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To: Whom it May Concern

Re: Proceedings 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. (f/k/a Rifco National Auto Finance Corporation), 908696 Alberta Inc. (f/k/a Rifco Inc.), 1000390232 Ontario Inc., and CGL Holdco LLC (collectively, the "**CCAA Parties**") under the *Companies' Creditors Arrangement Act* (Canada) (the "**CCAA**", and such proceedings, the "**CCAA Proceedings**") (Court File No. CV-24-00730212-00CL)

As you may be aware, on October 29, 2024, the Ontario Superior Court of Justice (Commercial List) (the "**Court**") made an initial order (as amended, restated, amended and restated, or otherwise modified from time to time, the "**Initial Order**") pursuant to the CCAA commencing the CCAA Proceedings.[1] Pursuant to the Initial Order, FTI Consulting Canada Inc. was appointed as monitor in the CCAA Proceedings (in such capacity, the "**Monitor**").

On October 2nd, 2025, the Court made an order (the "**October 2025 Order"**) that, among other things, authorized and approved the Records Protocol (as defined below and as described herein).

Records Protocol

Over 350 boxes of the CCAA Parties' documents and records are currently being held by a third-party records and information management company (collectively, the "**Physical Documents**") and the Monitor continues to retain access to certain of the CCAA Parties' electronic records, including in the cloud or on third party servers (the "**Electronic Records**" and together with the Physical Documents, the "**Books and Records**").

The Monitor continues to make payments to ensure ongoing storage of Physical Documents and to maintain access to Electronic Records. The Monitor is in the process of identifying which of the Books and Records must be retained as required by the *Income Tax Act* (Canada) ("**Tax Act**") (such records, the "**Retained Records**"). The Retained Records will be retained for the period required under the Tax Act at a third-party record and information company (and arrangements will be made for their destruction thereafter), and it is anticipated that these costs, which were included as part of the cash flow forecast (the "**September 2025 Forecast**") attached as Appendix "A" to the Monitor's Supplement to the Eighth Report to Court dated September 26, 2025 (the "**Supplement to the Eighth Report**") that was submitted to Court in the CCAA Proceedings, will be prepaid from the CCAA Parties' estates prior to termination of the CCAA Proceedings.

[1] The Initial Order applied to three additional entities, Pawnee Leasing Corporation ("**Pawnee**"), Tandem Finance Inc. ("**Tandem**"), and Waypoint Investment Partners Inc. ("**Waypoint**"), and did not include CGL Holdco LLC ("**CGL**"). Pursuant to various orders of the Court made in the CCAA Proceedings, Pawnee, Tandem, and Waypoint were removed from, and CGL was added to, the CCAA Proceedings.

Given that the CCAA Parties' businesses have been sold and there are no remaining business activities, the Books and Records other than the Retained Records are not required by, and are of minimal value to, the CCAA Parties (the "**Subject Records**"). Maintaining the Subject Records would result in additional costs to the CCAA Parties' estates, which will not have any assets to fund such costs.

Given the existing and potential litigation claims, the Monitor recognizes that other parties may have an interest in preserving the Subject Records. Therefore, the Monitor brought its motion, on notice to parties on the service list for the CCAA Proceedings, seeking authorization from the Court to address the retention and destruction of the Books and Records in accordance with the following protocol (the "**Records Protocol**"). Key dates of the Records Protocol are set out below:

Date	Milestone
No later than October 10, 2025	Monitor to provide notice of the Records Protocol to certain specified parties (as set out in the Supplement to the Eighth Report).
November 28, 2025 (5:00pm EST)	Deadline by which interested parties must submit a written request (each such a request, a "**Request**") to the Monitor in respect of the retention of any of the Books and Records (the "**Request Deadline**").
December 31, 2025	The Monitor is authorized to make arrangements to destroy any Subject Records that are not subject to a Request and identified as Requested Records (defined below) prior to the Request Deadline, without further notice to any person or order of the Court.

Any Requests received by the Request Deadline, must identify, with as much specificity as reasonably possible, the particular Books and Records to which such party has an interest (the "**Requested Records**").

If one or more parties makes a Request, those parties shall bear the costs associated with any further retention of the applicable Requested Records, including the Monitor's and its counsel's fees associated therewith.

If Requests are received by the Monitor on or before the Request Deadline, and an agreement between the requesting party or parties, other parties to the litigation claims and the Monitor has not been reached by December 19, 2025, regarding the terms of retention and access (if appropriate), including the bearing of costs (and the sharing of costs as between requesting parties if more than one Request is made), a requesting party, other parties to (or with an interest in) the litigation claims or the Monitor may seek directions from the Court regarding retention and access to the applicable Books and Records prior to the termination of the CCAA Proceedings.

Additional Information

Additional information regarding the CCAA Proceedings, including electronic copies of the Initial Order, the October 2025 Order, and the Supplement to the Eighth Report (appending the September 2025 forecast), is available at the Monitor's website at: https://cfcanada.fticonsulting.com/chesswood/.

If you have any further questions, please reach out to the Monitor:

Phone: 416-649-8103 or toll free at 1-833-440-8545
Email chesswood@fticonsulting.com

Sincerely,

FTI Consulting Canada Inc.,
Solely 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., 1000390232 Ontario Inc., and CGL Holdco LLC
and not in its personal or corporate capacity