respect of [REDACTED]; review revised retention letter; emails regarding same; emails in respect of proofs of claim;	1.40	LMW
	Review and respond to email correspondence;	0.40	RK

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne M. Williams	4.50	\$1,075.00	\$4,837.50
Rebecca Kennedy	1.50	\$925.00	\$1,387.50

Total Fees	\$6,225.00	
HST (@ 13%) on Fees	<u>\$809.25</u>	
Total Fees and HST		\$7,034.25
<u>DISBURSEMENTS</u>		
3% Administrative Fee	\$186.75	
Total Taxable Disbursements	\$186.75	
HST (@ 13%) on Taxable Disbursements	\$24.28	
Total *Non-Taxable Disbursements	<u>\$0.00</u>	
Total Disbursements and HST		<u>\$211.03</u>
TOTAL NOW DUE		<u>\$7,245.28</u>

THORNTON GROUT FINNIGAN LLP



Per: Rebecca Kennedy

E.& O.E.
GST/HST #87042 1039 RT0001 * GST/HST Exempt

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Name of Bank - HSBC Bank Canada

SwiftCode: HKBCCATT

Attention: Credit Services Department

Please send remittance advice to ychiu@tgf.ca



Thornton Grout Finnigan LLP
RESTRUCTURING + LITIGATION

Toronto-Dominion Centre
100 Wellington Street West
Suite 3200, P.O. Box 329
Toronto, ON Canada M5K 1K7
T 416.304.1616 F 416.304.1313

FTI Consulting Canada Inc.
79 Wellington St. W., Suite 2010
TD Waterhouse Tower, Box 104
Toronto, ON

September 14, 2023

Attention: Jeffrey Rosenberg

Invoice No. 39858
File No. 1522-015

RE: Fire & Flower Holding Corp

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: September 13, 2023

FEES

Sep-01-23	Receive and review certified PPSA searches (Ontario) with respect to borrower and guarantors; email to R. Kennedy and L. Williams regarding same;	0.40	RGM
Sep-10-23	Review and consider email from M. Anderson;	0.30	LMW
Sep-11-23	Emails in respect of ongoing litigation; emails in respect of closing; telephone call from J. Rosenberg regarding [REDACTED]; emails with R. Kennedy regarding same; telephone call with J. Rosenberg in respect [REDACTED]; emails regarding same; review [REDACTED]; telephone call with J. Rosenberg regarding [REDACTED];	2.40	LMW
Sep-12-23	Review and respond to email correspondence; update discussion with L. Williams; review of [REDACTED]; review of emails regarding same;	1.10	RK
Sep-12-23	Emails in respect of [REDACTED]; emails in respect of [REDACTED]; telephone calls with counsel to the company and the purchaser regarding same; telephone call from J. Rosenberg in respect of [REDACTED]; conference call regarding same; emails in respect of distribution motion; review Monitor's Certificate; emails regarding same; review and revise communication to purchaser; discuss same with J. Rosenberg;	4.90	LMW
Sep-12-23	Review of flow of funds and emails regarding same; review of employment contracts; review of case regarding same; emails regarding termination issues; review of revised flow of funds; emails from L. Williams; calls with R. Fielding to discuss research; further calls with R. Fielding and other associates regarding [REDACTED]	3.90	RK

	[REDACTED];		
	Research regarding [REDACTED]; [REDACTED]; and [REDACTED]; meeting with L. Williams, R. Kennedy, and R. Fielding; various instructions to student; review work of student D. Alievsky;	2.90	MN
	Call with R. Kennedy regarding [REDACTED]; research change of [REDACTED] in CCAA matters; calls with R. Kennedy and L. Williams regarding [REDACTED]; [REDACTED]; revise draft memo;	7.90	RF
	Instructions from R. Kennedy regarding PPSA summaries and security opinion; review loan and security agreement; prepare draft of security opinion; attend to intellectual property (Canadian trademark) searches and review same; consider no records with CIPO regarding Canadian trademarks;	1.10	RGM
	Correspondence with R. Fielding and M. Ng; meeting with L. Williams, R. Kennedy, M. Ng, and R. Fielding; research and memorandum drafting on [REDACTED];	8.50	DA
Sep-13-23	Telephone call with J. Rosenberg in respect of [REDACTED];	0.60	LMW
	Emails in respect of [REDACTED]; discuss same with R. Kennedy; emails in respect of KERP; emails in respect of post-closing access to documents; telephone call from J. Rosenberg regarding [REDACTED]; emails regarding same; telephone calls with J. Rosenberg and M. Korniyukhova in respect of [REDACTED]; review ARIO regarding same;	3.40	LMW
	Review of communication to purchaser; emails regarding same; telephone call with L. Williams regarding [REDACTED]; review and revise communication; review of Non-Disclosure Agreements; emails regarding same; emails in respect of KERP; emails in respect of post-closing access to documents;	2.00	RK
	Review and revise draft memo; prepare draft email to FTI regarding [REDACTED];	4.90	RF
	Continue to work on security opinion;	1.90	RGM
	Correspondence with R. Fielding and M. Ng regarding [REDACTED]; further revisions and drafting to memorandum;	4.00	DA

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne M. Williams	11.60	\$1,075.00	\$12,470.00
Rebecca Kennedy	7.00	\$925.00	\$6,475.00
Michael Ng	2.90	\$600.00	\$1,740.00
Rachel Fielding	12.80	\$700.00	\$8,960.00
Roxana Manea law clerk	3.40	\$375.00	\$1,275.00
Daniel Alievsky student	12.50	\$425.00	\$5,312.50
Total Fees			\$36,232.50
HST (@ 13%) on Fees			<u>\$4,710.23</u>
Total Fees and HST			\$40,942.73
<u>DISBURSEMENTS</u>			
3% Administrative Fee			\$1,086.98
Total Taxable Disbursements			\$1,086.98
HST (@ 13%) on Taxable Disbursements			\$141.31
Total *Non-Taxable Disbursements			<u>\$0.00</u>
Total Disbursements and HST			<u>\$1,228.29</u>
TOTAL NOW DUE			<u>\$42,171.02</u>
THORNTON GROUT FINNIGAN LLP			

Per: Leanne M. Williams

E.& O.E.
GST/HST #87042 1039 RT0001 * GST/HST Exempt

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 33 of The Solicitor's Act, interest will be charged at the rate of 4.00% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

Payment can be made to us by:

- Cheque Payable to Thornton Grout Finnigan LLP or*
- EFT or Wire Transfer to:*

Account No. 027779-002

Transit No. 10532

Institution No. 016 (HSBC Bank Canada)

Account Name - Thornton Grout Finnigan LLP

Address of Bank - 111 Yonge Street, Toronto, Ontario M5C 1W4

Name of Bank - HSBC Bank Canada

SwiftCode: HKBCCATT

Attention: Credit Services Department

Please send remittance advice to ychiu@tgf.ca

FTI Consulting Canada Inc.
 79 Wellington St. W., Suite 2010
 TD Waterhouse Tower, Box 104
 Toronto, ON M5K 1G8

October 6, 2023

Attention: Jeffrey Rosenberg

Invoice No. 39936
File No. 1522-015

RE: Fire & Flower Holding Corp

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: September 30, 2023

FEES

Sep-14-23	Telephone call with R. Kennedy in respect of [REDACTED]; conference call regarding same; further call with the Monitor in respect of [REDACTED]; emails and telephone calls in respect of [REDACTED]; review and revise ACT payout letter; emails regarding same; telephone calls with the Monitor in respect of [REDACTED]; emails in respect of lease revision issues; emails in respect of court availability; emails in respect of status of [REDACTED]; telephone call with J. Rosenberg regarding same;	8.40	LMW
	Review of email correspondence; call with L. Williams regarding [REDACTED]; various calls with J. Rosenberg and L. Williams; attend call with L. Williams and M. Konyukhova; further call with J. Rosenberg; review materials regarding closing; attend call regarding closing steps; attend to pre-closing issues;	4.80	RK
	Prepare corporate summaries;	3.10	RGM
Sep-15-23	Emails in respect of closing; arrange for Certificate to be filed; emails in respect of repayment of DIP; emails in respect of claims process;	1.10	LMW
	Review of emails regarding closing;	0.50	RK
	Continue to work on PPSA summaries and finalize same; revise corporate summary; email to R. Kennedy and L. Williams regarding draft opinion; instructions from L. Williams; attend to filing of Monitor's Certificate per ARVO; emails regarding stay extension motion date;	2.80	RGM
Sep-18-23	Emails in respect of RRSP contributions; emails in respect of stay extension motion; telephone call with J. Rosenberg regarding status of [REDACTED];	0.70	LMW

	Review of security and draft security opinion;	2.50	RK
Sep-19-23	Emails and telephone call with J. Rosenberg in respect of [REDACTED]; discuss same with R. Kennedy; telephone call from and email to J. Salmas; emails in respect of [REDACTED]; emails in respect of Monitor's case website;	1.40	LMW
Sep-20-23	Telephone call with J. Salmas in respect of books and records in the possession of Dentons; emails and conference call in respect of outstanding issues;	0.90	LMW
	Review emails regarding [REDACTED]; discuss same with L. Williams; attend call regarding post closing activities;	1.10	RK
	Reviewed and considered FTI's invoiced dockets and underlying narratives; identified and applied redactions towards any confidential information.	5.00	DD
Sep-21-23	Emails in respect of status of [REDACTED];	0.20	LMW
	Emails regarding post closing issues;	0.40	RK
	Further identified and applied redactions towards any FTI's invoiced dockets that may be covered by solicitor/client privilege.	2.00	DD
Sep-22-23	Telephone call from J. Rosenberg in respect of [REDACTED]; emails in respect of outstanding issues;	0.50	LMW
Sep-25-23	Email to J. Salmas regarding return of books and records;	0.20	LMW
	Emails regarding proofs of claims;	0.20	RK
Sep-26-23	Emails in respect of delivery of minute books; emails with C. Lachance enclosing Monitor's Certificate; emails in respect of contract disclaimers; emails in respect of upcoming relief;	0.60	LMW
	Emails regarding claims; emails regarding subscription agreement;	0.50	RK
Sep-27-23	Emails in respect of Monitor's website;	0.20	LMW
Sep-28-23	Emails in respect of [REDACTED];	0.30	LMW
Sep-29-23	Review and respond to email correspondence; call with J. Porepa; call with Rushi; review liens; review SPA;	1.30	RK
Sep-30-23	Reviewing file materials to investigate whether [REDACTED];	2.00	RC

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne M. Williams	14.50	\$1,075.00	\$15,587.50
Rebecca Kennedy	11.30	\$925.00	\$10,452.50
Divyansh Dev	7.00	\$525.00	\$3,675.00
Roxana Manea (Law Clerk)	5.90	\$375.00	\$2,212.50
Rudrakshi Chakrabarti	2.00	\$450.00	\$900.00

Total Fees **\$32,827.50**
HST (@ 13%) on Fees **\$4,267.58**

Total Fees and HST **\$37,095.08**

DISBURSEMENTS

3% Administrative Fee \$984.83

Total Taxable Disbursements **\$984.83**
HST (@ 13%) on Taxable Disbursements **\$128.03**

Total *Non-Taxable Disbursements **\$0.00**
Total Disbursements and HST **\$1,112.86**

TOTAL NOW DUE **\$38,207.94**

THORNTON GROUT FINNIGAN LLP



Per: Rebecca Kennedy

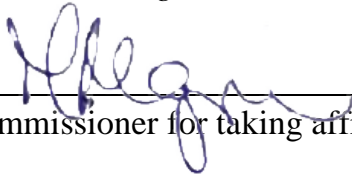
E.& O.E.
GST/HST #87042 1039 RT0001 * GST/HST Exempt

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 33 of The Solicitor's Act, interest will be charged at the rate of 4.00% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

Payment can be made to us by:

1. *Cheque Payable to Thornton Grout Finnigan LLP or*
2. *EFT or Wire Transfer to:*
 - Account No. 027779-002*
 - Transit No. 10532*
 - Institution No. 016 (HSBC Bank Canada)*
 - Account Name - Thornton Grout Finnigan LLP*
 - Address of Bank - 111 Yonge Street, Toronto, Ontario M5C 1W4*
 - Name of Bank - HSBC Bank Canada*
 - SwiftCode: HKBCCATT*
 - Attention: Credit Services Department*
 - Please send remittance advice to ychiu@tgf.ca*

This is Exhibit "B" referred to in the Affidavit of Rebecca Kennedy sworn by Rebecca Kennedy of the City of Pickering, in the Province of Ontario, before me at the City of Toronto, in the Province of Ontario, this 11th day of October , 2023 in accordance with *O. Reg. 431/20, Administering Oath or Declaration Remotely.*



A Commissioner for taking affidavits

MARIA MAGNI

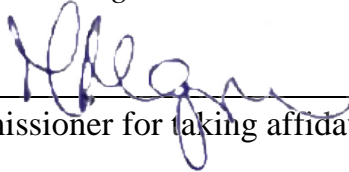
**Maria Magni, a Commissioner, etc.,
Province of Ontario, for
Thornton Grout Finnigan LLP,
Barristers and Solicitors.
Expires June 5, 2024.**

Exhibit "B"

Summary of total professional fees by invoice for the period: May 29, 2023 to September 30, 2023

Invoice No.	Period of Service	Total Hrs	Fees	Disbs.	HST	Total (Fees, Tax, Disbs.)	Average Hourly Rate
Inv. #39511	For period ended June 4, 2023	54.7	\$ 49,942.50	\$ 1,498.28	\$ 6,687.30	\$ 58,128.08	\$ 913.03
Inv. #39531	For period ended June 11, 2023	45.1	\$ 42,422.50	\$ 1,272.68	\$ 5,680.37	\$ 49,375.55	\$ 940.63
Inv. #39550	For period ended June 18, 2023	66.8	\$ 64,807.50	\$ 1,944.23	\$ 8,677.72	\$ 75,429.45	\$ 970.17
Inv. #39585	For period ended June 25, 2023	18.3	\$ 17,557.50	\$ 526.73	\$ 2,350.95	\$ 20,435.18	\$ 959.43
Inv. #39615	For period ended July 2, 2023	15.1	\$ 15,362.50	\$ 460.88	\$ 2,057.04	\$ 17,880.42	\$1,017.38
Inv. #39630	For period ended July 9, 2023	19.0	\$ 19,660.00	\$ 589.80	\$ 2,632.47	\$ 22,882.27	\$1,034.74
Inv. #39663	For period ended July 16, 2023	7.5	\$ 7,702.50	\$ 231.08	\$ 1,031.37	\$ 8,964.95	\$1,027.00
Inv. #39688	For period ended July 23, 2023	8.4	\$ 8,670.00	\$ 260.10	\$ 1,160.91	\$ 10,091.01	\$1,032.14
Inv. #39730	For period ended August 6, 2023	11.0	\$ 11,120.00	\$ 333.60	\$ 1,488.97	\$ 12,942.57	\$1,010.91
Inv. #39774	For period ended August 20, 2023	28.6	\$ 28,585.00	\$ 857.55	\$ 3,827.53	\$ 33,270.08	\$ 999.48
Inv. #39803	For period ended August 27, 2023	47.2	\$ 48,040.00	\$ 1,441.20	\$ 6,432.56	\$ 55,913.76	\$1,017.80
Inv. #39827	For period ended Sept. 3, 2023	11.1	\$ 10,047.50	\$ 301.43	\$ 1,345.36	\$ 11,694.29	\$ 905.18
Inv. #39833	For period ended Sept. 10, 2023	6.0	\$ 6,225.00	\$ 186.75	\$ 833.53	\$ 7,245.28	\$1,037.50
Inv. #39858	For period ended Sept. 13, 2023	50.2	\$ 36,232.50	\$ 1,086.98	\$ 4,851.53	\$ 42,171.01	\$ 721.76
Inv. #39936	For period ended Sept. 30, 2023	40.7	\$ 32,827.50	\$ 984.83	\$ 4,395.60	\$ 38,207.93	\$ 806.57
TOTALS:		429.7	\$ 399,202.50	\$ 11,976.12	\$ 53,453.27	\$ 464,631.89	

This is Exhibit "C" referred to in the
Affidavit of Rebecca Kennedy sworn by Rebecca Kennedy of
the City of Pickering, in the Province of Ontario, before me at
the City of Toronto, in the Province of Ontario,
this 11th day of October , 2023 in accordance with
O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking affidavits

MARIA MAGNI

**Maria Magni, a Commissioner, etc.,
Province of Ontario, for
Thornton Grout Finnigan LLP,
Barristers and Solicitors.
Expires June 5, 2024.**

Exhibit "C"

Summary of total professional fees by position for the period: **May 29, 2023 to September 30, 2023**

Legal Professional	Position	Year of Call	Rate/hr 2023	Hrs	Fees
Leanne M. Williams	Partner	1999	\$ 1,075.00	203.90	\$ 219,192.50
Rebecca L. Kennedy	Partner	2009	\$ 925.00	151.40	\$ 140,045.00
Rachel Fielding	Associate	2017	\$ 700.00	20.90	\$ 14,630.00
Michael Ng	Associate	2019	\$ 600.00	8.70	\$ 5,220.00
Marco Gaspar	Associate	2022	\$ 500.00	11.80	\$ 5,900.00
Divyansh Dev*	Associate	2023 (ON)	\$ 525.00	7.00	\$ 3,675.00
Rudrakshi Chakrabarti	Associate	2023	\$ 450.00	2.00	\$ 900.00
Daniel Alievsky	Student	N/A	\$ 425.00	12.50	\$ 5,312.50
Roxana Manea	Law clerk	N/A	\$ 375.00	11.20	\$ 4,200.00
Gail Oxtoby	Law clerk	N/A	\$ 425.00	0.30	\$ 127.50
Total:				429.70	\$ 399,202.50

**Called to the Bar of Delhi (2018) and the Bar of Ontario (2023)*

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF THE COMPROMISE OR ARRANGEMENT OF 15315441 CANADA INC.

Court File No. CV-23-00700581-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceedings commenced at Toronto, Ontario

AFFIDAVIT OF REBECCA L. KENNEDY

THORNTON GROUT FINNIGAN LLP
TD West Tower, Toronto-Dominion Centre
3200 – 100 Wellington Street West
Toronto, ON M5K 1K7

Leanne M. Williams (LSO# 41877E)
Email: lwilliams@tgf.ca
Tel: (416) 304-0060

Rebecca L. Kennedy (LSO# 61146S)
Email: rkennedy@tgf.ca
Tel: (416) 304-0603

Lawyers for the Court-appointed Monitor

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF THE COMPROMISE OR ARRANGEMENT OF 15315441 CANADA INC.

Court File No. CV-23-00700581-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Toronto, Ontario

**FOURTH REPORT OF FTI CONSULTING CANADA INC.,
AS MONITOR
October 11, 2023**

THORNTON GROUT FINNIGAN LLP
TD West Tower, Toronto-Dominion Centre
3200 – 100 Wellington Street West
Toronto, ON M5K 1K7

Leanne M. Williams (LSO# 41877E)
Email: lwilliams@tgf.ca
Tel: (416) 304-0060

Rebecca L. Kennedy (LSO# 61146S)
Email: rkennedy@tgf.ca
Tel: (416) 304-0603

Lawyers for the Court-appointed Monitor