

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

BANK OF MONTREAL

Applicant

- and -

**NFC ACQUISITION GP INC., NFC ACQUISITION CORP., NFC ACQUISITION L.P.,
NEW FOOD CLASSICS AND NFC LAND HOLDINGS CORP.**

Respondents

**MOTION RECORD
(Returnable October 22, 2018)**

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Lawyers for the Receiver

TO: ATTACHED SERVICE LIST

**NFC ACQUISITION GP INC., NFC ACQUISITION CORP., NFC LAND HOLDINGS
CORP., NEW FOOD CLASSICS AND NFC ACQUISITION L.P. (THE "NFC
ENTITIES")**

THE SERVICE LIST

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AND TO:	GOODMANS LLP Bay Adelaide Centre 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 Attention: Robert Chadwick / Logan Willis Tel: 416.597.4285 / 416.597.5914 Fax: 416.979.1234 Email: rchadwick@goodmans.ca / lwillis@goodman.ca Lawyers for the EdgeStone Capital Partners

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AND TO: ENMAX CORPORATION

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**ONTARIO
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**NFC ACQUISITION GP INC., NFC ACQUISITION CORP., NFC ACQUISITION L.P.,
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Respondents

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- A Receivership Order dated February 22, 2012
 - B Affidavit of Brian Cram sworn January 16, 2012 (excluding exhibits)
 - C Eighth Report of the Receiver dated June 10, 2014 (excluding appendices)
 - D Letter from Thomas Kent dated October 1, 2018
 - E Affidavit of Paul Bishop sworn October 11, 2018
 - F Affidavit of Matti Lemmens sworn May 18, 2018
 - G Affidavit of Edmond F.B. Lamek sworn October 11, 2018
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TAB 1

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

BANK OF MONTREAL

Applicant

- and -

**NFC ACQUISITION GP INC., NFC ACQUISITION CORP., NFC ACQUISITION L.P.,
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Respondents

NOTICE OF MOTION

FTI CONSULTING CANADA INC. ("FTI"), in its capacity as the Court-appointed receiver (the "**Receiver**") of the assets, undertakings and properties (together, the "**NFC Assets**") of NFC Acquisition GP Inc., NFC Acquisition Corp., NFC Acquisition L.P., New Food Classics and NFC Land Holdings Corp. (together, "**NFC**"), will make a motion before a Judge of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") for an order, *inter alia*, discharging the Receiver, on Monday, October 22, 2018 at 10:00 a.m. or as soon after that time as the motion can be heard, at 330 University Avenue, Toronto, Ontario.

PROPOSED METHOD OF HEARING: The motion is to be heard orally.

THE MOTION IS FOR:

1. an Order substantially in the form attached at Tab 3 of the Motion Record:
 - (a) validating and abridging the time and manner of service of the Notice of Motion and Motion Record and directing that any further service of the Notice of Motion and Motion Record be dispensed with such that this Motion is properly returnable on the date scheduled for the hearing of this Motion;

- (b) authorizing the Receiver to make a final distribution to Bank of Montreal (“**BMO**”) of all funds remaining in the Receiver’s account in the amount of up to \$706,000, net of the fees and disbursements estimated by the Receiver as being necessary to complete the administration of the receivership proceedings (the “**Final BMO Distribution**”);
- (c) approving the eleventh report of the Receiver dated October 11, 2018 (the “**Eleventh Report**”) and the Receiver’s conduct and activities described therein;
- (d) approving the fees and disbursements of the Receiver and the Receiver’s prior counsel, Borden Ladner Gervais LLP and WeirFoulds LLP, and its current counsel, DLA Piper (Canada) LLP, as described in the Eleventh Report;
- (e) subject to the Receiver’s completion of any remaining activities necessary for the completion of its mandate and upon the Receiver filing a discharge certificate with the Court (the “**Discharge Certificate**”), discharging the Receiver and releasing FTI of and from any and all further obligations as Receiver of the NFC Assets and any and all liability that FTI now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of FTI while acting as Receiver, save and except for the Receiver’s gross negligence or willful misconduct, and forever releasing and discharging FTI from any and all liability relating to matters that were raised, or which could have been raised, in certain proceedings before the Court of Queen’s Bench of Alberta having file numbers 1501-09371 and 1601-04148;
- (f) authorizing the Receiver to destroy NFC’s paper books and records prior to the Receiver’s filing of the Discharge Certificate; and
- (g) such other and further relief as counsel may request and this Honourable Court may allow.

THE GROUNDS FOR THE MOTION ARE:

1. on January 17, 2012, pursuant to the initial Order of the Honourable Mr. Justice Morawetz, FTI was appointed as monitor of NFC under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA");
2. on February 22, 2012, following an unsuccessful going-concern sale process for NFC's business in the CCAA proceedings, the Court granted an application by BMO and FTI was appointed as Receiver of the NFC Assets pursuant to the Order of the Honourable Mr. Justice Brown (the "**Receivership Order**");
3. substantially all of the NFC Assets have been realized upon by the Receiver, including principally NFC's manufacturing equipment located in their Saskatoon and St. Catharines manufacturing facilities, NFC's owned real property located in St. Catharines and Calgary as well as a claim under NFC's Contaminated Products Insurance policy following a Canadian Food Inspection Agency E.coli-related recall of all of NFC's products shortly after commencement of the receivership proceedings (the "**E.coli Recall**");
4. as result of the E.coli Recall, all of NFC's inventory and substantially of their accounts receivable were rendered worthless;
5. NFC's indebtedness to BMO as at the date of the Receivership Order which was in the principal amount of approximately \$20.4 million. To date, the Receiver has made Court authorized distributions to BMO in the aggregate amount of \$18,946,198 to BMO leaving the Receiver with approximately \$706,000 in its accounts to distribute to BMO net of the costs to complete the administration of the Receivership;
6. upon making the Final BMO Distribution, the Receiver will have substantially completed its mandate under the Receivership Order, subject to the completion of certain matters necessary to complete the administration of the receivership proceedings, including

principally the destruction of NFC's paper books and records currently under the Receiver's control;

7. such further and other grounds as set out in the Eleventh Report;
8. the provisions of the Receivership Order, the BIA and the inherent and equitable jurisdiction of this Honourable Court; and
9. Rules 1.04, 1.05, 2.01, 2.03, 16 and 37 of the *Rules of Civil Procedure*, R.R.O 1990, Reg. 194, as amended.

AND FURTHER TAKE NOTICE that the following materials will be filed in support of this application, namely:

- (a) the Eleventh Report; and
- (b) such further and other material as counsel may advise and this Honourable Court may allow.

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Lawyers for the Receiver

BETWEEN:

BANK OF MONTREAL

- and -
**NFC ACQUISITION GP INC., NFC ACQUISITION CORP., NFC ACQUISITION
L.P., NEW FOOD CLASSICS and NFC LAND HOLDINGS CORP.**

Applicant

Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)**

NOTICE OF MOTION

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TAB 2

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BANK OF MONTREAL

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**NFC ACQUISITION GP INC., NFC ACQUISITION CORP. NFC ACQUISITION L.P.,
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Respondents

ELEVENTH REPORT TO THE COURT

**SUBMITTED BY FTI CONSULTING CANADA INC.,
IN ITS CAPACITY AS RECEIVER**

BACKGROUND

1. Pursuant to an application brought before the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) by NFC Acquisition GP Inc., NFC Acquisition Corp. and NFC Land Holdings Corp. (together with NFC Acquisition L.P., and New Food Classics, “**NFC**”) under the *Companies’ Creditors Arrangement Act* (the “**CCAA**”), the Honourable Mr. Justice Morawetz made an initial order on January 17, 2012 (as extended from time to time, the “**Initial Order**”) in respect of NFC, which, *inter alia*, appointed FTI Consulting Canada Inc. (“**FTI**”) as CCAA monitor (the “**CCAA Proceedings**”).

2. After an unsuccessful going-concern sale process for the NFC business in the CCAA Proceedings, on February 22, 2012, Bank of Montreal (“**BMO**”) brought: (i) a motion in the

CCAA Proceedings to lift the stay of proceedings contained in the Initial Order to allow BMO to bring an application for the appointment of a receiver over the property, assets and undertaking of NFC (the “**NFC Assets**”) and (ii) an application under section 243(1) of the *Bankruptcy and Insolvency Act* and section 101 of the *Courts of Justice Act* for the appointment of FTI as receiver (in that capacity the “**Receiver**”) of the NFC Assets. The Court granted the BMO motion and application and made the Order in these proceedings dated February 22, 2012 (the “**Receivership Order**”), a copy of which is attached hereto as **Appendix “A”**.

3. The Receiver has realized on all of the assets of NFC, including principally NFC’s manufacturing equipment located in its Saskatoon, Saskatchewan and St. Catharines, Ontario manufacturing facilities, its owned real properties in St. Catharines and Calgary, Alberta, and a claim under NFC’s Contaminated Products Insurance policy following a Canadian Food Inspection Agency (“**CFIA**”) E. coli related recall of all of NFC’s products shortly after the commencement of the Receivership (rendering all NFC inventory and substantially all accounts receivable worthless). To date, the Receiver has made distributions in the aggregate amount of \$18,946,198 to BMO on account of the indebtedness of NFC to BMO which was in the amount of approximately \$20.4 million as of the date of the Receivership Order, and continues to hold approximately \$706,000 for distribution to BMO net of fees and disbursements to complete the administration of the receivership proceedings.

PURPOSE OF THIS REPORT

4. The purpose of this eleventh report of the Receiver (the “**Eleventh Report**”) and the fee affidavits filed herewith is to update the Court on the final aspects of the administration of the NFC receivership proceedings and provide the Court with information relevant to the Receiver’s motion for an Order approving the Receiver’s activities described in this Eleventh Report,

approving the Receiver's fees and disbursements and those of its counsel since June 1, 2014, authorizing a final distribution to BMO from the funds remaining in the Receiver's accounts on account of the indebtedness and obligations of NFC to BMO, and releasing and discharging FTI as Receiver herein.

DEFINED TERMS

5. Capitalized terms not otherwise defined herein have the meanings set out in the affidavit of Brian Cram sworn January 16, 2012 (the "**Cram Affidavit**") filed in the CCAA proceedings, a copy of which, without exhibits, is attached hereto as **Appendix "B"**, and the Eighth Report of the Receiver, a copy of which, without appendices, is attached hereto as **Appendix "C"**. The Eighth Report principally deals with the sale of the former NFC food processing facility known municipally as 4043-4089 Brandon Street SE, Calgary (the "**Brandon Street Facility**") referenced below in this Eleventh Report.

BACKGROUND - NFC's BUSINESS

6. At the time of its CCAA filing, NFC manufactured and marketed approximately 300 food products to the retail, club store and mass merchandiser channels, as well as to leading restaurant operators and foodservice distributors. NFC's retail products were predominantly private label, offered under various store brand labels, with an estimated 40% market share of all frozen burgers sold in grocery stores in Canada.

7. Prior to the CCAA filing, NFC processed meat-related products at its manufacturing facilities in Saskatoon and St. Catharines. The Saskatoon facility primarily produced ground meat products and was one of the largest and most advanced burger plants in Canada, operating

four burger production lines. The St. Catharines Facility produced cooked and value-added products.

8. NFC had two primary distribution channels consisting of retail (75%) and food services (25%). Some of NFC's largest customers were Loblaw Companies Limited, Wal-Mart Canada and Sysco Canada. Loblaw's alone generated approximately 42% of NFC's revenues and its top ten customers accounted for approximately 82% of revenues.

THE HEALTH HAZARD ADVISORIES

9. During the period following its filing for the Initial Order on January 15, 2012, NFC's production facilities remained in operation in the ordinary course of business while the Court approved CCAA Sale Process for NFC's business on a going-concern basis was undertaken jointly by the Monitor and NFC, with the intention of preserving jobs and maximizing the going concern value of NFC's business for the benefit of its stakeholders.

10. On or about February 15, 2012, the CFIA was notified of an E. coli related consumer illness from consumption of an NFC product purchased in Calgary. On February 18, 2012, the CFIA issued a health hazard alert to the public not to consume certain Country Morning Beef Burgers and no name Club Pack Beef Steakettes because the products may have contained the E. coli 0157:H7 bacteria. Beginning on or about February 23, 2012 through March 15, 2012, the CFIA expanded its health hazard alerts to include additional NFC products and to notify retailers and consumers as to the broadened geographic scope of distribution of the contaminated products throughout Canada.

11. On March 17, 2012 the CFIA issued a further health hazard alert which expanded the scope of the recall to all ground beef products made by NFC between July 1, 2011 and February

16, 2012 in Establishment #761, which was NFC's Saskatoon manufacturing location, because the products may be contaminated with E. coli.

THE INSURANCE POLICY

12. NFC was the insured under a Contamination Products Insurance Policy for the period from January 1, 2012 until December 31, 2012 (the "**Policy**"). The Policy liability limit was \$10,000,000 per claim and in aggregate, subject to a \$250,000 deductible per claim. The insurer under the Policy is stated to be certain Lloyds Underwriters and was subsequently identified as Sagikor at Lloyds (Syndicate 1206) (the "**Insurer**").

13. On August 29, 2013, the Receiver and the Insurer reached a settlement agreement with respect to the NFC Insurance Claim in the amount of \$7,500,000 less the amount of the \$250,000 deductible (the "**Insurance Settlement Amount**") in consideration for the release by the Receiver of any and all claims made or which hereinafter may be made against the Insurer or under the Policy. The Insurance Settlement Amount represented a 74% recovery from the maximum \$10,000,000 Policy coverage limit less the deductible and was supported by BMO. The Insurance Settlement Amount formed the majority of the Second Interim Distribution (as defined below) approved by this Honourable Court pursuant to the Order of the Honourable Mr. Justice Spence dated February 20, 2014.

BRANDON STREET SALE

14. Until late 2010, NFC's head office and two of its three food processing facilities were located in Calgary (the third processing facility was the Saskatoon facility which was leased). In August of 2010, NFC acquired a processing facility in St. Catharines and relocated the cooked and value added food processing operations undertaken at the Calgary locations to St. Catharines in early 2011. At or about the same time, NFC moved its head office from Calgary to leased

premised in Burlington, Ontario in order to be closer to its predominant customer base in the Golden Horseshoe.

15. In November of 2010, NFC entered into a Listing Agreement with Barclay Street Real Estate Ltd. (“**Barclays**”) for Barclays to market and sell the NFC 13A Street facility and the NFC Brandon Street facility (together the “**Calgary Facilities**”) as agent for NFC until August 31, 2011 (the “**Barclay’s Listing Agreement**”). The term of the Barclay’s Listing Agreement was informally extended by the agreement of NFC and Barclays after August 31, 2011 and Barclay’s continued to be NFC’s exclusive agent in respect of the marketing and sale of the Calgary Facilities as of the date of NFC’s CCAA Filing, being January 17, 2012.

16. Upon commencement of the CCAA Proceedings, NFC and the Monitor commenced the Court approved Transaction Process for all of the property, assets and undertaking of NFC, including the Calgary Facilities. By the Transaction Process bid deadline, NFC had received no offers for the purchase of the Calgary Facilities, whether *en bloc* or individual offers. Following the making of the Receivership Order, the Receiver continued to work with Barclays to pursue and solidify the various informal expressions of interest that both Barclays and FTI as Monitor had received in respect of the Calgary Facilities. The 13A Street facility was sold by the Receiver in July of 2012 following approval by this Honourable Court.

17. After a number of false starts, by the Spring of 2014 the Receiver and 1711484 Alberta Ltd. (“**1711484**”) had come to terms on the form of an Agreement of Purchase and Sale for the Brandon Street Facility which they entered into as of May 26, 2014. By Approval and Vesting Order dated June 16, 2014, the Honourable Mr. Justice McEwen approved the sale of the Brandon Street Facility to 1711484. The Brandon Street Facility sale transaction closed on July

23, 2014, generating net proceeds to the Receiver of \$1,268,865 after payment of Barclays' commissions and property tax arrears. The sale proceeds of the Brandon Street Facility formed the majority of the \$1,330,000 which the Receiver distributed to BMO pursuant to the Order of the Honourable Mr. Justice Pattillo dated May 28, 2015.

BRANDON STREET FLOOD AND VERSACOLD LITIGATION

18. In August 2012 during the course of the Brandon Street Facility sale negotiation between the Receiver and Blake O'Brien ("**O'Brien**") on behalf of Newell Post Developments Ltd. ("**Newell Post**"), an affiliate of 1711484, O'Brien had requested, through Barclays, that he be allowed to store two containers of personal and Newell Post owned items in the Brandon Street Facility. The Receiver advised Barclays that the Receiver consented to O'Brien doing so on the condition that Gregory Albright (being the only person with a key to the Brandon Street Facility in Alberta) would maintain possession of the key and not give O'Brien the key or allow him to make a copy. Ongoing negotiations continued with respect to the sale of the Brandon Street Facility over the next year while the Receiver attempted to resolve and clarify certain property line issues with the adjoining property owner, Versacold.

19. In November and December 2012, the Receiver made arrangements with the City of Calgary's public utilities provider, Enmax Corporation ("**Enmax**"), for the payment of certain outstanding utilities accounts, including electricity, gas and water, in respect of the Brandon Street Facility relating to the period after the Receiver's appointment. As part of those arrangements, Enmax advised that it would cut off all utilities to the Brandon Street Facility, so no further utilities amounts would accrue, and the Receiver put Enmax in touch with Barclays to unlock the gate to the Brandon Street Facility parking lot for Enmax to remove the electricity

transformer. The Receiver received no further bills or communications from Enmax in respect of the Brandon Street Facility.

20. On March 21, 2014, a minor flood occurred involving both the Brandon Street facility and the Versacold facility. The Receiver has received conflicting accounts regarding which “side of the wall” the initial flood emanated from and the steps taken (or not taken) by Versacold employees or others to remediate the situation, repair the source of the flood, or to take steps to prevent it from happening again.

21. On March 29, 2014, a second more significant flood took place as a result of a burst in the section of water pipe between the interior shut-off valve in the Brandon Street Facility and the street shutoff valve. The water from that flood entered into the Versacold premises and caused certain damage to frozen foods inventory and certain equipment owned by Versacold. It is this second flood that became the subject of litigation commenced by Versacold in August 2015 in the action bearing court file number 1501-09371 against Newell Post, 1711484 and Barclay (the “**2015 Action**”). Following discussions between the Receiver and counsel to Versacold about the Receiver’s knowledge relating to the events giving rise to the second flood, Versacold did not name the Receiver as a defendant in the 2015 Action.

22. In December 2015, 1711484 filed a Third Party Claim in the 2015 Action naming FTI (which counsel to 1711484 later acknowledged should have been “FTI Consulting Canada Inc., in its capacity as court appointed Receiver of NFC” and not on its personal capacity). 1711484 did not obtain an order lifting the stay under the Receivership Order prior to doing so, despite being aware of the NFC receivership and the Receiver’s appointment. After discussions with the Receiver’s counsel, no further steps were taken by 1711484 or its counsel in respect of the Third Party Claim at that time.

23. In March 2016, Versacold commenced a second action substantially identical to the 2015 Action bearing court file number 1601-04148 (the “**2016 Action**”), which added O’Brien and Enmax as additional defendants. 1711484 similarly caused a Third Party Claim against FTI to be issued in respect of the 2016 Action, again without obtaining leave of this Court despite being aware of the stay of proceedings in the Receivership Order. Pursuant to an October 2017 Order of the Alberta Court, the 2015 Action and the 2016 Action were consolidated into a single action (the “**Consolidated Action**”).

24. In June 2017, 1711484 brought a motion before the Alberta Court in the Consolidated Action seeking leave of the Alberta Court to lift the stay of proceedings in respect of the Receiver contained in the Receivership Order. That motion was dismissed by the Alberta Court, principally on the grounds that the motion should have properly been brought before this Court in the Receivership proceedings.

25. Various aspects of documentary production and witness “questioning” (the Alberta equivalent of examinations for discovery) have proceeded in the Consolidated Actions since 2017.

26. As a result of discussions between counsel for 1711484 and counsel to the Receiver, 1711484 has advised through its counsel that: (i) 1711484 does not intend to seek leave of this Court to pursue the Third Party Claim against the Receiver in the Consolidated Action, and (ii) 1711484 does not oppose the Receiver’s motion herein for the Receiver’s discharge and release of claims, including claims set out in the Third Party Claim, or any claims which could have been made in respect of the events giving rise to the Consolidated Action. Attached hereto as **Appendix “D”** is a copy of a letter from counsel to 1711484 confirming the foregoing.

27. The Receiver has not been served with third party claims by any other defendants to the Consolidated Action and the time period for doing so under the *Alberta Rules of Civil Procedure* has passed. All parties to the Consolidated Action will be served with the Receiver's motion herein.

NFC CLAIM AGAINST MALLOT CREEK GROUP INC.

28. Prior to its CCAA filing, NFC had commenced proceedings against Mallot Creek Group Inc. ("**Mallot Creek**") in the Ontario Superior Court of Justice. Mallot Creek was the engineering and consulting firm that NFC engaged to consult on the costs associated with the transition of NFC's production in the Calgary Facilities to the proposed St. Catharines Facility in 2010/2011. In its claim, NFC alleges that it suffered damages as a result of the materially higher cost of relocation/renovation than Mallot Creek had projected and, had Mallot Creek provided an accurate cost amount, NFC would have elected to not move its production from the Calgary Facilities.

29. After consultation with the Receiver and BMO, Ricketts Harris, the original lawyers for NFC, continued to deal with the Mallot Creek claim. The principal defence asserted by Mallot Creek (through its insurers) was that the proximate cause of the alleged inaccurate relocation cost projections was the wholly inaccurate information provided by NFC to Mallot Creek upon which Mallot Creek based its work. Based upon the books and records available to the Receiver and Ricketts Harris, there appeared to be some validity to the position taken by Mallot Creek. After an extended period of settlement negotiations with Mallot Creek's insurer, and consultation with the Receiver and BMO, Ricketts Harris concluded a settlement of the action for net proceeds that substantially mitigated the legal costs of pursuing the Mallot Creek litigation.

INDEBTEDNESS OF THE NFC ENTITIES TO BMO

30. As described in the Cram Affidavit, BMO and TD advanced certain credit facilities to NFC which were secured by the property and assets of NFC.

31. Shortly after the commencement of the CCAA Proceedings, a review of the security held by BMO was conducted by the Monitor's counsel in respect of the real and personal property of NFC in Ontario, Alberta and Saskatchewan.

32. The opinions obtained state that (subject to the assumptions and qualifications contained therein) BMO's personal and real property security is valid and enforceable as against a trustee in bankruptcy of NFC over the property of NFC located in each of Ontario, Saskatchewan and Alberta.

33. As set out in paragraphs 54 *et seq.* of the Cram Affidavit, as at the date of the commencement of the CCAA Proceedings, NFC was indebted to BMO in the principal amount of \$16,413,073 and was indebted to TD in the principal amount of \$12,100,000. At the time of BMO's receivership application, as a result of advances by BMO under the NFC CCAA DIP Facility, NFC was indebted to BMO in the aggregate amount of approximately \$20,400,000, including amounts drawn under the DIP Facility.

PRIOR DISTRIBUTIONS BY THE RECEIVER TO BMO

34. Pursuant to the Order of the Honourable Mr. Justice Pattillo dated December 14, 2012 (the "**Initial Interim Distribution Order**"), the Receiver was authorized to make an interim distribution to BMO in the amount of (i) \$6,000,000 plus the amount, if any, by which the Directors' Charge (in the amount of \$3,000,000) exceeded the aggregate face amount of all Director's Charge Claims filed with the Receiver on or before the Court ordered claims bar date

for all Directors' Charge Claims. Under the authority of the Initial Interim Distribution Order, the Receiver has made interim distributions to BMO in the aggregate amount of \$8,082,546.

35. Pursuant to the Order of the Honourable Mr. Justice Spence dated February 20, 2014 (the "**Second Interim Distribution Order**"), the Receiver was authorized to make an interim distribution to BMO in the amount of \$9,533,652, principally from funds generated by the insurance settlement, the proceeds of sale from the St. Catharines Facility and funds no longer secured by the Directors' Charge following a directors and officers claims process.

36. Pursuant to the Order of the Honourable Mr. Justice Pattillo dated May 28, 2015 (the "**Third Interim Distribution Order**"), the Receiver was authorized to make an interim distribution to BMO in an amount of up to \$2,150,000, less such holdbacks as may be agreed to by the Receiver and BMO, principally from the funds generated by the proceeds of sale of the Brandon Street Facility. The amount actually distributed by the Receiver to BMO pursuant to the Third Interim Distribution Order is \$1,330,000.

37. As a result of the foregoing distributions, the following amount remains owing to BMO on account of principal (i.e. not including accrued interest since the date of the CCAA application or costs to which BMO is entitled under its agreements with NFC):

Initial Indebtedness (Principal only)	\$	20,400,000
First Interim Distributions	\$	(8,082,546)
Second Interim Distribution	\$	(9,533,652)
Third Interim Distribution	\$	(1,330,000)
Remaining Indebtedness	\$	1,453,802

38. As set out below, as of the date of this Report the Receiver holds approximately \$706,000 in its accounts to distribute to BMO net of approximately \$17,000 estimated by the Receiver will be required to fund the professional fees, disbursements and applicable HST of the Receiver and its counsel to complete these receivership proceedings, including bringing the within motion and effecting the destruction of the NFC Records (as defined and described in paragraph 39 below) (the “**Proposed Final Distribution**”).

ACTUAL RECEIPTS AND DISBURSEMENTS OF THE RECEIVERSHIP FOR THE PERIOD FROM FEBRUARY 22, 2012 TO OCTOBER 11, 2018

New Food Classics

Receipts and Disbursements

Period ended: October 11, 2018

	\$000
Receipts	
Cash on Hand on Date of Receivership	\$ 2,261
Sales of Assets	\$ 12,053
Proceeds from Insurance Settlements	\$ 7,407
Mallot Creek Settlement	\$ 19
Account Receivable Collected	\$ 4,007
Refunds and Deposits Collected	\$ 812
Bank Interest	\$ 204
Total Receipts	\$ 26,762
Disbursements	
Distribution to Secured Lender	\$ 18,946
D&O Claim Distribution	\$ 163
Operating Cost and Expenses	\$ 2,891
Legal and Professional fees	\$ 2,462
Payroll	\$ 1,322
Disposal of Product and Raw Materials	\$ 255
Total Disbursement	\$ 26,039
Excess of Receipts over Disbursements	\$ 723
Total	\$ 723

39. Since its appointment in 2012, the Receiver has maintained control over approximately 339 boxes of NFC books and records, principally comprised of employment, financial and accounting records and sundry corporate documentation (collectively the “NFC Records”), which have been stored by the Receiver with Iron Mountain. The Receiver has previously offered the NFC Records to the former directors of NFC corporate entities through their counsel. The former directors did not take the Receiver up on its offer. The Receiver has received a quote from Iron Mountain to effect the destruction of the NFC Records in the amount of approximately \$5,000, inclusive of HST. Accordingly, in order to end the ongoing storage charges, the Receiver seeks the authority of the Court to destroy the NFC Records in conjunction with its discharge.

FEES AND DISBURSEMENTS OF THE RECEIVER AND ITS COUNSEL

40. Pursuant to paragraphs 17, 18 and 19 of the Receivership Order, any expenditure or liability properly made or incurred by the Receiver, including the fees of the Receiver and the fees and disbursements of counsel to the Receiver (the “**Receiver’s Counsel**”) were authorized to be paid on a periodic basis subject to any final passing of the accounts. In addition, the Receiver’s Charge was granted as security for, *inter alia*, the fees and disbursements of the Receiver and Receiver’s counsel.

41. The Receiver and Receiver’s Counsel have continued to maintain detailed records of their professional time and costs. The Receiver is seeking the approval of its fees and disbursements and those of Receiver’s Counsel for the period from June 1, 2014 to September 30, 2018 (the “**Billing Period**”) as set out in the fee affidavits appended hereto and referenced in paragraphs 41, 42 and 43 below (the “**Fee Affidavits**”).

42. The total fees and disbursements of the Receiver during the Billing Period amount to \$39,016.00 in fees for services rendered and \$1,246.24 for disbursements (both excluding HST). The time spent by Receiver personnel during the Billing Period is more particularly described in the Affidavit of Paul Bishop sworn in support hereof and attached hereto as **Appendix “E”**.

43. The total fees for services and disbursements provided by Borden Ladner Gervais LLP (“**BLG**”) to the Receiver during the period June 1, 2014, to April 24, 2018, amount to \$105,297.71 including fees of \$90,672.50 and disbursements of \$2,540.54 (both excluding GST). The time spent by BLG personnel in that period is more particularly described in the Affidavit of Matti Lemmens attached hereto as **Appendix “F”**.

44. The total fees for services and disbursements provided by WeirFoulds LLP (“**WeirFoulds**”) and DLA Piper (Canada) LLP (“**DLA**”) to the Receiver during the period September 1, 2016 to December 31, 2017 and from January 1, 2018 to September 30, 2018, respectively, amount to \$41,182.50 and disbursements of \$146.55 (both excluding HST). The time spent by WeirFoulds and DLA personnel is more particularly described in the Affidavit of Edmond Lamek attached hereto as **Appendix “G”**.

RECOMMENDATIONS

45. The Receiver recommends that this Court grant an order:

- (a) approving the Eleventh Report and the actions, activities and conduct of the Receiver set out herein;
- (b) approving the fees and disbursements of the Receiver and Receiver’s Counsel set out in the fee affidavits appended to this Eleventh Report;

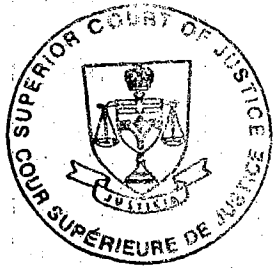
- (c) authorizing and directing the Receiver to make the Proposed Final Distribution to BMO;
- (d) authorizing the Receiver to destroy the NFC Records;
- (e) discharging FTI as Receiver upon the Receiver filing a discharge certificate with the Court; and
- (f) ordering and declaring that, effective upon its discharge as Receiver, FTI has duly and properly discharged its duties, responsibilities and obligations as the Receiver of NFC and discharging and releasing the Receiver from any and all further obligations as Receiver of NFC and any and all liability relating in any way to the acts or omissions of FTI while acting as Receiver, save and except for the Receiver's gross negligence or willful misconduct.

All of which is respectfully submitted this 11th day of October, 2018.

FTI Consulting Canada Inc.
Receiver of the property, assets and
undertaking of New Food Classics et al.

Name: Paul Bishop
Title: Senior Managing Director

APPENDIX “A”



Court File No. CV-12-9616-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.

)

WEDNESDAY, THE 22nd DAY

)

JUSTICE BROWN

)

OF FEBRUARY, 2012

BANK OF MONTREAL

Applicant

- and -

**NFC ACQUISITION GP INC., NFC ACQUISITION CORP.,
NFC LAND HOLDINGS CORP., NEW FOOD CLASSICS, and
NFC ACQUISITION L.P.**

Respondents

**ORDER
(Appointing Receiver)**

THIS APPLICATION made by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing FTI Consulting Canada Inc. ("FTI") as receiver (the "Receiver") without security, of all of the assets, undertakings and properties of NFC ACQUISITION GP INC., NFC ACQUISITION CORP., NFC ACQUISITION L.P., NEW FOOD CLASSICS, and NFC LAND HOLDINGS CORP. (collectively, the "Debtors") acquired for, or used in relation to a business carried on by the Debtors, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Affidavit of L.M. Junior Del Brocco sworn February 21, 2012, the Affidavit of Brian Cram, sworn February 10, 2012, and the Affidavit of Brian Cram, sworn January 16, 2012, and the exhibits thereto, and the Pre-Filing Report of FTI dated January 16, 2012, the Second Report to Court of FTI dated February 13, 2012, and the Third Report to Court of FTI dated February 21, 2012, and the Appendices thereto, filed, and on hearing the submissions of counsel for BMO, counsel for the NFC Entities, and counsel for FTI, and such other parties in attendance at the hearing as indicated on the Counsel Slip, no one appearing for any other party although duly served as appears from the Affidavit of Service of Fiorella Sasso, sworn February 22, 2012;

SERVICE

1. THIS COURT ORDERS that the time for service of the Notice of Application and the Application is hereby abridged and validated so that this application is properly returnable today and hereby dispenses with further service thereof.

APPOINTMENT

2. THIS COURT ORDERS that pursuant to section 243(1) of the BIA and section 101 of the CJA, FTI is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of the Debtors acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (the "**Property**").

RECEIVER'S POWERS

3. THIS COURT ORDERS that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;

- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to cease to carry on all or any part of the business, or cease to perform any contracts of the Debtors;
- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time, including former employees of the Debtors, and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to receive and collect all monies and accounts now owed or hereafter owing to the Debtors and to exercise all remedies of the Debtors in collecting such monies, including, without limitation, to enforce any security held by the Debtors;
- (f) to settle, extend or compromise any indebtedness owing to the Debtors;
- (g) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtors, for any purpose pursuant to this Order;
- (h) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtors, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;

- (i) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (j) to cause the Company to sell, convey, transfer its finished goods inventory (collectively, "**Finished Inventory**"), including by way of bulk transactions, to existing customers of the Debtors, in or out of the ordinary course of business, without the approval of this Court;
- (k) to cause the Company to sell, convey, transfer the entirety of its raw and frozen perishable raw materials inventory (collectively, "**Perishable Inventory**"), including by way of one or more bulk transactions, without the approval of this Court;
- (l) to sell, convey, transfer, lease or assign the Property or any part or parts thereof (other than Finished Inventory and Perishable Inventory) out of the ordinary course of business,
 - (i) without the approval of this Court in respect of any transaction not exceeding \$200,000, provided that the aggregate consideration for all such transactions does not exceed \$600,000; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, and the equivalent provisions of the Alberta and Saskatchewan *Personal Property Security Acts*, section 31 of the Ontario *Mortgages Act*, and the equivalent the Alberta legislation, as the case may be, shall not be required, and in each case the Ontario *Bulk Sales Act* or equivalent bulk sales legislation in any other Province shall not apply.

- (m) to apply to this Court or the Court in the Provinces of Alberta or Saskatchewan for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (o) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (p) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtors;
- (q) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtors, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors;
- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have;
- (s) to pay amounts secured by the Administration Charge (as hereinafter defined) and outstanding as at the date of this Order, within seven days of the making of this Order; and
- (t) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtors, and without interference from any other Person.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

4. THIS COURT ORDERS that (i) the Debtors, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "Persons" and each being a "Person") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

5. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtors, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "Records") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

6. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto

paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE RECEIVER

7. THIS COURT ORDERS that no proceeding or enforcement process in any court or tribunal (each, a "**Proceeding**"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY

8. THIS COURT ORDERS that no Proceeding against or in respect of the Debtors or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtors or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

9. THIS COURT ORDERS that all rights and remedies against the Debtors, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtors to carry on any business which the Debtors is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE RECEIVER

10. THIS COURT ORDERS that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtors, without written consent of the Receiver or leave of this Court.

CONTINUATION OF SERVICES

11. THIS COURT ORDERS that all Persons having oral or written agreements or arrangements, including without limitation by conduct, with the Debtors or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or food or food processing safety monitoring, food storage services, facility cleaning services or other services to the Debtors are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtors' current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtors or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

12. THIS COURT ORDERS that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "Post Receivership Accounts") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided

for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

EMPLOYEES

13. THIS COURT ORDERS AND DECLARES that the employment of all of the Debtors' employees be and is hereby terminated. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

PIPEDA

14. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "Sale"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtors, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

15. THIS COURT ORDERS that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "Possession") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the

protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder, and the equivalent legislation in the Provinces of Alberta and Saskatchewan (the "**Environmental Legislation**"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE RECEIVER'S LIABILITY

16. THIS COURT ORDERS that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

17. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "**Receiver's Charge**") on the Property in an amount of up to \$350,000, less the outstanding amounts secured by the Administration Charge (as hereinafter defined) from time to time, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a charge on the Property in the priority set out in paragraph 24 of this Order, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

18. THIS COURT ORDERS that the Receiver and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

19. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

20. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$1,000,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowing Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, with the priority set out in paragraph 24 of this Order, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

21. THIS COURT ORDERS that neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.

22. THIS COURT ORDERS that the Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "**Receiver's Certificates**") for any amount borrowed by it pursuant to this Order.

23. THIS COURT ORDERS that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates

evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

COURT ORDERED CHARGES

24. THIS COURT ORDERS that subject to paragraphs 25 and 26 below, the Administration Charge, the Directors' Charge and the DIP Lender's Charge provided for in the Initial Order in the CCAA Proceedings made January 17, 2012 (the "**Initial Order**"), and the Westco Lien Charge provided for in the order of this Court made February 16, 2012 (the "**Extension Order**") in the CCAA Proceedings be and are hereby recognized and preserved, and shall rank, as among themselves, and *vis a vis* the Encumbrances referred to in Paragraph 40 of the Initial Order, in accordance with the priorities set out in the Initial Order and the Extension Order.

25. THIS COURT ORDERS that the Receiver's Charge shall rank immediately behind the Administration Charge, and immediately ahead of the Directors' Charge.

26. THIS COURT ORDERS that the Receiver's Borrowing Charge shall rank immediately behind the Westco Lien Charge and immediately ahead of the DIP Lender's Charge.

SERVICE AND NOTICE

27. THIS COURT ORDERS that the Receiver be at liberty to serve this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or electronic transmission to the Debtors' creditors or other interested parties at their respective addresses as last shown on the records of the Debtors and that any such service or notice by courier, personal delivery or electronic transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

28. THIS COURT ORDERS that the Plaintiff, the Receiver, and any party who has filed a Notice of Appearance may serve any court materials in these proceedings by e-mailing a PDF or other electronic copy of such materials to counsels' email addresses as recorded on the Service List from time to time, and the Receiver may post a copy of any or all such materials on its website at <http://cfcanda.fticonsulting.com/nfc>.

GENERAL

29. THIS COURT ORDERS that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

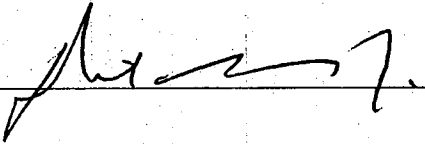
30. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtors.

31. 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 to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

32. THIS COURT ORDERS that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

33. THIS COURT ORDERS that the Applicant shall have its costs of this motion, up to and including entry and service of this Order, provided for by the terms of the Applicant's security to be paid by the Receiver from the Debtors' estate with such priority and at such time as this Court may determine.

34. THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.



ENTERED AT / INSCRIT A TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO.:

FEB 22 2012

MB

SCHEDULE "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that FTI CONSULTING CANADA INC. the receiver (the "Receiver") of the assets, undertakings and properties NFC ACQUISITION GP INC., NFC ACQUISITION CORP. NFC ACQUISITION L.P., NEW FOOD CLASSICS AND NFC LAND HOLDINGS CORP acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (collectively, the "Property") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the _____ day of February, 2012 (the "Order") made in an action having Court file number ___-CL-_____, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$ _____, being part of the total principal sum of \$1,000,000 which the Receiver is authorized to borrow under and pursuant to the Order.

2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily][monthly not in advance on the _____ day of each month] after the date hereof at a notional rate per annum equal to the rate of _____ per cent above the prime commercial lending rate of Bank of Montreal from time to time.

3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in the priority of the Charges and Encumbrances set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver

to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the _____ day of _____, 2012.

FTI CONSULTING CANADA INC. solely in
its capacity as Receiver of the Property, and not
in its personal capacity

Per: _____

Name:

Title:

Court File No. CV-12-~~56~~-00CL

BANK OF MONTREAL

- and -

NFC ACQUISITION GP INC. et al.

**ONTARIO
SUPERIOR COURT OF JUSTICE
(PROCEEDING COMMENCED AT TORONTO)**

ORDER

GOWLING LAFLEUR HENDERSON LLP

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**Solicitors for the Applicant,
Bank of Montreal**

APPENDIX “B”

Court File No.

**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
NFC ACQUISITION GP INC., NFC ACQUISITION CORP. AND
NFC LAND HOLDINGS CORP.**

AFFIDAVIT OF BRIAN CRAM
(sworn January 16, 2012)

I, Brian Cram, of the City of London, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am the President and Chief Executive Officer of New Food Classics ("NFC" or the "Company"). I have been employed by the Company since September, 2010, and have been employed in the food processing industry for 20 years. I am familiar with the day-to-day operations, business affairs, books and records of the Company and NFC Acquisition L.P. (together, the "Partnerships") and NFC Acquisition GP Inc., NFC Acquisition Corp. and NFC Land Holdings Corp. (collectively, the "Applicants", and together with the Partnerships, the "NFC Entities"). As such, I have personal knowledge of the matters to which I depose in this affidavit. Where I do not possess such personal knowledge, I have stated the source of my information and, in all such cases, do verily believe it to be true.

I. RELIEF SOUGHT

2. This Affidavit is sworn in support of an application of the Applicants for certain relief under the *Companies' Creditors Arrangement Act* (the "CCAA"), including, the granting of a

stay of proceedings by this Honourable Court to facilitate the NFC Entities' restructuring and implementation of a sale process with respect to their property and business.

3. The NFC Entities will also be seeking this Court's appointment of FTI Consulting Canada Inc. ("FTI") as monitor in the CCAA proceedings.

4. These measures are required, as set out in more detail herein, due to the current financial situation of the NFC Entities.

5. The NFC Entities believe that commencing proceedings under the CCAA will provide them with the stability they require to restructure their business and implement a sale process with respect to their property and business, all with a view to preserving value and maximizing recoveries for the NFC Entities' stakeholders and providing for the continuation of the business as a going concern.

II. OVERVIEW

6. NFC has a deep and rich history dating back to 1967. The Company is one of the most innovative Canadian food processing companies servicing major national retail and foodservice sales channels. NFC is a Canadian leader in private label value-added ground and formed meats with an estimated 40% market share of the frozen burgers sold in grocery stores. The Company has been a driving force behind the rapid growth of the private label frozen burger category and its focus on innovation and research and development has allowed it to consistently develop leading edge custom products. NFC currently serves a customer base of over 100 customers and enjoys excellent, long-standing relationships with industry leading customers.

7. In recent years, NFC has faced a deterioration in its financial performance and mounting losses. As discussed in greater detail below, it has been a challenge for NFC to adjust wholesale pricing to cover rapid increases in input costs attributable to meat protein commodity markets sitting at all-time highs, supply disruptions caused by a shortfall in North American cattle supplies and high oil prices impacting packaging and freight costs. The start-up costs to bring its St. Catharines, Ontario, manufacturing facility on-line, coupled with the expenses involved in closing its Calgary manufacturing facilities, were also significant and a substantial drain on NFC's cash position. As a result, the NFC Entities have been unable to meet various financial

and other covenants set out in its secured lending agreement and lack the liquidity needed to meet their ongoing payment obligations.

8. The NFC Entities have been unable to successfully restructure their operations and raise capital outside of formal insolvency proceedings and are now insolvent and unable to meet their liabilities as they become due. Without the protection of the CCAA, a shut-down of operations is inevitable, which would be detrimental to the NFC Entities' stakeholders, including their lenders, employees, suppliers and customers. CCAA protection will allow the NFC Entities to maintain operations while giving them the necessary time to facilitate a restructuring and the implementation of a sale process with respect to their property and business.

9. The NFC Entities' principal objective is to sell their assets and operations on the most favourable terms possible under the circumstances and to keep the business intact as a going concern to the greatest extent possible. To accomplish these objectives, the NFC Entities have proposed a sale process, as more fully described below. To preserve the value of the business through the sale process, the NFC Entities intend to balance: (i) the need to maintain a "business as usual" footing by minimizing any adverse impact of its restructuring on operations; and (ii) exercising operational conservatism during the sale process, including the avoidance of unnecessary cash outlays. For the reasons described herein, I believe that the prospect for achieving these objectives for the benefit of creditors and other stakeholders will be substantially enhanced and indeed, are only possible if this Court grants the relief requested.

III. HISTORY AND CORPORATE ORGANIZATION

(a) History

10. First headquartered in Calgary, Alberta, the Company began in 1967 as Centennial Packers ("Centennial") and operated as a beef slaughterhouse. In subsequent years, Centennial extended its product offerings into steak cutting, specialty ground products and burger production, before stopping slaughter operations to concentrate on steaking, burger production and specialty ground product offerings. NFC was formed in 2005 and was acquired by entities related to EdgeStone Capital Partners ("Edgestone"), a Toronto, Ontario based private equity firm, in 2006. Edgestone is one of Canada's leading private equity firms with excess of \$2.5 billion of funds committed to date from institutional and high net worth clients. Acquisition

Corp. entered into a services agreement with EdgeStone Capital Equity Fund II-A GP, L.P. on February 6, 2006, pursuant to which advisory services in the nature of strategic, operational, financial and capital market advisory services are provided to Acquisition Corp.

11. Prior to 2006, the business operated under the same umbrella as Centennial Foodservice, a foodservice distributor focused on protein products and serving food service clients across Western Canada.

12. NFC currently maintains two manufacturing facilities located in Saskatoon and St. Catharines, respectively, following the closure of its Brandon Street and 13A Street facilities in Calgary, Alberta in 2010.

13. In June, 2011, the Company relocated its headquarters from Calgary to Burlington, Ontario. This was done, in part, to move key management and sales personnel closer to the Company's major customers, which are themselves headquartered in Toronto.

(b) Corporate Organization

14. An organizational chart of the NFC group of entities is attached as Exhibit "A" hereto.

15. NFC is an Alberta General Partnership. Its registered office is located at 1122 International Boulevard, Suite 601, Burlington, Ontario. NFC is the sole shareholder of NFC Land Holdings Corp. ("Land Holdings"), which is organized under the *Canada Business Corporations Act*. Land Holdings' registered office is located at 2400, 525-8 Avenue S.W., Calgary, Alberta, which is the address of the law firm of Burnet Duckworth & Palmer LLP. Land Holdings was formerly known as Centennial Land Holdings Corp.

16. The partnership units of NFC are held by NFC Acquisition Corp. ("Acquisition Corp."), a corporation organized under the *Business Corporations Act* (Ontario), and NFC Acquisition L.P. ("Acquisition LP"), which was formed under the laws of the Province of Manitoba. Acquisition Corp.'s registered office is located at 1122 International Boulevard, Suite 601, Burlington, Ontario. Acquisition LP's registered office is located at 600-130 King Street West, Toronto, Ontario.

17. NFC Acquisition GP Inc. ("Acquisition GP"), a corporation organized under the *Business Corporations Act* (Ontario), holds partnership units in Acquisition LP. Acquisition GP's registered office is also located at 1122 International Boulevard, Suite 601, Burlington, Ontario.

18. As more fully described below, the NFC Entities' operations and assets are conducted and held, respectively, by NFC.

IV. THE NFC ENTITIES' BUSINESS

19. NFC is an innovative Canadian food processing company servicing major national retail and foodservice sales channels. NFC's dedicated team of product developers have created a unique, market-leading competitive position by combining distinctive flavour profiles, textures and appearance (home-style), and premium source ingredients (Angus beef, Prime-Rib) with proprietary manufacturing processes. As a result of its commitment to innovation, NFC currently markets approximately 300 products to the retail, club store, and mass merchandiser channels, as well as to leading restaurant operators and foodservice distributors.

20. NFC processes value-added meat and other meat-related products at its manufacturing facilities in Saskatoon, Saskatchewan, and St. Catharines, Ontario. The Saskatoon facility primarily produces ground and formed meats and steaking products and is one of the largest and most advanced burger plants in Canada, operating four burger production lines. Two of these lines utilize the technologically-advanced Formax 700 ("M700") patty-forming equipment. The M700s achieve higher throughput and yield than predecessor technology and can be adjusted in a multitude of unique ways to enhance the quality and other attributes of the patties being produced. NFC is one of a select group of companies known to use this leading-edge equipment in North America. The plant was custom built in a modular format to be expansion-ready for future growth. The design allows for expansion without requiring current production lines to be shut down. The St. Catharines facility is the newer of the two facilities and produces cooked and value-added products.

21. For the year ended December 31, 2010, NFC had net sales of \$103,657,277 and a net loss of \$1,037,977. On a consolidated basis, for the nine months ended September 30, 2011, the NFC group of companies had approximate net sales of \$82,002,000 and an approximate net loss of \$8,112,000.

(a) *Product Lines*

22. Historically, frozen beef burgers had been NFC's primary product line, but over the last several years, the Company has extended into other protein categories (chicken, pork, lamb, seafood, soy), and a growing selection of cooked products and specialty appetizers. NFC's retail products are predominantly private label, offered under various store brand labels.

23. NFC has the following four major product lines:

- (a) ground and formed meats (e.g., ground beef, pork and lamb burgers);
- (b) convenience cooked or ready to eat products (e.g., cooked burgers and meatballs)
- (c) steaking (e.g., beef tenderloin and striploin steaks); and
- (d) value-added meat products (e.g., pork ribs).

(i) *Ground and Formed Meats*

24. Ground and formed meats is the largest product category and generates the majority of NFC's gross revenue. A significant portion of these sales are for burgers manufactured with proprietary formulations and processes. In particular, NFC is a Canadian leader in private label value-added ground and formed meats with an estimated 40% market share of the frozen burgers sold in grocery stores. The frozen burger market in Canada is a very well-developed and important retail category, representing approximately \$200 million in annual sales at retail.

(ii) *Convenience Cooked or Ready to Eat Products*

25. Convenience cooked or ready to eat products represent the second largest product category. The Cooked Products segment includes a full range of precooked food products produced through NFC's barbecue grilling, oven-cooking and deep-frying operations. This has been a growth segment for NFC due to increased demand by consumers for cooked, easy to prepare meals, and a foodservice focus on reducing cooking complexity, reducing "back of the house" labour costs and food safety issues.

(iii) Steaking

26. Steaking is NFC's third largest product category. The custom steak cutting product category consists primarily of custom premium steak cutting services for the foodservice segment. NFC focuses on processing top quality beef ingredients sourced from Canada, USA, Australia and New Zealand. NFC has a competitive advantage through its long tenured employee base of highly skilled master butchers. Additionally, NFC can provide value-added services, such as AAA aging programs, portion control, marinating and bacon wrapping. Steak cutting is less cyclical than NFC's ground and formed meats operations.

(iv) Value-added Meat Products

27. NFC's fourth largest product category is value-added specialty meat products. This category is comprised of mainly hand wrapped items and dry ribs. NFC's line of specialty products provides a complimentary product range to its customer base and leverages the Company's multi-species capabilities. The products do not exhibit the same seasonality as burgers, helping to mitigate sales cyclicalities.

(b) Customers and Suppliers

28. NFC has two primary distribution channels consisting of retail and food services. The retail sales channel comprises approximately 75% of NFC's gross sales, with the foodservice channel making up the remainder. Some of NFC's largest customers are Loblaw Companies Limited, Wal-Mart Canada and Sysco Canada. The majority of NFC's gross revenues are generated from these customers. NFC's largest customer generated approximately 42% of the Company's revenues while its top ten customers account for approximately 82% of revenues. NFC's customers have significant pricing power and NFC is largely forced to compete on cost, as profit margins have shrunk and price has become paramount. In addition, NFC does not have the benefit of strong branding and is highly dependent on the private label meat manufacturing business and, therefore, does not have significant pricing power. Additional capacity brought into the market by new entrants has further enhanced the buying power of customers.

29. NFC's largest suppliers are Lakeside Packers/Lakeside Farm Industries Limited, Cargill Canada and AFFCO New Zealand Ltd. These companies supply meat products to NFC, which are then further processed by NFC at its manufacturing facilities. Suppliers to the meat-focused

food processing industry have undergone substantial consolidation in recent years, leaving NFC with few sources of supply and reduced leverage in negotiating pricing and terms.

30. NFC's costs of goods sold include material costs, salaries and benefits, packaging, frozen or refrigerated storage, handling and overhead costs, such as utilities, sanitation, plant supplies, quality testing and insurance. Beef is the main raw material for NFC, representing 50-60% of total costs, and is purchased by NFC on a weekly basis at spot market prices. Beef prices depend on a number of factors, the world-wide demand for protein, the availability and size of cattle herds, and ultimately the pricing of cattle feed, making beef prices, in turn, reliant on corn prices. Factors such as global demand, weather conditions and import bans can also influence beef prices and have contributed to recent relative shortages of meat, which has resulted in higher input costs for NFC. These trends tend to be long-term in nature, as the cycle of herd size is measured in years.

(c) Cash Management

31. The NFC Entities maintain several Canadian dollar bank accounts in Toronto with the Bank of Montreal, its principal secured lender, and separate U.S. dollar bank accounts with Harris Bank.

32. In the ordinary course of business, the NFC Entities utilize an integrated, centralized cash management system to collect and disburse funds (collectively, the "Cash Management System"). The Cash Management System is similar to those commonly employed by corporate entities of comparable size and complexity to the NFC Entities and provides a cost-effective and efficient means of managing the NFC Entities' finances. Part of the Cash Management System includes a general account, through which customer and supplier payments are collected and disbursed, a payroll account, through which employee wages are disbursed and a revolver account, to which any balances in the other accounts are transferred on a daily basis. Petty cash accounts with small balances are also maintained by the NFC Entities. U.S. dollar transactions are processed through the U.S. dollar bank accounts with Harris Bank.

(d) Regulatory Oversight

33. Given the nature of the food processing industry, NFC is subject to regulatory oversight from several governmental and non-governmental organizations and agencies including the Canadian Food Inspection Agency, the United States Department of Agriculture, the Technical Standards and Safety Authority, Safe Quality Food Certification ("SQF") the ISNA Halal Certification Agency, the Guelph Food Technology Centre (SQF Institute) and Steritech.

34. The Saskatoon facility has achieved SQF 2000 – Level 2 Certification. SQF is a means of ensuring a rigorous, credible food safety management system, and it is recognized internationally by retailers, foodservice providers and regulatory agencies. SQF incorporates such things as fundamental food safety controls appropriate for low-risk products and a comprehensive implementation of food safety and quality management systems development and auditing processes.

V. ASSETS OF THE NFC ENTITIES

35. Financial statements are prepared for NFC, Acquisition LP and VAP Holdings L.P. ("VAP")¹, which is not involved in these proceedings, but is included on the attached organizational chart in respect of the NFC group of companies. Due to the NFC group of companies' organizational structure as well as the nature of the assets and operations (or lack thereof) held by certain entities within such structure, there are no stand-alone audited financial statements available for Acquisition Corp., Acquisition GP and Land Holdings. As discussed herein, the NFC Entities conduct operations through NFC, and the operations of the NFC Entities are substantially intertwined. The other NFC Entities have been included in these proceedings, in part, due to the fact that they are guarantors under the Term Facility and the Non-Revolver Loan Facility (each, as defined below).

36. The most recent audited financial statements for each of NFC, Acquisition LP and VAP, being for the calendar year ending December 31, 2010, are attached as Exhibit "B" hereto.

¹ VAP was formed in 2006 under the laws of the Province of Manitoba, for the sole purpose of acquiring NFC. VAP formed Acquisition LP, a wholly-owned partnership, to act as an intermediary to acquire NFC. Effective February 3, 2006, VAP, through Acquisition LP, acquired a 99.999% interest in NFC. The remaining 0.001% interest was acquired by Acquisition Corp., the general partner for NFC, which is wholly owned by Acquisition LP.

Acquisition LP's financial statements are consolidated to include NFC, Acquisition Corp and Acquisition LP. VAP's financial statements are consolidated to include Acquisition LP (consolidated), Acquisition GP, VAP Holdings GP Inc. ("VAP GP") and VAP. Like VAP, VAP GP is not involved in these proceedings, but is included on the attached organizational chart in respect of the NFC group of companies.

37. When viewed in isolation, the financial statements and results in respect of the individual NFC Entities do not provide an accurate picture of the NFC Entities' current financial position due to such factors as where assets and liabilities (including bank and other debt) are held within the NFC group of companies. Instead, the unaudited consolidated financial statements of the NFC group of companies for the nine months ended September 30, 2011, attached as Exhibit "C" hereto, provide the most complete available picture of the NFC Entities' financial position. However, as a result of the receipt by the NFC Entities in early-October, 2011 of the funds from the sale and leaseback transaction in respect of the Saskatoon manufacturing facility, there has been a marked improvement in the NFC Entities' balance sheet since that time. Such funds were used by the NFC Entities to pay down certain debt, meaning that the NFC Entities' post-September 30, 2011 balance sheet shows no long-term debt owing to the Bank of Montreal and a reduced amount in respect of the revolver. Nevertheless, the overall financial position of the NFC Entities has continued to decline since September 30, 2011.

38. As of September 30, 2011, the NFC group of companies' total assets had a book value of approximately \$69,797,000. Accounts receivable stood at approximately \$10,290,000. The assets of the NFC group of companies consisted of the following:

	(in \$000s)
Assets	
Current Assets	
Cash	-
Accounts receivable	10,290
Inventory	18,860
Prepaid expenses	359
Current Assets	29,509
Capital Assets	32,322

Intangible Assets	7,966
Total Long Term Assets	40,288
Total Assets	69,797

(a) NFC**(i) Manufacturing Facilities****(A) Saskatoon**

39. In August, 2011, NFC completed a sale and leaseback of its Saskatoon manufacturing facility with an arm's-length party. The funds from this transaction were released to the Company in early-October. The purpose of this transaction was to improve NFC's balance sheet and the proceeds were used to pay down debt.

40. NFC leases 105,445 square feet of industrial space at 820 60th Street East, Saskatoon, Saskatchewan used primarily for producing ground and formed meat and steaking products. NFC's leases this premises from Nicola Crosby Real Estate Asset Management Ltd. The lease commenced on September 1, 2011 and runs for a 20 year term ending on October 1, 2031, with an option to renew for an additional 5 years.

(B) St. Catharines

41. NFC owns a 36,000 square foot manufacturing facility located at 17 Seapark Drive, St. Catharines, Ontario. This facility produces cooked and value-added products. It was purchased in August, 2010 and became operational in March, 2011.

(C) Calgary

42. NFC owns two plants in Calgary, though both have been closed. The plant located on 13A Street was mainly focused on steaking and seafood products before closing in August, 2010 when. The plant located on Brandon Street mainly produced cooked products and was closed in December, 2010. Both plants remain owned by NFC and neither have been sold as of the date hereof.

(ii) Head Office

43. NFC's head office is located at leased premises at 1122 International Boulevard, Suite 601, Burlington, Ontario. The Applicants lease this premises from BFI Canada Inc. The lease commenced on April 1, 2011 and ends on September 29, 2014.

44. NFC also has a sales and procurement office located at Unit A, 610 – 70th Avenue S.E., Calgary, Alberta. The Company's leases this premises from SREIT (Quest Glenmore) Ltd. The lease commenced on September 1, 2011 and ends on August 31, 2016.

(iii) Other Material Assets

45. The Company owns and leases various production equipment and machinery located at its facilities as well as computer equipment and software. NFC has entered into certain lease agreements with The Royal Bank of Canada in connection with leases for meat grinders, steak processing machines, hydrostatic scales and similar specialized equipment.

46. NFC licenses Kronos (used for hourly employee time capture), DigiFlex, ROI (used for product formula optimization), and Ceridian Payroll software products as well as various products from Microsoft. NFC has entered into a lease agreement with Dell Financial Services Canada in connection with certain computer equipment.

(iv) Land Holdings

47. NFC is the sole shareholder of Land Holdings. Land Holdings has no assets and does not conduct any operations.

(b) Acquisition LP

48. As described above, Acquisition LP was formed on January 23, 2006 under the laws of the Province of Manitoba, for the sole purpose of acquiring NFC. Effective February 3, 2006, Acquisition LP, acquired a 99.999% interest in NFC. The remaining 0.001% interest was acquired by Acquisition Corp., the general partner for NFC, which is wholly owned by Acquisition LP.

49. Acquisition LP's sole activity is holding its general partnership interest in NFC.

(c) Acquisition Corp.

50. Acquisition Corp.'s sole asset is its general partnership interest in NFC.

(d) Acquisition GP

51. Acquisition GP is the general partner of Acquisition LP, and its sole asset is such general partnership interest. It is also the sole shareholder of Acquisition Corp. It has no other activities.

(e) Land Holdings

52. Land Holdings has no assets and does not conduct any operations.

VI. INDEBTEDNESS AND LIABILITIES OF THE APPLICANTS

53. As of September 30, 2011, the NFC group of companies' total liabilities had a book value of approximately \$58,392,000. As described below, the non-operating entities within the NFC group of companies have no significant liabilities aside from their debt under the Term Facility, the Non-Revolver Loan Facility and the EdgeStone Notes (each, as defined below). The liabilities of the NFC group of companies consisted of the following:

	(in \$000s)
Liabilities	
Current Liabilities	
Bank overdraft	21,957
Accounts payable	10,283
Accrued expense	3,366
Current portion of BMO LTD	2,520
Current portion of capital lease	-
Current Liabilities	38,125
TD Bank Mezzanine Debt	12,100
Bank of Montreal Long Term Debt	4,150
Capital Lease	1,517
Shareholder' Loan	2,500
Long Term Liabilities	20,267
Total Liabilities	58,392

(a) Term Facility

54. Acquisition LP is the borrower under the Second Amended and Restated Credit Agreement effective as of October 31, 2011 (the "Term Facility") by and between Acquisition LP, the other Applicants as guarantor subsidiaries, Bank of Montreal as lender and administrative agent and the other banks, financial institutions and other persons from time to time parties thereto as lenders. The maximum facility limit of the Term Facility is \$21,000,000. The Term Facility is secured by, *inter alia*: (i) a debenture in the amount of \$100,000,000, constituting a first-ranking security interest in the NFC Entities' assets; (ii) an assignment of property insurance; and (iii) a general security agreement.

55. As of January 13, 2012, the principal amount of the Term Facility outstanding, exclusive of accrued interest, costs and other amounts payable thereunder, was approximately \$16,413,073 million.

(b) Non-Revolving Loan Facility

56. Acquisition LP is the borrower under the Second Amended and Restated Senior Subordinated Credit Agreement effective as of October 31, 2011 (the "Non-Revolving Loan Facility") by and between Acquisition LP, the other Applicants as guarantor subsidiaries, the lenders from time to time parties thereto as lenders and TD Capital Mezzanine Partners Management Ltd. as administrative agent for the lenders. The principal amount of the Non-Revolving Loan Facility is \$12,100,000. The Non-Revolving Loan Facility is secured by, *inter alia*: (i) a debenture in the amount of \$25,000,000, constituting a second-ranking security interest in the NFC Entities' assets; (ii) an assignment of property insurance; and (iii) a general security agreement.

57. As of January 13, 2012, the principal amount of the Non-Revolving Loan Facility outstanding, exclusive of accrued interest, costs and other amounts payable thereunder, was approximately \$12,100,000 million.

(c) EdgeStone Notes

58. Acquisition LP is the debtor under the Amended and Restated Subordinated Note dated September 10, 2010 (the "2010 Note") by and between Acquisition LP and EdgeStone Capital

Equity Fund II-A GP, Inc. as lender. The 2010 Note is in the amount of \$1,000,000, bears interest at 14% per annum and has no fixed repayment terms, but is repayable on demand subject to the subordination provisions contained therein.

59. Acquisition LP is also the debtor under the Subordinated Note dated February 2, 2011 (the "2011 Note" and together with the 2010 Note, the "EdgeStone Notes") by and between Acquisition LP and EdgeStone Capital Equity Fund II-A L.P. as lender. The 2011 Note is in the amount of \$1,500,000, bears interest at 18% per annum and has no fixed repayment terms, but is repayable on demand subject to the subordination provisions contained therein.

(d) Accounts Payable

60. As of September 30, 2011, the NFC group of companies had accounts payable of approximately \$10,283,000, the vast majority of which is owed to trade creditors. These trade debts are unsecured and relate to goods and services supplied to NFC by trade creditors. Some of NFC's largest trade creditors are Westco Multitemp Distribution Centres Inc., Kerry Savory – Canada, Canadian Contract Cleaning, Impact Construction Limited and K-Dac Expedite.

61. As of November 26, 2011, the NFC Entities owed arrears in the amount of \$1,662,748.78 to Westco Multitemp Distribution Centres Inc., which may give rise to a commercial lien in respect of inventory held in Saskatoon, Saskatchewan. In addition the NFC Entities owed arrears in the amount of \$101,648.22 to Millard Refrigerated Services Inc., which may give rise to a repair and storage lien in respect of inventory held in Ontario.

(e) Litigation

62. MWS Solutions Inc. has registered Claims for Liens against NFC's St. Catharines manufacturing facility under the *Construction Lien Act* (Ontario) in connection with a dispute regarding a supply and installation agreement.

(f) Environmental

63. A Phase 1 Environmental Assessment was conducted in 2010 at the site of the St. Catharines manufacturing facility. An approximate 10 square meter area was identified as a potential issue of environmental concern. In 2011, the site was excavated and verification soil

samples were taken to determine that oil residues were removed. Following the receipt of confirmatory soil samples by NFC, the site was backfilled with clean soil.

64. A Phase 1 Environmental Assessment was conducted in 2010 at the site of the Saskatoon manufacturing facility. Based on the results and information reviewed, it was determined that historical land use and adjacent property activities represent a reduced risk for subsurface impacts in connection with the site and no further work was recommended.

(g) PPSA Registrations

65. Attached and marked as Exhibit "D" are summaries prepared by the NFC Entities' counsel, Torys LLP, and their agents of registrations made against the NFC Entities pursuant to the *Personal Property Security Act* (or the equivalent provincial legislation) of Ontario, Alberta, Manitoba and Saskatchewan.

VII. DIRECTORS AND OFFICERS

66. All board meetings of the NFC Entities are held in Toronto. The minute books for Acquisition GP, Acquisition Corp. and Land Holdings are also stored and maintained in Toronto at the offices of the NFC Entities' counsel.

VIII. EMPLOYEES

67. As of January 9, 2012, the NFC Entities had approximately 298 unionized and salaried employees. Of these, approximately 85 people (69 unionized and 16 salaried) are employed at the St. Catharines manufacturing facility, approximately 178 (146 unionized and 32 salaried) people are employed at the Saskatoon manufacturing facility and approximately 35 people are employed in sales and general administration capacities. All employees are employed by NFC.

68. Due to the seasonal nature of NFC's business which coincides with the Canadian barbeque season, production is ramped up at the beginning of the year and typically ramped down in late-summer. Employees are temporarily laid off during non-peak production times as a result.

69. There is a collective agreement in place between NFC and United Food & Commercial Workers Union, Local 1400 in respect of the Saskatoon manufacturing facility dated November 8, 2011 that took effect on November 1, 2011 and runs until October 31, 2014.

70. There is also a collective agreement in place between NFC and United Food and Commercial Workers Canada, Local 175 in respect of the St. Catharines manufacturing facility that took effect on August 1, 2010 and runs until October 31, 2013. This agreement was originally entered into by Pinty's Delicious Foods Inc. (St. Catharines) ("Pinty's"), the former owner of the St. Catharines manufacturing facility prior to Pinty's and NFC entering into an agreement of purchase and sale made on August 18, 2010 in respect of the St. Catharines manufacturing facility.

71. NFC maintains Group Life, Accidental Death and Dismemberment, Dependent Life, Short-Term Disability, Long-Term Disability, Contact Employee Assistance Program, Extended Health Care, Global Medical Assistance Program/Best Doctors, and Dental Care plans and benefits coverage for its employees, all of which are underwritten by Great-West Life.

72. NFC's executive employees are eligible to join a group registered retirement savings plan, and NFC makes contributions to such plans. As of January 13, 2012 NFC is current with respect to these contributions.

73. NFC's non-unionized employees are eligible to join both deferred profit sharing plans (administered by Sun Life) and group registered retirement savings plans. NFC makes contributions to the deferred profit sharing plans. As of January 13, 2012 NFC is current with respect to these contributions.

74. NFC's unionized employees in Saskatchewan are also eligible to join both deferred profit sharing plans (administered by Sun Life) and group registered retirement savings plans. NFC makes contributions to the deferred profit sharing plans pursuant to the collective agreement in place. As of January 13, 2012 NFC is current with respect to these contributions.

75. NFC's unionized employees in St. Catharines participate in the Canadian Commercial Workers Industry Pension Plan, a multi-employer defined contribution plan. NFC makes

contributions to such plan pursuant to the collective agreement in place. As of January 13, 2012 NFC is current with respect to these contributions.

76. The Cash Flow (as defined below) provides for the payment of the necessary pension plan contributions.

77. It is the intention of the NFC Entities to pay wages and honour vacation pay in the ordinary course.

IX. RECENT FINANCIAL DIFFICULTIES AND THE NFC ENTITIES' INSOLVENCY

(a) History of Challenges Facing the Company

78. NFC has faced significant and growing financial difficulties in recent years, especially since the end of 2010, for the reasons described below.

79. It has been a challenge for NFC to adjust wholesale pricing to cover rapid increases in costs attributable to meat protein commodity markets sitting at all-time highs, supply disruptions caused by a large shortfall in North American cattle supplies and high oil prices impacting packaging and freight costs. Meat prices began their climb in late 2010, before commencing a nearly vertical ascent in January and February of 2011, defying all forecasts. However, many annual customer contracts were negotiated prior to this steep rise in costs, eroding NFC's margins and leaving it in a precarious financial position.

80. The volatility of input costs has made passing on these costs to customers a challenge, as there is lag between when NFC must pay its suppliers and when it can renegotiate contracts with its customers to reflect such cost increases. There is no developed beef futures market, so given the necessity of purchasing meats at spot rates on commodity markets, NFC must continually focus on managing its customer pricing in response. There have also been several key customer defections over the last few years that have negatively impacted NFC's sales.

81. A further challenge comes from the fact that the Canadian further-processed protein industry is highly fragmented with numerous small players, whereas the retail and foodservice customers they serve are more concentrated. Canada's relatively consolidated grocery industry provides retailers with significant power to influence pricing. In the current market environment,

retailers are aggressively seeking to reduce the aggregate number of suppliers and drive cost improvements from their supply chain across all categories, hindering the ability of NFC and other industry to players to pass along cost increases to customers. The concentration of meat supply has also been a factor in changing working capital requirements, as many suppliers are requiring NFC to pre-pay for meat, while NFC's customers have been using their own market power to stretch the Company's receivables.

82. In addition, start-up costs and unexpected cost overruns to bring the St. Catharines manufacturing facility on-line, coupled with the expenses involved in closing the Calgary manufacturing facilities, were also significant and were a substantial drain on NFC's cash position. The St. Catharines manufacturing facility was originally projected to open in February, 2011, but technical issues, including faulty engineering work, delayed the opening to April, 2011. Even after opening, there were start-up inefficiencies that led to the facility operating over budget, such as decreased yields and the need for increased labour costs to make up for delays and other technical inefficiencies.

(b) Responses to Challenges

83. In response to the financial difficulties described above, through 2010 and 2011, NFC has undertaken extensive efforts to develop meaningful improvements to its business, including strengthening its sales team and expanding production capacity in existing plants through productivity improvements, including better financial reporting systems and data management, appointing food industry veterans to key management positions, including my hiring in September, 2010, and completing a plant consolidation designed to drive significant cost benefits through lower operating costs and reduced overhead.

84. NFC's decision to move its head office to Burlington in April, 2011, was, in part, driven by a desire to position the Company to recruit quality management and personnel as well as to locate closer to its major customers.

85. Throughout 2011, NFC discussed the need for wholesale price increases with its customers due to the higher input costs and, in some cases, were allowed to increase their wholesale prices but at significantly lower levels than the input cost increases. Beginning in October, 2011, NFC also began actively discussing future price increases and more equitable

pricing mechanisms with its customers due to the magnitude of the higher input costs experienced in 2011 and expected to continue in 2012, though such price increases will only be implemented in 2012. To offset the effect of customer defections in prior years, NFC has worked to diversify its customer base and gain new business from existing customers, which has partially offset decreases in gross profit.

86. Given the industry headwinds and the other factors described above, to date, these operational responses have been largely unsuccessful.

87. There has been a widespread desire among meat processing industry players to consolidate that goes back to as early as 2006. However, for a number of reasons, including the fact that many businesses are family-owned, there has been a dearth of consummated transactions. Beginning in May, 2011, NFC was involved in direct negotiations with a competitor and potential strategic partner, with the goal of negotiating a merger agreement. Such a merger would have helped NFC's negotiating power and provided for operational and logistical synergies. The NFC Entities were responsive to all due diligence/informational requests and did everything possible to support a transaction with this potential strategic partner. Despite their best efforts, negotiations concluded in December, 2011 without an agreement, as both entities needed to evaluate the performance of their businesses in the difficult market. The value of the NFC Entities' business precipitously declined during such period, and continues to do so, as a result of the NFC Entities' worsening liquidity situation.

88. Efforts have been made to secure funding and raise additional capital. As part of the merger discussions discussed above, NFC was involved in extensive refinancing discussions with potential lenders in 2011. Unfortunately, these discussions coincided with NFC's declining financial performance, and despite several near successes, they did not result in any signed commitments. Aside from the successful August, 2011 sale and leaseback transaction involving the Saskatoon manufacturing facility, the proceeds of which were used to pay down debt, efforts to raise additional capital were unsuccessful. In addition, the NFC Entities' existing shareholders declined to invest further funds in the business. Therefore, the management of the NFC Entities are of the view that no additional financing is available to the NFC Entities (other than the DIP Facility defined and described in greater detail below).

(c) *Default under Term Facility*

89. As a result of NFC's financial challenges, the NFC Entities have been unable to meet various financial and other covenants set out in the Term Facility and do not have the liquidity needed to meet their ongoing payment obligations. As at November 26, 2011, the NFC Entities were in default under the Term Facility. Such defaults included: (i) the NFC Entities' borrowings exceeding the permitted borrowing base; (ii) the existence of commercial and repair and storage liens that are not permitted encumbrances on the NFC Entities' property; and (iii) circumstances that require increased borrowing in excess of the permitted borrowing base, constituting a material adverse effect. Through cross-default provisions in the Non-Revolver Loan Facility, the NFC Entities are also in default under this agreement.

90. On December 23, 2011, the NFC Entities entered into a forbearance agreement (the "Forbearance Agreement") with the Bank of Montreal in connection with the Term Facility, whereby the Bank of Montreal and the other lenders agreed to forbear from exercising their rights as a result of continuing defaults under the Term Facility. The forbearance extended to January 6, 2012 (the "Forbearance Period"). Pursuant to the Forbearance Agreement, the NFC Entities were required to, *inter alia*, retain FTI as a financial advisor to, *inter alia*: (i) develop a plan for a sale process; (ii) conduct a full financial analysis of the business; and (iii) assist in the preparation of cash flows.

91. Pursuant to the terms of a First Extension and Amendment to Forbearance Agreement dated January 6, 2012, the Forbearance Period was subsequently extended to January 16, 2012. Pursuant to the terms of a Second Extension and Amendment to Forbearance Agreement dated January 13, 2012, the Forbearance Period was extended for a second time to January 18, 2012.

92. The funding provided by the Bank of Montreal to the NFC Entities to date is significantly in excess of that permitted by the borrowing base calculations. The NFC Entities are overdrawn and do not have the means to repay the amounts owing under the Term Facility, or their other secured obligations. Despite being overdrawn, the NFC Entities would require additional funding in order to continue as a going concern. The Bank of Montreal has informed the NFC Entities that it is not prepared to provide additional funding to the NFC Entities, save and except

the DIP financing discussed hereinafter in the context of a CCAA proceeding for the purpose of effecting a sale of the business as a going concern.

93. Accordingly, the NFC Entities are insolvent. The NFC Entities cannot meet their liabilities as they come due and do not have sufficient cash to continue to fund their operations. Without the protection of the CCAA, a shut-down of operations is inevitable, which would be extremely detrimental to the NFC Entities' lenders, employees, suppliers, and customers. CCAA protection will allow the NFC Entities to maintain operations so as to implement a sale process with respect to their property and business.

X. THE NEED FOR COURT PROTECTION

94. Without additional funding in the form of DIP financing and a stay of proceedings in the context of a CCAA filing, the NFC Entities cannot continue to operate.

95. NFC's next regular payroll for all its existing employees must be funded by no later than January 18, 2012. Other upcoming urgent expenditures include meat purchases, spice additives, packaging, storage, refrigeration and nitrogen costs.

96. During the period in which the restructuring and sale process is undertaken, in order to protect the relative positions of all the creditors of the NFC Entities as of the date of commencement of these proceedings, it is essential that the rights and remedies of the NFC Entities' creditors be stayed and that future cash flow be applied to pay for goods and services purchased after the commencement of these proceedings as well as the costs, including professional fees, incurred as part of the restructuring. In the absence of a stay, creditors of the NFC Entities would be in a position to take precipitous steps that could result in the bankruptcy and liquidation of the NFC Entities, seriously impair potential recoveries for creditors and virtually eliminate the possibility that the business of the NFC Entities can be sold as a going concern, for the benefit of creditors, remaining employees, suppliers and other stakeholders.

97. Among other things, preservation of the status quo will, ideally, assist in the preservation of the business, including satisfying NFC's principal customers with respect to the stability of the restructuring process in place and the prospects for continuing the business as a going concern.

98. The CCAA process provides the best possible framework for the NFC Entities, with the assistance of FTI, the proposed monitor in the proceedings, to attempt to restructure the Applicant with the most positive potential outcome for the creditors and other stakeholders.

(a) Cash Flows

99. As at January 13, 2012, the NFC Entities' consolidated cash balance was approximately \$(16,413,075). With the assistance of FTI, the NFC Entities have conducted a cash flow analysis to determine the amounts required to fund the NFC Entities' operations for the next 13 weeks, assuming the relief sought is granted. Attached as Exhibit "E" is the cash flow projection for the NFC Entities for such period (the "Cash Flow").

(b) DIP Loan

100. In order to continue to operate during these proceeding, it is apparent from the Cash Flow that the NFC Entities require debtor-in-possession financing, as there would otherwise be insufficient monies to pay essential operating expenses and costs associated with these proceedings going forward. As a result, the NFC Entities negotiated with the Bank of Montreal regarding its interest in providing ongoing financing to the NFC Entities required in connection with these proceedings.

101. The Bank of Montreal is prepared to advance a debtor-in-possession loan (the "DIP Facility") on a first-ranking secured basis (subject to an Administration Charge up to a maximum amount of \$350,000, a Directors' and Officers' Charge up to a maximum amount of \$3,000,000 and permitted encumbrances) to provide the necessary funding to the NFC Entities in accordance with the Cash Flow. The NFC Entities seek a charge on the assets, property and undertakings of the NFC Entities to secure the DIP Facility (the "DIP Charge").

102. A copy of the Super-Priority, Senior Secured Debtor-in-Possession Credit Facility Letter Loan Agreement among Acquisition LP, as borrower, the other NFC Entities, as guarantors, and the Bank of Montreal, as lender (in such capacity, the "DIP Lender") in respect of the proposed DIP Facility is attached as Exhibit "F". One of the conditions of the DIP Agreement is the obtaining by the NFC Entities of an initial CCAA order approving the DIP Agreement, in form and substance satisfactory to the Bank of Montreal and its counsel.

103. The current commitment amount of the DIP Facility is \$3,500,000. Further credit approval by the DIP Lender is required to increase the commitment amount from \$3,500,000 to \$10,500,000. Notwithstanding the period covered by the Cash Flow, after February 21, 2012, there shall be no availability for further borrowings under the DIP Facility if, *inter alia*: (i) the DIP Lender declares that a Sales Process Default (as such term is defined in the DIP Agreement) has occurred; or (ii) the DIP Lender has failed to give written notice in its sole and absolute discretion that it is satisfied with the Sale Process to such date, which coincides with the start of the ramp up in NFC operations and meat input purchases necessary for the Canadian barbeque season.

104. Under the terms of the DIP Agreement, the DIP Facility bears interest at the Prime Rate (as such term is defined in the DIP Agreement) plus 6% per annum. There is a DIP Commitment Fee (as such term is defined in the DIP Agreement) of \$150,000 and a monitoring fee of \$10,000 per month.

105. The purposes of the DIP Facility are to: (i) provide for working capital for and for other general corporate purposes, as set out in the Cash Flow; (ii) pay the fees and expenses associated with the DIP Facility; (iii) pay costs and expenses in connection with these proceedings, as set out in the Cash Flow (including the deposit with the Monitor of the premium due in respect of any director and officer insurance contemplated by the Cash Flow, which the Monitor shall be irrevocably authorized to remit to the applicable insurer upon receipt of a direction from the NFC Entities).

106. The DIP Facility terminates at the earliest of: (i) March 30, 2011; (ii) the effective date of a plan of compromise and arrangement of the NFC Entities pursuant to the CCAA; (iii) upon acceleration of the DIP Facility in accordance with the terms of the DIP Agreement or upon the occurrence of a Specified Event of Default (as such term is defined in the DIP Agreement); and (iv) upon any actual or asserted invalidity, impairment or unenforceability of the guarantee of any of the NFC Entities in their capacities as guarantors under the DIP Agreement.

(c) Sale Process

107. The NFC Entities seek approval of a sale process (the "Sale Process") to market and sell their property and business, which Sale Process has been negotiated and developed by the NFC

Entities and FTI, and to which the Bank of Montreal has agreed. The terms and provisions of the Sale Process are more fully described in the Pre-Filing Report of FTI, dated January 16, 2012.

108. The NFC Entities are contemplating the following timeline in connection with this process:

ACTION	DEADLINE
Submission of Expressions of Interest	January 30, 2012
Submission of Final Proposals	February 13, 2012
Selection of Preferred Proposal	February 17, 2012
Closing (Outside Date)	March 30, 2012

109. This accelerated Sale Process is necessitated by the timing of the Canadian barbeque season ramp up and the conditions of the DIP Agreement. However, the universe of likely qualified buyers for the going concern operations of the NFC Entities is known and consists principally of parties who are already manufacturing and supplying similar products to NFC's major customers. These parties are familiar with manufacturing operations such as those owned by the NFC Entities and have a history of dealings with NFC's major customers, enabling them to conduct accelerated due diligence and complete an acquisition in a timely fashion.

110. The Sale Process, including the proposed timeline, are designed to maximize the value received for the NFC Entities' assets and to facilitate a fair and open process in which all interested parties may participate, with a view to preserving value and maximizing recoveries for the NFC Entities' stakeholders, while minimizing any adverse impact on customers, employees and other stakeholders.

111. The NFC Entities are satisfied that the sale process proposed is appropriate in the circumstances and will result in the market for the NFC Entities' property and business being suitably canvassed.

(d) Other Court-Ordered Charges

112. As discussed in greater detail below, the NFC Entities seek certain Court-ordered charges on the assets, property and undertakings of the NFC Entities, in addition to the DIP Charge. It is

the NFC Entities' intention that none of the court-ordered charges described herein will prime existing PPSA registrants, aside from the existing positions of the Bank of Montreal and TD Capital Mezzanine Partners Management Ltd., who shall be provided with notice of these proceedings.

(i) Administration Charge

113. The NFC Entities seek a charge on the assets, property and undertakings of the NFC Entities in the maximum amount of \$350,000 to secure the fees and disbursements incurred in connection with services rendered to the NFC Entities both before and after the commencement of the CCAA proceedings by counsel to the NFC Entities, FTI (if appointed) and FTI's counsel (the "Administration Charge").

114. The NFC Entities worked with FTI to estimate the proposed quantum of the Administration Charge and believe it to be reasonable and appropriate in view of the complexities of the NFC Entities' CCAA proceedings and the services to be provided by the beneficiaries of the Administration Charge.

(ii) Directors' and Officers' Charge

115. To ensure the ongoing stability of the NFC Entities' business during the CCAA period, the NFC Entities require the continued participation of their directors and officers.

116. The NFC Entities are seeking typical provisions staying all proceedings against the directors and officers of the NFC Entities with respect to all claims against the directors or officers that relate to any obligations of the NFC Entities whereby the directors or officers are alleged under any law to be liable in their capacity as directors or officers of the NFC Entities.

117. There is an existing claims-made insurance policy with respect to directors' and officer's liability. However, as of the date hereof, the insurer has not admitted coverage with respect to liabilities of the NFC Entities for which the directors may be personally liable and there is potential ambiguity in respect of the extent of coverage for certain liabilities. In the present circumstances, it is not possible to obtain at reasonable cost further coverage that is satisfactory. Accordingly, the NFC Entities are seeking a charge in favour of present directors, former directors during the sixty (60) day period prior to the date of the Initial Order and officers on the

assets, property and undertakings of the NFC Entities in the maximum amount of \$3,000,000 (the "Directors' and Officers' Charge") that will allow the NFC Entities to continue to benefit from the expertise and knowledge of their directors and officers.

118. The quantum of the proposed Directors' and Officers' Charge has been considered by FTI and negotiated by the NFC Entities and The Bank of Montreal. The NFC Entities believe the Directors' and Officers' Charge is reasonable in the circumstances.

(e) The Monitor

119. FTI has consented to act as the Court-appointed Monitor of the NFC Entities, subject to Court approval.

120. FTI is a trustee within the meaning of Section 2 of the *Bankruptcy and Insolvency Act*, as amended, and is not subject to any of the restrictions on who may be appointed as monitor set out in section 11.7(2) of the CCAA.

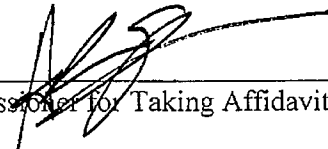
121. FTI has been working with the NFC Entities and its advisors in the lead-up to these proceedings and has familiarity with the NFC Entities' business and operations. FTI is experienced with this type of proceeding, and is well suited to the role of Court-appointed Monitor in these proceedings.

122. FTI, as proposed monitor, has advised me that it is supportive of the relief being sought in favour of the NFC Entities and the existence and amounts of the DIP Charge, the Administration Charge and the Directors' and Officers' Charge.

XI. SUMMARY

123. The NFC Entities believes that the protections and inherent flexibility of the CCAA process and business advantages of a debtor-in-possession proceeding will enhance the prospects of the NFC Entities' restructuring and implementation of a sale process, all with a view to preserving value and maximizing recoveries for the NFC Entities' stakeholders.

SWORN BEFORE ME at the City of
Toronto, in the Province of Ontario,
this 16th day of January, 2012.



Commissioner for Taking Affidavits

ADAM SLAVENS



BRIAN CRAM

APPENDIX “C”

Court File No.: CV12-9616-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BANK OF MONTREAL

Applicant

and

**NFC ACQUISITION GP INC., NFC ACQUISITION CORP. NFC ACQUISITION L.P.,
NEW FOOD CLASSICS AND NFC LAND HOLDINGS CORP.**

Respondents

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

June 10, 2014

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BANK OF MONTREAL

Applicant

- and -

**NFC ACQUISITION GP INC., NFC ACQUISITION CORP. NFC ACQUISITION L.P.,
NEW FOOD CLASSICS AND NFC LAND HOLDINGS CORP.**

Respondents

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

1. On January 17, 2012, pursuant to an application (the “**CCAA Proceedings**”) brought before the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) by NFC Acquisition GP Inc., NFC Acquisition Corp. and NFC Land Holdings Corp. (together with NFC Acquisition L.P., and New Food Classics, “**NFC**” or the “**Company**”) under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”), the Honourable Mr. Justice Morawetz made an initial order (as extended from time to time, the “**Initial Order**”) in respect of NFC, which, *inter alia*, appointed FTI Consulting Canada Inc. as monitor (in that capacity, the “**Monitor**”).

2. After an unsuccessful going-concern sale process (the “**Transaction Process**”) for the NFC business in the CCAA Proceedings, on February 22, 2012, Bank of Montreal (“**BMO**”) brought: (i) a motion in the CCAA Proceedings to lift the stay of proceedings contained in the Initial Order to allow BMO to bring an application for the appointment of a receiver of the property, assets and undertaking of NFC (the “**NFC Assets**”); and (ii) an application under section 243(1) of the *Bankruptcy and Insolvency Act* and section 101 of the *Courts of Justice Act* for the appointment of FTI as receiver (in that capacity, the “**Receiver**”) of the NFC Assets. The Court granted the BMO motion and the application, and made the Order in these proceedings dated February 22, 2012 (the “**Receivership Order**”), a copy of which is attached hereto as **Appendix “A”**.

PURPOSE OF THIS REPORT

3. The purpose of this eighth report of the Receiver (the “**Eighth Report**”) is to:
- (a) provide the Court with a description of one of NFC’s food processing facilities in Calgary, Alberta, owned by NFC Land Holdings Corp., being the land and building having the municipal address of 4043-4089 Brandon Street SE, Calgary (the “**Brandon Street Facility**”);
 - (b) provide the Court with a summary of the marketing process for the Company’s two former food processing facilities located in Calgary, Alberta, owned by NFC Land Holdings Corp., (the “**Calgary Facilities**”), which includes the Brandon Street Facility;
 - (c) provide the Court with the background information and Receiver’s recommendation relating to the Receiver’s motion for Orders:

- (i) approving the sale of the Brandon Street Facility pursuant to subparagraph 3(l)(ii) of the Receivership Order, to 1711484 Alberta Ltd. (the “**Purchaser**”) substantially on the terms of an agreement of purchase and sale dated May 7, 2014 (the “**APS**”) and vesting the Brandon Street Facility to the Purchaser free and clear of all Claims and Encumbrances (each as defined therein) (the “**Transaction**”);
 - (ii) sealing the Confidential Appendix to this Report until the Transaction has closed;
 - (iii) approving the Receiver’s activities, as described in this report;
 - (iv) approving the fees and disbursements of the Receiver and its legal counsel, Borden Ladner Gervais LLP (“**BLG**”) and Osler, Hoskin & Harcourt LLP (“**Osler**”); and
- (d) such other relief as counsel may advise and the Court permit.

4. Capitalized terms not otherwise defined herein shall have the meanings set out in the Monitor’s Pre-filing Report (attached hereto as **Appendix “B”**), the Receivership Order and the Receiver’s Third Report (including the Monitor’s Third Report appended thereto) (attached hereto as **Appendix “C”**). Unless otherwise noted, all currency references in this Report are in Canadian dollars.

THE BRANDON STREET FACILITY

5. The Brandon Street Facility is an irregular shaped portion of a much larger parcel of lands which contained a building (the “**Building**”). The portion of the Building that is not

owned by NFC houses a substantial cold storage facility and is now owned by KS Ice Mountain Inc., a portfolio company of Kingsett Capital, and is occupied by Versacold Group as tenant (the “**KS Facility**”). The Receiver understands that the entire Building was owned and operated as an integrated food production and cold storage facility until Centennial Food Corp. (“**Centennial**”) acquired the parcel south and westerly of the Building. It is the Receiver’s understanding that Centennial constructed an addition to the Building on the parcel acquired by it. Centennial then subsequently transferred title to its parcel (including its extended portion of the Building) in 2000 to Centennial Land Holdings Corp, a predecessor to NFC.

6. Prior to the sale to Centennial, the lands were subdivided to create the parcel ultimately transferred to Centennial (and upon which the Brandon Street Facility is located). The chosen new property lines created through the said plan of subdivision did not capture any loading dock area as part of the parcel ultimately transferred to Centennial. As a result, Centennial, as tenant, and Interprovincial Freezers Limited (“**IFL**”), as landlord, entered into a ground lease in respect of a section of the adjacent lands owned by IFL (namely the lands containing the KS Facility), containing the loading dock portion of Brandon Street Facility (the “**1974 Lease**”).

7. In 1979 a second lease was entered into in respect of an additional portion of the Brandon Street Facility loading dock area situate on lands owned by IFL (the “**1979 Lease**”, and together with the 1974 Lease, the “**Leases**”). Copies of the Leases are attached hereto as **Appendix “D”**.

8. The Leases have terms which expire in approximately 59 years (the “**Term**”). Each Lease each contains an option (the “**Options**”) to purchase the demised lands (the “**Leased**

Lands”), which Options may be triggered by written notice delivered by the tenant to the landlord during the Term, so long as the Lease is in good standing.

9. The Options, once exercised, obligate the landlord to transfer title to the Leased Lands to the tenant, at the cost of the tenant, as soon as reasonably possible after the conclusion of the Term (i.e.: on or about 2073). The annual rent payable under each of the Leases is stated to be an amount equal to the percentage of the property taxes paid by the landlord in respect of the KS Facility which are allocable to the Leased Lands.

10. Though one or both of the Leases appear to have dealt with Centennial’s internal right of access to the Building’s loading dock areas, the Leases did not include the lands immediately outside the loading dock areas, and for which no other lease or registered easement was taken or reserved in favour of Centennial. As a result, it appears that when Centennial and later NFC, was accessing the loading dock areas externally (i.e.: loading/unloading trucks), they were doing so under an arrangement with IFL and its successor(s), the terms of which are not known to the Receiver.

SALES PROCESS PRIOR TO THE CCAA PROCEEDINGS

11. Until late 2010, NFC’s head office and two of its three food processing facilities, comprising the Brandon Street Facility and the 13A Street Facility (together, the “**Calgary Facilities**”) were located in Calgary Alberta (the third processing facility was located in Saskatoon, Saskatchewan (the “**Saskatoon Facility**”).

12. In August of 2010, NFC acquired a processing facility in St. Catharines, Ontario and relocated the food processing operations undertaken at the Calgary Facilities to St Catharines

in early 2011 (the “**St. Catharines Facility**”). At or about the same time, NFC moved its head office from Calgary to a leased premise in Burlington, Ontario.

13. In November of 2010, NFC entered into a Listing Agreement with Barclay Street Real Estate Ltd. (“**Barclays**”) for Barclays to market and sell NFC’s Calgary Facilities, including the Brandon Street Facility, as agent for NFC until August 31, 2011 (the “**Barclay’s Listing Agreement**”).

14. It is the Receiver’s understanding that the term of the Barclay’s Listing Agreement was informally extended by the agreement of NFC and Barclays after August 31, 2011 and that Barclay’s continued to be NFC’s exclusive agent in respect of the marketing and sale of the Calgary Facilities as of the date of NFC’s CCAA Filing, being January 17, 2012.

SALE PROCESS IN THE CCAA PROCEEDINGS

15. Upon commencement of the CCAA Proceedings, NFC and the Monitor commenced the Court approved Transaction Process for all of the NFC Assets, including the Brandon Street Facility. The principal steps of the Transaction Process are outlined in paragraph 36 of the Pre-filing Report of FTI filed in the CCAA Proceedings, a copy of which, without appendices, is attached hereto as **Appendix “B”**. In the Transaction Process the NFC Assets were offered both *en bloc* and as separate parcels, as follows:

- (i) The Saskatoon Facility (including the associated equipment, inventory and accounts receivable);
- (ii) The St Catharines Facility (including the associated equipment, inventory and accounts receivable);
- (iii) The 13A Street Facility; and

(iv) The Brandon Street Facility.

16. After publishing Sales Ads in the *Globe & Mail* National edition on January 20 and 23, 2012, the Monitor received eleven qualifying Expressions of Interest from interested parties. Of the eleven Expressions of Interest received, only two parties submitted Expressions of Interest for all of the NFC assets on an *en bloc* basis which included the 13A Facility and the Brandon Facility (the “**En Bloc Parties**”). No parties submitted Expressions of Interest for the Calgary Facilities, or either of them, on a standalone basis.

17. The En Bloc Parties were among the group of “Selected Parties” who were invited to participate in Phase 2 of the Transaction Process and provided with access to more detailed information in the NFC virtual data room (the “**Data Room**”). The Monitor also received informal expressions of interest for the Calgary Facilities from third parties outside the Transaction Process, however none of those parties, notwithstanding the Monitor’s request, submitted formal Expressions of Interest that complied with the Court approved Transaction Process. The En Bloc Parties, after reviewing the additional information in the Data Room, declined to submit a binding final proposal. As a result, by the Transaction Process bid deadline in the CCAA proceedings, NFC had received no offers for the purchase of the Calgary Facilities or either of them.

18. A fuller summary of the Transaction Process conducted in the CCAA Proceedings and the results thereof is outlined in further detail in the Receiver’s Third Report to the Court dated July 3, 2012 (the “**Third Report**”). A copy of the Third Report is attached hereto as **Appendix “C”**. As stated in the Third Report, on February 20, 2012, BMO delivered a Sales

Process Default Notice under the DIP Credit Agreement and thereafter commenced these Receivership Proceedings.

SALES PROCESS IN THE RECEIVERSHIP PROCEEDINGS

19. Following the making of the Receivership Order, the Receiver continued to work with Barclays to pursue and solidify the various informal expressions of interest that both Barclay's and FTI as Monitor had received in respect of the Calgary Facilities.

20. As part of that process, the Receiver made inquiries of Barclays with respect to the marketing efforts that Barclays had undertaken in respect of the Calgary Facilities up to the commencement of the CCAA Proceedings in order to determine whether there would be any benefit to the Receiver embarking upon an entirely new marketing and sales campaign for the Calgary Facilities, or whether, as a result of Barclay's marketing efforts since November of 2010 and in the CCAA Transaction Process, the market for the Calgary Facilities had been duly canvassed.

21. Barclays confirmed that the marketing campaign for the Calgary Facilities prior to the CCAA proceedings included the following: (i) postings on the Barclay's Real Estate website; (ii) weekly updates posted on Kijiji; (iii) mass mail to Barclay's substantial database of industrial users and developers; (iv) email solicitations to Barclay's network of real estate brokers; (v) a quarterly post-card mailer to 2,800 Barclay's contacts; (vi) an ad in the *Barclay Street Real Estate Ltd. – Industrial Report*; (vii) monthly full page advertisements in the *Western Investor* newspaper¹; (viii) an ad in the Winter 2011 *Alberta Food Processors Association Publication*; (ix) the hand delivery of brochures to seventy five targeted Calgary area businesses/investors;

¹ Circulation of 40,000 subscribers.

and (x) a telephone solicitation campaign to additional targeted businesses, developers, food processors and landlords. Between November 2010 and the CCAA Filing Date, Barclay's had undertaken tours of the Calgary Facilities with approximately twenty interested parties, and since the CCAA Filing Date has conducted an additional six tours of the 13A Facility and thirty tours of the Brandon Street Facility.

22. In July of 2012, this Honourable Court approved a sale transaction between the Receiver and TVR Construction ("TVR") in respect of the sale of the 13A Street Facility by the Receiver to TVR's nominee purchaser, Recon Metal Ltd. ("Recon") and issued a vesting order in respect thereof. The approved 13A Street Facility sale transaction successfully closed shortly thereafter.

23. During the first half of 2012, Barclays received four offers for the Brandon Street Facility. The Receiver countered two of the offers received, and only heard back from one, Newel Post Developments, a party related to the Purchaser (details of the Receiver's negotiations with the Purchaser are set out below.). Barclays also directly approached Kingsett Capital, the parent owner of the adjoining portion of the Brandon Street Facility, who was not interested in purchasing NFC's portion of the building.

24. The Brandon Street Facility remained listed for sale on the Barclay's website until late 2013 and the "For Sale" sign remains displayed on the property today, pending closing of the Transaction. Barclay's has advised that it received no serious inquiries in respect of the Brandon Street Facility between August of 2012 and the Spring of 2014.

25. Based on all of the foregoing, the Receiver is of the view that, between the marketing efforts of Barclay's since November of 2010 and the solicitations made during the

CCA Transaction Process and in these receivership proceedings, the market for the Brandon Street Facility has been fully and duly canvassed. In addition, the process of sale undertaken in respect of the Brandon Street Facility, prior to and during the CCA proceedings and during the receivership was of a considerably lengthy duration to allow the market to be appropriately canvassed and for interested parties to perform diligence. It is also the Receiver's and Barclay's view that further marketing efforts are unlikely to result in a transaction superior to the proposed Transaction.

THE TRANSACTION

26. In July of 2012 Newell Post Developments Lid ("**Newell Post**") submitted a signed written offer to the Receiver in the form of an Agreement of Purchase and Sale, which the Receiver signed back (the "**Initial APS**"). Newell Post also delivered a \$100,000 deposit cheque at that time. In November of 2012 Newell Post delivered a proposed amending agreement, which included the assignment of the Initial APS by Newell Post to the Purchaser, a related party of Newell Post (the "**Draft Amendment**").

27. Following delivery of the Draft Amendment, the Receiver and the Purchaser worked with their respective counsel to pursue resolution of the outstanding issues concerning NFC's title to the Brandon Street Facility, including the status of the Leases and the exercise of the Options, the position of Kingsett Capital regarding the Leases and the Options, the likelihood of obtaining a severance of the Leased Lands prior to 2073, and the status of whatever external access rights NFC had to the loading dock areas.

28. By the Spring of 2014 the Receiver and the Purchaser had come to terms on a revised form of the APS which they have entered into and is dated as of May 7, 2014. A redacted

copy of the APS is attached hereto as **Appendix "E"**. An un-redacted copy of the APS is filed but not attached hereto, as **Confidential Appendix "A"**.

29. Because of the unique nature of the Brandon Street Facility, being: (i) a former food processing facility; (ii) part of the Building (and thus having little or no possibility of redevelopment); (iii) partially situate on Leased Lands; and (iv) without legal right of external access to the loading dock area, appraisals based upon sales of similar facilities in the Calgary area are not readily available. Further it is the Receiver's understanding that none of the parties previously interested in the Brandon Street Facility (including the Purchaser) intended to use the facility for food processing.

30. Without any offers in which to compare the purchase price submitted by the Purchaser, the Receiver and Barclays have instead compared the price offered by the Purchaser to prices per square foot of the five comparable industrial building sales that took place in the Calgary area in the past year. A list of those sales, including the price and price per square foot obtained for each sale has been prepared by Barclays and is filed but not attached hereto, as **Confidential Appendix "B"**.

31. The proposed purchase price per square foot of the Brandon Street Facility under the APS is comparable to and consistent with buildings within the lower range of prices received for completed industrial building sales in the Calgary area within the last 12 months. Given the issues listed in paragraph 29(i) – (iv) above, this is not, in the Receiver's view, surprising. Accordingly, it is the Receiver's view that the purchase price for the Brandon Street Facility is fair and reasonable.

32. As stated above, the Transaction represents the only and best offer for the Brandon Street Facility by the Receiver following a lengthy sale process. The Receiver has reviewed the principal business terms of the APS with BMO who is the only party with an economic interest in the Brandon Street Facility, and has been advised of BMO's support for the approval of the APS and proposed Transaction sought herein.

33. The process of sale undertaken by the Receiver was designed in order to obtain the best price possible for the Brandon Street Facility. In its efforts to achieve the best price, the Receiver acted at all times in good faith and has not acted improvidently.

34. Based on the extensive marketing and solicitation processes for the Brandon Street Facility prior to and during the CCAA proceedings and in these receivership proceedings and based upon the support of BMO, the Receiver respectfully recommends that the Court approve the APS, authorize the Receiver to carry out the Transaction, and grant the Approval and Vesting Order, vesting the Brandon Street Facility in the Purchaser upon closing of the Transaction.

SEALING OF THE CONFIDENTIAL APPENDIX

35. The Confidential Appendix includes an unredacted APS disclosing the purchase price for the Brandon Street Facility under the Transaction and a list and analysis/comparison of the price offered by the Purchaser to prices per square foot and other property attributes of the five comparable industrial building sales that took place in the Calgary area in the past year.

36. The Receiver respectfully requests that the Confidential Appendix be filed with the Court on a sealed basis until such time as the Transaction closes. It is the Receiver's view

that the availability of the purchase price, as well as the analysis of Barclays may negatively impact future realizations of the sale of the property in the event that the Transaction does not close. The Receiver also requests that upon closing of the Transaction, the sealing Order be automatically terminated.

37. The Receiver believes that no stakeholder will be prejudiced if the information is sealed until the Transaction has closed.

ACTUAL RECEIPTS AND DISBURSEMENTS OF THE RECEIVERSHIP FOR THE PERIOD FROM February 22, 2012 TO APRIL 30, 2014

38. The Receiver's receipts and disbursements are set out below.

	\$000
Receipts	
Cash on Hand on Date of Receivership	\$ 2,261
Sales of Assets	\$ 10,784
Proceeds from Insurance Settlements	\$ 7,407
Account Receivable Collected	\$ 4,007
Refunds and Deposits Collected	\$ 765
Bank Interest	\$ 153
Total Receipts	\$ 25,377
Disbursements	
Distribution to Secured Lender	\$ 17,616
Operating Cost and Expenses	\$ 2,865
Legal and Professional fees	\$ 2,153
Payroll	\$ 1,322
Disposal of Product and Raw Materials	\$ 245
Total Disbursement	\$ 24,201
Excess of Receipts over Disbursements	\$ 1,176
Total	\$ 1,176

39. The amounts incurred with respect to operating costs and expenses relate to the continued sales, administrative, property and other costs incurred to realize on NFC's products and collect accounts receivable and were principally incurred in Q1 and Q2 of 2012.

40. Amounts incurred with respect to payroll include amounts due at the date of the Receiver's appointment and payments made subsequently during the realization process.

41. Included in Legal and Professional fees are payments totalling \$31,155.84 to Steiber Berlach LLP, specialist insurance counsel engaged by the Receiver to assist the Receiver with the product recall insurance claim.

PROFESSIONAL FEES

42. Pursuant to paragraph 17 of the Receivership Order, the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges subject to any final passing of the accounts. In addition, the Receiver's Charge was granted as security for, *inter alia*, the fees and disbursements of the Receiver and its counsel.

43. The fees and disbursements of the Receiver and its former counsel, Fasken Martineau ("**Fasken**") from the commencement of the CCAA proceedings through to September 23, 2012 were approved pursuant to a Court order made on December 14, 2012. Edmond Lamek was the responsible billing and matter partner and Caitlin Fell was the day to day associate on the NFC file at Fasken.

44. The Receiver engaged BLG as its counsel when Edmond Lamek left Fasken for BLG in August of 2012 and engaged Osler when Caitlin Fell left Fasken for Osler in November of 2012.

45. The Receiver and each of BLG and Osler as counsel to the Receiver (the “**Receiver’s Counsel**”) have continued to maintain detailed records of their professional time and costs.

46. The fees and disbursements of the Receiver during the period between October 1, 2012 (the “**FTI Billing Period**”) to May 31, 2014 total \$270,824.04, including \$226,805.50 for services, \$12,861.79 for disbursements and taxes of \$31,156.75. The time spent by FTI personnel in the FTI Billing Period is more particularly described in the Affidavit of Paul Bishop of the Receiver, sworn in support hereof and attached hereto as **Appendix “F”**.

47. The fees and disbursements incurred by BLG during the period from from September 17, 2012 through April 30, 2014 (the “**BLG Billing Period**”) total \$302,259.02, including fees of \$264,910.50 disbursements of \$5,323.80 and taxes of \$32,024.72. The time spent by BLG personnel in the BLG Billing Period is more particularly described in the Affidavit of Edmond Lamek, a partner at BLG, attached hereto as **Appendix “G”**.

48. The fees and disbursements incurred by Osler during the period from November 27, 2012 to May 31, 2014 (the “**Osler Billing Period**”) total \$78,515.71 , including fees of \$67,059.00 disbursements of \$2,467.76 and taxes of \$8,988.95. The time spent by Osler personnel in the Osler Billing Period is more particularly described in the Affidavit of Marc Wasserman, a partner at Osler, attached hereto as **Appendix “H”**.

49. The Receiver is of the view that the hourly rates charged by the Receiver, Osler and BLG are consistent with the rates charged by law firms practicing in the area of insolvency and restructuring in the Toronto and Calgary markets.

50. The total fees charged for the 18 month period are reasonable in the circumstances and reflect the complexity of the file, a 25 million dollar estate and the nature of the activities of the Receiver including

- (a) drafting of motion materials and report of the Receiver to approve the vesting of the St. Catharines Facility, closing of the sale and dealing with issues pertaining to a restrictive covenant;
- (b) lengthy efforts to reach an agreement with the prospective purchaser of the Brandon Street Facility resulting in the sale for which approval is being sought herein;
- (c) motion and drafting of the report of the Receiver to approve distributions to BMO;
- (d) negotiation of a D&O Claims Process Order, drafting of materials with respect to same including report of the Receiver, implementation of the D&O Claims Process and review and determination of D&O Claims and communication with D&O Claimants;
- (e) substantial and lengthy negotiations with NFC's product recall insurer with respect to insurance proceeds on account of losses sustained as a result of a CFIA health hazard alerts of NFC product resulting in a settlement in the amount of \$7.4 million and motion to approve a settlement agreement with the insurer and distribution to BMO, including drafting of materials and report of the receiver with respect to same;

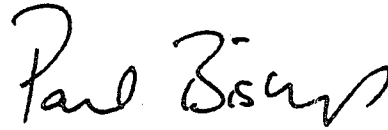
- (f) dealing with and drafting of report of the Receiver with respect to a priority dispute as between BMO and a construction lien claimant, attendance before Court for scheduling of trial and settlement thereof;
- (g) dealing with enquiries from NFC's employees, creditors and other stakeholders;
and
- (h) other matters not specifically described herein but described in all prior reports of the Receiver, which reports were approved by the Court.

51. In addition to the foregoing, the Receiver notes that there was a proper and sufficient leveraging of work undertaken by the Receiver and the Receiver's Counsel, with work delegated to associates, real estate clerks and consultants. Accordingly, the work was performed in a prudent and economical manner.

52. The Receiver also notes that, as a result of the Receiver's efforts in marketing and realizing on the NFC Assets, BMO has recovered a significant portion of the indebtedness owing by the NFC entities. BMO has been kept apprised of the fees of the Receiver and its counsel throughout the receivership proceedings and BMO supports an Order approving the fees of the Receiver and the Receiver's Counsel.

All of which is respectfully submitted this 10th day of June, 2014.

**FTI Consulting Canada Inc.
Receiver of the property, assets and
undertaking of New Food Classics et al.**

A handwritten signature in black ink, appearing to read "Paul Bishop", written over a horizontal line.

Name: Paul Bishop
Title: Senior Managing Director,
FTI Consulting Canada Inc.

APPENDIX “D”

ridout barron

BARRISTERS & SOLICITORS

Thomas S. Kent, LL.B*

Thomas.Kent@ridoutbarron.com

* Member of the Law Societies of Alberta, Upper Canada, and British Columbia

Direct Line 403.541.5611

Cyndi Elliott, Litigation Paralegal

cyndi.elliott@ridoutbarron.com

Direct Line 403.541.5603

Our File: 7642

October 1, 2018

VIA EMAIL: Edmond.lamek@dlapiper.com

FTI Consulting Canada Inc.
c/o
DLA Piper (Canada)
Suite 6000
100 King Street West
Toronto, Ontario M5X 1E2

Attention: *Edmond Lamek*

Dear Sirs/Mesdames:

**Re: Versacold Logistic Services v. Newel Post et al
Court of Queen's Bench of Alberta Action Nos: 1501-09371 and 1601-04148**

We are counsel to 1711484 Alberta Ltd., a Defendant in each of the above-referenced actions. Long ago, our client signaled an intention to proceed with a third party claim against FTI Consulting Canada Inc. ("FTI"). In fact, a Third Party Claim was filed in the Court of Queen's Bench and then an application for leave was brought in the Court of Queen's Bench (Commercial List), however, it was determined that proper jurisdiction for leave lies with the Ontario Superior Court of Justice.

After discussions, we can confirm that further relation to arrangements made our client will not be proceeding with a leave application in the Ontario Superior Court of Justice in the proceedings involving NFC acquisition GP Inc. and other related entities.

Further, our client consents to a Discharge Order which will contain a release of FTI in respect of claims relating to the above-noted actions.

Yours truly,

RIDOUT BARRON



**Per: Thomas S. Kent
Counsel**

TSK/ce

APPENDIX “E”

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

BANK OF MONTREAL

Applicant

- and -

**NFC ACQUISITION GP INC., NFC ACQUISITION CORP.
NFC ACQUISITION L.P.,
NEW FOOD CLASSICS AND NFC LAND HOLDINGS CORP.**

Respondents

**AFFIDAVIT OF PAUL BISHOP
(Sworn October 11, 2018)**

I, PAUL BISHOP of the City of Toronto, in the Province of Ontario, MAKE OATH AND SAY:

1. I am a Senior Managing Director of FTI Consulting Canada Inc. (“**FTI**”). FTI was appointed as Court appointed receiver (“**Receiver**”) of the property, assets and undertaking of NFC Acquisition GP Inc., NFC Acquisition Corp., NFC Acquisition L.P., New Food Classics and NFC Land Holdings Corp. (collectively “**NFC**”) pursuant to the Order of Justice Morawetz dated February 22, 2012. I am responsible for the services rendered by FTI as Receiver discussed herein and accordingly, I have knowledge of matters hereinafter deposed to.

2. Attached hereto collectively as **Exhibit "A"** are copies of the 24 Statements of Account of FTI in respect of services rendered by FTI as Receiver in these proceedings for the period from June 1, 2014 through September 30, 2018 (the "**Billing Period**") together with a summary of those Accounts. During the Billing Period the total fees billed by FTI were \$39,016.00 plus disbursements of \$1,246.24 and applicable taxes of \$5,234.13, for an aggregate amount of \$45,496.37

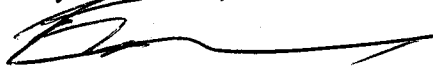
3. As set out in the following table, 81.7 hours were expended by FTI personnel during the Billing Period, resulting in an average hourly rate of \$477.55 (exclusive of applicable taxes and after the application of certain voluntary fee reductions):

Name	Total Hours	Average Hourly Rates (\$)
P. Bishop	22.3	750.00
J. Engen	5.9	675.00
L. Kelly	26.9	327.21
G. Haghiri	19.6	290.00
E. Dong	5.6	583.39
M. Kennedy	0.9	445.00
R Kleebaum	0.5	310.00
	81.7 Hours	Average Rate: \$477.55

4. The activities as described in the reports of the Receiver filed in the within proceedings and detailed in the statements of account attached as Exhibit "A" accurately reflect the services provided by FTI and to the best of my knowledge, the rates charged by FTI throughout the course of the within proceedings are comparable to the rates charged by other firms in the Toronto market for the provision of similar restructuring services.

5. I swear this affidavit in support of a motion for, *inter alia*, approval of the fees and disbursements of FTI and for no other or improper purpose.

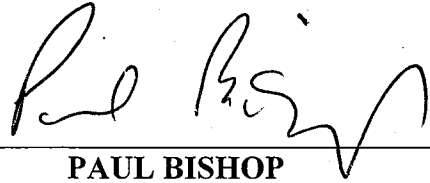
SWORN BEFORE ME at the
City of Toronto, in the
Province of Ontario, this
11th day of October, 2018



A Commissioner for taking affidavits, etc.

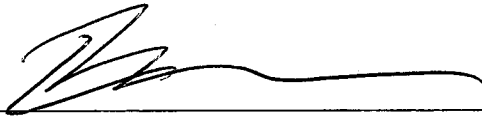
EDMOND F. B. LAMEK

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PAUL BISHOP

This is **Exhibit "A"** to the
Affidavit of Paul Bishop
sworn before me, this 11th day of
October, 2018.

A handwritten signature in black ink, consisting of a stylized 'P' followed by a long horizontal flourish.

A Commissioner for taking Affidavits, etc.

Invoice	Date	Fees	Cost	Other	Total
29001047	06/30/14	7,510.00	-	976.30	8,486.30
29001121	08/31/14	977.00	-	127.01	1,104.01
29001151	09/30/14	348.00	-	45.24	393.24
29001187	10/31/14	289.50	-	37.64	327.14
29001257	12/31/14	203.00	40.00	31.59	274.59
29001296	01/31/15	515.00	-	66.95	581.95
29001407	04/30/15	3,854.50	-	501.09	4,355.59
29001454	05/31/15	2,806.50	-	364.85	3,171.35
29001608	08/31/15	742.50	-	96.53	839.03
29001718	10/31/15	1,927.00	-	250.51	2,177.51
29001794	12/31/15	145.00	-	18.85	163.85
29001914	02/29/16	313.00	-	40.69	353.69
29002135	06/30/16	1,001.50	-	130.20	1,131.70
29002167	07/31/16	1,175.50	-	152.82	1,328.32
29002205	08/31/16	381.50	-	49.60	431.10
29002345	11/30/16	899.00	-	116.87	1,015.87
29002507	02/28/17	2,762.50	-	359.13	3,121.63
29002527	03/31/17	1,365.00	-	177.45	1,542.45
29002595	04/30/17	1,540.00	-	200.20	1,740.20
29002643	05/31/17	2,100.00	-	273.00	2,373.00
29003259	05/31/18	2,550.00	-	331.50	2,881.50
29003299	06/30/18	525.00	1,206.24	225.06	1,956.30
29003380	08/31/18	1,275.00	-	165.75	1,440.75
29003412	09/30/18	3,810.00	-	495.30	4,305.30
	TOTAL	39,016.00	1,246.24	5,234.13	45,496.37



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

June 30, 2014

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29001047

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through June 30, 2014.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads "Paul Bishop".

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

June 30, 2014
FTI Invoice No. 29001047
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through June 30, 2014

	<i>CAD (\$)</i>
Professional Services.....	\$8,110.00
Less Voluntary Reduction.....	-\$600.00
Net Professional Fees.....	\$7,510.00
Expenses.....	\$0.00
Total Fees and Expenses.....	\$7,510.00
HST Registration No. 835718024RT0001	\$976.30
Total Amount Due this Period.....	\$8,486.30
Total Amount Due.....	<u>\$8,486.30</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

June 30, 2014
FTI Invoice No. 29001047
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through June 30, 2014

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	7.5	\$6,225.00
Golnaz Haghiri	Consultant	\$290.00	6.5	\$1,885.00
Total Hours and Fees			14.0	\$8,110.00
Less Voluntary Reduction				-\$600.00
Total Net Fees				\$7,510.00
HST Registration No. 835718024RT0001				\$976.30
Invoice Total for Current Period				\$8,486.30



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

August 31, 2014

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29001121

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through August 31, 2014.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in cursive script that reads "Paul Bishop".

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

August 31, 2014
FTI Invoice No. 29001121
FTI Job No: 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through August 31, 2014

	<i>CAD (\$)</i>
Professional Services.....	\$1,041.00
Less Voluntary Reduction.....	\$64.00
Net Professional Fees.....	\$977.00
Expenses.....	\$0.00
Total Fees and Expenses.....	\$977.00
HST Registration No. 835718024RT0001	\$127.01
Total Amount Due this Period.....	\$1,104.01
Previous Balance Due.....	\$8,486.30
Total Amount Due.....	<u>\$9,590.31</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

August 31, 2014
FTI Invoice No. 29001121
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through August 31, 2014

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	0.8	\$664.00
Golnaz Haghiri	Consultant	\$290.00	1.3	\$377.00
Total Hours and Fees			2.1	\$1,041.00
Less Voluntary Reduction				-\$64.00
Total Net Fees				\$977.00
HST Registration No. 835718024RT0001				\$127.01
Invoice Total for Current Period				\$1,104.01



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

September 30, 2014

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29001151

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through September 30, 2014.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in cursive script that reads "Paul Bishop".

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

September 30, 2014
FTI Invoice No. 29001151
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through September 30, 2014

	<i>CAD (\$)</i>
Professional Services.....	\$348.00
Expenses.....	\$0:00
Total Fees and Expenses.....	\$348.00
HST Registration No. 835718024RT0001	\$45.24
Total Amount Due this Period.....	\$393.24
Total Amount Due.....	<u>\$393.24</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCA11
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

September 30, 2014
FTI Invoice No. 29001151
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through September 30, 2014

Name	Title	Rate	Hours	Total
Golnaz Haghiri	Consultant	\$290.00	1.2	\$348.00
Total Hours and Fees			1.2	\$348.00

HST Registration No. 835718024RT0001

\$45.24



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

October 31, 2014

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29001187

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through October 31, 2014.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in cursive script that reads "Paul Bishop".

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

October 31, 2014
FTI Invoice No. 29001187
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through October 31, 2014

	<i>CAD (\$)</i>
Professional Services.....	\$289.50
Expenses.....	\$0.00
Total Fees and Expenses.....	\$289.50
HST Registration No. 835718024RT0001	\$37.64
Total Amount Due this Period.....	\$327.14
Total Amount Due.....	<u>\$327.14</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

October 31, 2014
FTI Invoice No. 29001187
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through October 31, 2014

Name	Title	Rate	Hours	Total
Golnaz Haghiri	Consultant	\$290.00	0.8	\$232.00
Linda Kelly	Administrative Professional	\$115.00	0.5	\$57.50
Total Hours and Fees			1.3	\$289.50

HST Registration No. 835718024RT0001

\$37.64



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

December 31, 2014

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29001257

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through December 31, 2014.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in cursive script that reads 'Paul Bishop'.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

December 31, 2014
FTI Invoice No. 29001257
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through December 31, 2014

	<i>CAD (\$)</i>
Professional Services.....	\$203.00
Expenses.....	\$40.00
Total Fees and Expenses.....	\$243.00
HST Registration No. 835718024RT0001	\$31.59
Total Amount Due this Period.....	\$274.59
Total Amount Due.....	<u>\$274.59</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

December 31, 2014
FTI Invoice No. 29001257
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through December 31, 2014

Name	Title	Rate	Hours	Total
Golnaz Haghiri	Consultant	\$290.00	0.7	\$203.00
Total Hours and Fees			0.7	\$203.00
Other/Miscellaneous				\$40.00
Total Expenses				\$40.00
HST Registration No. 835718024RT0001				\$31.59



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

January 31, 2015

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29001296

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through January 31, 2015.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads 'Paul Bishop'.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

January 31, 2015
FTI Invoice No. 29001296
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through January 31, 2015

	<i>CAD (\$)</i>
Professional Services.....	\$567.00
Less Voluntary Reduction.....	-\$52.00
Net Professional Fees.....	\$515.00
Expenses.....	\$0.00
Total Fees and Expenses.....	\$515.00
HST Registration No. 835718024RT0001	\$66.95
Total Amount Due this Period.....	\$581.95
Total Amount Due.....	<u>\$581.95</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

January 31, 2015
FTI Invoice No. 29001296
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through January 31, 2015

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$840.00	0.3	\$252.00
Golnaz Haghiri	Consultant	\$315.00	1.0	\$315.00
Total Hours and Fees			1.3	\$567.00
Less Voluntary Reduction				-\$52.00
Total Net Fees				\$515.00
HST Registration No. 835718024RT0001				\$66.95



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

April 30, 2015

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29001407

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through April 30, 2015.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads 'Paul Bishop'.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

April 30, 2015
FTI Invoice No. 29001407
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through April 30, 2015

	<i>CAD (\$)</i>
Professional Services.....	\$4,120.50
Less Voluntary Reduction.....	-\$266.00
Net Professional Fees.....	\$3,854.50
Expenses.....	\$0.00
Total Fees and Expenses.....	\$3,854.50
HST Registration No. 835718024RT0001	\$501.09
Total Amount Due this Period.....	\$4,355.59
Total Amount Due.....	<u>\$4,355.59</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

April 30, 2015
FTI Invoice No. 29001407
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through April 30, 2015

Name	Title	Rate	Hours	Total
Jamie Engen	Managing Director	\$720.00	4.8	\$3,456.00
Golnaz Haghiri	Consultant	\$315.00	2.0	\$630.00
Linda Kelly	Administrative Professional	\$115.00	0.3	\$34.50
Total Hours and Fees			7.1	\$4,120.50
Less Voluntary Reduction				-\$266.00
Total Net Fees				\$3,854.50
HST Registration No. 835718024RT0001				\$501.09
Invoice Total for Current Period				\$4,355.59



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

May 31, 2015

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29001454

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through May 31, 2015.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads 'Paul Bishop'.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

May 31, 2015
FTI Invoice No. 29001454
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through May 31, 2015

	<i>CAD (\$)</i>
Professional Services.....	\$3,121.50
Less Voluntary Reduction.....	-\$315.00
Net Professional Fees.....	\$2,806.50
Expenses.....	\$0.00
Total Fees and Expenses.....	\$2,806.50
HST Registration No. 835718024RT0001	\$364.85
Total Amount Due this Period.....	\$3,171.35
Total Amount Due.....	<u>\$3,171.35</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

May 31, 2015
FTI Invoice No. 29001454
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through May 31, 2015

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$840.00	3.0	\$2,520.00
Golnaz Haghiri	Consultant	\$315.00	1.8	\$567.00
Linda Kelly	Administrative Professional	\$115.00	0.3	\$34.50
Total Hours and Fees			5.1	\$3,121.50
Less Voluntary Reduction				-\$315.00
Total Net Fees				\$2,806.50
HST Registration No. 835718024RT0001				\$364.85
Invoice Total for Current Period				\$3,171.35



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

August 31, 2015

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29001608

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through August 31, 2015.

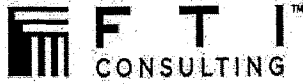
Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads 'Paul Bishop'.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

August 31, 2015
FTI Invoice No. 29001608
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through August 31, 2015

	<i>CAD (\$)</i>
Professional Services.....	\$792.00
Less Voluntary Reduction.....	-\$49.50
Net Professional Fees.....	\$742.50
Expenses.....	\$0.00
Total Fees and Expenses.....	\$742.50
HST Registration No. 835718024RT0001	\$96.53
Total Amount Due this Period.....	\$839.03
Total Amount Due.....	<u>\$839.03</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

August 31, 2015
FTI Invoice No. 29001608
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through August 31, 2015

Name	Title	Rate	Hours	Total
Jamie Engen	Managing Director	\$720.00	1.1	\$792.00
Total Hours and Fees			1.1	\$792.00
Less Voluntary Reduction				-\$49.50
Total Net Fees				\$742.50
HST Registration No. 835718024RT0001				\$96.53
Invoice Total for Current Period				\$839.03



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

October 31, 2015

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29001718

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through October 31, 2015.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads 'Paul Bishop' in a cursive script.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

October 31, 2015
FTI Invoice No. 29001718
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through October 31, 2015

	<i>CAD (\$)</i>
Professional Services.....	\$2,121.00
Less Voluntary Reduction.....	-\$194.00
Net Professional Fees.....	\$1,927.00
Expenses.....	\$0.00
Total Fees and Expenses.....	\$1,927.00
HST Registration No. 835718024RT0001	\$250.51
Total Amount Due this Period.....	\$2,177.51
Total Amount Due.....	<u>\$2,177.51</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

October 31, 2015
FTI Invoice No. 29001718
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through October 31, 2015

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$840.00	1.1	\$924.00
Golnaz Haghiri	Consultant	\$315.00	3.8	\$1,197.00
Total Hours and Fees			4.9	\$2,121.00
Less Voluntary Reduction				-\$194.00
Total Net Fees				\$1,927.00
HST Registration No. 835718024RT0001				\$250.51
Invoice Total for Current Period				\$2,177.51



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

December 31, 2015

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29001794

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through December 31, 2015.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in cursive script that reads "Paul Bishop".

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

December 31, 2015
FTI Invoice No. 29001794
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through December 31, 2015

	<i>CAD (\$)</i>
Professional Services.....	\$157.50
Less Voluntary Reduction.....	-\$12.50
Net Professional Fees.....	\$145.00
Expenses.....	\$0.00
Total Fees and Expenses.....	\$145.00
HST Registration No. 835718024RT0001	\$18.85
Total Amount Due this Period.....	\$163.85
Total Amount Due.....	<u>\$163.85</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

December 31, 2015
FTI Invoice No. 29001794
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through December 31, 2015

Name	Title	Rate	Hours	Total
Golnaz Haghiri	Consultant	\$315.00	0.5	\$157.50
Total Hours and Fees			0.5	\$157.50
Less Voluntary Reduction				-\$12.50
Total Net Fees				\$145.00
HST Registration No. 835718024RT0001				\$18.85
Invoice Total for Current Period				\$163.85



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

June 30, 2016

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29002135

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through June 30, 2016.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads "Paul Bishop".

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

June 30, 2016
FTI Invoice No. 29002135
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through June 30, 2016

	<i>CAD (\$)</i>
Professional Services.....	\$1,001.50
Expenses.....	\$0.00
Total Fees and Expenses.....	\$1,001.50
HST Registration No. 835718024RT0001	\$130.20
Total Amount Due this Period.....	\$1,131.70
Total Amount Due.....	<u>\$1,131.70</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

June 30, 2016
FTI Invoice No. 29002135
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through June 30, 2016

Name	Title	Rate	Hours	Total
Michael Kennedy	Senior Consultant	\$445.00	0.3	\$133.50
Linda Kelly	Consultant	\$310.00	2.8	\$868.00
Total Hours and Fees			3.1	\$1,001.50
HST Registration No. 835718024RT0001				\$130.20
Invoice Total for Current Period				\$1,131.70



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

July 31, 2016

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29002167

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through July 31, 2016.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads 'Paul Bishop'.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

July 31, 2016
FTI Invoice No. 29002167
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through July 31, 2016

	<i>CAD (\$)</i>
Professional Services.....	\$1,313.00
Less Voluntary Reduction.....	-\$137.50
Net Professional Fees.....	\$1,175.50
Expenses.....	\$0.00
Total Fees and Expenses.....	\$1,175.50
HST Registration No. 835718024RT0001	\$152.82
Total Amount Due this Period.....	\$1,328.32
Total Amount Due.....	<u>\$1,328.32</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

July 31, 2016
FTI Invoice No. 29002167
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through July 31, 2016

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$875.00	1.1	\$962.50
Michael Kennedy	Senior Consultant	\$445.00	0.3	\$133.50
Linda Kelly	Consultant	\$310.00	0.7	\$217.00
Total Hours and Fees			2.1	\$1,313.00
Less Voluntary Reduction				-\$137.50
Total Net Fees				\$1,175.50
HST Registration No. 835718024RT0001				\$152.82
Invoice Total for Current Period				\$1,328.32



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

August 31, 2016

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29002205

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through August 31, 2016.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads 'Paul Bishop'.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

August 31, 2016
FTI Invoice No. 29002205
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through August 31, 2016

	<i>CAD (\$)</i>
Professional Services.....	\$381.50
Expenses.....	\$0.00
Total Fees and Expenses.....	\$381.50
HST Registration No. 835718024RT0001	\$49.60
Total Amount Due this Period.....	\$431.10
Total Amount Due.....	<u>\$431.10</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

August 31, 2016
FTI Invoice No. 29002205
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through August 31, 2016

Name	Title	Rate	Hours	Total
Michael Kennedy	Senior Consultant	\$445.00	0.3	\$133.50
Linda Kelly	Consultant	\$310.00	0.8	\$248.00
Total Hours and Fees			1.1	\$381.50
HST Registration No. 835718024RT0001				\$49.60
Invoice Total for Current Period				\$431.10



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

November 30, 2016

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29002345

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through November 30, 2016.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in cursive script that reads "Paul Bishop".

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

November 30, 2016
FTI Invoice No. 29002345
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through November 30, 2016

	<i>CAD (\$)</i>
Professional Services.....	\$899.00
Expenses.....	\$0.00
Total Fees and Expenses.....	\$899.00
HST Registration No. 835718024RT0001	\$116.87
Total Amount Due this Period.....	\$1,015.87
Total Amount Due.....	<u>\$1,015.87</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

November 30, 2016
FTI Invoice No. 29002345
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through November 30, 2016

Name	Title	Rate	Hours	Total
Linda Kelly	Consultant	\$310.00	2.4	\$744.00
Robert Kleebaum	Consultant	\$310.00	0.5	\$155.00
Total Hours and Fees			2.9	\$899.00
HST Registration No. 835718024RT0001				\$116.87
Invoice Total for Current Period				\$1,015.87



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

February 29, 2016

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29001914

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through February 29, 2016.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads "Paul Bishop".

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

February 29, 2016
FTI Invoice No. 29001914
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through February 29, 2016

	<i>CAD (\$)</i>
Professional Services.....	\$313.00
Expenses.....	\$0.00
Total Fees and Expenses.....	\$313.00
HST Registration No. 835718024RT0001	\$40.69
Total Amount Due this Period.....	\$353.69
Total Amount Due.....	<u>\$353.69</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

February 29, 2016
FTI Invoice No. 29001914
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through February 29, 2016

Name	Title	Rate	Hours	Total
Ellen Dong	Senior Consultant	\$445.00	0.6	\$267.00
Linda Kelly	Administrative Professional	\$115.00	0.4	\$46.00
Total Hours and Fees			1.0	\$313.00
HST Registration No. 835718024RT0001				\$40.69
Invoice Total for Current Period				\$353.69



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

February 28, 2017

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29002507

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through February 28, 2017.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads 'Paul Bishop'.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

February 28, 2017
FTI Invoice No. 29002507
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through February 28, 2017

	<i>CAD (\$)</i>
Professional Services.....	\$2,762.50
Expenses.....	\$0.00
Total Fees and Expenses.....	\$2,762.50
HST Registration No. 835718024RT0001	\$359.13
Total Amount Due this Period.....	\$3,121.63
Total Amount Due.....	<u>\$3,121.63</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

February 28, 2017
FTI Invoice No. 29002507
FTI Job No. 010200.0016
Terms Payment on Presentation.

Current Invoice Period: Charges Posted through February 28, 2017

Name	Title	Rate	Hours	Total
Linda Kelly	Consultant	\$325.00	8.5	\$2,762.50
Total Hours and Fees			8.5	\$2,762.50
HST Registration No. 835718024RT0001				\$359.13
Invoice Total for Current Period				\$3,121.63



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

May 31, 2018

New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29003259

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through May 31, 2018.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads "Paul Bishop".

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

May 31, 2018
FTI Invoice No. 29003259
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through May 31, 2018

	<i>CAD (\$)</i>
Professional Services.....	\$2,550.00
Expenses.....	\$0.00
Total Fees and Expenses.....	\$2,550.00
HST Registration No. 835718024RT0001	\$331.50
Total Amount Due this Period.....	\$2,881.50
Total Amount Due.....	<u>\$2,881.50</u>

Please Wire Transfer To:

**Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715**



Invoice Summary

New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

May 31, 2018
FTI Invoice No. 29003259
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through May 31, 2018

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$750.00	3.4	\$2,550.00
Total Hours and Fees			3.4	\$2,550.00
HST Registration No. 835718024RT0001				\$331.50
Invoice Total for Current Period				\$2,881.50



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

June 30, 2018

New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29003299

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through June 30, 2018.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads 'Paul Bishop'.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

June 30, 2018
FTI Invoice No. 29003299
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through June 30, 2018

	<i>CAD (\$)</i>
Professional Services.....	\$525.00
Expenses.....	\$1,206.24
Total Fees and Expenses.....	\$1,731.24
HST Registration No. 835718024RT0001	\$225.06
Total Amount Due this Period.....	\$1,956.30
Total Amount Due.....	<u>\$1,956.30</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

June 30, 2018
FTI Invoice No. 29003299
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through June 30, 2018

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$750.00	0.4	\$300.00
Linda Kelly	Senior Consultant	\$450.00	0.5	\$225.00
Total Hours and Fees			0.9	\$525.00
Other/Miscellaneous				\$1,206.24
Total Expenses				\$1,206.24
HST Registration No. 835718024RT0001				\$225.06
Invoice Total for Current Period				\$1,956.30



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

August 31, 2018

New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29003380

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through August 31, 2018.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads 'Paul Bishop'.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

August 31, 2018
FTI Invoice No. 29003380
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through August 31, 2018

	<i>CAD (\$)</i>
Professional Services.....	\$1,275.00
Expenses.....	\$0.00
Total Fees and Expenses.....	\$1,275.00
HST Registration No. 835718024RT0001	\$165.75
Total Amount Due this Period.....	\$1,440.75
Previous Balance Due.....	\$1,956.30
Total Amount Due.....	<u>\$3,397.05</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCAT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

August 31, 2018
FTI Invoice No. 29003380
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through August 31, 2018

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$750.00	0.8	\$600.00
Linda Kelly	Senior Consultant	\$450.00	1.5	\$675.00
Total Hours and Fees			2.3	\$1,275.00
HST Registration No. 835718024RT0001				\$165.75
Invoice Total for Current Period				\$1,440.75



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

September 30, 2018

New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29003412

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through September 30, 2018.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads 'Paul Bishop'.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

September 30, 2018
FTI Invoice No. 29003412
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through September 30, 2018

	<i>CAD (\$)</i>
Professional Services.....	\$3,810.00
Expenses.....	\$0.00
Total Fees and Expenses.....	\$3,810.00
HST Registration No. 835718024RT0001	\$495.30
Total Amount Due this Period.....	\$4,305.30
Total Amount Due.....	<u>\$4,305.30</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCAT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

September 30, 2018
FTI Invoice No. 29003412
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through September 30, 2018

Name	Title	Rate	Hours	Total
Ellen Dong	Director	\$600.00	5.0	\$3,000.00
Linda Kelly	Senior Consultant	\$450.00	1.8	\$810.00
Total Hours and Fees			6.8	\$3,810.00
HST Registration No. 835718024RT0001				\$495.30
Invoice Total for Current Period				\$4,305.30

BETWEEN:

BANK OF MONTREAL

- and -

NFC ACQUISITION GP INC., NFC ACQUISITION CORP., NFC ACQUISITION L.P., NEW FOOD CLASSICS and NFC LAND HOLDINGS CORP.

Applicant

Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)**

**AFFIDAVIT OF PAUL BISHOP
(sworn October 11, 2018)**

DLA PIPER (CANADA) LLP
1 First Canadian Place, Suite 6000
100 King Street West
Toronto ON M5X 1E2

Edmond F.B. Lamek (LSUC No. 33338U)
Tel: 416.365.4444
Fax: 416.369.7945
Email: edmond.lamek@dlapiper.com

Lawyers for the Receiver

APPENDIX “F”

**ONTARIO
SUPERIOR COURT OF JUSTICE
[COMMERCIAL LIST]**

BANK OF MONTREAL

Applicant

- and -

**NFC ACQUISITION GP INC., NFC ACQUISITION CORP.
NFC ACQUISITION L.P.,
NEW FOOD CLASSICS AND NFC LAND HOLDINGS CORP.**

Respondents

**AFFIDAVIT OF MATTI LEMMENS
(Sworn May 18, 2018)**

I, Matti Lemmens, of the City of Calgary, in the Province of Alberta, MAKE OATH AND SAY:

1. I am a partner in the law firm of Borden Ladner Gervais LLP (“**BLG**”), solicitors to FTI Consulting Canada Inc., in its capacity as receiver (the “**Receiver**”) of all of the assets, undertakings and properties of the respondents herein. Accordingly, I have knowledge of matters hereinafter deposed to.
2. Attached hereto collectively as **Exhibit “A”** are redacted copies of the Statements of Account of BLG in respect of services rendered to the Receiver for the period from October 3, 2014 through April 24, 2018. During the period from October 3, 2014 through April 24, 2018

(the “**Billing Period**”), the total fees billed were \$90,672.50, plus disbursements of \$2,540.54 and applicable taxes of \$12,084.67, for an aggregate amount of \$105,297.71.

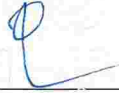
3. As set out in the following table, 157 hours were billed by BLG personnel during the Billing Period, resulting in an average hourly rate of \$577.53 (exclusive of applicable taxes):

Name	Total Hours	Average Hourly Rate (\$)
White, Larry	0.4	\$200.00
Francis, Janice L.	0.8	\$195.00
Kruger, Josef G.A.	13.7	\$864.01
Milani, Kathy L.	10.3	\$585.00
Lemmens, Matti	22.1	\$440.27
Hodhod, Andrew	5	\$340.00
Lamek, Edmond F.B.	44	\$955.09
Ksiazek, Jakub	16.6	\$519.46
Li, Ian	1.1	\$220.00
Kabouchi, Joelle	1.5	\$195.00
Plunkett, Kyle B.	3	\$460.00
McMurtry, Marlana	30.5	\$225.00
Fawcett, Curtis	8	\$215.00
Total	157	\$577.53

4. The activities detailed in the statements of account attached as Exhibit “A” accurately reflect the services provided by BLG and the rates charged are the standard hourly rates of those individuals at the firm at the time they were incurred.

5. I swear this affidavit in support of a motion for, *inter alia*, approval of the fees and disbursements of Borden Ladner Gervais LLP and for no other or improper purpose.

SWORN BEFORE ME at the City of)
Calgary, in the Province of Alberta,)
this 18 day of May, 2018.)



_____)
*A Notary Public in and for the Province of)
Alberta*

PATRICK J. HEINSEN
A Commissioner for Oaths
in and for Alberta
Lawyer, Notary Public



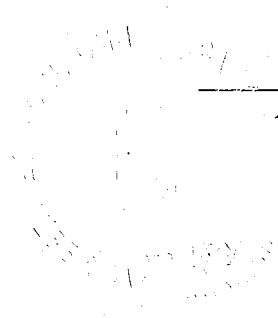
_____)
MATTI LEMMENS

This is EXHIBIT "A"
referred to in the Affidavit of
MATTI LEMMENS
sworn before me this 18
day of MAY, 2018.



A Notary Public in and for Alberta

PATRICK J. HEINSEN
A Commissioner for Oaths
in and for Alberta
Lawyer, Notary Public





Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
Scotia Plaza, 40 King St W
Toronto, ON, Canada M5H 3Y4
T 416.367.6000 F 416.367.6749
blg.com

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

October 3, 2014

Invoice # 697141656

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to August 31, 2014 in connection with the above matter as described in the attached.

Fees	\$ 8,276.00
Disbursements	194.83
HST on Fees and Taxable Disbursements	1,101.21
Total this Invoice	<u>\$ 9,572.04</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Edmond F.B. Lamek

FTI Consulting Canada Inc.
Re: New Food Classics

October 3, 2014
Invoice # 697141656
File No: 028285/000002
Page 2

PROFESSIONAL SERVICES RENDERED to August 31, 2014

Jul 2, 2014	E.F.B. Lamek	0.80	Calls and emails regarding closing of Brandon Street.
Jul 2, 2014	K.L. Milani	0.20	Various correspondence re: lease assignment and closing matters.
Jul 3, 2014	E.F.B. Lamek	0.80	Revising Lease Assignment document for approval by Purchaser's lawyer; related emails.
Jul 3, 2014	K.L. Milani	0.50	Various correspondence re: revision to assignment of leases.
Jul 3, 2014	K.L. Milani	0.30	Various correspondence.
Jul 7, 2014	K.L. Milani	0.40	Receipt and review of correspondence from solicitor; various other correspondence.
Jul 8, 2014	E.F.B. Lamek	0.40	Dealing with closing issues of Brandon Street and Receiver's certificate.
Jul 8, 2014	K.L. Milani	0.20	Review correspondence.
Jul 8, 2014	K.L. Milani	1.20	Review and revise assumption of leases and trust letter; correspondence with solicitor; receipt and review of correspondence from client.
Jul 9, 2014	K.L. Milani	0.50	Update tax searches; various correspondence.
Jul 10, 2014	K.L. Milani	0.10	Review correspondence.
Jul 10, 2014	K.L. Milani	0.10	Correspondence with solicitor; receipt and review of correspondence from solicitor.
Jul 10, 2014	K.L. Milani	0.80	Preparation for closing.
Jul 10, 2014	K.L. Milani	0.30	Various correspondence.
Jul 10, 2014	K.L. Milani	0.20	Correspondence re: signing authority.
Jul 11, 2014	K.L. Milani	1.10	Review trust letter and executed documents; correspondence; telephone attendance with G. Albright.
Jul 14, 2014	J.L. Francis	0.40	Filed a Receiver's Certificate with the Commercial List Office.
Jul 14, 2014	J. Kabouchi	1.50	Attend Commercial List to have copy of Approval and Vesting Order certified.
Jul 14, 2014	K.L. Milani	0.10	Follow up on status of certification.
Jul 15, 2014	K.L. Milani	0.40	Review certified documents and compile for registration; recheck title; correspondence with solicitor.
Jul 17, 2014	K.L. Milani	0.70	Draft payout letters for City taxes; check status of registration; draft payout of commission.

FTI Consulting Canada Inc.
Re: New Food Classics

October 3, 2014
Invoice # 697141656
File No: 028285/000002
Page 3

Jul 18, 2014	K.L. Milani	0.30	Draft Commission payout letter; review correspondence; check status of registration.
Jul 21, 2014	K.L. Milani	0.90	Correspondence re: disbursement of funds; draft disbursement correspondence and reconciliation of funds.
Jul 22, 2014	K.L. Milani	0.40	Check on registration status; various correspondence.
Jul 23, 2014	K.L. Milani	0.20	Receipt and review of correspondence from land titles office; correspondence with other solicitor.
Jul 23, 2014	K.L. Milani	1.10	Search and review titles; correspondence with other solicitor; reporting to client.
Jul 24, 2014	K.L. Milani	0.10	Correspondence with solicitor.
Aug 13, 2014	K.L. Milani	0.20	Receipt and review of correspondence from solicitor; duplicate survey report; correspondence with solicitor.

TO OUR FEES

\$ 8,276.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
J.L. Francis	0.40	\$ 195.00	\$ 78.00
J. Kabouchi	1.50	195.00	292.50
E.F.B. Lamek	2.00	940.00	1,880.00
K.L. Milani	10.30	585.00	6,025.50
	<u>14.20</u>		<u>\$ 8,276.00</u>

DISBURSEMENTS:

Taxable

	G=GST; Q=QST; H=HST; P=PST	
Copies		\$98.50 H
Courier		61.33 H
Land Titles - Searches		22.00 H

PAYABLE ON RECEIPT

INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE

GST/HST REGISTRATION # R869096974RT0001



Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
Scotia Plaza, 40 King St W
Toronto, ON, Canada M5H 3Y4
T 416.367.6000 F 416.367.6749
blg.com

FTI Consulting Canada Inc.
Re: New Food Classics

October 3, 2014
Invoice # 697141656
File No: 028285/000002
Page 4

Remote Database Fee	2.00	H
Tax Certificates & Searches	<u>11.00</u>	H
Total Taxable Disbursements	<u>194.83</u>	
Total Disbursements		194.83
Total Fees and Disbursements		<u>8,470.83</u>
HST on Fees and Taxable Disbursements		<u>1,101.21</u>
TOTAL THIS INVOICE		<u><u>\$ 9,572.04</u></u>



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December 31, 2014

Invoice # 697177867

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to December 31, 2014 in connection with the above matter as described in the attached.

Fees	\$ 9,347.00
Disbursements	268.55
HST on Fees and Taxable Disbursements	1,233.51
Total this Invoice	<u>10,849.06</u>
Less Funds Applied from Trust	<u>(9,572.04)</u>
TOTAL BALANCE DUE	<u>\$ 1,277.02</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Edmond F.B. Lamek

FTI Consulting Canada Inc.
Re: New Food Classics

December 31, 2014
Invoice # 697177867
File No: 028285/000002
Page 2

PROFESSIONAL SERVICES RENDERED to December 31, 2014

Sep 2, 2014	E.F.B. Lamek	0.30	Emails with Jamie Engen and Paul Bishop re steps to wrap up Receivership.
Nov 5, 2014	J.D. Ksiazek	0.10	Email to Mr. Lamek and Ms. Milani regarding update on file.
Dec 2, 2014	A. Hodhod	1.30	Received instructions from E. Lamek re motion materials and research (Repair and Storage Liens Act); started research.
Dec 2, 2014	E.F.B. Lamek	2.80	Working on Report for bankrupting NFC entities; discussing Bankruptcy motion materials and Millard claims research with A. Hodhod.
Dec 3, 2014	A. Hodhod	2.80	Wrote and responded to emails re case law research by library staff; created initial drafts of notice of motion and order; conducted research re RSLA issue; wrote email to E. Lamek summarizing research.
Dec 4, 2014	A. Hodhod	0.40	Reviewed draft Notice of Motion and Order; sent to E. Lamek for review.
Dec 5, 2014	E.F.B. Lamek	1.50	working on Bankruptcy Authorization motion materials; emails with BMO re OS amounts.
Dec 8, 2014	E.F.B. Lamek	0.70	Continue working on bankruptcy materials; emails with Engen.
Dec 9, 2014	E.F.B. Lamek	1.30	Finalizing Receiver's 9th report and incorporating Willis and FTI comments; finalizing NoM and Order.
Dec 11, 2014	J.L. Francis	0.40	Filed a Motion Record at the Commercial List Office.
Dec 12, 2014	E.F.B. Lamek	0.40	Emails with Willis, Prophet regarding Bankruptcy authorization motion.
Dec 15, 2014	E.F.B. Lamek	1.00	Attend motion to authorize receiver to bankrupt the NFC entities; have order issued.
Dec 18, 2014	A. Hodhod	0.50	Attended at offices of FTI Consulting to commission documents.

TO OUR FEES

\$ 9,347.00

FTI Consulting Canada Inc.
Re: New Food Classics

December 31, 2014
Invoice # 697177867
File No: 028285/000002
Page 3

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
J.L. Francis	0.40	\$ 195.00	\$ 78.00
A. Hodhod	5.00	340.00	1,700.00
J.D. Ksiazek	0.10	490.00	49.00
E.F.B. Lamek	8.00	940.00	7,520.00
	<u>13.50</u>		<u>\$ 9,347.00</u>

DISBURSEMENTS:

Non-Taxable

Notice of Motion \$127.00

Total Non-Taxable Disbursements 127.00

Taxable

G=GST; Q=QST; H=HST; P=PST

Binding Charges 11.60 H
Copies 77.95 H
External Copies & Printing 52.00 H

Total Taxable Disbursements 141.55

Total Disbursements 268.55

Total Fees and Disbursements 9,615.55

HST on Fees and Taxable Disbursements 1,233.51



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FTI Consulting Canada Inc.
Re: New Food Classics

December 31, 2014
Invoice # 697177867
File No: 028285/000002
Page 4

Total This Invoice	10,849.06
Less Funds Applied from Trust	(9,572.04)
TOTAL BALANCE DUE	\$ 1,277.02



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June 26, 2015

Invoice # 697231478

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to May 31, 2015 in connection with the above matter as described in the attached.

Fees	\$ 15,430.00
Disbursements	325.45
HST on Fees and Taxable Disbursements	2,031.70
Total this Invoice	<u>\$ 17,787.15</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Stephen J. Redican

PROFESSIONAL SERVICES RENDERED to May 31, 2015

Feb 17, 2015	J.D. Ksiazek	0.20	Email with Mr. Lamek regarding Enmax claim update; attending to re-diarizing file for follow up.
Mar 24, 2015	E.F.B. Lamek	0.30	emails with Jamie Engen regarding Versacold and Blake O'Brien.
Mar 26, 2015	E.F.B. Lamek	0.70	email exchanges with Engen regarding Versacold and Blake O'Brien.
Apr 13, 2015	E.F.B. Lamek	0.70	reviewing emails from Jamie Engen re Brandon Street; follow up email exchange with him.
Apr 20, 2015	E.F.B. Lamek	1.80	working on Millard claim issues and numerous email exchanges with Engen re same.
Apr 21, 2015	E.F.B. Lamek	0.80	email exchanges with Jamie Engen regarding bankruptcies; Millard; BMO interest and costs priorities; email with Cliff Prophet regarding same.
Apr 30, 2015	J.D. Ksiazek	0.10	Email with Mr. Lamek regarding update on Enmax issues.
Apr 30, 2015	E.F.B. Lamek	1.60	discussing Millard Lien issue with Paul Bishop - working on 10th Report for distribution to BMO.
May 4, 2015	E.F.B. Lamek	2.50	Working on Court materials for \$2.1million distribution to BMO and update to Court; various emails re same with Engen.
May 5, 2015	E.F.B. Lamek	1.80	emails with Adam maerov and Jamie engen regarding Millard pre-filing storage claim, begin drafting letter to Maerov.; continue working on Report to court.
May 7, 2015	E.F.B. Lamek	1.60	working on court materials for distribution; numerous emails with engen re same.
May 8, 2015	E.F.B. Lamek	1.20	finalizing report for Engen's review, work on NoM and Order
May 11, 2015	E.F.B. Lamek	1.30	Finalizing interim distribution motion materials; emails with engen, prophet, devlin.
May 12, 2015	E.F.B. Lamek	0.40	emails with Engen regarding Mallot Creek contingency arrangements and funding of experts report and disbursements generally.
May 14, 2015	E.F.B. Lamek	0.70	emails with Maerov re wire transfer \$; final proof of tenth report; emails with Clif Prophet re distribution motion.

FTI Consulting Canada Inc.
Re: New Food Classics

June 26, 2015
Invoice # 697231478
File No: 028285/000002
Page 3

May 19, 2015	E.F.B. Lamek	0.40	organize distribution motion materials, form, , etc.
May 21, 2015	E.F.B. Lamek	0.20	serving motion record
May 22, 2015	L. White	0.40	Filed a Motion.

TO OUR FEES \$ 15,430.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
J.D. Ksiazek	0.30	\$ 500.00	\$ 150.00
E.F.B. Lamek	16.00	950.00	15,200.00
L. White	0.40	200.00	80.00
	<u>16.70</u>		<u>\$ 15,430.00</u>

DISBURSEMENTS:

Non-Taxable

Filing Fees \$127.00

Total Non-Taxable Disbursements 127.00

Taxable

G=GST; Q=QST; H=HST; P=PST

Binding Charges 13.35 H

Copies 185.10 H

Total Taxable Disbursements 198.45

Total Disbursements 325.45



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FTI Consulting Canada Inc.
Re: New Food Classics

June 26, 2015
Invoice # 697231478
File No: 028285/000002
Page 4

Total Fees and Disbursements	<u>15,755.45</u>
HST on Fees and Taxable Disbursements	<u>2,031.70</u>
TOTAL THIS INVOICE	<u>\$ 17,787.15</u>

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 1.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001



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December 31, 2015

Invoice # 697300015

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to December 31, 2015 in connection with the above matter as described in the attached.

Fees	\$ 1,710.00
Disbursements	0.60
HST on Fees and Taxable Disbursements	222.38
Total this Invoice	<u>\$ 1,932.98</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Edmond F.B. Lamek



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FTI Consulting Canada Inc.
 Re: New Food Classics

December 31, 2015
 Invoice # 697300015
 File No: 028285/000002
 Page 2

PROFESSIONAL SERVICES RENDERED to December 31, 2015

Oct 16, 2015	E.F.B. Lamek	0.40	emails relating to Crown Storage inquiries and wished of D&O's.
Oct 20, 2015	E.F.B. Lamek	0.40	emails with Paul Bishop regarding Crown Storage issue; emails with Logan Willis re same.
Nov 20, 2015	E.F.B. Lamek	0.50	emails with Logan Willis, Peter Osborne and Julie Haghiri re Privacy commissioner of Alberta. Call with Willis.
Nov 27, 2015	E.F.B. Lamek	0.50	Communicating with Directors' Lawyers, Crown's Lawyer and BMO's lawyer re NFC employee records destruction.

TO OUR FEES \$ 1,710.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
E.F.B. Lamek	1.80	\$ 950.00	\$ 1,710.00
	<u>1.80</u>		<u>\$ 1,710.00</u>

DISBURSEMENTS:

<u>Taxable</u>		G=GST; Q=QST; H=HST; P=PST	
	Copies	\$0.60	H
Total Taxable Disbursements		<u>0.60</u>	
Total Disbursements			0.60

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FTI Consulting Canada Inc.
Re: New Food Classics

December 31, 2015
Invoice # 697300015
File No: 028285/000002
Page 3

Total Fees and Disbursements	1,710.60
HST on Fees and Taxable Disbursements	222.38
TOTAL THIS INVOICE	\$ 1,932.98

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February 22, 2016

Invoice # 697312981

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to January 31, 2016 in connection with the above matter as described in the attached.

Fees	\$ 7,353.00
Disbursements	62.88
HST on Fees and Taxable Disbursements	964.06
Total this Invoice	<u>\$ 8,379.94</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Stephen J. Redican

PROFESSIONAL SERVICES RENDERED to January 31, 2016

Jan 13, 2016	E.F.B. Lamek	1.50	Reviewing materials received from Thomas Kents (re third party re Versacold claim); emails with Engen and Bishop and Jakub Ksiazek regarding next steps.
Jan 14, 2016	J.D. Ksiazek	0.90	Email with E. Lamek regarding conference call; reviewing pleadings; telephone conversation with E. Lamek regarding conference call; reviewing file materials; email with Mr. Collins regarding conference call; preparing for telephone conversation.
Jan 14, 2016	E.F.B. Lamek	1.50	Reviewing pleadings in Versacold action; review Third Party materials; emails with Tom Kent; emails with Engen and Bishop; emails with Sean Collins re background to claim.
Jan 15, 2016	J.D. Ksiazek	0.80	Attending at telephone conversation with Mr. Collins, E. Lamek and Mr. Stathakos regarding information in claim; email with E. Lamek regarding Order; reviewing Statement of Defence of Barclay Street; email with Mr. Stathakos; reviewing Receivership Order; attending to revising Stay of Proceedings; email with E. Lamek regarding Stay of Proceedings.
Jan 15, 2016	E.F.B. Lamek	0.70	Call with Sean Collins of McCarthy's; emails with Jakub Ksiazek regarding notice of stay; emails with Bishop and Engen.
Jan 18, 2016	J.D. Ksiazek	0.90	Email exchange with E. Lamek regarding letter to Ms. Pierson; preparing letter to Ms. Pierson; reviewing various correspondence regarding file; attending to finalizing Stay of Proceedings; office conference with Mrs. Jones regarding same; email with E. Lamek regarding same; reviewing letter from Mr. Stathakos regarding Affidavit of Records; reviewing email from Ms. Kiss.
Jan 18, 2016	E.F.B. Lamek	1.30	Call with Paul Bishop; reviewing historical correspondence with Enmax and Versacold's ppty manager, email exchange with Jakub Ksiazek regarding info from Enmax.

FTI Consulting Canada Inc.
Re: New Food Classics

February 22, 2016
Invoice # 697312981
File No: 028285/000002
Page 3

Jan 19, 2016	J.D. Ksiazek	0.30	Email to E. Lamek and Mrs. Jones regarding letter to Ms. Pierson; email to Ms. Pierson regarding letter; email to Mrs. Jones regarding Notice of Stay of Proceedings; email to E. Lamek regarding Notice of Stay of Proceedings.
Jan 20, 2016	J.D. Ksiazek	0.40	Meeting with M. Lemmens regarding Notice of Stay of Enforcement; email with E. Lamek regarding same; reviewing letter from Mr. Shepherd enclosing Summary Judgment Application; reviewing application materials; email with E. Lamek and Mrs. Jones regarding same.
Jan 20, 2016	M. Lemmens	0.10	Conference with J. Ksiazek regarding stay of proceedings.
Jan 22, 2016	J.D. Ksiazek	0.30	Email with E. Lamek regarding Notice of Stay of Proceedings; reviewing email from Mr. Stathakos; email with E. Lamek regarding same; reviewing letter to Mr. Kent; email with Mr. Kent, Mr. Stathakos, Mr. Collins and Mr. Shepherd.
Jan 22, 2016	E.F.B. Lamek	0.50	Drafting Stay Notice letter to Thomas Kent.
Jan 25, 2016	J.D. Ksiazek	0.10	Attending to file matters; reviewing email from Mr. Bishop.
Jan 26, 2016	J.D. Ksiazek	0.10	Email with E. Lamek regarding Summary Judgment Application.

TO OUR FEES

\$ 7,353.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
J.D. Ksiazek	3.80	\$ 520.00	\$ 1,976.00
E.F.B. Lamek	5.50	970.00	5,335.00
M. Lemmens	0.10	420.00	42.00
	<u>9.40</u>		<u>\$ 7,353.00</u>

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FTI Consulting Canada Inc.
Re: New Food Classics

February 22, 2016
Invoice # 697312981
File No: 028285/000002
Page 4

DISBURSEMENTS:

<u>Taxable</u>	G=GST; Q=QST; H=HST; P=PST	
Copies	\$59.75	H
Court Runner Delivery Charge	2.25	H
Long Distance - Telephone	0.88	H
	<hr/>	
Total Taxable Disbursements	62.88	
	<hr/>	
Total Disbursements		62.88
		<hr/>
Total Fees and Disbursements		7,415.88
		<hr/>
HST on Fees and Taxable Disbursements		964.06
		<hr/>
TOTAL THIS INVOICE		\$ 8,379.94



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March 14, 2016

Invoice # 697319123

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to February 29, 2016 in connection with the above matter as described in the attached.

Fees	\$ 4,189.00
Disbursements	35.95
HST on Fees and Taxable Disbursements	549.24
Total this Invoice	<u>\$ 4,774.19</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Edmond F.B. Lamek

PROFESSIONAL SERVICES RENDERED to February 29, 2016

Feb 1, 2016	J.D. Ksiazek	0.10	Email with Mr. Lamek regarding response to letter to Mr. Kent.
Feb 2, 2016	J.D. Ksiazek	0.20	Voicemail message with Ms. Pierson regarding documents regarding water line burst; email with Mr. Lamek regarding same.
Feb 3, 2016	J.D. Ksiazek	0.10	Email with Mr. Lamek regarding Special Chambers Application; email with Mr. Holmes regarding same; reviewing email from Mr. Kent.
Feb 5, 2016	J.D. Ksiazek	0.10	Reviewing letter from Mr. Shepherd regarding Special Chambers; email with Mr. Lamek; voicemail message to Ms. Pierson.
Feb 8, 2016	J.D. Ksiazek	0.20	Email with Ms. Pierson regarding response to January 19, 2016 letter; reviewing letter from Mr. Stathakos regarding ADR of VersaCold; reviewing Affidavit of Records of VersaCold; email with Mr. Lamek regarding production; email with Mrs. Jones; reviewing email from Mr. Kent.
Feb 9, 2016	E.F.B. Lamek	0.30	Email regarding Crown Storage of historic NFC employee records and NFC Directors' responsibilities re destruction of same.
Feb 10, 2016	J.D. Ksiazek	0.10	Telephone conversation with Ms. Pierson regarding information gathering; email with Mr. Lamek regarding same.
Feb 11, 2016	J.D. Ksiazek	0.10	Email with Mr. Lamek regarding cross-examination; email with Mr. Kent and Mr. Holmes regarding questioning dates.
Feb 17, 2016	J.D. Ksiazek	0.10	Email to Mr. Holmes, Mr. Kent and Mr. Stathakos regarding cross-examination.
Feb 19, 2016	E.F.B. Lamek	0.50	Composed email to Jamie Engen, Paul Bishop (FTI Consulting): RE: New Food Classics and Crown Storage and privacy commissioner of Alberta; reviewing related materials.
Feb 22, 2016	E.F.B. Lamek	2.50	Emails with FTI and Peter Osborne, reviewing Alberta PIPA and regulations; drafting response letter to Alberta Privacy Commissioner re old employee records.



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March 14, 2016

Invoice # 697319123

File No: 028285/000002

Page 3

FTI Consulting Canada Inc.
 Re: New Food Classics

Feb 23, 2016	J.D. Ksiazek	0.20	Email with Ms. Pierson regarding water burst information; email with Mr. Lamek regarding Privacy Investigation.
Feb 24, 2016	J.D. Ksiazek	0.60	Email with Mr. Kent, Mr. Holmes and Mr. Stathakos regarding cross-examination; email with Mr. Lamek regarding cross-examination issues; reviewing Affidavit of Mr. Albright.
Feb 25, 2016	J.D. Ksiazek	0.00	Voicemail message to Mr. Lamek regarding cross-examination.
Feb 29, 2016	J.D. Ksiazek	0.10	Voicemail message with Ms. Pierson regarding update on Enmax information.

TO OUR FEES

\$ 4,189.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
J.D. Ksiazek	1.90	\$ 520.00	\$ 988.00
E.F.B. Lamek	3.30	970.00	3,201.00
	<u>5.20</u>		<u>\$ 4,189.00</u>

DISBURSEMENTS:

<u>Taxable</u>		G=GST; Q=QST; H=HST; P=PST	
	Copies		<u>\$35.95</u> H
Total Taxable Disbursements			<u>35.95</u>
Total Disbursements			35.95

PAYABLE ON RECEIPT
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FTI Consulting Canada Inc.
Re: New Food Classics

March 14, 2016
Invoice # 697319123
File No: 028285/000002
Page 4

Total Fees and Disbursements	4,224.95
HST on Fees and Taxable Disbursements	549.24
TOTAL THIS INVOICE	\$ 4,774.19



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June 22, 2016

Invoice # 697350496

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to May 31, 2016 in connection with the above matter as described in the attached.

Fees	\$ 13,970.00
Disbursements	276.16
HST on Fees and Taxable Disbursements	1,852.00
Total this Invoice	<u>\$ 16,098.16</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Edmond F.B. Lamek

FTI Consulting Canada Inc.
Re: New Food Classics

June 22, 2016
Invoice # 697350496
File No: 028285/000002
Page 2

PROFESSIONAL SERVICES RENDERED to May 31, 2016

Mar 3, 2016	J.D. Ksiazek	0.40	Email with Mr. Lamek; voicemail message with Mr. Lamek; telephone conversation with Mr. Lamek regarding next steps and cross-examination of Mr. Albright; voicemail message with Ms. Pierson; reviewing Mr. Lamek's email; email with Mr. Stathakos.
Mar 3, 2016	E.F.B. Lamek	0.80	Reviewing Greg Albright affidavit; call with Jakub Ksiazek; email exchanges with McCathhy Calgary re a call on monday regarding cross examination on Albright affidavit.
Mar 4, 2016	J.D. Ksiazek	0.10	Email with Ms. Pierson regarding City records.
Mar 7, 2016	J.D. Ksiazek	0.50	Attending at lengthy telephone conversation with Mr. Collins, Mr. Lamek and Mr. Stathakos regarding cross-examination; voicemail message with Ms. Pierson.
Mar 7, 2016	E.F.B. Lamek	0.80	Conference call with McCarthy's Calgary regarding Albright examination; email exchanges with Thomas Kent regarding leave to proceed against the Receiver.
Mar 9, 2016	J.D. Ksiazek	0.30	Email with Mr. Lamek regarding Limitations Act issues; reviewing email exchange between Mr. Lamek, Mr. Bishop and Mr. Engen.
Mar 9, 2016	E.F.B. Lamek	0.40	Emails with Engen and Ksiazek regarding Greg Albright affidavit and proposed Barclay's summary judgment motion.
Mar 10, 2016	C. Fawcett	2.50	Meeting with Jakub to discuss file, beginning initial research on third party limitations.
Mar 10, 2016	J.D. Ksiazek	0.40	Email with Mr. Fawcett regarding research; meeting with Mr. Fawcett regarding research regarding Third Party Claim and limitations.
Mar 11, 2016	C. Fawcett	1.00	Research into limitation period for bringing a third party claim into an action.
Mar 14, 2016	J.D. Ksiazek	0.10	Email with Mr. Stathakos regarding cross-examination.
Mar 15, 2016	J.D. Ksiazek	0.10	Reviewing letter from Privacy Commissioner; email with Mr. Lamek regarding same.
Mar 16, 2016	C. Fawcett	4.50	Researching and preparing written response on issue of third party limitation periods.
Mar 16, 2016	J.D. Ksiazek	0.10	Email with Ms. Pierson regarding records.

FTI Consulting Canada Inc.
Re: New Food Classics

June 22, 2016
Invoice # 697350496
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Mar 17, 2016	J.D. Ksiazek	1.10	Email with Mr. Fawcett regarding research regarding Third Party Notices; email with Mr. Lamek regarding same; attending to diarizing Third Party Notice deadline; email with Mr. Stathakos; attending to reviewing of Mr. Albright's transcript; reviewing Mr. Lamek's note regarding City liability; attending to organizing conference call regarding cross-examinations.
Mar 17, 2016	E.F.B. Lamek	1.20	reviewing transcript of Greg Albright examination; email exchange with Ksiazek re info from Enmax; discuss leave threshold test with K. Plunkett; email to Jamie and Paul re Albright evidence.
Mar 17, 2016	K.B. Plunkett	1.50	Discussions with E. Lamek about new issue regarding potential claim against Receiver; review and consider jurisprudence regarding claims against receivers.
Mar 18, 2016	J.D. Ksiazek	0.10	Email with Mr. Lamek.
Mar 18, 2016	I. Li	1.10	Received instructions from K. Plunkett; researched the test for leave of court to pursue an action against the receiver; researched and drafted email to K. Plunkett summarizing test and attaching recent cases.
Mar 20, 2016	K.B. Plunkett	1.50	Draft summary regarding test for obtaining leave for action against receiver and circulate same to E. Lamek.
Mar 21, 2016	J.D. Ksiazek	1.10	Attending at telephone conversation with Mr. Stathakos and Mr. Lamek regarding cross of Mr. Albright and next steps regarding Enmax; reviewing letter from Ms. Pierson regarding Enmax documents; reviewing Enmax documents; email with Mr. Lamek regarding same; preparing draft letter to Enmax.
Mar 22, 2016	J.D. Ksiazek	0.50	Email with Mr. Lamek regarding information regarding Enmax; reviewing emails from Mr. Engen; attending to finalizing letter to Enmax.
Mar 23, 2016	E.F.B. Lamek	0.60	reviewing email from Jamie Engen regarding Brandon Street, Blake O'Brien and Enmax
Mar 28, 2016	J.D. Ksiazek	0.10	Reviewing email from Mr. Lamek regarding City disclosure.
Mar 28, 2016	E.F.B. Lamek	0.40	emails with Engen et al regarding City of Calgary Info.

FTI Consulting Canada Inc.
Re: New Food Classics

June 22, 2016
Invoice # 697350496
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Page 4

Mar 29, 2016	J.D. Ksiazek	0.20	Email exchange with Mr. Lamek regarding Enmax; reviewing City records; email with Mr. Lamek regarding strategy.
Mar 31, 2016	J.D. Ksiazek	0.40	Telephone conversation with Ms. Fairhurst regarding letter to Enmax; email with Ms. Fairhurst regarding same; email with Mr. Lamek.
Apr 1, 2016	J.D. Ksiazek	0.10	Email with Ms. Fairhurst regarding Enmax documents.
Apr 5, 2016	J.D. Ksiazek	0.70	Email with Ms Fairhurst regarding Ms. King; telephone conversation with Ms. King regarding records; email with Mr. Lamek regarding same; preparing email to Ms. King regarding pleadings; email with Mrs. Jones regarding title; reviewing historical title search; email with Mr. Stahakos; office conference with Mrs. Jones regarding title; email with Ms. King.
Apr 6, 2016	J.D. Ksiazek	0.10	Email with Mr. Lamek regarding email from Ms. King; email with Ms. King regarding service list.
Apr 8, 2016	J.D. Ksiazek	0.10	Reviewing letter from Mr. Shephard; email with Mr. Lamek regarding same.
Apr 11, 2016	J.D. Ksiazek	0.10	Email with Mr. Lamek; reviewing email from Mr. Stathakos; email with Ms. King.
Apr 13, 2016	J.D. Ksiazek	0.10	Reviewing email from Mr. Lamek.
Apr 14, 2016	J.D. Ksiazek	0.20	Considering stay of proceedings issue; reviewing emails exchanged between Mr. Kent and Mr. Lamek; email with Mr. Lamek regarding Third Party Claim.
Apr 18, 2016	E.F.B. Lamek	0.00	Email exchanges with Thomas Kent (lawyer for Blake O'Brien) re his claim over leave motion re Versacold action.
Apr 19, 2016	J.D. Ksiazek	0.10	Reviewing email from Mr. Kent and Mr. Lamek; email with Ms. King; email with Mr. Lamek regarding same.
Apr 21, 2016	J.D. Ksiazek	0.30	Email with Mrs. Jones regarding Enmax documents; reviewing letter from Ms. King including its enclosures; email with Mr. Lamek regarding same.
Apr 21, 2016	E.F.B. Lamek	0.50	reviewing latest materials from Enmax re Brandon Street Utilities Account; emails with Tom Kent.

FTI Consulting Canada Inc.
Re: New Food Classics

June 22, 2016
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Apr 25, 2016	J.D. Ksiazek	0.40	Reviewing voicemail message from Mr. Lamek regarding Enmax; email with Mr. Lamek regarding same; email with Mr. Lamek regarding Enmax claim; email with Mr. Stathakos regarding same; email with Ms. King regarding account and power usage information.
Apr 26, 2016	J.D. Ksiazek	0.30	Reviewing new Statement of Claim of VersaCold; email with Mr. Lamek regarding same; email with Mr. Stathakos; email exchange with Ms. King regarding power and water usage; email with Mr. Lamek regarding same.
May 3, 2016	J.D. Ksiazek	0.10	Email with Ms. King regarding water usage information; reviewing email from Mr. Lamek.
May 4, 2016	E.F.B. Lamek	0.70	emails with Tom Kent regarding FTI terminating water account in January of 2013 and follow up emails with Engen regarding same.
May 10, 2016	J.D. Ksiazek	0.10	Reviewing Application materials regarding delayed Affidavit of REcords of Newel Post and Barclay Street; email with Mr. Stathakos and Mr. Lamek regarding same.
May 24, 2016	J.D. Ksiazek	0.10	Reviewing letter from Mr. Thakatos regarding Consent Orders; email with Mr. Lamek regarding same.
May 24, 2016	E.F.B. Lamek	1.00	drafting letter to Thomas Kent (Counsel to Blake O'Brien) and related email exchanges with Jamie Engen, assembling relevant attachments for JE's approval..
May 26, 2016	J.D. Ksiazek	0.20	Reviewing letter from Mr. Lamek to Mr. Kent regarding Enmax issues; email with Mr. Lamek regarding same.

TO OUR FEES

\$ 13,970.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
C. Fawcett	8.00	\$ 215.00	\$ 1,720.00

PAYABLE ON RECEIPT
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FTI Consulting Canada Inc.
Re: New Food Classics

June 22, 2016
Invoice # 697350496
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Page 6

J.D. Ksiazek	8.50	520.00	4,420.00
E.F.B. Lamek	6.40	970.00	6,208.00
I. Li	1.10	220.00	242.00
K.B. Plunkett	3.00	460.00	1,380.00
	<u>27.00</u>		<u>\$ 13,970.00</u>

DISBURSEMENTS:

Taxable

G=GST; Q=QST; H=HST; P=PST

Copies	\$176.35	H
Courier	11.83	H
Land Titles - Searches	20.00	H
Long Distance - Telephone	1.48	H
Remote Database Fee	2.00	H
Tax Certificates & Searches	6.50	H
Westlaw Searches	58.00	H
	<u>276.16</u>	

Total Taxable Disbursements 276.16

Total Disbursements 276.16

Total Fees and Disbursements 14,246.16

HST on Fees and Taxable Disbursements 1,852.00

TOTAL THIS INVOICE \$ 16,098.16



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August 12, 2016

Invoice # 697368654

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to July 31, 2016 in connection with the above matter as described in the attached.

Fees	\$ 1,750.00
Disbursements	35.10
HST on Fees and Taxable Disbursements	232.06
Total this Invoice	<u>\$ 2,017.16</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Stephen J. Redican

FTI Consulting Canada Inc.
Re: New Food Classics

August 12, 2016
Invoice # 697368654
File No: 028285/000002
Page 2

PROFESSIONAL SERVICES RENDERED to July 31, 2016

May 19, 2016	E.F.B. Lamek	0.20	Email exchanges with Jamie Engen regarding Enmax bill delivery/receipt issue.
May 26, 2016	E.F.B. Lamek	0.20	Email from J. Engen re approving Kent letter; email to Kent with letter and enclosures.
Jun 14, 2016	J.D. Ksiazek	0.20	Reviewing letter from Mr. Stathakos regarding application for better Affidavit of Records of Barclay Street; reviewing application materials; email with Mr. Lamek and Mr. Stathakos regarding same.
Jun 15, 2016	J.D. Ksiazek	0.10	Email with Mr. Lamek regarding Mr. Kent's note regarding Mr. Brown.
Jun 20, 2016	J.D. Ksiazek	0.10	Reviewing email from Mr. Stathakos regarding Summary Judgment, Affidavit of Records and Consent Order; email with Mr. Lamek regarding same.
Jun 21, 2016	J.D. Ksiazek	0.10	Reviewing email from Mr. Stathakos; email with Mr. Lamek.
Jun 22, 2016	J.D. Ksiazek	0.10	Reviewing letter from Mr. Stathakos regarding Consent Order; email with Mr. Lamek regarding same.
Jun 24, 2016	J.D. Ksiazek	0.30	Review letter from Mr. Stathakos; review Brief of Vessa Cold regarding ADR; review letter from Mr. Shepard; review Brief of Barclay Street; email to Mr. Lamek regarding same.
Jun 30, 2016	J.D. Ksiazek	0.20	Review Brief of Versa Cold; email with Mr. Lamek regarding same.
Jul 14, 2016	J.D. Ksiazek	0.10	Email with Mr. Stathakos regarding application.
Jul 15, 2016	J.D. Ksiazek	0.10	Email with Mr. Stathakos regarding application.
Jul 19, 2016	J.D. Ksiazek	0.10	Email with Mr. Stathakos and Mr. Lamek regarding Order and Bill of Costs.
Jul 20, 2016	J.D. Ksiazek	0.10	Reviewing email from Mr. Shepard; email with Mr. Lamek regarding same.
Jul 20, 2016	E.F.B. Lamek	0.00	Update call with Rachel Gillespie of BMO; follow up email to Thomas Kent.
Jul 25, 2016	E.F.B. Lamek	0.60	Email exchange with Thomas Kent regarding Versacold claim; email with Rachel Gillespie of BMO re same.



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August 12, 2016
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 Page 3

TO OUR FEES \$ 1,750.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
J.D. Ksiazek	1.50	\$ 520.00	\$ 780.00
E.F.B. Lamek	1.00	970.00	970.00
	<u>2.50</u>		<u>\$ 1,750.00</u>

DISBURSEMENTS:

<u>Taxable</u>		G=GST; Q=QST; H=HST; P=PST	
Copies		\$35.10	H
Total Taxable Disbursements		<u>35.10</u>	
Total Disbursements			35.10
Total Fees and Disbursements			<u>1,785.10</u>
HST on Fees and Taxable Disbursements			<u>232.06</u>
TOTAL THIS INVOICE			<u>\$ 2,017.16</u>

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September 2, 2016

Invoice # 697374106

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to August 31, 2016 in connection with the above matter as described in the attached.

Fees	\$ 260.00
Disbursements	100.70
HST on Fees and Taxable Disbursements	46.89
	<hr/>
Total this Invoice	\$ 407.59

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BORDEN LADNER GERVAIS LLP

By:
Stephen J. Redican



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September 2, 2016
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 Page 2

PROFESSIONAL SERVICES RENDERED to August 31, 2016

Aug 16, 2016	J.D. Ksiazek	0.20	Voicemail message from Mr. Lamek; email with Mr. Lamek and Mr. Kruger regarding same.
Aug 17, 2016	J.D. Ksiazek	0.30	Email with Mr. Lamek and Mr. Kruger; telephone conversation with Mr. Kruger and Mr. Lamek regarding file; office conference with Mrs. Jones regarding same.

TO OUR FEES \$ 260.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
J.D. Ksiazek	0.50	\$ 520.00	\$ 260.00
	<u>0.50</u>		<u>\$ 260.00</u>

DISBURSEMENTS:

<u>Taxable</u>	G=GST; Q=QST; H=HST; P=PST	
Copies	\$100.70	H
Total Taxable Disbursements	<u>100.70</u>	
Total Disbursements		100.70
Total Fees and Disbursements		<u>360.70</u>
HST on Fees and Taxable Disbursements		46.89

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September 2, 2016
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Page 3

TOTAL THIS INVOICE

\$ 407.59



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December 8, 2016

Invoice # 697405622

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to November 30, 2016 in connection with the above matter as described in the attached.

Fees	\$ 3,060.00
Disbursements	0.00
HST on Fees and Taxable Disbursements	397.80
Total this Invoice	<u>\$ 3,457.80</u>

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BORDEN LADNER GERVAIS LLP

By:
Stephen J. Redican



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December 8, 2016
 Invoice # 697405622
 File No: 028285/000002
 Page 2

FTI Consulting Canada Inc.
 Re: New Food Classics

PROFESSIONAL SERVICES RENDERED to November 30, 2016

Nov 9, 2016	J.G.A. Kruger	1.20	Emails to and from McCarthy Tétrault and review file and pleadings to respond to McCarthy Tétrault.
Nov 10, 2016	J.G.A. Kruger	0.40	Emails to and from McCarthy Tétrault and FTI re possible settlement meeting.
Nov 23, 2016	J.G.A. Kruger	1.60	Numerous emails to and from counsel for litigation parties; review draft timeline; email to and from FTI and E. Lamek.
Nov 24, 2016	J.G.A. Kruger	0.40	Review emails and damage collection from Versacold counsel; email to J. Engen.

TO OUR FEES \$ 3,060.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
J.G.A. Kruger	3.60	\$ 850.00	\$ 3,060.00
	<u>3.60</u>		<u>\$ 3,060.00</u>

Total Fees and Disbursements	<u>3,060.00</u>
HST on Fees and Taxable Disbursements	<u>397.80</u>
TOTAL THIS INVOICE	<u>\$ 3,457.80</u>



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December 31, 2016

Invoice # 697421841

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to December 31, 2016 in connection with the above matter as described in the attached.

Fees	\$ 425.00
Disbursements	1.29
HST on Fees and Taxable Disbursements	55.42
Total this Invoice	<u>\$ 481.71</u>

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FTI Consulting Canada Inc.
 Re: New Food Classics

December 31, 2016
 Invoice # 697421841
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 Page 2

PROFESSIONAL SERVICES RENDERED to December 31, 2016

Dec 7, 2016 J.G.A. Kruger 0.50 Conference call with E. Lamek and J. Enger of FTI re settlement discussions and litigation; notes to file.

TO OUR FEES \$ 425.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
J.G.A. Kruger	0.50	\$ 850.00	\$ 425.00
	<u>0.50</u>		<u>\$ 425.00</u>

DISBURSEMENTS:

<u>Taxable</u>	G=GST; Q=QST; H=HST; P=PST
Copies	\$0.25 H
Long Distance - Telephone	1.04 H
Total Taxable Disbursements	<u>1.29</u>

Total Disbursements 1.29

Total Fees and Disbursements 426.29

HST on Fees and Taxable Disbursements 55.42

TOTAL THIS INVOICE \$ 481.71

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December 31, 2016
Invoice # 697421841
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February 9, 2017

Invoice # 697431359

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to January 31, 2017 in connection with the above matter as described in the attached.

Fees	\$ 261.00
Disbursements	0.00
HST on Fees and Taxable Disbursements	33.93
Total this Invoice	<u>\$ 294.93</u>

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BORDEN LADNER GERVAIS LLP

By:
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February 9, 2017
Invoice # 697431359
File No: 028285/000002
Page 2

PROFESSIONAL SERVICES RENDERED to January 31, 2017

Jan 9, 2017 J.G.A. Kruger 0.30 Review email from Enmax's counsel re consolidation order; review draft consolidation order; emails to and from FTI.

TO OUR FEES \$ 261.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
J.G.A. Kruger	0.30	\$ 870.00	\$ 261.00
	<u>0.30</u>		<u>\$ 261.00</u>

Total Fees and Disbursements	261.00
HST on Fees and Taxable Disbursements	33.93
TOTAL THIS INVOICE	<u>\$ 294.93</u>



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May 16, 2017

Invoice # 697461645

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to April 30, 2017 in connection with the above matter as described in the attached.

Fees	\$ 2,349.00
Disbursements	0.25
HST on Fees and Taxable Disbursements	305.40
Total this Invoice	<u>\$ 2,654.65</u>

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BORDEN LADNER GERVAIS LLP

By:
Stephen J. Redican



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FTI Consulting Canada Inc.
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May 16, 2017
 Invoice # 697461645
 File No: 028285/000002
 Page 2

PROFESSIONAL SERVICES RENDERED to April 30, 2017

Apr 17, 2017	J.G.A. Kruger	0.60	Review various emails between counsel re potential settlement and disagreement re liability; review emails re lifting of stay to owe FTI.
Apr 17, 2017	J.G.A. Kruger	0.90	Review pleadings in case and summary judgment proceedings; notes to file.
Apr 18, 2017	J.G.A. Kruger	0.70	Review further emails between E. Lamek and T. Kent re lifting of stay; review rules re Third party notice; email to E. Lamek.
Apr 19, 2017	J.G.A. Kruger	0.50	Emails to and from E. Lamek; respond to questions from E. Lamek re Alberta law.

TO OUR FEES \$ 2,349.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
J.G.A. Kruger	2.70	\$ 870.00	\$ 2,349.00
	<u>2.70</u>		<u>\$ 2,349.00</u>

DISBURSEMENTS:

<u>Taxable</u>	G=GST; Q=QST; H=HST; P=PST	
Copies		<u>\$0.25</u> H
Total Taxable Disbursements		<u>0.25</u>
Total Disbursements		0.25



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FTI Consulting Canada Inc.
Re: New Food Classics

May 16, 2017
Invoice # 697461645
File No: 028285/000002
Page 3

Total Fees and Disbursements	<u>2,349.25</u>
HST on Fees and Taxable Disbursements	<u>305.40</u>
TOTAL THIS INVOICE	<u>\$ 2,654.65</u>



Borden Ladner Gervais LLP
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FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, PO Box 104
Toronto, ON M5K 1G8

June 16, 2017

Invoice # 697470757

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to May 31, 2017 in connection with the above matter as described in the attached.

Fees	\$ 6,511.00
Disbursements	640.28
HST on Fees and Taxable Disbursements	929.66
Total this Invoice	<u>\$ 8,080.94</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Stephen J. Redican

FTI Consulting Canada Inc.
Re: New Food Classics

June 16, 2017
Invoice # 697470757
File No: 028285/000002
Page 2

PROFESSIONAL SERVICES RENDERED to May 31, 2017

May 2, 2017	M. Lemmens	0.40	Emails re: service of motion materials; email to E. Lamek re: application to lift stay.
May 3, 2017	M. Lemmens	0.90	Review third party claim and emails with E. Lamek re: strategy.
May 4, 2017	M. Lemmens	0.20	Emails with E. Lamek re: procedure for application.
May 10, 2017	M. Lemmens	0.90	Emails with E. Lamek re: attornment; draft letter to Direct Energy re: gas records.
May 15, 2017	M. Lemmens	0.20	Conference with J. Kruger re: attornment and strategy.
May 17, 2017	J.G.A. Kruger	0.80	Review application by Blake O'Brien.
May 17, 2017	J.G.A. Kruger	0.50	Conference call with E. Lamek and FTI re application by Blake O'Brien.
May 17, 2017	J.G.A. Kruger	0.80	Review additional records, transcript and pleadings.
May 17, 2017	M. Lemmens	0.80	Telephone call with E Lamek and J Engen re: strategy and brief for application; instruct articling student re: research on jurisdiction to lift receivership stay
May 22, 2017	M. McMurtry	4.50	Research jurisdiction issue.
May 23, 2017	M. Lemmens	0.70	Conference with M McMurtry re: receivership order; telephone call with Direct Energy re: records; review affidavits of records; email to E Lamek re: request records
May 23, 2017	M. McMurtry	1.90	Research jurisdiction issue.
May 24, 2017	M. McMurtry	6.40	Research jurisdiction issue.

TO OUR FEES

\$ 6,511.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
J.G.A. Kruger	2.10	\$ 870.00	\$ 1,827.00
M. Lemmens	4.10	440.00	1,804.00



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FTI Consulting Canada Inc.
Re: New Food Classics

June 16, 2017
Invoice # 697470757
File No: 028285/000002
Page 3

M. McMurtry	<u>12.80</u>	225.00	<u>2,880.00</u>
	<u>19.00</u>		<u>\$ 6,511.00</u>

DISBURSEMENTS:

Taxable

G=GST; Q=QST; H=HST; P=PST

Copies	\$31.60	H
Courier	8.27	H
Postage	21.91	H
Westlaw Searches	<u>578.50</u>	H

Total Taxable Disbursements 640.28

Total Disbursements 640.28

Total Fees and Disbursements 7,151.28

HST on Fees and Taxable Disbursements 929.66

TOTAL THIS INVOICE \$ 8,080.94



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July 20, 2017

Invoice # 697482900

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to June 30, 2017 in connection with the above matter as described in the attached.

Fees	\$ 14,761.50
Disbursements	562.05
HST on Fees and Taxable Disbursements	1,992.07
Total this Invoice	<u>\$ 17,315.62</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Stephen J. Redican

FTI Consulting Canada Inc.
Re: New Food Classics

July 20, 2017
Invoice # 697482900
File No: 028285/000002
Page 2

PROFESSIONAL SERVICES RENDERED to June 30, 2017

Jun 1, 2017	M. Lemmens	0.40	Instruct M. McMurtry re: brief.
Jun 1, 2017	M. McMurtry	2.00	Research jurisdiction issue.
Jun 2, 2017	M. Lemmens	0.40	Conference with M. McMurtry re: brief.
Jun 5, 2017	M. Lemmens	1.40	Review and revise brief; email to E. Lamek re: brief deadlines.
Jun 5, 2017	M. McMurtry	4.70	Research jurisdiction issue.
Jun 6, 2017	J.G.A. Kruger	1.20	Review and comment on draft Brief of Law prepared by M. Lemmens.
Jun 6, 2017	J.G.A. Kruger	0.40	Review comments by E. Lamek on draft Brief and give instructions to M. Lemmens.
Jun 6, 2017	M. Lemmens	0.60	Revise brief and email to client for comment; instruct M. McMurtry re: compile brief.
Jun 6, 2017	M. McMurtry	3.40	Research jurisdiction issue.
Jun 7, 2017	M. Lemmens	1.10	Emails with E. Lamek re: strategy; draft affidavit of R. Lastockin re: letter; finalize brief and compile materials for brief.
Jun 7, 2017	M. McMurtry	0.60	Research jurisdiction issue.
Jun 8, 2017	M. McMurtry	0.70	Research jurisdiction issue.
Jun 9, 2017	J.G.A. Kruger	1.70	Review correspondence from T. Kent to Judge; review Brief by T. Kent.
Jun 9, 2017	J.G.A. Kruger	0.70	Comment to M. Lemmens and E. Lamek re Brief by Kent and give instructions re Supplemental Brief.
Jun 9, 2017	M. Lemmens	2.00	Draft letter to Justice Eidsvik re: objecting to late brief; review brief and comment; emails with J. Kruger and E. Lamek re: supplemental brief; instruct M. McMurtry re: supplemental brief.
Jun 9, 2017	M. McMurtry	2.60	Research jurisdiction issue.
Jun 11, 2017	M. Lemmens	0.70	Review and revise rebuttal brief; review correspondence from E. Lamek re: brief.
Jun 11, 2017	M. McMurtry	1.00	Research jurisdiction issue.
Jun 12, 2017	J.G.A. Kruger	0.50	Review and comment on draft Rebuttal Brief; emails to and from E. Lamek.
Jun 12, 2017	M. Lemmens	0.90	Revise brief and email to J. Kruger and E. Lamek.
Jun 12, 2017	M. McMurtry	2.70	Research jurisdiction issue.

FTI Consulting Canada Inc.
Re: New Food Classics

July 20, 2017
Invoice # 697482900
File No: 028285/000002
Page 3

Jun 15, 2017	M. Lemmens	4.20	Review briefs, affidavits and pleadings; draft speaking notes.
Jun 16, 2017	M. Lemmens	2.30	Prepare for and attend court hearing re: jurisdiction.
Jun 26, 2017	M. Lemmens	1.20	Draft form of order and email to T. Kent; emails with E. Lamek re: striking application strategy; review sale and vesting order and in rem claims bar.
Jun 27, 2017	M. Lemmens	0.30	Emails with T. Kent re: revisions to order; revise order.
Jun 30, 2017	M. Lemmens	0.10	Instruct S. Pericak re: approval of order.

TO OUR FEES

\$ 14,761.50

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
J.G.A. Kruger	4.50	\$ 870.00	\$ 3,915.00
M. Lemmens	15.60	440.00	6,864.00
M. McMurtry	17.70	225.00	3,982.50
	<u>37.80</u>		<u>\$ 14,761.50</u>

DISBURSEMENTS:

<u>Taxable</u>	G=GST; Q=QST; H=HST; P=PST
Copies	\$460.05 H
Fax Pages	10.50 H
Westlaw Searches	91.50 H
Total Taxable Disbursements	<u>562.05</u>
Total Disbursements	562.05



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FTI Consulting Canada Inc.
Re: New Food Classics

July 20, 2017
Invoice # 697482900
File No: 028285/000002
Page 4

Total Fees and Disbursements	<u>15,323.55</u>
HST on Fees and Taxable Disbursements	<u>1,992.07</u>
TOTAL THIS INVOICE	<u><u>\$ 17,315.62</u></u>



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August 16, 2017

Invoice # 697490409

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to July 31, 2017 in connection with the above matter as described in the attached.

Fees	\$ 132.00
Disbursements	14.90
HST on Fees and Taxable Disbursements	19.10
Total this Invoice	<u>\$ 166.00</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Stephen J. Redican



Borden Ladner Gervais LLP
 Lawyers | Patent & Trade-mark Agents
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August 16, 2017
 Invoice # 697490409
 File No: 028285/000002
 Page 2

FTI Consulting Canada Inc.
 Re: New Food Classics

PROFESSIONAL SERVICES RENDERED to July 31, 2017

Jul 17, 2017	M. Lemmens	0.10	Revise order and email to counsel for approval.
Jul 24, 2017	M. Lemmens	0.20	Emails with J. Kruger re: strategy.

TO OUR FEES \$ 132.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
M. Lemmens	0.30	\$ 440.00	\$ 132.00
	<u>0.30</u>		<u>\$ 132.00</u>

DISBURSEMENTS:

<u>Taxable</u>	G=GST; Q=QST; H=HST; P=PST
Copies	\$2.90 H
Courier	12.00 H
Total Taxable Disbursements	<u>14.90</u>
Total Disbursements	14.90
Total Fees and Disbursements	<u>146.90</u>
HST on Fees and Taxable Disbursements	19.10



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FTI Consulting Canada Inc.
Re: New Food Classics

August 16, 2017
Invoice # 697490409
File No: 028285/000002
Page 3

TOTAL THIS INVOICE

\$ 166.00



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November 13, 2017

Invoice # 697517877

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to October 31, 2017 in connection with the above matter as described in the attached.

Fees	\$ 704.00
Disbursements	6.30
HST on Fees and Taxable Disbursements	92.34
Total this Invoice	<u>\$ 802.64</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Stephen J. Redican



Borden Ladner Gervais LLP
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November 13, 2017
 Invoice # 697517877
 File No: 028285/000002
 Page 2

FTI Consulting Canada Inc.
 Re: New Food Classics

PROFESSIONAL SERVICES RENDERED to October 31, 2017

Oct 5, 2017	M. Lemmens	1.20	Emails with E. Lamek re: formal offer structure; draft settlement offer; review revised settlement offer.
Oct 20, 2017	M. Lemmens	0.40	Emails with E. Lamek re: partial settlement and limitation periods.

TO OUR FEES \$ 704.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
M. Lemmens	1.60	\$ 440.00	\$ 704.00
	<u>1.60</u>		<u>\$ 704.00</u>

DISBURSEMENTS:

<u>Taxable</u>		G=GST; Q=QST; H=HST; P=PST	
Copies		<u>\$6.30</u>	H
Total Taxable Disbursements		<u>6.30</u>	
Total Disbursements			6.30
Total Fees and Disbursements			<u>710.30</u>
HST on Fees and Taxable Disbursements			92.34



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FTI Consulting Canada Inc.
Re: New Food Classics

November 13, 2017
Invoice # 697517877
File No: 028285/000002
Page 3

TOTAL THIS INVOICE

\$ 802.64



Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
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FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, PO Box 104
Toronto, ON M5K 1G8

April 24, 2018

Invoice # 697577256
Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to March 31, 2018 in connection with the above matter as described in the attached.

Fees	\$ 184.00
Disbursements	15.25
HST on Fees and Taxable Disbursements	25.90
Total this Invoice	<u>\$ 225.15</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Stephen J. Redican

FTI Consulting Canada Inc.
Re: New Food Classics

April 24, 2018
Invoice # 697577256
File No: 028285/000002
Page 2

PROFESSIONAL SERVICES RENDERED to March 31, 2018

Mar 20, 2018 M. Lemmens 0.40 Review correspondence from D. Sheperd re: undertakings; emails with E. Lamek re: status.

TO OUR FEES \$ 184.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
M. Lemmens	0.40	\$ 460.00	\$ 184.00
	<u>0.40</u>		<u>\$ 184.00</u>

DISBURSEMENTS:

<u>Taxable</u>	G=GST; Q=QST; H=HST; P=PST
Agent's Account	\$6.00 H
Courier	7.00 H
Court Runner Delivery Charge	2.25 H
Total Taxable Disbursements	<u>15.25</u>
Total Disbursements	15.25
Total Fees and Disbursements	<u>199.25</u>
HST on Fees and Taxable Disbursements	25.90



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FTI Consulting Canada Inc.
Re: New Food Classics

April 24, 2018
Invoice # 697577256
File No: 028285/000002
Page 3

TOTAL THIS INVOICE

\$ 225.15

BANK OF MONTREAL

and

**NFC ACQUISITION GP INC., NFC ACQUISITION CORP.
NFC ACQUISITION L.P., NEW FOOD CLASSICS and
NFC LAND HOLDINGS CORP.**

Applicant

Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
[COMMERCIAL LIST]**

Proceeding commenced at TORONTO

AFFIDAVIT OF EDMOND F.B. LAMEK
(Sworn June 9, 2014)

BORDEN LADNER GERVAIS LLP
Barristers and Solicitors
40 King Street West
Toronto, on M5H 3Y4

EDMOND F. B. LAMEK ~ LSUC #33338U
Tel: 416 367 6311
Fax: 416 361 2436
elamek@blg.com

Solicitors for FTI Consulting Canada Inc., Court Appointed
Receiver of NFC ACQUISITION GP INC., NFC
ACQUISITION CORP., NFC LAND HOLDINGS CORP. and
NEW FOOD CLASSICS

BETWEEN:

BANK OF MONTREAL

- and -
NFC ACQUISITION GP INC., NFC ACQUISITION CORP., NFC ACQUISITION L.P., NEW FOOD CLASSICS and NFC LAND HOLDINGS CORP.

Applicant

Respondents

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

AFFIDAVIT OF MATTI LEMMENS
(sworn May 18, 2018)

DLA PIPER (CANADA) LLP
1 First Canadian Place, Suite 6000
100 King Street West
Toronto ON M5X 1E2

Edmond F.B. Lamek (LSUC No. 33338U)
Tel: 416.365.4444
Fax: 416.369.7945
Email: edmond.lamek@dlapiper.com

Lawyers for the Receiver

APPENDIX “G”

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

BANK OF MONTREAL

Applicant

- and -

**NFC ACQUISITION GP INC., NFC ACQUISITION CORP.
NFC ACQUISITION L.P.,
NEW FOOD CLASSICS AND NFC LAND HOLDINGS CORP.**

Respondents

**FEES AFFIDAVIT OF EDMOND F.B. LAMEK
(Sworn October 11, 2018)**

I, EDMOND F. B. LAMEK, of the City of Toronto, in the Province of Ontario, MAKE OATH AND SAY:

1. I am a partner in the law firm of DLA Piper (Canada) LLP (“**DLA Piper**”), who became the solicitors to FTI Consulting Canada Inc., in its capacity as receiver (the “**Receiver**”) of all of the assets, undertakings and properties of the respondents herein, as of January 1, 2018 when I joined DLA Piper. I am a former partner in the law firm of WeirFoulds LLP (“**WeirFoulds**”), who were the solicitors to the Receiver between September of 2016 and December of 2017. Accordingly, I have knowledge of matters hereinafter deposed to.
2. Attached hereto as **Exhibit “A”** are copies of the seven (redacted) Statements of Account of WeirFoulds and DLA Piper in respect of services rendered to Receiver for the period from September 1,

2016 to September 30, 2018 (the "Billing Period"). During the Billing Period the total fees billed to the Receiver were \$41,182.50, plus disbursements of \$146.55 and applicable taxes of \$5,372.78.

3. As set out in the following table, 48.9 hours were billed by me during the Billing Period, at an hourly rate of \$842.18 (exclusive of applicable taxes):

Lawyers	Hours	Rate/Hr.
E.F.B. Lamek	43.8	\$850.00
E.F.B. Lamek	5.1	\$775.00

4. The activities detailed in the Statements of Account attached as Exhibit "A" accurately reflect the services provided by me during the Billing Period and to the best of my knowledge, the rates charged during the Billing Period are comparable to the rates charged by other law firms in the Toronto market for the provision of similar legal services.

5. I swear this affidavit in support of a motion for, *inter alia*, approval of the fees and disbursements of WeirFoulds and DLA Piper set out above and for no other or improper purpose.

Sworn before me at the)
City of Toronto, in the)
Province of Ontario, this)
11th day of October, 2018.)

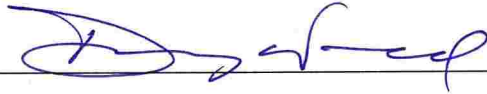

_____)
A Commissioner for taking affidavits, etc.)

DANNY NUNES



EDMOND F.B. LAMEK

This is **Exhibit "A"** to the
Affidavit of Edmond F. B. Lamek
sworn before me, this 11th day of
October, 2018.

A handwritten signature in blue ink, appearing to read "Danny Nunes", written over a horizontal line.

A Commissioner for taking Affidavits, etc.

DANNY NUNES

INVOICE

WeirFoulds^{LLP}

4100 - 66 Wellington Street West, PO Box 35, Toronto-Dominion Centre, Toronto, ON, Canada. M5K 1B7

T: 416-365-1110 F: 416-365-1876

www.weirfoulds.com

December 16, 2016

Invoice 261614

Page 1

FTI Canada Consulting Inc.
Attention: Paul Bishop
TD South Tower
79 Wellington Street West
Suite 2010
Toronto, ON M5K 1G8

Our Matter # 17968.00001 New Food Classics Inc.

For Professional Services through November 30, 2016

FEES	\$1,360.00
DISBURSEMENTS (Taxable)	None
DISBURSEMENTS (Non Taxable)	None
HST	\$176.80
TOTAL FOR THIS INVOICE	\$1,536.80
TOTAL DUE	\$1,536.80

INVOICE

4100 - 66 Wellington Street West, PO Box 35, Toronto-Dominion Centre, Toronto, ON, Canada. M5K 1B7	T: 416-365-1110 F: 416-365-1876
	www.weirfoulds.com

December 16, 2016
 Invoice 261614
 Page 2

Below is a description of the services rendered through November 30, 2016 with respect to our File No. 17968.00001

Fee Detail

Date	Description	Name	Hours	Rate	Fees
12/10/16	Email exchanges with Rachel Gillespie of BMO re proposed distribution; call and emails with Thomas Kent, counsel to Blake O'Brien re status of Alberta flood litigation;	Edmond Lamek	1.60	850.00	1,360.00

Total Fees for Professional Services	\$1,360.00
HST	\$176.80
Total Fees including HST	<u>\$1,536.80</u>

Totals For This Matter

Total Fees Including HST	\$1,536.80
Total Disbursements Including HST	\$0.00
Total Fees and Disbursements Including HST	<u>\$1,536.80</u>
Amount Applied From Trust	\$0.00
Total Due For This Matter	<u><u>\$1,536.80</u></u>

Summary

Name	Hours	Rate	Fees
Edmond Lamek	1.60	850.00	1,360.00
Total Summary	<u>1.60</u>		<u>1,360.00</u>

INVOICE

WeirFoulds LLP

4100 - 66 Wellington Street West, PO Box 35, Toronto-Dominion Centre, Toronto, ON, Canada. M5K 1B7

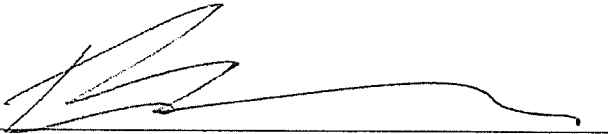
T: 416-365-1110 F: 416-365-1876

www.weirfoulds.com

December 16, 2016
Invoice 261614
Page 3

THIS IS OUR ACCOUNT HEREIN.

WeirFoulds LLP
Per



Edmond Lamek

Account Payable upon receipt. In accordance with Section 33 of the Solicitors Act, interest will be charged at 3.0% per annum calculated from 30 days after delivery of this account. A receipted account will not be mailed unless requested by you

GST/HST REG.NO.
R119427177RT0001

INVOICE**WeirFoulds** LLP

4100 - 66 Wellington Street West, PO Box 35, Toronto-Dominion Centre, Toronto, ON, Canada. M5K 1B7

T: 416-365-1110 F: 416-365-1876

www.weirfoulds.comJune 14, 2017
Invoice 267101
Page 1FTI Canada Consulting Inc.
Attention: Paul Bishop
TD South Tower
79 Wellington Street West
Suite 2010
Toronto, ON M5K 1G8

Our Matter # 17968.00001 New Food Classics Inc.

For Professional Services through May 31, 2017

FEES	\$16,235.00
DISBURSEMENTS (Taxable)	\$82.65
DISBURSEMENTS (Non Taxable)	None
HST	\$2,121.29
TOTAL FOR THIS INVOICE	\$18,438.94
TOTAL DUE	\$18,438.94

INVOICE**WeirFoulds** LLP

4100 - 66 Wellington Street West, PO Box 35, Toronto-Dominion Centre, Toronto, ON, Canada. M5K 1B7

T: 416-365-1110 F: 416-365-1876

www.weirfoulds.com

June 14, 2017
Invoice 267101
Page 2

Below is a description of the services rendered through May 31, 2017 with respect to our File No. 17968.00001

Fee Detail

Date	Description	Name	Hours	Rate	Fees
02/12/16	Email exchanges with Thomas Kent regarding November 24 settlement meeting;	Edmond Lamek	0.20	850.00	170.00
12/12/16	Emails and call with T. Kent re McCarthy's letter.	Edmond Lamek	0.30	850.00	255.00
16/12/16	Email to Rachel Gillespie and Jamie Engen/Paul Bishop regarding update on November 24 Versacold litigation meeting;	Edmond Lamek	0.20	850.00	170.00
06/04/17	Email exchanges with T. Kent regarding his efforts at establishing a versacold settlement fund and related matters;	Edmond Lamek	0.60	850.00	510.00
07/04/17	Further email exchange with T. Kent, lawyer for Blake O'Brien re versacold proceeding settlement negotiations, etc.;	Edmond Lamek	0.50	850.00	425.00
10/04/17	Email exchange with J. Engen regarding Versacold action and recent communications with T. Kent;	Edmond Lamek	0.50	850.00	425.00
12/04/17	Email exchanges with T. Kent regarding status of his settlement pool of funds;	Edmond Lamek	0.60	850.00	510.00
17/04/17	Update telephone discussion with R. Gillespie of BMO regarding versacold action;	Edmond Lamek	0.30	850.00	255.00
18/04/17	Email exchanges with T. Kent; and with Josef Kruger regarding Alberta procedures regarding Third Party claims;	Edmond Lamek	0.50	850.00	425.00
19/04/17	Versacold action update call with R. Gillespie of BMO SAMU;	Edmond Lamek	0.60	850.00	510.00
19/04/17	Calls and emails with McCarthys Calgary, regarding statements of defence and timing issues in Versacold	Edmond Lamek	0.50	850.00	425.00

INVOICE**WeirFoulds** LLP

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June 14, 2017
Invoice 267101
Page 3

	litigation; email exchange with BLG Calgary re Alberta procedural issues;				
20/04/17	Several email exchanges with J. Kruger regarding Alberta Civil Rules and related issues; begin working on options reporting email to R. Gillespie of BMO.	Edmond Lamek	1.50	850.00	1,275.00
21/04/17	Finalizing reporting email to R. Gillespie and related emails and calls with lawyers for certain defendants in Versacold claim as well as McCarthy's Calgary; emails with J. Engen and J. Kruger;	Edmond Lamek	2.20	850.00	1,870.00
25/04/17	Email exchanges with R. Gillespie of BMO; working on part-2-of report to her (budget and recommendation on strategy); emails with P. Bishop regarding same;	Edmond Lamek	0.60	850.00	510.00
02/05/17	Letter to T. Kent and follow up email exchanges with him;	Edmond Lamek	0.60	850.00	510.00
03/05/17	Emails with BLG Calgary, call with J. Engen of FTI; emails with R. Gillespie of BMO; reviewing motion record served by T. Kent in Versacold action;	Edmond Lamek	1.50	850.00	1,275.00
04/05/17	Working on settlement and litigation options memo for R. Gillespie; emails with J. Engen re same; Emails with BLG Calgary regarding Alberta court procedures;	Edmond Lamek	0.80	850.00	680.00
05/05/17	Emails with M. Lemmens regarding Direct Energy dealings with Blake O'Brien;	Edmond Lamek	0.50	850.00	425.00
08/05/17	Working on follow up recommendation email to R. Gillespie on Versacold action strategy;	Edmond Lamek	0.50	850.00	425.00
09/05/17	Email exchange with J. Engen on certain facts and possible strategy to deal with #co. leave to proceed motion in Alberta;	Edmond Lamek	0.30	850.00	255.00

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June 14, 2017
 Invoice 267101
 Page 4

10/05/17	Email exchanges with BLG Calgary and with McCarthys Calgary to go over certain facts and procedural updates;	Edmond Lamek	1.20	850.00	1,020.00
12/05/17	Email exchange with R. Gillespie regarding update on Versacold matter; Emails with BLG CALGARY re same;	Edmond Lamek	0.80	850.00	680.00
16/05/17	Call with BLG Calgary re O'Brien leave motion strategy; reporting emails to R. Gillespie at BMO together with professional fee summaries;	Edmond Lamek	1.40	850.00	1,190.00
17/05/17	Conference call with J. Kruger and J. Engen regarding Kent lift stay motion strategy; reporting email to R. Gillespie re same.	Edmond Lamek	0.80	850.00	680.00
18/05/17	Several email exchanges with Stathakos, BLG CALGARY, BMO all regarding Kent's lift stay motion and related background information. Drafting reporting/recommendation email to R. Gillespie, sending to J. Engen for his comments.	Edmond Lamek	1.60	850.00	1,360.00

Total Fees for Professional Services	\$16,235.00
HST	\$2,110.55
Total Fees including HST	<u>\$18,345.55</u>

Disbursements

Taxable Disbursements

Prints BW	82.65	
Total Taxable Disbursements	<u>82.65</u>	
Total Disbursements		\$82.65
HST		\$10.74
Total Disbursements and HST for this Invoice		<u>\$93.39</u>

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June 14, 2017
Invoice 267101
Page 5

Totals For This Matter

Total Fees Including HST.....	\$18,345.55
Total Disbursements Including HST.....	\$93.39
Total Fees and Disbursements Including HST.....	\$18,438.94
Amount Applied From Trust.....	\$0.00
Total Due For This Matter	\$18,438.94

Summary

Name	Hours	Rate	Fees
Edmond Lamek	19.10	850.00	16,235.00
Total Summary	19.10		\$16,235.00

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June 14, 2017
Invoice 267101
Page 6

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Per



Edmond Lamek

Account Payable upon receipt. In accordance with Section 33 of the Solicitors Act, interest will be charged at 3.0% per annum calculated from 30 days after delivery of this account. A receipted account will not be mailed unless requested by you

GST/HST REG.NO.
R119427177RT0001

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July 24, 2017
Invoice 268308
Page 1

FTI Canada Consulting Inc.
Attention: Paul Bishop
TD South Tower
79 Wellington Street West
Suite 2010
Toronto, ON M5K 1G8

Our Matter # 17968.00001 New Food Classics Inc.

For Professional Services through June 30, 2017

FEES	\$1,870.00
DISBURSEMENTS (Taxable)	\$50.70
DISBURSEMENTS (Non Taxable)	None
HST	\$249.69
TOTAL FOR THIS INVOICE	\$2,170.39
TOTAL DUE	\$2,170.39

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July 24, 2017
 Invoice 268308
 Page 2

Below is a description of the services rendered through June 30, 2017 with respect to our File No. 17968.00001

Fee Detail

Date	Description	Name	Hours	Rate	Fees
06/06/17	Reviewing and commenting on draft BLG factum in response to 1711 Lift Stay Application in Alberta court.	Edmond Lamek	1.00	850.00	850.00
07/06/17	Emails with Lemmens regarding 1711 lift stay motion and strategy for filing responding affidavit, etc.	Edmond Lamek	0.40	850.00	340.00
09/06/17	Emails with Kruger regarding background to wording of 1711 APS for NFC 13A Street location.	Edmond Lamek	0.40	850.00	340.00
12/06/17	Providing comments on BLG Calgary rebuttal brief.	Edmond Lamek	0.40	850.00	340.00

Total Fees for Professional Services	\$1,870.00
HST	\$243.10
Total Fees including HST	<u>\$2,113.10</u>

Disbursements

Taxable Disbursements

Prints BW	50.70	
Total Taxable Disbursements	<u>50.70</u>	
Total Disbursements		\$50.70
HST		\$6.59
Total Disbursements and HST for this Invoice		<u>\$57.29</u>

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WeirFoulds L.L.P.

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July 24, 2017
Invoice 268308
Page 3

Totals For This Matter

Total Fees Including HST.....	\$2,113.10
Total Disbursements Including HST.....	\$57.29
Total Fees and Disbursements Including HST.....	<u>\$2,170.39</u>
Amount Applied From Trust.....	\$0.00
Total Due For This Matter	<u><u>\$2,170.39</u></u>

Summary

Name	Hours	Rate	Fees
Edmond Lamek	2.20	850.00	1,870.00
Total Summary	<u>2.20</u>		<u>1,870.00</u>

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July 24, 2017
Invoice 268308
Page 4

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Per



Edmond Lamek

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November 11, 2017
Invoice 271877
Page 1

FTI Canada Consulting Inc.
Attention: Paul Bishop
TD South Tower
79 Wellington Street West
Suite 2010
Toronto, ON M5K 1G8

Our Matter # 17968.00001 New Food Classics Inc.

For Professional Services through October 31, 2017

FEES	\$3,910.00
DISBURSEMENTS (Taxable)	None
DISBURSEMENTS (Non Taxable)	None
HST	\$508.30
TOTAL FOR THIS INVOICE	\$4,418.30
TOTAL DUE	\$4,418.30

INVOICE**WeirFoulds** LLP

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November 11, 2017

Invoice 271877

Page 2

Below is a description of the services rendered through October 31, 2017 with respect to our File No. 17968.00001

Fee Detail

Date	Description	Name	Hours	Rate	Fees
06/07/17	Call with Isabella Missimmi of BMO, email to her.	Edmond Lamek	0.40	850.00	340.00
26/09/17	Emails from Thomas Kent; emails to BMO and FTI all re Versacold Action and strategy.	Edmond Lamek	0.40	850.00	340.00
29/09/17	Emails from Thomas Kent; emails to FTI and BMO and Gowlings.	Edmond Lamek	0.50	850.00	425.00
02/10/17	Email exchanges with Thomas Kent re scheduling of Lift stay motion in Ontario and status of improved offer.	Edmond Lamek	0.20	850.00	170.00
03/10/17	Call with Isabella Massimi of BMO regarding authorization for increased offer to contribute to overall Versacold Settlement.	Edmond Lamek	0.30	850.00	255.00
05/10/17	Emails with BLG Calgary regarding rules for settlement offers in Alberta litigation. reviewing and revising draft offer.	Edmond Lamek	0.80	850.00	680.00
06/10/17	Emails with Isabella Missimmi regarding proposed offer to settle; subsequent email to her with timeline for litigation in the event that settlement offer is not accepted.	Edmond Lamek	0.70	850.00	595.00
19/10/17	Telephone call with Thomas Kent regarding settlement and related timing issues. emails with Engen re same.	Edmond Lamek	0.50	850.00	425.00
20/10/17	Email exchange with Thomas Kent re settlement and related issues.	Edmond Lamek	0.50	850.00	425.00
25/10/17	Call with Kent re settlement.	Edmond Lamek	0.30	850.00	255.00

Total Fees for Professional Services \$3,910.00

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November 11, 2017
 Invoice 271877
 Page 3

HST.....	\$508.30
Total Fees including HST.....	<u>\$4,418.30</u>

Totals For This Matter

Total Fees Including HST.....	\$4,418.30
Total Disbursements Including HST.....	\$0.00
Total Fees and Disbursements Including HST.....	<u>\$4,418.30</u>
Amount Applied From Trust.....	\$0.00
Total Due For This Matter	<u>\$4,418.30</u>

Summary

Name	Hours	Rate	Fees
Edmond Lamiek	4.60	850.00	3,910.00
Total Summary	<u>4.60</u>		<u>\$3,910.00</u>

INVOICE

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November 11, 2017

Invoice 271877

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Edmond Lamek

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January 8, 2018

Invoice 273707

Page 1

FTI Canada Consulting Inc.
Attention: Paul Bishop
TD South Tower
79 Wellington Street West
Suite 2010
Toronto, ON M5K 1G8

Our Matter # 17968.00001 New Food Classics Inc.

For Professional Services through January 5, 2018

FEES	\$1,530.00
DISBURSEMENTS (Taxable)	\$13.20
DISBURSEMENTS (Non Taxable)	None
HST	\$200.62
TOTAL FOR THIS INVOICE	\$1,743.82
TOTAL DUE	\$1,743.82

INVOICE

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January 8, 2018
Invoice 273707
Page 2

Below is a description of the services rendered through January 5, 2018 with respect to our File No. 17968.00001

Fee Detail

Date	Description	Name	Hours	Rate	Fees
02/11/17	email exchange with Tom Kent re timing for leave motion and related matters.	Edmond Lamek	0.20	850.00	170.00
15/11/17	call with Thomas Kent re settlement efforts. Begin drafting letter to all defendants.	Edmond Lamek	0.50	850.00	425.00
20/11/17	email exchanges with Jamie Engen re Mallot Creek release and Tom Kent re settlement offer strategy.	Edmond Lamek	0.50	850.00	425.00
23/11/17	Draft and send letter to defendants in Versacold action. Follow up emails with Tom Kent.	Edmond Lamek	0.60	850.00	510.00

Total Fees for Professional Services	\$1,530.00
HST	\$198.90
Total Fees including HST	<u>\$1,728.90</u>

Disbursements

Taxable Disbursements

Prints BW	13.20	
Total Taxable Disbursements	<u>13.20</u>	
Total Disbursements		\$13.20
HST		\$1.72
Total Disbursements and HST for this Invoice		<u>\$14.92</u>

INVOICE

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January 8, 2018
Invoice 273707
Page 3

Totals For This Matter

Total Fees Including HST.....	\$1,728.90
Total Disbursements Including HST.....	\$14.92
Total Fees and Disbursements Including HST.....	<u>\$1,743.82</u>
Amount Applied From Trust.....	\$0.00
Total Due For This Matter	<u><u>\$1,743.82</u></u>

Summary

Name	Hours	Rate	Fees
Edmond Lamek	1.80	850.00	1,530.00
Total Summary	<u><u>1.80</u></u>		<u><u>\$1,530.00</u></u>

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January 8, 2018

Invoice 273707

Page 4

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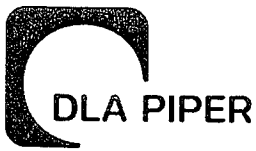
WeirFoulds LLP

Per


Edmond Lamek

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R119427177RT0001



DLA Piper (Canada) LLP
Suite 6000, 1 First Canadian Place
PO Box 367, 100 King St W
Toronto ON M5X 1E2
www.dlapiper.com
T 416.365.3500
F 416.365.7886

FTI Consulting Canada Inc.
Private and Confidential
79 Wellington St., Suite 2010
Toronto, ON M5K 1G8 Canada

Attention: Paul Bishop, Senior Managing Director

Our File No: 039071-00001

FTI Consulting Canada Inc.
Re: New Food Classics

Date: June 21, 2018
Invoice Number: 1792911

For Professional Services rendered and disbursements advanced through June 18, 2018.

PROFESSIONAL SERVICES

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
03/20/18	Edmond Lamek	Email to BMO regarding [REDACTED] [REDACTED], conf. call with BMO re same; various email exchanges with [REDACTED] regarding [REDACTED] [REDACTED]	2.00	1,700.00
03/26/18	Edmond Lamek	Emails with Paul Bishop and call with Tom Kent.	0.40	340.00
04/02/18	Edmond Lamek	Email exchanges with Ricketts Harris regarding Mallot Creek litigation and settlement and emails with P. Bishop re same;	0.60	510.00
04/03/18	Edmond Lamek	Emails regarding [REDACTED] [REDACTED] paperwork;	0.50	425.00
04/04/18	Edmond Lamek	Emails regarding [REDACTED] and Ricketts Harris settlement proceeds;	0.50	425.00
04/09/18	Edmond Lamek	[REDACTED]	2.00	1,700.00
04/10/18	Edmond Lamek	Emails with Ricketts Harris, BMO and FTI regarding status of Mallot Creek settlement and proceeds thereof, [REDACTED]; [REDACTED];	0.80	680.00
04/16/18	Edmond Lamek	Emails with Ricketts Harris re settlement; working on discharge motion materials; email with T. Kent re update;	0.70	595.00
04/18/18	Edmond Lamek	Finalizing [REDACTED] [REDACTED] and emailing to P. Bishop for comments and approval;	1.50	1,275.00
04/23/18	Edmond Lamek	Emails with T. Kent regarding Versacold litigation status;	0.30	255.00



<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
04/27/18	Edmond Lamek	Working on FTI Discharge Report; emails with I Massimi of BMO;	0.40	340.00
05/02/18	Edmond Lamek	Reviewing [REDACTED] email exchange with him and FTI regarding same;	0.40	340.00
05/03/18	Edmond Lamek	Email exchange with R. Gillespie re status of [REDACTED]	0.30	255.00
05/07/18	Edmond Lamek	Working on the 11th Report;	1.10	935.00
05/08/18	Edmond Lamek	Continue working on the 11th Report;	0.80	680.00
05/09/18	Edmond Lamek	Emails with BLG Calgary regarding fees affidavit, working on the 11th Report;	0.50	425.00
05/17/18	Edmond Lamek	Emails with P. Bishop re distributions to BMO and Mallott Creek Settlement;	0.30	255.00
05/25/18	Edmond Lamek	Email exchange with P. Bishop re Mallott Creek Settlement and revising to 11th Report; updating email to BMO;	0.80	680.00
05/30/18	Edmond Lamek	Updating 11th Report dollar amounts and related matters;	0.60	510.00
Total Taxable Hours and Fees:			14.50 \$	12,325.00

PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Edmond Lamek	850.00	14.50	12,325.00
Total Fees:		\$	12,325.00

BILL SUMMARY

REG # 110 152 824	Our Fees:	\$	12,325.00
	Total HST:	\$	1,602.25
	Total Current Invoice Due:	CAD \$	13,927.25



Matter: 039071-00001
Invoice: 1792911
Page: 3

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DLA Piper (Canada) LLP

Per:



Edmond Lamek

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DLA Piper (Canada) LLP
Suite 6000, 1 First Canadian Place
PO Box 367, 100 King St W
Toronto ON M5X 1E2
www.dlapiper.com
T 416.365.3500
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FTI Consulting Canada Inc.
Private and Confidential
79 Wellington St., Suite 2010
Toronto, ON M5K 1G8 Canada

Attention: Paul Bishop, Senior Managing Director

Our File No: 039071-00001

FTI Consulting Canada Inc.
Re: New Food Classics

Date: October 5, 2018
Invoice Number: 1817978

For Professional Services rendered and disbursements advanced through September 30, 2018.

PROFESSIONAL SERVICES

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
06/12/18	Edmond Lamek	Email exchanges with R. Gillespie and P. Bishop;	0.30	232.50
06/20/18	Edmond Lamek	Working on Eleventh Report and related motion materials;	0.80	620.00
06/25/18	Edmond Lamek	Emails with R. Gillespie and P. Bishop re update;	0.20	155.00
06/26/18	Edmond Lamek	Status update emails with BMO, FTI and to counsel to 1711; revising WF DLA Fee affidavit;	0.30	232.50
06/28/18	Edmond Lamek	Emails with BMO and FTI re final distribution, R&D and communications with counsel to 1711; update report accordingly;	0.50	387.50
07/18/18	Edmond Lamek	Email exchange [REDACTED] and related matters;	0.40	310.00
08/23/18	Edmond Lamek	Email exchange with T. Kent regarding motion timing;	0.30	232.50
09/24/18	Edmond Lamek	Emails with BMO and T. Kent; working on report and emails with FTI regarding R&D and related matters;	1.80	1,395.00
09/25/18	Edmond Lamek	Calls and emails with T. Kent regarding discharge motion; emails with FTI re same;	0.50	387.50
Total Taxable Hours and Fees:			5.10 \$	3,952.50

PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Edmond Lamek	775.00	5.10	3,952.50
Total Fees:		\$	3,952.50



BILL SUMMARY

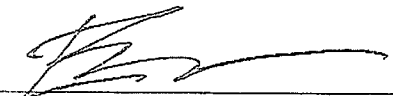
REG # 110 152 824

Our Fees:	\$	3,952.50
Total HST:	\$	513.83
Total Current Invoice Due:	CAD \$	<u>4,466.33</u>

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DLA Piper (Canada) LLP

Per: _____


Edmond Lamek

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BANK OF MONTREAL

and

NFC ACQUISITION GP INC., NFC ACQUISITION CORP.
NFC ACQUISITION L.P., NEW FOOD CLASSICS and
NFC LAND HOLDINGS CORP.

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

Proceedings commenced at Toronto

**AFFIDAVIT OF EDMOND F.B. LAMEK
(Sworn October 11, 2018)**

DLA PIPER (CANADA) LLP
1 First Canadian Place, Suite 6000
100 King Street West
Toronto, ON M5X 1E2

Edmond F.B. Lamek (LSUC# 33338U)
Tel: 416.365.3444
Fax: 416.369.7945
Email: edmond.lamек@dlapiper.com

Lawyers for the FTI Consulting Canada Inc.,
in its capacity as Court Appointed Receiver

BETWEEN:

BANK OF MONTREAL

- and -

**NFC ACQUISITION GP INC., NFC ACQUISITION CORP., NFC ACQUISITION
L.P., NEW FOOD CLASSICS and NFC LAND HOLDINGS CORP.**

Applicant

Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)**

**ELEVENTH REPORT OF THE RECEIVER
DATED OCTOBER 11, 2018**

DLA PIPER (CANADA) LLP
1 First Canadian Place, Suite 6000
100 King Street West
Toronto ON M5X 1E2

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Lawyers for the Receiver

TAB 3

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

THE HONOURABLE) MONDAY, THE 22nd DAY OF
JUSTICE) OCTOBER, 2018

BANK OF MONTREAL

Applicant

and

**NFC ACQUISITION GP INC., NFC ACQUISITION CORP., NFC ACQUISITION L.P.,
NEW FOOD CLASSICS AND NFC LAND HOLDINGS CORP.**

Respondents

**ORDER
(Receiver's Discharge Order)**

THIS MOTION made by FTI Consulting Canada Inc. (“**FTI**”), in its capacity as court-appointed receiver (the “**Receiver**”), of all of the assets, undertakings and properties (together, the “**NFC Assets**”) of NFC Acquisition GP Inc., NFC Acquisition Corp., NFC Acquisition L.P., New Food Classics and NFC Land Holdings Corp. (together, “**NFC**”), for an Order, *inter alia*, (i) approving the Eleventh Report of the Receiver dated October 11, 2018 (the “**Eleventh Report**”) and the Receiver’s conduct and activities described therein, (ii) approving the fees and disbursements of the Receiver and the Receiver’s counsel, Borden Ladner Gervais LLP, WeirFoulds LLP, and DLA Piper (Canada) LLP and, (iii) subject to the Receiver’s completion of any remaining activities necessary for the completion of its mandate and upon filing a discharge certificate with the Court (the “**Discharge Certificate**”), discharging the Receiver and releasing FTI from any and all further obligations as Receiver as set out in paragraph 7 of this Order, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Eleventh Report and the appendices thereto and on hearing the submissions of counsel for the Receiver and Bank of Montreal (“**BMO**”), no one else appearing although duly served as appears from the affidavit of service of ♦ sworn October ♦, 2018, filed:

SERVICE

1. **THIS COURT ORDERS** that the motion is properly returnable today and that the service of the Notice of Motion and Motion Record herein as effected by the Receiver is hereby validated in all respects and this Court hereby dispenses with further service thereof.

APPROVAL OF ACTIVITIES AND FEES

2. **THIS COURT ORDERS** that the Eleventh Report and the activities of the Receiver set out therein are hereby approved.

3. **THIS COURT ORDERS** that the fees and disbursements of the Receiver and its counsel, as set out in the Eleventh Report and the fee affidavits of Paul Bishop sworn October 11, 2018, Matti Lemmens sworn May 18, 2018 and Edmond Lamek sworn October 11, 2018 appended to the Eleventh Report, are hereby approved.

APPROVAL OF PROPOSED FINAL BMO DISTRIBUTION

4. **THIS COURT ORDERS** that the Receiver is hereby authorized and directed to make a final distribution to BMO on account of the indebtedness of NFC to BMO from the proceeds in the receivership estate of NFC held by the Receiver in the amount of up to \$706,000, net of the Receiver’s fees and disbursements to complete the administration of the receivership proceedings.

DESTRUCTION OF PAPER BOOKS AND RECORDS

5. **THIS COURT ORDERS** that the Receiver is hereby authorized to destroy all of NFC’s paper books and records in the Receiver’s possession prior to the Receiver’s filing of the Discharge Certificate attached hereto as Schedule “A”.

RECEIVER'S DISCHARGE

6. **THIS COURT ORDERS** that upon completion of those matters necessary to complete the administration of the receivership proceedings and upon the Receiver filing the Discharge Certificate, the Receiver shall be discharged as Receiver of the NFC Assets, provided however that notwithstanding its discharge herein, (a) the Receiver shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein and (b) the Receiver shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals, protections and stays of proceedings in favour of FTI in its capacity as Receiver.

7. **THIS COURT ORDERS AND DECLARES** that FTI is hereby released and discharged from any and all liability that FTI now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of FTI while acting in its capacity as Receiver herein, save and except for any gross negligence or wilful misconduct on the Receiver's part. Without limiting the generality of the foregoing, FTI is hereby forever released and discharged from any and all liability relating to matters that were raised, or which could have been raised, in the proceedings before the Court of Queen's Bench of Alberta having file numbers 1501-09371 and 1601-04148.

8. **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 to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby specifically requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

Schedule "A"

Court File No.: CV12-9616-00CL

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

BANK OF MONTREAL

Applicant

and

**NFC ACQUISITION GP INC., NFC ACQUISITION CORP., NFC ACQUISITION L.P.,
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Respondents

RECEIVER'S DISCHARGE CERTIFICATE

1. Pursuant to an application by Bank of Montreal under section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, and the Order of the Honourable Mr. Justice Brown of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated February 22, 2012 (the "**Appointment Order**"), FTI Consulting Canada Inc. ("**FTI**") was appointed as Receiver, without security, of the assets, undertakings and properties of NFC Acquisition GP Inc., NFC Acquisition Corp., NFC Acquisition L.P., New Food Classics and NFC Land Holdings Corp. (together, "**NFC**").
2. Pursuant to an Order of the Court dated October 22, 2018 (the "**Discharge Order**"), FTI was to be discharged as Receiver effective upon the filing by the Receiver with the Court of a certificate confirming that all matters attended to in connection with the receivership have been completed to the satisfaction of the Receiver.
3. Unless otherwise indicated herein, defined terms shall have the meanings ascribed to them in the Discharge Order.

THE RECEIVER CERTIFIES the following:

1. All matters to be attended to in connection with the receivership of NFC have been completed to the satisfaction of the Receiver.
2. This Certificate was filed by the Receiver with the Court on the ♦ day of ♦, 2018.

FTI Consulting Canada Inc., in its capacity as the Receiver of the property, assets and undertaking of New Food Classics et al.

Name:

Title:

BETWEEN:

BANK OF MONTREAL

- and -

**NFC ACQUISITION GP INC., NFC ACQUISITION CORP., NFC ACQUISITION
L.P., NEW FOOD CLASSICS and NFC LAND HOLDINGS CORP.**

Applicant

Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)**

**ORDER
(Receiver's Discharge Order)**

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Lawyers for the Receiver

BETWEEN:

BANK OF MONTREAL

- and -

NFC ACQUISITION GP INC., NFC ACQUISITION CORP., NFC ACQUISITION L.P., NEW FOOD CLASSICS and NFC LAND HOLDINGS CORP.

Applicant

Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)**

**MOTION RECORD
(returnable October 22, 2018)**

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Lawyers for the Receiver