

Court File No. CV-24-00730212-00CL

CHESSWOOD GROUP LIMITED, CASE FUNDING INC., CHESSWOOD HOLDINGS LTD., CHESSWOOD US ACQUISITIONCO LTD., LEASE-WIN LIMITED, WINDSET CAPITAL CORPORATION, CHESSWOOD CAPITAL MANAGEMENT INC., CHESSWOOD CAPITAL MANAGEMENT USA INC., 942328 ALBERTA INC., 908696 ALBERTA INC., WAYPOINT INVESTMENT PARTNERS INC., 1000390232 ONTARIO INC. and CGL HOLDCO, LLC

FIFTH REPORT OF FTI CONSULTING CANADA INC., AS MONITOR

April 25, 2025

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ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
CHESSWOOD GROUP LIMITED, CASE FUNDING INC., CHESSWOOD
HOLDINGS LTD., CHESSWOOD US ACQUISITIONCO LTD., LEASE-WIN LIMITED,
WINDSET CAPITAL CORPORATION, CHESSWOOD CAPITAL MANAGEMENT INC.,
CHESSWOOD CAPITAL MANAGEMENT USA INC., 942328 ALBERTA INC.,
908696 ALBERTA INC., WAYPOINT INVESTMENT PARTNERS INC.,
1000390232 ONTARIO INC. and CGL HOLDCO, LLC

(each, a “**CCAA Party**”, and collectively, the “**CCAA Parties**”)

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

A. INTRODUCTION

1. On October 29, 2024 (the “**Filing Date**”), the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) made an Order (the “**Initial Order**”) under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”) in respect of the CCAA Parties (the proceedings commenced pursuant to the Initial Order, the “**CCAA Proceedings**”).¹ The Initial Order resulted from an application brought by Royal Bank of Canada, in its capacity as administrative agent and as collateral agent (in such capacity, the “**Pre-Filing Agent**”) to the lenders (the “**Pre-Filing Lenders**”) under a second amended and restated credit agreement dated as of January 14, 2022, as amended (the “**Existing Credit Agreement**”).

¹ The Initial Order applied to two additional entities, Pawnee Leasing Corporation (“**Pawnee**”) and Tandem Finance Inc. (“**Tandem**”), and did not include CGL Holdco LLC (“**ResidualCo**”). As discussed below, pursuant to the Pawnee RVO (as defined below), the shares of Pawnee and Tandem were sold by Chesswood U.S. Acquisitionco Ltd. (the “**Pawnee Vendor**”) and certain retained assets and liabilities were vested in ResidualCo, and Pawnee and Tandem were removed from and ResidualCo was added to the CCAA Proceedings.

2. Pursuant to the Initial Order, among other things, FTI Consulting Canada Inc. (“**FTI**”) was appointed as monitor of the CCAA Parties (in such capacity, the “**Monitor**”) with authority to, among other things, for and on behalf of, and in the name of, the CCAA Parties and their respective boards of directors, conduct and control the financial affairs and operations of the CCAA Parties, and carry on the Business of any of the CCAA Parties. The Initial Order also approved the DIP financing principal terms sheet dated October 29, 2024 (as amended, the “**DIP Term Sheet**”) between Chesswood Group Limited (“**Chesswood**”), as borrower, the other entities in the Chesswood Group, as guarantors (together, the “**Loan Parties**”), Royal Bank of Canada, as administrative and collateral agent, and the lenders thereunder (the “**DIP Lenders**”), and authorizing borrowings under a secured super-priority credit facility established thereunder (the “**DIP Facility**”).
3. On October 30, 2024, the Monitor, in its capacity as foreign representative, commenced proceedings under chapter 15 of title 11 of the United States Code (“**Chapter 15**” and proceedings commenced thereunder, “**Chapter 15 Proceedings**”) for each of the CCAA Parties with the U.S. Bankruptcy Court for the District of Delaware (the “**U.S. Court**”). On October 31, 2024, the U.S. Court entered, among others, an Order Granting Petitioner’s Motion for Provisional Relief.
4. On November 7, 2024, the Court issued an amended and restated Initial Order (the “**ARIO**”), which, among other things, (i) extended the period of the Court-ordered stay of proceedings in respect of the CCAA Parties under the CCAA until January 31, 2025 (the “**Stay Period**”), and (ii) increased the permitted DIP Borrowings (as defined in the ARIO) up to a maximum of US\$65,000,000, subject to the terms and conditions of the ARIO and the DIP Term Sheet.
5. On November 25, 2024, the U.S. Court entered a final order recognizing the CCAA Proceedings as a foreign main proceeding and giving effect to the Initial Order and ARIO in the U.S.
6. On December 19, 2024, the Court issued an Order (the “**SISP Approval Order**”) that, among other things, approved a sale and investment solicitation process (the “**SISP**”),

including bidding procedures thereunder (the “**Bidding Procedures**”) in respect of the CCAA Parties, other than the Rifco Entities (as defined below).

7. On December 19, 2024, the Court also issued an Order (the “**KERP Approval Order**”) that, among other things, approved a key employee retention plan and granted a charge in respect thereof.
8. On January 29, 2025, the Court issued an Order that extended the Stay Period until March 31, 2025 (the “**First Stay Extension Order**”).
9. On January 29, 2025, the Court also issued an Order (the “**Rifco AVO**”) that, among other things, approved the sale of certain assets by the Rifco Entities to Vault Auto Finance Corporation, and granted related relief (the “**Rifco Transaction**”). On February 14, 2025, the Rifco Transaction closed and Rifco National Auto Finance Corporation and Rifco Inc. (together, the “**Rifco Entities**”) filed articles of amendment to change their legal names to 942328 Alberta Inc. and 908696 Alberta Inc., respectively.
10. On March 7, 2025, the Court issued an Order that extended the Stay Period until May 2, 2025 (the “**Second Stay Extension Order**”).
11. On March 7, 2025, the Court also issued an Order (the “**Pawnee RVO**”) that, among other things, approved the sale by the Pawnee Vendor of all of the issued and outstanding shares in the capital of Pawnee and Tandem to North Mill Equipment Finance, LLC through a reverse vesting transaction, vested certain retained assets and liabilities in ResidualCo, and granted related relief (the “**Pawnee Transaction**”, an update in respect of which is provided below).
12. As set out more fully in the affidavit of Wenwei (Wendy) Chen sworn October 28, 2024 (the “**Chen Affidavit**”) filed in support of the application for the Initial Order, (i) the CCAA Parties’ business is a financial services company that provides loans to small businesses and consumers across Canada and the United States, focusing on equipment, vehicle and legal financing, and specializing in providing loans to a wide range of credit profiles, and (ii) CCAA protection was necessary given an impending liquidity crisis caused by, among other things, an inability of the CCAA Parties to pay their senior debt

obligations as they became due, and several other continuing defaults under the Existing Credit Agreement, such that new borrowings under the Existing Credit Agreement were no longer permitted.

13. FTI filed a pre-filing report dated October 29, 2024 (the “**Pre-Filing Report**”) with the Court prior to the commencement of the CCAA Proceedings. The Monitor filed its first report dated November 6, 2024 (the “**First Report**”) in connection with the Pre-Filing Agent’s motion for approval of the ARIO. The Monitor filed its second report dated December 14, 2024 (the “**Second Report**”) in connection with the Monitor’s motions for, among other things, (i) the SISP Approval Order and (ii) the KERP Approval Order. The Monitor filed its third report dated January 23, 2025 (the “**Third Report**”) in connection with the Monitor’s motions for (i) the Rifco AVO and (ii) the First Stay Extension Order. The Monitor filed its fourth report (the “**Fourth Report**”) on February 28, 2025 (and together with the Pre-Filing Report, the First Report, the Second Report and the Third Report, the “**Previous Reports**”) in connection with the Monitor’s motions for (i) the Pawnee RVO and (ii) the Second Stay Extension Order. The Previous Reports are available on the Monitor’s website at <http://cfcanada.fticonsulting.com/Chesswood> (the “**Monitor’s Website**”).
14. This fifth report of the Monitor (the “**Fifth Report**”, together with the Previous Reports, the “**Reports**”) is being filed:
 - (a) to provide an update on certain developments in the CCAA Proceedings since the date of the Fourth Report, including the Monitor’s activities since the Fourth Report and the CCAA Parties’ actual cash receipts and disbursements for the 7-week period ending April 4, 2025, and a comparison to the cash flow forecast for the period ending May 2, 2025 (the “**February 2025 Forecast**”), along with an updated cash flow forecast for the period ending October 3, 2025, attached as Appendix “A” (the “**April 2025 Forecast**”);
 - (b) to provide the Court and creditors with information regarding the Monitor’s fees and disbursements incurred throughout the CCAA Proceedings, including the fees

and disbursements of the Monitor’s legal counsel, Osler, Hoskin & Harcourt LLP, respectively, as described in the Fee Affidavits (as defined below); and

- (c) in support of the Monitor’s motion returnable May 1, 2025 seeking an order (the “**Third Stay Extension Order**”):
 - (i) extending the Stay Period until and including October 3, 2025;
 - (ii) approving the Reports and the activities, conduct and decisions of FTI and the Monitor set out therein; and
 - (iii) approving the Monitor’s and its counsel’s fees and disbursements.

B. TERMS OF REFERENCE

- 15. In preparing this Fifth Report, the Monitor has relied upon audited and unaudited financial information of the CCAA Parties’ books and records, certain financial information and forecasts prepared by the CCAA Parties, discussions with various stakeholders and parties, including senior management of the CCAA Parties (“**Management**”) and their respective advisors, and information and documentation provided by the DIP Agent and its legal counsel, Blake, Cassels & Graydon LLP (collectively, the “**Information**”).
- 16. Except as otherwise described in this Fifth Report:
 - (a) the Monitor has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would comply with Generally Accepted Assurance Standards pursuant to the Chartered Professional Accountants of Canada Handbook; and
 - (b) the Monitor has not examined or reviewed the financial forecasts or projections referred to in this Fifth Report in a manner that would comply with the procedures described in the Chartered Professional Accountants of Canada Handbook.
- 17. Future-oriented financial information reported in, or relied on, in preparing this Fifth Report is based on Management’s assumptions regarding future events. Actual results will vary from these forecasts and such variations may be material.

18. The Monitor has prepared this Fifth Report in connection with its motion for the Third Stay Extension Order. This Fifth Report should not be relied on for any other purpose.

19. Capitalized terms not otherwise defined herein have the meanings ascribed to them in the ARIO.

C. MONITOR'S ACTIVITIES SINCE THE FOURTH REPORT

20. Since the Fourth Report, the Monitor has undertaken the following activities, among others:

- (a) updating the Monitor's Website as necessary, including posting copies of the Fourth Report, the Pawnee RVO, the Second Stay Extension Order and other related documents;
- (b) assisting in activities related to the SISP in accordance with the SISP Approval Order (including completion of the Pawnee Transaction), as described in greater detail below;
- (c) engaging with interested parties with respect to potential transactions related to the assets and businesses of the CCAA Parties;
- (d) issuing disclaimer notices pursuant to Section 32 of the CCAA in respect of certain contracts of the Chesswood Group;
- (e) monitoring the Monitor's email inbox and responding to enquiries;
- (f) participating in discussions with and assisting the CCAA Parties in discussions with employees, suppliers, creditors, other stakeholders and other parties on matters related to the CCAA Proceedings and responding to requests for information from certain such parties;
- (g) reviewing borrowings under the DIP Facility;
- (h) monitoring the receipts and disbursements of the CCAA Parties;
- (i) responding to enquiries from stakeholders and participating in discussions with certain stakeholders;

- (j) assisting in the reporting to the DIP Lenders in accordance with the DIP Term Sheet;
- (k) engaging in discussions with the DIP Agent and the DIP Lenders and their legal counsel regarding the SISP and the DIP Facility;
- (l) engaging in discussions with the CCAA Parties and their legal counsel regarding termination of certain contracts; and
- (m) preparing this Fifth Report.

D. UPDATE ON THE PAWNEE TRANSACTION

21. On April 1, 2025:

- (a) the Pawnee Transaction closed, and
- (b) the Monitor filed the Monitor's certificate contemplated by the Pawnee RVO with the Court. A copy of the Monitor's certificate, dated April 1, 2025, is attached as Appendix "B".

22. At closing, the Pawnee Vendor received total cash consideration of approximately US\$82.79 million (inclusive of the deposit) (the "**Pawnee Transaction Proceeds**"), which amount is subject to further post-closing adjustments as contemplated by the Pawnee SPA.

23. The Pawnee SPA and Pawnee RVO contemplate the distribution of the Pawnee Transaction Proceeds to the DIP Agent, for and on behalf of the DIP Lenders, as a mandatory repayment in accordance with and subject to the terms (including with respect to reserves) of the DIP Term Sheet and, as applicable, the Pre-Filing Agent, for and on behalf of the Pre-Filing Lenders. The Monitor, the DIP Agent and the DIP Lenders, and their respective counsel, have been working to determine the appropriate means and processes for distribution, having regard to potential post-closing adjustments to the Pawnee Transaction Proceeds, potential tax implications associated with a distribution and ensuring the CCAA Parties have sufficient liquidity for the wind down of the CCAA Parties and the CCAA Proceedings.

E. RECEIPTS AND DISBURSEMENTS FOR THE 7-WEEK PERIOD ENDED APRIL 4, 2025

24. The CCAA Parties' actual net cash flow from operations on a consolidated basis for the 7-week period ending April 4, 2025 was approximately US\$5.0 million, compared to a forecasted negative net cash flow of approximately US\$3.9 million, representing a positive variance of approximately US\$8.8 million as summarized below:

(\$USD in thousands)

	7 Weeks Ending April 4, 2025			
	Actual	Forecast	Variance (\$)	Variance (%)
Receipts				
Receipts from Securitization Assets	\$ 5,143	\$ 6,513	\$ (1,370)	-21.0%
Receipts from Financing Instrument Receivables	10,995	3,192	7,803	244.5%
Total Receipts	\$ 16,139	\$ 9,705	\$ 6,433	66.3%
Disbursements				
Operating Disbursements				
Disbursements from Securitization Assets	(8,241)	(7,904)	(337)	-4.3%
Collections Expense	(304)	(710)	406	57.3%
Payroll	(1,932)	(1,763)	(169)	-9.6%
Other Operating Expenses	(711)	(3,114)	2,403	77.2%
Taxes	-	(100)	100	100.0%
Total Operating Disbursements	\$ (11,187)	\$ (13,591)	\$ 2,404	17.7%
Net Cash from Operations	\$ 4,952	\$ (3,886)	\$ 8,838	227.4%
Financing Disbursements				
Loan Repayments	(9,062)	(2,422)	(6,640)	-274.1%
Interest Expenses	(1,298)	(1,209)	(89)	-7.3%
Restructuring Disbursements				
Restructuring Legal and Professional Costs	(2,756)	(6,541)	3,784	57.9%
Net Cash Flows	\$ (8,165)	\$ (14,058)	\$ 5,894	41.9%
Beginning Balance	2,783	2,783	(0)	0.0%
Net Cash Flows	(8,165)	(14,058)	5,894	41.9%
Rifco Proceeds Reserve	-	1,500	(1,500)	-100.0%
DIP Advances	9,589	13,999	(4,411)	-31.5%
DIP Fees & Interest	(608)	(790)	182	23.0%
FX Gain (Loss)	3	-	3	100.0%
Ending Balance	3,602	3,435	167	4.9%
Transfer of Remaining Pawnee Cash to Purchaser	(2,459)	-	(2,459)	-100.0%
Revised Ending Cash Balance	1,143	3,435	(2,292)	-66.7%

25. Explanations for the key variances from the February 2025 Forecast are as follows:
- (a) negative variance in *Receipts from Securitization Assets* of approximately US\$1.4 million as a result of lower than forecast Pawnee receipts;
 - (b) positive variance in *Receipts from Financing Instruments Receivables* of approximately US\$7.8 million due to higher than forecast collections from Pawnee as a result of owned loans and securitization payments being collected into co-mingled accounts;

- (c) positive variance in *Collections Expense* of approximately US\$0.4 million due to lower than forecast actual collections disbursements;
- (d) positive variance in *Other Operating Expenses* of approximately US\$2.4 million due to lower than forecast actual operating disbursements, which may be temporary in nature and may reverse in future weeks; and
- (e) positive variance in *Restructuring Legal and Professional Costs* of approximately US\$3.8 million is temporary in nature and is expected to reverse in future weeks as invoices are issued and paid.

F. EXTENSION OF THE STAY PERIOD

- 26. The Stay Period will expire on May 2, 2025. The continuation of the stay of proceedings is necessary to provide ongoing stability to the CCAA Parties, including while the Monitor works to monetize the CCAA Parties' remaining assets, and continues to advance the CCAA Proceedings, including in respect of the wind down of the CCAA Parties as may be necessary. Accordingly, the Monitor is seeking an extension of the Stay Period up to and including October 3, 2025.
- 27. In connection with the proposed extension of the Stay Period, the DIP Agent and the Monitor are in discussions regarding certain amendments to the DIP Term Sheet, including extending the maturity date to October 3, 2025 (*i.e.*, the end of the proposed extended Stay Period) and a potential wind-down reserve. It is anticipated that this amendment will be settled and entered into prior to the hearing of the motion.
- 28. As is demonstrated in the April 2025 Forecast, attached as Appendix "A", the CCAA Parties are forecast to have sufficient liquidity to fund their obligations and costs of the CCAA Proceedings through the end of the extended Stay Period. The April 2025 Forecast is summarized below.

(\$USD in thousands)

Cash Flow Forecast for the 26 Week Period Ended October 3, 2025

<i>(\$USD in thousands)</i>	Total
Disbursements	
<i>Operating Disbursements</i>	
Payroll	\$ (2,394)
Other Operating Expenses	(1,875)
Taxes	-
Total Operating Disbursements	\$ (4,269)
Net Cash from Operations	\$ (4,269)
<i>Financing Disbursements</i>	
Loan Repayments	-
Interest Expenses	(3,321)
<i>Restructuring Disbursements</i>	
Restructuring Legal and Professional Costs	(5,533)
Net Cash Flows	\$ (13,122)
Cash	
Beginning Balance	\$ 1,143
Net Cash Flows	(13,122)
Proceeds Reserve	14,104
DIP Advances	-
DIP Fees & Interest	(1,375)
Ending Balance	\$ 750

29. The Monitor supports extending the Stay Period to October 3, 2025, for the following reasons:
- (a) during the proposed extension of the Stay Period, the CCAA Parties, under the oversight of the Monitor, will have an opportunity and the breathing room necessary to complete the post-closing matters in connection with the Pawnee Transaction, pursue potential transactions for the remaining assets of the CCAA Parties, and advance the CCAA Proceedings towards a wind down;
 - (b) as indicated by the April 2025 Forecast, the CCAA Parties are forecast to have sufficient liquidity to continue operating in the ordinary course of business during the requested extension of the Stay Period;
 - (c) based on the information currently available to it, the Monitor believes that no creditor of the CCAA Parties would be materially prejudiced by the extension of the Stay Period;

- (d) the CCAA Parties, under the supervision of the Monitor, are acting in good faith and with due diligence; and
 - (e) the CCAA Parties have acted in good faith and with due diligence in the CCAA Proceedings since the commencement of the CCAA Proceedings.
30. Discussions are ongoing with the DIP Lenders regarding the April 2025 Forecast, a wind-down reserve and related amendments to the DIP Term Sheet. It is anticipated that an agreement will be reached before the hearing of the motion.

G. APPROVAL OF FEES AND ACTIVITIES

31. Pursuant to paragraphs 38 and 39 of the ARIO, the Monitor and its counsel, Osler, Hoskin & Harcourt LLP, are to:
- (a) be paid their reasonable fees and disbursements, in each case at their standard rates and charges, whether incurred prior to or subsequent to the date of the ARIO, as part of the costs of the CCAA Proceedings; and
 - (b) pass their accounts from time-to-time before this Court.
32. The Monitor and counsel to the Monitor have maintained detailed records of their time and disbursements as they relate to the CCAA Proceedings. The Monitor now requests approval of its fees and disbursements for the period of October 29, 2024 to February 28, 2025, as set out in the affidavit of Jeffrey Rosenberg, made April 25, 2025 (the “**Rosenberg Affidavit**”), and counsel to the Monitor’s fees and disbursements for the period October 29, 2024 to February 28, 2025, as set out in the affidavit of Sean Stidwill, made April 25, 2025 (the “**Stidwill Affidavit**” and together with the Rosenberg Affidavit, the “**Fee Affidavits**”).
33. The Rosenberg Affidavit, attached as Appendix “C”, includes, at Exhibit “A” thereto, copies of the invoices rendered by the Monitor in respect of these CCAA Proceedings that have been redacted to protect certain privileged and commercially sensitive information.
34. For the period from October 29, 2024 to February 28, 2025, the Monitor’s accounts total \$4,574,090.50 in fees, \$37,338.17 in expenses and disbursements, and \$599,485.74 in HST

for a total amount of \$5,210,914.41. A schedule of the accounts rendered by the Monitor for the fees and disbursements incurred in connection with the activities is included at Exhibit “B” to the Rosenberg Affidavit. A summary of the personnel, hours and hourly rates charged by the Monitor in respect of these CCAA Proceedings is included at Exhibit “C” to the Rosenberg Affidavit.

35. The Stidwill Affidavit, attached as Appendix “D”, includes, at Exhibit “A” thereto, copies of the invoices rendered by counsel to the Monitor in respect of these CCAA Proceedings that have been redacted to protect certain privileged and commercially sensitive information.
36. For the period from October 29, 2024 to February 28, 2025, counsel to the Monitor’s accounts total \$1,635,804.50 in fees, \$5,539.49 in expenses and disbursements and \$213,250.83 in HST for a total amount of \$1,854,594.82. A schedule of the accounts rendered by counsel to the Monitor for the fees and disbursements incurred in connection with the CCAA Proceedings is included at Exhibit “B” to the Stidwill Affidavit. A summary of the personnel, hours and hourly rates charged by the counsel to the Monitor in respect of these CCAA Proceedings is included at Exhibit “C” to the Stidwill Affidavit.
37. The Monitor has undertaken an expansive mandate throughout the CCAA Proceedings, as reflected in the Initial Order and ARIO, which granted the Monitor expanded powers, including authority to, among other things, for and on behalf of, and in the name of, the CCAA Parties and their respective boards of directors, conduct and control the financial affairs and operations of the CCAA Parties, and carry on the Business of any of the CCAA Parties, and act as foreign representative of the CCAA Parties in the Chapter 15 Proceedings. The need for an expanded role was principally required because the CCAA Parties’ board of directors resigned immediately prior to the CCAA Proceedings.
38. As such, the Monitor has been extensively involved in all aspects of this matter since the outset. As described in the Previous Reports and, above, the primary activities of the Monitor included:
 - (a) administering the SISF in accordance with the SISF Approval Order, which involved, among other things, extensive marketing of several distinct businesses in

multiple jurisdictions (along with the negotiation of multiple transactions and multiple appearances for Court approval of such transactions), as described in further detail below;

- (b) participating in discussions with and assisting the CCAA Parties in discussions with employees, suppliers, creditors, other stakeholders and other parties on matters related to the CCAA Proceedings and responding to requests for information from certain such parties;
- (c) reviewing borrowings under the DIP Facility and monitoring the receipts and disbursements of the CCAA Parties;
- (d) engaging in discussions with the DIP Agent and the DIP Lenders and their legal counsel regarding the SISP and the DIP Facility;
- (e) engaging in discussions with the CCAA Parties and their legal counsel regarding termination of certain contracts; and
- (f) bringing several motions throughout pursuant to its expanded authority.

39. The SISP was robust. There were 49 non-disclosure agreements signed with resulting due diligence from each of the parties, 8 offers received by the bid deadline, and extensive negotiations thereafter in obtaining the Pawnee Transaction and in pursuit of other potential transactions. Following the SISP, the Monitor has continued to pursue potential transactions for remaining assets that would result in superior returns to the estate than a liquidation.

40. The Monitor submits that the fees and disbursements incurred by the Monitor and counsel to the Monitor, as more particularly described in the Fee Affidavits, are reasonable in the circumstances and have been validly incurred in accordance with the provisions of the Orders issued in respect of these CCAA Proceedings. Additionally, the Monitor believes that the hourly rates charged by its counsel are consistent with the rates charged by corporate law firms practicing in the area of corporate insolvency and restructuring law in Toronto.

41. The Monitor respectfully requests the approval of the fees and disbursements of the Monitor and counsel to the Monitor as set out in the Fee Affidavits.
42. The Monitor is also requesting approval of the Reports and the activities of the Monitor described therein.

H. CONCLUSION

43. For the reasons set out in this Fifth Report, the Monitor is of the view that:
 - (a) an extension of the Stay Period up to and including October 3, 2025, is reasonable in the circumstances;
 - (b) the Monitor's and counsel to the Monitor's fees and disbursements should be approved; and
 - (c) the Reports and the Monitor's activities should be approved.

All of which is respectfully submitted this 25th day of April, 2025.

FTI Consulting Canada Inc.

In its capacity as Monitor of Chesswood Group Limited, Case Funding Inc., Chesswood Holdings Ltd., Chesswood US Acquisitionco Ltd., Lease-Win Limited, Windset Capital Corporation, Chesswood Capital Management Inc., Chesswood Capital Management USA Inc., 942328 Alberta Inc., 908696 Alberta Inc., Waypoint Investment Partners Inc., 1000390232 Ontario Inc. and CGL Holdco LLC and not in its personal or corporate capacity



Jeffrey Rosenberg
Senior Managing Director



Jodi Porepa
Senior Managing Director

APPENDIX “A” – APRIL 2025 FORECAST

(see attached)

Chesswood Group Limited

Consolidated Cash Flow Forecast

(USD in thousands)																													
Forecast Week Ending	11-Apr-25	18-Apr-25	25-Apr-25	02-May-25	09-May-25	16-May-25	23-May-25	30-May-25	06-Jun-25	13-Jun-25	20-Jun-25	27-Jun-25	04-Jul-25	11-Jul-25	18-Jul-25	25-Jul-25	01-Aug-25	08-Aug-25	15-Aug-25	22-Aug-25	29-Aug-25	05-Sep-25	12-Sep-25	19-Sep-25	26-Sep-25	03-Oct-25	26 Weeks		
Forecast Week	[1]	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	Total	
Disbursements																													
Operating Disbursements																													
Payroll	[2]	\$ (68)	\$ (679)	\$ (68)	\$ (383)	\$ (68)	-	\$ (68)	-	\$ (68)	-	\$ (68)	-	\$ (147)	-	\$ (30)	-	\$ (30)	-	\$ (30)	-	\$ (30)	-	\$ (30)	-	\$ (30)	-	\$ (596)	\$ (2,394)
Operating Expenses	[3]	(1)	(78)	(92)	(135)	(165)	(76)	(86)	(121)	(80)	(75)	(84)	(112)	(119)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(1,875)	
Taxes	[4]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Operating Disbursements																													
Net Cash from Operations		\$ (69)	\$ (757)	\$ (160)	\$ (518)	\$ (233)	\$ (76)	\$ (154)	\$ (121)	\$ (148)	\$ (75)	\$ (152)	\$ (112)	\$ (266)	\$ (50)	\$ (80)	\$ (50)	\$ (80)	\$ (50)	\$ (80)	\$ (50)	\$ (80)	\$ (50)	\$ (80)	\$ (50)	\$ (80)	\$ (50)	\$ (646)	\$ (4,269)
Financing Disbursements																													
Interest Expenses	[5]	-	-	-	(553)	-	-	-	-	(553)	-	-	-	(553)	-	-	-	(553)	-	-	-	-	(554)	-	-	-	(554)	(3,321)	
Restructuring Disbursements																													
Restructuring Legal and Professional Costs	[6]	-	(1,241)	(1,086)	(1,191)	(374)	(147)	(140)	(140)	(244)	(244)	(77)	(77)	(70)	(70)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(31)	(31)	(31)	(31)	(5,533)	
Net Cash Flows																													
Cash		\$ (69)	\$ (1,999)	\$ (1,247)	\$ (2,261)	\$ (607)	\$ (223)	\$ (294)	\$ (260)	\$ (946)	\$ (319)	\$ (229)	\$ (189)	\$ (889)	\$ (120)	\$ (119)	\$ (88)	\$ (672)	\$ (88)	\$ (119)	\$ (88)	\$ (119)	\$ (643)	\$ (112)	\$ (81)	\$ (112)	\$ (1,231)	\$ (13,122)	
Beginning Balance																													
Net Cash Flows		\$ 1,143	\$ 1,074	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 1,143	
Transaction Proceeds Holdback	[7]	(69)	(1,999)	(1,247)	(2,261)	(607)	(223)	(294)	(260)	(946)	(319)	(229)	(189)	(889)	(120)	(119)	(88)	(672)	(88)	(119)	(88)	(119)	(643)	(112)	(81)	(112)	(1,231)	(13,122)	
DIP Advances		-	1,674	1,247	2,691	607	223	294	260	1,135	319	229	189	1,078	120	119	88	861	88	119	88	119	832	112	81	112	1,421	14,104	
DIP Fees & Interest	[8]	-	-	-	(430)	-	-	-	-	(189)	-	-	-	(189)	-	-	-	(189)	-	-	-	-	(189)	-	-	-	(189)	(1,375)	
Ending Balance																													
		\$ 1,074	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	
DIP Facility																													
Opening Balance		\$ 44,628	\$ 44,628	\$ 44,628	\$ 44,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 44,628	
(+) Additional DIP Draws (Repayments)		-	-	-	(25,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(25,000)	
Closing Balance																													
		\$ 44,628	\$ 44,628	\$ 44,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	
Transaction Proceeds Holdback																													
Opening Balance	[7]	\$ 84,260	\$ 84,260	\$ 82,585	\$ 81,339	\$ 53,648	\$ 53,041	\$ 52,818	\$ 52,524	\$ 52,264	\$ 51,129	\$ 50,810	\$ 50,581	\$ 50,392	\$ 49,314	\$ 49,194	\$ 49,075	\$ 48,987	\$ 48,126	\$ 48,038	\$ 47,919	\$ 47,831	\$ 47,713	\$ 46,881	\$ 46,769	\$ 46,688	\$ 46,576	\$ 84,260	
(-) Repayment of DIP		-	-	-	(25,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(25,000)	
(-) Transfer to Company		-	(1,674)	(1,247)	(2,691)	(607)	(223)	(294)	(260)	(1,135)	(319)	(229)	(189)	(1,078)	(120)	(119)	(88)	(861)	(88)	(119)	(88)	(119)	(832)	(112)	(81)	(112)	(1,421)	(14,104)	
Closing Balance																													
		\$ 84,260	\$ 82,585	\$ 81,339	\$ 53,648	\$ 53,041	\$ 52,818	\$ 52,524	\$ 52,264	\$ 51,129	\$ 50,810	\$ 50,581	\$ 50,392	\$ 49,314	\$ 49,194	\$ 49,075	\$ 48,987	\$ 48,126	\$ 48,038	\$ 47,919	\$ 47,831	\$ 47,713	\$ 46,881	\$ 46,769	\$ 46,688	\$ 46,576	\$ 45,155	\$ 45,155	
Total Debt																													
		\$ 133,498	\$ 133,636	\$ 133,774	\$ 108,360	\$ 108,498	\$ 108,636	\$ 108,774	\$ 108,913	\$ 108,498	\$ 108,636	\$ 108,774	\$ 108,913	\$ 108,498	\$ 108,636	\$ 108,774	\$ 108,913	\$ 108,498	\$ 108,636	\$ 108,774	\$ 108,913	\$ 109,051	\$ 108,636	\$ 108,774	\$ 108,913	\$ 109,051	\$ 108,636	\$ 108,636	

Notes to the Consolidated Cash Flow Forecast:

- [1] The purpose of the Cash Flow Forecast is to estimate the liquidity requirements of Chesswood Group Limited and its subsidiaries ("Chesswood" or the "Company"). The forecast above is presented in United States Dollars. The forecast 26-week Cash Flow Forecast is on a cash-basis only and does not include timing differences for cash in transit.
- [2] Forecast Payroll is based on recent payroll amounts and future forecast amounts including the remaining estimates for the Court-approved KERF of \$1.7M and accrued vacation pay for any terminated employees.
- [3] Forecast Operating Expenses includes general and administrative expenses including IT, Rent, Insurance, and other costs necessary for operation. This also includes estimates for certain Pawnee post-closing costs including costs associated with excluded contracts and any costs necessary to complete the sale/wind-up of Waypoint and Easy Legal.
- [4] Forecast Taxes do not include any post-filing taxes arising from the sale of Pawnee. Any post-filing taxes may materially impact the above cash flow forecast.
- [5] Forecast Interest Expenses include interest payable on the Lenders' Pre-Filing Obligations.
- [6] Forecast Restructuring Legal and Professional Costs include legal and professional fees associated with the CCAA proceedings and are based on estimates provided by the advisors. This includes approximately \$2.6M in fees incurred (billed and WIP) and a further approximately \$3M in new fees to complete the wind-up of the estate.
- [7] Represents the portion of the Rifco and Pawnee transaction proceeds held by the Monitor that is used to fund operations by the Company.
- [8] Forecast DIP Fees & Interest represents the cost of borrowing. Interest is payable on the first of the month.
- [9] This cash flow does not include any contemplated earnouts or other post-closing matters arising from the Pawnee transaction. Any post-closing matters may materially impact the cash flow forecast.

APPENDIX “B” – MONITOR’S CERTIFICATE, DATED APRIL 1, 2025

(see attached)

Court File No. CV-24-00730212-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE

(COMMERCIAL LIST)

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF CHESSWOOD GROUP LIMITED, CASE FUNDING INC., CHESSWOOD
HOLDINGS LTD., CHESSWOOD US ACQUISITIONCO LTD., PAWNEE
LEASING CORPORATION, LEASE-WIN LIMITED, WINDSET CAPITAL
CORPORATION, TANDEM FINANCE, INC., CHESSWOOD CAPITAL
MANAGEMENT INC., CHESSWOOD CAPITAL MANAGEMENT USA INC.,
942328 ALBERTA INC., 908696 ALBERTA INC., WAYPOINT INVESTMENT
PARTNERS INC. and 1000390232 ONTARIO INC.

MONITOR'S CERTIFICATE

RECITALS

1. Pursuant to the Initial Order of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated October 29, 2024 (as amended and restated on November 7, 2024, and as may be further amended, restated or supplemented from time to time), Chesswood Group Limited, Case Funding Inc., Chesswood Holdings Ltd., Chesswood US Acquisitionco Ltd., Pawnee Leasing Corporation, Lease-Win Limited, Windset Capital Corporation, Tandem Finance, Inc., Chesswood Capital Management Inc., Chesswood Capital Management USA Inc., 942328 Alberta Inc. (formerly Rifco National Auto Finance Corporation), 908696 Alberta Inc. (formerly Rifco Inc.), Waypoint Investment Partners Inc. and 1000390232 Ontario Inc. (collectively, the “**CCAA Parties**” and each a “**CCAA Party**”) were granted protection from their creditors pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”), and FTI Consulting Canada Inc. was appointed as the monitor of the CCAA Parties (in such capacity, the “**Monitor**”).

~

2. Pursuant to the Approval and Reverse Vesting Order of the Court dated March 7, 2025 (the “**Approval and Reverse Vesting Order**”), the Court approved the transactions (the “**Transactions**”) contemplated by the Share Purchase Agreement (the “**Agreement**”) between Chesswood U.S. Acquisitionco Ltd., as the vendor (the “**Vendor**”), and North Mill Equipment Finance, LLC, as the purchaser (the “**Purchaser**”), dated as of February 28, 2025.

3. The Approval and Reverse Vesting Order contemplates that the Transactions will be implemented and certain relief set out in the Approval and Reverse Vesting Order will become effective upon delivery of this Monitor’s Certificate by the Monitor to the Vendor and the Purchaser.

4. Capitalized terms used but not defined herein have the meanings ascribed to them in the Approval and Reverse Vesting Order or the Agreement.

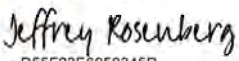
THE MONITOR HEREBY CERTIFIES the following:

1. The Monitor has received, on behalf of the Vendor, funds from the Purchaser equal to the Purchase Price in accordance with the Agreement.

2. The Monitor has received written confirmation from the Purchaser and the Vendor, in form and substance satisfactory to the Monitor, that all conditions to Closing set forth in the Agreement have been satisfied or waived, as applicable, by the Purchaser and the Vendor.

3. The Effective Time is deemed to have occurred at 12:30 p.m. (Toronto time) on April 1, 2025.

This Monitor’s Certificate was delivered by the Monitor at Toronto on April 1, 2025.

DocuSigned by:

055F23E0950345D

**FTI Consulting Canada Inc., solely in its
capacity as Monitor of the CCAA Parties, and
not in its personal or corporate capacity**

	<div>ONTARIO SUPERIOR COURT OF JUSTICE COMMERCIAL LIST PROCEEDING COMMENCED AT TORONTO</div>
	<div>MONITOR'S CERTIFICATE</div>
	<div>OSLER, HOSKIN & HARCOURT LLP 100 King Street West 1 First Canadian Place Suite 6200, P.O. Box 50 Toronto ON M5X 1B8 Marc Wasserman (LSO# 44066M) Tel: 416-862-4908 Email: mwasserman@osler.com Dave Rosenblat (LSO# 64586K) Tel: 416-862-5673 Email: drosenblat@osler.com Sean Stidwill (LSO# 71078J) Tel: 416-862-4217 Email: sstidwill@osler.com Fax: 416.862.6666 Lawyers for the Monitor</div>

APPENDIX “C” – AFFIDAVIT OF JEFFREY ROSENBERG, MADE APRIL 25, 2025

(see attached)

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 CHESSWOOD GROUP LIMITED, CASE FUNDING INC., CHESSWOOD
HOLDINGS LTD., CHESSWOOD US ACQUISITIONCO LTD., LEASE-WIN
LIMITED, WINDSET CAPITAL CORPORATION, CHESSWOOD CAPITAL
MANAGEMENT INC., CHESSWOOD CAPITAL MANAGEMENT USA INC.,
942328 ALBERTA INC., 908696 ALBERTA INC., WAYPOINT INVESTMENT
PARTNERS INC., 1000390232 ONTARIO INC. and CGL HOLDCO, LLC

AFFIDAVIT OF JEFFREY ROSENBERG
(sworn April 25, 2025)

I, Jeffrey Rosenberg, 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**”), in its capacity as Court-appointed monitor (in such capacity, the “**Monitor**”) in the above-captioned proceedings pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”) and, as such, I have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

2. I make this affidavit in support of a motion by the Monitor for an Order, among other things, approving the fees and disbursements of the Monitor.

3. Attached hereto collectively as Exhibit “A” are redacted copies of the invoices issued by the Monitor for the period between October 29, 2024 and February 28, 2025 (the “**Approval Period**”) setting out the Monitor’s fees, disbursements and applicable taxes for the relevant period. I confirm that these accounts accurately reflect the services provided by the Monitor in this matter for the Approval Period and the fees and disbursements claimed by it for the Approval Period.

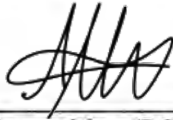
4. Attached hereto as Exhibit “B” is a schedule of the accounts rendered by the Monitor for the fees and disbursements incurred in connection with the activities summarized in Exhibit “A” undertaken in these proceedings during the Approval Period.

5. Attached hereto as Exhibit “C” is a schedule summarizing the individuals who have worked on this matter, including their roles, hours and billing rates during the Approval Period.

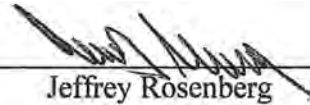
6. The total fees charged by the Monitor during the Approval Period were \$4,574,090.50, plus disbursements of \$37,338.17, plus Harmonized Sales Tax in the amount of \$599,485.74 for a total of \$5,210,914.41. Total hours invoiced by the Monitor in this period were 4,699.60 for an average hourly rate charged of \$973.29/hour

7. To the best of my knowledge, (i) the total hours, fees and disbursements incurred by the Monitor during the Approval Period are reasonable and appropriate in the circumstances, and (ii) the hourly rates charged by the Monitor are comparable to the rates charged by other accounting, financial advisory, and restructuring firms in the Toronto market for the provision of similar services, and are comparable to the hourly rates charged by FTI for services rendered in relation to similar proceedings.

SWORN BEFORE ME over videoconference
this 25th day of April, 2025 in accordance
with O. Reg. 431/20, Administering Oath or
Declaration Remotely. The affiant is located
in the City of Toronto, in the Province of
Ontario and the commissioner is located in the
City of Toronto, in the Province of Ontario.

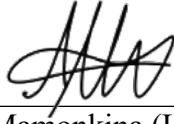


Albina Mamonkina (LSO No. 90473P)
Commissioner for Taking Affidavits



Jeffrey Rosenberg

THIS IS EXHIBIT "A" REFERRED TO IN
THE AFFIDAVIT OF JEFFREY ROSENBERG
SWORN BEFORE ME ON THIS 25th DAY OF APRIL 2025

A handwritten signature in black ink, appearing to be 'Albina Mamonkina', written over a horizontal line.

Albina Mamonkina (LSO No. 90473P)
A Commissioner for Taking Affidavits

Exhibit A



Corporate Finance

December 05, 2024

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Re: CCAA Monitor
Job No. 500001.9490
Invoice No. 102900001886

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through November 17, 2024.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Jeffrey Rosenberg", with a long horizontal flourish extending to the right.

Jeffrey Rosenberg
Senior Managing Director



Invoice Remittance

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Invoice No.	December 05, 2024
Job No.	102900001886
Terms	500001.9490
Currency	Due Upon Receipt
Tax Registration:	CAD

Re:CCAA Monitor

Current Invoice Period: Charges posted through November 17, 2024

Amount Due Current Invoice	\$914,669.86
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Bank Information

Please indicate our invoice number with your remittance

Account Name:	FTI Consulting Canada Inc.	Bank Code:	002
Bank Name:	Bank of Nova Scotia	Account Number:	0861715
Bank Address:	Scotia Plaza, 44 King Street West	Swift/BIC Code:	NOSCCATT
	Toronto, Ontario M5H 1H1	Transit Code:	47696
	Canada	Account Currency:	CAD

Please forward remittance advice to AR.Support@fticonsulting.com.

Please remit cheque payments to:	FTI Consulting Canada Inc.
	C/O T10073
	P.O. Box 10073
	Postal Station A
	Toronto, ON M5W 2B1
	Canada



Invoice Summary

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Invoice No.
Job No.
Terms
Currency
Tax Registration:

December 05, 2024
102900001886
500001.9490
Due Upon Receipt
CAD

Re: CCAA Monitor

Current Invoice Period: Charges posted through November 17, 2024

Name	Title	Rate	Hours	Total
Charles Carroll	Senior Managing Director	\$2,070.00	0.50	\$1,035.00
Dean Mullett	Senior Managing Director	\$1,280.00	129.90	\$166,272.00
Jeffrey Rosenberg	Senior Managing Director	\$1,280.00	111.90	\$143,232.00
Jodi Porepa	Senior Managing Director	\$1,090.00	144.80	\$157,832.00
Richard Kim	Managing Director	\$1,060.00	130.60	\$138,436.00
Jonathan Joffe	Senior Director	\$955.00	5.80	\$5,539.00
Olivia Manarin	Director	\$875.00	21.90	\$19,162.50
Adsaran Vithiyananthan	Senior Consultant	\$675.00	90.70	\$61,222.50
Carter Wood	Senior Consultant	\$675.00	107.30	\$72,427.50
Adam Gasch	Consultant	\$435.00	5.60	\$2,436.00
Jennifer Ye	Consultant	\$435.00	60.50	\$26,317.50
Total Professional Services			809.50	\$793,912.00

Expenses	Total
Advertising	\$4,177.06
Air Travel	\$6,514.57
Business Meals	\$934.58
Car Rental	\$324.95
Hotel & Lodging	\$3,117.81
Internet Cost	\$52.07
Taxi	\$409.31
Total Expenses	\$15,530.35



Invoice Summary

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Invoice No.	December 05, 2024
Job No.	102900001886
Terms	500001.9490
Currency	Due Upon Receipt
Tax Registration:	CAD

Re: CCAA Monitor

Current Invoice Period: Charges posted through November 17, 2024

Invoice Total	CAD Amount
	\$809,442.35
HST (13%)	\$105,227.51
Total Due	\$914,669.86



Invoice Detail

December 05, 2024
Invoice No. 102900001886
Job No. 500001.9490

Total Professional Services

Charles Carroll

10/31/2024	Client work.	0.50		
			\$2,070.00	per hour x total hrs
			0.50	\$1,035.00

Dean Mullett

10/29/2024	Various correspondence with Blakes regarding filing and affidavit; various correspondence with US counsel regarding filing preparation; various correspondence with counsel and FTI team regarding pre-filing report; various correspondence with lenders regarding filing; various emails with Blakes regarding [REDACTED] various emails with Osler regarding [REDACTED] [REDACTED]; various emails with [REDACTED] regarding filing and path forward, various correspondence with [REDACTED] regarding same; various emails with Chesswood regarding filing and next steps; various calls with Chesswood management regarding employee communication and [REDACTED]; calls with [REDACTED]; calls with [REDACTED] regarding filing; attendance at court hearing; various calls with [REDACTED]	11.20
10/30/2024	Various correspondence with US counsel regarding filing preparation; various correspondence with potential interested parties; various correspondence with FTI team regarding disbursements, [REDACTED], borrowing notice and reporting requirements; various emails [REDACTED]; attend [REDACTED] [REDACTED] I; [REDACTED]; call with FTI team regarding reporting requirements; call with [REDACTED], [REDACTED] and [REDACTED]; various calls and discussions with Richard Kim and Jeff Rosenberg regarding status and views on oath forward; calls with interested parties.	7.10

Invoice Detail

December 05, 2024
Invoice No. 102900001886
Job No. 500001.9490

10/31/2024	Various correspondence with US counsel regarding filing; preparation for meeting with Pawnee management team; [REDACTED]; discussion of cash management with FTI and Blakes teams; various emails with [REDACTED] regarding upcoming payments; various correspondence with FTI team regarding disbursements; [REDACTED]; various emails with Chesswood, Pawnee and FTI regarding [REDACTED]; [REDACTED]; [REDACTED]; various calls with [REDACTED] various calls with Blakes and FTI team regarding [REDACTED]; attendance at Pawnee for meeting with managements; various calls with Jeff Rosenberg regarding [REDACTED].	12.30
11/01/2024	Various correspondence with [REDACTED] regarding [REDACTED]; various correspondence with US counsel regarding ARIQ; various correspondence with Pawnee management regarding [REDACTED] go forward work plan; various correspondence with Blakes regarding ARIQ, KERP and cash management; various correspondence with Osler regarding comeback hearing; various correspondence with [REDACTED] regarding [REDACTED]; various inbounds from potentially interested parties; various correspondence with FTI team regarding updated cash flows forecast; call with Blakes regarding cash management; call with FTI team regarding cash flows forecast; call with Blakes regarding cash flows forecast; call with Blakes and Osler regarding cash flows forecast and cash management; debrief call with Jeff Rosenberg.	6.20
11/02/2024	Various correspondence with Blakes and Osler regarding cash flows forecast and cash management; various correspondence with FTI team regarding cash flows forecast; various calls with FTI team regarding [REDACTED].	1.60
11/03/2024	Various correspondence with FTI team regarding updated cash flows forecast; various correspondence with Osler regarding cash management; call with Jeff Rosenberg regarding cash flows forecast and next steps with Osler and Blakes; call with Osler regarding cash flows forecast.	2.80

Invoice Detail

Invoice No. December 05, 2024
Job No. 102900001886
500001.9490

11/04/2024	<p>Various correspondence with US counsel regarding ARIO; various emails with FTI team regarding [REDACTED] various correspondence with potentially interested parties; various correspondence with Blakes regarding cash management; various emails with Pawnee regarding financial modeling; various correspondence with Rifco regarding financial modeling; various correspondence with Osler regarding cash managements; [REDACTED]; [REDACTED]; [REDACTED]; various correspondence with RBC regarding updated DIP budget; various correspondence with Osler regarding comeback hearing; review of cash flows forecast changes; calls with Osler regarding cash management [REDACTED]; debrief with Jeff Rosenberg; [REDACTED]; [REDACTED]; call with Rifco regarding financial modeling; call with Jeff Rosenberg regarding [REDACTED]; call with Jeff Rosenberg and Jodi Porepa regarding cash management; call with Pawnee regarding customer auto payments; call with Osler and Blakes regarding Pawnee cash management; call with Blakes regarding same; call with Richard Kim regarding cash flows forecast changes.</p>	12.10
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Invoice Detail

December 05, 2024
 Invoice No. 102900001886
 Job No. 500001.9490

11/05/2024	Various correspondence with US counsel regarding comeback hearing; various correspondence with Pawnee regarding bank accounts, various discussions with FTI regarding same; review of matters with respect to [REDACTED]; various correspondence with creditors; various correspondence with Osler regarding comeback hearing, US order, [REDACTED]; various correspondence with Pawnee [REDACTED]; [REDACTED]; various emails with Blakes regarding comeback hearing [REDACTED]; discussions with FTI team regarding cash flows forecast; review of critical disbursements; [REDACTED]; various correspondence with [REDACTED] regarding next steps; review of NDA's with Osler; call with FTI team to review cash flows actuals to budget, modeling of [REDACTED]; [REDACTED]; call with Blakes regarding bank accounts, [REDACTED], cash flows forecast and account control agreements; call with Blakes regarding [REDACTED]; call with lending syndicate regarding status update since filing; call [REDACTED] regarding [REDACTED]; call with Blakes regarding [REDACTED]; [REDACTED]; debrief with Jeff Rosenberg regarding same; call with [REDACTED] regarding cash management; debrief with Jeff Rosenberg regarding same; call with Jeff Rosenberg regarding [REDACTED]; call with [REDACTED] regarding [REDACTED] debrief with Richard Kim regarding same; call with [REDACTED] regarding [REDACTED]; calls with potentially interested parties; call with Jeff Rosenberg regarding [REDACTED] matters; call with [REDACTED] regarding [REDACTED]; call with [REDACTED] regarding [REDACTED] and next steps; FTI team call regarding bank accounts and [REDACTED]	12.70
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Invoice Detail

December 05, 2024
Invoice No. 102900001886
Job No. 500001.9490

11/06/2024	<p>Various emails with Company regarding [REDACTED] various correspondence with [REDACTED] regarding [REDACTED]; various correspondence with [REDACTED] regarding outstanding questions; various correspondence with Pawnee regarding [REDACTED]; various correspondence with Osler [REDACTED]; various correspondence with FTI team regarding comeback hearing preparation; various correspondence with Rifco regarding [REDACTED]; various correspondence with FTI team regarding Easy Legal; various correspondence with Rifco [REDACTED]; call with Blakes [REDACTED]; [REDACTED]; [REDACTED]; call with Pawnee regarding various operational issues; [REDACTED]; [REDACTED]; discuss Pawnee [REDACTED] and Rifco potential transaction [REDACTED]; [REDACTED]; call with Blakes regarding same; call with FTI team regarding [REDACTED]; call with Osler and US counsel regarding [REDACTED] [REDACTED]; call with Rifco and Chesswood regarding [REDACTED]; call with Jodi Porepa and Jeff Rosenberg regarding [REDACTED] and [REDACTED]; call with FTI team regarding Rifco cash reserves.</p>	8.80
11/07/2024	<p>Various correspondence with Osler and FTI team regarding [REDACTED] CCAA matters; various correspondence with [REDACTED] regarding [REDACTED]; various emails and discussions with FTI team regarding [REDACTED]; various correspondence with Osler and US counsel regarding comeback hearing and Monitor Report; various correspondence with FTI team and Pawnee regarding financial model; various correspondence with Company and FTI team regarding critical vendors; various discussions with FTI team regarding proposed NDA for interested parties; discussion of [REDACTED] with FTI team; review of [REDACTED] with FTI team; various correspondence with US counsel regarding Chapter 15 supplementary filing; various correspondence with FTI team regarding [REDACTED]; various correspondence with Osler regarding Pawnee; call with Osler regarding [REDACTED] call with [REDACTED] regarding [REDACTED] call with Jeff Rosenberg [REDACTED] attendance at comeback hearing; various calls with Jeff Rosenberg regarding operational matters; call with Richard Kim regarding [REDACTED].</p>	7.20

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11/08/2024	Various correspondence with Blakes regarding [REDACTED]; review of draft court order; review of critical vendors with Pawnee; review and distribution of NDA's; various correspondence with FTI team regarding [REDACTED]; review and discussion of potential KERP; review of cash management matters with Osler and FTI team; various correspondence with potentially interested parties; various correspondence regarding US bank account control agreements; review and discussion of [REDACTED]; review and discussion of [REDACTED]; call with FTI team regarding [REDACTED]; call with Blakes regarding [REDACTED]; call with Jeff Rosenberg regarding [REDACTED] update; call with Osler regarding [REDACTED] Call with Blakes regarding [REDACTED] call with Jeff Rosenberg regarding potential KERP.	6.10
11/09/2024	Various emails with FTI team regarding NDA's; various correspondence with FTI team regarding US bank account control agreements.	0.30
11/10/2024	Various emails with Blakes regarding reporting to the DIP lenders; various emails with Blakes and FTI regarding [REDACTED] call with Jeff Rosenberg regarding [REDACTED].	0.60
11/11/2024	Status update with FTI team; various correspondence with Blakes regarding [REDACTED] various correspondence with Osler regarding [REDACTED], [REDACTED] US bank account control agreements; various correspondence with [REDACTED]; various correspondence with interested parties; various correspondence with Chesswood regarding critical vendors; monthly financial reporting discussion; various correspondence with [REDACTED] regarding [REDACTED]; various emails and texts with FTI team regarding operational matters; call with Jeff Rosenberg and Richard Kim regarding Pawnee outstanding matters and path forward; call with Richard Kim regarding [REDACTED] interested party NDA's and financial reporting; call with Adsaran Vithiyannathan and Richard Kim regarding [REDACTED]; follow-up call with Adsaran Vithiyannathan and Richard Kim regarding [REDACTED]; call with Osler regarding [REDACTED] various correspondence with Blakes regarding [REDACTED] various correspondence [REDACTED]; various correspondence with US counsel regarding filing matters; review and discussion of [REDACTED]; various correspondence with interested parties; review and discussion of critical vendors; review and discussion on monthly reporting needs; call with Osler regarding [REDACTED] review of [REDACTED] strategies.	7.10

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11/12/2024	Various correspondence with [REDACTED] regarding [REDACTED]; [REDACTED] various correspondence with interested parties, NDAs, etc.; review and discussion on [REDACTED]; [REDACTED]; various correspondence with US counsel regarding filing matters and critical vendors; review and discussion of Company's proposed disbursements; various correspondence with [REDACTED]; [REDACTED]; review and discussion of [REDACTED]; [REDACTED] matters; various correspondence with Blakes regarding monthly reporting; review and discussion of [REDACTED]; review and discussion with Osler regarding same; various calls with Richard Kim and Jeff Rosenberg regarding operational matters and realization strategies; various calls with interested parties; call with Waypoint to discuss operational status and next steps; various calls with [REDACTED]; status and strategy call with FTI team.	7.50
11/13/2024	Various discussions with [REDACTED] regarding [REDACTED]; various consideration of [REDACTED]; review and discussion of financial reporting; various correspondence [REDACTED]; various correspondence with US counsel regarding filing matters, critical vendors, etc.; review and discussion on [REDACTED] issues; review of NDA with various interested parties; review and discussion of [REDACTED]; [REDACTED]; review and discussion on requirements for [REDACTED]; [REDACTED]; various calls with Jeff Rosenberg and Richard Kim regarding operational matters and realization strategies; calls with Osler regarding [REDACTED] and [REDACTED]; [REDACTED]; call with Pawnee regarding [REDACTED] and reporting; calls with Blakes regarding [REDACTED]; call with Blakes and Osler regarding cash management, [REDACTED], and impact on DIP cash flows; FTI team call regarding [REDACTED] cash flows and impact on [REDACTED].	8.50

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11/14/2024	Various correspondence with [REDACTED] regarding post-filing work; various discussions and consideration of [REDACTED]; [REDACTED]; various emails with [REDACTED]; [REDACTED]; various discussions and consideration of financial reporting to the Syndicate; various correspondence with [REDACTED]; [REDACTED]; call regarding the same; various discussions regarding [REDACTED] cash management; various correspondence with US counsel regarding US filing matters; various discussions regarding [REDACTED]; various correspondence with interested parties; various review and discussion with [REDACTED] regarding [REDACTED] and path forward; various calls with Richard Kim and Jeff Rosenberg regarding operational matters and realization strategies; call with FTI team regarding Pawnee critical vendors; call with FTI team to review [REDACTED]; call with Blakes to review variance reporting, DIP cash flows, etc.; call with [REDACTED] to discuss [REDACTED] and realization strategies; call with Osler regarding [REDACTED].	9.20		
11/15/2024	Various discussions regarding [REDACTED]; various discussions regarding critical vendors; various correspondence with Blakes regarding borrowing notices; various discussions regarding [REDACTED] and realizations strategies; various correspondence with interested parties; various correspondence with US counsel regarding critical vendors; review and discussion of [REDACTED] [REDACTED]; [REDACTED]; consideration of [REDACTED] related matters; review and discussion of [REDACTED]; review and discussion on reporting to the Agent; various calls with Jeff Rosenberg regarding operational and realization strategies; call with Jeff Rosenberg regarding [REDACTED] interested parties; call with [REDACTED] to review [REDACTED] and interested party matters; call with [REDACTED] regarding [REDACTED]; call with FTI team regarding critical vendors; call with [REDACTED] regarding [REDACTED].	8.10		
11/16/2024	Various correspondence regarding critical vendors; variance emails with Osler regarding [REDACTED].	0.50		
\$1,280.00		per hour x total hrs	129.90	\$166,272.00

Jeffrey Rosenberg

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10/29/2024	Work on communications plan; calls with the CFO; prepare for and attend hearing; preparation for post-filing meetings; work on pre-filing Report of the Monitor; review of press release; preparation for Chapter 15 filing; correspondence and calls with U.S. Legal counsel; respond to lender information request.	8.80
10/30/2024	Review of various Chapter 15 documents; attend various calls with U.S. staff; attend [REDACTED] meetings with [REDACTED] work on various urgent operating matters; attend [REDACTED] meetings; attend various [REDACTED] meetings.	9.00
10/31/2024	Work on matters for Chapter 15 hearing; review correspondence for Chapter 15 hearing; call with [REDACTED] call with [REDACTED] on [REDACTED]; call with CFO on [REDACTED]; attend various calls with Company; work [REDACTED] issues and [REDACTED] matters.	8.20
11/01/2024	Review correspondence [REDACTED]; review correspondence from Blakes; call regarding cash management; call with Easy Legal division; call with prospective purchasers; call with Waypoint; call with Rifco; call with Pawnee; review of DIP; calls and correspondence regarding banking matters; work on payroll matters; work on Letters of Credit matters; calls with Osler.	8.90
11/02/2024	Work on Baca matters; review of correspondence from Blakes; review of correspondence from Osler; work on notice matters; review of cash flows.	3.40
11/03/2024	Work on cash flows; work on bank accounts; [REDACTED]; attend call regarding cash flows.	3.60
11/04/2024	Review of correspondence from U.S. counsel; review of correspondence from potential purchasers; work on Waypoint matters; review of correspondence from [REDACTED] [REDACTED] review of proposed change to [REDACTED]; work on [REDACTED] issues; attend call with Blakes and Osler; attend calls with Osler; review of draft orders.	7.40
11/05/2024	Attend cash flows call; attend call with Blakes; attend call with [REDACTED] Osler and [REDACTED]; review of various emails regarding cash management; review of motion materials; [REDACTED] call with Osler; work on court report; review of cash flows; review of disbursements.	8.60
11/06/2024	Work on [REDACTED] matters; review of DACA; calls with Blakes; calls with Osler's; work on forecast; work on [REDACTED] issues; call with [REDACTED] and review of [REDACTED] review of Pawnee matters; review of disbursements.	8.00

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11/07/2024	Call with [REDACTED] call with Blakes; prepare for and attend Hearing; work on Waypoint matters; calls with Osler; work on Chapter 15 matters; work on cash management system; review of request from syndicate members; work on DIP draw matters; work on riders to agreements; work on employee matters; work on Rifco matters.	7.60		
11/08/2024	Review of emails; call with Osler; work on [REDACTED]; review of disbursements.	5.30		
11/11/2024	Review of Chapter 15 materials for filing; work on Pawnee matters including reviewing correspondence.	7.40		
11/12/2024	Review of [REDACTED] related to Chapter 15 [REDACTED] review of court order language; review of [REDACTED]; call with Waypoint.	6.10		
11/13/2024	Work on reporting matters; work on banking matters; attend various calls with legal counsel; review of documentation; review of files.	6.20		
11/14/2024	Work on Waypoint matters; work on Pawnee matters and attend call regarding the same; call regarding [REDACTED] [REDACTED] review of payments.	6.30		
11/15/2024	Review of Pawnee operational matters; review of communications to the lenders; correspondence from prospective purchasers.	5.80		
11/16/2024	Work on [REDACTED]; review of correspondence.	0.90		
11/17/2024	Work on [REDACTED] matters.	0.40		
\$1,280.00		per hour x total hrs	111.90	\$143,232.00

Jodi Porepa

10/29/2024	Bankruptcy preparation; review and update Monitor's Report; review DIP term sheet and provide comments; review affidavit and provide comments; call with management; call with counsel; review cash flow forecast; review communication documents and provide comments; attend court hearing for Initial Filing.	9.20
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10/30/2024	Review and finalize communication documents; provide comments in respect of same; discussions with the Company regarding cash management; attend [REDACTED] meetings with [REDACTED]; call with Company to discuss proposed disbursements and process going forward; review US documents; review [REDACTED] and provide comments; review statutory notice and provide comments; internal discussions regarding CCAA items; follow up on [REDACTED] enquiries.	11.30
10/31/2024	Call with Company to discuss proposed disbursements; [REDACTED]; review disbursements and provide comments; internal discussions regarding status of payroll and other post-filing requirements; call with Blakes to discuss cash management; call with Company to discuss cash management; review [REDACTED] and provide comments; review newspaper ad and provide comments; call to discuss [REDACTED] and potential risks.	10.50
11/01/2024	Follow up calls with subsidiaries regarding cash management and general questions; review cash management system and provide comments; internal discussions regarding same; call with Blakes to discuss cash management and DACA; internal discussions regarding bank accounts; review and respond to third party enquiries; review US motion materials; review DIP documents and assess upcoming milestones.	10.40
11/01/2024	Review draft court report and provide comments.	0.20
11/02/2024	Review cash flow forecast and provide comments; review and respond to third party enquiries and provide comments; review proposed critical vendors; review cash management system and provide comments; review notice to banks; communication with counsel; internal status update.	4.10
11/03/2024	Review cash flow forecast and provide comments; review proposed critical vendors and provide comments; review third party enquiries and proposed responses and provide comments; review cash management system and provide comments; review cash management schematics and provide comments; internal discussions regarding same; communication with counsel; internal status update.	4.60
11/04/2024	Review motion materials and provide comments; review cash management schematic; call with company to discuss critical vendors and cash management; review critical vendor list of vendors and provide comments; internal discussions regarding same; discussions on reporting requirements; review newspaper advertisement; review and respond to third party enquiries.	10.80

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11/05/2024	Call with company to review critical vendors; internal discussions on cash management; call [REDACTED] to discuss cash m management and Pawnee accounts; review draft Monitor's Report and provide comments; internal status update.	8.90
11/06/2024	Review motion materials and provide comments; review cash management schematic; call with company to discuss critical vendors and cash management; review critical vendor list of vendors and provide comments; internal discussions regarding same; discussions on reporting requirements; review newspaper advertisement; review and respond to third party enquiries.	9.60
11/07/2024	Attend court; discussions with counsel regarding cash management; review and respond to enquiries; review variance analysis and provide comments.	9.30
11/08/2024	Calls with company to discuss proposed disbursements; review critical vendors; review and respond to bank enquiries; review variance analysis and discuss DIP draws; internal discussions regarding same; review and respond to enquiries; call with Pawnee to discuss critical vendors; calls with Osler.	10.40
11/11/2024	Review proposed disbursements; review cash management; review DACAs; calls with Company; calls with counsel; internal discussions [REDACTED]; [REDACTED]; discussions on proposed disbursements; discussions regarding vendor management; review draft language for [REDACTED].	9.10
11/12/2024	Review proposed disbursements; review cash management; review DACAs; calls with Company; calls with counsel; review variance analysis; review proposed disbursements and provide comments in respect of the same; calls with CEO; calls with subsidiaries to discuss vendor management and proposed disbursements; review financial reconciliations and provide comments.	9.50
11/13/2024	Review variance analysis and provide comments; [REDACTED]; internal discussions regarding same; call with company to discuss Pawnee cash management and process going forward; call with counsel and FTI to discuss [REDACTED]; review [REDACTED]; call internally in respect of same; call with Blakes regarding [REDACTED]; review and finalize variance analysis.	9.00

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11/14/2024	Review and finalize variance analysis; provide comments on financial reconciliations; call with Blakes to discuss variance analysis; review proposed disbursements and provide comments; review [REDACTED]; call with CEO to discuss CCAA ongoing issues; discussions regarding potential [REDACTED]; internal discussions regarding same; review cash management; review [REDACTED] and provide comments; calls with Company.	9.30		
11/15/2024	Review proposed disbursements and provide comments; review financial reconciliations; call management of subsidiaries to discuss same; call to discuss restricted bank accounts; review DIP requests and [REDACTED]; call with counsel to discuss [REDACTED]; call with counsel to discuss cash management; internal discussion regarding same; internal discussions regarding third party enquiries.	8.60		
\$1,090.00		per hour x total hrs	144.80	\$157,832.00

Richard Kim

10/29/2024	Call with company on preparation of filing materials; answering lender questions regarding cash flows forecast; review of materials provided by Pawnee.	6.80
10/30/2024	Calls with FTI/Company/Blakes on filing preparation materials, affidavit of RBC, Initial Order and cash flows forecast.	7.20
10/31/2024	On site meetings with Pawnee management team; review of management materials; calls with [REDACTED] on path forward; call with management on [REDACTED]; internal calls on [REDACTED].	12.10
11/01/2024	Review of management materials; internal calls on [REDACTED]; internal calls on cash management and path forward; calls with management on [REDACTED]; email correspondence on the same.	10.30
11/02/2024	Review and comments to proposed [REDACTED].	1.20
11/03/2024	Review and comments to proposed [REDACTED]; call with Osler on the same.	0.50
11/04/2024	Calls with management teams on [REDACTED]; internal calls on bank accounts and cash management; drafting of cash flows forecast updates.	8.80

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11/05/2024	Internal call regarding cash flows forecast and management; call with Blakes regarding bank accounts; calls with [REDACTED]; call with secured lenders on status of bank accounts/cash flows forecast; calls with multiple interested parties; call with management on business update; review of emails on [REDACTED].	10.20		
11/06/2024	Calls with management on forecast of loan collections and expenses, call inquiring about [REDACTED], internal discussion on [REDACTED], calls on [REDACTED] and reconciling amounts.	9.80		
11/07/2024	Preparation of materials for comeback hearing; facilitation of information for debits from customers; completion of [REDACTED] review of proposed disbursements; review of level of bank account activity; review of management's long term cash flows forecast; review of [REDACTED].	8.20		
11/08/2024	Call with Blakes on treatment of reserve cash; call with management on collection practices; call with [REDACTED]; review and analysis of [REDACTED].	8.10		
11/09/2024	Review of NDA's received.	0.60		
11/11/2024	Review [REDACTED]; review of cash flows for Waypoint; setting up calls with interested parties; calls with management teams on financial models [REDACTED].	10.30		
11/12/2024	Managing [REDACTED] requests from [REDACTED]; review of [REDACTED]; review of reporting materials for discussion; calls with interested parties; call with management.	6.50		
11/13/2024	Review of [REDACTED] calls with service providers, review of priority operating items from management, calls on the same, review of NDA's.	9.80		
11/14/2024	On site meetings with Pawnee management team; review of management materials received; analysis of [REDACTED] from [REDACTED]; review of [REDACTED] and discussions/emails with management.	11.20		
11/15/2024	Review of management materials received on vendors, review of [REDACTED] and NDA's, review of [REDACTED], update email to lenders.	8.50		
11/17/2024	Review of NDA's received.	0.50		
\$1,060.00		per hour x total hrs	130.60	\$138,436.00

Jonathan Joffe

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11/11/2024	Attend update call with J. Porepa; review case website and motion materials.	1.20		
11/12/2024	Correspond with A. Vithiyananthan; review case website materials.	1.30		
11/13/2024	Meet with A. Vithiyananthan regarding cash flows forecast; review cash flows forecast; review case website materials.	1.50		
11/14/2024	Review cash flows forecast and supporting schedules.	1.30		
11/15/2024	Review weekly reporting.	0.50		
	\$955.00	per hour x total hrs	5.80	\$5,539.00

Olivia Manarin

10/29/2024	Walk through of variance reporting and weekly actuals process with Company Advisors and Company; obtaining contacts for vendors and securitization funders; discussion with management on topics requested by lenders and counsel; review of reporting requirements and existing cadence.	4.50		
10/30/2024	Review of reporting requirements and existing cadence; walk through of variance reporting and weekly actuals process with advisor and Company; internal discussion on disbursements; preparation of NDA.	4.90		
10/31/2024	Summary of [REDACTED]; confirmation of cash reserve and Letters of Credit amounts; summary of [REDACTED].	4.20		
11/01/2024	Call with Company's advisors and Company [REDACTED]; internal call to discuss cash flows forecast; internal call to discuss DIP mechanics; [REDACTED].	6.80		
11/02/2024	Preparation of [REDACTED].	1.50		
	\$875.00	per hour x total hrs	21.90	\$19,162.50

Adsaran Vithiyananthan

10/29/2024	Call with the Company on outstanding matters; various internal discussions and calls in anticipation of filing; review requests and follow-up on the same; discussions on post-filing game plan.	3.60		
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10/30/2024	Correspondence with the Company on [REDACTED] post-filing matters; call with the Company [REDACTED] on cash flows variance reporting; internal discussions on post-CCAA matters; correspondence with Blakes on questions; internal calls on funding, cash flows, and next steps.	4.90
10/31/2024	Call with Company on proposed disbursements; review proposed disbursements and summarize the same; internal discussions on cash and DIP needs; discussions on [REDACTED]; various internal discussions on post-CCAA matters.	5.40
11/01/2024	Call with [REDACTED]; various internal calls and discussions on cash flows forecast [REDACTED]; correspondence with the Company on various requests; update [REDACTED]; revise and update cash flows forecast for DIP mechanism.	9.70
11/02/2024	Internal discussions on cash flows forecast [REDACTED]; correspondence on loan repayment mechanics.	1.50
11/03/2024	Revisions to the cash flows forecast; correspondence with Monitor's counsel; internal discussions on cash flows forecast.	1.40
11/04/2024	Correspondence with the Company on various requests and outstanding items; compiling weekly budget-to-actual reporting; correspondence with Lenders' counsel on requests; various internal discussions on cash flows forecast, DIP, and other CCAA matters; call with Pawnee management on forecast model; summarizing inquiries from interested parties.	6.60
11/05/2024	Internal call walking through cash flows forecast; various calls with the Company and subsidiaries walking through variance reporting; review and update budget-to-actual reporting; correspondence with the Company on variance reporting and proposed disbursements; internal call on proposed disbursements; review [REDACTED] and provide internal comments on the same; review of Monitors report and updating the same; follow-up with company on requests from Lenders' counsel.	9.80
11/06/2024	Call with Rifco management [REDACTED]; internal call on variance reporting; [REDACTED]; call with [REDACTED] on [REDACTED]; call [REDACTED] on revised cash flows forecast; correspondence with the Company on requests from Lenders' counsel; various internal discussions on CCAA matters.	6.00

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11/07/2024	Call with Company on proposed disbursements and upcoming funding request; internal walk through of [REDACTED] and follow-up questions with management on the same; follow-up call with Company on proposed disbursements and other matters; internal discussion on [REDACTED]; [REDACTED]; correspondence with Company on [REDACTED]; correspondence with Rifco and Pawnee management on various matters; various follow-ups and discussions on CCAA matters.	6.20
11/08/2024	Internal call walking through latest on [REDACTED]; call with Blakes on [REDACTED]; call with Rifco management team on [REDACTED]; call [REDACTED] on [REDACTED]; various internal discussions on CCAA matters; call with Company discussing proposed disbursements; discussions on Pawnee matters and [REDACTED].	5.20
11/11/2024	Summarize Easy Legal cash flows; correspondence with the Company on [REDACTED]; work on Rifco model; call with Rifco management on model questions; various internal discussions on CCAA matters.	7.80
11/12/2024	Various calls with Rifco management [REDACTED]; review of [REDACTED] provided by management; various internal calls and discussions on CCAA matters; set up of virtual data room for [REDACTED] and correspondence with the same; update SISP reach out list; internal discussions on variance reporting and cash flows.	7.40
11/13/2024	Various calls with management and FTI team on weekly variance reporting; various internal discussions on CCAA matters; correspondence with the Company on CCAA matters; [REDACTED]; discussion on cash flows forecast; discussion on [REDACTED]; continue work on [REDACTED].	7.20
11/14/2024	Continue work on [REDACTED] and updates; various calls on [REDACTED]; correspondence with the Company on [REDACTED]; call with the Agent's counsel on weekly variance reporting and reporting requirements; various internal calls and discussions on CCAA matters.	5.40
11/15/2024	Call with [REDACTED] on [REDACTED]; update [REDACTED] for [REDACTED]; internal discussions on [REDACTED]; various discussions on CCAA matters.	2.60
\$675.00 per hour x total hrs		90.70 \$61,222.50

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Carter Wood

10/29/2024	Calls with Chesswood management to understand remaining items prior to filing, discussing cash management systems; discussing communication documents with management and counsel; internal discussions with Jodi P. and Jen Y.; updating and preparing pre-filing materials including the mailing list to known creditors and other parties to be notified; coordinating mailing lists with US counsel; reviewing statutory notice to creditors.	11.30
10/30/2024	Updating notice to creditors; reviewing Initial Order and Executed DIP term sheet; reviewing creditor list; calls with Chesswood management; internal discussions with Jodi P. and Jen. Y; responding to creditors and other parties emails in Monitor Hotline; ensuring website is appropriately posted and relevant documents including court orders, motion materials, and reports are all posted in a timely manner.	5.90
10/31/2024	Reviewing US foreign proceeding documents and coordinating posting to Monitor Website; reviewing Monitor Hotline and responding to creditor emails; call with Chesswood management to review and understand proposed disbursements; summarizing proposed Rifco disbursements; preparing mailing documents for notice to creditors; reviewing DIP term sheet and summarizing requirements; discussion with Jodi P. on creditor listing and notice to creditors; updating Office of the Superintendent of Bankruptcy Form 2 and Cover Letter; preparing email for notice to creditors.	7.90
11/01/2024	Finalizing mailing to creditors; Sending notice to creditors; reviewing DIP term sheet and understanding requirements by the Company and the Monitor; reviewing and responding to Monitor mailbox items; Sending initial application to the OSB; internal discussions with Jodi P.	4.40
11/02/2024	Coordinating postings to Monitor Website; responding to creditor emails received to the Monitor mailbox.	0.30
11/03/2024	Reviewing DIP term sheet and understanding requirements of the Company and the Monitor.	0.70
11/04/2024	Internal discussion with Jodi P. and Jen Y.; updating critical vendor listing; reviewing Monitor Mailbox and responding to creditor emails; call with management to discuss critical vendor listing; reviewing payroll registers preparing reconciliation.	4.20

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11/05/2024	Reviewing and responding to emails in the Monitor mailbox; discussion with Jen Y. on milestones based on Initial Order; variance analysis discussions with Adsaran V. and subsequent discussions with management on the variance analysis; reviewing critical vendor listing with management.	7.00
11/06/2024	Reviewing proposed payments for week ending November 1 and November 8; internal discussion on proposed payments and variance analysis; reviewing DIP term sheet for reporting requirements; coordinating monitor website postings; discussion with Jodi P. and management on critical vendors and proposed payments.	4.20
11/07/2024	Internal discussions with Jodi P. on critical vendors and other file matters; discussion with Pawnee management on critical vendors and updating listing based on discussion; review of proposed disbursements; calls with management on proposed disbursements.	5.80
11/08/2024	Reviewing Monitor mailbox and responding to voicemail left by creditor; reviewing amended and restated initial order; reviewing proposed disbursements for following week to understand potential funding request; discussion with management on proposed payments; reviewing invoice support for proposed payments; updating proposed payment approval summary based on discussions with Jodi P. and management.	7.00
11/09/2024	Reconciling Pawnee proposed payment listings and preparing for discussions with management on these payments.	1.70
11/11/2024	Discussion with Adsaran V. on proposed payments; preparing for call with management regarding proposed payments and reconciling Pawnee proposed payments; updating proposed disbursement listing; preparing variance analysis; internal discussions with Jodi P. on proposed disbursements and overall status updates.	6.60
11/12/2024	Updating proposed disbursements review based on discussions with management; [REDACTED]; reviewing and approving payroll for Rifco and Pawnee; reviewing proposed disbursements and continuing to discuss with management; preparing variance analysis based on updated daily cash files provided.	6.70

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December 05, 2024
102900001886
500001.9490

11/13/2024	Multiple discussions with Jodi P and Adsaran V. on variance analysis; walking through preliminary view of variances with management; discussions on [REDACTED]; discussions with Pawnee and Rifco management on daily cash files and related variances; discussions with FTI team and management on final variance analysis and making updates based on review comments; preparing reporting requirement schedule for FTI/Chesswood.	12.20		
11/14/2024	Updating reporting requirement schedule based on review comments; updating variance analysis explanations based on management comments; final review and circulation of variance analysis; discussions with management on proposed disbursement details; updating Waypoint creditor listing and summarizing creditor pool; call with management of final proposed disbursement review; reviewing next week's (week ending Nov 22) proposed disbursement; circulating draft language regarding [REDACTED].	11.40		
11/15/2024	Reviewing Rifco collections reconciliation; responding to Chesswood related emails; reviewing week ending Nov 22 proposed payments; internal discussion with Jodi P. to discuss status updates; calls with management on proposed disbursements and collections reconciliations; discussions with Pawnee, FTI, and counsel on [REDACTED]; reviewing and responding to the Monitor hotline.	7.90		
11/16/2024	Reviewing proposed payment details for the week ending November 22.	1.80		
11/17/2024	Reviewing and responding to emails regarding proposed disbursements.	0.30		
\$675.00		per hour x total hrs	107.30	\$72,427.50

Adam Gasch

10/30/2024	Mail merge creditor list creating labels for notices; review and revise creditor list of error addresses; print labels for notices; begin adding labels to envelopes and verify correct addresses with creditors list approx. 50/223.	1.70
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Invoice Detail

December 05, 2024
Invoice No. 102900001886
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10/31/2024	Mail merge creditor list creating labels for notices; review and revise creditor list of error addresses; print labels for notices; begin adding labels to envelopes and verify correct addresses with creditors list approx. 50/223; label remaining 173 envelopes; crosscheck remaining 173 addresses on each label with creditors list to confirm accuracy and completeness, flagging and revising any error addresses; print 223 notice to creditors letters, folding and inserting into each labeled envelope; seal 223.	3.70		
11/04/2024	Create additional mail merge labels for specific stakeholders.	0.20		
	\$435.00	per hour x total hrs	5.60	\$2,436.00

Jennifer Ye

10/29/2024	Call with Company regarding outstanding items; internal calls with JP regarding bank noticing letters; revise bank noticing letters and appendices; revise cash management summary templates; update bank accounts summaries; review court documents.	11.80
10/30/2024	Call with Company regarding cash management systems; internal calls with JP and CW regarding outstanding matters; update bank accounts summary; prepare for creditor mailing; call with Monitor's counsel to discuss documents and website posting; organize Monitor's website and hotline; revise draft for newspaper noticing.	10.50
10/31/2024	Create bank accounts organizational chart; calls with Company regarding bank accounts and disbursements; internal calls with JP regarding bank accounts; finalize newspaper noticing; update critical vendors summaries.	11.50
11/01/2024	Calls with Company's finance teams; internal calls with JR, JP, OM and AV regarding cash flows; calls with Monitor and Lender counsels regarding cash management system; update bank account schematics.	9.50
11/02/2024	Update bank account schematics and create head count summary.	1.00
11/04/2024	Calls with Company regarding cash management and critical vendors; internal status update calls with JP and CW; update bank accounts schematic and summary.	9.20
11/05/2024	Call with Company regarding cash management; create cleaned bank accounts schematic; internal call with JP regarding bank accounts.	2.80



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11/06/2024	Call with Company regarding cash management; internal call with JP regarding bank accounts; update bank accounts schematic.	1.10		
11/07/2024	Update Monitor's website with documents; update cash management summary.	0.60		
11/08/2024	Call with Company regarding bank accounts and approvals; update Monitor's website with documents.	0.80		
11/11/2024	Call with Company regarding cash management controls process; create US claims tracker.	1.70		
		\$435.00	per hour x total hrs	60.50
				\$26,317.50

		Total Professional Services	CAD	\$793,912.00
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Corporate Finance

December 23, 2024

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Re: CCAA Monitor
Job No. 500001.9490
Invoice No. 102900001946

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through November 30, 2024.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Jeffrey Rosenberg", with a long horizontal stroke extending to the right.

Jeffrey Rosenberg
Senior Managing Director



Invoice Remittance

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Invoice No.	December 23, 2024
Job No.	102900001946
Terms	500001.9490
Currency	Due Upon Receipt
Tax Registration:	CAD

Re:CCAA Monitor

Current Invoice Period: Charges posted through November 30, 2024

Amount Due Current Invoice **\$560,288.89**

Bank Information

Please indicate our invoice number with your remittance

Account Name:	FTI Consulting Canada Inc.	Bank Code:	002
Bank Name:	Bank of Nova Scotia	Account Number:	0861715
Bank Address:	Scotia Plaza, 44 King Street West	Swift/BIC Code:	NOSCCATT
	Toronto, Ontario M5H 1H1	Transit Code:	47696
	Canada	Account Currency:	CAD

Please forward remittance advice to AR.Support@fticonsulting.com.

Please remit cheque payments to:

FTI Consulting Canada Inc.
C/O T10073
P.O. Box 10073
Postal Station A
Toronto, ON M5W 2B1
Canada



Invoice Summary

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Invoice No.	December 23, 2024
Job No.	102900001946
Terms	500001.9490
Currency	Due Upon Receipt
Tax Registration:	CAD

Re: CCAA Monitor

Current Invoice Period: Charges posted through November 30, 2024

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,280.00	68.60	\$87,808.00
Jeffrey Rosenberg	Senior Managing Director	\$1,280.00	60.30	\$77,184.00
Jodi Porepa	Senior Managing Director	\$1,090.00	67.50	\$73,575.00
Richard Kim	Managing Director	\$1,060.00	99.70	\$105,682.00
Jonathan Joffe	Senior Director	\$955.00	7.90	\$7,544.50
Olivia Manarin	Director	\$875.00	97.90	\$85,662.50
William Reid	Senior Consultant	\$720.00	8.20	\$5,904.00
Carter Wood	Senior Consultant	\$675.00	65.30	\$44,077.50
Jennifer Ye	Consultant	\$435.00	14.80	\$6,438.00
Total Professional Services			490.20	\$493,875.50

Expenses	Total
Air Travel	\$1,955.38
Total Expenses	\$1,955.38

Invoice Total	CAD Amount
	\$495,830.88
HST (13%)	\$64,458.01
Total Due	\$560,288.89

Invoice Detail

December 23, 2024
 Invoice No. 102900001946
 Job No. 500001.9490

Total Professional Services
 Dean Mullett

11/18/2024	Various correspondence regarding [REDACTED] and [REDACTED] matters; call with Blakes regarding same; various correspondence with interested parties regarding NDAs; correspondence with US counsel [REDACTED]; various correspondence regarding [REDACTED] various [REDACTED] matters; discussions with Osler regarding NDAs; various correspondence [REDACTED] regarding post-filing work; various discussions regarding cash flows and updating DIP budget; call with interested party regarding [REDACTED] call with Blakes regarding agenda for Agent call; call with Agent regarding status update and next steps; various calls with Richard Kim and Jeff Rosenberg regarding operational and realization matters; call with [REDACTED] and [REDACTED]; [REDACTED].	11.80
11/19/2024	Various correspondence with FTI team regarding Pawnee cash flows; various emails with Osler regarding [REDACTED] [REDACTED] and NDAs with interested parties; various NDA discussions with interested parties; various discussions and review of [REDACTED] with FTI team; various discussions and consideration of [REDACTED] post-filing; various correspondence with US counsel regarding [REDACTED] other filing matters; review of Pawnee critical vendor matters; various discussions with Rifco management regarding [REDACTED]; various discussions with Waypoint management regarding [REDACTED] various discussions with Blakes [REDACTED]; [REDACTED]; [REDACTED]; various discussions regarding KERP; various calls with interested parties; FTI team call regarding [REDACTED] and KERP.	6.30

Invoice Detail

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11/20/2024	Call with interested party regarding [REDACTED] and debrief with Richard Kim; various correspondence with interested parties regarding NDA's; various discussions with Pawnee regarding [REDACTED]; various discussions with [REDACTED] regarding status update and next steps; [REDACTED] preparation; various discussions regarding KERP; various discussions regarding cash management; various discussions with Blakes regarding banking matters; [REDACTED]; various discussions with Osler [REDACTED]; weekly cash flow budget to actual variance analysis; various discussions regarding [REDACTED] post-filing work; various discussions regarding [REDACTED]; various calls with Richard Kim and Jeff Rosenberg regarding operational and realization plan matters; call with interested party at [REDACTED]; various calls with [REDACTED] interested parties; [REDACTED]; call with [REDACTED] regarding KERP.	8.90
11/21/2024	Various discussions regarding [REDACTED]; various correspondence with US counsel regarding [REDACTED]; various discussions with [REDACTED] interested parties; various discussions regarding [REDACTED] post-filing work; various discussions with Blakes regarding weekly budget to actual reporting [REDACTED]; various discussions regarding [REDACTED] various discussions with Pawnee management regarding [REDACTED]; various calls [REDACTED]; various discussions regarding cash flow forecast roll forward; various discussions with Osler regarding [REDACTED]; various calls with Jeff Rosenberg and Richard Kim regarding operational matters, realization plans, etc.; call with Osler regarding [REDACTED], process, and court filing; call with [REDACTED]; review of [REDACTED]; call with [REDACTED] interested parties; weekly Rifco management touch point call; call with [REDACTED].	8.50

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11/22/2024	Various emails regarding Pawnee data room preparations; review of communications to [REDACTED]; various discussions regarding [REDACTED]; various discussions with Blakes regarding lending syndicate meeting; various communication with interested parties; various discussions with Pawnee regarding [REDACTED] various correspondence with interested parties regarding NDAs; review and edit proposed update to DIP lenders; status of Pawnee critical vendors; various discussions with [REDACTED] interested parties; various discussions with Osler regarding [REDACTED] interested parties; review of proposed weekly disbursements; various discussions regarding KERP; various calls with Jeff Rosenberg and Richard Kim regarding operational matters.	4.60
11/23/2024	Various emails with [REDACTED] regarding status update; review of [REDACTED]; various correspondence with interested parties.	0.40
11/24/2024	Various correspondence [REDACTED].	0.30
11/25/2024	Various correspondence with interested parties and NDAs; data room preparation; various correspondence [REDACTED] regarding post-filing work; various discussions with [REDACTED] [REDACTED]; discussions with Osler regarding same; various calls with Richard Kim and Jeff Rosenberg regarding operational and potential transaction matters.	3.70
11/26/2024	Various correspondence with US counsel [REDACTED]; various correspondence with interested parties; NDA negotiations; various discussions with Bakes [REDACTED] [REDACTED]; various discussions regarding [REDACTED] data room; various discussions regarding [REDACTED]; various discussions with [REDACTED]; various calls with Jeff Rosenberg and Richard Kim regarding operational and potential transaction matters; call with Osler [REDACTED] [REDACTED] call with US counsel and Osler [REDACTED] [REDACTED]	6.40
11/27/2024	Various calls and correspondence with interested parties; various calls and correspondence with Osler and US counsel [REDACTED] [REDACTED]; various discussions regarding [REDACTED]; [REDACTED]; various banking and cash management matters; review of cash flow variance analysis; various calls with Jeff Rosenberg and Richard Kim regarding operational and potential transaction matters.	5.50

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11/28/2024	Various correspondence with interested parties; various correspondence with [REDACTED] and Osler regarding [REDACTED]; various correspondence regarding [REDACTED]; review of same; review and consideration of matters for court hearing; various correspondence with Blakes regarding cash management; review of budget to actual variance; various calls with Jeff Rosenberg and Richard Kim regarding operational and potential sale matters; call with Blakes regarding upcoming lender call; call with FTI team regarding lender meeting materials, court planning, DIP cash flow extension, proposed SISP and related mechanics; call with Osler regarding [REDACTED]; call with [REDACTED] Osler and [REDACTED] for [REDACTED]	6.30
11/29/2024	Various correspondence with interested parties; review of lender presentation and discussions with FTI team regarding same; review of [REDACTED]; status update on [REDACTED] follow-up with interested parties, and strategy discussion with FTI team; review of budget variances; review lender emails update; discussions regarding [REDACTED]; various employee matters; various calls with Jeff Rosenberg and Richard Kim regarding operational and potential asset sale matters; call [REDACTED] regarding [REDACTED].	4.40
11/30/2024	Review and edit lender presentation; various emails regarding same.	1.50
\$1,280.00 per hour x total hrs		68.60 \$87,808.00

Jeffrey Rosenberg

11/18/2024	Review of [REDACTED] matters and call with Dean Mullett regarding the same; review of calls from prospective purchasers; correspondence to Blakes; call with Agent; work on banking matters; various discussions regarding cash flows and DIP forecast; call with interested party regarding [REDACTED] call with Blakes; call with Agent regarding status update and next steps; various calls with staff regarding operational and realization matters; call with [REDACTED] regarding [REDACTED] and [REDACTED]; various calls with FTI staff regarding [REDACTED].	5.30
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11/19/2024	Work on [REDACTED] matters; work on banking matters; various correspondence with FTI team regarding Pawnee cash flows; various emails with Osler regarding [REDACTED] and NDAs with interested parties; various discussions and review of realization plan with FTI team; various discussions and consideration of [REDACTED] post-filing; various correspondence with US counsel [REDACTED]; review of Pawnee critical vendor matters; various discussions with Rifco management regarding [REDACTED]; various discussions with [REDACTED] management regarding [REDACTED]; [REDACTED]; various discussions regarding KERP; various calls with interested parties; FTI team call regarding [REDACTED] and KERP.	5.50
11/20/2024	[REDACTED]; call with Team regarding Pawnee; review of [REDACTED] review of [REDACTED]; correspondence with prospective purchasers; review of Chapter 15 matters; review of [REDACTED] matters; work on KERP matters; review of various operational matters.	5.50
11/21/2024	Call with Osler regarding [REDACTED]; call with Dean Mullett on [REDACTED] call regarding potential KERP; call regarding [REDACTED] call regarding variance analysis; review of [REDACTED] matters; [REDACTED]; work with prospective purchasers; work on Rifco matters; call with [REDACTED]; work on Chapter 15 matters; call with US counsel and Blakes regarding the same; review of weekly reporting.	6.80
11/22/2024	Work on [REDACTED] matters; work on Rifco matters; call with company regarding same; review of [REDACTED] matters; correspondence from prospective purchasers; review of [REDACTED]; work on [REDACTED] issues; call with Osler and Alston & Baird regarding the same; work on [REDACTED] review several pieces of correspondence regarding [REDACTED]; work on creditor matters; call with [REDACTED]; review of lender communication.	6.50
11/23/2024	[REDACTED]; review of files; review of various pieces of correspondence.	1.50
11/24/2024	Review of correspondence from Blakes; review of files; review of financial matters; review of Chapter 15 matters.	1.30
11/25/2024	Prepare for and attend Chapter 15 Hearing; call with [REDACTED] regarding [REDACTED]; call with Osler regarding updates; call with Osler regarding [REDACTED]; review of disbursements; correspondence from prospective purchasers; review of operational matters; review of creditor matters.	6.10

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11/26/2024	Review of [REDACTED]; [REDACTED] [REDACTED]; call with Osler [REDACTED]; [REDACTED] [REDACTED]; follow up call with legal counsel; review of correspondence from legal counsel; review of correspondence from U.S. legal counsel; review and discussion of various operational and transactional matters; various call with Osler regarding the same.	6.70
11/27/2024	Review of correspondence from Alston & Baird; review of correspondence from Osler; [REDACTED]; work on [REDACTED] matters; review of correspondence from Blakes; review of [REDACTED]; review of prospective purchaser matters; calls regarding the same.	6.10
11/28/2024	Calls with prospective purchasers; call regarding variance analysis; call regarding Rifco; work on DIP matters; call with Osler and [REDACTED] regarding [REDACTED] review of financial matters; review of operational matters.	5.30
11/29/2024	Review of various calls with legal counsel regarding [REDACTED] [REDACTED]; work on [REDACTED] matters; call with prospective purchaser of [REDACTED]; review of update to lenders; review of [REDACTED] matters; review of operational matters.	3.70
\$1,280.00 per hour x total hrs		60.30 \$77,184.00

Jodi Porepa

11/18/2024	Review proposed disbursements and provide comments; review financial reconciliations; internal discussions regarding certain vendors; internal discussions regarding liens; call with Blakes regarding [REDACTED]; internal discussions regarding same; calls with Company to discuss various issues; review financial reconciliations and provide comments; review support for payment approvals and provide comments.	9.50
11/19/2024	Review proposed disbursements and provide comments; review financial reconciliations; internal discussions regarding certain vendors; internal discussions regarding liens; call with Blakes regarding [REDACTED]; internal discussions regarding same; calls with Company to discuss various issues; review financial reconciliations and provide comments; review support for payment approvals and provide comments.	9.70

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December 23, 2024
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11/20/2024	Review proposed disbursements and provide comments; review financial reconciliations; internal discussions regarding certain vendors; internal discussions regarding liens; call with Blakes regarding [REDACTED]; internal discussions regarding same; calls with Company to discuss various issues; review financial reconciliations and provide comments; review support for payment approvals and provide comments.	7.60		
11/21/2024	Review variance analysis and provide comments; review communication with counsel; follow up with counsel; review [REDACTED]; internal discussions regarding same; call with Blakes to discuss DIP reporting and ongoing reporting requirements; review and respond to third party enquiries; calls with subsidiaries.	7.20		
11/22/2024	Review proposed disbursements and provide comments; review financial reconciliations; internal discussions regarding certain vendors; internal discussions regarding liens; call with Blakes regarding [REDACTED]; internal discussions regarding same; calls with Company to discuss various issues; review financial reconciliations and provide comments; review support for payment approvals and provide comments.	8.10		
11/25/2024	Review and respond to emails; review proposed disbursements and provide comments; review financial reconciliations; internal discussions regarding same.	1.00		
11/27/2024	Review and respond to third party enquiries; internal regarding same; review financial reconciliations; follow up comments regarding same; review [REDACTED] and provide comments; calls with counsel to discuss [REDACTED] issues; calls with management to discuss [REDACTED] issues.	5.80		
11/28/2024	Review and respond to third party enquiries; internal regarding same; review financial reconciliations; follow up comments regarding same; review [REDACTED] and provide comments; calls with counsel to discuss [REDACTED] issues; calls with management to discuss [REDACTED] issues.	9.10		
11/29/2024	Review proposed disbursements and provide comments; review financial reconciliations and provide comments; internal discussions regarding same; review upcoming court reports; review and respond to third party enquiries.	6.90		
11/30/2024	Review third party enquiries and respond; review draft [REDACTED] and provide comments; review [REDACTED] and provide comments; review financial reconciliation pertaining to [REDACTED] and provide comments.	2.60		
\$1,090.00		per hour x total hrs	67.50	\$73,575.00

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Richard Kim

11/18/2024	Update call with lender agent; discussion with management on critical vendors; negotiation of NDAs; facilitation of data room materials.	9.70		
11/19/2024	Call with management on disbursements process; call with [REDACTED]; negotiation of NDAs; calls with interested parties on opportunity; review of financial model from management.	9.10		
11/20/2024	Calls with interested parties on opportunity; negotiation of NDAs; review of financial information provided by company; call with management on [REDACTED]	9.20		
11/21/2024	Calls with management on financial information; facilitation of diligence materials and negotiation of NDAs; calls with interested parties on opportunity; call with lender counsel on reporting; call with management on retention plan.	8.10		
11/22/2024	Setting up calls with [REDACTED]; facilitation of due diligence materials; negotiation of NDAs; calls with interested parties; drafting of update to lenders; calls with management on financial information; review of operational questions from management.	10.20		
11/25/2024	Pawnee management site visit; review of financial forecast and diligence information with management; negotiation of NDAs; discussions with management on critical vendors.	11.00		
11/26/2024	Calls with [REDACTED]; review and analysis of diligence materials for parties; negotiation of NDAs; review of [REDACTED]; discussions on cash flow forecast extension.	9.70		
11/27/2024	Calls with [REDACTED] and interested parties; [REDACTED]; negotiation of NDAs; call with Osler on NDAs; review of diligence requests and materials; preparation of [REDACTED] for lenders.	8.60		
11/28/2024	Internal call on potential transactions; calls with interested parties; call with Blakes on weekly variance reporting and next steps; [REDACTED]; call with Rifco [REDACTED].	8.10		
11/29/2024	Preparation of presentation for lenders; calls with interested parties; negotiation of NDAs; drafting of update email for lenders.	11.20		
11/30/2024	Preparation of presentation for lenders; review and provide comments.	4.80		
\$1,060.00		per hour x total hrs	99.70	\$105,682.00

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

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Invoice Detail

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Jonathan Joffe

11/18/2024	Review updated [REDACTED].	0.20
11/20/2024	Attend internal calls regarding weekly reporting; attend call with FTI and Pawnee representative regarding cash flow reporting; review weekly variance reporting supporting documents; review correspondence regarding bank statement support.	3.40
11/21/2024	Review final weekly financial reporting to the lenders.	0.60
11/25/2024	Review update to lenders; review internal correspondence.	0.40
11/27/2024	Internal correspondence regarding weekly cash flow reporting, variance reporting; review underlying supporting documents.	2.30
11/28/2024	Review weekly reporting; review cumulative reporting and portfolio management reports.	1.00
\$955.00		per hour x total hrs
		7.90
		\$7,544.50

Olivia Manarin

11/18/2024	Review of NDAs received; analysis of [REDACTED]; review of the treatment of [REDACTED]	3.50
11/19/2024	Introductory discussions with interested parties; review of NDAs received; providing responses to questions on the cash flows; facilitating diligence and questions from interested parties.	7.20
11/20/2024	Review of NDAs received; introductory calls with interested parties; review of [REDACTED] and preparations of questions; facilitating diligence and questions from interested parties.	8.40
11/21/2024	Review of NDAs received; introductory calls with interested parties; analysis of loan balances over the historic period; facilitating diligence and questions from interested parties; review of diligence documents from management.	10.00
11/22/2024	[REDACTED]; discussion with management regarding the same; facilitation of diligence documents and questions; review of NDAs received.	8.00
11/23/2024	Review NDAs received.	1.20
11/24/2024	Analysis and review of existing Company financial models.	4.10
11/25/2024	On-site at Pawnee with management; discussions regarding wind down model; discussions regarding forecast model; review of NDAs and negotiation; facilitating [REDACTED] diligence requests; facilitating [REDACTED] diligence questions and requests.	8.60

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

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Invoice Detail

December 23, 2024
Invoice No. 102900001946
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11/26/2024	Roll forward of cash flow forecast; discussions with entities regarding projected cash flows; facilitating [REDACTED] diligence requests; review of NDAs and negotiation; scheduling discussions with interested parties; review of [REDACTED] diligence requests.	8.20	
11/27/2024	Facilitating diligence with interested parties; calls with interested parties and inbound interest; preparation of roll forward of cash flow forecast; review of [REDACTED] data and information.	10.80	
11/28/2024	Preparation of updated presentation for the lenders; review of cumulative cash flow variance analysis; preparation of roll forward of cash flow forecast; review of NDAs received.	11.40	
11/29/2024	Preparation of presentation for lenders; review of NDAs; calls with interested parties.	12.10	
11/30/2024	Preparation of presentation for lenders; incorporate comments; internal discussions regarding same.	4.40	
\$875.00		per hour x total hrs	97.90
			\$85,662.50

William Reid

11/22/2024	Industry research [REDACTED] preparation of potential buyer's list for [REDACTED]	2.40	
11/23/2024	Industry research [REDACTED] preparation of potential buyer's list for [REDACTED]	2.10	
11/25/2024	Industry research [REDACTED]; preparation of potential buyer listing for [REDACTED] retrieval of contact information for potential buyers.	1.40	
11/26/2024	Industry research [REDACTED]; preparation of potential buyer listing for [REDACTED] retrieval of contact information for potential buyers.	1.80	
11/27/2024	Industry research [REDACTED]; preparation of potential buyer listing for [REDACTED] retrieval of contact information for potential buyers.	0.30	
11/28/2024	Industry research [REDACTED]; preparation of potential buyer listing for [REDACTED] retrieval of contact information for potential buyers.	0.20	
\$720.00		per hour x total hrs	8.20
			\$5,904.00

Carter Wood

Invoice Detail

December 23, 2024
Invoice No. 102900001946
Job No. 500001.9490

11/18/2024	Internal discussions on proposed payments and Chesswood status update; reviewing proposed disbursements; reconciliation of payroll records; preparing variance analysis for prior week; reviewing and responding to Chesswood related emails.	8.80
11/19/2024	Updating proposed disbursements tracker for week ended November 22; updating variance analysis; internal discussions on proposed disbursements; discussions with management on [REDACTED]; discussion with management on variance analysis; discussion with Pawnee management team on critical vendors and proposed payments.	7.20
11/20/2024	Reviewing Monitor mailbox and responding to creditor emails; discussion with management on variance analysis; internal discussions [REDACTED]; internal discussions on cash flows and variance analysis; discussion with Pawnee team on cash settlement review; internal discussions on variance analysis and proposed payment approvals.	6.80
11/21/2024	Reviewing and responding to Chesswood related emails; updating creditor listing for new known creditors; reviewing proposed payments for week ending November 29; discussion with management on variance analysis and responding to general questions from management; weekly touchpoint call with Rifco team; finalizing variance analysis and [REDACTED] and providing to management; discussions with management and FTI team on DIP funding request.	7.90
11/22/2024	Reviewing proposed payments; discussions with Rifco management [REDACTED]; discussions with management on proposed payments and other inquiries; reviewing proposed payments; internal discussions regarding same; discussions with management and [REDACTED] on urgent payments and critical vendors.	6.60
11/25/2024	Reviewing and responding to Chesswood related emails; [REDACTED]; Pawnee cash settlement review and approval; reviewing payroll registers and approving payroll payments; discussions with management on various matters; preparing variance analysis.	2.60
11/26/2024	Preparing variance analysis; multiple discussions with management on variance analysis; discussions with management on file updates.	3.90

Invoice Detail

December 23, 2024
Invoice No. 102900001946
Job No. 500001.9490

11/27/2024	Reviewing [REDACTED] request; internal discussions on file status and proposed payments; discussions with Pawnee team on proposed payments; reviewing Pawnee cash settlement; discussion with management on file updates and status; review of variance analysis with management; discussions with management on borrowing request and sending the borrowing request to the Agent.	5.40
11/28/2024	Reviewing proposed payment request; weekly status call with Rifco; touchpoint discussion with management team; internal discussions on file updates; reviewing updated Rifco cash analysis reconciliation; meeting with Rifco to discuss updated cash analysis.	8.00
11/29/2024	Reviewing correspondence with Rifco regarding the updated cash analysis; discussion with management on file updates; reviewing proposed payment request and having discussions with management on the proposed payments; internal discussions on Rifco cash analysis, proposed payments, and general file updates; internal discussions on cumulative variances.	6.60
11/30/2024	Reviewing Rifco updated cash analysis; updating critical vendor workbook for new approved payments; reviewing Pawnee proposed payment and summarizing for Jodi P.	1.50
\$675.00 per hour x total hrs		65.30 \$44,077.50

Jennifer Ye

11/18/2024	Calls with Company regarding [REDACTED] internal calls regarding the same; prepare financial reconciliations.	2.80
11/19/2024	Internal calls regarding Monitor's hotline; return calls and inquiries received through Monitor's hotline.	0.50
11/20/2024	Respond to inquiries received through Monitor's hotline; correspondence with FTI US counsel [REDACTED].	0.40
11/21/2024	Call with Company to discuss outstanding matters; internal call to discuss Monitor's hotline; respond to inquiries received through Monitor's hotline.	2.50
11/22/2024	Internal call and vendor regarding CCAA matters; call with Company to discuss accounts payable; respond to inquiries received through Monitor's hotline; update KERP summary and prepare financial analysis.	2.20
11/25/2024	Correspondence with [REDACTED] regarding [REDACTED].	0.30

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Invoice Detail

Invoice No.
Job No.

December 23, 2024
102900001946
500001.9490

11/26/2024	Review and respond to inquiries received through Monitor's hotline; work on assessment of [REDACTED].	0.40
11/27/2024	Call with Osler; internal discussion regarding outstanding items; review and respond to inquiries received through Monitor's hotline.	1.30
11/28/2024	Internal call to discuss regarding outstanding items; calls with Company to discuss outstanding matters; review and respond to inquiries received through Monitor's hotline; assist in preparation for next court hearing.	2.50
11/29/2024	Draft contract disclaimer notices; review and respond to inquiries received through Monitor's hotline; update Monitor's website; revise narratives for billing; email correspondence with Company regarding [REDACTED].	1.90
\$435.00		per hour x total hrs
		14.80
		\$6,438.00

Total Professional Services		CAD	\$493,875.50
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Corporate Finance

December 30, 2024

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Re: CCAA Monitor
Job No. 500001.9490
Invoice No. 102900001947

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through December 15, 2024.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Jeffrey Rosenberg", with a long, sweeping underline.

Jeffrey Rosenberg
Senior Managing Director



Invoice Remittance

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Invoice No.	December 30, 2024
Job No.	102900001947
Terms	500001.9490
Currency	Due Upon Receipt
Tax Registration:	CAD

Re:CCAA Monitor

Current Invoice Period: Charges posted through December 15, 2024

Amount Due Current Invoice **\$726,303.60**

Bank Information

Please indicate our invoice number with your remittance

Account Name:	FTI Consulting Canada Inc.	Bank Code:	002
Bank Name:	Bank of Nova Scotia	Account Number:	0861715
Bank Address:	Scotia Plaza, 44 King Street West	Swift/BIC Code:	NOSCCATT
	Toronto, Ontario M5H 1H1	Transit Code:	47696
	Canada	Account Currency:	CAD

Please forward remittance advice to AR.Support@fticonsulting.com.

Please remit cheque payments to:

FTI Consulting Canada Inc.
C/O T10073
P.O. Box 10073
Postal Station A
Toronto, ON M5W 2B1
Canada



Invoice Summary

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Invoice No.
Job No.
Terms
Currency
Tax Registration:

December 30, 2024
102900001947
500001.9490
Due Upon Receipt
CAD

Re: CCAA Monitor

Current Invoice Period: Charges posted through December 15, 2024

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,280.00	99.50	\$127,360.00
Jeffrey Rosenberg	Senior Managing Director	\$1,280.00	75.10	\$96,128.00
Jodi Porepa	Senior Managing Director	\$1,090.00	86.30	\$94,067.00
Richard Kim	Managing Director	\$1,060.00	119.50	\$126,670.00
Jonathan Joffe	Senior Director	\$955.00	1.60	\$1,528.00
Olivia Manarin	Director	\$875.00	120.00	\$105,000.00
Adsaran Vithiyananthan	Senior Consultant	\$675.00	21.20	\$14,310.00
Carter Wood	Senior Consultant	\$675.00	33.00	\$22,275.00
Cameron Graham	Senior Consultant	\$590.00	28.50	\$16,815.00
Jennifer Ye	Consultant	\$435.00	57.80	\$25,143.00
Total Professional Services			642.50	\$629,296.00

Expenses	Total
Air Travel	\$7,290.16
Business Meals	\$1,612.24
Car Rental	\$858.22
Hotel & Lodging	\$3,144.38
Internet Cost	\$67.17
Miscellaneous Expense	\$28.74
Taxi	\$410.16
Tolls	\$39.48
Total Expenses	\$13,450.55



Invoice Summary

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Invoice No.	December 30, 2024
Job No.	102900001947
Terms	500001.9490
Currency	Due Upon Receipt
Tax Registration:	CAD

Re: CCAA Monitor

Current Invoice Period: Charges posted through December 15, 2024

Invoice Total	CAD Amount
	\$642,746.55
HST (13%)	\$83,557.05
Total Due	\$726,303.60

Invoice Detail

Invoice No. 102900001947
Job No. 500001.9490

December 30, 2024

Total Professional Services
Dean Mullett

12/01/2024	Review and edit [REDACTED] various emails regarding same.	2.50
12/02/2024	Review and edit [REDACTED]; various calls and discussions with FTI team regarding same; [REDACTED]; various correspondence with Monitor's US counsel regarding [REDACTED]; [REDACTED]; various correspondence with Pawnee Management re: operational matters; various correspondence with interested parties; various correspondence regarding KERP Agreements; various emails with Blakes [REDACTED]; various operational and strategic realization calls with Jeff Rosenberg and Richard Kim.	7.40
12/03/2024	Review and edit [REDACTED]; preparation for lender meeting; pre-call with agent; lending syndicate call; various correspondence with interested parties; various correspondence regarding [REDACTED]; [REDACTED]; [REDACTED] status update; various correspondence with Osler regarding same; [REDACTED] interested parties; various correspondence regarding lender questions; [REDACTED] diligence; various calls with Jeff Rosenberg and Richard Kim regarding operational matters and strategic realizations.	8.10
12/04/2024	Various correspondence with Osler regarding [REDACTED]; [REDACTED]; various correspondence regarding [REDACTED] SISF; various correspondence with interested parties; various correspondence with Blakes regarding lender questions; various correspondence regarding [REDACTED] data room; various correspondence regarding [REDACTED]; various correspondence with [REDACTED] interested parties; various correspondence with [REDACTED] management; various calls with Jeff Rosenberg and Richard Kim regarding operational and realization matters; Rifco accounts walk through; [REDACTED] review of [REDACTED]; call with Blakes regarding lender questions.	6.20

Invoice Detail

December 30, 2024
Invoice No. 102900001947
Job No. 500001.9490

12/05/2024	Various correspondence regarding [REDACTED]; various discussions with US counsel [REDACTED]; various correspondence with Osler regarding [REDACTED]; [REDACTED] various discussions regarding [REDACTED]; [REDACTED]; [REDACTED]; call with [REDACTED] regarding SISP; various discussions regarding [REDACTED] SISP; various correspondence with [REDACTED] interested parties; various discussions regarding KERP; review of weekly budget variance; various correspondence with Osler [REDACTED]; various discussions regarding [REDACTED] interested parties; weekly status call with Blakes; call with [REDACTED] regarding securitized reconciliation; [REDACTED]; [REDACTED]; call with Blakes regarding Lender questions; [REDACTED]; call with Pawnee management team regarding SISP and various operational matters; call with [REDACTED] [REDACTED] regarding SISP.	10.70
12/06/2024	Various [REDACTED] SISP reach outs and correspondence with interested parties; various correspondence with US counsel regarding [REDACTED]; review of [REDACTED]; [REDACTED]; review of [REDACTED]; review and edit [REDACTED]; [REDACTED]; [REDACTED]; various discussions regarding KERP; review of [REDACTED] [REDACTED] and various discussions regarding same; review of SISP time lines; review of [REDACTED] date room.	12.50
12/07/2024	Review and edit SISP overview and time lines for lenders; various correspondence regarding [REDACTED]; various correspondence with Osler regarding [REDACTED]; [REDACTED]; various correspondence with [REDACTED] interested parties; various correspondence with Blakes regarding [REDACTED]; various correspondence with Osler regarding [REDACTED] SISP procedures.	1.90
12/08/2024	Various correspondence with Osler regarding [REDACTED]; [REDACTED] review of Pawnee SISP time lines; various correspondence with Osler regarding [REDACTED] review and edit updated lender slides regarding Pawnee SISP.	2.60
12/09/2024	Pawnee SISP reach out planning with FTI team; various communications with interested parties; review and discussion on SISP time lines; review of [REDACTED]; various discussions with Osler and FTI team regarding same; review of [REDACTED]; various discussions with Blakes regarding proposed SISP; various discussions with Pawnee management regarding operating matters; [REDACTED] [REDACTED].	4.90

Invoice Detail

December 30, 2024
Invoice No. 102900001947
Job No. 500001.9490

12/10/2024	Call with FTI team regarding SISP reach outs; various discussions with Jeff Rosenberg regarding [REDACTED], SISP procedures and reach out list, [REDACTED]; [REDACTED] interested parties; Monitor's report; various calls with Osler regarding Monitor's report; call with Osler regarding [REDACTED] calls with [REDACTED] interested parties; various Pawnee operational matters; review SISP time lines; various communications with Blakes regarding [REDACTED]; review of [REDACTED].	7.90
12/11/2024	Call with [REDACTED] interested party; call with FTI team regarding [REDACTED] call with Osler regarding [REDACTED] interested party; call with Chesswood management regarding [REDACTED]; calls with Blakes regarding proposed SISP; call with Osler regarding proposed [REDACTED] call with [REDACTED] to discuss next steps; call with [REDACTED] Osler and [REDACTED]; various communications with interested parties; various correspondence regarding KERP; various communications with Blakes regarding lender questions; review of [REDACTED]; various communications with counsel regarding [REDACTED]; various calls with Richard Kim and Jeff Rosenberg regarding operational and transaction matters.	12.40
12/12/2024	Weekly budget to actual variance call with Blakes; weekly catch-up call with Rifco management; call with interested party regarding [REDACTED] various communications with interested parties; Pawnee operational matters; KERP review and discussions; various communications with Osler regarding [REDACTED]; review of cash flow budget to actual variance; various communications with Blakes regarding SISP borrowing notice; review and discussion of [REDACTED]; various calls with Jeff Rosenberg and Richard Kim regarding operational and transaction matters.	8.70
12/13/2024	Call with [REDACTED] interested party financial adviser and debrief with Jeff Rosenberg regarding same; call with Richard Kim regarding [REDACTED] interested party; call with [REDACTED] interested party and debrief with Jeff Rosenberg; call with Osler regarding proposed SISP, and [REDACTED]; various communications with interested parties; various communications with US counsel regarding [REDACTED], upcoming Canadian court hearing; review and edit Monitor's report; various calls with Richard Kim and Jeff Rosenberg regarding operational and transaction matters.	9.30

Invoice Detail

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12/14/2024	Review of Monitor's report and calls with Jeff Rosenberg and Richard Kim regarding same; various communications with Osler's regarding Monitor's report and SISP time lines; various communications with interested parties.	3.00
12/15/2024	Various communications with interested parties; various communications regarding [REDACTED] status and interested parties; various communications with Blakes regarding SISP and Monitor's report.	1.40
\$1,280.00		per hour x total hrs
		99.50
		\$127,360.00

Jeffrey Rosenberg

12/02/2024	[REDACTED]; review of correspondence from prospective purchasers; [REDACTED]; work on KERP matters; review of Pawnee operational matters; review of correspondence from Blakes; review of correspondence from Olser; attend various international discussions on numerous matters.	6.80
12/03/2024	Attend internal update and strategy calls; calls with prospective purchasers; call with Agent; call with syndicate; call with Blakes [REDACTED]; call with [REDACTED]; work on sale of businesses; syndicate queries; work on [REDACTED] matters; [REDACTED].	6.40
12/04/2024	Review of correspondence from legal counsel; call with [REDACTED] with respect to [REDACTED]; review of [REDACTED]; review of draft SISP document; work on Pawnee operational matters; call with prospective purchasers; work on [REDACTED]; work on [REDACTED] matters; review of [REDACTED] matters; calls and correspondence with Olser; review of correspondence with Blakes.	6.10
12/05/2024	Calls regarding updates on the sales process; call with Olser [REDACTED]; call with Company management; work on Chapter 15 matters; work on Pawnee operational matters; call with Pawnee management; work on lender queries; work on Rifco matters; review of correspondence from Olser; review of correspondence from Blakes.	6.10

Invoice Detail

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12/06/2024	Review of correspondence for Olser and A&B regarding [REDACTED] call with [REDACTED] and legal counsel; review of correspondence from prospective purchasers; work on tax matters; review of disclaimer matters; review of disbursements; review of [REDACTED]; work on KERP matters; [REDACTED]; work on SISP matters.	5.90
12/07/2024	Work on court materials; work on Rifco matters; work on SISP matters.	2.70
12/08/2024	Work on court materials; work on materials for lenders; work on Rifco matters; work on SISP matters.	2.30
12/09/2024	Call with Olser on [REDACTED] call with Olser and Blakes [REDACTED]; Work on SISP planning with FTI team; various communications with interested parties; review of [REDACTED]; various discussions with Olser and FTI team regarding the same; review of [REDACTED] and other information; SISP; work on Pawnee operating matters.	5.60
12/10/2024	Work on [REDACTED] for Pawnee; review of [REDACTED] matters; review of [REDACTED] matters; work on filing matters; work on filing materials; work on [REDACTED]; review of payroll matters; review of offer; call [REDACTED] regarding [REDACTED]	6.90
12/11/2024	Call with [REDACTED] regarding [REDACTED]; call with Olser regarding the same; [REDACTED]; call with Blakes regarding lender matters; call Waypoint; work on [REDACTED]; work on Chapter 15 matters; work with respect to [REDACTED]; work on KERP matters; [REDACTED]; work on Chesswood matters; call with A&B; call with Olser of various matters; work on Court materials.	7.10
12/12/2024	Work on Chapter 15 matters; call with Olser; call with US legal counsel; review of operational matters; review of sale matters; review of weekly reporting; work on court documents; work on [REDACTED] matters; work on [REDACTED] matters.; review of financial results.	6.80
12/13/2024	Work on disbursement matters; [REDACTED]; work on KERP matters; review correspondence with prospective purchasers; review of variance analysis; review of changes to purchase agreement; review of SISP; work on update to lenders; work on KERP matters; work on operational matters with the team.	7.10
12/14/2024	Work on court report and other motion materials for serving; review of Blakes comments on Monitor's Report; calls from prospective purchasers.	3.70

Invoice Detail

December 30, 2024
Invoice No. 102900001947
Job No. 500001.9490

12/15/2024	Review correspondence from prospective purchasers; [REDACTED]; review of correspondence from Blakes; work on prospective purchaser matters.	1.60
	\$1,280.00	per hour x total hrs
		75.10
		\$96,128.00

Jodi Porepa

12/02/2024	Review financial reconciliation; review certain employee matters; call with [REDACTED] call with CEO; review draft presentation for lenders; internal status update.	9.10
12/03/2024	Weekly call with RIFCO to discuss [REDACTED]; review financial reconciliation and provide comments; review cash flow forecast and discuss the same; internal discussions regarding sales process.	9.20
12/04/2024	Review financial reconciliation; review certain employee matters; review proposed sales process and discuss same; review proposed KERP and draft memos and provide comments; review proposed list of contracts to be termination; review draft [REDACTED]	8.70
12/05/2024	Review proposed disbursements and provide comments; review and respond to third party enquiries; discussions with Osler regarding sales process; discussion with Osler regarding [REDACTED]; call with Blakes to discuss variance analysis.	9.30
12/06/2024	Review financial reconciliation and provide comments; internal discussions regarding same; review proposed disbursements and provide comments; review and respond to [REDACTED] enquiries; review reconciliation with securitization vehicles and follow up questions; call with Pawnee to discuss certain enquiries; review draft letters from Osler.	8.70
12/09/2024	Review draft Monitor's Report and provide comments; review draft disclaimer agreements and provide comments; review financial reconciliations and provide comments; call with Blakes and Osler [REDACTED]; call with McCarthy [REDACTED]; review and respond to enquiries from [REDACTED].	7.20
12/10/2024	Weekly call with Pawnee; discussions with counsel; review variance analysis; review draft Monitor's Report and provide comments; follow up on [REDACTED] enquiries; follow up with counsel as required; review financial reconciliations and provide comments; [REDACTED].	8.00

Invoice Detail

December 30, 2024
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Job No. 500001.9490

12/11/2024	Review █████ and provide comments; review and respond to █████ enquiries; review proposed contracts to be terminated; review reconciliations █████; review draft variance analysis and provide comments; internal discussions regarding same.	6.60		
12/12/2024	Review variance analysis and provide comments; discussions in respect of same; review and finalize █████; review █████ and provide comments; review DIP draw █████; discussions regarding same; review and respond to third party enquiries; discussions with CEO; review SISP and provide comments.	8.20		
12/13/2024	Review financial reconciliations █████; follow up questions in respect of same; internal discussions regarding same; review proposed disbursements; follow up questions in respect of same; internal discussions regarding same; review draft SISP materials and provide comments.	7.10		
12/14/2024	Review draft Monitor's Report; provide comments in respect of same; finalize report for serving.	4.20		
\$1,090.00		per hour x total hrs	86.30	\$94,067.00

Richard Kim

12/01/2024	Preparation of [REDACTED] for lenders.	3.20
12/02/2024	Preparation of [REDACTED] for lenders; review and analysis of diligence materials; calls with interested parties; discussions with company on cash flow variances.	12.60
12/03/2024	Call with lenders and counsel; review and analysis of diligence materials; calls with interested parties.	8.80
12/04/2024	Drafting of SISP procedures; preparation for lender call on [REDACTED]; calls with interested parties; call with lender on [REDACTED] negotiations of NDAs.	10.60
12/05/2024	Drafting of SISP teaser; call with lender counsel on SISP and reporting; internal call on reach outs; review of reach out list and contacts; call with interested party; calls with management and counsel regarding various operational items and legal questions on SISP.	12.80

Invoice Detail

Invoice No. December 30, 2024
Job No. 102900001947
500001.9490

12/06/2024	Preparation of [REDACTED] to lender; calls with management to go over [REDACTED] [REDACTED] call with lender to go over [REDACTED] calls with interested parties on the opportunity.	12.50	
12/08/2024	Preparation of [REDACTED] to lender; reflecting comments from lender counsel and answering questions.	3.80	
12/09/2024	Calls with management to go over [REDACTED]; calls with interested parties on the opportunity; negotiation of NDA; evaluation of inbound party interested in opportunity preparation of listing of interested parties for agent; review of [REDACTED].	10.20	
12/10/2024	In person meetings with management to go over financial forecast; calls with interested parties on the opportunity; negotiation of NDAs; preparation of listing of interested parties for agent; review of [REDACTED]; comments to second report of the Monitor; facilitation of diligence materials from interested parties; [REDACTED].	12.80	
12/11/2024	In person meetings with management to go over financial forecast; calls with interested parties on the opportunity; negotiation of NDAs; comments to second report of the Monitor; facilitation of diligence materials from interested parties.	9.40	
12/12/2024	Calls with interested parties on the opportunity; negotiation of NDAs; comments to second report of the Monitor; facilitation of diligence materials from interested parties; review of [REDACTED] [REDACTED]; [REDACTED]; [REDACTED]; [REDACTED]; responses to questions from counsel on service materials.	10.00	
12/13/2024	Calls with interested parties on the opportunity; negotiation of NDAs; comments to second report of the Monitor; facilitation of diligence materials from interested parties; [REDACTED] [REDACTED]; responses to questions from counsel on service materials; drafting of update to lenders; review of [REDACTED] [REDACTED].	9.80	
12/14/2024	Review of service materials and comments to the same.	3.00	
\$1,060.00 per hour x total hrs		119.50	\$126,670.00

Jonathan Joffe

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

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Invoice Detail

December 30, 2024
Invoice No. 102900001947
Job No. 500001.9490

12/02/2024	Review update to lenders; review [REDACTED]	0.80	
12/05/2024	Review final weekly reporting.	0.40	
12/11/2024	Review final weekly reporting.	0.40	
\$955.00		per hour x total hrs	1.60
			\$1,528.00

Olivia Manarin

12/01/2024	Preparation of [REDACTED].	4.60
12/02/2024	Facilitating NDA negotiations; facilitating diligence with interested parties; cumulative variance analysis discussions; preparation of [REDACTED]; review of [REDACTED]; scheduling calls with interested parties.	11.20
12/03/2024	Finalizing the update to [REDACTED]; facilitating diligence on multiple Chesswood entities; evaluating and analyzing [REDACTED] on a monthly basis; discussions with interested parties; scheduling calls with interested parties; adding interested parties to the data room.	10.00
12/04/2024	Review of diligence documents received for various entities; scheduling calls with interested parties; calls with interested parties; research and preparation for reach outs; valuation analysis for various Chesswood entities.	10.80
12/05/2024	NDA negotiations with parties; facilitating diligence requests; scheduling calls with interested parties; call with interested party.	8.40
12/06/2024	Preparation and updates to [REDACTED] teaser; review of [REDACTED]; discussions on entity forecasting; managing and responding to parties reached out to for Chesswood entities; review of NDAs received; preparation of updated time line deck for syndicate member.	12.80
12/07/2024	Review of diligence items for interested parties; preparation and updates to time line requested from a syndicate member.	4.80
12/08/2024	Updates to time line slide requested by syndicate member; review of financial model for a Chesswood entity; scheduling of calls with interested parties.	4.20
12/09/2024	Review of updated management forecast model; on site discussions with management; responses to counsel on time line for SISP and updated draft of the time line deck; negotiating NDAs with interested parties; facilitating diligence requests and data room access.	9.80

Invoice Detail

December 30, 2024
Invoice No. 102900001947
Job No. 500001.9490

12/10/2024	Review of [REDACTED] requirements for [REDACTED] [REDACTED]; review of employee handbook [REDACTED]; list of interested parties for counsel; negotiating NDAs with interested parties; walk through of updated forecast model with management.	8.80
12/11/2024	Negotiation of NDAs with interested parties; [REDACTED]; facilitating diligence with interested parties; scheduling calls and having calls with interested parties.	9.20
12/12/2024	Scheduling calls with interested parties; negotiations of NDAs; review of managements forecast model; facilitating diligence and data room access.	10.60
12/13/2024	Follow up emails with parties; call with interested party on diligence questions; NDA negotiations.	8.80
12/14/2024	NDA negotiations and coordination with counsel.	3.20
12/15/2024	NDA negotiations and coordination with counsel.	2.80
\$875.00 per hour x total hrs		120.00
		\$105,000.00

Adsaran Vithiyananthan

12/03/2024	Updating [REDACTED] for October; internal discussions on file; updating [REDACTED]; correspondence with Rifco and Pawnee management.	2.10
12/04/2024	Review [REDACTED]; internal calls on [REDACTED] and other SISP matters; various internal discussions and calls; summarize [REDACTED] and compare to [REDACTED].	4.80
12/05/2024	Review correspondence on [REDACTED]; call regarding [REDACTED] and SISP update; update [REDACTED] analysis; correspondence on [REDACTED] matters; correspondence on various SISP matters; updating [REDACTED] based [REDACTED].	3.90
12/06/2024	Call with Pawnee management on teaser; review latest Pawnee teaser; call with Rifco management on [REDACTED]; review [REDACTED]; various discussions on CCAA matters; correspondence on [REDACTED].	3.70
12/09/2024	Correspondence regarding [REDACTED]; internal discussions on [REDACTED]; correspondence with Rifco management on [REDACTED].	0.90
12/10/2024	Internal discussions on budget-to-actual reporting and reviewing payroll registers; call on [REDACTED] and [REDACTED] matters; correspondence on [REDACTED].	0.80

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12/11/2024	Correspondence regarding [REDACTED] matters.	0.40		
12/12/2024	Internal discussions on [REDACTED]; review [REDACTED] [REDACTED] and correspondence with the Company on the same; review [REDACTED] and respond to inquiries from counsel on the same.	1.80		
12/13/2024	Call with prospective investor regarding [REDACTED]; call with prospective purchaser regarding [REDACTED] internal discussions on [REDACTED]; correspondence with Rifco's management on [REDACTED]; work on CCAA matters; review [REDACTED] [REDACTED].	2.80		
	\$675.00	per hour x total hrs	21.20	\$14,310.00

Carter Wood

12/02/2024	Summarizing proposed payment details for Pawnee [REDACTED]; reviewing payroll for Chesswood, Easy Legal and Waypoint; discussion with Jen. Y on transition work streams; review emails on updated [REDACTED]; responding to inquiries [REDACTED]; discussion with management on [REDACTED]; preparing for and having call with Richard K., Olivia M., and [REDACTED] on [REDACTED]; reviewing [REDACTED] relating to [REDACTED].	7.60
12/03/2024	Reviewing and responding to Chesswood related emails; providing Jodi with updates on payroll review based on review comments; discussion on [REDACTED]; discussions with management on daily cash files; preparing variance analysis; summarizing key points in preparation for vendor call with Pawnee; attending vendor call with Pawnee; attending FTI/Pawnee weekly status call; discussions with Jodi P. on [REDACTED].	7.60
12/04/2024	Discussion with management [REDACTED] and preliminary variance analysis; discussion on variance analysis with management from subsidiaries; reviewing Pawnee cash settlement requests; reviewing emails from Pawnee [REDACTED]; discussion with Tobias R., Jodi. P, and Jen. Y on variance analysis and [REDACTED]; finalizing variance analysis and sending to management.	6.60

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December 30, 2024
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500001.9490

12/05/2024	Reviewing proposed payment requests; transitioning work streams with Jen. Y; Discussion with Rifco management on cash analysis; call with FTI/Rifco on weekly status; reviewing DIP fees based on inquiry from management; updating borrowing notice and discussing borrowing request with management; [REDACTED].	4.30		
12/06/2024	Reviewing proposed payment requests; reviewing updated [REDACTED]; reviewing and responding to Chesswood related emails; call with Osler regarding [REDACTED]; internal discussion with Jodi P. on file status; call with Jodi P, and Jen. Y to review proposed payments; discussions with Jen. Y. on transition work streams and Pawnee cash settlements; approving various payment requests; discussions with management [REDACTED]; updating critical vendor workbook based on new critical vendor payments.	6.90		
			\$675.00	per hour x total hrs
		33.00		\$22,275.00

Cameron Graham

12/05/2024	Creating reach out list and sending reach out emails.	4.00		
12/06/2024	Creating reach out list and sending reach out emails.	3.00		
12/09/2024	Helped reorganize the Pawnee reach out list to be sent to the lawyers; recorded incoming responses throughout the day on reach outs performed Dec 6th; searching for new contacts for emails which bounced back did not send on Friday.	8.50		
12/10/2024	Continuing to make edits to the reach out list to prepare it to be sent out; adding responses as needed.	3.00		
12/11/2024	Help to [REDACTED] also sent out the follow up emails for parties we had reached outs.	5.00		
12/12/2024	Continued to [REDACTED] and joined calls with interested parties.	4.00		
12/13/2024	Joined calls with interested parties and continued to update the reach out list for responses.	1.00		
			\$590.00	per hour x total hrs
		28.50		\$16,815.00

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Jennifer Ye

12/02/2024	Review and log hotline emails and calls; respond to inquiries received through hotline; call with staff to discuss transitioning tasks; internal call to discuss outstanding items; call with Company to discuss [REDACTED]; summarize Company [REDACTED]	2.30
12/03/2024	Prepare [REDACTED]; call to discuss transitioning tasks; email correspondence with Osler's regarding service list.	1.90
12/04/2024	Call with Pawnee regarding variance analysis; respond to inquiry received through hotline; call with Company regarding cash settlements; review and approve cash settlements; call to review variance analysis with Company.	4.50
12/05/2024	Internal call regarding proposed payments for following week; call with Rifco [REDACTED]; internal status update and discussion of outstanding items with team; call with company regarding DIP charge; draft contract disclaimer; draft variance analysis for Monitor's Report; [REDACTED]	3.50
12/06/2024	Review and approve cash settlements; email correspondence with Company regarding KERP; call with Osler's to discuss proposed payments; call to discuss transitioning tasks; review and update contract disclaimer; call with Company [REDACTED]	4.70
12/09/2024	Finalize contract disclaimer notices; review and approve Pawnee cash settlements; review payment approvals; draft variance analysis report; create [REDACTED]; send contract disclaimer notices; review and respond to inquiries received through Monitor's hotline; correspondence with Company regarding approval of payments; work on variance analysis for prior week.	7.40
12/10/2024	Work on variance analysis; calls with Company regarding the same; review and approve payroll disbursements; [REDACTED]	8.10
12/11/2024	[REDACTED]; draft KERP letters; review and respond to inquiries received through Monitor's hotline; calls with Company regarding budget to actuals; review and approve Pawnee cash settlements; review proposed disbursements for coming week.	9.20



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12/12/2024	Approve variance analysis; prepare request for [REDACTED]; draft and send borrowing notice; draft KERP letters; calls with Rifco regarding [REDACTED]; review proposed disbursements for coming week.	5.50
12/13/2024	Various correspondence with Company regarding proposed payments, cash settlements, and [REDACTED]; finalize and approve Rifco's [REDACTED] review and approve Pawnee cash settlements; call regarding proposed disbursements for coming week.	9.70
12/14/2024	Follow up and send email to Company regarding outstanding questions for proposed disbursements for coming week.	1.00
\$435.00 per hour x total hrs		57.80 \$25,143.00

Total Professional Services	CAD	\$629,296.00
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Corporate Finance

January 29, 2025

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Re: CCAA Monitor
Job No. 500001.9490
Invoice No. 102900002033

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through December 31, 2024.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Jeffrey Rosenberg", with a long, sweeping underline.

Jeffrey Rosenberg
Senior Managing Director



Invoice Remittance

**Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada**

Invoice No.	January 29, 2025
Job No.	102900002033
Terms	500001.9490
Currency	Due Upon Receipt
Tax Registration:	CAD

Re:CCAA Monitor

Current Invoice Period: Charges posted through December 31, 2024

Amount Due Current Invoice	\$541,154.95
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Bank Information

Please indicate our invoice number with your remittance

Account Name:	FTI Consulting Canada Inc.	Bank Code:	002
Bank Name:	Bank of Nova Scotia	Account Number:	0861715
Bank Address:	Scotia Plaza, 44 King Street West	Swift/BIC Code:	NOSCCATT
	Toronto, Ontario M5H 1H1	Transit Code:	47696
	Canada	Account Currency:	CAD

Please forward remittance advice to AR.Support@fticonsulting.com.

Please remit cheque payments to:	FTI Consulting Canada Inc.
	C/O T10073
	P.O. Box 10073
	Postal Station A
	Toronto, ON M5W 2B1
	Canada



Invoice Summary

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Invoice No. **102900002033**
Job No. **500001.9490**
Terms **Due Upon Receipt**
Currency **CAD**
Tax Registration:

Re: CCAA Monitor

Current Invoice Period: Charges posted through December 31, 2024

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,280.00	77.00	\$98,560.00
Jeffrey Rosenberg	Senior Managing Director	\$1,280.00	51.10	\$65,408.00
Jodi Porepa	Senior Managing Director	\$1,090.00	61.80	\$67,362.00
Richard Kim	Managing Director	\$1,060.00	87.00	\$92,220.00
Olivia Manarin	Director	\$875.00	86.00	\$75,250.00
Adsaran Vithiyananthan	Senior Consultant	\$675.00	26.60	\$17,955.00
Carter Wood	Senior Consultant	\$675.00	21.10	\$14,242.50
Cameron Graham	Senior Consultant	\$590.00	51.00	\$30,090.00
Jennifer Ye	Consultant	\$435.00	38.20	\$16,617.00
Total Professional Services			499.80	\$477,704.50
Expenses				Total
Business Meals				\$506.99
Hotel & Lodging				\$581.75
Internet Cost				\$23.45
Taxi				\$81.49
Total Expenses				\$1,193.68
Invoice Total				CAD Amount
				\$478,898.18
HST (13%)				\$62,256.77
Total Due				\$541,154.95

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Total Professional Services
Dean Mullett

12/16/2024	Various discussions with interested parties; various discussions with counsel [REDACTED]; various discussions regarding [REDACTED] status and next steps; review of [REDACTED] and next steps; various discussions with Blakes regarding [REDACTED] calls with Osler and US counsel [REDACTED]; call with FTI team regarding NDA status; [REDACTED]; call with Osler [REDACTED]; call with Blakes [REDACTED]; various calls with Richard Kim and Jeff Rosenberg regarding operational and SISP matters.	11.50
12/17/2024	Call with interested party at [REDACTED] call with Agent; call with Lending Syndicate; call with [REDACTED] interested party; call with Osler regarding [REDACTED] KERP, [REDACTED]; [REDACTED]; various correspondence with interested parties; various correspondence with Osler regarding NDA's; various correspondence with Blakes regarding SISP approval from Lenders; [REDACTED]; various correspondence regarding KERP letters; interested party reach outs.	9.60
12/18/2024	Various correspondence with interested parties; various discussions with Osler regarding NDA's; [REDACTED]; review and discussion of KERP letters; reach out to SISP interested parties; various calls with Richard Kim and Jeff Rosenberg regarding operational ad SISP matters.	8.60
12/19/2024	Various correspondence with interested parties; preparation and attendance at court hearing; various correspondence regarding [REDACTED] interested party; various correspondence regarding virtual data room; various correspondence regarding budget to actual variance; various correspondence regarding [REDACTED] matters; various call with Jeff Rosenberg and Richard Kim regarding operational and SISP matters; calls with Osler regarding [REDACTED]; calls with Blakes regarding same; call with [REDACTED] Osler and [REDACTED] regarding [REDACTED].	8.40
12/20/2024	Various calls and emails with Osler regarding [REDACTED] and [REDACTED]; calls with Blakes regarding same; various correspondence with interested parties; review of NDA's; variance reporting; various correspondence regarding KERP; [REDACTED]; various calls with Jeff Rosenberg and Richard Kim regarding operational and SISP matters.	9.20

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12/21/2024	Various calls with Osler and [REDACTED] regarding [REDACTED]; various emails regarding same; review of [REDACTED].	1.50
12/22/2024	Various correspondence regarding [REDACTED]; review updated [REDACTED]; calls with Jeff Rosenberg regarding same.	1.60
12/23/2024	Various correspondence with FTI team regarding [REDACTED] diligence; various correspondence with FTI team and US counsel [REDACTED]; various discussions with FTI team regarding SISP press release; various correspondence with potential purchasers; various discussions with Osler regarding [REDACTED]; discussions with buyer regarding same; [REDACTED]; various discussions regarding KERP letters; various calls with [REDACTED] [REDACTED]; various discussions with Osler [REDACTED]; [REDACTED]; calls with Jeff Rosenberg regarding operational and SISP matters.	7.60
12/24/2024	Call with Osler [REDACTED]; [REDACTED]; [REDACTED]; discussion with Osler and US counsel regarding same; review of SISP press release; various correspondence with interested parties; negotiation of NDA's; review of [REDACTED]; [REDACTED]; various calls with Jeff Rosenberg and Jodi Porepa regarding operational matters.	4.00
12/26/2024	Various correspondence with interested parties; review of [REDACTED] and KERP matters with Richard Kim.	0.90
12/27/2024	Call with Osler regarding [REDACTED]; debrief with Richard Kim and Jeff Rosenberg; [REDACTED]; various discussions regarding Pawnee KERP; negotiation of NDA's with interested parties; various correspondence [REDACTED]; various correspondence [REDACTED]; weekly variance reporting; [REDACTED]; call with Jodi Porepa [REDACTED]; [REDACTED]; various emails with Osler regarding [REDACTED]; various correspondence [REDACTED].	4.40
12/28/2024	Call with Richard Kim and Adsaran Vithiyananthan regarding [REDACTED] and [REDACTED] diligence; various correspondence with interested parties; [REDACTED] diligence matters; various correspondence with Osler [REDACTED].	1.50
12/29/2024	SISP advertisement with Osler and FTI team; communication with interested parties.	0.50



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12/30/2024	SISP advertisement; various discussions with SISP interested parties; discussions [REDACTED] regarding [REDACTED] work streams; correspondence with [REDACTED]; various discussions regarding next steps [REDACTED]; call with [REDACTED] regarding SISP; debrief with Jeff Rosenberg regarding same; call with FTI team regarding updated [REDACTED]; various correspondence with Chesswood regarding DIP draws; various emails with Osler [REDACTED] regarding service list; review of data materials; various calls with Jeff Rosenberg, Jodi Porepa, and Richard Kim regarding operational and SISP matters.	4.70		
12/31/2024	Discussions with [REDACTED] regarding [REDACTED]; discussions with legal counsel [REDACTED]; call with Richard Kim regarding [REDACTED]; various discussions with SISP interested parties; various discussions with Richard Kim and Jeff Rosenberg regarding operational and SISP related matters.	3.00		
	\$1,280.00	per hour x total hrs	77.00	\$98,560.00

Jeffrey Rosenberg

12/16/2024	Review of correspondence from Osler; respond to correspondence from Osler; work on KERP matters; correspondence from prospective purchasers; review of disbursements; work on Chapter 15 matters.	6.20
12/17/2024	Review of correspondence [REDACTED]; [REDACTED]; attend agent update call; review of various pieces of correspondence; correspondence from prospective purchasers; review of Factum.	6.80
12/18/2024	Review of correspondence from legal counsel; review of correspondence from Blakes; work on Factum; [REDACTED]; call with Blakes regarding the same; review of correspondence from potential purchasers; work on Pawnee matters; review of motion materials; [REDACTED]; work on [REDACTED] matters; attend call with [REDACTED] attend call with Blakes; work on Residual Co matters; [REDACTED]; review of [REDACTED] documents.	7.80

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January 29, 2025

12/19/2024	██████████; review of weekly marketing; review of proposed orders; review of matters from creditors; attend in Court; work on revised analysis per request of Justice Kimmel; attend several calls regarding the same; work on Residual Co matters; work on employee matters.	6.00		
12/20/2024	Review of tax items; attend update with respect to purchasers; attend calls on ██████████; review of Chapter 15 matters; review of correspondence from Blakes; review of Pawnee matters; review of payments.	4.60		
12/21/2024	Review of correspondence; work on tax matters.	1.10		
12/22/2024	Review of correspondence and documents; work on Rifco matters; work on KERP matters.	1.80		
12/23/2024	Review of tax matters; review of correspondence; review of files; work on Chapter 15 matters; review of payroll matters.	2.30		
12/24/2024	Review of correspondence; call regarding insurance matters; review of employee matters; review of Chapter 15 matters; review of press releases.	3.20		
12/26/2024	Review of correspondence and work on files.	1.30		
12/27/2024	Review of tax matters and attend update call regarding same; review of files.	2.80		
12/29/2024	Review of advertising postings; review of correspondence from Osler.	0.90		
12/30/2024	Review of files; call regarding press release and review of same; updates regarding sales process; call with Pawnee ██████████.	3.20		
12/31/2024	Attend update call; work with prospective purchasers; review of correspondence from legal counsel; review of various pieces of correspondence.	3.10		
\$1,280.00		per hour x total hrs	51.10	\$65,408.00

Jodi Porepa

12/16/2024	Review and respond to enquiries; review proposed disbursements and follow up obtained; call with CEO; review financial reconciliations; call with Osler to discuss.	6.50
12/17/2024	Review and respond to enquiries; review financial reconciliations; internal discussions regarding same; review factum; discussions with CEO; follow up on outstanding legal questions for Residual Co and coordination of execution of the same; weekly call with Pawnee.	8.00

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12/18/2024	Review updated variance analysis and provide comments; review financial reconciliations and provide comments; internal discussions regarding same; follow up on KERP; follow up regarding SISP; calls with CEO; [REDACTED] follow up with counsel.	8.10
12/19/2024	Review and respond to enquiries; review proposed disbursements and follow up obtained; call with CEO; review financial reconciliations; call with Osler to discuss; review and respond to certain third party enquiries; review and respond to Rifco questions; weekly call with Rifco to discuss same; follow up on [REDACTED].	8.20
12/20/2024	Review approve financial reconciliations for securitization vehicles; internal discussions regarding same; review SISP milestones; attend call in respect of same; review and respond to third party enquiries; review follow up on Rifco enquiries; review follow up on Pawnee enquiries; call with counsel.	7.60
12/23/2024	Review financial reconciliation and provide comments; review and respond to third party enquiries; review and respond to KERP enquiries; review [REDACTED] and provide comments; review [REDACTED] and provide comments; review [REDACTED] and provide comments; review payroll reconciliation; call to discuss same; [REDACTED]; call with [REDACTED] to discuss [REDACTED].	7.30
12/24/2024	Review and respond to Pawnee questions; review changes to draft press release and newspaper; review and respond to [REDACTED]; review and approve [REDACTED]; review financial reconciliations and approve; follow up on SISP requirements; internal discussions regarding same.	3.90
12/27/2024	Review proposed disbursements and provide comments; review variance analysis and provide comments; internal discussions regarding same; discussion with counsel regarding [REDACTED]; call with CEO to discuss outstanding items; follow up on outstanding items; review financial reconciliations.	5.50
12/30/2024	Review and respond to third party enquiries; review financial reconciliations; internal discussions on [REDACTED]; review and finalize press releases and newspaper ads; review and approve disbursements; review and respond to certain employee enquiries.	4.40
12/31/2024	Call with Pawnee; internal discussions regarding SISP requirements; review financial analyses.	2.30
\$1,090.00		per hour x total hrs
		61.80
		\$67,362.00

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Richard Kim

12/16/2024	Responses to lender questions on [REDACTED]; negotiation of NDA's; calls with interested parties in the SISP and [REDACTED]; review and analysis on diligence materials; drafting of email to lenders regarding recommendation for [REDACTED]	11.80
12/17/2024	Call with agent regarding SISP; negotiation of NDA's; calls with interested parties in the SISP and [REDACTED]; review and analysis on diligence materials; drafting of NDA for [REDACTED]; review and comments to Monitor's report.	8.80
12/18/2024	Call with agent and lenders regarding SISP; negotiation of NDA's; calls with interested parties in the SISP and [REDACTED]; review and analysis on diligence materials; review and comments to Monitor's report; calls with management on [REDACTED].	12.00
12/19/2024	Negotiation of NDA's; calls with interested parties in the SISP and [REDACTED]; review and analysis on diligence materials; calls with management on [REDACTED].	10.10
12/20/2024	Negotiation of NDA's; calls with interested parties in the SISP and [REDACTED]; review and analysis on diligence materials; calls with management on [REDACTED].	6.80
12/21/2024	Review and comments to due diligence materials in data room; negotiation of NDA's.	3.80
12/23/2024	Negotiation of NDA's; calls with interested parties in the SISP and [REDACTED]; review and analysis on diligence materials; calls with management on [REDACTED] s.	5.80
12/24/2024	Negotiation of NDA's; review and analysis on diligence materials; review of [REDACTED] from counsel.	4.80
12/26/2024	Correspondence regarding notice list for court materials; KERP letters.	0.30
12/27/2024	Review of data room and diligence materials; [REDACTED] from counsel; responses to interested parties in SISP; negotiation of NDA's; call with interested party in the SISP; review of SISP announcement materials.	7.80
12/28/2024	Internal call to discuss [REDACTED]; review of updated analysis from management; responses to interested parties in the SISP; review of data room and diligence materials.	3.30

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12/30/2024	Call with ██████ to discuss ██████ ██████; call with Pawnee management on SISP matters; internal call to discuss ██████; call with interested party in SISP; review and analysis of diligence requests and information.	7.20	
12/31/2024	Call with Pawnee ██████; review and analysis of diligence requests and information; call with ██████ ██████.	4.50	
	\$1,060.00	per hour x total hrs	\$7.00
			\$92,220.00

Olivia Manarin

12/16/2024	Negotiating NDA's with interested parties; facilitating diligence requests; review of forecast model and business overview; preparation of [REDACTED]; scheduling discussions with interested parties; holding discussions with interested parties; calls with counsel regarding NDA's.	10.20
12/17/2024	Negotiating NDA's with interested parties; facilitating diligence requests; review of forecast model and business overview; preparation of [REDACTED]; scheduling discussions with interested parties; holding discussions with interested parties; calls with counsel regarding NDA's.	10.40
12/18/2024	Negotiating NDA's with interested parties; facilitating diligence requests; review of forecast model and business overview; preparation of [REDACTED]; scheduling discussions with interested parties; holding discussions with interested parties; calls with counsel regarding NDA's.	8.60
12/19/2024	Negotiating NDA's with interested parties; facilitating diligence requests; review of forecast model and business overview; preparation of [REDACTED]; scheduling discussions with interested parties; holding discussions with interested parties; calls with counsel regarding NDA's.	9.20

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Invoice Detail

Invoice No.
Job No.

January 29, 2025
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12/20/2024	Negotiating NDA's with interested parties; facilitating diligence requests; review of forecast model and business overview; preparation of [REDACTED]; scheduling discussions with interested parties; holding discussions with interested parties; calls with counsel regarding NDA's.	8.00		
12/21/2024	Negotiating NDA's with interested parties; facilitating diligence requests; review of forecast model and business overview; preparation of [REDACTED]; scheduling discussions with interested parties; holding discussions with interested parties; calls with counsel regarding NDA's.	4.00		
12/22/2024	Negotiating NDA's with interested parties; facilitating diligence requests; review of forecast model and business overview; preparation of [REDACTED]; scheduling discussions with interested parties; holding discussions with interested parties; calls with counsel regarding NDA's.	4.40		
12/23/2024	Review of NDA's from interested parties; scheduling calls with interested parties; review of Company's policies and [REDACTED]; preparation of responses to diligence questions from interested parties; following up on diligence and NDA's with parties; review and questions for management on business overview deck; review and questions for management on financial forecast; preparation of updated organizational chart.	8.00		
12/24/2024	Review of NDA's from interested parties; discussions with interested parties and counsel on NDA changes; calls with interested parties; preparation of responses to diligence questions from interested parties.	5.20		
12/27/2024	Review and preparation of data room documents; financial model and business overview deck review.	2.80		
12/28/2024	Review of financial model and updating version to share with interested parties.	2.20		
12/30/2024	NDA negotiation with interested parties; review of diligence items to be provided in the data room; review of Company forecast; calls with interested parties.	8.20		
12/31/2024	Responding to diligence requests from interested parties; reviewing business overview deck and supporting documents; adding interested parties to data room.	4.80		
\$875.00		per hour x total hrs	86.00	\$75,250.00

Adsaran Vithiyananthan

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102900002033
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12/16/2024	Correspondence with Company on [REDACTED] matters; call with interested party on [REDACTED] work on CCAA matters.	2.90		
12/17/2024	Correspondence on [REDACTED] matters; correspondence with [REDACTED] on [REDACTED]; [REDACTED]; internal discussions on SISP and CCAA matters.	1.70		
12/18/2024	Review [REDACTED] for [REDACTED]; correspondence with the Company on the same; correspondence on [REDACTED] matters and latest developments; call with [REDACTED] on SISP and model work.	4.30		
12/19/2024	Correspondence with [REDACTED] on [REDACTED] and [REDACTED] for the same; review [REDACTED] of [REDACTED] and summarize for discussion; internal discussions on [REDACTED] matters; respond to requests from Monitor's counsel on [REDACTED]; correspondence with Rifco management; updating November figures for Rifco and reviewing Pawnee for the same.	3.40		
12/20/2024	Internal discussions on [REDACTED]; correspondence with Rifco management on [REDACTED]	0.60		
12/21/2024	Respond to questions from [REDACTED]; correspondence with Rifco management on questions from Osler; various internal discussions; update [REDACTED] organization chart and prep data room.	2.70		
12/23/2024	Internal correspondence on SISP notice; discussions on [REDACTED] [REDACTED] data room set up; continue work on CCAA and SISP matters.	0.70		
12/27/2024	Internal call on [REDACTED]; correspondence with Monitor's counsel on [REDACTED]; continue work on CCAA and SISP matters.	1.20		
12/28/2024	Call on [REDACTED] and updated [REDACTED] and [REDACTED] matters; correspondence with Company on [REDACTED].	1.50		
12/29/2024	Review updated [REDACTED]; update [REDACTED] [REDACTED].	1.40		
12/30/2024	Call with [REDACTED] management and Chesswood management on [REDACTED]; internal calls walking through [REDACTED] and [REDACTED] model.	3.80		
12/31/2024	[REDACTED] [REDACTED]; summarize information on potential bidder; internal discussions on CCAA matters; internal call on variance reporting.	2.40		
\$675.00		per hour x total hrs	26.60	\$17,955.00

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Invoice Detail

Invoice No.
Job No.

January 29, 2025
102900002033
500001.9490

Carter Wood

12/16/2024	Internal discussion with Jennifer Y. to discuss transition items and overall status of file; discussion with management on income taxes and filing requirements; reviewing Pawnee cash settlements; [REDACTED]; discussions with Jodi on DIP language and timing of deliverables with statutory holidays; reviewing daily cash files and preparing variance analysis.	5.20
12/17/2024	Various discussions with management on general file status and updates; updating variance analysis; status update call with Jodi P.	2.70
12/18/2024	Updating variance analysis; walk through of variance analysis with Jodi P. and management for final sign off; [REDACTED]; reviewing [REDACTED] analysis regarding [REDACTED].	3.20
12/19/2024	Reviewing [REDACTED] proposed [REDACTED]; reviewing proposed payments for each subsidiary; discussing proposed DIP request with management; sending DIP borrowing notice to lender.	3.30
12/20/2024	Finalizing review of proposed payments; discussions with management on general file matters and updates; discussion with [REDACTED] regarding pre-filing and post-filing payment of charges; reviewing Pawnee cash settlements; discussions with management on proposed payments; discussions with Jodi P. on final proposed payments; coordinating posting of court orders to website.	5.20
12/23/2024	Discussion with Jennifer Y. on transition items; discussion with [REDACTED]; discussions with management on general file updates and timing of payroll approvals; discussions with Jennifer Y. on SISP milestones and updating case website.	1.50
\$675.00 per hour x total hrs		21.10 \$14,242.50

Cameron Graham

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12/16/2024	Calls with potential interested parties for [REDACTED] updated reach out tracker and researching additional parties and contracts to reach out to.	7.00		
12/17/2024	Calls with potential interested parties for [REDACTED] researched previous advisors marketing materials and company financial statements for potential new marketing materials to be created; looked through the Company financial model.	8.00		
12/18/2024	Calls with potential interested parties; continued to look through the financial model; helped to answer questions from interested parties; continued to update the internal tracker of interested parties status in the process.	8.00		
12/19/2024	Performed variance analysis for the financial model and reviewed financial model inputs; continued to track interested parties and help answer questions.	4.00		
12/20/2024	Continued to analyze the financial model with variance analysis to previous iterations; calls with interested parties and worked to track status of each party's steps in the process.	6.00		
12/23/2024	Discussions with interested parties; provided correspondence and helped to answer questions from interested parties.	8.00		
12/24/2024	Downloaded files from the previous process data room to be sent to interested parties; scanned each file to determine what is to be provided; answered questions from interested parties and joined calls with interested parties; reviewed updates to the financial model.	4.00		
12/27/2024	Calls with interested parties; reviewed Company's business overview presentation for items to include or not include with interested parties.	2.00		
12/31/2024	Helped to review the marketing materials; worked on reach out list updates.	4.00		
\$590.00		per hour x total hrs	51.00	\$30,090.00

Jennifer Ye

12/16/2024	Work on revision of narratives; call with Carter W. to discuss transitional tasks; call with FTI team and Company regarding outstanding matters; review and approve payroll; follow up on outstanding questions regarding proposed disbursements for current week; internal call regarding proposed disbursements; approve proposed disbursements; calls with Pawnee [REDACTED]; update Monitor's website.	9.30
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12/23/2024	Prepare items for next court report; call with Company regarding accounts payable; internal call regarding payroll approval; review and update milestones tracker for SISP matters; review and approve Pawnee cash settlements; review and approve payroll amounts; internal call regarding SISP noticing; prepare drafts for SISP noticing; internal call to transition tasks; review variance analysis.	6.10	
12/24/2024	Email correspondence with company; review variance analysis; review and approve payroll amounts; review funder transfers; review proposed disbursements for Week Ending January 3; internal call regarding outstanding items; [REDACTED].	5.80	
12/26/2024	Review variance analysis and proposed disbursements.	1.90	
12/27/2024	Email correspondence with Company; review and approval of proposed disbursements and payroll for Week Ending January 3; calls with Company and external parties; review and approve variance analysis; email publications for SISP noticing.	6.50	
12/29/2024	Email correspondence regarding SISP noticing; finalize and publish notice.	0.70	
12/30/2024	Email correspondence with publications for SISP noticing; review and approve cash settlements; variance analysis for budget to actuals; review and approve proposed disbursements; review funder transfers; update Monitor's website.	4.00	
12/31/2024	Variance analysis for budget to actuals; various calls and correspondence with publication for SISP noticing; internal calls regarding SISP noticing; call with Company regarding outstanding items;	3.90	
	\$435.00	per hour x total hrs	38.20
			\$16,617.00

Total Professional Services CAD \$477,704.50



Corporate Finance

February 20, 2025

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Re: CCAA Monitor
Job No. 500001.9490
Invoice No. 102900002111

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through January 31, 2025.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Jeffrey Rosenberg", with a long, sweeping underline.

Jeffrey Rosenberg
Senior Managing Director



Invoice Remittance

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Invoice No.
Job No.
Terms
Currency
Tax Registration:

February 20, 2025
102900002111
500001.9490
Due Upon Receipt
CAD

Re:CCAA Monitor

Current Invoice Period: Charges posted through January 31, 2025

Amount Due Current Invoice

\$1,323,343.31

Bank Information

Please indicate our invoice number with your remittance

Account Name:	FTI Consulting Canada Inc.	Bank Code:	002
Bank Name:	Bank of Nova Scotia	Account Number:	0861715
Bank Address:	Scotia Plaza, 44 King Street West	Swift/BIC Code:	NOSCCATT
	Toronto, Ontario M5H 1H1	Transit Code:	47696
	Canada	Account Currency:	CAD

Please forward remittance advice to AR.Support@fticonsulting.com.

Please remit cheque payments to:
FTI Consulting Canada Inc.
C/O T10073
P.O. Box 10073
Postal Station A
Toronto, ON M5W 2B1
Canada



Invoice Summary

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Invoice No.
Job No.
Terms
Currency
Tax Registration:

February 20, 2025
102900002111
500001.9490
Due Upon Receipt
CAD

Re: CCAA Monitor

Current Invoice Period: Charges posted through January 31, 2025

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,280.00	163.10	\$208,768.00
Jeffrey Rosenberg	Senior Managing Director	\$1,280.00	124.50	\$159,360.00
Jodi Porepa	Senior Managing Director	\$1,090.00	146.90	\$160,121.00
Richard Kim	Managing Director	\$1,060.00	227.90	\$241,574.00
Olivia Manarin	Director	\$875.00	232.70	\$203,612.50
Adsaran Vithiyananthan	Senior Consultant	\$675.00	82.80	\$55,890.00
Carter Wood	Senior Consultant	\$675.00	15.80	\$10,665.00
Cameron Graham	Senior Consultant	\$615.00	130.00	\$79,950.00
Jennifer Ye	Consultant	\$435.00	107.50	\$46,762.50
Total Professional Services			1,231.20	\$1,166,703.00
Expenses				Total
Advertising				\$3,596.13
Business Meals				\$312.47
Electronic Subscriptions				\$220.00
Purchased Services				\$250.00
Taxi				\$18.67
Total Expenses				\$4,397.27
Invoice Total				CAD Amount
				\$1,171,100.27
HST (13%)				\$152,243.04
Total Due				\$1,323,343.31

Invoice Detail

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Total Professional Services
Dean Mullett

01/02/2025	Various correspondence with interested parties; various discussions regarding [REDACTED]; various discussions regarding [REDACTED] letters; variance reporting; review of [REDACTED] and proposed disclaimer; various discussions regarding [REDACTED]; various discussions regarding [REDACTED]; various correspondence with Osler regarding draft SISP purchaser agreements.	4.60
01/03/2025	Status update call with Blakes; preparation for same; various discussions with interested parties; various discussions with Osler regarding SISP draft purchase agreements; review of borrowing notice; various discussions regarding [REDACTED]; variance reporting.	3.50
01/06/2025	Various discussions with [REDACTED]; various discussions with SISP interested parties; various discussions regarding Pawnee [REDACTED]; various discussions with Osler regarding SISP draft purchase agreements; various correspondence regarding [REDACTED]; [REDACTED]; various correspondence [REDACTED]; various SISP related calls with Jeff Rosenberg and Richard Kim.	5.60
01/07/2025	Various discussions with interested parties; various discussions regarding [REDACTED]; various discussions regarding [REDACTED]; various discussions with [REDACTED] interested parties; various discussions regarding [REDACTED]; various calls with [REDACTED]; calls with Osler regarding same; various calls with Richard Kim and Jeff Rosenberg regarding operational and SISP related matters.	6.80
01/08/2025	Various discussions with SISP interested parties; various discussions with Osler regarding [REDACTED]; various correspondence with Osler regarding [REDACTED]; various discussions with [REDACTED]; various discussions regarding [REDACTED]; various correspondence [REDACTED]; [REDACTED]; various calls with Richard Kim and Jeff Rosenberg regarding operational and SISP related matters.	5.90

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01/09/2025	Various correspondence with SISP interested parties; various emails with Blakes regarding status update; various discussions regarding [REDACTED]; various discussions regarding [REDACTED]; various discussions with [REDACTED] interested parties; review [REDACTED]; various [REDACTED] diligence matters; various discussions regarding [REDACTED]; [REDACTED]; [REDACTED]; call with Blakes regarding same; call with Waypoint.	5.60
01/10/2025	Various discussions with SISP interested parties; various correspondence with Osler and [REDACTED] regarding [REDACTED]; various discussions with [REDACTED]; [REDACTED]; various correspondence with Waypoint management; review and edit DIP lender status update report; call with various [REDACTED]; [REDACTED]; various calls with Richard Kim and Jeff Rosenberg regarding SISP and operational matters.	5.30
01/11/2025	Various correspondence with SISP interested parties; various correspondence with Blakes regarding DIP lender update; various correspondence with Waypoint management [REDACTED]; [REDACTED].	0.40
01/11/2025	Various correspondence with SISP related interested parties; various correspondence with Osler [REDACTED]; various [REDACTED] diligence matters; call with [REDACTED] regarding next steps; debrief call with Jeff Rosenberg.	0.90
01/13/2025	Various discussions with counsel [REDACTED]; review and discussion of [REDACTED]; various discussions and diligence with SISP interested parties; various discussions with counsel regarding [REDACTED]; various discussions and calls with counsel [REDACTED]; review and discussion of [REDACTED]; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters; walk through of [REDACTED] with FTI team.	6.30
01/14/2025	Various discussions and diligence with SISP interested parties; various discussions with counsel regarding [REDACTED]; [REDACTED]; various discussions and calls with counsel [REDACTED]; [REDACTED]; review and discussion of [REDACTED]; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters; walk through of [REDACTED] with FTI team; review of [REDACTED] FTI call regarding updated cash flow forecast.	7.20

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01/15/2025	Review and discussion of [REDACTED]; review and discussion of [REDACTED]; various discussions regarding [REDACTED]; various discussions regarding [REDACTED]; various discussions and diligence with SISP interested parties; review and discussion of [REDACTED]; review of updated cash flow forecast; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational matters; various calls with Osler [REDACTED]; [REDACTED]; debrief with Osler regarding same; [REDACTED].	13.10
01/16/2025	Various correspondence with Blakes regarding lender update, cash flow forecast and stay extension; lender update call; pre-call with the Agent; [REDACTED] review; [REDACTED]; various discussions regarding [REDACTED]; various discussions regarding [REDACTED]; various discussions with SISP interested parties; review of weekly variance report; various calls with Richard Kim and Jeff Rosenberg regarding SISP and operational matters; call with [REDACTED] interested party; call with [REDACTED] regarding [REDACTED] debrief with Jeff Rosenberg regarding same; call with Osler regarding [REDACTED] and [REDACTED] debrief with Jeff Rosenberg regarding same.	11.60
01/17/2025	Various discussions and diligence with SISP interested parties; call with Osler regarding [REDACTED] updated cash flow forecast; [REDACTED]; various discussions regarding [REDACTED] and [REDACTED] various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational matters.	5.80
01/19/2025	Various correspondence with SISP interested parties.	0.30
01/20/2025	Various discussions with Osler regarding [REDACTED]; review of [REDACTED]; review draft Monitor's report; various discussions regarding same; various discussions with SISP interested parties, diligence, etc.; [REDACTED]; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational matters; various correspondence with Blakes regarding bid deadline and next steps.	4.80

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01/21/2025	Various discussions with counsel regarding [REDACTED]; [REDACTED]; various discussions with Blakes regarding SISP bids; various discussions with [REDACTED]; various discussions with counsel regarding [REDACTED] and interested purchaser; various discussion with [REDACTED] interested parties; various discussions regarding SISP update for DIP lenders; various calls regarding operations and SISP with Jeff Rosenberg and Richard Kim; review of SISP bids; various discussions regarding Rifco accruals and [REDACTED].	9.50
01/22/2025	Review of [REDACTED] and impact on potential sale; various discussions with [REDACTED]; various discussions regarding [REDACTED]; review of SISP bids; various discussions regarding SISP bid strategy; various correspondence with Blakes regarding SISP bids; various calls with Jeff Rosenberg and Richard Kim regarding operational and SISP related matters; review and discussion of modified SISP timelines; call with Blakes and Agent; various discussions regarding [REDACTED]; FTI call regarding [REDACTED].	7.30
01/23/2025	Various discussions regarding [REDACTED]; various discussions with counsel regarding [REDACTED]; review [REDACTED]; [REDACTED]; various discussions regarding Rifco [REDACTED]; [REDACTED]; review of budget to actual variance; [REDACTED]; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operation related matters; call with FTI team regarding court report [REDACTED]; FTI team call regarding SISP bidder strategy.	9.10
01/24/2025	[REDACTED]; various discussions regarding [REDACTED]; [REDACTED]; various discussions and review of bids and determination of negotiating strategy; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operations related matters; [REDACTED].	7.10
01/25/2025	Various calls with bidders regarding SISP feedback; pre call with FTI team regarding same; debrief with FTI team regarding same.	4.20
01/26/2025	Various calls with Bidders regarding SISP feedback; pre call with FTI team regarding same; debrief call with FTI team regarding same; various discussions regarding [REDACTED].	2.50

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01/27/2025	Various discussions with [REDACTED] interested purchasers, bids and diligence; various discussions with [REDACTED] interested purchasers; review and discuss [REDACTED] review [REDACTED]; review and discuss [REDACTED]; various discussions regarding [REDACTED]; various discussions regarding [REDACTED]; [REDACTED]; FTI team meeting regarding work plan; meeting with [REDACTED] regarding path forward; preparation for same; debrief with Jeff Rosenberg; various calls with Richard Kim regarding SISP and operational matters.	7.60		
01/28/2025	Various discussions with [REDACTED] interested purchasers, bids and diligence; various discussions with [REDACTED] interested purchasers; review and discuss [REDACTED]; review [REDACTED] review and discuss [REDACTED]; [REDACTED]; various discussions regarding [REDACTED]; [REDACTED]; various discussions regarding [REDACTED]; [REDACTED]; FTI team meeting regarding work plan; SISP call [REDACTED]; preparation for same; call with [REDACTED] regarding [REDACTED]; call with Osler regarding [REDACTED] diligence.	6.00		
01/29/2025	[REDACTED]; [REDACTED]; review court materials; various discussions with [REDACTED] interested parties, diligence, etc.; review [REDACTED]; [REDACTED]; various calls with Richard Kim and Jeff Rosenberg regarding SISP and operational matters; FTI team meeting regarding SISP bids; Pawnee management presentation preparation.	6.50		
01/30/2025	[REDACTED]; [REDACTED]; various discussions regarding [REDACTED]; various discussions with [REDACTED] interested parties; review DIP draws; review variance reporting; various [REDACTED]; [REDACTED] with interested purchaser; debrief with FTI team regarding same; weekly status update with Blakes; call with Osler regarding [REDACTED]; FTI debrief regarding same; [REDACTED]; [REDACTED].	9.00		
01/31/2025	Various discussions with [REDACTED] interested parties; review of Pawnee disbursements; review [REDACTED]; [REDACTED]; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational matters; call with Blakes regarding transaction structure; bidder strategy call with FTI team.	6.60		
\$1,280.00		per hour x total hrs	163.10	\$208,768.00

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Jeffrey Rosenberg

01/02/2025	Review of potential purchaser queries; review of [REDACTED] matters; work on [REDACTED]; work on [REDACTED] issues; [REDACTED]; correspondence from prospective purchasers; review of Waypoint matters.	2.70
01/03/2025	Review of correspondence; review of emails; review of correspondence from prospective purchasers.	2.40
01/06/2025	Update call with Dean Mullett; update call with Jodi Porepa; review of files; review of disbursements; call with Blakes and Osler; call with Pawnee management; [REDACTED].	5.80
01/07/2025	Review of correspondence from prospective purchasers; work on [REDACTED]; call with Osler on [REDACTED]; update call with Dean Mullett.	5.80
01/08/2025	Attend update call with Dean Mullett; attend update call with Company regarding KERP; attend Waypoint meeting; [REDACTED]; work on KERP matters.	5.80
01/09/2025	Call with Blakes regarding status update on various matters; review of KERP matters; work on [REDACTED] matters; review of disbursements; review of variance analysis; review of Waypoint disbursements; [REDACTED]; work on Rifco matters; call with [REDACTED] regarding the same; [REDACTED]; correspondence from potential purchasers; [REDACTED]; attend Waypoint call.	5.80
01/10/2025	Work on [REDACTED] with [REDACTED] review of [REDACTED]; work on Easy Legal matters; work on KERP matters; work on stay extension matters; Pawnee financial analysis; work on Monitor's Report; work on [REDACTED]; [REDACTED]; review update to lenders report.	5.30
01/11/2025	Review of correspondence from Blakes; review of files.	1.40
01/12/2025	Attend Waypoint call and review of files.	1.30
01/13/2025	Review of correspondence from legal counsel; work on Rifco matters; work on Easy Legal matters; call with Osler and A&B regarding [REDACTED]; update call with Dean Mullett; [REDACTED]; work on employee matters.	5.10

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01/14/2025	Call with Blakes regarding [REDACTED]; work on [REDACTED]; follow up call with FTI team; attend Pawnee team update; review of [REDACTED]; call regarding purchasers and strategy; call regarding cash flow projections; queries from prospective purchasers; review of financial summaries; review of employment matters.	5.80
01/15/2025	Review of correspondence from legal counsel; review of [REDACTED] call with Osler; call with McCarthy and US counsel; second follow up call with Osler; debrief with team on strategy moving forward; review of financial matters; review of [REDACTED] attend call with Blakes and RBC.	6.80
01/16/2025	Prepare for call with Agent and Syndicate; attend call with Agent; attend call with Syndicate; attend call with [REDACTED] regarding [REDACTED] review of funding matters; review of Rifco matters; work on Rifco matters; work on Easy legal matters.	6.80
01/17/2025	Call with Osler on [REDACTED]; several calls with Osler regarding [REDACTED]; review of disbursements; work on Waypoint matters; call with Blakes on stay extension; [REDACTED]; work on employee matters.	5.90
01/20/2025	Update call with Dean Mullett; call with Osler; work on [REDACTED].	5.30
01/21/2025	Correspondence from Blakes regarding bids; work on [REDACTED]; call with Osler regarding bids; review of correspondence from Rifco management; work on Monitor's Report; work on [REDACTED]; attend call regarding [REDACTED]; work on update to lenders; review of final information with respect to bidding; review of bid letter.	6.40
01/22/2025	Attend pre-call; attend call with Agent; attend post call; work on reporting to Syndicate; correspondence with Osler; work on Monitor's Report.	6.70
01/23/2025	Review of financial analysis; attend update call on purchasers; review of court materials; [REDACTED]; review of DIP budget; review of [REDACTED]; work on finalizing deal documents; correspondence from prospective purchasers.	5.70
01/24/2025	Correspondence from Osler on [REDACTED]; work on [REDACTED]; call with legal counsel and Blakes on deal updates; attend several calls regarding offers; work on Waypoint matters.	3.80
01/25/2025	Preparation for bidder calls; work on court materials.	4.20
01/27/2025	Work on Waypoint matters including review of correspondence; call with Waypoint; calls with Osler; [REDACTED]; review [REDACTED] from [REDACTED]; [REDACTED]; review of payroll matters.	4.70

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01/28/2025	Attend update call with Pawnee; attend internal call on [REDACTED]; review of expenses; work on [REDACTED]; work on employee matters.	5.80
01/29/2025	Prepare for and attend court hearing; review of [REDACTED]; review of orders.	4.80
01/30/2025	Call with Blakes on variance analysis; deal update; work on Rifco closing matters; work on various deal matters; attend various calls; attend calls with management; attend calls with legal counsel.	5.30
01/31/2025	Attend call on [REDACTED] matters; attend call with Blakes on deal matters; [REDACTED]	5.10
\$1,280.00		per hour x total hrs
		124.50
		\$159,360.00

Jodi Porepa

01/02/2025	Review proposed disbursements and provide comments; review financial reconciliations and provide comments; internal discussions regarding certain outstanding queries; review proposed changes to KERP memo; review variance analysis and provide comments; review DIP draw request; discussions in respect of same; call with Rifco to address [REDACTED]; follow up in respect of same.	6.70
01/03/2025	Call with Blakes to discuss variance analysis and SISP; review proposed disbursements and provide comments; review financial reconciliations and provide comments; review preliminary Monitor's report; review updated variance analysis; follow up with Osler regarding [REDACTED]; call with Rifco to address [REDACTED]; follow up in respect of same; discussion regarding [REDACTED]; follow up on [REDACTED].	6.50
01/06/2025	Call with Pawnee to discuss outstanding items; follow up discussion on KERP; internal follow up on outstanding proposed disbursements; review updated support for variance analysis; review responses for [REDACTED]; discussions in respect of same; review financial reconciliations and provide comments; review correspondence with Rifco; follow up with Osler regarding third party enquiries.	7.00

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01/07/2025	Review proposed disbursements; provide comments in respect of same; [REDACTED]; call with Pawnee; follow up on outstanding enquiries; review and follow up on outstanding KERP; follow up on Waypoint enquiries.	4.30
01/08/2025	Review financial reconciliations; internal discussions regarding same; review and respond to Waypoint enquiries; review preliminary variance analysis and provide comments; internal discussions regarding same; follow up with legal counsel on outstanding legal enquiries; review and respond to third party enquiries.	6.70
01/09/2025	Review final variance analysis and provide comments; internal discussions regarding same; [REDACTED]; call with Blakes to discuss reporting requirements and sales process; internal discussion regarding same; review financial reconciliations and provide comments; internal discussions regarding same.	5.10
01/10/2025	Review proposed disbursements and provide comments; internal discussions regarding same; review financial reconciliations; comments in respect of same; follow up on third party enquiries; follow up on [REDACTED]; call with counsel to discuss KERP; follow up on tax enquiries; follow up on third party enquiries.	4.90
01/13/2025	Call with counsel to discuss lender requests; [REDACTED]; follow up in respect of same; [REDACTED]; correspondence with counsel; review financial reconciliations and provide comments regarding same; follow up on third party enquiries.	5.30
01/14/2025	Review cash flow forecast and provide comments; review financial analysis; internal discussions regarding same; review financial reconciliations and provide comments; weekly call with Pawnee to discuss outstanding questions; call with CEO; [REDACTED]; review draft Monitor's Report.	8.30
01/15/2025	Review variance analysis and provide comments; internal discussions regarding same; [REDACTED]; [REDACTED]; internal discussions regarding same; review cash flow forecast; internal discussions regarding same; comments in respect of cash flow forecast; review draft presentation for banks; review and respond to subsidiary enquiries.	7.30
01/16/2025	Pre-call with agents in advance of call with banks; weekly call with Blakes to discuss variance analysis, [REDACTED] and upcoming DIP draw requests; call with agents; follow up and respond to enquiries from subsidiaries; internal discussions regarding same.	5.30

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01/17/2025	Review cash flow forecast and provide comments; review financial analysis; internal discussions regarding same; review financial reconciliations and provide comments; weekly call with Pawnee to discuss outstanding questions; call with CEO; [REDACTED]; review draft Monitor's Report.	5.50
01/20/2025	Review financial reconciliations; provide comments in respect of same; [REDACTED]; review [REDACTED]; review cash flow forecast; draft Monitor's Report.	6.70
01/21/2025	Follow up on enquiries from Pawnee and Rifco; internal discussions regarding same; follow up on tax enquiries; update draft Monitor's Report; update summaries within Report; provide comments in respect of same; [REDACTED]; [REDACTED]; review cash flow forecast; internal discussions regarding same.	7.40
01/22/2025	Review and update Monitor's Court Report; review draft report and provide comments; internal discussions regarding outstanding items; call with Rifco to discuss outstanding items; review and respond to [REDACTED] queries; review variance analysis and provide comments; [REDACTED]; internal discussions regarding ongoing SISP; call with Blakes; [REDACTED].	8.40
01/23/2025	Review and finalize Monitor's Court Report; review and finalize motion materials; call with Osler regarding same; internal discussions regarding SISP; internal discussions regarding CCAA proceedings and next steps; [REDACTED]; call with Blakes; review [REDACTED] and variance analysis; review and respond to enquiries; review SISP; review DIP term sheet; review legal precedence provided by Blakes; call with Rifco.	7.90
01/24/2025	Review proposed disbursements; internal discussion regarding same; review and respond to enquiries.	3.20
01/25/2025	Review factum and provide comments; [REDACTED]; review and respond to requests from Pawnee.	1.50
01/26/2025	Review factum and provide comments; [REDACTED]; review and respond to requests from Pawnee.	3.10
01/27/2025	Review [REDACTED] follow up in respect of same; internal discussions regarding same; review [REDACTED] follow up on Pawnee enquiries; call with Rifco to discuss [REDACTED]; follow up on Rifco enquiries; call with CEO to discuss [REDACTED] review and respond to Rifco email communication.	7.80

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01/28/2025	Internal call to discuss [REDACTED] and implications; internal call to discuss [REDACTED] and follow up required; call with Company to discuss [REDACTED] and follow up; review email communication [REDACTED] with Osler; follow up on outstanding Rifco enquiries; review financial reconciliations and provide comments; review disbursements and provide comments.	8.00		
01/29/2025	Review and respond to third party enquiries; review [REDACTED] follow up on [REDACTED] enquiries; internal discussions regarding same; review variance analysis and provide comments; internal discussions regarding same; call with CEO to discuss variance analysis and outstanding items; attend court hearing.	6.60		
01/30/2025	Weekly call with Blakes to discuss variance analysis; call with Blakes to discuss DIP draws and bank accounts; call with Osler to discuss [REDACTED] considerations; review financial analysis and provide comments; review [REDACTED] follow up in respect of same; internal discussions regarding same; review [REDACTED] call with Rifco to discuss [REDACTED] considerations; follow up on Rifco enquiries; review financial reconciliations; review and follow up on outstanding [REDACTED]; internal discussions regarding the same.	7.90		
01/31/2025	Review proposed disbursements and provide comments; review financial reconciliations; review and follow up on outstanding [REDACTED]; internal discussions regarding the same; review [REDACTED].	5.50		
\$1,090.00		per hour x total hrs	146.90	\$160,121.00

Richard Kim

01/02/2025	Review of data room and diligence materials; respond to interested parties in SISP; negotiation of NDAs; calls with interested party in the SISP; review of template purchase agreements; correspondence with [REDACTED].	10.10
01/03/2025	Review of data room and diligence materials; responses to interested parties in SISP; negotiation of NDAs; review of template purchase agreements.	5.80
01/06/2025	Call and comments to KERP letters; review of data room and diligence materials; responses to interested parties in SISP; negotiation of NDAs.	10.20

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01/07/2025	Review of data room and diligence materials; responses to interested parties in SISP; negotiation of NDAs; calls with interested parties; discussion on [REDACTED] for [REDACTED].	9.80
01/08/2025	Call and comments to KERP letters; review of data room and diligence materials; responses to interested parties in SISP; negotiation of NDAs; calls with interested parties.	8.50
01/09/2025	Review of data room and diligence materials; responses to interested parties in SISP; negotiation of NDAs; calls with interested parties; review of cash flow forecast [REDACTED].	10.30
01/10/2025	Review of data room and diligence materials; responses to interested parties in SISP; negotiation of NDAs; calls with interested parties; review of cash flow forecast [REDACTED].	8.50
01/13/2025	Review of data room and diligence materials; responses to interested parties in SISP; calls with interested parties; review of cash flow forecast [REDACTED]; call with [REDACTED] regarding [REDACTED].	9.50
01/14/2025	Review of data room and diligence materials; responses to interested parties in SISP; calls with interested parties; review of cash flow forecast [REDACTED]; calls on cash flow forecast.	9.60
01/15/2025	Preparation of [REDACTED]; review of data room and diligence materials; responses to interested parties in SISP; negotiation of NDAs; calls with interested parties; review of cash flow forecast [REDACTED].	14.30
01/16/2025	Meeting with lenders; review of data room and diligence materials; responses to interested parties in SISP; calls with interested parties; review of cash flow forecast [REDACTED]; calls with [REDACTED].	10.30
01/17/2025	Review of [REDACTED] for [REDACTED] and calls with counsel on the same; review of data room and diligence materials; responses to interested parties in SISP; calls with interested parties.	10.20
01/18/2025	Facilitation of diligence for [REDACTED]; review of same materials.	1.40
01/20/2025	Review of bids received; calls with interested parties in the SISP; review of diligence materials and data room.	10.50
01/21/2025	Review of bids received; preparation of presentation on bids received; call with lenders counsel on bids and proposed approach going forward; calls/review/comments on [REDACTED]; call with [REDACTED].	12.90

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01/22/2025	Review of [REDACTED] for [REDACTED] and calls with counsel on the same; review of data room and diligence materials; responses to interested parties in SISP; calls with interested parties.	9.80		
01/23/2025	[REDACTED]; internal calls to discuss feedback to bidders; review of [REDACTED] and court materials; internal discussions [REDACTED].	12.40		
01/24/2025	Calls to discuss [REDACTED] with counsel; potential transaction structures proposed by bidders; drafting of update for lenders; calls to discuss feedback to bidders.	9.30		
01/25/2025	Calls with bidders to provide feedback on bids.	2.50		
01/26/2025	Calls with bidders to provide feedback on bids.	0.50		
01/27/2025	Call with Monitor counsel on [REDACTED]; [REDACTED] [REDACTED]; calls to [REDACTED] and court matters; review of diligence materials.	8.50		
01/28/2025	Discussions with bidders on their bid; review of diligence materials; correspondence and calls with [REDACTED] [REDACTED]; call with Monitor counsel on transactions; call with management on sale process.	9.20		
01/29/2025	Calls with bidders on bids; review of diligence materials; calls with management on diligence materials; [REDACTED] [REDACTED]; calls with Monitor counsel on transaction matters.	12.10		
01/30/2025	Discussions with bidders on bids; review of diligence materials; calls with management on diligence materials; internal calls on [REDACTED] [REDACTED]; calls with Monitor and Lender counsel on transaction matters.	11.20		
01/31/2025	Discussions with bidders on bids; review of diligence materials; calls with Monitor and Lender counsel regarding transaction documents.	10.50		
\$1,060.00		per hour x total hrs	227.90	\$241,574.00

Olivia Manarin

01/02/2025	Facilitating diligence with interested parties; calls with interested parties; co-ordination with management for financial model and business overview deck; negotiation of NDAs with interested parties.	8.80
01/03/2025	Facilitating diligence with interested parties; finalizing diligence items to be uploaded to the data room; discussions with interested parties.	6.40

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01/04/2025	Facilitating diligence with interested parties; finalizing documents for the data room.	2.00
01/06/2025	Review of NDAs from interested parties; scheduling of calls with interested parties; calls with interested parties to review diligence documents and discuss questions; review of diligence documents and discussion with management; facilitating diligence request lists for various interested parties.	10.20
01/07/2025	Scheduling calls with interested parties; calls with interested parties to review diligence documents and discuss questions; review of diligence documents and discussion with management; facilitating diligence request lists for various interested parties.	7.40
01/08/2025	Scheduling calls with interested parties; calls with interested parties to review diligence documents and discuss questions; review of diligence documents and discussion with management; facilitating diligence request lists for various interested parties.	10.60
01/09/2025	Calls with interested parties to review diligence documents and discuss questions; preparation of responses and documents for diligence requests lists from interested parties; discussions for cash flow updated cash flow.	10.20
01/10/2025	Model walk through with interested party; facilitating diligence with interested parties; providing responses and documents for diligence request lists; calls with interested parties to walk through process and questions; call with management on updated cash flow.	7.20
01/12/2025	Review of requests from interested parties and preparation of responses; responding to questions from interested parties.	4.20
01/13/2025	Discussions on securitization facilities and extension of the cash flow forecast; facilitating diligence with interested parties; calls with interested parties; negotiation of NDAs with interested inbound parties; review of offers from [REDACTED].	10.20
01/14/2025	Facilitation of diligence questions from interested parties; calls with interested parties; internal discussions on the cash flow forecast and extension; NDA negotiation with interested parties; preparation of [REDACTED] for syndicate.	11.80
01/15/2025	Calls with interested parties; facilitation of diligence questions between parties and management; preparation and review of [REDACTED] for the syndicate; preparation, review and discussions on the cash flow forecast update.	12.20
01/16/2025	Finalization of [REDACTED] for syndicate; facilitation of diligence with interested parties; calls with interested parties; review of diligence documents.	10.20
01/17/2025	Calls with interested party; call with party interested in [REDACTED]; facilitation of diligence questions; review of diligence documents; Bidder Wire Deposit instructions.	8.60

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01/18/2025	Updating diligence documents and upload for interested parties.	1.50
01/20/2025	Facilitation of diligence with interested parties; scheduling calls with interested parties; preparation of updated [REDACTED].	9.20
01/21/2025	Facilitation of diligence with interested parties; co-ordination of binding bid deposits; review of bids received for various Chesswood entities; [REDACTED]; calls with interested parties; preparation of summary of bids presentation.	12.40
01/22/2025	Updates to the summary of bids presentation prepared; calls with interested parties; detailed review of bids received and drafting of feedback points for each party.	11.40
01/23/2025	[REDACTED]; facilitating diligence for [REDACTED]; preparing questions for third [REDACTED] internal discussion to review the SISP bids received.	10.00
01/24/2025	Call with counsel regarding diligence requests; review of feedback for bidders and preparation of expected realization values; facilitating requests from counsel with management; [REDACTED]; review of bids and preparation for discussions with bidders; lender update on interested parties.	9.20
01/25/2025	Calls with bidders to provide feedback on submitted offers; update to the [REDACTED].	4.20
01/26/2025	Call with party to review submitted bid and provide feedback.	1.40
01/27/2025	Forecast of [REDACTED]; [REDACTED]; review of [REDACTED] communication with parties who will not be moving forward as successful bidder; preparation of [REDACTED] as of December; facilitating [REDACTED] between counsel and management.	10.20
01/28/2025	Facilitation of diligence questions; discussions regarding [REDACTED]; [REDACTED] discussion with management; review of [REDACTED]; review of Company [REDACTED].	11.00
01/29/2025	Call with interested party; facilitation of diligence with interested parties; facilitation of diligence with [REDACTED]; review of [REDACTED] with management; [REDACTED]; scheduling management meeting and review of questions.	11.80
01/30/2025	Discussion on [REDACTED] with management; call with interested party; meeting with management; facilitation of requests for counsel; facilitation of diligence for interested party and detailed preparation of responses.	11.20
01/31/2025	Review of updated [REDACTED] files; facilitation of requests for counsel; preparation of [REDACTED].	9.20
\$875.00		per hour x total hrs
		232.70
		\$203,612.50

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Adsaran Vithiyananthan

01/06/2025	Internal call on SISP matters and outstanding items; correspondence with [REDACTED] management on financials; correspondence with Pawnee management [REDACTED]; summarize [REDACTED]; review proposal from [REDACTED].	2.80
01/07/2025	Review cash flow forecast and prepare extended cash flow forecast; internal discussions on SISP diligence matters; internal call on [REDACTED].	3.40
01/08/2025	Updating cash flow forecast; internal call on cash flow forecast and SISP matters; correspondence with the company on cash flow forecast; internal discussions on variance reporting.	1.70
01/09/2025	[REDACTED]; [REDACTED]; correspondence with Company on cash flow forecast; review and revise cash flow forecast.	4.80
01/10/2025	Continue work on cash flow forecast; call with Chesswood management on cash flow forecast; call with Pawnee finance team on cash flow forecast; internal calls on cash flow forecast and revisions; internal team discussions on SISP [REDACTED]; correspondence on [REDACTED].	5.70
01/13/2025	Continue work on cash flow forecast revision and extension; correspondence with the Company and management on cash flow forecast; internal discussions on SISP, cash flow forecast, and update to lenders; various revisions and updates to cash flow forecast.	6.20
01/14/2025	Cash flow forecast update; correspondence with management on cash flow forecast; internal call walking through forecast and mechanics; summarize professional fees incurred to date; various internal discussions on SISP and CCAA matters; [REDACTED].	7.20
01/15/2025	Continue work on cash flow forecast; call with prospective bidder for [REDACTED] data room updates; internal discussions on SISP and CCAA matters; revise and update cash flow forecast for comments from management; work on [REDACTED] to lenders; review [REDACTED] to determine [REDACTED]; review third party [REDACTED]; various correspondences with the Company.	11.80

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01/16/2025	Multiple calls with prospective bidder and [REDACTED]; review of [REDACTED] diligence matters; review of [REDACTED]; review of [REDACTED] and supporting documents; internal discussions on SISP and CCAA matters.	4.60
01/17/2025	Internal discussions on [REDACTED]; review diligence questions and draft response on the same; correspondence with the Company on [REDACTED] diligence questions.	2.10
01/18/2025	Internal discussions on [REDACTED] diligence questions.	0.80
01/19/2025	Review [REDACTED] diligence follow-up and respond on the same; correspondence with [REDACTED] management on diligence questions.	0.40
01/20/2025	Correspondence on [REDACTED] diligence matters; correspondence with Monitor's counsel on [REDACTED]; review [REDACTED] asset listing and correspondence with the Company on the same; calls with prospective bidders on [REDACTED] opportunity; internal discussions on SISP matters.	3.50
01/21/2025	Correspondence on SISP and bid matters; review [REDACTED] and [REDACTED]; internal call on [REDACTED]; [REDACTED]; review binding bids received; prepare [REDACTED].	3.60
01/22/2025	Discussions on [REDACTED]; internal discussions on cash flow forecast and Third Report of Monitor; review proposal for [REDACTED] and provide internal comments on the same; review proposal from bidder on procedures and [REDACTED] and compare to [REDACTED]; call with Pawnee management [REDACTED].	3.20
01/23/2025	Call with Company on cash flow forecast; call with Company on [REDACTED]; internal discussions on bids received; various discussions on SISP [REDACTED].	2.10
01/24/2025	Internal discussions on SISP; [REDACTED]; discussions on accrued liabilities.	1.10
01/25/2025	[REDACTED].	0.40
01/27/2025	[REDACTED]; call with Pawnee management [REDACTED]; call with [REDACTED]; discussions on SISP matters.	4.70
01/28/2025	Internal discussions [REDACTED]; discussions on [REDACTED]; call on [REDACTED] and [REDACTED]; various calls on cash flow forecast; correspondence with the Company on [REDACTED].	2.70

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01/29/2025	Continue review of [REDACTED]; compare [REDACTED]; internal discussions on [REDACTED] discussion on [REDACTED] e.	3.20		
01/30/2025	Continue review of [REDACTED] and [REDACTED] in; various internal discussions on [REDACTED] and SISP matters.	6.80		
\$675.00		per hour x total hrs	82.80	\$55,890.00

Carter Wood

01/02/2025	Internal discussions with Jen Y. on file updates; Rifco and FTI weekly touchpoint call; discussions with Jen Y. on weekly proposed payments; updating cumulative variance analysis workbook by subsidiary; variance analysis discussion with management.	1.80
01/03/2025	[REDACTED]; discussion with Jodi P. on Monitor Report updates; preparing first draft of updated Monitors Report for new sections to be included; discussions with Jen Y. on weekly proposed payments.	2.60
01/06/2025	[REDACTED]; discussions with Jen Y. on proposed payments; reviewing variance analysis explanations for draft monitor report.	0.90
01/07/2025	[REDACTED] and discussion with Adsaran V. on details obtained; discussing file matters and status updates with Jen Y.; discussing payroll review with Jen Y.; Pawnee/FTI weekly touchpoint call.	1.90
01/08/2025	Reviewing variance analysis and providing comments to Jen Y.; discussion with Jen Y. on Rifco roll forward regarding funder transfers.	0.70
01/09/2025	Discussion with Jen Y. on weekly proposed payments; reconciling professional fees paid to date and preparing summary of professional fees by firm; preparing cash flow consideration analysis for extended and revised forecast.	3.80
01/13/2025	Preparing [REDACTED] vendor details.	0.60
01/14/2025	Discussion with Jen Y. on [REDACTED] and other file matters; discussion with Jen Y. on variance analysis.	0.40
01/15/2025	Looking into and discussing bank account opening with Jen Y. regarding SISP.	0.20
01/20/2025	Discussions with Jen Y. and Olivia M. on Easy Legal payroll.	0.10
01/21/2025	Discussion with Jen Y. on variance analysis.	0.20

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01/23/2025	Discussion with Jen Y. on Rifco [REDACTED].	0.20
01/27/2025	Discussions with Jen Y. on variance analysis updates.	0.40
01/28/2025	Discussions with subsidiary management on variance analysis; debrief discussions with Jen Y. on variance analysis.	1.20
01/29/2025	Discussions with subsidiary management on variance analysis and debrief discussions with Jennifer Y.	0.80
\$675.00		per hour x total hrs
		15.80
		\$10,665.00

Cameron Graham

01/02/2025	Analyzing the company Model; researching interested parties and joining calls with interested parties.	4.00
01/03/2025	Answering correspondence with interested parties; updating listing of interested parties; helping to answer questions from interested parties on Company material/ documents; scheduling calls with interested parties for the coming week.	4.50
01/06/2025	Joining calls with multiple interested parties to provide background on the Company to help answer questions; updating the status of interested parties in the tracker and updating the data room for requested information.	8.00
01/07/2025	Joining calls with interested parties; helping to answer questions from interested parties; signing up interested parties for the data room and reaching out to interested parties to hear back on their status in the process; reviewed diligence materials.	8.50
01/08/2025	Joining calls with interested parties; reaching out via phone to parties who we have not heard back from recently; updating the tracker of interested parties; helping to review the Company materials to be provided to interested parties.	7.50
01/09/2025	Joining calls with interested parties to help answer their questions; reviewing questions from interested parties which came in via email; updating the interested party tracker; reviewing proposed changes to non-disclosure agreements from interested parties and corresponding with legal counsel where needed; working to help answer questions from interested parties on the financial model.	7.00
01/10/2025	Helping to answer questions on the model from interested parties; joining calls with interested parties and following up on the status of their diligence work where needed; reviewing materials to be uploaded to the data room.	7.50

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01/13/2025	Joining call with interested parties; checking in with interested parties to see their progress through materials and to help field any questions they have; updating the interested party tracker.	8.00
01/14/2025	Working on the update for lenders; corresponding with interested parties.	6.00
01/15/2025	Joining calls with interested parties; working on the update for lenders; helping to answer diligence questions from interested parties; [REDACTED].	9.50
01/16/2025	[REDACTED]; joining calls with interested parties and helping to answer their questions on diligence materials; scheduling calls with interested parties and updating the tracker of interested parties; helping to redact documents.	7.50
01/17/2025	Drafting bidder instructions wire transfer; joining calls with interested parties; updating interested party tracker and reviewing questions from interested parties.	6.00
01/20/2025	General ad-hoc work.	6.50
01/20/2025	Redacting confidential information from documents; updating the interested party tracker; reviewing internal analysis on potential servicer.	1.50
01/21/2025	Creating a model for [REDACTED]; reaching out to interested parties to confirm their status; joining calls with interested parties; reviewing proposals from bidders; helping to create materials used for the lender update.	7.80
01/22/2025	Reviewing offers from interested parties; creating models for [REDACTED].	6.00
01/23/2025	Investigating and modeling [REDACTED]; evaluating bids and creating follow up questions for interested parties.	8.40
01/24/2025	Working to prepare responses to bidders.	1.20
01/27/2025	Working on the forecast of [REDACTED]; joining calls with interested parties; working with management to answer bidder questions.	8.10
01/28/2025	Joining calls with interested parties; looking into the [REDACTED] and asking [REDACTED] questions on [REDACTED] answering questions from interested parties.	6.50
\$615.00		per hour x total hrs
		130.00
		\$79,950.00

Jennifer Ye

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01/02/2025	Call to publications for SISP noticing; call with Company; review variance analysis; review proposed disbursements for the Week Ending January 10, 2025; review Monitor's hotline; review and approve Pawnee cash settlements; review and approve Rifco funder transfers.	7.30
01/03/2025	Review and approve proposed disbursements for the Week Ending January 10, 2025; review and approve Pawnee cash settlements; send Borrowing Notice to lenders; various correspondence with publications for SISP noticing; internal follow up on outstanding items.	5.10
01/06/2025	Review and update variance analysis for Monitor's Report; review employee compensation items; review and approve cash settlements; summarize broker information; review variance analysis for the week prior.	6.50
01/07/2025	Review and update variance analysis for the week prior; various correspondence with Company regarding the same; review and approve payroll items; call with Company regarding outstanding items; update Monitor's website.	6.10
01/08/2025	Review and approve payroll items; various calls to discuss variance analysis; review and approval of funder transfers; internal discussion regarding outstanding items; internal call to discuss Monitor's Report; review and approve cash settlements; review proposed disbursements for next week.	4.80
01/09/2025	Review and approve payroll items; review proposed disbursements for the coming week; send Borrowing Notice to lenders; update cumulative reporting; update Monitor's report.	6.10
01/10/2025	Review and approve proposed disbursements for the coming week; internal discussion regarding outstanding items; review and approve cash settlements.	2.80
01/13/2025	Review and approve payroll for head office; review employee [REDACTED]; approval of outstanding AP items; review and approve Pawnee cash settlements; update Monitor's hotline log; revise billing narratives; internal call to discuss outstanding tasks; review variance analysis for week ending January 10, 2025; call with Company to discuss variance analysis budget to actuals.	4.50
01/14/2025	Review variance analysis; review Rifco funder transfers; review support provided for variance analysis; calls with Company regarding the same; respond to enquiries received in Monitor's hotline; review tax-related payments; call with Company regarding the same; draft response to terminated contract vendor; call with Company regarding outstanding items; update critical vendors listing.	4.30

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01/15/2025	██████████; draft forms for and request bank account opening; review final KERP letters; review and approve Pawnee cash settlements; calls to ██████████ regarding ██████████; respond to enquiries received in Monitor's hotline; live review of variance analysis with Company.	7.10
01/16/2025	Correspondence with Osler regarding ██████████; review of proposed payments for week ending January 24, 2025; follow up requests to Company regarding the same; send DIP borrowing notice for week ending January 24, 2025; send variance reporting to Company; calls to Company regarding proposed payments; draft response to enquiry received in Monitor's hotline; internal calls regarding outstanding items.	6.00
01/17/2025	Review proposed payments; ██████████; return signed documents for ██████████ to ██████████ review and approve Pawnee cash settlements; approve Rifco funder transfers; review wire information for sales process; internal call to review proposed payments; send approval of proposed payments; create summary of outstanding items.	5.30
01/18/2025	Update draft for Third Monitor's Report.	0.20
01/20/2025	Internal calls regarding SISP process; update tracker regarding the same; respond to enquiries received in Monitor's hotline; add parties to list of creditors; draft new account and estate forms; update variance analysis for Monitor's report.	2.50
01/21/2025	Review summary of annual fees and renewals; calls to Company regarding the same; internal discussions on outstanding items; update slide deck; update wire tracker for deposit received; review variance analysis.	2.40
01/22/2025	Send follow up questions regarding variance analysis; review and approve Pawnee payroll; call with Company to discuss ██████████; review and approve Pawnee cash settlements; internal review of variance analysis; internal discussion regarding outstanding items; work on ██████████ for reporting; send wire information for bank accounts.	8.70
01/23/2025	Call with Company regarding cash flow forecast; update ██████████ for ██████████; review proposed payments; touchpoint call with Rifco; calls with Company regarding proposed payments; send Borrowing Notice to lenders; review proposed payments support; review and approve Rifco funder transfers; update Monitor's website for documents filed.	3.90
01/24/2025	Review and approve proposed payments; review and approve Pawnee cash settlements; internal review of upcoming annual renewal.	2.40
01/26/2025	Review and tie-out Factum to Third Monitor's Report.	0.60

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Invoice Detail

Invoice No.
Job No.

February 20, 2025
102900002111
500001.9490

01/27/2025	Update Monitor's website; approve renewal of subscription for Pawnee; review and approve CGL, WP and ELFI payroll amounts; [REDACTED]; review and approve Pawnee cash settlements; review and respond to enquiries received on Monitor's hotline; various correspondence with Company regarding approval for payment; review variance analysis; internal call regarding the same.	3.60	
01/28/2025	Calls to Company to discuss outstanding deposits; review and approve Rifco payroll amounts; internal calls to discuss January 2025 Cash Flow Forecast; review variance analysis; various correspondence with Company regarding the same; review of support provided regarding the same; calls to Company regarding payroll; review [REDACTED].	4.00	
01/29/2025	Review variance analysis; review and approve Pawnee cash settlements; update Monitor's website with new documents filed; various correspondence with Company regarding variance analysis; internal discussion regarding outstanding items.	5.60	
01/30/2025	Update Monitor's website; review proposed payments for week ending February 7, 2025; various correspondence with Company to understand payroll process; touchpoint call with Rifco to discuss outstanding items; draft and send borrowing notices to lenders; review and approve Rifco funder transfers; call with Osler.	4.90	
01/31/2025	Review of proposed payments; review and approve Pawnee cash settlements; various calls with Company to discuss proposed payments; approval of proposed payments.	2.80	
\$435.00		per hour x total hrs	107.50
			\$46,762.50

Total Professional Services	CAD	\$1,166,703.00
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Corporate Finance

March 19, 2025

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Re: CCAA Monitor
Job No. 500001.9490
Invoice No. 102900002197

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through February 28, 2025.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Jeffrey Rosenberg", with a long, sweeping underline.

Jeffrey Rosenberg
Senior Managing Director



Invoice Remittance

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Invoice No.	March 19, 2025
Job No.	102900002197
Terms	500001.9490
Currency	Due Upon Receipt
Tax Registration:	CAD

Re:CCAA Monitor

Current Invoice Period: Charges posted through February 28, 2025

Amount Due Current Invoice	\$1,145,153.80
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Bank Information

Please indicate our invoice number with your remittance

Account Name:	FTI Consulting Canada Inc.	Bank Code:	002
Bank Name:	Bank of Nova Scotia	Account Number:	0861715
Bank Address:	Scotia Plaza, 44 King Street West	Swift/BIC Code:	NOSCCATT
	Toronto, Ontario M5H 1H1	Transit Code:	47696
	Canada	Account Currency:	CAD

Please forward remittance advice to AR.Support@fticonsulting.com.

Please remit cheque payments to:	FTI Consulting Canada Inc.
	C/O T10073
	P.O. Box 10073
	Postal Station A
	Toronto, ON M5W 2B1
	Canada



Invoice Summary

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Invoice No. **March 19, 2025**
Job No. **102900002197**
Terms **500001.9490**
Currency **Due Upon Receipt**
Tax Registration: **CAD**

Re: CCAA Monitor

Current Invoice Period: Charges posted through February 28, 2025

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,280.00	165.80	\$212,224.00
Jeffrey Rosenberg	Senior Managing Director	\$1,280.00	120.70	\$154,496.00
Jodi Porepa	Senior Managing Director	\$1,090.00	129.70	\$141,373.00
Richard Kim	Managing Director	\$1,060.00	202.70	\$214,862.00
Olivia Manarin	Director	\$875.00	185.20	\$162,050.00
Adsaran Vithiyananthan	Senior Consultant	\$675.00	60.00	\$40,500.00
Carter Wood	Senior Consultant	\$675.00	0.70	\$472.50
Cameron Graham	Senior Consultant	\$615.00	90.70	\$55,780.50
Jennifer Ye	Consultant	\$435.00	70.90	\$30,841.50
Total Professional Services			1,026.40	\$1,012,599.50
Expenses				Total
Business Meals				\$704.13
Taxi				\$106.81
Total Expenses				\$810.94
Invoice Total				CAD Amount
				\$1,013,410.44
HST (13%)				\$131,743.36
Total Due				\$1,145,153.80

Invoice Detail

Invoice No.
Job No.

March 19, 2025
102900002197
500001.9490

Total Professional Services
Dean Mullett

02/01/2025	Various discussions and emails with interested purchasers regarding diligence matters; various discussions with Osler and Blakes regarding [REDACTED].	1.60
02/02/2025	Various discussions with interested parties regarding bids and diligence; various discussions with Osler and Blakes regarding [REDACTED].	1.80
02/03/2025	Call with Blakes, Osler and Alston Bird regarding [REDACTED]; preparation for same and debrief with FTI team; calls with [REDACTED] interested parties; various calls with Richard Kim and Jeff Rosenberg regarding SISP and operational matters; various calls with [REDACTED] interested potential purchasers; preparation for same.	10.10
02/04/2025	Review and edit lender update and recommendation deck; various discussions with FTI regarding [REDACTED]; call with Osler regarding [REDACTED] and [REDACTED]; call with Osler [REDACTED]; call with [REDACTED] Blakes regarding status update; debrief call with Blakes regarding the same; review [REDACTED]; various discussions with [REDACTED] interested parties; [REDACTED]; [REDACTED]; review of proposed updated SISP timelines; [REDACTED].	9.80
02/05/2025	Review of DIP draws; Rifco closing prep; [REDACTED]; various correspondence regarding same; [REDACTED]; prepare for and attend lender update; review Rifco liabilities; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters.	7.60
02/06/2025	Various discussions with Pawnee SISP interested parties; various discussions with Waypoint; review [REDACTED]; review actuals to budget variance; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters; call with Osler and Alston & Bird regarding Pawnee SISP; FTI team meeting to discuss overall status and next steps; call with Waypoint management; FTI team meet to discuss SISP bidder strategy; [REDACTED]; debrief with Richard Kim regarding same.	6.90
02/07/2025	Rifco contract review; calls with Osler regarding [REDACTED]; [REDACTED]; various calls with Richard Kim and Jeff Rosenberg regarding SISP and operational related matters.	4.00

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Invoice Detail

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02/08/2025	Various correspondence regarding [REDACTED]; various correspondence with [REDACTED] interested party.	0.70
02/09/2025	Call with Richard Kim to discuss Pawnee SISP related matters; [REDACTED].	0.50
02/10/2025	Various discussions with SISP interested parties; various FTI team calls regarding [REDACTED] walk-through; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters; various correspondence with Blakes regarding Pawnee SISP status and [REDACTED].	7.40
02/11/2025	Various discussions with [REDACTED] regarding SISP; Rifco closing matters with FTI team, Osler and others; various discussions with [REDACTED] interested parties; call with [REDACTED]; various discussions with Pawnee SISP parties; review of [REDACTED]; various discussions with FTI team regarding the same; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational matters; various correspondence with Pawnee management regarding next steps; various discussions with Osler regarding Waypoint.	8.70
02/12/2025	[REDACTED]; various discussions and review regarding Rifco closing matters; various discussions with [REDACTED] interested parties; various discussions with Blakes regarding SISP; [REDACTED]; various discussions with [REDACTED] interested parties; various discussions with counsel and FTI team [REDACTED]; various calls with Richard Kim and Jeff Rosenberg regarding operational and SISP related matters; calls with [REDACTED].	6.90
02/13/2025	Various discussions regarding [REDACTED]; various discussions and review regarding Rifco closing matters; various discussions with [REDACTED] interested parties; various discussions with Blakes regarding SISP; [REDACTED]; various discussions with [REDACTED] interested parties; various discussions with counsel and FTI team regarding [REDACTED]; various calls with Richard Kim and Jeff Rosenberg regarding operational and SISP related matters; calls with [REDACTED]; review budget variance.	6.70

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March 19, 2025
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02/14/2025	Various discussions regarding [REDACTED]; various discussions and review regarding Rifco closing matters; various discussions with [REDACTED] interested parties; various discussions with [REDACTED] interested parties; various discussions with counsel and FTI team [REDACTED]; various calls with Richard Kim and Jeff Rosenberg regarding operational and SISP related matters; [REDACTED]; weekly DIP lender status update.	8.60
02/15/2025	[REDACTED]; various discussions with [REDACTED] interested party; various discussions regarding [REDACTED]; various correspondence with Blakes regarding SISP and Rifco closing; various discussions regarding [REDACTED] parties; call with Osler and Alston & Bird regarding [REDACTED].	3.60
02/16/2025	Various discussions regarding [REDACTED]; various discussions with [REDACTED] interested party; various discussions regarding [REDACTED]; various correspondence with Blakes regarding SISP and Rifco closing; various discussions regarding [REDACTED] parties; call with [REDACTED] interested party and management.	2.60
02/17/2025	Various discussions regarding [REDACTED]; various discussions with [REDACTED] interested party; various discussions regarding [REDACTED]; various correspondence with Blakes regarding SISP and Rifco closing; various discussions regarding [REDACTED] parties; call with [REDACTED] and respective legal counsel.	4.80
02/18/2025	Various discussions regarding [REDACTED] bid; review of [REDACTED]; various discussions regarding [REDACTED] matters; Rifco post-close clean-up matters; [REDACTED]; various calls with Jeff Rosenberg and Richard Kim regarding operational and SISP related matters; various discussions regarding updated DIP cash flows; call with Osler and Alston & Bird [REDACTED].	6.50

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02/19/2025	Various discussions regarding [REDACTED]; various discussions with Pawnee interested parties; review and discussion of updated cash flow forecast; various discussions regarding Rifco post-closing clean-up matters; various discussions and consultation with counsel regarding SISP milestones; various discussions regarding [REDACTED] updated bid, including discussions with counsel regarding structuring; various diligence matters with [REDACTED] interested party; various calls with Richard Kim and Jeff Rosenberg regarding SISP and operational related matters.	5.60
02/20/2025	Various discussions and review of [REDACTED] documents for [REDACTED]; various Rifco post-closing matters; various discussions [REDACTED]; review and discussion of updated cash flow forecasts; various correspondence regarding [REDACTED]; review variance analysis; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters; various calls with Blakes regarding [REDACTED] status, updated cash flows, stay and DIP extension request; various calls with Osler regarding [REDACTED]; cash flow walk through with FTI team; call with DIP agent regarding [REDACTED] status, updated cash flows, stay and DIP maturity extension request; review of lender update deck.	12.70
02/21/2025	Various FTI discussions regarding updated cash flow forecast; various discussions regarding [REDACTED]; various discussions [REDACTED]; review A/P proposed disbursements; review and edit [REDACTED]k; update call with lenders; various correspondence with [REDACTED]; various discussions regarding [REDACTED]; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters; [REDACTED].	8.00
02/22/2025	Various correspondence regarding [REDACTED]; review of Blakes materials regarding the same.	0.50
02/23/2025	Various correspondence with Osler regarding [REDACTED], and ap [REDACTED]; Rifco post closing matters.	0.80

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02/24/2025	Various discussion and review of [REDACTED]; various discussions with purchaser regarding same; various Rifco post-closing matters; review and discussion of court materials; review of [REDACTED]; various Waypoint matters; [REDACTED]; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters.	5.90
02/25/2025	Various discussion and review of [REDACTED]; various discussions with purchaser regarding same; various Rifco post-closing matters; review and discussion of court materials; review of [REDACTED]; various Waypoint matters; [REDACTED]; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters; various discussions with Blakes regarding lender approvals; review revised cash flow forecasts.	6.30
02/26/2025	Various discussion and review of [REDACTED]; various discussions with purchaser regarding same; various Rifco post-closing matters; review and discussion of court materials; review of [REDACTED]; various Waypoint matters; [REDACTED]; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters; review and discussion of updated DIP budget; review and discussions of [REDACTED].	5.60
02/27/2025	Various discussion and review of [REDACTED]; various discussions with purchaser regarding same; various Rifco post-closing matters; review and discussion of court materials; review of [REDACTED]; [REDACTED]; [REDACTED]; calls with Blakes regarding status update; various Waypoint matters; [REDACTED]; [REDACTED]; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters; review and discussion of updated DIP budget; review and discussions of [REDACTED]; review budget variances; review borrowing notices and [REDACTED].	10.20
02/28/2025	Finalize Monitor's Report; review of and discussion with Osler and FTI team regarding the same.	1.70

Invoice Detail

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02/28/2025	Various discussion and review of [REDACTED]; various discussions with purchaser regarding same; various Rifco post-closing matters; review and discussion of court materials; review of [REDACTED]; various Waypoint matters; [REDACTED]; call with Blakes regarding same; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters; review and discussion of updated DIP budget; review and discussions of [REDACTED]; review charge off status with FTI team.	9.70		
	\$1,280.00	per hour x total hrs	165.80	\$212,224.00

Jeffrey Rosenberg

02/01/2025	Work on update to lenders; review of files for deal progression.	2.10
02/02/2025	Work on deal matters.	2.50
02/03/2025	Attend call regarding transaction; attend several calls regarding the same; [REDACTED]; work on Rifco matters; work on employee matters; review several pieces of correspondence from Blakes; review of [REDACTED]; review of Pawnee cash settlements; work on [REDACTED].	6.40
02/04/2025	Review of correspondence; attend calls with legal counsel on deal matters; work on deal matters; [REDACTED]; work on Waypoint matters.	6.70
02/05/2025	Review of [REDACTED] matters; review of [REDACTED] review of lender matters; call with team; work on Waypoint matters; attend update calls with Lenders; review of [REDACTED].	5.80
02/06/2025	Call with Olser regarding [REDACTED] call with management of Waypoint; call with Olser regarding [REDACTED] call with Dean Mullett on file update; work on deal matters; review of [REDACTED].	5.80
02/07/2025	Work on Waypoint matters; work on [REDACTED] matters; [REDACTED].	2.10
02/10/2025	Work on [REDACTED] matters; work on Waypoint matters; work on [REDACTED] matters for [REDACTED] review of [REDACTED] from Osler; work on [REDACTED] matters; review of Pawnee cash settlements; attend various calls on [REDACTED].	5.70
02/11/2025	Update call on [REDACTED]; [REDACTED]; review of [REDACTED] attend calls regarding the same; call with Olser regarding [REDACTED]; review of [REDACTED]; review of payments; review of correspondence from Blakes.	6.20

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02/12/2025	Review of employee matters; work on [REDACTED] work on closing matters for Vault and Rifco; review of billing; review of weekly reporting; review of correspondence from legal counsel; calls with Olser; work on Rifco creditor matters for closing.	5.80
02/13/2025	Work on [REDACTED] matters with [REDACTED] work on Rifco closing matters.	5.80
02/14/2025	Work on Rifco closing; attend various calls; review of various documents regarding the same; work on Rifco matters; work on Easy Legal matters.	5.90
02/15/2025	Call from Olser regarding [REDACTED] call with Dean Mullett regarding the same; call with Alston & Bird regarding [REDACTED]; review of correspondence; follow up call with FTI regarding the same.	3.70
02/16/2025	Attend update calls; review of various pieces of correspondence.	1.80
02/17/2025	Attend several calls with Olser, [REDACTED] and FTI regarding [REDACTED]; review of correspondence regarding the same; review of tax matters; [REDACTED]; correspondence from Alston & Bird; correspondence from Olser; review of [REDACTED]; [REDACTED]; [REDACTED].	4.00
02/18/2025	Call regarding cash flows; call regarding [REDACTED] work on transactions; work on Rifco closing matters; work on tax matters; call with Olser; work on SISP update matters; review of [REDACTED].	5.90
02/19/2025	Attend call regarding [REDACTED] attend cash flow call; work on tax matters; review of projections; review of correspondence from Blakes; review of update to lenders; work on [REDACTED] matters.	5.60
02/20/2025	Attend update call with Agent; attend update call regarding cash flows; review of cash flows; attend second call regarding cash flows; attend call with legal counsel; work on [REDACTED] to lenders; review of various files; [REDACTED]; work on [REDACTED]; review of Rifco matters.	6.30
02/21/2025	Review [REDACTED] to Lender; attend update calls; attend call with Syndicate; attend calls with respect to [REDACTED]; review of cash flow matters; review of DIP matters; review of financial reporting; review of proposed payments.	5.60
02/22/2025	Review of correspondence and files.	1.20
02/23/2025	Review [REDACTED] to lenders.	0.70
02/24/2025	Discussion with Alston & Bird regarding [REDACTED] [REDACTED]; work on Pawnee matters.	6.10

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02/25/2025	Review of [REDACTED]; review of creditor analysis; review of lender consents; work on [REDACTED]; work on cash flow matters; review of variance analysis; call with Osler regarding [REDACTED] review of [REDACTED]; review of [REDACTED] review of cash flow matters.	6.30		
02/26/2025	Review of [REDACTED] review of draft Order; attend call with Osler; attend call with staff; review of proposed disbursements and other filing matters.	5.60		
02/28/2025	Attend several calls regarding motion materials with legal counsel; work on Monitor's Report.	7.10		
\$1,280.00		per hour x total hrs	120.70	\$154,496.00

Jodi Porepa

02/03/2025	Review proposed disbursements and provide comments; review and respond to enquiries; call with CEO to discuss bank accounts and payroll request going forward; review financial reconciliations.	6.50
02/04/2025	Review proposed disbursements and provide comments; review and respond to enquiries; call with CEO to discuss bank accounts and payroll request going forward; review financial reconciliations; call with Pawnee to discuss [REDACTED]; follow up with Rifco regarding outstanding items leading to close; internal discussions regarding same; follow up regarding proposed [REDACTED]; [REDACTED].	6.90
02/05/2025	Review proposed disbursements; internal discussions regarding same; review outstanding Rifco items regarding close; follow up with counsel regarding same; review updated variance analysis and provide comments; internal discussions regarding same; review [REDACTED]; exchange email communication with Pawnee.	7.00
02/06/2025	Call with Blakes to discuss DIP draw and repayment of debt; internal discussions regarding financial reconciliations; review and approve disbursements; [REDACTED]; exchange emails with Osler; follow up internally; weekly Rifco touch point.	6.70

Invoice Detail

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02/07/2025	Review proposed disbursements and provide comments; review [REDACTED] review [REDACTED] discussions in respect of same; review financial reconciliations; email communication with counsel; review [REDACTED]; follow up on disclaimers; follow up on [REDACTED]; follow up on outstanding Rifco items.	6.90
02/10/2025	Review and respond to enquiries; internal discussions regarding [REDACTED] and [REDACTED] follow up in respect of same; review and provide comments on [REDACTED] variance analysis and provide comments; review [REDACTED] and provide comments; call with CEO to discuss [REDACTED]; review financial reconciliation; review [REDACTED] internal discussions regarding upcoming court hearing.	6.70
02/11/2025	Call with Osler to discuss [REDACTED] review and respond to enquiries; review information on [REDACTED] review and respond to Blakes; [REDACTED]; review financial reconciliation; review [REDACTED]	6.00
02/12/2025	Review variance analysis and provide comments; review [REDACTED] and provide comments; call with CEO to discuss [REDACTED] [REDACTED]; review financial reconciliation; review [REDACTED] [REDACTED].	7.40
02/13/2025	Weekly Rifco call; review and provide comments on variance analysis; weekly call with Blakes; Rifco closing items; internal discussions regarding same; internal discussions regarding court report; review financial reconciliations and provide comments; weekly call with CEO to review and finalize variance analysis; review and follow up on [REDACTED] and next steps.	8.30
02/14/2025	Internal call to review accrued obligations; call with [REDACTED] [REDACTED] to discuss [REDACTED] review and approve disbursements; internal discussion regarding same; review closing items regarding Rifco and follow up.	7.10
02/18/2025	Review proposed payroll payments; review financial reconciliations; review proposed disbursements; internal discussions regarding same; review Rifco follow up enquiries; review third party enquiries and respond; discussion regarding upcoming requirements; review draft court report.	8.30
02/19/2025	Review proposed disbursements; review financial reconciliation; internal discussions regarding same; review Rifco follow up enquiries; review third party enquiries and respond; discussion regarding upcoming requirements; review draft court report; review variance analysis.	8.00

Invoice Detail

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March 19, 2025
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02/20/2025	Review variance analysis; call with Blakes; call with lenders; call with Osler; internal discussions regarding variance analysis; review cash flow forecast; review financial reconciliations; attend call with agent; review cash flow forecast and provide comments; review [REDACTED]; internal discussions regarding same.	8.30
02/24/2025	Review financial analyses and provide comments; review cash flow forecast; internal discussions regarding same; call with CEO; review and respond to [REDACTED] enquiries; internal discussions regarding the same.	6.50
02/25/2025	Review proposed disbursements and provide comments; review financial reconciliation; review cash flow forecast; internal discussions regarding same; discussion with Osler regarding SISP and [REDACTED] internal discussions regarding same; discussion regarding financial analyses; review and respond to enquiries.	8.40
02/26/2025	Review Pawnee financial analysis; internal discussions regarding same; review variance analysis and provide comments; [REDACTED]; review and respond to Pawnee enquiries; review and respond to third party enquiries; [REDACTED].	6.40
02/27/2025	Review variance analysis and provide comments; internal discussions regarding same; review updated Court Report and provide comments; review [REDACTED] in advance of call; prepare [REDACTED] internal discussions regarding same; review claims information pertaining to unsecured creditors; review creditor analysis and provide comments; internal discussions regarding same; call with Osler to discuss [REDACTED].	7.20
02/28/2025	Review financial reconciliations and provide comments; review Monitor's Court Report and provide comments; [REDACTED]; review proposed disbursements and provide comments; [REDACTED]; [REDACTED]; review SPA; call with Blakes [REDACTED]; [REDACTED].	7.10
\$1,090.00		per hour x total hrs
		129.70
		\$141,373.00

Richard Kim

02/01/2025	Drafting of lender update for the week.	0.50
02/02/2025	Strategy discussion for SISP.	0.50

Invoice Detail

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March 19, 2025
102900002197
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02/03/2025	Discussions with bidders on bids; review of diligence materials; calls with Monitor and Lender counsel regarding transaction documents.	11.00
02/04/2025	Discussions with bidders on bids; review of diligence materials; calls with Monitor and Lender regarding transaction documents.	13.50
02/05/2025	Call with lenders on bids; review and comments to transaction documents; review of diligence materials.	8.50
02/06/2025	Discussions with bidders on bids; review of diligence materials; calls with Monitor and Lender counsel regarding transaction documents; Rifco closing documents review; discussions with internal team management on closing matters.	10.50
02/07/2025	Comments to [REDACTED]; discussions with management on closing matters; [REDACTED].	9.80
02/09/2025	Call with [REDACTED] to discuss [REDACTED] and timing of next steps.	0.50
02/10/2025	Comments to [REDACTED]; internal calls and calls with counsel on the same; calls with bidders in SISP; review of company financial information for purposes of [REDACTED]; correspondence with Rifco on closing matters.	14.30
02/11/2025	Internal and external calls on Rifco closing matters; correspondence on the same; calls and review of [REDACTED]; review of contract and financial information for purposes of [REDACTED].	8.10
02/12/2025	Discussions and review of materials for Rifco closing; correspondence on the same; discussions with Pawnee management on loan information and review of the same.	8.80
02/13/2025	Calls and review of materials for Rifco closing; review of Pawnee financial information for purposes of transaction; calls and communications with bidders.	8.50
02/14/2025	Discussion and review of closing matters for Rifco transaction; correspondence on the same; review of Pawnee financial information for purposes of transaction; communications with bidders.	8.80
02/15/2025	Call with counsel on [REDACTED]; review of summary and correspondence regarding the same.	1.20
02/16/2025	Call with bidder in SISP; review and comments to counsel memo on [REDACTED].	0.80
02/17/2025	Call with counsel on [REDACTED] and subsequent discussions on next steps.	1.20
02/18/2025	Calls and discussions on cash flow forecast; review of and comments to [REDACTED]; calls on [REDACTED].	9.00

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Invoice Detail

Invoice No.
Job No.

March 19, 2025
102900002197
500001.9490

02/19/2025	Review of Rifco agreement for post closing matters; updates to cash flow forecast and review of related information; review of [REDACTED] materials; comments to [REDACTED].	9.20
02/20/2025	Call with counsel on [REDACTED]; preparation and review of cash flow forecast; call with lender agent and counsel on cash flow forecast and proposed SISP timelines; preparation of [REDACTED] for lenders; calls with potential bidders.	14.50
02/21/2025	Call with lenders to provide update; updates to and review of cash flow forecast; review of [REDACTED].	9.10
02/22/2025	Review of [REDACTED]; correspondence on the same.	0.60
02/23/2025	Discussions with counsel and bidder on [REDACTED].	0.90
02/24/2025	Call with bidders; review of materials for [REDACTED] and court report; comments to the same.	10.80
02/25/2025	Rifco post closing matters; review and [REDACTED]; discussions and correspondence on the same.	9.50
02/26/2025	Discussions with counsel on [REDACTED]; review of materials regarding the same; preparation of analysis for court materials; comments to [REDACTED]; correspondence with lenders on questions.	9.20
02/27/2025	Meetings with management at company site; discussions on status of SISP and potential next steps; correspondence and discussions with counsel on [REDACTED].	12.20
02/28/2025	Comments to [REDACTED]; correspondence on the same; review of court materials and comments to the same.	11.20
\$1,060.00 per hour x total hrs		202.70
		\$214,862.00

Olivia Manarin

02/01/2025	Facilitation of diligence requests and questions with interested parties; evaluation of bids received; preparation of lender update deck.	4.80
02/02/2025	Providing responses to lender counsel's questions [REDACTED]; preparation of lender update deck and review of bids received.	4.20
02/03/2025	Facilitating diligence for interested parties; facilitating requests to management for counsel; [REDACTED]; [REDACTED] preparation of [REDACTED].	11.80

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March 19, 2025
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02/04/2025	Preparation of [REDACTED]; facilitation of diligence with parties interested in [REDACTED]; comparison of binding offers and roll forward of expected closing proceeds.	11.40
02/05/2025	Review of purchase agreements received from interested parties; preparation for discussion with syndicate of lenders; updates to the [REDACTED].	10.80
02/06/2025	Review of bid letter and purchase agreement from interested party and summary of proposed comments; [REDACTED]; facilitation of questions with management.	9.80
02/07/2025	Facilitation of questions with management for purchase agreements and for counsel; summary of [REDACTED]; review of purchase agreement and proposed responses.	8.60
02/10/2025	Facilitation of diligence with interested parties; [REDACTED]; review of purchase agreement from interested parties; internal calls to discuss purchase agreement comments; call with counsel to discuss [REDACTED].	10.20
02/11/2025	[REDACTED]; updating language and definitions for the purchase agreement; call with counsel to discuss [REDACTED]; review of [REDACTED] and preparation of comments for counsel; review of December financial statements and discussion with management.	8.80
02/12/2025	Facilitation of diligence with interested parties; call with management [REDACTED]; follow up [REDACTED]; call with interested party to clarify purchase agreement; facilitation of requests from counsel.	8.00
02/13/2025	Discussion with management on samples provided for contract level information; call with interested party to discuss purchase agreement and [REDACTED]; call with counsel regarding [REDACTED]; facilitation of requests from counsel; facilitation of diligence relating to smaller entities; facilitation of diligence with interested parties.	10.20
02/14/2025	Preparation of weekly lender update; preparation of comments for the [REDACTED]; facilitation of diligence relating to smaller entities.	9.20
02/15/2025	Discussion with counsel relating to [REDACTED]; preparation of a summary of [REDACTED]	2.00
02/17/2025	Preparation of summary of [REDACTED] s.	2.50

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02/18/2025	Facilitation of diligence for parties interested in [REDACTED] and scheduling discussions with parties; review of updated purchase agreement for [REDACTED] and preparation of comments for counsel; review of updated cash flows for stay extension period; discussion on [REDACTED] with counsel.	10.20
02/19/2025	Review of [REDACTED] since filing; internal discussions on [REDACTED] agreement; discussion with counsel regarding [REDACTED]; internal discussion on cash flow for the stay extension period; review of updated cash flows for the stay extension period; provided [REDACTED] for counsel; scheduling discussions with management [REDACTED].	9.60
02/20/2025	Discussion with party interested in [REDACTED] discussion with Waypoint management; walk through of updated cash flow for stay extension period; call with counsel regarding [REDACTED]; review of [REDACTED] and preparation of comments; analysis of [REDACTED].	10.20
02/21/2025	Internal discussions on purchase agreements and proposed comments; call with management regarding Waypoint; revisions to update to [REDACTED]; confirmation of items with [REDACTED] pertaining to agreements; updated comments on [REDACTED] agreement; preparation of [REDACTED] provided to counsel.	8.00
02/22/2025	Provided updated comments to counsel regarding [REDACTED] scheduled update discussion with [REDACTED].	1.20
02/24/2025	Preparation of comments on [REDACTED] from [REDACTED] providing responses to questions from counsel on the various agreements being negotiated; preparation of comments on [REDACTED]; discussion with [REDACTED].	8.20
02/25/2025	Discussion with management [REDACTED]; preparation of comments for the [REDACTED]; facilitating requests with management for counsel; scheduling of call with interested party.	8.20
02/26/2025	Review of purchase agreement; scheduling of calls with interested parties; preparation of comments for [REDACTED]; facilitation of diligence requests; review and preparation of comments for [REDACTED].	8.80
02/27/2025	Review and preparation of comments for [REDACTED]; review and preparation of comments for [REDACTED]; facilitation of requests for counsel.	8.00
02/28/2025	Facilitation of [REDACTED] from counsel on [REDACTED].	0.50
\$875.00 per hour x total hrs		185.20
		\$162,050.00

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Invoice Detail

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March 19, 2025
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Adsaran Vithiyananthan

02/03/2025	Call with team on SISP matters [REDACTED]; discussion on [REDACTED]	1.70
02/04/2025	Work on [REDACTED]; internal calls and discussions on [REDACTED]; [REDACTED].	7.60
02/05/2025	Work on [REDACTED]; lender call on SISP update; various internal discussions on SISP.	4.10
02/06/2025	Internal discussions on Pawnee offers; review [REDACTED] offer and provide comments on the same; discussions on [REDACTED]	1.10
02/07/2025	Correspondence regarding [REDACTED].	0.40
02/10/2025	Call on balance sheet reconciliation for Pawnee; call with [REDACTED] bidder on SISP matters; internal discussions on SISP; discussion on [REDACTED] and revisions on the same.	3.10
02/11/2025	Internal correspondence on [REDACTED].	0.40
02/12/2025	Internal correspondence on Rifco [REDACTED]; correspondence on SISP [REDACTED]; correspondence on SISP matters.	0.60
02/13/2025	Call with Monitor's counsel on [REDACTED]; review Rifco [REDACTED] and correspondence with the Company on the same; correspondence with the Company on [REDACTED] diligence questions; correspondence with the Company [REDACTED].	3.10
02/14/2025	Internal call on [REDACTED] and correspondence with Monitor's counsel on the same; correspondence on distribution of proceeds; correspondence on [REDACTED] matters.	1.50
02/15/2025	Review cash flow forecast to determine reserve requirement for Rifco sale proceeds; internal correspondence [REDACTED].	0.40
02/18/2025	Internal call walking through cash flow forecast; discussion on [REDACTED] bid; internal discussion on [REDACTED] diligence; revise and update cash flow forecast to April 30; correspondence with the Company on cash flow forecast revision.	4.10
02/19/2025	Revise and update cash flow forecast for stay extension; internal discussions on Waypoint; internal discussions [REDACTED]; [REDACTED].	4.70

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02/20/2025	Revise and update cash flow forecast for DIP repayment mechanism; call with Agent's counsel on DIP repayment and Rifco proceeds; call with Waypoint management; call with [REDACTED]; internal discussions on cash flow forecast and variance reporting; call with Chesswood management on variance reporting and DIP; call with Agent and Agent's counsel on cash flows and extension requests; further revisions to cash flow forecast based on Agent call.	10.40		
02/21/2025	Further revisions to the cash flow forecast; call with Company on cash flow forecast; Lender update call; coordination of [REDACTED]; correspondence with bank on [REDACTED].	4.40		
02/25/2025	Revise and update cash flow forecast; internal discussions on SISP matters; internal discussions on [REDACTED]; prepare [REDACTED]; correspondence with [REDACTED] management on creditor listings; call with Monitor's counsel on [REDACTED].	4.90		
02/26/2025	Internal discussions on [REDACTED] creditor analysis; review and update creditor analysis for court report; internal discussions on SISP matters; correspondence on [REDACTED] matters; correspondence with the Company on vendor information.	2.80		
02/27/2025	Internal discussions on SISP matters; call on [REDACTED]; review comments on [REDACTED] and answer questions; update [REDACTED] creditor analysis; review [REDACTED] and identify [REDACTED].	2.10		
02/28/2025	Internal discussions on SISP; call on [REDACTED] matters; review [REDACTED]; summarize [REDACTED]; correspondence with Monitor's counsel on SISP matters.	2.60		
\$675.00		per hour x total hrs	60.00	\$40,500.00

Carter Wood

02/03/2025	Discussions with Jennifer Y. and looking into [REDACTED] within court documents.	0.50		
02/18/2025	Discussions with Jennifer Y regarding professional fee summary.	0.20		
\$675.00		per hour x total hrs	0.70	\$472.50

Cameron Graham

Invoice Detail

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102900002197
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02/03/2025	Joining calls with bidder.	8.30
02/04/2025	Working on preparing an update for lenders.	9.10
02/05/2025	Working on preparing an update for lenders and listening to lender update call.	4.50
02/06/2025	Reviewing an updated proposal from a bidder.	7.00
02/07/2025	Reviewing purchase agreements and drafting comments and changes.	2.90
02/10/2025	Helping to review [REDACTED].	5.90
02/11/2025	Looking at the tie out of [REDACTED]; reviewing purchase agreements.	6.00
02/12/2025	Working on comments and questions for the proposals; helping bidders with questions; working with management to understand latest financial information.	5.00
02/13/2025	Looking into proposal from interested parties; working with management to understand their diligence questions.	4.50
02/14/2025	Working to understand bidders valuation methodologies; looking into the Company's latest financial information; working with management to understand trends.	3.00
02/18/2025	Reviewing latest proposals from bidder.	6.00
02/19/2025	Reviewing latest proposals from bidders.	5.00
02/20/2025	Reviewing proposals from bidders; getting on calls with management to help answer questions; preparing responses to proposals.	7.00
02/21/2025	Preparing responses to bidder proposals; joining call with management.	4.50
02/24/2025	Reviewing proposals and providing comments and changes to be made.	7.00
02/25/2025	Reviewing proposals and providing comments and changes to be made.	5.00
\$615.00		per hour x total hrs
		90.70
		\$55,780.50

Jennifer Ye

02/03/2025	Review and revise narratives; internal correspondence regarding cash flow forecast and cash reserve; call with Rifco to discuss [REDACTED]; [REDACTED] review and approve Pawnee cash settlements; review variance analysis for week prior.	3.50
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March 19, 2025
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02/04/2025	Send follow up questions on variance analysis to Company; review support provided regarding the same; calls with Company to discuss variances in budget to actuals; touchpoint call with Rifco to discuss outstanding items; create summary regarding the same.	2.80
02/05/2025	Finalize variance analysis for review; walk through variance analysis with Company; review [REDACTED] and [REDACTED]; create tracker regarding the same; review and approve Pawnee payroll; review Rifco funder transfer; approve pass-through payment for Pawnee; review and approve Pawnee cash settlements; correspondence with Osler regarding [REDACTED].	4.40
02/06/2025	Prepare variance analysis for reporting to lenders; review proposed payments for Week Ended February 14, 2025; call with Osler; prepare wire information for bank account; prepare and send new bank account opening form; calls with Rifco to discuss closing items; send borrowing notices to lenders.	4.50
02/07/2025	Review and approve Rifco funder transfers; review [REDACTED] and [REDACTED] items; review progress for closing preparation and outstanding items; internal call to review and approve proposed payments for Week Ended February 14, 2025; review and approve Pawnee cash settlements; review and approve Chesswood, Easy Legal and Waypoint payroll; various correspondence and follow up on outstanding items.	3.10
02/10/2025	Create summary of lender counsel fees; review and approve Pawnee cash settlements; review variance analysis; call with Company regarding [REDACTED]; follow up on outstanding items regarding the same.	2.30
02/11/2025	Update [REDACTED] estimates; variance analysis follow up with various subs; review and approve Rifco payroll; call with Osler; various correspondence on outstanding items; [REDACTED]; draft responses to Pawnee vendor.	2.40
02/12/2025	Further email response to Pawnee vendor; create summary of fees for restructuring professionals; update [REDACTED] estimates; send variance analysis for review; send wire details to Osler; review and approve Pawnee cash settlements; pull applicable SISP language related to deposits; review [REDACTED] and discuss with Company; calls to review variance analysis; update known creditors listing.	4.50

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Job No.

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02/13/2025	Respond to internal email enquiries; calls to Company to verify information; review of proposed payments for Week Ending February 21, 2025; Rifco touchpoint call and review of outstanding items; prepare variance analysis for sending to lenders; send borrowing notices; update draft of Fourth Report; review contract disclaimers.	3.90
02/14/2025	Review and approve proposed payments; call with Pawnee vendor; call with Company regarding Rifco close; internal correspondence on outstanding items regarding the same; review and approve Pawnee cash settlements; call with Company regarding [REDACTED] various correspondence with Osler [REDACTED] [REDACTED] update draft of Fourth Report; [REDACTED].	4.60
02/18/2025	Update known creditors listing for disclaimed contract parties; calls to Company regarding Rifco close documents; [REDACTED]; review and approve Pawnee cash settlements; update new cash flow forecast considerations for professional fees; review variance analysis for the week ended February 14, 2025.	3.50
02/19/2025	Review and approve Pawnee payroll; [REDACTED]; review variance analysis; update Monitor's website; review and approve Pawnee cash settlements; call with Company regarding Rifco bank accounts; various correspondence with Company regarding variance analysis and follow up questions; internal calls to review the same; call to discuss outstanding items.	4.70
02/20/2025	Update variance analysis for Rifco close; review proposed payments for the week ending February 28; send follow up questions regarding the same; call to Company regarding outstanding questions; internal call regarding the same; various calls regarding variance analysis and cash flow forecast for Rifco funds; call to discuss DIP funding.	4.00
02/21/2025	Calls to company regarding cash flow forecast; review of proposed payments support; calls to Company regarding the same; review and approve Pawnee cash settlements; [REDACTED]; internal discussions regarding repayment of DIP; draft email for Company to send to lenders regarding the same.	2.60
02/24/2025	Review and approve Chesswood, Waypoint and Easy Legal payroll; review and approve Pawnee cash settlements; update critical vendors listing; review variance analysis; approve Pawnee pass through payments; [REDACTED]; follow up with Pawnee regarding outstanding proposed disbursements from prior week.	2.30

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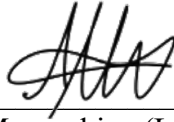
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Job No.

March 19, 2025
102900002197
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02/25/2025	Send follow-up questions to Company regarding variance analysis; review support and explanations regarding the same; draft updated Monitor's Fourth Report; various calls to Company regarding pre-filing stayed amounts; [REDACTED]; calls to Company regarding [REDACTED] and other outstanding proposed disbursements.	4.60	
02/26/2025	Calls to Pawnee regarding [REDACTED]; internal discussions regarding the same; review of variance analysis; review and approve Pawnee cash settlements; create summary of [REDACTED]; approve outstanding proposed disbursements; review and update variance analysis for revised cash flow forecast; update Pawnee creditor listing.	4.80	
02/27/2025	Review proposed payments for Week Ending March 7, 2025; calls to Company and follow up questions regarding the same; internal calls regarding [REDACTED]; correspondence with Company regarding the same; finalize variance analysis for lender review; send borrowing notice to lenders.	4.40	
02/28/2025	Update draft Monitor's Fourth Report for variance analysis and stay extension; review proposed payments; respond to enquiry left on Monitor's hotline; respond to enquiries from Company; review and approve Pawnee cash settlements; follow up with Company on outstanding items; call with Blakes regarding [REDACTED] calls to Company regarding outstanding requests; various correspondence with Osler regarding the same; approve proposed payments.	4.00	
	\$435.00	per hour x total hrs	70.90
			\$30,841.50

Total Professional Services CAD \$1,012,599.50

THIS IS EXHIBIT "B" REFERRED TO IN
THE AFFIDAVIT OF JEFFREY ROSENBERG
SWORN BEFORE ME ON THIS 25th DAY OF APRIL 2025

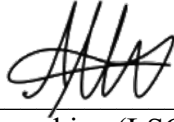
A handwritten signature in black ink, appearing to be 'Albina', written above a horizontal line.

Albina Mamonkina (LSO No. 90473P)
A Commissioner for Taking Affidavits

EXHIBIT B

Invoice No./Period	Invoice Date	Fees (\$)	Expenses (\$)	HST (\$)	Total Fees, Disbursements, and HST (\$)	Hours Billed	Average Billed Rate (\$)
102900001886 (October 29, 2024 - November 17, 2024)	12/5/2024	793,912.00	15,530.35	105,227.51	914,669.86	809.50	980.74
102900001946 (November 18, 2024 - November 30, 2024)	12/23/2024	493,875.50	1,955.38	64,458.01	560,288.89	490.20	1,007.50
102900001947 (December 1, 2024 - December 15, 2024)	12/30/2024	629,296.00	13,450.55	83,557.05	726,303.60	642.50	979.45
102900002033 (December 16, 2024 - December 31, 2024)	1/29/2025	477,704.50	1,193.68	62,256.77	541,154.95	499.80	955.79
102900002111 (January 1, 2025 - January 31, 2025)	2/20/2025	1,166,703.00	4,397.27	152,243.04	1,323,343.31	1,231.20	947.61
102900002197 (February 1, 2025 - February 28, 2025)	3/19/2025	1,012,599.50	810.94	131,743.36	1,145,153.80	1,026.40	986.55
Total		4,574,090.50	37,338.17	599,485.74	5,210,914.41	4,699.60	973.29

THIS IS EXHIBIT "C" REFERRED TO IN
THE AFFIDAVIT OF JEFFREY ROSENBERG
SWORN BEFORE ME ON THIS 25th DAY OF APRIL 2025

A handwritten signature in black ink, appearing to be 'Albina', written over a horizontal line.

Albina Mamonkina (LSO No. 90473P)
A Commissioner for Taking Affidavits

EXHIBIT C

October 29, 2024 - February 28, 2025				
Name	Title	Hourly Rate (\$)	Hours	Total Billed (\$)
Charles Carroll	Senior Managing Director	2,070.00	0.50	1,035.00
Dean Mullett	Senior Managing Director	1,280.00	703.90	900,992.00
Jeffrey Rosenberg	Senior Managing Director	1,280.00	543.60	695,808.00
Jodi Porepa	Senior Managing Director	1,090.00	637.00	694,330.00
Richard Kim	Managing Director	1,060.00	867.40	919,444.00
Jonathan Joffe	Senior Director	955.00	15.30	14,611.50
Olivia Manarin	Director	875.00	743.70	650,737.50
William Reid	Senior Consultant	720.00	8.20	5,904.00
Adsaran Vithiyananthan	Senior Consultant	675.00	281.30	189,877.50
Carter Wood	Senior Consultant	675.00	243.20	164,160.00
Cameron Graham	Senior Consultant	615.00	220.70	135,730.50
Cameron Graham	Senior Consultant	590.00	79.50	46,905.00
Adam Gasch	Consultant	435.00	5.60	2,436.00
Jennifer Ye	Consultant	435.00	349.70	152,119.50
Total			4,699.60	4,574,090.50

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 CHESSWOOD GROUP LIMITED, et al.

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

Proceeding Commenced at Toronto

**AFFIDAVIT OF JEFFREY ROSENBERG
(sworn April 25, 2025)**

OSLER, HOSKIN & HARCOURT LLP

1 First Canadian Place
100 King Street West, Suite 6200
Toronto, Ontario M5X 1B8

Marc Wasserman LSO#: 44066M

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Sean Stidwill LSO#: 71078J

Tel: 416-862-4217

Email: sstidwill@osler.com

Lawyers for the Monitor

APPENDIX “D” – AFFIDAVIT OF SEAN STIDWILL, MADE APRIL 25, 2025

(see attached)

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 CHESSWOOD GROUP LIMITED, CASE FUNDING INC., CHESSWOOD
HOLDINGS LTD., CHESSWOOD US ACQUISITIONCO LTD., LEASE-WIN
LIMITED, WINDSET CAPITAL CORPORATION, CHESSWOOD CAPITAL
MANAGEMENT INC., CHESSWOOD CAPITAL MANAGEMENT USA INC.,
942328 ALBERTA INC., 908696 ALBERTA INC., WAYPOINT INVESTMENT
PARTNERS INC., 1000390232 ONTARIO INC. and CGL HOLDCO, LLC

AFFIDAVIT OF SEAN STIDWILL
(sworn April 25, 2025)

I, Sean Stidwill, of the City of Ottawa, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am a barrister and solicitor qualified to practice law in the Province of Ontario and I am a partner in the law firm of Osler, Hoskin & Harcourt LLP (“**Osler**”), counsel to FTI Consulting Canada Inc. (“**FTI**”), in its capacity as Court-appointed Monitor (in such capacity, the “**Monitor**”) in the above-captioned proceedings pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”) and, as such, I have knowledge of matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

2. I make this affidavit in support of a motion by the Monitor for an Order, among other things, approving the fees and disbursements of the Monitor and Osler as counsel to the Monitor.

3. Attached hereto collectively as Exhibit “A” are redacted copies of the statements of account of Osler (the “**Osler Accounts**”) in respect of services rendered to the Monitor in respect of the within proceedings for the period from October 29, 2024, to February 28, 2025 (the “**Billing Period**”).¹ During the Billing Period, the total fees billed by Osler were \$1,635,804.50, plus disbursements of \$5,539.49 and applicable taxes of \$213,250.83.

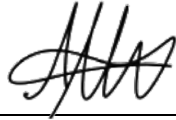
4. Attached hereto as Exhibit “B” is a schedule summarizing the total amounts charged by Osler during the Billing Period by Osler Account.

5. As set out in Exhibit “C”, 1,668.30 hours were incurred by Osler personnel during the Billing Period, which when divided by the total fees results in an average hourly rate of approximately \$980.12 (exclusive of applicable taxes).

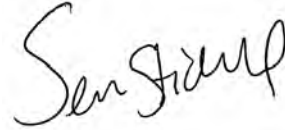
6. To the best of my knowledge, (i) the total hours, fees and disbursements incurred by Osler during the Billing Period are reasonable and appropriate in the circumstances, and (ii) the hourly rates charged by Osler are comparable to the rates charged by law firms in the Toronto market for the provision of similar services, and are comparable to the hourly rates charged by Osler for services rendered in relation to similar proceedings.

¹ The Osler Account dated November 26, 2024 included the pre-filing period from October 24, 2024 to October 28, 2024 (the “**Pre-filing Period**”). The Monitor is not seeking approval of Osler’s accounts for the Pre-filing Period, and the applicable fees, disbursements, and taxes incurred by Osler in respect of the Pre-filing Period have been excluded from the amounts described herein.

SWORN BEFORE ME over videoconference
this 25th day of April, 2025 in accordance
with O. Reg. 431/20, Administering Oath or
Declaration Remotely. The affiant is located
in the City of Ottawa, in the Province of
Ontario and the commissioner is located in the
City of Toronto, in the Province of Ontario.

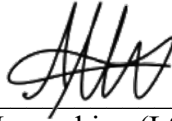


Albina Mamonkina (LSO No. 90473P)
Commissioner for Taking Affidavits



Sean Stidwill

THIS IS EXHIBIT "A" REFERRED TO IN
THE AFFIDAVIT OF SEAN STIDWILL
SWORN BEFORE ME ON THIS 25th DAY OF APRIL 2025

A handwritten signature in black ink, appearing to be 'Albina Mamonkina', written over a horizontal line.

Albina Mamonkina (LSO No. 90473P)
A Commissioner for Taking Affidavits

Exhibit A

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 main
416.862.6666 facsimile

OSLER

Invoice Issued in Canadian Dollars

FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto-Dominion Centre, P.O. Box 104
Toronto, ON M5K 1G8
CANADA

Invoice No.: 12960779
Date: November 26, 2024
Payor ID: 223352
GST/HST No.: 121983217 RT0001

Attention: Jim Robinson
Senior Managing Director, Corporate Finance
& Restructuring

Contact: Marc Wasserman
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Project East (F#1262237) .

OUR FEE HEREIN	118,499.50
REIMBURSABLE EXPENSES	5,002.81
HST @ 13%	16,055.31
TOTAL (CAD):	139,557.62

Accounts are due and payable on delivery. Interest will accrue at the annual rate of 12% from the date that is one month after delivery until the date paid.



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Canadian Dollars EFT and Wire Payments:

TD Canada Trust
751 3rd Street S.W.
Calgary, Alberta T2P 4K8
Transit No: 80629-0004
Account No: 5219313
SWIFT Code: TDOMCATTOR

Cheque Payments:

Osler, Hoskin & Harcourt LLP
FINANCE & ACCOUNTING
(RECEIPTS)
1 First Canadian Place
PO BOX 50
Toronto, Ontario M5X 1B8
Canada

Invoice No.: 12960779
Payor ID: 223352
Amount: 139,557.62 CAD

Please provide details of EFT/wire to payments@osler.com, itemizing invoice number(s) being paid. Email money transfers are not accepted.

Please return remittance advice(s) with cheque.

FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Jacqueline Code	0.20	1,235	247.00
Richard Fullerton	2.30	1,260	2,898.00
Sven C. Poysa	0.70	1,105	773.50
David Rosenblat	46.40	1,050	48,720.00
Sameena Sarangi	4.20	935	3,927.00
Marc Wasserman	5.80	1,500	8,700.00
<u>ASSOCIATE</u>			
Marleigh Dick	0.40	735	294.00
Albina Mamonkina	8.50	590	5,015.00
Sean Stidwill	50.70	880	44,616.00
<u>PARAPROFESSIONAL</u>			
Julie Harvey	4.30	310	1,333.00
Kevin MacEachern	0.50	310	155.00
<u>STUDENT</u>			
Megan Stewart	1.80	370	666.00
<u>CORPORATE SEARCHES FIXED FEES</u>			
Corporate Searches by Elizabeth E. Buchanan			1,155.00
TOTAL FEES (CAD):	125.80		118,499.50

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Oct-24-24			
Oct-24-24			
Oct-24-24			

Oct-24-24	<div></div>	<div></div>	<div></div>
Oct-24-24	<div></div>	<div></div>	<div></div>
Oct-25-24	<div></div>	<div></div>	<div></div>
Oct-25-24	<div></div>	<div></div>	<div></div>
Oct-25-24	<div></div>	<div></div>	<div></div>
Oct-25-24	<div></div>	<div></div>	<div></div>
Oct-25-24	<div></div>	<div></div>	<div></div>
Oct-26-24	<div></div>	<div></div>	<div></div>
Oct-26-24	<div></div>	<div></div>	<div></div>

Oct-26-24

[REDACTED]

[REDACTED]

[REDACTED]

Oct-27-24

[REDACTED]

[REDACTED]
[REDACTED]
[REDACTED] e.

[REDACTED]

Oct-27-24

[REDACTED].

[REDACTED]

Oct-27-24

[REDACTED]

[REDACTED]

[REDACTED]

Oct-27-24

[REDACTED]

[REDACTED]

[REDACTED]

Oct-28-24

[REDACTED]

[REDACTED]

[REDACTED]

Oct-28-24

[REDACTED]

[REDACTED]

[REDACTED]

Oct-28-24

[REDACTED]

[REDACTED]

Oct-28-24

[REDACTED]

[REDACTED].

[REDACTED]

Oct-28-24	[REDACTED]	[REDACTED]	[REDACTED]
Oct-28-24	[REDACTED]	[REDACTED]	[REDACTED]
Oct-28-24	[REDACTED]	[REDACTED]	[REDACTED]
Oct-28-24	[REDACTED]	[REDACTED]	[REDACTED]
Oct-29-24	Jacqueline Code	Emailing S. Stidwill regarding [REDACTED].	[REDACTED]
Oct-29-24	Marleigh Dick	Assisting with filing for initial application.	0.40
Oct-29-24	Richard Fullerton	Correspondence with FTI and Blakes [REDACTED].	0.50
Oct-29-24	David Rosenblat	Revising pre-filing report; considering comments thereon; attending to finalization of same; reviewing correspondence; responding to emails; attending numerous calls with FTI; preparing for and attending motion for Initial Order; discussing outstanding issues with M. Wasserman; reviewing and commenting on US materials; attending multiple calls with US counsel.	9.10
Oct-29-24	Sean Stidwill	Attending on finalization, compiling, and serving of pre-filing report; attending on review and comment of other court materials; attending CCAA initial hearing; reviewing and commenting on draft US materials; circulating comments on same to US counsel; attending on various correspondence, discussions, and document review relating to the foregoing and other CCAA filing matters throughout the day.	11.10
Oct-29-24	Marc Wasserman	Reviewing file correspondence; engaged in discussions regarding filing matters; preparing for and attending CCAA initial hearing; engaged in internal discussions for debriefing.	2.50
Oct-30-24	David Rosenblat	Reviewing correspondence; responding to email; reviewing and commenting on newspaper ad; attending call with FTI; engaged regarding US materials and recognition.	1.10

Oct-30-24	Sean Stidwill	Attending on review of statutory notice to creditors; attending on Monitor's website and service list matters; attending on matters relating to filing of report with the Court and corresponding with M. Dick regarding same; attending on file correspondence throughout the day.	0.80
Oct-30-24	Marc Wasserman	Reviewing file correspondence; reviewing and commenting on newspaper ad; preparing for and attending meeting with FTI; engaged regarding US materials and recognition; various discussions regarding same and other issues.	2.40
Oct-31-24	Kevin MacEachern	Attending to Commercial Court online portal; submitting pre-filing report of the monitor.	0.50
Oct-31-24	Albina Mamonkina	Reviewing correspondence; communicating with S. Stidwill.	0.60
Oct-31-24	David Rosenblat	Reviewing correspondence; responding to email; attending call with FTI; [REDACTED] engaged with US counsel on recognition issues; preparing for and attending recognition hearing; attending to comeback matters; attending to pre-filing report.	1.90
Oct-31-24	Sean Stidwill	Attending on security review opinion matters and corresponding with A. Mamonkina regarding same; attending on discussion [REDACTED]; attending on review of US court materials.	1.50

TOTAL HOURS:	125.80
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EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Corporate Search Charges	14.00
Printing Costs	75.30
Copies of Documents	42.00
Litigation Search	110.00
OnCorp Fees for Searches/Certificates/Filings	4,761.51
TOTAL (CAD):	5,002.81

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 main
416.862.6666 facsimile

OSLER

Invoice Issued in Canadian Dollars

FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto-Dominion Centre, P.O. Box 104
Toronto, ON M5K 1G8
CANADA

Invoice No.: 12970403
Date: December 13, 2024
Payor ID: 223352
GST/HST No.: 121983217 RT0001

Attention: Jeffrey Rosenberg
Senior Managing Director

Contact: Marc Wasserman
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Project East (F#1262237) .

OUR FEE HEREIN	284,105.00
REIMBURSABLE EXPENSES	1,778.95
HST @ 13%	37,164.91
TOTAL (CAD):	323,048.86

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751 3rd Street S.W.
Calgary, Alberta T2P 4K8
Transit No: 80629-0004
Account No: 5219313
SWIFT Code: TDOMCATTOR

Cheque Payments:

Osler, Hoskin & Harcourt LLP
FINANCE & ACCOUNTING
(RECEIPTS)
1 First Canadian Place
PO BOX 50
Toronto, Ontario M5X 1B8
Canada

Invoice No.: 12970403
Payor ID: 223352
Amount: 323,048.86 CAD

Please provide details of EFT/wire to payments@osler.com, itemizing invoice number(s) being paid. Email money transfers are not accepted.

Please return remittance advice(s) with cheque.

FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Kelsey Armstrong	5.60	1,000	5,600.00
Andrew W. Aziz	0.20	1,475	295.00
John A. Black	4.70	1,400	6,580.00
Martino Calvaruso	0.40	1,100	440.00
Jacqueline Code	2.40	1,235	2,964.00
Lorraine A. Lynds	13.50	1,115	15,052.50
Sven C. Poysa	5.10	1,105	5,635.50
David Rosenblat	80.80	1,050	84,840.00
Marc Wasserman	24.50	1,500	36,750.00
<u>ASSOCIATE</u>			
Clark P. Holden	6.50	605	3,932.50
Albina Mamonkina	30.20	590	17,818.00
Adam Margeson	7.10	735	5,218.50
Jessica Silverman	5.40	735	3,969.00
Sean Stidwill	104.50	880	91,960.00
Tiffany Sun	1.30	640	832.00
<u>PARAPROFESSIONAL</u>			
Elizabeth E. Buchanan	1.10	300	330.00
Julie Harvey	3.50	310	1,085.00
Kevin MacEachern	1.10	310	341.00
<u>CORPORATE SEARCHES FIXED FEES</u>			
Corporate Searches by Elizabeth E. Buchanan			462.00
TOTAL FEES (CAD):	297.90		284,105.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Nov-01-24	John A. Black	Preparing for and participating in conference call with client team and D. Rosenblat; attending to follow up issues.	0.70
Nov-01-24	Albina Mamonkina	Reviewing correspondence; communicating and meeting with S. Stidwill regarding security opinion; preparing security opinion.	0.50
Nov-01-24	Adam Margeson	Reviewing case law [REDACTED].	4.90

Nov-01-24	David Rosenblat	Preparing for and attending call regarding [REDACTED] issues; reviewing correspondence; responding to emails; attending multiple calls with FTI; preparing for and attending call regarding [REDACTED]; considering related matters; engaged regarding comeback matters; attending call with [REDACTED] counsel; considering related issues; discussing same with M. Wasserman.	4.90
Nov-01-24	Sean Stidwill	Attending on initial review and comment of interested party NDA.	1.00
Nov-01-24	Sean Stidwill	Attending on call with A. Mamonkina regarding security review opinion; attending on NDA review; attending on correspondence.	1.20
Nov-01-24	Marc Wasserman	Reviewing file correspondence; preparing for and attending meeting with Osler and FTI; various discussions regarding same.	1.90
Nov-02-24	David Rosenblat	Reviewing correspondence; engaged regarding [REDACTED].	0.40
Nov-02-24	Sean Stidwill	Attending on further review and comment of interested party NDA; circulating comments internally; drafting first report of Monitor.	6.50
Nov-03-24	David Rosenblat	Reviewing correspondence; responding to emails; preparing for and attending call regarding cash flow forecast and related matters; attending to [REDACTED].	1.80
Nov-03-24	Sean Stidwill	Attending on review of comments from D. Rosenblat on First Report; attending on revisions to same; attending on related correspondence; attending on review of securitization matters; reviewing market precedents relating to [REDACTED]; reporting to D. Rosenblat regarding same; reviewing and commenting on draft correspondence relating to [REDACTED].	3.00
Nov-03-24	Marc Wasserman	Commenting on first report; preparing for and attending a call.	1.00
Nov-04-24	John A. Black	Preparing questions for [REDACTED] exchanging emails with D. Rosenblat.	0.50
Nov-04-24	Kevin MacEachern	Communicating with M. Dick with respect to court's acceptance of pre-filing report for filing.	0.30
Nov-04-24	Adam Margeson	Reviewing case law regarding [REDACTED].	2.20
Nov-04-24	David Rosenblat	Attending to [REDACTED]; reviewing and commenting on comeback materials; reviewing and revising draft Monitor's report; attending numerous calls with FTI; attending calls with Blakes; engaged internally regarding comeback matters; reviewing correspondence; responding to emails; attending call regarding [REDACTED]; reviewing and revising proposed [REDACTED] revisions to Order.	8.90

Nov-04-24	Sean Stidwill	Attending on additional drafting of, and revisions to, the draft Monitor's report; discussing same with D. Rosenblat; reviewing and commenting on draft Notice of Motion and Orders; circulating comments to Blakes; preparing draft letter to [REDACTED]; attending on related discussions with D. Rosenblat; attending on call with Osler and FTI to discuss [REDACTED]; reviewing and analyzing account agreements and related contractual arrangements; preparing draft memorandum of understanding regarding [REDACTED]; circulating same internally; attending on various correspondence, discussions, and document review in connection with the foregoing and related matters throughout the day.	9.10
Nov-04-24	Marc Wasserman	Reviewing file documents; preparing for and attending call with client and Osler.	1.40
Nov-05-24	Corporate Searches by Elizabeth E. Buchanan	Receiving instructions from S. Stidwill; obtaining certified copies of charter documents respecting Chesswood Holdings Ltd. and Waypoint Investment Partners Inc., and reporting thereon.	
Nov-05-24	David Rosenblat	Attending to [REDACTED]; engaged regarding [REDACTED] and draft Order revisions; reviewing and commenting on form of NDA; revising receiver's report; considering comments thereon; attending numerous calls with FTI regarding report and comeback matters; engaged with US counsel [REDACTED]; reviewing correspondence; responding to emails.	10.30
Nov-05-24	Sean Stidwill	Attending on further drafting of letter to [REDACTED]; reviewing [REDACTED] and related documentation in connection with same; attending on further diligence [REDACTED]; disusing findings with D. Rosenblat; attending on further revisions to draft report to incorporate feedback from client group; attending on call with FTI to discuss same; circulating revised draft to Blakes for review; corresponding regarding security review opinion matters; attending on service list matters; attending on revisions to form of Interested Party NDA and circulating same to FTI for review; attending on various correspondence, discussions, and document review in connection with the foregoing and related matters throughout the day.	7.00
Nov-05-24	Marc Wasserman	Reviewing file matters; attending on diligence matters; engaged in internal discussions; reviewing draft report; preparing for and attending on call with FTI to discuss same; corresponding regarding security review opinion matters; various discussions regarding same and other issues.	3.50
Nov-06-24	Clark P. Holden	Conducting IP owners searches, reviewing search results, drafting memorandum summarizing search results, sending memorandum and search results to S. Stidwill.	6.50

Nov-06-24	Kevin MacEachern	Attending to Commercial Court online portal; submitting first report of the Monitor.	0.50
Nov-06-24	David Rosenblat	Reviewing correspondence; responding to email; considering [REDACTED]; attending multiple calls with FTI; engaged regarding [REDACTED] order revisions; revising report and considering comments thereon; attending to finalization of same; attending call with [REDACTED] and FTI counsel; attending call regarding [REDACTED] with US counsel.	5.10
Nov-06-24	Sean Stidwill	Attending on review and revision of draft first report; incorporating comments [REDACTED] compiling and serving same; reviewing and commenting on form of ARIO; attending on service list matters; attending on call with US counsel regarding [REDACTED]; attending on various discussions, correspondence, and document review relating to the foregoing and other matters in advance of November 7 comeback hearing throughout the day.	6.50
Nov-06-24	Marc Wasserman	Reviewing file matters; engaged in discussions regarding [REDACTED]; preparing for and attending on call with FTI to discuss same; [REDACTED]; corresponding regarding security review opinion matters; attending on service list matters; engaged in discussions regarding various matters throughout the day.	1.50
Nov-07-24	John A. Black	Reviewing emails; [REDACTED].	0.30
Nov-07-24	Elizabeth E. Buchanan	Receiving instructions from S. Stidwill; obtaining certified copies of charter documents respecting Chesswood Group Limited and predecessors, and reporting thereon.	1.10
Nov-07-24	Jacqueline Code	Discussing [REDACTED] with D. Rosenblat.	0.30
Nov-07-24	Julie Harvey	Receiving email and instructions from A. Mamonkina; reviewing PPSA searches; preparing PPSA registration search chart; preparing PPSA summaries; forwarding same to A. Mamonkina.	3.30
Nov-07-24	Kevin MacEachern	Communicating with S. Stidwill with respect to court's acceptance of first report of the Monitor for filing.	0.30
Nov-07-24	Albina Mamonkina	Reviewing correspondence; communicating with S. Stidwill regarding security opinion; preparing security opinion.	0.30
Nov-07-24	David Rosenblat	Attending multiple calls with [REDACTED] counsel and lender counsel regarding order revisions; reviewing [REDACTED] order revisions; reviewing correspondence; responding to emails; preparing for and attending comeback; engaged regarding endorsement and discussions with respect to same; reviewing correspondence; responding to emails; attending multiple calls with FTI; attending to [REDACTED] attending call regarding [REDACTED]	7.70

Nov-07-24	Sean Stidwill	Attending on service of hard copies of First Report to service list parties without email addresses; attending on call with Blakes regarding [REDACTED] matters; attending on call with [REDACTED] regarding same; [REDACTED]; attending comeback hearing; reviewing and commenting on revised [REDACTED] documents relating to [REDACTED]; attending call with X. Wang regarding same; attending on review of amended ARIO prior to submission by Blakes to Court; attending on various discussions, correspondence, and document review relating to the foregoing throughout the day.	7.60
Nov-07-24	Marc Wasserman	Reviewing file matters; preparing for and attending court hearing; engaged in discussions regarding various issues and next steps.	2.50
Nov-08-24	John A. Black	Preparing for and participating in calls with FTI [REDACTED] and D. Rosenblat.	1.20
Nov-08-24	Albina Mamonkina	Reviewing correspondence; communicating with S. Stidwill regarding security opinion; preparing security opinion.	3.10
Nov-08-24	David Rosenblat	Attending call with FTI regarding [REDACTED] attending call [REDACTED] engaged regarding [REDACTED]; reviewing correspondence; responding to emails; attending to [REDACTED]; drafting [REDACTED]	3.40
Nov-08-24	Sean Stidwill	Attending on review of [REDACTED]; attending on call with D. Rosenblat to discuss same; corresponding with Blakes regarding same; attending on review and comments of draft Chapter 15 final order materials; corresponding regarding same; reviewing DIP term sheet and initial order in relation to [REDACTED]; discussing same with D. Rosenblat; attending on call with J. Porepa regarding [REDACTED] attending on correspondence, discussions, and document review relating to the foregoing and additional matters throughout the day.	4.80
Nov-08-24	Marc Wasserman	Attending on review various documents; preparing for and attending discussions regarding same; preparing for and attending on call with Osler [REDACTED] regarding various matters; engaged in discussions throughout the day.	2.50
Nov-09-24	David Rosenblat	Reviewing correspondence.	0.10
Nov-10-24	David Rosenblat	Reviewing correspondence; responding to email.	0.20
Nov-11-24	John A. Black	Preparing for and participating in call with FTI and Osler teams regarding [REDACTED].	0.50
Nov-11-24	Julie Harvey	Discussions with A. Mamonkina regarding file.	0.20

Nov-11-24	Lorraine A. Lynds	Preparing for, and participating in discussion with D. Rosenblat, J. Rosenberg et al regarding [REDACTED].	0.50
Nov-11-24	Albina Mamonkina	Reviewing correspondence; communicating internally regarding security opinion; preparing security opinion.	4.80
Nov-11-24	David Rosenblat	Attending call regarding [REDACTED] engaged regarding same; drafting [REDACTED]; attending multiple calls with FTI; attending to [REDACTED]; discussing same with S. Stidwill; reviewing correspondence; responding to email.	2.10
Nov-11-24	Sean Stidwill	Updating service list; preparing for and attending call with FTI and Osler regarding [REDACTED] attending on revisions to [REDACTED] and circulating same to D. Rosenblat; attending on related document review, correspondence, and discussions throughout the day.	1.70
Nov-11-24	Marc Wasserman	Reviewing file correspondence; preparing for and attending call with FTI and Osler regarding [REDACTED]; reviewing and commenting on [REDACTED]; engaged in various discussions throughout the day.	1.10
Nov-12-24	Albina Mamonkina	Reviewing correspondence; communicating internally regarding security opinion; preparing security opinion.	3.30
Nov-12-24	Sven C. Poysa	Multiple communications regarding [REDACTED] with D. Rosenblat.	0.40
Nov-12-24	David Rosenblat	Considering US materials; attending to [REDACTED]; engaged internally regarding same; attending to [REDACTED]; drafting [REDACTED]; attending calls with FTI; reviewing correspondence; responding to emails; discussing outstanding issues with M. Wasserman.	4.30
Nov-12-24	Sean Stidwill	Attending on matters relating to [REDACTED] throughout the day, including correspondence with FTI, Company representatives, and Blakes; attending on call with J. Porepa regarding [REDACTED]; attending on review of comments from D. Rosenblat on [REDACTED]; preparing further revised version of same; Monitoring correspondence relating to Chapter 15 matters; analyzing [REDACTED] and circulating same with redlines to Company representatives; attending on discussions, correspondence, and document review relating to the foregoing and to additional matters throughout the day.	4.50
Nov-12-24	Marc Wasserman	Reviewing file correspondence; engaged in internal discussions with respect to [REDACTED]; attending calls with FTI and engaged in internal discussions.	2.10

Nov-13-24	John A. Black	Reviewing and exchanging emails regarding [REDACTED].	0.20
Nov-13-24	Lorraine A. Lynds	[REDACTED]; reviewing proposed [REDACTED]; considering question from D. Rosenblat relating to same; conference with D. Rosenblat.	3.40
Nov-13-24	Albina Mamonkina	Reviewing correspondence; communicating internally regarding security opinion; preparing security opinion.	2.90
Nov-13-24	David Rosenblat	Preparing for and attending call with FTI and Blakes regarding [REDACTED]; attending follow up call with FTI and Blakes; considering [REDACTED] reviewing correspondence; responding to emails; attending multiple calls with FTI; considering [REDACTED].	4.90
Nov-13-24	Sean Stidwill	Attending on further review of [REDACTED]; coordinating execution of same; attending on correspondence with Blakes and FTI regarding same; [REDACTED] attending on call with D. Rosenblat and S. Blank to discuss same; attending on related discussions, correspondence and document review.	3.00
Nov-14-24	Corporate Searches by Elizabeth E. Buchanan	Receiving instructions from A. Mamonkina; conducting Alberta Bank Act searches respecting Rifco National Auto Finance Corporation and three additional names, and reporting thereon.	
Nov-14-24	Albina Mamonkina	Reviewing correspondence; communicating internally regarding security opinion; preparing security opinion.	1.10
Nov-14-24	David Rosenblat	Attending call with US counsel regarding [REDACTED]; considering same and attending to review of underlying documents; reviewing correspondence; responding to emails; attending call with FTI regarding sales matters.	3.70
Nov-14-24	Sean Stidwill	Attending call with D. Rosenblat and S. Blank regarding [REDACTED]; attending on review of same; reporting to D. Rosenblat regarding same; attending on discussions, correspondence, and document review relating to [REDACTED] throughout the day; attending on related matters throughout the day.	2.50
Nov-14-24	Marc Wasserman	Reviewing file correspondence; corresponding regarding Chapter 15 filing.	1.20
Nov-15-24	John A. Black	Reviewing emails; considering [REDACTED].	0.30
Nov-15-24	Lorraine A. Lynds	[REDACTED]; reviewing proposed [REDACTED]; corresponding with D. Rosenblat regarding same.	2.70

Nov-15-24	David Rosenblat	Attending multiple calls with FTI; reviewing [REDACTED]; engaged internally regarding same and attending to analysis; reviewing correspondence; responding to emails; considering [REDACTED]	1.60
Nov-15-24	Sean Stidwill	Attending call with V. McArthur regarding [REDACTED]; discussing same with J. Porepa; attending call with Company and FTI regarding [REDACTED]; attending on correspondence throughout the day.	1.00
Nov-16-24	David Rosenblat	Revising [REDACTED] reviewing correspondence.	0.50
Nov-17-24	David Rosenblat	Considering comments on [REDACTED] reviewing correspondence; responding to email.	0.30
Nov-18-24	David Rosenblat	Discussing [REDACTED] with S. Poysa; discussing [REDACTED] with S. Stidwill; considering related issues; attending call with US counsel; considering NDA comments; engaged regarding [REDACTED]; reviewing correspondence; responding to emails; attending multiple calls with FTI.	3.60
Nov-18-24	Sean Stidwill	Reviewing [REDACTED]; discussing same with D. Rosenblat; reviewing [REDACTED] NDA; considering revisions to same; attending on call with D. Rosenblat and S. Poysa regarding employment matters; attending on related discussions, correspondence, and document review throughout the day.	4.50
Nov-19-24	Andrew W. Aziz	Discussing [REDACTED] with L. Lynds.	0.20
Nov-19-24	John A. Black	Reviewing emails regarding [REDACTED]; participating in call with D. Rosenblat and L. Lynds.	0.60
Nov-19-24	Lorraine A. Lynds	Considering proposed email from [REDACTED]; [REDACTED]; conference with D. Rosenblat and J. Black regarding same.	3.90
Nov-19-24	David Rosenblat	Attending call with US counsel; engaged regarding [REDACTED] reviewing correspondence; responding to emails; attending calls with FTI; attending internal call regarding [REDACTED].	3.90
Nov-19-24	Marc Wasserman	Engaged regarding [REDACTED] attending internal call regarding same.	0.90
Nov-20-24	John A. Black	Reviewing emails; discussing issues with L. Lynds.	0.20
Nov-20-24	Jacqueline Code	Discussing [REDACTED] with D. Rosenblat.	0.50
Nov-20-24	Lorraine A. Lynds	[REDACTED]; corresponding with D. Rosenblat [REDACTED].	2.30

Nov-20-24	Albina Mamonkina	Meeting internally regarding next steps; preparing court orders.	0.60
Nov-20-24	David Rosenblat	Attending call with Blakes; attending multiple calls with US counsel regarding [REDACTED]; attending call with [REDACTED] counsel; reviewing correspondence; responding to emails; considering recognition matters; engaged regarding [REDACTED]; engaged regarding opinion matters; attending multiple calls with FTI.	4.10
Nov-20-24	Sean Stidwill	Attending on call with D. Rosenblat regarding draft report, KERP matters, SISP, and related Orders; attending on discussion with A. Mamonkina regarding same and preparation of initial drafts of same; reviewing and commenting on NDA documents throughout the day; corresponding with R. Kim and O. Manarin regarding same; discussing security review opinion matters internally; [REDACTED] attending on related research; discussing findings with D. Rosenblat; attending on [REDACTED] and related discussions and document review; discussing same with D. Rosenblat; attending on discussions, correspondence, and document review relating to the foregoing and to additional matters throughout the day.	7.20
Nov-21-24	Lorraine A. Lynds	[REDACTED]; corresponding with D. Rosenblat regarding same.	0.70
Nov-21-24	Albina Mamonkina	Reviewing correspondence; communicating internally; preparing court orders; attending to key employee retention plan matters.	3.60
Nov-21-24	Sven C. Poysa	Multiple communications regarding KERP letters; considering same.	0.40
Nov-21-24	David Rosenblat	Attending call with Blakes; attending multiple calls with US counsel; attending call with [REDACTED] counsel and US counsel; reviewing LOI; considering related issues and discussing same with FTI; considering [REDACTED]; reviewing Order with respect to same; discussing same with FTI; reviewing correspondence; responding to emails; attending call with [REDACTED] counsel; considering related issues.	5.90
Nov-21-24	Jessica Silverman	Reviewing emailing; preparing KERP template letter.	0.60
Nov-21-24	Sean Stidwill	Attending on Canadian and US security review opinion matters; corresponding internally regarding same; attending on KERP matters; corresponding internally regarding same; attending on booking of court time; attending on review and comment of interested party NDAs; attending on Service List matters; attending on call with creditor counsel regarding same; attending on discussions with D. Rosenblat throughout the day regarding the foregoing; attending on related discussions, correspondence and document review throughout the day.	6.00
Nov-22-24	John A. Black	Reviewing emails regarding [REDACTED]; considering issues.	0.20

Nov-22-24	Albina Mamonkina	Reviewing correspondence; communicating internally; preparing court orders.	1.80
Nov-22-24	David Rosenblat	Attending to opinions; attending multiple calls with FTI; attending multiple calls with US counsel; discussing outstanding issues with M. Wasserman; considering [REDACTED]; reviewing correspondence; responding to emails.	2.90
Nov-22-24	Sean Stidwill	Attending on call with J. Porepa regarding [REDACTED]; reviewing KERP order; discussing NDA matters with D. Rosenblat; attending on Canadian and US security opinion matters; attending on various correspondence, discussions, and document review relating to the foregoing throughout the day.	3.90
Nov-24-24	David Rosenblat	Reviewing correspondence; responding to email.	0.20
Nov-24-24	Sean Stidwill	Attending on review and comment of draft security review opinion; attending on related document review; attending on related correspondence.	5.00
Nov-25-24	Jacqueline Code	Responding to question regarding [REDACTED].	1.60
Nov-25-24	Albina Mamonkina	Reviewing correspondence; communicating and meeting internally; reviewing and updating security opinion; reviewing and updating orders; preparing Monitor's report.	4.70
Nov-25-24	Sven C. Poysa	Multiple communications regarding [REDACTED] issues; considering same; reviewing and revising documents.	1.30
Nov-25-24	Jessica Silverman	Preparing template KERP letter; emailing S. Poysa regarding same.	1.50
Nov-25-24	Sean Stidwill	Attending on review of KERP matters; reviewing and commenting on draft KERP Approval Order and draft SISP Approval Order; circulating comments to A. Mamonkina; discussing file matters with D. Rosenblat; meeting with A. Mamonkina to discuss security review opinion; reviewing and commenting on same; attending on various correspondence, discussions, and document review relating to the foregoing and other CCAA proceeding matters throughout the day.	5.00
Nov-25-24	Marc Wasserman	Reviewing file matters; preparing for and attending recognition hearing; attending call with FTI; engaged in internal discussions regarding next steps.	1.90
Nov-26-24	Albina Mamonkina	Reviewing correspondence; communicating and meeting internally regarding key employee retention plan and Monitor's report; preparing Monitor's report; reviewing waivers for the security opinion.	2.40
Nov-26-24	Sven C. Poysa	Multiple communications regarding employee issues; considering same; reviewing and revising employee communication.	0.80

Nov-26-24	Jessica Silverman	Attending internal call regarding employee matters; reviewing revised KERP letter.	0.70
Nov-26-24	Sean Stidwill	Preparing for and attending call with Osler employment team regarding various employee matters; [REDACTED]; reviewing [REDACTED]; attending on review and comments of NDAs; discussing [REDACTED] and SISP matters with D. Rosenblat; attending on related document review, discussions, and correspondence throughout the day.	4.50
Nov-27-24	Martino Calvaruso	Attending on internal meeting regarding non-disclosure agreement matters.	0.40
Nov-27-24	Albina Mamonkina	Reviewing correspondence; communicating internally regarding security opinion; reviewing waivers for the security opinion.	1.10
Nov-27-24	Sven C. Poysa	Follow-up regarding retention arrangements and other employee issues; considering same; revising documents.	0.90
Nov-27-24	Jessica Silverman	Attending to email regarding revised instructions for KERP letter and review of [REDACTED]	0.30
Nov-27-24	Sean Stidwill	Preparing for and attending NDA call with R. Kim and O. Manarin; attending on review and revision of NDA documents; attending on call with J. Porepa regarding [REDACTED]; attending on review of related documents; attending on various discussions, correspondence, and document review relating to file matters throughout the day.	2.50
Nov-28-24	Kelsey Armstrong	Reviewing [REDACTED]; discussing [REDACTED]	0.50
Nov-28-24	Sven C. Poysa	Reviewing and revising template offer letter; reviewing and revising modified Key Employee Retention Plan letter; follow-up regarding same.	1.30
Nov-28-24	Jessica Silverman	Reviewing and revising template Alberta offer letter; exchanging emails with S. Poysa regarding same.	2.30
Nov-28-24	Sean Stidwill	Attending on call with [REDACTED] Osler, and [REDACTED] regarding [REDACTED]; attending on call with D. Rosenblat regarding same; attending on call with K. Armstrong regarding related [REDACTED]; attending on employee matters; attending on NDA matters; attending on document review, correspondence, and discussions relating to the foregoing and other file matters throughout the day.	5.00
Nov-28-24	Marc Wasserman	Engaged in discussions; communicating internally regarding various issues; attending call regarding [REDACTED]	1.90
Nov-29-24	Kelsey Armstrong	Drafting [REDACTED]	3.90

Nov-29-24	Sean Stidwill	Circulating revised [REDACTED] NDA; instructing T. Sun regarding NDA matters; updating and circulating service list; corresponding regarding report and [REDACTED] matters throughout the day.	1.00
Nov-29-24	Tiffany Sun	Engaged by S. Stidwill regarding nondisclosure agreement review; reviewing nondisclosure agreement draft and providing comments on same; corresponding with S. Stidwill and A. Mamonkina regarding same.	1.30
Nov-29-24	Marc Wasserman	Engaged in internal discussions; reviewing documents; corresponding regarding report and [REDACTED] matters throughout the day.	1.10
Nov-30-24	Kelsey Armstrong	Drafting [REDACTED].	1.20
Nov-30-24	Sean Stidwill	Attending on Monitor's report matters.	0.50
TOTAL HOURS:			297.90

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Courier Expenses	365.66
Printing Costs	426.95
Special Supplies Costs	7.24
OnCorp Fees for Searches/Certificates/Filings	979.10
TOTAL (CAD):	1,778.95

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 main
416.862.6666 facsimile

OSLER

Invoice Issued in Canadian Dollars

FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto-Dominion Centre, P.O. Box 104
Toronto, ON M5K 1G8
CANADA

Invoice No.: 12980305
Date: January 15, 2025
Payor ID: 223352
GST/HST No.: 121983217 RT0001

Attention: Jeffrey Rosenberg
Senior Managing Director

Contact: Marc Wasserman
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Project East (F#1262237) .

OUR FEE HEREIN	513,977.50
REIMBURSABLE EXPENSES *	1,610.08
HST @ 13%	66,946.57
TOTAL (CAD):	582,534.15

* Includes non-taxable expenses of 614.00 CAD

Accounts are due and payable on delivery. Interest will accrue at the annual rate of 12% from the date that is one month after delivery until the date paid.



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REMITTANCE ADVICE

Canadian Dollars EFT and Wire Payments:

TD Canada Trust
751 3rd Street S.W.
Calgary, Alberta T2P 4K8
Transit No: 80629-0004
Account No: 5219313
SWIFT Code: TDOMCATTOR

Cheque Payments:

Osler, Hoskin & Harcourt LLP
FINANCE & ACCOUNTING
(RECEIPTS)
1 First Canadian Place
PO BOX 50
Toronto, Ontario M5X 1B8
Canada

Invoice No.: 12980305
Payor ID: 223352
Amount: 582,534.15 CAD

Please provide details of EFT/wire to payments@osler.com, itemizing invoice number(s) being paid. Email money transfers are not accepted.

Please return remittance advice(s) with cheque.

FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Kelsey Armstrong	46.90	1,000	46,900.00
John A. Black	1.80	1,400	2,520.00
Martino Calvaruso	0.20	1,100	220.00
Jacqueline Code	5.60	1,235	6,916.00
Kaeleigh Kuzma	4.20	1,020	4,284.00
Lorraine A. Lynds	2.30	1,115	2,564.50
Kimberly Maguire	15.90	1,025	16,297.50
Sven C. Poysa	3.40	1,105	3,757.00
David Rosenblat	87.70	1,050	92,085.00
Sameena Sarangi	1.60	935	1,496.00
Mark Sheeley	50.20	935	46,937.00
Marc Wasserman	18.60	1,500	27,900.00
<u>ASSOCIATE</u>			
Tiffany Dang	38.10	590	22,479.00
Albina Mamonkina	11.20	590	6,608.00
Lipi Mishra	58.90	855	50,359.50
Jasleen Sahota	22.70	590	13,393.00
Lauren Scott	24.60	640	15,744.00
Jessica Silverman	5.40	735	3,969.00
Sean Stidwill	150.40	880	132,352.00
Tiffany Sun	23.80	640	15,232.00
<u>PARAPROFESSIONAL</u>			
Julie Harvey	0.10	310	31.00
Kevin MacEachern	3.40	310	1,054.00
Jessica Yow	0.10	340	34.00
Sefika Zejnilovic	1.50	410	615.00
<u>OTHER</u>			
Jamie Taylor	0.10	200	20.00
<u>CORPORATE SEARCHES FIXED FEES</u>			
Corporate Searches by Elizabeth E. Buchanan			210.00
TOTAL FEES (CAD):	578.70		513,977.50

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
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Nov-26-24	David Rosenblat	Engaged regarding [REDACTED] matters and analysis of same; attending to [REDACTED]; reviewing correspondence; responding to emails; attending calls with FTI; engaged regarding employment issues; attending calls with US counsel.	4.10
Nov-27-24	David Rosenblat	Reviewing correspondence; responding to email.	0.30
Nov-28-24	David Rosenblat	Engaged regarding [REDACTED]; reviewing correspondence.	0.30
Nov-29-24	David Rosenblat	Attending call with S. Stidwill; reviewing [REDACTED] engaged regarding [REDACTED] matters; reviewing correspondence; responding to email.	1.20
Dec-01-24	Kelsey Armstrong	Drafting [REDACTED] for [REDACTED].	4.40
Dec-01-24	David Rosenblat	Attending to Pawnee matters with [REDACTED].	0.20
Dec-02-24	Albina Mamonkina	Reviewing correspondence; communicating and meeting internally regarding NDA review; reviewing NDAs.	1.50
Dec-02-24	David Rosenblat	Preparing for and attending call with [REDACTED] counsel and US counsel; reviewing [REDACTED] notice; reviewing correspondence; responding to email; attending call with US counsel; discussing outstanding issues with S. Stidwill.	1.20
Dec-02-24	Sean Stidwill	Attending on call with FTI to discuss NDA matters; attending on review and revision of NDAs; attending call with T. Sun to discuss second report to Court.	2.80
Dec-02-24	Tiffany Sun	Drafting second report of the Monitor; corresponding with S. Stidwill regarding same; attending call with S. Stidwill to discuss file background and instructions regarding same; attending call with S. Stidwill and A. Mamonkina to discuss nondisclosure agreement matters; attending to review of nondisclosure agreements.	8.50
Dec-03-24	Albina Mamonkina	Reviewing correspondence; reviewing NDAs.	0.70
Dec-03-24	David Rosenblat	Discussing outstanding issues with S. Stidwill; reviewing correspondence; responding to emails; engaged regarding [REDACTED] matters.	1.20
Dec-03-24	Sean Stidwill	Attending on call with D. Rosenblat to discuss [REDACTED] matters; attending on review and comment of [REDACTED] circulating same to FTI; discussing [REDACTED] matters with D. Rosenblat; attending on review and comment of NDAs; attending on review and comment of draft second report; updating service list throughout the day; attending on various discussions, correspondence, and document review relating to the foregoing throughout the day.	5.50

Dec-03-24	Tiffany Sun	Corresponding with S. Stidwill and A. Mamonkina regarding nondisclosure agreement review matters; engaged by S. Stidwill regarding draft [REDACTED].	0.40
Dec-03-24	Tiffany Sun	Drafting second report of the Monitor; corresponding with S. Stidwill regarding same.	5.50
Dec-04-24	Kelsey Armstrong	Reviewing updates to [REDACTED].	0.10
Dec-04-24	Albina Mamonkina	Reviewing correspondence; communicating and meeting internally; reviewing NDAs.	1.70
Dec-04-24	Lipi Mishra	Reviewing and considering motion materials.	1.50
Dec-04-24	David Rosenblat	Reviewing correspondence regarding [REDACTED] matters.	0.20
Dec-04-24	Mark Sheeley	Preparing for and attending meeting regarding motion; initial review of draft court materials.	1.80
Dec-04-24	Sean Stidwill	Attending on call with M. Sheeley to discuss [REDACTED] reviewing and commenting on draft report; circulating same to M. Sheeley; attending on NDA matters; corresponding with FTI regarding same and SISP matters; coordinating [REDACTED] matters; reviewing draft SISP; attending on matters relating to the foregoing, KERP, SISP, RVO, and other file matters throughout the day; attending on related document review, correspondence and discussions.	6.50
Dec-04-24	Tiffany Sun	Meeting with A. Mamonkina to review nondisclosure agreement; corresponding with S. Stidwill regarding same.	1.10
Dec-05-24	Kelsey Armstrong	[REDACTED].	0.90
Dec-05-24	Albina Mamonkina	Reviewing correspondence; communicating internally; reviewing NDAs.	0.60
Dec-05-24	Lipi Mishra	Reviewing and considering motion materials.	1.50
Dec-05-24	Lipi Mishra	Reviewing and considering filed materials and drafting notice of motion.	4.30
Dec-05-24	Sven C. Poysa	Reviewing and revising offer letter template; follow-up regarding same.	0.60
Dec-05-24	David Rosenblat	Reviewing correspondence; responding to emails; engaged regarding Waypoint.	0.30
Dec-05-24	Mark Sheeley	Attending meeting regarding report and motion materials.	2.40

Dec-05-24	Jessica Silverman	Attending to emails from S. Stidwill regarding employee matters; reviewing and providing comments on revised offer letter.	0.90
Dec-05-24	Sean Stidwill	Updating [REDACTED] and circulating to [REDACTED] Preparing for and attending call with FTI and Osler regarding [REDACTED]; discussing SISP and [REDACTED] matters with J. Rosenberg; discussing employee matters with J. Porepa; attending on correspondence with K. Armstrong regarding [REDACTED] [REDACTED] corresponding with client group regarding same; meeting with M. Sheeley to discuss draft report; attending on revisions to same; circulating draft report to client group; reviewing [REDACTED] [REDACTED] matters; corresponding with client group regarding same; corresponding with S. Poysa and J. Silverman regarding same; reviewing consulting agreement matters; corresponding with S. Poysa and J. Silverman regarding same; receiving correspondence regarding [REDACTED]; receiving correspondence regarding service provider stay matters and responding to same; corresponding with J. Porepa regarding [REDACTED]; monitoring correspondence relating to [REDACTED] attending on NDA matters; attending on document review, discussions, and correspondence relating to the foregoing and other CCAA matters throughout the day.	5.70
Dec-06-24	Martino Calvaruso	Attending on internal correspondence regarding non-disclosure agreement matters.	0.20
Dec-06-24	Jacqueline Code	Discussing [REDACTED] issues with M. Wasserman and S. Stidwill.	0.40
Dec-06-24	Sven C. Poysa	Reviewing [REDACTED] and follow-up regarding same.	0.50
Dec-06-24	David Rosenblat	Preparing for and attending [REDACTED] call; reviewing correspondence; responding to emails.	1.10
Dec-06-24	Jessica Silverman	Preparing revised KERP letters; reviewing and providing comments on [REDACTED]	2.30
Dec-06-24	Sean Stidwill	Attending on NDA matters; corresponding regarding same and scope of [REDACTED] reviewing and commenting on disclaimer documents, including Form 4s and cover letters; attending on review of underlying documents; reviewing draft consulting agreement and circulating comments on same to FTI; correspondence with S. Poysa and S. Silverman regarding same; attending call with J. Porepa, C. Woods, and J. Ye regarding [REDACTED]; attending call with M. Wasserman and J. Code regarding [REDACTED]; attending on various correspondence, discussions, and document review relating to the foregoing and other CCAA matters.	4.00
Dec-06-24	Tiffany Sun	Engaged in correspondences with FTI relating to nondisclosure agreement review.	0.10

Dec-06-24	Marc Wasserman	Reviewing file correspondence; engaged in discussions regarding various issues; attending on call regarding [REDACTED]	1.90
Dec-07-24	Kelsey Armstrong	Reviewing [REDACTED] mark-up of [REDACTED].	0.50
Dec-07-24	David Rosenblat	Reviewing correspondence; responding to emails; attending call with S. Stidwill; considering Rifco issues.	0.90
Dec-07-24	Sean Stidwill	Attending on review and comment of [REDACTED] corresponding with K. Armstrong regarding same; attending on review and comment of draft SISP; attending on further drafting of SISP Approval Order and KERP Approval Order; discussing same with D. Rosenblat; attending on various document review, correspondence and discussions relating to the foregoing throughout the day.	7.30
Dec-08-24	Sean Stidwill	Corresponding with M. Sheeley and L. Mishra regarding third report, SISP approval order, KERP approval order, and related matters; locating precedent materials in connection with same; corresponding regarding [REDACTED]; reviewing and commenting on [REDACTED] circulating comments on same; attending on various document review, correspondence and discussions relating to the foregoing and other CCAA matters throughout the day.	6.80
Dec-09-24	Kelsey Armstrong	Attending meeting to discuss [REDACTED] updating [REDACTED]; email correspondence regarding tax considerations.	3.30
Dec-09-24	Lipi Mishra	Reviewing and considering draft orders and drafting notice of motion.	3.60
Dec-09-24	David Rosenblat	Reviewing correspondence.	0.20
Dec-09-24	Mark Sheeley	Revising draft report; correspondence and discussion regarding same.	2.00
Dec-09-24	Sean Stidwill	Attending on call with FTI and K. Armstrong to discuss [REDACTED] and SISP matters; attending on discussion with K. Armstrong following same regarding [REDACTED]; corresponding with FTI regarding Second Report matters; discussing same with M. Sheeley; considering disclaimer matters and corresponding with FTI regarding same; revising disclaimer documents and recirculating; reviewing and corresponding regarding [REDACTED]; attending on NDA matters and related correspondence; revising draft [REDACTED] and circulating to [REDACTED] corresponding with [REDACTED] regarding same; revising and circulating SISP to FTI for review; revising and circulating SISP Approval Order and KERP Approval Order and circulating same to FTI; attending on various document review, correspondence, and discussions throughout the day relating to the foregoing and other CCAA matters.	6.80
Dec-09-24	Tiffany Sun	Engaged in correspondences regarding SISP and KERP Approval matters.	0.30

Dec-09-24	Marc Wasserman	Engaged in discussions regarding [REDACTED] multiple conversations regarding same.	1.50
Dec-10-24	Kelsey Armstrong	Attending calls with [REDACTED] counsel to discuss [REDACTED]; preparing issues list email; discussing tax considerations; discussing template agreements.	3.10
Dec-10-24	John A. Black	Preparing for and participating in call with FTI working group to discuss [REDACTED].	0.70
Dec-10-24	Lorraine A. Lynds	Preparing for, and participating in conference with FTI to discuss [REDACTED].	0.70
Dec-10-24	Kimberly Maguire	Corresponding with [REDACTED] regarding tax aspects of [REDACTED].	0.30
Dec-10-24	Kimberly Maguire	Consulting internally on tax aspects of [REDACTED].	0.60
Dec-10-24	Albina Mamonkina	Reviewing correspondence; communicating internally; reviewing NDAs.	2.10
Dec-10-24	Lipi Mishra	Attending call with client and sending notes from call to M. Sheeley.	0.80
Dec-10-24	Sven C. Poysa	Reviewing and revising updated KERP letters; follow-up regarding same.	0.50
Dec-10-24	David Rosenblat	Reviewing correspondence.	0.10
Dec-10-24	Mark Sheeley	Reviewing draft court materials; preparing for and attending conference calls with FTI and [REDACTED] regarding documents.	2.40
Dec-10-24	Jessica Silverman	Attending to emails regarding KERP letter.	0.10
Dec-10-24	Sean Stidwill	Circulating draft [REDACTED], KERP Approval Order, SISP, and SISP Approval Order to Blakes; revising same; attending on related correspondence with M. Chow; coordinating January 29, 2025, court attendance; attending on KERP letter matters, including reviewing drafts and corresponding with S. Poysa and J. Silverman regarding same; attending on call with FTI regarding second report matters; attending on multiple calls with [REDACTED] regarding [REDACTED]; attending on call with FTI regarding [REDACTED]; reviewing ARIO in connection with same; attending on VDR template RVO/SPA and APA matters; drafting summary of outstanding [REDACTED] matters for FTI; attending on multiple discussions with K. Armstrong regarding [REDACTED] matters; attending on multiple discussions with M. Sheeley regarding Second Report and related matters; attending on NDA review matters and related correspondence; attending on matters relating to the foregoing and other CCAA matters throughout the day, including related document review, correspondence, and discussions.	9.50

Dec-10-24	Tiffany Sun	Reviewing non-disclosure agreements; corresponding with A. Mamonkina regarding same.	1.30
Dec-10-24	Marc Wasserman	Attending to [REDACTED] various email correspondence regarding same; reviewing documentation with respect thereto.	2.10
Dec-11-24	Kelsey Armstrong	Reviewing [REDACTED]; attending calls to discuss outstanding issues; preparing revised draft of [REDACTED]	3.50
Dec-11-24	Kimberly Maguire	Attending call with [REDACTED] to discuss [REDACTED] matters.	0.50
Dec-11-24	Albina Mamonkina	Reviewing correspondence; communicating internally; reviewing NDAs.	1.90
Dec-11-24	Lipi Mishra	Considering and drafting court materials for M. Sheeley.	2.00
Dec-11-24	Sven C. Poysa	Multiple communications regarding [REDACTED]; considering stay issues.	0.60
Dec-11-24	David Rosenblat	Reviewing correspondence; responding to emails; attending call with FTI regarding [REDACTED]; reviewing underlying documents.	1.20
Dec-11-24	Mark Sheeley	Correspondence and discussion regarding motion materials, draft agreement.	2.00
Dec-11-24	Jessica Silverman	Exchanging emails with internal team regarding employee matters.	0.80
Dec-11-24	Sean Stidwill	Attending on call with FTI regarding [REDACTED] attending on second report matters; attending on negotiation call with [REDACTED] and FTI regarding [REDACTED] reviewing and commenting on revised draft [REDACTED] attending on NDA matters; attending call with R. Kim regarding NDA and joinder documents; attending on KERP matters and corresponding with US counsel regarding same; considering US Chapter 15 recognition matters; circulating updated documents to Blakes; attending on multiple discussions with K. Armstrong and M. Sheeley regarding [REDACTED] and court attendance matters; corresponding with FTI regarding employment matters; attending on matters relating to the foregoing and other CCAA matters throughout the day, including related document review, correspondence, and discussions.	7.30
Dec-11-24	Tiffany Sun	Reviewing nondisclosure agreements.	0.90
Dec-11-24	Marc Wasserman	Attending to conversations regarding [REDACTED] transaction; reviewing same.	1.70

Dec-12-24	Kelsey Armstrong	Attending call with lenders' counsel; reviewing and revising [REDACTED]; attending to matters relating to [REDACTED].	4.90
Dec-12-24	Jacqueline Code	Emailing D. Rosenblat regarding [REDACTED].	0.40
Dec-12-24	Kimberly Maguire	Reviewing tax matters in [REDACTED].	1.20
Dec-12-24	Albina Mamonkina	Reviewing correspondence; communicating internally; preparing joinder to NDA; reviewing and commenting on NDAs.	1.70
Dec-12-24	Lipi Mishra	Considering and drafting court materials for M. Sheeley.	2.50
Dec-12-24	David Rosenblat	Reviewing and commenting on draft vesting order; reviewing correspondence; responding to emails; considering disclosure matters; attending call with FTI; discussing outstanding issues with S. Stidwill.	5.40
Dec-12-24	Jasleen Sahota	Reviewing and commenting on non-disclosure agreements.	5.50
Dec-12-24	Mark Sheeley	Revising court materials; correspondence and discussions regarding same.	6.00
Dec-12-24	Sean Stidwill	Attending on call with D. Rosenblat to discuss file status; attending on NDA matters throughout the day; attending on review and comment of draft [REDACTED] discussing [REDACTED] matters with K. Armstrong; circulating [REDACTED] to [REDACTED] corresponding with FTI regarding [REDACTED] matters; discussing tax matters relating to the [REDACTED] with K. Maguire; corresponding with Blakes regarding various draft documents; reviewing and commenting on form of Notice of Motion; corresponding regarding KERP matters; attending on call with Blakes regarding [REDACTED] matters and SISP comments; attending on numerous calls throughout the day with FTI, Blakes, and Osler personnel regarding the foregoing and related matters in furtherance of the [REDACTED] and preparation of Motion Materials; attending on various document review and revision (including recirculation to parties) and correspondence relating to the foregoing throughout the day.	12.50
Dec-12-24	Tiffany Sun	Reviewing non-disclosure agreements; corresponding with S. Stidwill regarding same; engaged in correspondences with FTI regarding non-disclosure agreement matters.	1.80
Dec-12-24	Marc Wasserman	Attending to discussions regarding [REDACTED] various email correspondence regarding same.	1.20
Dec-12-24	Jessica Yow	Ordering personal property registry searches; email to K. Armstrong regarding same.	0.10
Dec-13-24	Kelsey Armstrong	Revising [REDACTED]; telephone call with lenders' counsel; emails and calls regarding [REDACTED].	5.90

Dec-13-24	Corporate Searches by Elizabeth E. Buchanan	Receiving instructions from S. Stidwill; conducting corporate profile search respecting [REDACTED], and reporting thereon.	
Dec-13-24	Tiffany Dang	Corresponding with M. Sheeley and L. Mishra regarding motion record.	0.20
Dec-13-24	Tiffany Dang	Reviewing and considering the [REDACTED] for references to a [REDACTED].	0.30
Dec-13-24	Tiffany Dang	Reviewing and revising the service list and e-service list as of December 13, 2024.	0.50
Dec-13-24	Tiffany Dang	Preparing for and attending meeting with L. Mishra for the motion record and next steps.	0.60
Dec-13-24	Tiffany Dang	Drafting and revising the motion record, affidavit of service, and cover letter for service in response to the Osler team's revisions and comments.	5.50
Dec-13-24	Lipi Mishra	Drafting court materials.	11.00
Dec-13-24	David Rosenblat	Reviewing comments on order; revising same; attending multiple calls with [REDACTED] reviewing and commenting on draft report; attending numerous calls with FTI; reviewing correspondence; responding to emails; attending to finalization of record; engaged internally regarding same.	11.80
Dec-13-24	Mark Sheeley	Revising draft court documents; various correspondence and discussions regarding same.	10.50
Dec-13-24	Sean Stidwill	Attending on [REDACTED] matters and [REDACTED] of same throughout the day; discussing same with K. Armstrong and D. Rosenblat throughout the day; attending on motion matters throughout the day, including commenting on draft second report, revising draft SISP approval order, KERP approval order and RVO; revising draft SISP; circulating draft materials to FTI and Blakes throughout the day; attending on review of comments and incorporating same into further revised draft; attending on numerous calls throughout the day with FTI, Blakes, and Osler personnel regarding the foregoing and related matters; attending on various document review and correspondence relating to the foregoing throughout the day; attending on NDA matters.	11.50
Dec-13-24	Tiffany Sun	Attending call with D. Rosenblat to discuss [REDACTED] matters; reviewing documents in connection with same.	1.20

Dec-13-24	Sefika Zejnilovic	Receiving of instruction to incorporate a numbered Alberta corporation; preparing Articles of Incorporation and accompanying schedules, Notice of Address, Notice of Directors and Notice of Agent for Service in Alberta for 2670722 Alberta Ltd.; forwarding incorporation documents for execution;	0.70
Dec-14-24	Kelsey Armstrong	Drafting template asset purchase agreement for SISP.	3.30
Dec-14-24	Tiffany Dang	Attending the commissioning of the affidavit of service.	0.10
Dec-14-24	Tiffany Dang	Creating and drafting the factum for the motion.	0.70
Dec-14-24	Tiffany Dang	Finalizing and serving the motion record for the monitor.	1.00
Dec-14-24	Tiffany Dang	Revising and finalizing the motion record materials, affidavit of service, and cover letter for service in response to the Osler team's revisions and comments.	3.40
Dec-14-24	Lipi Mishra	Drafting and finalizing court materials.	7.60
Dec-14-24	David Rosenblat	Reviewing and commenting on report; attending to KERP matters; reviewing correspondence; responding to email; attending to finalization of record.	2.20
Dec-14-24	Jasleen Sahota	Reviewing and commenting on non-disclosure agreements.	6.30
Dec-14-24	Lauren Scott	Reviewing court materials for application seeking relief including sale approval; drafting factum in support of same; reviewing and considering case law regarding same.	5.20
Dec-14-24	Mark Sheeley	Correspondence regarding draft report and factum; reviewing comments on draft report and revising.	4.60
Dec-14-24	Sean Stidwill	Attending on further review and revision of draft report; attending on further review and revision of SISP; attending on revisions to other court materials; attending on discussions and correspondence with M. Sheeley and D. Rosenblat in connection with same throughout the day; corresponding with RBC counsel regarding materials; attending on related document review, correspondence, and discussion throughout the day; attending on NDA matters.	6.50
Dec-15-24	Kelsey Armstrong	Drafting template asset purchase agreement and subscription agreement for SISP.	4.90
Dec-15-24	Tiffany Dang	Meeting with L. Scott to discuss the factum and next steps in drafting and finalizing.	0.50
Dec-15-24	Tiffany Dang	Reviewing and revising the draft factum.	2.20

Dec-15-24	Lauren Scott	Reviewing court materials for application seeking relief including sale approval; drafting factum in support of same; reviewing and considering case law regarding same.	8.40
Dec-15-24	Sean Stidwill	Attending on NDA matters; monitoring correspondence.	0.30
Dec-16-24	Kelsey Armstrong	Calls with Purchaser's counsel regarding Rifco transaction; [REDACTED].	2.40
Dec-16-24	John A. Black	Reviewing emails; [REDACTED].	0.20
Dec-16-24	Corporate Searches by Elizabeth E. Buchanan	Receiving instructions from S. Stidwill; conducting corporate profile search respecting Avenue Motors Ltd., and reporting thereon.	
Dec-16-24	Tiffany Dang	Corresponding with K. MacEachern to file the motion record and affidavit of service.	0.10
Dec-16-24	Tiffany Dang	Reviewing and noting up factum caselaw as well as revising the draft factum based on L. Scott's comments and revisions for L. Mishra and M. Sheeley.	5.60
Dec-16-24	Kaeleigh Kuzma	Discussing matter with K. Armstrong and D. Rosenblat; attending call with [REDACTED] and updating internally regarding same; attending to emails with [REDACTED].	1.70
Dec-16-24	Kevin MacEachern	Attending to Commercial Court online portal; submitting motion record.	0.50
Dec-16-24	Lipi Mishra	Reviewing, considering, and commenting on factum.	4.50
Dec-16-24	David Rosenblat	Attending call with Blakes; engaged regarding [REDACTED]; reviewing correspondence; responding to emails; engaged internally and with [REDACTED] regarding [REDACTED]; attending multiple calls with FTI; attending to factum; engaged regarding [REDACTED].	6.40
Dec-16-24	Jasleen Sahota	Reviewing and commenting on non-disclosure agreements.	4.00
Dec-16-24	Lauren Scott	Reviewing court materials for application seeking relief including sale approval; drafting factum in support of same; reviewing and considering case law regarding same; revising factum to implement comments from M. Sheeley and L. Mishra.	7.70
Dec-16-24	Mark Sheeley	Preparing for hearing; reviewing and revising draft factum.	3.00

Dec-16-24	Sean Stidwill	Attending on call with D. Rosenblat regarding [REDACTED] attending on [REDACTED] matters and related correspondence; attending on service of Motion Record on Avenue Motors; attending on review of [REDACTED] and corresponding with FTI and company counsel; attending on NDA matters; updating draft SISP; updating draft KERP Approval Order; circulating same; attending on call with J. Porepa regarding [REDACTED] [REDACTED] corresponding with [REDACTED] regarding December 19 motion matters; attending on various matters relating to the foregoing, the December 19 motion, and CCAA matters throughout the day, including related discussions, correspondence, and document review.	6.30
Dec-16-24	Tiffany Sun	Reviewing nondisclosure agreements; corresponding with S. Stidwill regarding same; engaged in other correspondences with FTI regarding same.	2.10
Dec-17-24	Kelsey Armstrong	Reviewing draft [REDACTED]; email correspondence regarding non-disclosure agreement; coordinating Residual Co incorporation.	1.10
Dec-17-24	John A. Black	Participating in call with working group [REDACTED] [REDACTED].	0.50
Dec-17-24	Tiffany Dang	Reviewing and turning the comments on the factum from D. Rosenblat for M. Sheeley.	1.00
Dec-17-24	Tiffany Dang	Preparing and finalizing the service materials and revised motion materials for service.	1.40
Dec-17-24	Kaeleigh Kuzma	Reviewing draft [REDACTED] and providing comments on same; attending to emails with [REDACTED] and [REDACTED].	1.00
Dec-17-24	Lorraine A. Lynds	Preparing for, and attending, call with [REDACTED] [REDACTED].	0.70
Dec-17-24	Kevin MacEachern	Communicating with T. Dang with respect to court's acceptance of motion record for filing.	0.30
Dec-17-24	Lipi Mishra	Reviewing, considering, and commenting on factum.	4.20
Dec-17-24	David Rosenblat	Attending to factum; engaged with US counsel regarding [REDACTED] [REDACTED] matters; reviewing correspondence; responding to emails; engaged regarding [REDACTED] attending to transaction matters; attending multiple calls with FTI.	8.20
Dec-17-24	Jasleen Sahota	Reviewing and commenting on non-disclosure agreements.	2.90
Dec-17-24	Lauren Scott	Revising and finalizing factum ahead of ARVO, SISP, and KERP approval hearing.	2.10

Dec-17-24	Mark Sheeley	Revising factum; correspondence regarding same.	1.00
Dec-17-24	Sean Stidwill	Attending on NDA matters throughout the day; circulating same to R. Kim and O. Manarin; corresponding with K. Armstrong regarding NDA joinder; reviewing draft factum; attending call with J. Harris regarding same; attending on various calls with D. Rosenblat regarding SISP, KERP and ARVO matters throughout the day; attending on revisions to same; attending on matters relating to service of Avenue Motors; attending on further updating and finalization of security review opinion and reviewing related diligence searches; corresponding with S. Sarangi regarding same; attending on call with [REDACTED] attending on various matters relating to the foregoing, the December 19 motion, and CCAA matters throughout the day, including discussions, correspondence, and document review.	10.20
Dec-17-24	Tiffany Sun	Engaged in nondisclosure agreement matters.	0.30
Dec-18-24	Kelsey Armstrong	Considering and discussing closing mechanics for Rifco sale; [REDACTED].	1.70
Dec-18-24	Tiffany Dang	Preparing and finalizing materials and next steps for the motion hearing.	1.40
Dec-18-24	Tiffany Dang	Finalizing, serving, and filing the factum and updated motion materials.	2.80
Dec-18-24	Julie Harvey	Receiving email from S. Stidwill; responding regarding same.	0.10
Dec-18-24	Kaeleigh Kuzma	Attending to emails; attending call with [REDACTED] and reporting internally on same; reviewing [REDACTED] and forwarding same to K. Armstrong.	0.70
Dec-18-24	Kevin MacEachern	Attending to Commercial Court online portal; submitting additional affidavit of service on motion record and submitting factum; communicating with T. Dang with respect to court's acceptance of same for filing.	1.30
Dec-18-24	Kimberly Maguire	Consulting with [REDACTED] and internally on tax matters related to [REDACTED].	2.50
Dec-18-24	Albina Mamonkina	Reviewing correspondence; finalizing security opinion.	1.00
Dec-18-24	Lipi Mishra	Revising and filing court materials; assisting with drafting further court materials for potential hearing.	3.50
Dec-18-24	Sven C. Poysa	Reviewing revisions to KERP letters and follow-up regarding same.	0.40

Dec-18-24	David Rosenblat	Preparing for motion; reviewing correspondence; responding to emails; attending multiple calls with FTI; attending to opinion; engaged regarding various operational inquiries and sales process matters; attending to ResidualCo matters; attending multiple calls with [REDACTED] attending to related matters; attending multiple calls with [REDACTED] regarding related matters.	8.20
Dec-18-24	Sameena Sarangi	Conference with S. Stidwill; reviewing registrations; reviewing and providing comments on opinion.	1.60
Dec-18-24	Lauren Scott	Revising and finalizing factum ahead of ARVO, SISP, and KERP approval hearing.	0.50
Dec-18-24	Mark Sheeley	Preparing for approval hearing.	3.50
Dec-18-24	Sean Stidwill	Preparing for and attending call with [REDACTED] regarding December 19 attendance; attending call with M. Chow regarding same; attending call with FTI regarding NDA; attending on US KERP letter matters; attending call with FTI and Osler to discuss potential [REDACTED] [REDACTED] attending on internal [REDACTED] [REDACTED]; attending call with [REDACTED] regarding same; attending on revisions to draft ARVO in connection with same; attending on review of court filed matters; attending on security opinion matters; attending on discussions with D. Rosenblat regarding the foregoing throughout the day; attending on various discussions, document review, and correspondence relating to the foregoing and other CCAA matters throughout the day.	9.50
Dec-18-24	Marc Wasserman	Review factum and other court materials;	1.50
Dec-19-24	Kelsey Armstrong	Preparing summary rider for Monitor's Report; coordinating Remain Co incorporation; preparing asset purchase agreement.	3.60
Dec-19-24	Jacqueline Code	Discussing supplemental factum with D. Rosenblat and M. Sheeley; drafting law section for RVO approval argument.	4.60
Dec-19-24	Tiffany Dang	Addressing request from S. Erskine regarding the motion hearings and Case Centre.	0.20
Dec-19-24	Tiffany Dang	Meeting with L. Mishra to discuss the factum of the monitor and next steps for the hearing tomorrow.	0.70
Dec-19-24	Tiffany Dang	Preparing final orders and participant information for the motion hearing in correspondence with the Osler team.	2.50
Dec-19-24	Tiffany Dang	Reviewing and considering jurisprudence for the supplementary factum; drafting and revising the factum.	4.80
Dec-19-24	Kaeleigh Kuzma	Reviewing draft responses to [REDACTED] questions; attending to emails regarding [REDACTED]; forwarding [REDACTED] instructions to K. Armstrong.	0.40

Dec-19-24	Kevin MacEachern	Communicating with T. Dang with respect to court's acceptance of factum for filing.	0.30
Dec-19-24	Lipi Mishra	Revising and filing court materials; assisting with drafting further court materials for potential hearing.	10.50
Dec-19-24	David Rosenblat	Preparing for and attending motion; attending numerous calls with FTL regarding follow up issues; attending numerous calls with ██████████ and ██████████ regarding follow up issues; attending numerous calls with Blakes regarding follow up issues; attending to supplemental materials; attending to diligence and analysis of related matters; engaged internally regarding same; reviewing correspondence; responding to emails.	14.80
Dec-19-24	Jasleen Sahota	Reviewing and commenting on non-disclosure agreements.	3.50
Dec-19-24	Lauren Scott	Discussing results of hearing and draft materials with T. Dang; reviewing related case law.	0.70
Dec-19-24	Mark Sheeley	Preparing for and attending hearing; revising supplemental report and factum; discussions with ██████████ regarding same.	10.00
Dec-19-24	Jessica Silverman	Revising KERP letters; exchanging emails with corporate team and client regarding revisions to letters.	0.90
Dec-19-24	Sean Stidwill	Attending hearing preparation call with M. Sheeley and D. Rosenblat; reviewing court materials in advance of hearing; attending hearing; attending on discussions with M. Sheeley and D. Rosenblat following hearing to determine scope of supplementary materials; attending on summary of hearing and circulating same to D. Rosenblat; attending on drafting of supplemental report; discussing same with L. Mishra; attending on case law research; attending on various calls with M. Sheeley, L. Mishra and D. Rosenblat regarding supplemental material; attending call with FTL, ██████████ Osler, and ██████████ regarding ██████████; reviewing ██████████ document; reviewing various ██████████; attending on NDA matters; attending on various matters relating to the foregoing throughout the day, including document review, correspondence, and discussions.	12.50
Dec-19-24	Tiffany Sun	Attending to nondisclosure agreement matters; corresponding with S. Stidwill regarding same.	0.20
Dec-19-24	Marc Wasserman	Reviewing file correspondence; corresponding internally regarding status and strategy; preparing for and attending court hearing; engaged in debrief discussions.	3.70

Dec-19-24	Sefika Zejnilovic	Receiving of the signed incorporation documents and attending to the electronic filing of incorporation of 2670722 Alberta Ltd. with Alberta Corporate Registry; creating and updating the virtual minute book with all incorporation documents, including Certificate of Incorporation, Articles of Incorporation and Registration Statement; receiving of the business number information and forwarding to the client for further handling.	0.80
Dec-20-24	Kelsey Armstrong	Discussing transaction matters with D. Rosenblat; updating template agreements.	1.30
Dec-20-24	Jacqueline Code	Reviewing and commenting on draft email.	0.20
Dec-20-24	Tiffany Dang	Finalizing the revised key employees retention plan order.	0.40
Dec-20-24	Tiffany Dang	Reviewing and preparing updated information about the hearing to the service list.	0.40
Dec-20-24	Tiffany Dang	Reviewing and verifying the orders to be entered, endorsement instructions for the confidential appendix and notifying the service list of the above.	0.60
Dec-20-24	Kaeleigh Kuzma	Attending to emails.	0.30
Dec-20-24	Kevin MacEachern	Attending to Commercial Court online portal; submitting signed KERP and SISP approval orders for processing and following up with court staff to secure issued versions of same.	1.00
Dec-20-24	Kimberly Maguire	[REDACTED] [REDACTED] discussion tax matters with [REDACTED]	2.60
Dec-20-24	Lipi Mishra	Reviewing endorsement and orders; discussing same with T. Dang.	1.40
Dec-20-24	David Rosenblat	Attending multiple calls regarding tax matters and [REDACTED] considerations; reviewing order and endorsement; engaged with US counsel regarding outstanding issues; attending multiple calls with FTI; attending call with Blakes; reviewing correspondence; responding to emails; attending to forms of transaction agreement; engaged with [REDACTED].	5.80
Dec-20-24	Mark Sheeley	Correspondence and discussions regarding transaction, potential next hearing.	1.00
Dec-20-24	Sean Stidwill	Attending on NDA matters; attending on US KERP letter matters; [REDACTED]; attending on related discussions with D. Rosenblat and correspondence throughout the day.	1.80
Dec-20-24	Tiffany Sun	Engaged regarding update to status of file.	0.10

Dec-20-24	Marc Wasserman	Attending to diligence call and tax issues; engaged in discussions regarding related matters; engaged internally regarding same; reviewing correspondence; responding to emails.	3.50
Dec-21-24	Kelsey Armstrong	Updating asset purchase agreement.	0.50
Dec-21-24	Kimberly Maguire	Conducting [REDACTED].	1.20
Dec-21-24	Sven C. Poysa	Multiple communications regarding [REDACTED]; reviewing and revising same.	0.80
Dec-21-24	David Rosenblat	Attending call with FTI; attending to Rifco matters; engaged internally regarding related [REDACTED] reviewing correspondence; responding to email.	1.40
Dec-21-24	Jessica Silverman	Attending to emails from corporate team regarding KERP letters.	0.10
Dec-21-24	Sean Stidwill	Attending on US KERP matters.	0.40
Dec-22-24	Kimberly Maguire	[REDACTED] Consulting with [REDACTED] and FTI [REDACTED].	1.50
Dec-22-24	David Rosenblat	Attending to [REDACTED] matters; engaged internally regarding related [REDACTED] reviewing correspondence; responding to email.	0.80
Dec-22-24	Sean Stidwill	Attending on US KERP letter matters; attending on [REDACTED] matters; attending on related correspondence.	0.50
Dec-23-24	Kelsey Armstrong	Updating [REDACTED]; reviewing and commenting on non-disclosure agreement.	0.40
Dec-23-24	Tiffany Dang	Finalizing and sending the entered orders to the service list.	0.50
Dec-23-24	Tiffany Dang	Finalizing the confidential appendix for delivery to the Commercial List under seal.	0.70
Dec-23-24	Kaeleigh Kuzma	Attending to emails.	0.10
Dec-23-24	David Rosenblat	Attending multiple calls with FTI; attending multiple calls with Blakes; engaged regarding Rifco matters [REDACTED] attending internal call regarding same; attending call with [REDACTED] reviewing correspondence; responding to emails.	2.80
Dec-23-24	Jasleen Sahota	Reviewing and commenting on non-disclosure agreements.	0.50
Dec-23-24	Jessica Silverman	Attending to emails from corporate team regarding KERP letters.	0.30

Dec-23-24	Sean Stidwill	Attending on call with ██████ regarding NDA; attending on call with ██████ regarding NDA; attending US KERP letter matters; attending on call with ██████; attending on ██████ matters; attending on various discussions, correspondence, and document review relating to the foregoing and other CCAA matters throughout the day.	4.50
Dec-24-24	Kelsey Armstrong	Reviewing draft press release; email correspondence regarding asset purchase agreement.	0.30
Dec-24-24	Kimberly Maguire	Consulting on ██████; corresponding through email and telephone.	1.30
Dec-24-24	David Rosenblat	Attending call with US counsel; attending call with US counsel and ██████ reviewing correspondence; responding to email; engaged regarding Rifco matters.	1.30
Dec-24-24	Sean Stidwill	Preparing for and attending on call with FTI ██████ attending on related correspondence; commenting on draft press release and newspaper ad; attending on revisions to ██████ NDA; circulating same to FTI fore review; circulating same to ██████ counsel; attending on various discussions, correspondence, and document review relating to the foregoing throughout the day.	4.20
Dec-26-24	Kelsey Armstrong	Updating asset purchase agreement for comments from lenders' counsel.	0.30
Dec-27-24	Kimberly Maguire	Attending call with FTI to discuss ██████.	0.50
Dec-27-24	Kimberly Maguire	Reviewing and responding to emails on tax matters; analyzing ██████.	1.90
Dec-27-24	David Rosenblat	Attending calls with FTI; attending internal calls regarding tax and Rifco matters; engaged regarding same; reviewing correspondence; responding to emails.	1.10
Dec-27-24	Sean Stidwill	Attending on ██████ NDA matters; attending on US press release matters; attending on related correspondence' corresponding with FTI and ██████ regarding US KERP matters; attending on related document review.	0.80
Dec-28-24	David Rosenblat	Reviewing correspondence; responding to email; attending to ██████.	0.60
Dec-28-24	Sean Stidwill	Updating service list; reviewing ██████ security matters; attending on press release and newspaper ad matters; attending on related correspondence.	1.50
Dec-29-24	Sean Stidwill	Reviewing ██████ security matters; attending on press release and newspaper ad matters; attending on related correspondence.	0.90

Dec-30-24	Kelsey Armstrong	Email correspondence regarding template agreements.	0.20
Dec-30-24	Kimberly Maguire	Reviewing and revising tax aspects of template share and asset purchase agreements.	1.80
Dec-30-24	David Rosenblat	Reviewing [REDACTED] notice documents; reviewing correspondence; responding to emails; engaged regarding [REDACTED] review; engaged regarding [REDACTED] matters; attending to press release; attending call with S. Stidwill; preparing for and attending call with [REDACTED]	3.50
Dec-30-24	Sean Stidwill	Attending on call with D. Rosenblat [REDACTED]; preparing for and attending call with [REDACTED] D. Rosenblat regarding same; attending on SISP template APA and SPA matters; attending on service list matters; attending on [REDACTED] security review matters; attending on further review and comment of draft press release and newspaper ad; attending on [REDACTED] NDA matters; attending on various matters relating to the foregoing throughout the day, including document review, correspondence, and discussions.	4.00
Dec-30-24	Jamie Taylor	Attending to matters related to PPSA searches.	0.10
Dec-30-24	Marc Wasserman	Reviewing file correspondence; engaged in discussions regarding status and next steps; preparing for and attending call with McCarthys.	1.50
Dec-31-24	Kelsey Armstrong	Reviewing tax comments and updating template subscription agreement.	0.30
Dec-31-24	John A. Black	Reviewing emails and [REDACTED]; discussing issues with L. Lynds.	0.40
Dec-31-24	Lorraine A. Lynds	Considering proposed responses to [REDACTED]; conference with J. Black regarding same; sending comments to D. Rosenblat.	0.90
Dec-31-24	David Rosenblat	Reviewing correspondence; responding to emails; [REDACTED] commenting on [REDACTED] thereto.	0.90
Dec-31-24	Sean Stidwill	Attending on correspondence relating to US KERP; attending on review and updating of SISP template APA and SPA documents and circulating same to client group.	0.30

TOTAL HOURS:	578.70
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EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Corporate Search Charges	7.00
PPSA Costs	3.00

Printing Costs	178.95
Special Supplies Costs	79.20
Taxi Charges	15.18
Telecommunications - External	232.75
Agent's Fees & Expenses	360.00
OnCorp Fees for Searches/Certificates/Filings	120.00
<u>EXPENSES - NON-TAXABLE</u>	
Filing Fees	275.00
Notice of Motion	339.00
TOTAL (CAD):	<u>1,610.08</u>

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 main
416.862.6666 facsimile

OSLER

Invoice Issued in Canadian Dollars

FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto-Dominion Centre, P.O. Box 104
Toronto, ON M5K 1G8
CANADA

Invoice No.: 12990257
Date: February 11, 2025
Payor ID: 223352
GST/HST No.: 121983217 RT0001

Attention: Jeffrey Rosenberg
Senior Managing Director

Contact: Marc Wasserman
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Project East (F#1262237) .

OUR FEE HEREIN	385,222.50
REIMBURSABLE EXPENSES	672.40
HST @ 13%	50,166.34
TOTAL (CAD):	436,061.24

Accounts are due and payable on delivery. Interest will accrue at the annual rate of 12% from the date that is one month after delivery until the date paid.



We are committed to protecting the environment. Please provide your email address to payments@osler.com to receive invoices and reminder statements electronically.



REMITTANCE ADVICE

Canadian Dollars EFT and Wire Payments:

TD Canada Trust
751 3rd Street S.W.
Calgary, Alberta T2P 4K8
Transit No: 80629-0004
Account No: 5219313
SWIFT Code: TDOMCATTOR

Cheque Payments:

Osler, Hoskin & Harcourt LLP
FINANCE & ACCOUNTING
(RECEIPTS)
1 First Canadian Place
PO BOX 50
Toronto, Ontario M5X 1B8
Canada

Invoice No.: 12990257
Payor ID: 223352
Amount: 436,061.24 CAD

Please provide details of EFT/wire to payments@osler.com, itemizing invoice number(s) being paid. Email money transfers are not accepted.

Please return remittance advice(s) with cheque.

OUTSTANDING INVOICE SUMMARY

CAD INVOICES

INVOICE #	DATE	FEES	EXPENSES	TAXES	TOTAL	ACCOUNTS RECEIVABLE
12980305	Jan-15-25	513,977.50	1,610.08	66,946.57	582,534.15	582,534.15
12990257	Feb-11-25	385,222.50	672.40	50,166.34	436,061.24	436,061.24
TOTAL OUTSTANDING (CAD)		899,200.00	2,282.48	117,112.91	1,018,595.39	1,018,595.39

FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Kelsey Armstrong	34.70	1,065	36,955.50
John A. Black	5.30	1,480	7,844.00
Jacqueline Code	0.90	1,300	1,170.00
Joanna Fine	0.80	1,125	900.00
Richard Fullerton	0.80	1,330	1,064.00
Shawn T. Irving	1.90	1,200	2,280.00
Kaeleigh Kuzma	0.90	1,085	976.50
Lorraine A. Lynds	4.50	1,180	5,310.00
Kimberly Maguire	2.00	1,095	2,190.00
Elizabeth Mpermeracis	1.70	995	1,691.50
Sven C. Poysa	2.60	1,170	3,042.00
Michael Proudfoot	6.90	995	6,865.50
David Rosenblat	103.30	1,200	123,960.00
Sameena Sarangi	0.20	995	199.00
Mark Sheeley	25.40	995	25,273.00
Marc Wasserman	32.10	1,650	52,965.00
<u>ASSOCIATE</u>			
Tiffany Dang	7.60	680	5,168.00
Carrington Hickey	0.30	930	279.00
Albina Mamonkina	19.50	630	12,285.00
Lipi Mishra	18.10	930	16,833.00
Michael Pede	2.40	780	1,872.00
Jasleen Sahota	2.20	680	1,496.00
Lauren Scott	21.30	730	15,549.00
Jessica Silverman	0.60	810	486.00
Sean Stidwill	56.30	930	52,359.00
Tiffany Sun	6.70	730	4,891.00
<u>PARAPROFESSIONAL</u>			
Daraphone Dixon	0.20	255	51.00
Kevin MacEachern	3.90	325	1,267.50

TOTAL FEES (CAD):	363.10	385,222.50
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FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Jan-02-25	Kelsey Armstrong	Reviewing and commenting on non-disclosure agreements.	0.60
Jan-02-25	David Rosenblat	Reviewing correspondence; responding to emails; engaged regarding employment matters.	0.30
Jan-02-25	Sean Stidwill	Attending on employee termination complaint matters; attending on Rifco employee matters; attending on US KERP letter matters; attending on related correspondence.	0.30
Jan-03-25	Kelsey Armstrong	Updating template agreements; preparing email to lenders' counsel with respect to same.	0.60
Jan-03-25	David Rosenblat	Reviewing correspondence; responding to emails; discussing [REDACTED] with S. Stidwill; preparing for and attending call with [REDACTED] and S. Stidwill regarding same; attending call with FTI and S. Stidwill regarding employment matter; considering same.	0.80
Jan-03-25	Sean Stidwill	Attending call with J. Porepa regarding [REDACTED]; corresponding with S. Poysa regarding same; attending on SISP template APA and SPA matters; corresponding with [REDACTED] regarding same; attending call with S. Blank regarding same	1.30
Jan-06-25	Kelsey Armstrong	Revising template agreements to reflect comments from lenders' counsel; email correspondence regarding US law review of agreements.	3.60
Jan-06-25	John A. Black	Exchanging emails with D. Rosenblat; considering issues regarding [REDACTED].	0.30
Jan-06-25	Daraphone Dixon	Corresponding with agent with respect to a [REDACTED]; reporting to K. Armstrong with respect to same.	0.20
Jan-06-25	Kimberly Maguire	Consulting internally and with US tax counsel on tax matters in template transaction agreements.	0.70
Jan-06-25	David Rosenblat	Attending to Rifco matters; attending call with US counsel; attending to Rifco purchase agreement; reviewing correspondence; responding to emails; attending call with FTI.	2.20
Jan-06-25	Sean Stidwill	Attending on [REDACTED] matters; attending on template SISP APA and SPA matters; attending on related correspondence; corresponding internally regarding Rifco matters.	0.40

Jan-06-25	Marc Wasserman	Attending to Rifco matters; preparing for and attending call with US counsel; preparing for and attending call with FTI.	1.90
Jan-07-25	Kelsey Armstrong	Preparing updated version of Rifco asset purchase agreement; email correspondence with lenders' counsel.	1.60
Jan-07-25	John A. Black	Reviewing e-mail from D. Rosenblat; considering issues regarding [REDACTED].	0.30
Jan-07-25	David Rosenblat	Engaged regarding KERP matters; attending multiple calls with FTI; reviewing correspondence; responding to emails; engaged regarding SISP matters and attending calls regarding same; reviewing [REDACTED]; considering related issues and discussing same with M. Wasserman.	2.90
Jan-07-25	Sean Stidwill	Preparing for and attending [REDACTED], and [REDACTED] call; discussing same with D. Rosenblat; reviewing [REDACTED] comments on [REDACTED]; attending on service list matters; attending on NDA matters.	1.00
Jan-07-25	Marc Wasserman	Reviewing file correspondence; engaged in internal discussions regarding various matters; attending call regarding [REDACTED]; participating in internal meeting regarding [REDACTED] further discussions regarding next steps; various email exchange regarding same and other issues.	2.80
Jan-08-25	Kelsey Armstrong	Emails regarding non-disclosure agreement; updating Rifco asset purchase agreement; preparing [REDACTED].	1.00
Jan-08-25	John A. Black	Preparing for participating in call with FTI and Osler teams [REDACTED].	0.60
Jan-08-25	Kaeleigh Kuzma	[REDACTED]	0.10
Jan-08-25	Lorraine A. Lynds	Preparing for, and attending, conference with FTI to discuss [REDACTED]; follow-on conference with J. Black regarding same.	0.80
Jan-08-25	David Rosenblat	Reviewing and commenting on draft APA; attending call with K. Armstrong regarding same; preparing for and attending call regarding [REDACTED]; attending calls with FTI; preparing for and attending [REDACTED] call with [REDACTED] and advisors; considering SISP matters and engaged regarding same.	3.70
Jan-08-25	Jasleen Sahota	Reviewing and commenting on non-disclosure agreements.	1.00
Jan-08-25	Sean Stidwill	Attending on call regarding US KERP letter; drafting letter to [REDACTED]; reviewing underlying [REDACTED] and [REDACTED] in connection with same; attending on NDA matters; attending on [REDACTED] security review; attending on service list matters.	1.80

Jan-08-25	Tiffany Sun	Engaged in correspondences with FTI regarding nondisclosure agreement matters.	0.10
Jan-08-25	Marc Wasserman	Reviewing file correspondence; engaged in internal discussions regarding APA; preparing for and attending call regarding [REDACTED] attending calls with FTI; preparing for and attending [REDACTED] call with [REDACTED] and advisors; considering SISP matters and engaged regarding same.	2.40
Jan-09-25	Kelsey Armstrong	Preparing [REDACTED].	1.00
Jan-09-25	Jacqueline Code	Reviewing draft letter [REDACTED].	0.20
Jan-09-25	David Rosenblat	Reviewing correspondence; responding to emails; attending call with FTI; attending to Rifco APA; engaged internally regarding same.	2.10
Jan-09-25	Mark Sheeley	Correspondence regarding third report and related matters.	0.30
Jan-09-25	Sean Stidwill	Attending on call with D. Rosenblat regarding Rifco transaction and next steps; attending on call with M. Sheeley regarding same and court materials; [REDACTED]; corresponding internally regarding [REDACTED]; attending on NDA matters; attending on US KERP letter matters.	2.30
Jan-10-25	Kelsey Armstrong	Preparing emails and supporting documents to purchaser's counsel and lenders' counsel with respect to Rifco agreement.	0.30
Jan-10-25	David Rosenblat	Attending to Rifco APA; discussing related matters internally; reviewing correspondence; responding to emails; attending to Rifco issues.	1.70
Jan-10-25	Sean Stidwill	Attending on review of [REDACTED] received from [REDACTED] corresponding with US counsel regarding same; corresponding with FTI regarding same; attending on Service List matters; attending on [REDACTED] security review matters.	0.40
Jan-11-25	David Rosenblat	Reviewing correspondence; considering [REDACTED]; reviewing purchase agreement comments.	0.40
Jan-12-25	Kelsey Armstrong	Reviewing emails from lenders' counsel.	0.20
Jan-12-25	David Rosenblat	Reviewing correspondence; responding to email; [REDACTED]; engaged with US counsel regarding same.	0.60
Jan-13-25	Kelsey Armstrong	Email correspondence to lenders' counsel and purchaser's counsel.	0.20

Jan-13-25	David Rosenblat	Attending call with US counsel; preparing for and attending call regarding [REDACTED] issues; considering related matters; preparing for and attending working group call regarding [REDACTED]; considering related matters; reviewing correspondence; responding to emails; discussing outstanding issues with M. Wasserman; engaged regarding Rifco sale matters.	2.60
Jan-13-25	Sean Stidwill	Preparing and attending call between FTI and Osler regarding [REDACTED]; attending on NDA matters; attending on Rifco employee matters; attending on related correspondence.	0.60
Jan-13-25	Tiffany Sun	Engaged regarding nondisclosure agreement matters.	0.10
Jan-13-25	Marc Wasserman	Reviewing file correspondence; preparing for and attending call with US counsel; preparing for and attending call regarding [REDACTED] issues; attending call regarding [REDACTED]; engaged in internal discussions regarding outstanding issues; engaged regarding Rifco sale matters.	2.10
Jan-14-25	Kelsey Armstrong	Updating Rifco asset purchase agreement; email correspondence with purchaser's and lenders' counsel.	0.50
Jan-14-25	Kelsey Armstrong	Reviewing and commenting on purchaser's draft of Rifco asset purchase agreement; discussing same with D. Rosenblat.	2.60
Jan-14-25	Kaeleigh Kuzma	Attending to email with K. Armstrong regarding [REDACTED]; calling [REDACTED] regarding [REDACTED] and reporting on same to K. Armstrong.	0.30
Jan-14-25	Kimberly Maguire	Consulting on asset sale tax matters.	0.30
Jan-14-25	Kimberly Maguire	Consulting on tax aspects of asset purchase agreement.	0.60
Jan-14-25	Sven C. Poysa	Preliminary consideration of purchase agreement and follow-up with K. Armstrong.	0.50
Jan-14-25	David Rosenblat	Engaged regarding various employment matters; attending to Rifco purchase agreement [REDACTED] reviewing correspondence; responding to emails; attending call with FTI; preparing for and attending call regarding lender inquiries.	2.80
Jan-14-25	Jasleen Sahota	Reviewing and commenting on non-disclosure and confidentiality agreements.	1.20

Jan-14-25	Sean Stidwill	Attending on [REDACTED] employee termination matter; corresponding with S. Poysa regarding same; [REDACTED]; [REDACTED]; attending on [REDACTED] security review matters; preparing for and attending call with Blakes, FTI and Osler [REDACTED].	1.30
Jan-14-25	Marc Wasserman	Reviewing file correspondence; engaged in internal discussions regarding Rifco; preparing for and attending call regarding [REDACTED]; further discussions regarding same and other issues.	1.90
Jan-15-25	John A. Black	Attending to [REDACTED] participating in call with D. Rosenblat and L. Lynds regarding same.	0.70
Jan-15-25	Carrington Hickey	Reviewing email correspondence.	0.30
Jan-15-25	Albina Mamonkina	Reviewing correspondence; communicating and meeting internally; preparing bid extension notice; communicating with the Monitor; reviewing documents for specific provisions.	4.30
Jan-15-25	Sven C. Poysa	Reviewing and revising termination letter; follow-up regarding same.	0.80
Jan-15-25	David Rosenblat	Attending various calls with FTI and Osler team regarding SISP matter; attending call regarding [REDACTED] engaged internally regarding related matters; reviewing correspondence; responding to emails; attending to [REDACTED]; attending to SISP extension; attending call with S. Poysa regarding employment matters; attending to [REDACTED].	3.40
Jan-15-25	Tiffany Sun	Reviewing and summarizing key documents; corresponding with D. Rosenblat and A. Mamonkina regarding same; attending meeting with D. Rosenblat and A. Mamonkina regarding same; reviewing A. Mamonkina contract review.	6.50
Jan-15-25	Marc Wasserman	Reviewing file correspondence; preparing for and attending meeting regarding SISP matters; preparing for and attending debrief meeting with FTI.	2.40
Jan-16-25	Kelsey Armstrong	Attending call with purchaser's counsel regarding Rifco asset purchase agreement; discussing responses.	0.70
Jan-16-25	Jacqueline Code	[REDACTED]; discussing with D. Rosenblat and S. Poysa.	0.70
Jan-16-25	Sven C. Poysa	Considering [REDACTED] and [REDACTED] follow-up regarding same.	0.60

Jan-16-25	David Rosenblat	Attending various calls with FTI and Osler team regarding SISP matters; attending to [REDACTED]; attending to Rifco purchase agreement; attending call regarding process matters with FTI and M. Wasserman; [REDACTED]; engaged internally regarding related issues and analysis; reviewing correspondence; responding to emails.	8.80
Jan-16-25	Sean Stidwill	Attending on [REDACTED] call with Osler and [REDACTED]; summarizing same; discussing same with D. Rosenblat; attending on employment matters, [REDACTED]; attending on [REDACTED] security review matters; discussing same with D. Rosenblat; attending on SISP matters; drafting response [REDACTED]; attending on additional document review, correspondence, and discussions relating to the foregoing and additional CCAA matters throughout the day.	5.40
Jan-16-25	Marc Wasserman	Engaged in discussions regarding various issues; corresponding internally regarding status and next steps; preparing for and attending call regarding APA; various discussions regarding same and other matters.	2.50
Jan-17-25	Kelsey Armstrong	Reviewing and considering [REDACTED] comments on [REDACTED]; preparing updated draft.	1.50
Jan-17-25	John A. Black	Preparing for participating in call with D. Rosenblat and L. Lynds regarding [REDACTED]; considering issues.	0.80
Jan-17-25	Lorraine A. Lynds	Conference with FTI regarding [REDACTED]; conference with J. Black and D. Rosenblat regarding [REDACTED]; [REDACTED]	2.00
Jan-17-25	Albina Mamonkina	Reviewing correspondence; communicating and meeting internally; [REDACTED]; preparing waiver.	3.60
Jan-17-25	Lipi Mishra	Drafting notice of motion and monitor's report and sending to M. Sheeley.	1.50
Jan-17-25	Sven C. Poysa	Reviewing purchase agreement and follow-up regarding same.	0.40
Jan-17-25	David Rosenblat	Reviewing [REDACTED]; attending internal call regarding same; attending call with FTI and Osler regarding same; considering related issues; engaged regarding [REDACTED] matters; attending to [REDACTED] and related matters; reviewing correspondence; responding to emails.	7.00

Jan-17-25	Lauren Scott	Reviewing precedent court materials regarding sale approval and stay extension hearing.	0.40
Jan-17-25	Mark Sheeley	Correspondence and discussion regarding preparing for motion.	1.00
Jan-17-25	Sean Stidwill	Attending on review of employment documents; attending on review of [REDACTED]; discussing same with D. Rosenblat; attending multiple calls with R. Kim regarding same; instructing A. Mamonkina regarding [REDACTED] agreement; reviewing and commenting on same and circulating to R. Kim; attending call with D. Rosenblat and M. Sheeley regarding Rifco transaction; attending on related matters throughout the day, including discussions, correspondence, and document review.	4.00
Jan-17-25	Marc Wasserman	Engaged in discussions regarding various issues; preparing for and attending call with Osler and FTI.	2.10
Jan-18-25	Kelsey Armstrong	Reviewing updates to Rifco asset purchase agreement; email correspondence regarding same.	0.40
Jan-18-25	Lipi Mishra	Drafting notice of motion and monitor's report and sending to M. Sheeley.	3.00
Jan-18-25	David Rosenblat	Reviewing correspondence; attending to Rifco matters.	0.20
Jan-18-25	Sean Stidwill	Reviewing [REDACTED]; reporting to D. Rosenblat regarding same.	0.20
Jan-19-25	Albina Mamonkina	Reviewing correspondence; communicating internally; preparing court orders for next hearing.	4.20
Jan-19-25	Lipi Mishra	Drafting notice of motion and monitor's report and sending to M. Sheeley.	2.50
Jan-19-25	David Rosenblat	Reviewing correspondence; attending to Rifco matters.	0.20
Jan-19-25	Sean Stidwill	Attending on review and comment of draft Rifco AVO and Stay Extension Order.	0.80
Jan-20-25	Kelsey Armstrong	Email correspondence with purchaser's counsel regarding Rifco agreement; preparing revised draft.	0.70
Jan-20-25	John A. Black	Attending to [REDACTED]; exchanging emails with L. Lynds and D. Rosenblat; discussing next steps with D. Rosenblat.	0.90
Jan-20-25	Lorraine A. Lynds	Corresponding with D. Rosenblat and J. Black [REDACTED].	0.20

Jan-20-25	Albina Mamonkina	Reviewing correspondence; communicating internally; reviewing and updating court orders for next hearing.	2.30
Jan-20-25	Lipi Mishra	Reviewing and considering changes to motion materials.	0.80
Jan-20-25	David Rosenblat	Reviewing correspondence; responding to emails; reviewing and commenting on draft order; engaged regarding [REDACTED] matters; attending call with FTI; attending call with Blakes and FTI [REDACTED]; discussing [REDACTED] with M. Wasserman and S. Irving; attending to Rifco transaction matters.	5.20
Jan-20-25	Lauren Scott	Reviewing precedent court materials regarding sale approval and stay extension hearing.	0.50
Jan-20-25	Mark Sheeley	Reviewing and revising draft third report; correspondence and discussion regarding same.	4.50
Jan-20-25	Sean Stidwill	Attending on review of [REDACTED]; attending on discussion with D. Rosenblat regarding same; attending on correspondence with R. Kim regarding same; attending on review and comment of draft Rifco AVO; circulating same internally; attending on review and comment of draft Third Report; circulating same internally.	5.20
Jan-21-25	Kelsey Armstrong	Reviewing and commenting on draft monitor's report; email correspondence regarding Rifco agreement; reviewing bid submissions.	1.80
Jan-21-25	John A. Black	Attending to [REDACTED] discussing issues with D. Rosenblat.	0.40
Jan-21-25	Lipi Mishra	Revising notice of motion based on changes to Monitor's Report; considering changes to Monitor's report.	1.50
Jan-21-25	David Rosenblat	Engaged through the day on Rifco deal negotiation and related transaction and motion documentation; attending calls with FTI; reviewing correspondence; responding to emails; preparing for and attending SISP update call; reviewing bid details in connection therewith; engaged internally regarding [REDACTED].	8.30
Jan-21-25	Lauren Scott	Reviewing draft court materials regarding sale approval and stay extension hearing; drafting factum for same.	3.30
Jan-21-25	Mark Sheeley	Correspondence regarding motion materials; revising same.	2.70
Jan-21-25	Sean Stidwill	Attending on Rifco AVO drafting; circulating same to Blakes; reviewing and comments on draft Monitor's reports; [REDACTED] attending on related document review and correspondence.	1.30

Jan-21-25	Marc Wasserman	Reviewing file correspondence; engaged in internal discussions; preparing for and attending call SISP update call.	1.40
Jan-22-25	Kelsey Armstrong	Discussing bid drafts; reviewing and commenting on draft [REDACTED]; discussing Rifco asset purchase agreement provisions.	3.20
Jan-22-25	Tiffany Dang	Preparing the motion record for compilation and service.	1.20
Jan-22-25	Richard Fullerton	Reviewing materials prepared by [REDACTED] relating to [REDACTED]; correspondence with D. Rosenblat regarding same.	0.80
Jan-22-25	Albina Mamonkina	Reviewing correspondence; communicating internally; reviewing and summarizing bids.	0.90
Jan-22-25	Michael Proudfoot	Reviewing mark up to [REDACTED] [REDACTED]; drafting issues list and advising regarding same.	5.70
Jan-22-25	David Rosenblat	Engaged through the day on [REDACTED] deal negotiation and related transaction and motion documentation; attending calls with FTI; reviewing correspondence; responding to emails; preparing for and attending SISP update call; engaged internally regarding [REDACTED].	6.40
Jan-22-25	Sameena Sarangi	Correspondences to/from S. Stidwill [REDACTED].	0.20
Jan-22-25	Lauren Scott	Drafting factum for sale approval motion.	3.80
Jan-22-25	Mark Sheeley	Revising motion materials.	3.40
Jan-22-25	Sean Stidwill	Reviewing Purchaser comments on AVO; discussing same with D. Rosenblat; preparing revised form of AVO; corresponding internally and with FTI regarding [REDACTED] matters; considering mechanics for changing secured party name on PPSA registry through AVO; corresponding with S. Sarangi regarding same; attending on various document review, discussions and correspondence relating to the foregoing and other CCAA matters throughout the day.	4.50
Jan-22-25	Marc Wasserman	Reviewing file correspondence; engaged in various discussions regarding various matters; preparing for and attending SISP call.	1.90
Jan-23-25	Kelsey Armstrong	Reviewing and considering issues list with respect to [REDACTED] email correspondence with US counsel; coordinating [REDACTED] execution.	2.10
Jan-23-25	Tiffany Dang	Preparing, editing, and finalizing the motion record; serving the service list; preparing affidavits of service.	3.40
Jan-23-25	Joanna Fine	Call with S. Stidwill regarding privacy query.	0.50

Jan-23-25	Shawn T. Irving	Correspondence from M. Wasserman; call with D. Rosenblat regarding same; considering privilege issues; summarizing same in email to M. Wasserman.	1.00
Jan-23-25	Kaeleigh Kuzma	Attending to emails with [REDACTED] and K. Armstrong regarding payment of filing fee; attending to emails with [REDACTED] and [REDACTED] regarding [REDACTED].	0.30
Jan-23-25	Albina Mamonkina	Reviewing correspondence; communicating internally; reviewing and updating court orders.	0.70
Jan-23-25	Lipi Mishra	Reviewing and finalizing materials in motion record.	4.50
Jan-23-25	David Rosenblat	Reviewing correspondence; responding to emails; attending to finalization of report; motion record and purchase agreement; attending internal calls and FTI calls regarding same; reviewing correspondence; responding to emails.	4.80
Jan-23-25	Lauren Scott	Drafting factum for sale approval motion; reviewing case law regarding sales to related parties.	9.30
Jan-23-25	Mark Sheeley	Revising draft report; correspondence and discussion regarding same.	4.00
Jan-23-25	Jessica Silverman	Reviewing and providing comments on termination letter.	0.50
Jan-23-25	Sean Stidwill	Drafting revisions to form of Approval and Vesting Order; reviewing comments received on same; discussing privacy law matters with J. Fine; attending on discussions with D. Rosenblat; attending on employee termination matters; attending on [REDACTED] matters; attending on various document review, discussions and correspondence relating to the foregoing and other CCAA matters throughout the day.	3.70
Jan-24-25	Kelsey Armstrong	Attending calls to discuss [REDACTED] bid; meeting with US counsel; reviewing purchase agreement mark-up.	2.50
Jan-24-25	Tiffany Dang	Preparing the service materials for Avenue Motors; corresponding with S. Stidwill regarding same; filing the motion record and affidavit of service.	1.20
Jan-24-25	Kaeleigh Kuzma	Attending to emails with [REDACTED].	0.20
Jan-24-25	Kevin MacEachern	Attending to Commercial Court online portal; submitting motion record and communicating with T. Dang with respect to court's acceptance of same for filing.	0.80
Jan-24-25	Albina Mamonkina	Reviewing correspondence; communicating internally; reviewing agreements.	1.10
Jan-24-25	Lipi Mishra	Reviewing and considering draft factum from L. Scott.	1.50

Jan-24-25	David Rosenblat	Attending various calls with FTI regarding SISP and bid matters; attending call with US counsel; engaged regarding [REDACTED] attending call with Blakes; engaged regarding claim matters and analysis; reviewing correspondence; responding to emails.	5.10
Jan-24-25	Lauren Scott	Revising factum for sale approval motion to implement comments by M. Sheeley; reviewing case law regarding asset sales.	3.00
Jan-24-25	Mark Sheeley	Revising draft factum; correspondence regarding same.	3.00
Jan-24-25	Sean Stidwill	Attending on call with O. Manarin regarding [REDACTED] matters; discussing same with J. Fine; attending on Avenue Motors service matters; attending on call with D. Rosenblat regarding [REDACTED] diligence matters; attending on related document review; discussing same with A. Mamonkina; attending on various document review, discussions and correspondence relating to the foregoing and other CCAA matters throughout the day.	1.50
Jan-24-25	Marc Wasserman	Engaged in various discussions regarding file matters; reviewing file correspondence; preparing for and attending [REDACTED] discussions.	1.40
Jan-25-25	Lauren Scott	Reviewing comments to draft factum from D. Rosenblat.	0.30
Jan-25-25	Mark Sheeley	Correspondence regarding draft factum.	0.50
Jan-26-25	Lipi Mishra	Finalizing and serving/filing factum.	1.00
Jan-26-25	Lauren Scott	Revising factum to implement comments [REDACTED] finalizing factum.	0.70
Jan-26-25	Mark Sheeley	Correspondence regarding draft factum and service of same.	0.50
Jan-26-25	Sean Stidwill	Attending on [REDACTED] diligence matters; reviewing file matters in connection with same.	2.00
Jan-27-25	Kelsey Armstrong	Preparing mark-up of [REDACTED] agreement; drafting Rifco closing checklist.	1.20
Jan-27-25	John A. Black	Preparing for and participating in calls with D. Rosenblat and L. Lynds.	1.10
Jan-27-25	Tiffany Dang	Organizing and completing the affidavit of service for the factum; corresponding with the process server regarding Avenue Motors; updating S. Stidwill and L. Mishra regarding same; filing the factum and affidavit of service; printing materials and preparing for the hearing.	0.70
Jan-27-25	Joanna Fine	Advising on privacy query.	0.30

Jan-27-25	Lorraine A. Lynds	Corresponding with D. Rosenblat [REDACTED] conference with J. Black and D. Rosenblat regarding same.	1.50
Jan-27-25	Kevin MacEachern	Attending to Commercial Court online portal; submitting factum and communicating with T. Dang with respect to court's acceptance of same for filing.	0.80
Jan-27-25	Kimberly Maguire	Consulting on asset transfer tax matter.	0.20
Jan-27-25	Albina Mamonkina	Communicating and meeting internally; attending on diligence requests related to [REDACTED]	0.90
Jan-27-25	Elizabeth Mpermperacis	Attend to review of correspondence from D. Rosenblat in respect of CHW - [REDACTED]; attend to correspondence with [REDACTED] of [REDACTED] to discuss how best to [REDACTED].	1.20
Jan-27-25	Michael Proudfoot	Corresponding with Osler tax regarding markup received.	0.70
Jan-27-25	David Rosenblat	Attending calls regarding [REDACTED]; considering related issues; reviewing correspondence; responding to emails; preparing comments on SISP bids; engaged internally regarding same; preparing for and attending call with lender, agent, Monitor and counsel; attending multiple calls with FTI; engaged regarding Rifco transaction.	8.40
Jan-27-25	Sean Stidwill	Attending on call with [REDACTED] counsel; attending on discussion with A. Mamonkina regarding Pawnee diligence; attending on PPSA search matters; preparing for and attending call regarding Pawnee matters with R. Kim, O. Manarin, and D. Rosenblat; attending on various document review, discussions, and correspondence relating to the foregoing and other CCAA matters throughout the day.	3.00
Jan-27-25	Marc Wasserman	Reviewing file correspondence; engaged in discussions regarding various issues; preparing for and attending call regarding [REDACTED]	1.50
Jan-28-25	Kelsey Armstrong	Preparing closing checklist for Rifco transaction; coordinating closing documents; preparing general conveyance and assignment and assumption agreement.	3.10
Jan-28-25	Tiffany Dang	Meeting with M. Sheeley and D. Rosenblat to finalize preparation for the hearing; corresponding with the process server to receive the affidavit of service for Avenue Motors.	0.70
Jan-28-25	Shawn T. Irving	Telephone call with M. Wasserman and D. Rosenblat [REDACTED].	0.40
Jan-28-25	Kevin MacEachern	Attending to Commercial Court online portal; submitting additional affidavit of service.	0.50

Jan-28-25	Albina Mamonkina	Reviewing correspondence; communicating internally; reviewing and updating court orders; preparing amendment agreement pertaining to Rifco.	1.50
Jan-28-25	Lipi Mishra	Finalizing materials for hearing.	1.50
Jan-28-25	Elizabeth Mpermeracis	Call with [REDACTED] regarding registrations; call with D. Rosenblat regarding same.	0.50
Jan-28-25	David Rosenblat	Attending call with FTI regarding [REDACTED]; considering same; preparing for motion; engaged internally regarding same; attending to amendments to Order and purchase agreement; [REDACTED] attending to Rifco transaction matters; engaged regarding bid assessment and SISP matters; attending multiple calls with FTI; attending internal call regarding claims matters; reviewing correspondence; responding to emails.	7.90
Jan-28-25	Mark Sheeley	Preparing for motion; discussion with D. Rosenblat and S. Stidwill regarding same.	3.00
Jan-28-25	Sean Stidwill	Attending on call with M. Sheeley and D. Rosenblat regarding upcoming court attendance; [REDACTED]; discussing same with D. Rosenblat; attending on call with FTI and Osler regarding Pawnee matters; drafting amendment to Rifco APA; drafting revisions to form of AVO; attending on various document review, discussions and correspondence relating to the foregoing and other CCAA matters throughout the day	4.80
Jan-28-25	Marc Wasserman	Reviewing file correspondence; corresponding regarding various issues; preparing for and attending meeting regarding status and next steps [REDACTED] further calls with FTI regarding [REDACTED].	3.50
Jan-29-25	Kelsey Armstrong	Reviewing and updating draft closing documents for Rifco transaction; email correspondence regarding transaction.	0.80
Jan-29-25	Tiffany Dang	Reviewing and serving the endorsement and the entered orders on the service list.	0.40
Jan-29-25	Kevin MacEachern	Communicating with M. Sheeley and Commercial court with respect to eventual change to style of cause.	0.50
Jan-29-25	Kevin MacEachern	Attending to Commercial Court online portal; submitting stay extension and approval/vesting orders for processing and following up with court staff to secure issued versions of same.	1.00
Jan-29-25	Kimberly Maguire	Consulting on asset sale tax matter.	0.20
Jan-29-25	Lipi Mishra	[REDACTED] in advance of hearing.	0.30

Jan-29-25	Michael Pede	Reviewing background in respect of asset sale transaction and drafting officer's certificate and confirmation of conditions in respect of same; reviewing officer's certificate of the Vendor as drafted by Goodmans.	1.30
Jan-29-25	Michael Proudfoot	Corresponding with Osler tax regarding markup received.	0.50
Jan-29-25	David Rosenblat	Preparing for and attending motion; reviewing correspondence; responding to emails; attending to SISP matters; reviewing endorsement; attending to Rifco transaction.	3.90
Jan-29-25	Mark Sheeley	Preparing for and attending motion to approve Rifco APA.	2.50
Jan-29-25	Sean Stidwill	Attending on amendment to Rifco APA; corresponding with Goodmans regarding same and attending on execution of same; attending on service on service List of revised draft APA in connection with same; attending hearing; [REDACTED]; discussing same with D. Rosenblat; corresponding with US counsel regarding court attendance; considering [REDACTED] matters and corresponding with FTI regarding same; attending on various discussions, correspondence, and document review relating to the foregoing and other CCAA matters throughout the day.	4.00
Jan-29-25	Marc Wasserman	Reviewing file correspondence; corresponding throughout the day with various parties; preparing for and attending stay extension hearing before J. Osbourne; further discussions regarding same.	2.40
Jan-30-25	Kelsey Armstrong	Attending calls to discuss Rifco closing matters; updating closing documents; reviewing and considering Pawnee transaction documents; meetings to discuss same.	3.30
Jan-30-25	Kevin MacEachern	Communicating with T. Dang with respect to court's acceptance of additional affidavit of service for filing.	0.30
Jan-30-25	Michael Pede	Reviewing court orders relating to approval of Monitor's powers and drafting [REDACTED]	1.10
Jan-30-25	David Rosenblat	Reviewing [REDACTED] bid; considering related issues; preparing for and attending call with FTI, Osler and [REDACTED] teams; attending to structuring diligence and related matters; attending numerous calls with [REDACTED] regarding same; reviewing correspondence; responding to emails; engaged regarding Rifco transaction.	8.30

Jan-30-25	Sean Stidwill	<p>[REDACTED]</p> <p>attending on review of [REDACTED] term sheet; attending on call with D. Rosenblat to discuss findings; corresponding with R. Kim regarding same; attending on call with J. Porepa, J. Rosenberg, K. Armstrong, and D. Rosenblat regarding various Rifco matters; attending on various document review, correspondence, and discussions relating to the foregoing and other CCAA matters throughout the day.</p>	6.00
Jan-30-25	Marc Wasserman	Reviewing file correspondence; preparing for and attending call with Osler and FTI regarding [REDACTED] agreement.	1.90
Jan-31-25	Kelsey Armstrong	Meeting with US counsel to discuss [REDACTED]; email correspondence regarding Rifco closing.	1.20
Jan-31-25	John A. Black	Discussing status and issues regarding [REDACTED] with D. Rosenblat.	0.20
Jan-31-25	Shawn T. Irving	Attending call with Blakes to discuss [REDACTED] [REDACTED]	0.50
Jan-31-25	Sven C. Poysa	Follow-up with S. Stidwill regarding employee termination.	0.30
Jan-31-25	David Rosenblat	Attending multiple calls with [REDACTED] regarding transaction structure matters; considering same; reviewing diligence materials in connection therewith; drafting reporting email in connection therewith; reviewing correspondence; responding to emails; engaged regarding SISP matters; attending to Rifco matters.	5.30
Jan-31-25	Jessica Silverman	Attending to email regarding employee termination notices.	0.10
Jan-31-25	Sean Stidwill	Attending on [REDACTED] matters; correspondence regarding disclaimer notices; reviewing proposed contracts to be disclaimed; [REDACTED]; attending on related correspondence.	0.50

TOTAL HOURS:	363.10
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EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Printing Costs	69.30
Special Supplies Costs	17.10
Agent's Fees & Expenses	586.00
TOTAL (CAD):	672.40

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 main
416.862.6666 facsimile

OSLER

Invoice Issued in Canadian Dollars

FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto-Dominion Centre, P.O. Box 104
Toronto, ON M5K 1G8
CANADA

Invoice No.: 13000272
Date: March 24, 2025
Payor ID: 223352
GST/HST No.: 121983217 RT0001

Attention: Jeffrey Rosenberg
Senior Managing Director

Contact: Marc Wasserman
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Project East (F#1262237) .

OUR FEE HEREIN	420,143.50
REIMBURSABLE EXPENSES *	1,326.06
HST @ 13%	54,746.97
TOTAL (CAD):	476,216.53

* Includes non-taxable expenses of 339.00 CAD

Accounts are due and payable on delivery. Interest will accrue at the annual rate of 12% from the date that is one month after delivery until the date paid.



We are committed to protecting the environment. Please provide your email address to payments@osler.com to receive invoices and reminder statements electronically.



REMITTANCE ADVICE

Canadian Dollars EFT and Wire Payments:

TD Canada Trust
751 3rd Street S.W.
Calgary, Alberta T2P 4K8
Transit No: 80629-0004
Account No: 5219313
SWIFT Code: TDOMCATTOR

Please provide details of EFT/wire to payments@osler.com, itemizing invoice number(s) being paid. Email money transfers are not accepted.

Cheque Payments:

Osler, Hoskin & Harcourt LLP
FINANCE & ACCOUNTING
(RECEIPTS)
1 First Canadian Place
PO BOX 50
Toronto, Ontario M5X 1B8
Canada

Please return remittance advice(s) with cheque.

Invoice No.: 13000272
Payor ID: 223352
Amount: 476,216.53 CAD

OUTSTANDING INVOICE SUMMARY

CAD INVOICES

INVOICE #	DATE	FEES	EXPENSES	TAXES	TOTAL	ACCOUNTS RECEIVABLE
12980305	Jan-15-25	513,977.50	1,610.08	66,946.57	582,534.15	582,534.15
12990257	Feb-11-25	385,222.50	672.40	50,166.34	436,061.24	436,061.24
13000272	Mar-24-25	420,143.50	1,326.06	54,746.97	476,216.53	476,216.53
TOTAL OUTSTANDING (CAD)		1,319,343.50	3,608.54	171,859.88	1,494,811.92	1,494,811.92

FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Kelsey Armstrong	65.00	1,065	69,225.00
Shawn T. Irving	2.40	1,200	2,880.00
Sven C. Poysa	2.30	1,170	2,691.00
Michael Proudfoot	19.90	995	19,800.50
David Rosenblat	116.80	1,200	140,160.00
Mark Sheeley	22.20	995	22,089.00
Sean Stidwill	67.60	930	62,868.00
Marc Wasserman	28.20	1,650	46,530.00
<u>ASSOCIATE</u>			
Tiffany Dang	7.00	680	4,760.00
Albina Mamonkina	24.80	630	15,624.00
Lipi Mishra	23.50	930	21,855.00
Michael Pede	4.70	780	3,666.00
Lauren Scott	4.90	730	3,577.00
Jessica Silverman	2.80	810	2,268.00
<u>PARAPROFESSIONAL</u>			
Sefika Zejnilovic	5.00	430	2,150.00
TOTAL FEES (CAD):	397.10		420,143.50

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Feb-01-25	David Rosenblat	Reviewing correspondence; responding to emails; attending to Rifco and SISP matters.	0.70
Feb-02-25	Michael Pede	Reviewing closing agenda and closing documentation and preparing closing folders in anticipation of closing.	1.10

Feb-02-25	David Rosenblat	Reviewing correspondence; responding to emails; attending to Rifco and SISP matters.	0.80
Feb-03-25	Kelsey Armstrong	Meetings regarding [REDACTED] transaction; reviewing [REDACTED] and other documents; coordinating Rifco closing matters.	2.00
Feb-03-25	Albina Mamonkina	Communicating and meeting internally; attending to contracts disclaimer cover letter and form.	2.00
Feb-03-25	Sven C. Poysa	Multiple communications regarding [REDACTED] with S. Stidwill and others; reviewing and revising same.	0.80
Feb-03-25	Michael Proudfoot	Corresponding with internal team regarding comments to markup.	0.50
Feb-03-25	David Rosenblat	Preparing for and attending call with Blakes; engaged regarding [REDACTED] attending call with US counsel; reviewing correspondence; responding to emails; preparing for and attending call regarding SISP bids; attending to license diligence; attending calls with FTI; discussing outstanding issues with K. Armstrong.	5.60
Feb-03-25	Jessica Silverman	Attending to emails from corporate team regarding employee matters.	0.20
Feb-03-25	Sean Stidwill	Attending on call with A. Mamonkina regarding contract disclaimers; attending on [REDACTED] matters; attending on [REDACTED] diligence matters; attending on [REDACTED] matters; attending on related correspondence; corresponding with Blakes regarding [REDACTED] matters; [REDACTED] corresponding regarding [REDACTED].	0.90
Feb-03-25	Marc Wasserman	Reviewing file correspondence; engaged in various discussions; preparing for and attending call regarding [REDACTED] further discussions on same and SISP; reviewing offer for same.	1.70
Feb-04-25	Kelsey Armstrong	Reviewing license documents; calls with respect to [REDACTED] matters.	1.00
Feb-04-25	Shawn T. Irving	Meeting with M. Wasserman and D. Rosenblat regarding [REDACTED].	0.30
Feb-04-25	Sven C. Poysa	Follow-up regarding [REDACTED] issues.	0.40
Feb-04-25	David Rosenblat	Attending call with [REDACTED] attending to diligence matters; attending to [REDACTED]; preparing for and attending call [REDACTED]; reviewing correspondence; responding to emails; attending to SISP and bid issues and analysis; attending calls regarding [REDACTED] and structuring matters with US counsel and FTI; attending calls with FTI; engaged regarding Rifco matters.	4.80
Feb-04-25	Jessica Silverman	Discussing [REDACTED] with S. Poysa.	0.10

Feb-04-25	Sean Stidwill	Attending on call with R. Kim regarding [REDACTED] matters; attending on call with R. Kim and D. Mullett regarding same; attending on review of [REDACTED]; considering same; attending on various CCAA related matters and correspondence throughout the day.	2.00
Feb-04-25	Marc Wasserman	Engaged in various discussions regarding next steps; attending on internal meeting with S. Irving and D. Rosenblat regarding [REDACTED] preparing for and attending call with [REDACTED] regarding [REDACTED] deal.	2.90
Feb-05-25	Kelsey Armstrong	Preparing revised draft of [REDACTED] [REDACTED] call with US counsel regarding same; reviewing [REDACTED] draft [REDACTED]	3.80
Feb-05-25	Shawn T. Irving	Telephone call with Blakes regarding [REDACTED]; considering engagement letter.	0.50
Feb-05-25	David Rosenblat	Attending multiple calls with US counsel regarding [REDACTED] matters and structuring issues; attending calls with FTI; attending to SISP and bid matters; reviewing correspondence; responding to emails.	3.10
Feb-05-25	Jessica Silverman	Preparing [REDACTED]	0.30
Feb-05-25	Sean Stidwill	Attending call with R. Kim; attending on correspondence.	0.40
Feb-06-25	Kelsey Armstrong	Attending meeting to discuss [REDACTED] transaction; attending meeting to discuss Rifco closing matters; updating Rifco transition services agreement and other closing documents.	3.30
Feb-06-25	Albina Mamonkina	Communicating and meeting internally; attending to contracts disclaimer cover letter and form.	0.50
Feb-06-25	David Rosenblat	Reviewing correspondence; responding to emails; attending call with [REDACTED]; engaged regarding structuring matters and related diligence; attending call with K. Armstrong; attending calls with FTI; engaged regarding SISP matters.	5.00
Feb-06-25	Mark Sheeley	Correspondence with court.	0.20
Feb-06-25	Sean Stidwill	Attending on call with J. Porepa, J. Ye and K. Armstrong regarding Rifco closing matters; discussing contract disclaimers with A. Mamonkina; attending on correspondence.	0.60
Feb-07-25	Kelsey Armstrong	Discussing [REDACTED] transaction matters with D. Rosenblat; reviewing comments on adjustment provisions; email correspondence regarding Rifco closing.	0.70
Feb-07-25	Albina Mamonkina	Communicating and meeting internally; attending to diligence.	1.30

Feb-07-25	Sven C. Poysa	Multiple communications regarding employee termination issues.	0.40
Feb-07-25	David Rosenblat	Attending to purchase agreement, bid and SISP matters; attending calls with FTI; reviewing correspondence; responding to emails; discussing transaction matters with K. Armstrong.	2.40
Feb-07-25	Jessica Silverman	Preparing [REDACTED]; exchanging emails with S. Poysa regarding employee matters.	1.20
Feb-07-25	Sean Stidwill	Attending on [REDACTED]; attending on correspondence relating to same.	0.20
Feb-08-25	Kelsey Armstrong	Preparing updated draft of [REDACTED] [REDACTED]	1.60
Feb-08-25	David Rosenblat	Reviewing correspondence.	0.10
Feb-09-25	Kelsey Armstrong	Drafting updates for [REDACTED] [REDACTED] including adjustment provisions.	4.40
Feb-09-25	David Rosenblat	Reviewing correspondence; responding to emails; engaged with K. Armstrong regarding [REDACTED] matters.	0.60
Feb-10-25	Kelsey Armstrong	Updating [REDACTED] [REDACTED] meeting with R. Kim and O. Manarin to discuss same; preparing revised draft of [REDACTED] [REDACTED].	4.60
Feb-10-25	David Rosenblat	Reviewing and commenting on [REDACTED]; attending call with K. Armstrong; reviewing correspondence; responding to emails; attending call with Blakes; attending call with FTI and Osler groups regarding [REDACTED].	2.80
Feb-10-25	Jessica Silverman	Preparing [REDACTED]; emailing S. Poysa regarding same.	0.80
Feb-10-25	Sean Stidwill	Attending on call with R. Kim; attending on contract disclaimer matters; [REDACTED]; attending on review of outstanding items list received from J. Porepa; monitoring Rifco closing correspondence and attending on matters in connection with same.	1.30
Feb-11-25	Kelsey Armstrong	Meeting with FTI to discuss [REDACTED] and Rifco closing; updating [REDACTED]; email correspondence regarding Rifco closing matters.	4.70
Feb-11-25	Michael Proudfoot	Reviewing new mark up received; corresponding internally regarding same.	0.70

Feb-11-25	David Rosenblat	Engaged regarding [REDACTED] issues; attending to SISP matters and transaction structuring issues; attending multiple calls with FTI; attending to milestone extension request; reviewing correspondence; responding to emails; attending to Rifco closing matters; attending to [REDACTED] attending call with K. Armstrong.	4.70
Feb-11-25	Jessica Silverman	Emailing S. Poysa regarding [REDACTED].	0.20
Feb-11-25	Sean Stidwill	Preparing for and attending on call with FTI and K. Armstrong to discuss outstanding items in advance of closing; attending on related disclaimer and [REDACTED] matters; preparing and circulating form of [REDACTED] agreement; attending on related correspondence.	2.60
Feb-12-25	Kelsey Armstrong	Emails regarding [REDACTED] matters; meetings to discuss [REDACTED] and [REDACTED] considerations.	3.10
Feb-12-25	Shawn T. Irving	[REDACTED].	1.00
Feb-12-25	Albina Mamonkina	Communicating and meeting internally; attending to contract disclaimers.	1.50
Feb-12-25	Michael Pede	Drafting [REDACTED] in respect of [REDACTED] services to be provided by vendors.	0.90
Feb-12-25	Sven C. Poysa	Follow-up regarding employee issues; reviewing materials.	0.70
Feb-12-25	Michael Proudfoot	Corresponding internally regarding milestone extensions; discussing issues list internally.	0.70
Feb-12-25	David Rosenblat	[REDACTED] engaged internally regarding same; attending to milestone extension request; attending to [REDACTED] bid; attending multiple calls with US counsel; attending multiple calls with FTI; engaged regarding deal structure analysis and related due diligence; attending numerous calls regarding same.	7.60
Feb-12-25	Mark Sheeley	Correspondence regarding hearing date, scope of motion.	0.50
Feb-12-25	Sean Stidwill	[REDACTED]; additional review of same; corresponding with A. Mamonkina regarding disclaimer matters; reviewing and commenting on draft disclaimers; [REDACTED]; attending on [REDACTED]; attending on additional matters in preparation for Rifco closing and related correspondence.	1.50
Feb-12-25	Marc Wasserman	Reviewing file correspondence; corresponding regarding various issues; email exchange with respect to [REDACTED] further meeting regarding [REDACTED] transaction [REDACTED] preparing for and attending catch-up call with FTI.	2.10

Feb-13-25	Kelsey Armstrong	[REDACTED]; updating Rifco closing checklist and closing documents; email correspondence regarding Rifco closing.	2.90
Feb-13-25	Albina Mamonkina	Communicating internally; communicating with FTI; attending to contract disclaimers.	1.10
Feb-13-25	Michael Pede	Reviewing and conforming closing folders in respect of Rifco asset purchase transaction in anticipation of closing.	0.90
Feb-13-25	David Rosenblat	Attending multiple calls with FTI; attending multiple calls with US counsel; attending to [REDACTED] diligence; reviewing correspondence; responding to emails; [REDACTED]; attending to Rifco closing matters; engaged regarding SISP matters.	5.90
Feb-13-25	Sean Stidwill	Preparing for and attending call with R. Kim and A. Vithiyananthan [REDACTED]; [REDACTED]; attending on disclaimer notice matters; corresponding with A. Mamonkina regarding same; reviewing and commenting on draft disclaimers.	1.30
Feb-13-25	Marc Wasserman	Reviewing file correspondence; corresponding with [REDACTED] regarding status of letter and offer; attending call with [REDACTED] regarding same; engaged in internal discussions post call.	2.90
Feb-14-25	Kelsey Armstrong	Meeting with Blakes to discuss [REDACTED]; reviewing mark-up; coordinating Rifco closing.	4.80
Feb-14-25	Shawn T. Irving	[REDACTED]; attending call with Blakes to discuss same; correspondence with D. Rosenblat regarding same.	0.60
Feb-14-25	Michael Pede	Revising and finalizing [REDACTED] and circulating same to [REDACTED] compiling signature packages for T. Rajchel and the Monitor and circulating same for execution; attending to call with T. Rajchel regarding tax election signatures; attending to closing matters in respect of [REDACTED]	1.80
Feb-14-25	David Rosenblat	Reviewing correspondence; responding to emails; attending multiple calls with [REDACTED] attending to Rifco closing matters; [REDACTED] engaged in multiple calls with US counsel regarding same; attending call regarding [REDACTED]; attending multiple calls with FTI.	5.80
Feb-14-25	Sean Stidwill	Attending on call with R. Kim regarding [REDACTED] and Rifco closing matters; discussing same with K. Armstrong; attending call with D. Rosenblat [REDACTED]; reviewing APA [REDACTED]; attending on review of [REDACTED] revisions to [REDACTED] agreement; attending on closing matters; attending on filing of Monitor's certificate; attending on related correspondence.	1.70

Feb-14-25	Sefika Zejnilovic	Preparing Articles of Amendment and Special Shareholder's Resolution to change the name of Rifco National Auto Finance Corporation to 942328 Alberta Inc.; receiving of the signed Articles of Amendment; attending to the filing of the name change of the Corporation to 942328 Alberta Inc. and providing Certificate of Amendment and Registration Statement to the responsible lawyer; preparing Notice of Agent for Service and Notice of Address; receiving of the signed forms; attending to the electronic filing of change of the Agent for Service and registered office address of the Corporation with Alberta Corporate Registry; obtaining the proofs of filings and providing same to the responsible lawyer; receiving of the electronic minute book of the Corporation; creating a virtual minute book and entering directors, officers, shareholders and other corporate information and updating corporate records for 942328 Alberta Inc.	2.50
Feb-14-25	Sefika Zejnilovic	Preparing Articles of Amendment and Special Shareholder's Resolution to change the name of Rifco Inc. to 908696 Alberta Inc.; receiving of the signed Articles of Amendment; attending to the filing of the name change of the Corporation to 908696 Alberta Inc. and providing Certificate of Amendment and Registration Statement to the responsible lawyer; preparing Notice of Agent for Service and Notice of Address; receiving of the signed forms; attending to the electronic filing of change of the Agent for Service and registered office address of the Corporation with Alberta Corporate Registry; obtaining the proofs of filings and providing same to the responsible lawyer; receiving of the electronic minute book of the Corporation; creating a virtual minute book and entering directors, officers, shareholders and other corporate information and updating corporate records for 908696 Alberta Inc.	2.50
Feb-15-25	Kelsey Armstrong	Attending call with respect to [REDACTED] issue; considering comments on purchase agreement.	0.50
Feb-15-25	David Rosenblat	Attending call with M. Wasserman and [REDACTED] counsel; attending multiple calls with M. Wasserman and US counsel; preparing for and attending call with FTI, Osler and [REDACTED] working groups; drafting options outline for transaction structure; reviewing correspondence; responding to emails.	2.40
Feb-15-25	Marc Wasserman	Attending call with Osler and [REDACTED] counsel; attending on multiple calls with Osler and US counsel; participating on call with FTI, Osler and [REDACTED]; various discussions regarding status and next steps.	2.50
Feb-16-25	David Rosenblat	Reviewing correspondence; responding to emails; revising [REDACTED]; attending call with US counsel.	1.10
Feb-17-25	Kelsey Armstrong	[REDACTED].	1.00
Feb-17-25	Michael Proudfoot	Reviewing markup received of [REDACTED] purchase agreement.	0.50

Feb-17-25	David Rosenblat	Attending calls with US counsel; attending call with FTI; preparing for and attending call with [REDACTED], [REDACTED], FTI and counsel; reviewing correspondence; responding to emails.	2.20
Feb-17-25	Marc Wasserman	Engaged on calls with US counsel; preparing for and attending call with [REDACTED], FTI and counsel; reviewing correspondence and emails; attending to follow up emails and calls regarding same.	1.50
Feb-18-25	Kelsey Armstrong	Email correspondence regarding Rifco post-closing matters; attending meeting with respect to [REDACTED] matters.	2.00
Feb-18-25	Michael Proudfoot	Reviewing markup received of [REDACTED] [REDACTED] purchase agreement; attending internal call to discuss same; reviewing [REDACTED] purchase agreement to reflect client instructions.	2.50
Feb-18-25	David Rosenblat	Attending to [REDACTED] purchase agreement and related matters; discussing same with M. Proudfoot; attending to post-closing matters on Rifco; engaged regarding SISP issues; attending calls with FTI; attending calls with US counsel ;reviewing correspondence; responding to emails.	4.90
Feb-18-25	Sean Stidwill	Attending on closing certificate filing matters; attending call with D. Rosenblat to discuss [REDACTED]; drafting same; reviewing draft APA in connection with same.	2.00
Feb-18-25	Marc Wasserman	Reviewing file correspondence; corresponding internally regarding status and next steps; preparing for attending call regarding [REDACTED] [REDACTED] various discussions regarding same and other matters.	2.10
Feb-19-25	Kelsey Armstrong	Preparing post-closing notice to Rifco secured creditors; email correspondence regarding name change updates; preparing updates to draft [REDACTED] purchase agreement.	4.00
Feb-19-25	Albina Mamonkina	Attending to Rifco minute books.	0.80
Feb-19-25	Michael Proudfoot	Revising [REDACTED] purchase agreement to reflect client instructions.	0.90
Feb-19-25	David Rosenblat	Attending to transaction structuring analysis and diligence; attending numerous calls relating thereto; attending to purchase agreements; attending calls with FTI; reviewing correspondence; responding to emails.	5.50
Feb-19-25	Sean Stidwill	Additional drafting Pawnee AVO; reviewing draft APA in connection with same; reviewing market precedents, including Rifco AVO, in connection with same.	1.00
Feb-19-25	Marc Wasserman	Reviewing file correspondence; corresponding regarding status and next steps; preparing for and attending in call regarding [REDACTED]	2.30

Feb-20-25	Kelsey Armstrong	Preparing updates to purchase agreement; reviewing emails regarding structuring; attending to Rifco post-closing matters.	2.50
Feb-20-25	Albina Mamonkina	Communicating internally; reviewing and commenting on the [REDACTED] asset purchase agreement.	2.70
Feb-20-25	Michael Proudfoot	Revising [REDACTED] purchase agreement.	2.30
Feb-20-25	David Rosenblat	[REDACTED]; attending to milestone extension; attending calls with FTI; attending calls with US counsel; engaged regarding [REDACTED] structuring matters; reviewing correspondence; responding to emails.	4.90
Feb-20-25	Sean Stidwill	Attending on call with R. Kim and J. Rosenberg [REDACTED]; [REDACTED]; attending on document review and diligence relating to same; meeting with A. Mamonkina to discuss [REDACTED] APA review; attending on review of same; attending on matters relating to the foregoing throughout the day.	1.70
Feb-20-25	Marc Wasserman	Reviewing file correspondence; preparing for and attending meeting with Osler and FTI regarding [REDACTED] various internal discussions regarding same.	1.90
Feb-21-25	Kelsey Armstrong	Updating [REDACTED] [REDACTED] coordinating notices to Rifco secured parties.	2.10
Feb-21-25	Albina Mamonkina	Communicating internally; attending to due diligence.	0.50
Feb-21-25	David Rosenblat	Attending call with J. Code regarding [REDACTED] matters; engaged regarding bid structuring, purchase agreement and related matters; attending calls with FTI; reviewing correspondence; responding to emails.	1.90
Feb-21-25	Mark Sheeley	Correspondence regarding upcoming motion, potential transactions.	0.50
Feb-21-25	Sean Stidwill	Revising [REDACTED] agreement; discussing same with S. Blank; circulating further revised draft to FTI; corresponding regarding next steps; reviewing [REDACTED] purchase agreement; discussing same with A. Mamonkina; discussing same with M. Proudfoot; attending on data room diligence; attending on further internal correspondence following same; [REDACTED].	5.00
Feb-23-25	Michael Proudfoot	Replying to client comments on asset purchase agreement; preparing for and attending call to discuss PPSA issue.	1.10
Feb-23-25	David Rosenblat	Attending call with FTI; engaged regarding [REDACTED] sale matters; reviewing correspondence; responding to email.	1.10
Feb-23-25	Sean Stidwill	[REDACTED].	0.60

Feb-24-25	Kelsey Armstrong	Updating [REDACTED] [REDACTED] updating draft [REDACTED] [REDACTED] [REDACTED]	1.60
Feb-24-25	Michael Proudfoot	Revising asset purchase agreement to reflect client comments; corresponding with client regarding same.	2.60
Feb-24-25	David Rosenblat	Attending call with M. Chow; reviewing correspondence; responding to emails; attending to purchase agreements and SISP matters; attending calls with FTI; attending calls with US counsel; reviewing correspondence; responding to emails; considering [REDACTED] issues.	5.90
Feb-24-25	Sean Stidwill	[REDACTED]; corresponding with FTI regarding same; reviewing [REDACTED] prepared by FTI; discussing same with D. Rosenblat; attending call with D. Rosenblat and O. Manarin regarding [REDACTED]; attending call with D. Rosenblat regarding [REDACTED]; attending call with D. Rosenblat and M. Sheeley regarding court materials; drafting Pawnee RVO and [REDACTED] AVO; attending on various calls, correspondence, and document review throughout the day relating to the foregoing.	7.00
Feb-24-25	Marc Wasserman	Reviewing file correspondence; attending call with D. Rosenblat regarding Pawnee RVO; discussions same and other court documents.	2.90
Feb-25-25	Kelsey Armstrong	Updating [REDACTED] [REDACTED] email correspondence regarding [REDACTED] matters.	1.50
Feb-25-25	Tiffany Dang	Corresponding with M. Sheeley and L. Mishra regarding the fourth Monitor's report. correspondence about Monitor's report.	0.10
Feb-25-25	Albina Mamonkina	Communicating and meeting internally; reviewing and commenting on the US security opinion; reviewing documents for consent provisions; attending to service list.	2.10
Feb-25-25	Michael Proudfoot	Revising asset purchase agreement to reflect client comments; corresponding with client regarding same.	3.20
Feb-25-25	David Rosenblat	Reviewing correspondence; responding to emails; attending to purchase agreements and SISP matters; attending calls with FTI; attending calls with US counsel; reviewing correspondence; responding to emails; considering [REDACTED] issues; attending to draft report; attending internal calls regarding same.	4.60

Feb-25-25	Sean Stidwill	Attending call with A. Mamonkina regarding US security opinion and service list matters; attending call with D. Rosenblat regarding Pawnee and Tandem reverse vesting order and [REDACTED]; drafting Pawnee and Tandem reverse vesting order and circulating same internally; drafting [REDACTED] order; preparing for and attending negotiation call with [REDACTED] and FTI regarding [REDACTED] agreement; [REDACTED]; preparing for and attending call with A. Vithiyananthan regarding same; attending on various discussions, correspondence, and document review and revision in connection with the foregoing and other CCAA matters throughout the day.	7.50
Feb-25-25	Marc Wasserman	Reviewing file correspondence; corresponding with Blakes regarding letters; preparing for and attending on call regarding same.	1.90
Feb-26-25	Kelsey Armstrong	Reviewing comments from lender's counsel on [REDACTED] agreement; email correspondence and calls regarding same; reviewing and commenting on draft approval and reverse vesting order.	1.30
Feb-26-25	Tiffany Dang	Meeting with M. Sheeley and L. Mishra to discuss the Monitor's report and the Asset purchase agreement.	0.30
Feb-26-25	Albina Mamonkina	Communicating and meeting internally; attending to service list; reviewing data room documents.	2.70
Feb-26-25	Lipi Mishra	Reviewing agreements and documents and drafting sections of Monitor's reports for M. Sheeley.	5.00
Feb-26-25	Michael Proudfoot	Revising asset purchase agreement to reflect client comments; corresponding with client regarding same.	2.10
Feb-26-25	David Rosenblat	Attending to purchase agreement; attending internal calls regarding same; attending calls with FTI; attending calls with US counsel; considering [REDACTED]; attending calls with buyer counsel; reviewing correspondence; responding to emails; attending to post-closing Rifco matters.	6.90
Feb-26-25	Mark Sheeley	Reviewing key documents and revising draft Monitor's report.	3.00

Feb-27-25	Sean Stidwill	Attending on [REDACTED] matters; reviewing revised draft from [REDACTED] in connection with same; corresponding with R. Kim and J. Rosenberg regarding same; [REDACTED]; attending on correspondence with A. Vithiyananthan regarding same; reviewing and commenting on draft report to court for Pawnee RVO; discussing related matters with D. Rosenblat and M. Sheeley; attending on Pawnee RVO matters, including reviewing and considering comments received from stakeholders and revising same; attending on service list matters; attending on contractual counterparty notice matters; discussing same with A. Mamonkina; attending on diligence matters for D. Rosenblat; attending on review and comment of draft DIP amendment; circulating comments to client group; attending on various discussions, correspondence and document review and revision throughout the day in furtherance of serving court materials for the Pawnee RVO and additional CCAA matters.	8.20
Feb-28-25	Kelsey Armstrong	Reviewing comments from lenders' counsel and discussing same; updating and negotiating Pawnee agreement; commenting on draft report; coordinating execution.	6.20
Feb-28-25	Tiffany Dang	Delivering the motion record and the affidavit of service.	0.30
Feb-28-25	Tiffany Dang	Preparing, editing, and finalizing the motion record; updating draft [REDACTED] reviewing and considering the [REDACTED] for [REDACTED]	6.30
Feb-28-25	Albina Mamonkina	Communicating and meeting internally; attending to service list; reviewing and updating schedules to share purchase agreement; attending to notice contact information.	5.10
Feb-28-25	Lipi Mishra	Drafting materials and finalizing motion record for Fourth Report of Monitor.	12.00
Feb-28-25	Michael Proudfoot	[REDACTED]; advising client regarding same.	0.60
Feb-28-25	David Rosenblat	Attending numerous calls with buyer and buyer's counsel; attending to purchase agreement and finalization of same; attending to report and finalization of same; reviewing and commenting on orders and motion materials; attending calls with Blakes; attending calls with US counsel; attending calls with FTI; reviewing correspondence; responding to emails.	12.70
Feb-28-25	Lauren Scott	Drafting factum in support of reverse vesting order; reviewing draft materials and cases regarding same.	4.90
Feb-28-25	Mark Sheeley	Revising court materials; attending to related issues; correspondence with client, lenders regarding same.	10.50

Feb-28-25 Sean Stidwill

Attending on service list matters; reviewing [REDACTED] searches; attending on call with S. Blank regarding residual co matters; [REDACTED] receiving various comments from lenders' counsel, US counsel, and purchaser's counsel throughout the day on the Pawnee RVO; attending on revisions to same; [REDACTED]; attending call with M. Chow to discuss form of Pawnee RVO; attending on multiple calls with D. Rosenblat to discuss same; revising form of stay extension order; attending on discussions with M. Sheeley relating to drat Fourth Report; reviewing and commenting on same; attending on [REDACTED] matters, including revising form of agreement and coordinating execution; attending on DIP amendment matters; circulating comments on same to Blakes; attending on discussion with A. Mamonkina regarding counterparty notice matters; corresponding with client group regarding same; attending on various discussions, correspondence and document review and revision throughout the day in furtherance of serving court materials for the Pawnee RVO and additional CCAA matters.

13.90

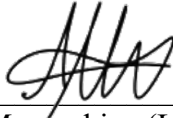
TOTAL HOURS:

397.10

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Courier Expenses	64.80
On-line Database Services	40.00
PPSA Costs	6.00
Name Search	100.00
OnCorp Fees for Searches/Certificates/Filings	776.26
<u>EXPENSES - NON-TAXABLE</u>	
Notice of Motion	339.00
TOTAL (CAD):	1,326.06

THIS IS EXHIBIT "B" REFERRED TO IN
THE AFFIDAVIT OF SEAN STIDWILL
SWORN BEFORE ME ON THIS 25th DAY OF APRIL 2025

A handwritten signature in black ink, appearing to be 'Albina', written over a horizontal line.

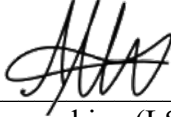
Albina Mamonkina (LSO No. 90473P)
A Commissioner for Taking Affidavits

SUMMARY OF OSLER ACCOUNTS

Account No.	Date	Fees	Disbursements	Taxes	Total
12960779 ²	Nov 26, 2024	\$32,356.00	\$152.00	\$4,226.04	\$36,734.04
12970403	Dec 13, 2024	\$284,105.00	\$1,778.95	\$37,164.91	\$323,048.86
12980305	Jan 15, 2025	\$513,977.50	\$1,610.08	\$66,946.57	\$582,534.15
12990257	Feb 11, 2025	\$385,222.50	\$672.40	\$50,166.34	\$436,061.24
13000272	Mar 24, 2025	\$420,143.50	\$1,326.06	\$54,746.97	\$476,216.53
TOTALS	-	\$1,635,804.50	\$5,539.49	\$213,250.83	\$1,854,594.82

² Account number 12960779 included \$86,143.50 in fees, \$4,850.81 in disbursements, and \$11,829.27 in taxes that have been excluded from the table as they were incurred during the Pre-filing Period.

THIS IS EXHIBIT "C" REFERRED TO IN
THE AFFIDAVIT OF SEAN STIDWILL
SWORN BEFORE ME ON THIS 25th DAY OF APRIL 2025

A handwritten signature in black ink, appearing to be 'Albina', written over a horizontal line.

Albina Mamónkina (LSO No. 90473P)
A Commissioner for Taking Affidavits

EXHIBIT C

**SUMMARY OF FEES AND DISBURSEMENTS OF OSLER, HOSKIN & HARCOURT LLP
BY TIMEKEEPER**

PERIOD OF OCTOBER 29, 2024 TO FEBRUARY 28, 2025

<u>Name</u>	<u>Year of Call (if applicable)</u>	<u>Billing Rate (\$/Hour)</u>	<u>Hours Worked</u>
Armstrong, Kelsey	2011	2024: 1,000 2025: 1,065	2024: 52.5 2025: 99.7
Aziz, Andrew W.	1988	2024: 1,475	2024: 0.2
Black, John A.	1994	2024: 1,400 2025: 1,480	2024: 6.5 2025: 5.3
Buchanan, Elizabeth E.	N/A	2024: 300	2024: 1.1
Calvaruso, Martino	2009	2024: 1,100	2024: 0.6
Code, Jacqueline	1998	2024: 1,235 2025: 1,300	2024: 8.0 2025: 0.9
Dang, Tiffany	2023	2024: 590 2025: 680	2024: 38.1 2025: 14.6
Dixon, Daraphone	N/A	2025: 255	2025: 0.2
Fine, Joanna	2006	2025: 1,125	2025: 0.8
Fullerton, Richard	1998	2025: 1,330	2025: 0.8
Harvey, Julie	N/A	2024: 310	2024: 3.6
Hickey, Carrington	2016	2025: 930	2025: 0.3
Holden, Clark P.	2005	2024: 605	2024: 6.5
Irving, Shawn T.	2004	2025: 1,200	2025: 4.3
Kuzma, Kaeleigh	2008	2024: 1,020 2025: 1,085	2024: 4.2 2025: 0.9
Lynds, Lorraine A.	2002	2024: 1,115 2025: 1,180	2024: 15.8 2025: 4.5

<u>Name</u>	<u>Year of Call (if applicable)</u>	<u>Billing Rate (\$/Hour)</u>	<u>Hours Worked</u>
MacEachern, Kevin	N/A	2024: 310 2025: 325	2024: 5.0 2025: 3.9
Maguire, Kimberly	2009	2024: 1,025 2025: 1,095	2024: 15.9 2025: 2.0
Mamonkina, Albina	2024	2024: 590 2025: 630	2024: 42.0 2025: 44.3
Margeson, Adam	2020	2024: 735	2024: 7.1
Mishra, Lipi	2017	2024: 855 2025: 930	2024: 58.9 2025: 41.6
Mpermperacis, Elizabeth	2014	2025: 995	2025: 1.7
Pede, Michael	2021	2025: 780	2025: 7.1
Poysa, Sven C.	2006	2024: 1,105 2025: 1,170	2024: 8.5 2025: 4.9
Proudfoot, Michael	2015	2025: 995	2025: 26.8
Rosenblat, David	2013	2024: 1,050 2025: 1,200	2024: 180.6 2025: 220.1
Sahota, Jasleen	2023	2024: 590 2025: 680	2024: 22.7 2025: 2.2
Sarangi, Sameena	2013	2024: 935 2025: 995	2024: 1.6 2025: 0.2
Scott, Lauren	2022	2024: 640 2025: 730	2024: 24.6 2025: 26.2
Sheeley, Mark	2014	2024: 935 2025: 995	2024: 50.2 2025: 47.6
Silverman, Jessica	2020	2024: 735 2025: 810	2024: 10.8 2025: 3.4
Stidwill, Sean	2016	2024: 880	2024: 268.3

<u>Name</u>	<u>Year of Call (if applicable)</u>	<u>Billing Rate (\$/Hour)</u>	<u>Hours Worked</u>
		2025: 930	2025: 123.9
Sun, Tiffany	2022	2024: 640 2025: 730	2024: 25.1 2025: 6.7
Taylor, Jamie	N/A	2024: 200	2024: 0.1
Wasserman, Marc	2001	2024: 1,500 2025: 1,650	2024: 48.0 2025: 60.3
Yow, Jessica	N/A	2024: 340	2024: 0.1
Zejniliovic, Sefika	N/A	2024: 410 2025: 430	2024: 1.5 2025: 5.0
		Total:	1,668.3

Blended Rate (excluding expenses / disbursements and HST) \$1,635,804.50 ÷ 1,668.3 hours =	\$980.12
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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 CHESSWOOD GROUP LIMITED, et al.

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

Proceeding Commenced at Toronto

**AFFIDAVIT OF SEAN STIDWILL
(sworn April 25, 2025)**

OSLER, HOSKIN & HARCOURT LLP

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Lawyers for the Monitor

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 CHESSWOOD GROUP LIMITED, et al.

**ONTARIO
SUPERIOR COURT OF JUSTICE**

COMMERCIAL LIST

PROCEEDING COMMENCED AT TORONTO

**FIFTH REPORT TO COURT SUBMITTED BY FTI
CONSULTING CANADA INC., AS MONITOR**

OSLER, HOSKIN & HARCOURT LLP

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