

**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., 1000390232 ONTARIO INC. and CGL HOLDCO, LLC**

**EIGHTH REPORT OF FTI CONSULTING CANADA INC., AS MONITOR**

**September 9, 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., 1000390232 ONTARIO INC. and CGL HOLDCO, LLC

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

**EIGHTH 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**”).<sup>1</sup> 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

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<sup>1</sup> 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 (“**ResidualCo**”). As discussed below, (i) 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, and (ii) pursuant to the Waypoint AVO (as defined below), the shares of Waypoint were sold by Chesswood Capital Management Inc. (“**CCMI**”), and Waypoint was removed from the CCAA Proceedings.

second amended and restated credit agreement dated as of January 14, 2022, as amended (the “**Existing Credit Agreement**”).

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, Royal Bank of Canada, as administrative and collateral agent (in such capacity, the “**DIP 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 (the 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. The Stay Period has subsequently been extended by the Court until and including October 3, 2025.
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:
  - (a) an Order (the “**SISP Approval Order**”) that, among other things, approved a sale and investment solicitation process (the “**SISP**”), including bidding procedures thereunder in respect of the CCAA Parties, other than the Old Rifco Entities (as defined below); and
  - (b) an Order (“**KERP Approval Order**”) that, among other things, approved a key employee retention plan (“**KERP**”) and granted a charge in respect thereof (the “**KERP Charge**”).
7. On January 29, 2025, the Court issued an Order (the “**Rifco AVO**”) that, among other things, approved the sale of certain assets by the Old Rifco Entities (as defined below) 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. filed articles of amendment to change their legal names to 942328 Alberta Inc. and 908696 Alberta Inc. (together, the “**Old Rifco Entities**”), respectively.
8. On March 7, 2025, the Court 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 (“**North Mill**”) through a reverse vesting transaction (the “**Pawnee Transaction**”), vested certain excluded assets and liabilities in ResidualCo, and granted related relief. The Pawnee Transaction closed on April 1, 2025. The DIP Facility was repaid in full from the cash proceeds of the Pawnee Transaction.
9. On June 9, 2025, the Court issued an Order (the “**Waypoint AVO**”) that, among other things, approved a sale of all issued and outstanding shares of Waypoint by CCMI and granted related relief (the “**Waypoint Transaction**”). The Waypoint Transaction closed on August 15, 2025.
10. On July 29, 2025, the Court issued an Order (the “**Bishop AVO**”) that, among other things, approved the transaction agreement among ResidualCo, the Pawnee Vendor, and North

Mill dated July 22, 2025 (the “**Bishop Transaction Agreement**”) and the transactions contemplated therein (including a settlement of charge-off (i.e., debts previously written off) recovery entitlements under the Pawnee Transaction) (collectively, the “**Bishop Transactions**”), and transferred and vested in North Mill all of ResidualCo’s right, title and interest in and to the Bishop Equity Interests and the Bishop Assigned Contract (each as defined in the Bishop Transaction Agreement), and granted related relief. The Bishop Transactions closed on August 18, 2025.

11. As set out more fully in the affidavit of Wenwei (Wendy) Chen sworn October 28, 2024, filed in support of the application for the Initial Order, (i) the CCAA Parties’ business was a financial services company that provided 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.
12. 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 Pre-Filing Report and previous reports filed by the Monitor with the Court in these proceedings, as well as copies of the Orders granted by the Court in these proceedings, including the Initial Order, the ARIQ, the SISP Approval Order, the Rifco AVO, the Pawnee RVO, the Waypoint AVO, and the Bishop AVO are available on the Monitor’s website at <http://cfcanada.fticonsulting.com/Chesswood> (the “**Monitor’s Website**”).
13. This eighth report of the Monitor (the “**Eighth Report**”) is being filed:
  - (a) to provide an update on certain developments in the CCAA Proceedings since the date of the seventh report of the Monitor dated July 22, 2025 (the “**Seventh Report**”), and the CCAA Parties’ actual cash receipts and disbursements for the 8-week period ending September 5, 2025, and a comparison to the most recent cash flow forecast filed in these CCAA Proceedings;

- (b) in support of the Monitor's motion returnable September 16, 2025, seeking:
- (i) an approval and vesting order (the “**Easy Legal AVO**”), which, among other things, approves the asset purchase agreement dated August 27, 2025 (the “**Easy Legal APA**”), a copy of which is attached as Appendix “A” hereto, between Chesswood, 1000390232 Ontario Inc. (“**Easy Legal**” and together with Chesswood, the “**Easy Legal Vendors**”) and 17208260 Canada Inc. (the “**Purchaser**”), and the sale by the Easy Legal Vendors of the Easy Legal Assets (as defined below) (the “**Proposed Easy Legal Transaction**”); and
  - (ii) an order (the “**CCAA Termination Order**”):
    - (A) extending the Stay Period until the CCAA Termination Time (defined below) or until such time as the Court may order;
    - (B) upon delivery of the CCAA Termination Certificate (defined below) to the service list in these CCAA Proceedings (the “**CCAA Termination Time**”), (I) terminating these CCAA Proceedings, (II) terminating the Charges (as defined in the ARIO (for certainty, as modified by the KERP Approval Order and including the KERP Charge)); and (III) discharging FTI as the Monitor;
    - (C) granting certain releases in respect of the CCAA Proceedings;
    - (D) approving a supplement to the fifth report of the Monitor dated April 30, 2025 (the “**Supplement to the Fifth Report**”), the sixth report of the Monitor dated June 2, 2025 (“**Sixth Report**”), the Seventh Report, this Eighth Report, and the activities, conduct and decisions of FTI and the Monitor set out therein and herein;
    - (E) approving the fees and disbursements of the Monitor and the Monitor's counsel, Osler, Hoskin & Harcourt LLP (“**Osler**”); and
    - (F) authorizing each of Chesswood, Chesswood Holdings Ltd., CCMI, the Old Rifco Entities, and Easy Legal (the “**Canadian CCAA Parties**”) to make an assignment in bankruptcy pursuant to the

*Bankruptcy and Insolvency Act*, RSC 1985, c. B-3 (“**BIA**”), empowering the Monitor for and on behalf of the Canadian CCAA Parties to file any such assignments and motions seeking procedural consolidation of such proceedings.

**B. TERMS OF REFERENCE**

14. In preparing this Eighth 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 Pre-Filing Agent and its legal counsel, Blake, Cassels & Graydon LLP (collectively, the “**Information**”).
15. Except as otherwise described in this Eighth 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 Eighth Report in a manner that would comply with the procedures described in the Chartered Professional Accountants of Canada Handbook.
16. Future-oriented financial information reported in, or relied on, in preparing this Eighth Report is based on Management’s assumptions regarding future events. Actual results will vary from these forecasts and such variations may be material.
17. The Monitor has prepared this Eighth Report in connection with its motion for the Easy Legal AVO and the CCAA Termination Order. This Eighth Report should not be relied on for any other purpose.

18. Capitalized terms not otherwise defined herein have the meanings ascribed to them in the ARIO or the Easy Legal APA, as applicable.

**C. MONITOR'S ACTIVITIES SINCE THE SEVENTH REPORT**

19. Since the Seventh Report, the Monitor has undertaken the following activities, among others:
- (a) updating the Monitor's Website as necessary, including posting copies of the Seventh Report, the Bishop AVO, and other related documents, including the Monitor's certificates in respect of the Waypoint Transaction and Bishop Transactions;
  - (b) monitoring the Monitor's email inbox and responding to enquiries;
  - (c) 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;
  - (d) monitoring the receipts and disbursements of the CCAA Parties;
  - (e) responding to enquiries from stakeholders and participating in discussions with certain stakeholders;
  - (f) attending on matters in furtherance of closing the Waypoint Transaction and the Bishop Transactions;
  - (g) engaging with the Purchaser, the Easy Legal Vendors, and the Pre-Filing Agent with respect to the Proposed Easy Legal Transaction and the Easy Legal APA;
  - (h) attending to the termination or disclaimer of certain contracts;
  - (i) developing a proposed path forward for the completion of these proceedings, in consultation with the CCAA Parties and the Pre-Filing Agent; and
  - (j) preparing this Eighth Report.

## **D. THE PROPOSED EASY LEGAL TRANSACTION**

### Overview of the Easy Legal business

20. Easy Legal, an Ontario corporation headquartered in Toronto, provides financing services in B.C., Alberta, Ontario, and the Atlantic provinces. Prior to the commencement of the CCAA Proceedings, Easy Legal was a specialty lender focused on providing credit solutions to the legal and medical sectors offering three kinds of loans: (i) loans to finance personal injury lawsuits, (ii) loans to finance separation or divorce proceedings, and (iii) loans to finance medical treatment or surgical procedures.
21. The Chesswood Group, through Easy Legal, initially acquired the “Easy Legal” operating business from Easy Legal Finance Inc. (“**ELFI**”) in or around December 2022. The sale of the business was completed as an asset purchase transaction and, among other things, (i) ELFI, which originated loans, sold the operating assets of the business to Easy Legal while retaining its direct and indirect (through a wholly-owned subsidiary (“**ELFI Subsidiary**”)) interest in the applicable then existing loan receivables (the “**Retained Receivables**”) and related loan documents, (ii) Easy Legal, ELFI, and ELFI Subsidiary entered into a Servicing and Licensing Agreement (the “**SLA**”) pursuant to which Easy Legal would provide loan management, administrative and other services for the Retained Receivables on behalf of ELFI and ELFI Subsidiary in exchange for management fees, and (iii) ELFI, ELFI Subsidiary, and certain of their principals provided non-competition and non-solicitation covenants in favour of Easy Legal (the “**Restrictive Covenants**”). Since closing of the sale in or around December 2022, ELFI and/or ELFI Subsidiary sold certain Retained Receivables to Easy Legal.

### Efforts to sell the Easy Legal business

22. Easy Legal was marketed broadly as part of the pre-filing process undertaken by RBC Capital Markets (“**RBCCM**”) in respect of the Chesswood Group during 2024, in which RBCCM contacted 187 parties and as a result of which 26 non-disclosure agreements were signed. However, notwithstanding such pre-filing marketing efforts, no transaction involving the sale of, or investment in, Easy Legal was identified at that time.

23. Following the Filing Date, and in accordance with the SISP, the Monitor contacted 198 parties that may have had an interest in the Chesswood Group’s business, including Easy Legal. Of those, 13 indicated that they may have, or otherwise were believed to have, an interest in Easy Legal’s business, and four of those 13 parties ultimately signed non-disclosure agreements to gain access to a data room and evaluate a potential acquisition of Easy Legal or its business. The Monitor received one non-binding offer from those parties (the “**Non-Binding Offer**”). While the Monitor, Easy Legal Vendors, and interested party subsequently engaged in negotiations regarding a definitive transaction document in respect of the Easy Legal business, that offer did not culminate in a binding executed purchase agreement.
24. Upon determining that the Non-Binding Offer would not result in a transaction, the Monitor and the Easy Legal Vendors began preparations to move the business to a loan service provider and wind it down over time, while remaining open to inbound interest in the business and its assets. Several parties expressed interest but ultimately did not proceed past the initial discussions stage. The Purchaser reached out to the Monitor in July 2025 to express interest in acquiring the business. Following discussions, the Easy Legal Vendors and the Purchaser agreed to the terms of an asset acquisition, which culminated in the signing of the Easy Legal APA. The Monitor believes the proceeds from the Proposed Easy Legal Transaction will result in a better realization than could be achieved if the business was wound down over time.

*Key terms of the Easy Legal APA*

25. The key terms of the Easy Legal APA are summarized below (capitalized terms in this section not otherwise defined in this Eighth Report are as defined in the Easy Legal APA):<sup>2</sup>
- (a) **Purchaser:** 17208260 Canada Inc. (*i.e.*, the “Purchaser”).
  - (b) **Vendors:** Chesswood and Easy Legal (*i.e.*, the “Easy Legal Vendors”).

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<sup>2</sup> The following summary is qualified in its entirety by the actual terms of the Easy Legal APA.

- (c) **Deposit:** \$225,000, together with all interest earned thereon.
- (d) **Purchase Price:** \$1,500,000.
- (e) **Purchased Assets:** the Purchaser is purchasing the following assets (the assets being sold under the Easy Legal APA, the “**Easy Legal Assets**”):
  - (i) (I) all loans receivables, accrued interest receivable, and other amounts owing or accruing due to Easy Legal, excluding Excluded Assets (the “**Loan Portfolio**”), (II) the indebtedness payable by ELFI to Chesswood under a secured promissory note delivered by ELFI and ELFI Subsidiary (the “**Secured Note**”), (III) all accounts receivable and other amounts owing to Easy Legal from ELFI, including amounts owing under the SLA, and (IV) a receivable owing to Easy Legal from 1000458189 Ontario Inc.;
  - (ii) Assigned Contracts, including (I) the Secured Note, (II) the loan agreements pursuant to which Easy Legal agreed to make the loan advances listed in the Loan Portfolio, (III) the Restrictive Covenants, and (IV) commercial contracts with certain vendors and suppliers;
  - (iii) prepaid amounts and deposits related to the Purchased Assets;
  - (iv) all intellectual property of Easy Legal or used in the conduct of Easy Legal’s business;
  - (v) books and records; and
  - (vi) goodwill.
- (f) **Excluded Assets:** the following are excluded assets that will not be transferred to the Purchaser at closing:
  - (i) accounts receivable and other amounts due, owing or accruing due to Easy Legal from Chesswood as of the Closing Date;
  - (ii) all cash on hand and other cash deposits and equivalents;
  - (iii) the bank accounts and lock-boxes of Easy Legal; and
  - (iv) Tax refunds.



- (g) **Assumed Liabilities:** the Purchaser is assuming (i) liabilities under the Assigned Contracts and the Permitted Encumbrances arising out of events or circumstances that occur after the Closing, (ii) liabilities in respect of any transferred employees, (iii) Cure Costs (if any), and (iv) Post-Filing Claims (i.e., Easy Legal’s liability or obligation to suppliers or service providers under the Assigned Contracts arising following the Filing Date and prior to the Closing Date).
- (h) **“As is, Where is”:** the Purchaser will acquire the Purchased Assets on an “as is, where is” basis.
- (i) **Granting of Easy Legal AVO:** the completion of the Proposed Easy Legal Transaction is conditioned upon, among other things, the Easy Legal AVO having been issued and entered by the Court.
- (j) **Outside Date for Closing:** September 26, 2025 (or such later date as the parties may mutually agree).
- (k) **Termination:** the Easy Legal APA may be terminated in the following circumstances, among others:
  - (i) by mutual written agreement of the Easy Legal Vendors and the Purchaser;
  - (ii) if the Purchaser fails to fund the Purchase Price on the date of the Closing;
  - (iii) by the Easy Legal Vendors or the Purchaser if the Easy Legal AVO is denied by the Court; and
  - (iv) by the Easy Legal Vendors or the Purchaser if a court of competent jurisdiction, or other Governmental Authority, has issued an order or taken any other action to restrain, enjoin or otherwise prohibit the consummation of Closing and such order was not requested, encouraged or supported by the terminating party.

26. The Easy Legal AVO contemplates, among other things, that the aggregate cash proceeds from the Proposed Easy Legal Transaction will be distributed to the Pre-Filing Agent in partial repayment of the outstanding indebtedness under the Existing Credit Agreement.

**E. APPROVAL OF THE PROPOSED EASY LEGAL TRANSACTION**

27. The Monitor is seeking approval of the Proposed Easy Legal Transaction and related relief pursuant to the proposed Easy Legal AVO for the following reasons:

- (a) The Proposed Easy Legal Transaction is the result of extensive marketing, including pursuant to the Court-approved SISP.
- (b) No other executable transaction for the purchase of Easy Legal or its business resulted from the extensive marketing efforts undertaken by RBCCM prior to the Filing Date and by the Monitor under the SISP.
- (c) The Monitor believes that the amount of consideration payable by the Purchaser is reasonable in the circumstances and represents greater recovery than could be achieved in a bankruptcy.
- (d) The Monitor has consulted with the Pre-Filing Agent and Pre-Filing Lenders, the fulcrum creditors in these CCAA Proceedings, in connection with the Proposed Easy Legal Transaction and they have consented to the Proposed Easy Legal Transaction and support the Monitor's motion for the Easy Legal AVO on the basis that the consideration contemplated under the Easy Legal APA, as summarized above, is adequate.

**F. RECEIPTS AND DISBURSEMENTS FOR THE 8-WEEK PERIOD ENDED SEPTEMBER 5, 2025**

28. The CCAA Parties' actual negative net cash flow on a consolidated basis for the 8-week period ending September 5, 2025, was approximately US\$1.8 million, compared to a forecasted negative net cash flow of approximately US\$3.2 million, representing a positive variance of approximately US\$1.4 million as summarized below:

(\$USD in thousands)

	8 Weeks Ending September 5, 2025				
	Actual	Forecast	Variance (\$)	Variance (%)	
<b>Receipts</b>					
Receipts from Securitization Assets	\$ -	\$ -	\$ -	0%	
Receipts from Financing Instrument Receivables	302	-	302	100%	
<b>Total Receipts</b>	<b>\$ 302</b>	<b>\$ -</b>	<b>\$ 302</b>	<b>100%</b>	
<b>Disbursements</b>					
<b>Operating Disbursements</b>					
Disbursements from Securitization Assets	\$ -	\$ -	\$ -	0%	
Collections Expense	-	-	-	0%	
Payroll	(215)	(120)	(95)	-78%	
Other Operating Expenses	(188)	(1,075)	887	83%	
Taxes	-	-	-	0%	
<b>Total Operating Disbursements</b>	<b>\$ (403)</b>	<b>\$ (1,195)</b>	<b>\$ 793</b>	<b>66%</b>	
<b>Net Cash from Operations</b>	<b>\$ (101)</b>	<b>\$ (1,195)</b>	<b>\$ 1,095</b>	<b>92%</b>	
<b>Financing Disbursements</b>					
Loan Repayments	\$ -	\$ -	\$ -	0%	
Interest Expenses	(703)	(918)	215	23%	
<b>Restructuring Disbursements</b>					
Restructuring Legal and Professional Costs	(997)	(1,107)	110	10%	
<b>Net Cash Flows</b>	<b>\$ (1,801)</b>	<b>\$ (3,221)</b>	<b>\$ 1,420</b>	<b>44%</b>	
Beginning Balance	758	750	8	1%	
Net Cash Flows	(1,801)	(3,221)	1,420	44%	
Transaction Proceeds Holdback	1,798	3,221	(1,423)	-44%	
DIP Advances	-	-	-	0%	
DIP Fees & Interest	-	-	-	0%	
FX Gain (Loss)	(1)	-	(1)	-100%	
<b>Ending Balance</b>	<b>755</b>	<b>750</b>	<b>5</b>	<b>1%</b>	

29. Explanations for the key variances from the June 2025 Forecast are as follows:

- (a) positive variance in ‘Receipts from Financing Instruments Receivables’ of approximately US\$0.3 million due to higher than forecast collections; and
- (b) positive variance in ‘Other Operating Expenses’ of approximately US\$0.9 million due to lower than forecast actual operating disbursements, which is temporary in nature and may be expected to reverse in future weeks.

#### **G. EXTENSION OF THE STAY PERIOD AND TERMINATION OF THESE CCAA PROCEEDINGS**

30. The administration of these CCAA Proceedings is nearly complete. The Monitor has successfully completed the SISF and, should the Easy Legal AVO be granted and Proposed Easy Legal Transaction close, will have identified and implemented five separate value maximizing transactions resulting in realizations in excess of \$130 million for the benefit of the CCAA Parties’ stakeholders as well as going concern outcomes for certain of the Chesswood Group’s business units.

31. Following closing of the Proposed Easy Legal Transaction, the CCAA Parties will have no material assets or operating businesses remaining. Accordingly, the Monitor believes that, following transaction closing and completion of the limited remaining administration as described below, it is appropriate to bring these CCAA Proceedings to an end.
32. The proposed CCAA Termination Order provides that these CCAA Proceedings will be terminated upon service of a certificate of the Monitor (the “**CCAA Termination Certificate**”) certifying that, to the knowledge of the Monitor, all matters to be attended to in connection with these CCAA Proceedings have been completed to the satisfaction of the Monitor. At such time, FTI will be released and discharged as Monitor and each of the Charges will be terminated, released and discharged.
33. The remaining material features of the proposed CCAA Termination Order, which will effectuate the orderly conclusion of these CCAA Proceedings, are discussed below.

#### Stay Extension

34. The Stay Period is set to expire on October 3, 2025. The continuation of the stay of proceedings is necessary to provide stability during the remaining administration of these CCAA Proceedings, including in respect of the wind-down activities of the CCAA Parties. Accordingly, the Monitor is seeking an extension of the Stay Period up the CCAA Termination Time (*i.e.*, delivery of the CCAA Termination Certificate to the service list) or such later date as this Court orders.
35. In addition to closing the Proposed Easy Legal Transaction (should it be approved), the remaining matters and wind-down activities to be performed in these CCAA Proceedings (the “**Wind-Down Activities**”) include, without limitation (a) completing statutory and administrative duties and filings, including assisting the CCAA Parties with preparing, and where necessary submitting, certain tax filings and tax returns; (b) payment of amounts owing to the beneficiaries of the Administration Charge (as defined in the ARIO), the distribution of remaining funds to the Pre-Filing Agent (for and on behalf of the Pre-Filing Lenders), and closure of certain bank accounts; and (c) filing the CCAA Termination Certificate with the Court and delivering it to the service list in these CCAA Proceedings.

36. The anticipated costs through the extended Stay Period are expected to consist primarily of professional fees of the Monitor, the Monitor’s counsel and the Pre-Filing Agent’s counsel in relation to the completion of these CCAA Proceedings (the “**Termination Costs**”) as well as costs to fund the bankruptcy proceedings for the Canadian CCAA Parties and voluntary dissolution of the US CCAA Parties (as defined below), described in greater detail beginning at paragraph 41, below (the “**Bankruptcy Costs**” and together with the Termination Costs, the “**Remaining Costs**”).
37. The Monitor anticipates that the reserves held by the Monitor from proceeds of transactions completed during these CCAA Proceedings (the “**Wind-Down Reserve**”) will be sufficient to fund the Remaining Costs. The amount of the Wind-Down Reserve held by the Monitor was approximately US\$5.4 million as at August 29, 2025. The Monitor intends to make a distribution from the Wind-Down Reserve in the near term, the value of which the Monitor is assessing in light of the remaining liquidity requirements. Any remaining balance will be distributed to the Pre-Filing Agent (for and on behalf of the Pre-Filing Lenders).<sup>3</sup> The Monitor is determining an estimate for the Remaining Costs in consultation with the Pre-Filing Agent and the Pre-Filing Lenders.
38. The Monitor supports extending the Stay Period for the following reasons:
- (a) additional time is required to complete the Proposed Easy Legal Transaction (should it be approved) and the Wind-Down Activities;
  - (b) the Wind-Down Reserve held by the Monitor is sufficient to fund the remaining costs of these CCAA Proceedings;
  - (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

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<sup>3</sup> The outstanding obligations under the Existing Credit Agreement exceed \$90 million.

- (e) the CCAA Parties have acted in good faith and with due diligence in the CCAA Proceedings since the commencement of the CCAA Proceedings.

### Releases

39. Upon termination of these CCAA Proceedings, the Monitor proposes that the Monitor, its counsel, and each of their respective affiliates and officers, directors, partners, employees and agents (collectively, the “**Released Parties**”) will be released and discharged from any and all claims that any person may have or be entitled to assert against the Released Parties, whether known or unknown, matured or unmatured, foreseen or unforeseen, existing or hereafter arising, based in whole or in part on any act or omission, transaction, dealing or other occurrence existing or taking place in any way relating to, arising out of or in respect of the CCAA Proceedings, their respective conduct in connection with the CCAA Proceedings, or any actions required or steps taken in carrying out any Monitor Incidental Matters (as defined in the proposed CCAA Termination Order) (collectively, the “**Released Claims**”), and that any such Released Claims will be released, stayed, extinguished and forever barred and the Released Parties will have no liability in respect thereof, provided that the Released Claims do not include any claim or liability arising out of any gross negligence or willful misconduct on the part of the Released Parties.
40. The releases in favour of the Released Parties are necessary to bring finality to these CCAA Proceedings. The Released Parties have made significant and often critical contributions to the implementation of these CCAA Proceedings, including working diligently towards maximizing recoveries during the course of these CCAA Proceedings and the successful sale of various Chesswood Group assets and business units for the benefit of the CCAA Parties’ stakeholders (including, without limitation, in the case of (i) the Monitor, by assisting with the development and implementation of the SISP, the negotiation of transaction documents for multiple transactions, and monitoring the CCAA Parties’ operations, and (ii) legal counsel to the Monitor, by providing advice and direction to the Monitor in connection with these CCAA Proceedings and the Chapter 15 Proceedings). The Monitor believes that the proposed releases are appropriately tailored given that their scope is limited to matters relating to the CCAA Proceedings and that they are subject to the exclusions noted above.

Bankruptcy Relief and Winding-Down

41. To appropriately and efficiently wind-down the remaining estates of the CCAA Parties, the Monitor is proposing that the Canadian CCAA Parties make assignments in bankruptcy under the BIA and that the US CCAA Parties commence voluntary dissolutions under applicable state law.
42. The proposed CCAA Termination Order authorizes, but does not require, each of the Canadian CCAA Parties to make an assignment in bankruptcy under the BIA and authorizes the Monitor to file any such assignments for and on behalf of the Canadian CCAA Parties and to serve as the bankruptcy trustee in the event of such assignments. FTI is an experienced licensed insolvency trustee and has the requisite expertise, experience and qualifications to oversee the assignments and bankruptcy proceedings.
43. To reduce the costs of the bankruptcy process and to facilitate the orderly administration of the bankruptcy estates, the Monitor also seeks an order to procedurally consolidate the proposed bankruptcies. The Monitor believes that procedural consolidation is appropriate for the following reasons:
  - (a) the Canadian CCAA Parties are all within a single corporate group;
  - (b) the Canadian CCAA Parties have minimal assets remaining and no longer have any active business operations (and, in some cases, have never had any business other than acting as a holding company);
  - (c) all of the Canadian CCAA Parties are obligors (whether as borrower or guarantor) in respect of the Existing Credit Agreement, and the Pre-Filing Lenders will not receive recovery in full on the secured obligations owing to them; and
  - (d) procedural consolidation will result in administrative efficiencies and cost savings, including, among other things, by allowing for one newspaper notice, one mailing to all creditors of the Canadian CCAA Parties, and one creditors' meeting.
44. Further, the proposed procedural consolidation does not impact substantive rights and includes safeguards, including confirmation that the separate legal status of each Canadian CCAA Party is not affected and that the procedural consolidation does not cause any of the

bankrupt estates to be liable for any claim that it otherwise would not have been liable for absent procedural consolidation.

45. Several of the CCAA Parties (being Case Funding Inc., Pawnee Vendor, Windset Capital Corporation, Chesswood Capital Management USA Inc., and ResidualCo) are US-based entities (collectively, the “**US CCAA Parties**”). Following the CCAA Termination Time and related termination of the Chapter 15 Proceedings, the US CCAA Parties intend to commence voluntary dissolutions under Delaware law. The Monitor is seeking authorization to execute and file any documents or instruments as may be necessary or desirable in connection with such dissolutions.
46. The Monitor is in discussions with the Pre-Filing Agent and the Pre-Filing Lenders in connection with the proposed bankruptcy of the Canadian CCAA Parties and the proposed dissolutions of the US CCAA Parties, the related Wind-Down Reserve and the proposed extension of the Stay Period. The Monitor anticipates that the Pre-Filing Agent and the Pre-Filing Lenders will provide formal confirmation of support thereof prior to the motion for approval of same.

#### **H. APPROVAL OF FEES AND ACTIVITIES**

47. Pursuant to paragraphs 38 and 39 of the ARIO, the Monitor and its counsel 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.
48. The Monitor and counsel to the Monitor have maintained detailed records of their time and disbursements as they relate to the CCAA Proceedings, and the Court previously approved certain fees and disbursements of the Monitor and Osler relating to earlier aspects of the CCAA Proceedings pursuant to an Order made on May 1, 2025.
49. The Monitor now requests approval of its fees and disbursements for the period of March 1, 2025 to July 31, 2025, (the “**Monitor Approval Period**”) as set out in the affidavit of



Jeffrey Rosenberg, made September 9, 2025 (the “**Rosenberg Affidavit**”), and counsel to the Monitor’s fees and disbursements for the period February 12, 2025 to July 31, 2025, (the “**Counsel Approval Period**”) as set out in the affidavit of Sean Stidwill, made September 9, 2025 (the “**Stidwill Affidavit**” and together with the Stidwill Affidavit, the “**Fee Affidavits**”).

50. The Rosenberg Affidavit, attached as Appendix “B”, includes, at Exhibit “A” thereto, copies of the invoices rendered by the Monitor in respect of these CCAA Proceedings for the Monitor Approval Period that have been redacted to protect certain privileged and commercially sensitive information.
51. For the Monitor Approval Period, the Monitor’s accounts total \$3,075,148 in fees, \$25,326.98 in expenses and disbursements, and \$403,061.75 in HST for a total amount of \$3,503,536.73. A schedule of the accounts rendered by the Monitor for the fees and disbursements incurred in connection with the activities during the Monitor Approval Period is included at Exhibit “B” to the Rosenberg Affidavit. A summary of the personnel, hours and hourly rates charged by the Monitor during the Monitor Approval Period is included at Exhibit “C” to the Rosenberg Affidavit.
52. The Stidwill Affidavit, attached as Appendix “C”, includes, at Exhibit “A” thereto, copies of the invoices rendered by Osler in respect of the Counsel Approval Period that have been redacted to protect certain privileged and commercially sensitive information.
53. For the Counsel Approval Period, Osler’s accounts total \$1,192,063 in fees, \$5,881.96 in expenses and disbursements and \$155,644.72 in HST for a total amount of \$1,353,589.68. A schedule of the accounts rendered by counsel to the Monitor for the fees and disbursements incurred during the Counsel Approval Period is included at Exhibit “B” to the Stidwill Affidavit. A summary of the personnel, hours and hourly rates charged by Osler during the Counsel Approval Period is included at Exhibit “C” to the Stidwill Affidavit.
54. As described in the Fifth Report of the Monitor dated April 25, 2025 (“**Fifth Report**”) filed in support of, among other things, the approval of the Monitor’s and its counsel’s fees and disbursements relating to earlier aspects of the CCAA Proceedings, the Monitor has

undertaken an expansive mandate throughout the CCAA Proceedings. Since the date of the Fifth Report, the primary activities of the Monitor included:

- (a) reviewing borrowings under the DIP Facility and monitoring the receipts and disbursements of the CCAA Parties;
- (b) making distributions to the DIP Agent and, following termination of the DIP Facility, the Pre-Filing Agent (for and on behalf of the DIP Lenders and Pre-Filing Lenders, as applicable);
- (c) engaging with North Mill and its counsel with respect to various post-closing matters relating to the Pawnee Transaction;
- (d) engaging with respect to the Waypoint Transaction and Bishop Transactions and the closing of those transactions;
- (e) 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;
- (f) with the assistance of Osler, preparing reports to Court in these CCAA Proceedings; and
- (g) bringing several motions in the CCAA Proceedings (and related recognition motions in the Chapter 15 Proceedings) pursuant to its expanded authority.

55. 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.
56. 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. The proposed CCAA

Termination Order also approves the fees and disbursements of the Monitor (and its counsel) to complete any matters in its role as Monitor that are ancillary or incidental to these CCAA Proceedings and the Chapter 15 Proceedings following service of the CCAA Termination Certificate.

57. The Monitor is also requesting approval of the Supplement to the Fifth Report, Sixth Report, Seventh Report, this Eighth Report, and the activities of the Monitor described therein and herein. This Court previously approved the Monitor's prior reports and the activities and conduct set out therein.

## **I. CONCLUSION**

58. For the reasons set out in this Eighth Report, the Monitor is of the view that the Proposed Easy Legal Transaction should be approved and that the proposed Easy Legal AVO and CCAA Termination Order should be granted.

All of which is respectfully submitted this 9th day of September, 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., 1000390232 Ontario Inc. and CGL Holdco, LLC and not in its personal or corporate capacity



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Jeffrey Rosenberg  
Senior Managing Director



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Jodi Porepa  
Senior Managing Director

**APPENDIX “A” – COPY OF EASY LEGAL APA**

(see attached)

**17208260 CANADA INC.**

**AS THE PURCHASER**

**- AND -**

**CHESSWOOD GROUP LIMITED and 1000390232 ONTARIO INC.**

**COLLECTIVELY AND EACH INDIVIDUALLY, AS THE VENDOR**

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**ASSET PURCHASE AGREEMENT**

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**DATED August 27, 2025**

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## ASSET PURCHASE AGREEMENT

**THIS AGREEMENT** is made as of August 27, 2025:

**BETWEEN:**

**CHESSWOOD GROUP LIMITED** and **1000390232 ONTARIO INC.**  
(collectively, the “**Vendor**”)

- and -

**17208260 CANADA INC.** (the “**Purchaser**”)

**WHEREAS:**

On October 29, 2024, the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) made an Order (as amended and restated on November 7, 2024, and as otherwise amended and/or restated from time to time, the “**Initial Order**”) under the *Companies’ Creditors Arrangement Act* (Canada), as amended (the “**CCAA**”) in respect of the Vendor, among others (the proceedings commenced pursuant to the Initial Order, the “**CCAA Proceedings**”).

Pursuant to the Initial Order, FTI Consulting Canada Inc. was appointed as Monitor with the authority to, among other things, for and on behalf of and in the name of the Vendor, execute certain transactions and enter into agreements with respect to the Business or the Property (each as defined in the Initial Order).

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 (such proceedings, the “**U.S. Proceedings**”) for each of the CCAA Parties (as defined in the Initial Order) with the U.S. Bankruptcy Court for the district of Delaware (the “**U.S. Court**”). On November 25, 2024, the U.S. Court entered an Order which, among other things, recognized the CCAA Proceedings as a foreign main proceeding and gave effect to the Initial Order in the U.S.

The Vendor proposes to sell the Purchased Assets to the Purchaser and the Purchaser proposes to purchase the Purchased Assets from the Vendor on the terms and subject to the conditions contained in this Agreement.

**NOW THEREFORE** in consideration of the covenants and mutual promises set forth in this Agreement and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

### ARTICLE 1 INTERPRETATION

#### 1.1 Definitions.

In this Agreement:

“**1000390232**” means 1000390232 Ontario Inc.

“**1000458189 Receivable**” means all accounts receivable and other amounts due, owing or accruing due to 1000390232 from 1000458189 Ontario Inc. as of the Closing Date.

“**Action**” means any claim, counterclaim, application, action, suit, cause of action, Order, charge, indictment, prosecution, demand, complaint, grievance, lawsuit, arbitration, inquiry, audit, notice of violation, proceeding, litigation, citation, summons, subpoena or investigation of any nature, civil, criminal, administrative, regulatory or otherwise, whether at Law or in equity and by or before a Governmental Entity.

“**Affiliate**” means, with respect to any Person, any other Person who directly or indirectly controls, is controlled by, or is under direct or indirect common control with, such Person, and includes any Person in like relation to an Affiliate. A Person shall be deemed to “**control**” another Person if such Person possesses, directly or indirectly, the power to direct or cause the direction of the management and policies of such other Person, whether through the ownership of voting securities, by contract or otherwise; and the term “**controlled**” shall have a similar meaning.

“**Agreement**” means this Asset Purchase Agreement, including the preamble and the Recitals, and all the Schedules attached hereto, as they may be amended, restated or supplemented from time to time in accordance with the terms hereof.

“**Applicable Law**” means, with respect to any Person, property, transaction, event or other matter, any transnational, foreign or domestic, federal, provincial, territorial, state, local or municipal (or any subdivision of them) law (including common law and civil law), constitution, treaty, law, statute, regulation, code, ordinance, principle of common law or equity, rule, by-law (zoning or otherwise), Order (including any securities laws or requirements of stock exchanges and any consent decree or administrative Order) or other requirement having the force of law (“**Law**”), in each case relating or applicable to such Person, property, transaction, event or other matter and also includes, where appropriate, any interpretation of Law (or any part thereof) by any Person having jurisdiction over it, or charged with its administration or interpretation.

“**Approval and Vesting Order**” means an Order of the Court to be issued in the CCAA Proceedings, among other things, approving this Agreement and the Transaction, and vesting in the Purchaser all of the Vendor’s right, title and interest in and to the Purchased Assets free and clear of all Encumbrances (other than Permitted Encumbrances), in form and substance acceptable to the Vendor, the Purchaser and the Monitor, each acting reasonably.

“**Assigned Contracts**” means all Contracts listed on Schedule “A” attached hereto, as such Schedule may be amended, supplemented or restated by the Purchaser from time to time by notice to the Vendor no later than three (3) Business Days before the Closing Date.

“**Assignment and Assumption Agreement**” means an assignment and assumption agreement, in form and substance satisfactory to the Parties, acting reasonably, evidencing the assignment to the Purchaser of the Vendor’s rights, benefits and interests in, to and under the Assigned Contracts and the assumption by the Purchaser of all of the Assumed Liabilities under or in respect of the Assigned Contracts.

“**Assumed Employee Plans**” means the Employee Plans set forth in Schedule “B” attached hereto, as such Schedule may be amended, supplemented or restated by the Purchaser from time to time by notice to the Vendor no later than three (3) Business Days before the Closing Date, and all Contracts entered into by 1000390232 in connection with such Employee Plans, provided that Assumed Employee Plans shall not include the Excluded Employee Plans.

“**Assumed Liabilities**” means (a) Liabilities specifically and expressly designated by the Purchaser as assumed Liabilities in Schedule “C” attached hereto, as such Schedule may be amended, supplemented or restated by the Purchaser from time to time prior to the Closing; (b) Liabilities under any Assigned

Contracts or Permitted Encumbrances (but only to the extent such Assigned Contracts are actually and finally assigned to the Purchaser) arising out of events or circumstances that occur after the Closing; (c) Liabilities in respect of the Transferred Employees, if any; (d) Cure Costs, if any, in relation to Assigned Contracts; and (e) Post-Filing Claims, if any, that remain outstanding as at the Closing Time.

**“Authorization”** means any authorization, approval, consent, concession, exemption, licence, lease, grant, permit, franchise, right, privilege or no-action letter from any Governmental Entity having jurisdiction with respect to any specified Person, property, transaction or event, or with respect to any of such Person’s property or business and affairs (including any zoning approval, development permit or building permit) or from any Person in connection with any easements, contractual rights or other matters.

**“Bank Accounts”** means the lock-boxes and bank accounts of 1000390232 listed on **Schedule “D”** attached hereto.

**“Books and Records”** means all books, records, files, papers, books of account and other financial data Related to the Purchased Assets and Assumed Liabilities in the possession, custody or control of the Vendor, including Tax Returns, sales and advertising materials, sales and purchase data, trade association files, research and development records, lists of present and former customers and suppliers, personnel, employment and other records, and all records, data and information stored electronically, digitally or on computer-related media.

**“Business”** means the business and operations carried on by 1000390232 as at the date of this Agreement and as at the Closing Date.

**“Business Day”** means any day except Saturday, Sunday or any day on which banks are generally not open for business in Toronto, Ontario.

**“Cash”** means (a) cash on hand (including, without limitation, cash resulting from the clearance of checks deposited to the Bank Accounts before the Closing, whether or not such clearance occurs before, on or after the Closing); and (b) any other cash deposits, certificates of deposit, savings and other similar cash or cash equivalents on hand.

**“CCAA”** has the meaning set out in the Recitals.

**“CCAA Parties”** has the meaning set out in the Initial Order.

**“CCAA Proceedings”** has the meaning set out in the Recitals.

**“Chesswood Receivables”** means all accounts receivables and other amounts due, owing or accruing due to 1000390232 from Chesswood Group Limited as of the Closing Date.

**“Claims”** means all debts, obligations, expenses, costs, damages, losses, Actions, Liabilities, Encumbrances (other than Permitted Encumbrances), accounts payable, indebtedness, contracts, leases, agreements, undertakings, claims, rights and entitlements of any kind or nature whatsoever (whether direct or indirect, known or unknown, absolute or contingent, accrued or unaccrued, liquidated or unliquidated, matured or unmatured or due or not yet due, in law or in equity and whether based in statute or otherwise).

**“Closing”** means the completion of the Transaction in accordance with the provisions of this Agreement.

**“Closing Date”** means the date on which Closing occurs.

**“Closing Deliverables”** means all contracts, agreements, certificates and instruments required by this Agreement to be delivered at or before the Closing in order to effect the Transaction.

**“Closing Time”** means the time on the Closing Date at which Closing occurs, as evidenced by the Monitor’s Certificate.

**“Conditions Certificates”** has the meaning set out in Section 9.4.

**“Contracts”** means all contracts, agreements, deeds, licences, leases, obligations, commitments promises, undertakings, engagements, understandings and arrangements to which the Vendor is a party to or by which the Vendor is bound or under which the Vendor has, or will have at Closing, any right or liability or contingent right or liability (in each case, whether written or oral, express or implied), in each case to the extent Related to the Purchased Assets, including any Contracts in respect of Employees.

**“Court”** has the meaning set out in the Recitals.

**“Cure Costs”** means all monetary defaults in relation to the Assigned Contracts as at the date of Closing, other than those arising by reason only of the Vendor’s insolvency, the commencement of the CCAA Proceedings by the Vendor, or the Vendor’s failure to perform a non-monetary obligation.

**“Deposit”** means the amount of \$225,000, together with all interest earned thereon.

**“ELFI”** means Easy Legal Finance Inc., an Ontario corporation.

**“ELFI Chesswood Receivable”** means the indebtedness due, owing or payable by ELFI to Chesswood Group Limited as of the Closing Date under the Secured Promissory Grid Note, together with such additional fees, interest and other charges as may accrue in accordance therewith.

**“ELFI Newco Receivable”** means all accounts receivable and other amounts due, owing or accruing due to 1000390232 from ELFI as of the Closing Date, including without limitation any amounts owing to 100039032 by ELFI pursuant to the Servicing and Licensing Agreement, together with such additional fees, interest and other charges as may accrue in accordance therewith.

**“Employee Plans”** means all written or oral, registered or unregistered, funded or unfunded employee benefit, welfare, supplemental unemployment benefit, bonus, pension, supplemental pension, profit sharing, executive compensation, current or deferred compensation, incentive compensation, stock compensation, stock purchase, stock option, stock appreciation, phantom stock option, savings, vacation pay, severance or termination pay, retirement, supplementary retirement, hospitalization insurance, salary continuation, legal, health or other medical, dental, life, disability or other benefits or insurance (whether insured or self-insured) plan, program, agreement or arrangement, including post-termination or retirement benefit plans, and every other written or oral benefit plan, program, agreement or arrangement sponsored, maintained or contributed to or required to be contributed to by 1000390232 for the benefit of the Employees, former employees, directors, officers and their dependents or beneficiaries by which 1000390232 is bound or with respect to which 1000390232 participates or has any actual or potential Liability.

**“Employees”** means all individuals employed by 1000390232 as at the Closing Time, on a full-time, part-time or temporary basis, including any unionized employees and those employees on disability leave, parental leave or other absence and **“Employee”** means any one of them.

**“Encumbrances”** means all claims, Liabilities (direct, indirect, absolute or contingent), obligations, prior claims, right of retention, liens, security interests, floating charges, mortgages, pledges, assignments, conditional sales, warrants, adverse claims, charges, hypothecs, trusts, deemed trusts (statutory or otherwise), judgments, writs of seizure or execution, notices of sale, contractual rights (including purchase options, rights of first refusal, rights of first offer or any other pre-emptive contractual rights), restrictive covenants, easements, servitudes, rights of way, licences, leases, encroachments, and all other encumbrances, whether or not they have been registered, published or filed and whether secured, unsecured or otherwise.

**“EQB Subordination Agreement”** means the subordination agreement made as of January 31, 2023, among Chesswood Group Limited, ELFI, Easy Legal Finance SPV Inc. and Equitable Bank, pursuant to which Chesswood Group Limited has agreed to subordinate repayment by ELFI and Easy Legal Finance SPV Inc. of all indebtedness owing to it to the repayment by each such party of all present and future indebtedness and liability of such party to Equitable Bank.

**“Excluded Assets”** means: (a) all rights, covenants, obligations and benefits of the Vendor under this Agreement or the Closing Deliverables that survive Closing; and (b) those assets listed in **Schedule “E”** attached hereto as such Schedule may be added to by the Purchaser from time to time by notice to the Vendor no later than three (3) Business Days before the Closing Date.

**“Excluded Contracts”** means all Contracts that are not Assigned Contracts, including those Contracts listed in **Schedule “F”** attached hereto as such Schedule may be amended, supplemented or restated by the Purchaser from time to time by notice to the Vendor no later than three (3) Business Days before the Closing Date and, for greater certainty, includes any Removed Contract and any Excluded Contract that has been disclaimed or terminated pursuant to Section 2.3(4).

**“Excluded Employee Plans”** means all Employee Plans which are not Assumed Employee Plans, including those Employee Plans listed in **Schedule “G”** attached hereto, as such Schedule may be amended, supplemented or restated by the Purchaser from time to time by notice to the Vendor no later than three (3) Business Days before the Closing Date.

**“Excluded Liabilities”** means all Claims of or against the Vendor as at the Closing Time, other than Assumed Liabilities. For greater certainty, and without limiting the generality of the foregoing, “Excluded Liabilities” includes (to the extent not an Assumed Liability), *inter alia*: (a) any and all Claims relating to any change of control provision that may arise in connection with the change of control contemplated by the Transaction and to which the Vendor may be bound as at the Closing Time; (b) all Claims relating to or under the Excluded Contracts and Excluded Assets; (c) Liabilities for Employees who are not Transferred Employees or whose employment with 1000390232 or its Affiliates is terminated on or before Closing; and (d) all Liabilities to or in respect of the Vendor’s Affiliates. Without limiting the foregoing, Excluded Liabilities includes any Claims that are not Assumed Liabilities.

**“General Conveyance”** means a general conveyance and assumption of liabilities, in form and substance satisfactory to the Parties, acting reasonably, evidencing the conveyance to the Purchaser of the Vendor’s right, title and interest in and to the Purchased Assets and the assumption by the Purchaser of the Assumed Liabilities.

**“Goodwill”** means the goodwill Related to the Purchased Assets but excluding any goodwill relating to the Excluded Assets.

**“Governmental Entity”** means any government, regulatory authority, governmental department, agency, commission, bureau, official, minister, Crown corporation, court, board, tribunal or dispute settlement panel

or other law, rule or regulation-making organization or entity: (a) having or purporting to have jurisdiction on behalf of any nation, province, territory or state or any other geographic or political subdivision of any of them, or (b) exercising, or entitled or purporting to exercise any administrative, executive, judicial, legislative, policy, regulatory or taxing authority or power.

“**GST/HST**” means all goods and services tax and harmonized sales tax imposed under Part IX of the *Excise Tax Act* (Canada).

“**Initial Order**” has the meaning set out in the Recitals.

“**Intellectual Property**” means: (a) all inventions (whether patentable or unpatentable and whether or not reduced to practice), all improvements thereto, and all patents and patent applications, together with all reissuances, continuations, continuations-in-part, revisions, extensions, and re-examinations thereof, (b) all trademarks, service marks, trade dress, logos, trade names, domain names and corporate names, together with all translations, adaptations, derivations, and combinations thereof and including all goodwill associated therewith, and all applications, registrations and renewals in connection therewith, (c) all copyrights, and all applications, registrations, and renewals in connection therewith, (d) all trade secrets and confidential business information (including ideas, research and development, know-how, formulas, compositions, manufacturing and production processes and techniques, designs, drawings, specifications, technical data, customer and supplier lists, pricing and cost information, and business and marketing plans and proposals), (e) all computer software, (f) all database rights, (g) all design rights and registered designs and all documentation and media constituting or describing any of the foregoing and all copies and tangible embodiments thereof (in whatever form or medium and whether or not any of the foregoing is registered), and (h) all other proprietary rights, including all moral rights, pertaining to any product or service designed, manufactured, sold, distributed, marketed, used, performed, employed or exploited, and all rights or forms of protection of a similar nature or having equivalent or similar effect to any of those which may subsist anywhere in the world, owned by or registered in the name of any Person or in which any Person has any rights, licences or immunities.

“**Interim Period**” means the period from the date of this Agreement until the earlier of: (a) the Closing Time; and (b) the termination of this Agreement in accordance with Article 10.

“**Investment Canada Act**” means the *Investment Canada Act* (Canada).

“**ITA**” means the *Income Tax Act*, R.S.C., 1985, c. 1 (5th Supplement).

“**Law**” has the meaning set out in the definition of “**Applicable Law**”.

“**Liability**” means, with respect to any Person, any liability or obligation of such Person of any kind, character or description, whether known or unknown, absolute or contingent, accrued or unaccrued, disputed or undisputed, liquidated or unliquidated, secured or unsecured, joint or several, due or to become due, vested or unvested, executory, determined, determinable or otherwise, and whether or not the same is required to be accrued on the financial statements of such Person.

“**Loan Documents**” means the Secured Promissory Grid Note, the EQB Subordination Agreement, the Loan Portfolio Agreements, the Security Documents and any and all other agreements, notes, guaranties, security agreements, pledge agreements, mortgages, deeds of trust, assignments, subordination agreements and all other documents previously, concurrently or hereafter executed or delivered by any Person to or in favor of the Vendor evidencing, guarantying, securing or otherwise related to any or all of the Purchased Receivables.

**“Loan Party”** means any Person who is a party to any Loan Document(s).

**“Loan Portfolio”** has the meaning set out in the definition of **“Purchased Receivables”**.

**“Loan Portfolio Agreements”** means the loan agreements (and all schedules and other attachments attached thereto) entered into prior to the Closing Date by 1000390232, pursuant to which 1000390232 agreed to make available to Loan Parties the loan advances listed in the Loan Portfolio.

**“Monitor”** means FTI Consulting Canada Inc. in its capacity as monitor of the Vendor in the CCAA Proceedings.

**“Monitor’s Certificate”** means the certificate, substantially in the form attached as Schedule “A” to the Approval and Vesting Order, to be delivered by the Monitor in accordance with Section 9.4, and thereafter filed by the Monitor with the Court.

**“Obligations”** means, in respect of each Loan Party: (a) all loan advances made to such Loan Party or on such Loan Party’s behalf under the Loan Documents; and (b) all of such Loan Party’s debts, liabilities, obligations, covenants, warranties, and duties to 1000390232 arising out of the Loan Documents, and, in each case, including all principal, interest, fees, expenses and charges relating to any of the foregoing.

**“Order”** means any order, directive, judgment, decree, injunction, decision, ruling, award or writ of any Governmental Entity.

**“Outside Date”** means September 26, 2025, or such later date as the Parties may mutually agree.

**“Party”** means a party to this Agreement and any reference to a Party includes its successors and permitted assigns and **“Parties”** means more than one of them.

**“Permitted Encumbrances”** means the Encumbrances Related to the Purchased Assets listed in **Schedule “H”** attached hereto.

**“Person”** is to be broadly interpreted and includes an individual, a corporation, a partnership, a trust, an unincorporated organization, a Governmental Entity, and the executors, administrators or other legal representatives of an individual in such capacity.

**“Personal Information”** means information in the possession or under the control of the Vendor about an identifiable individual.

**“Post-Filing Claims”** means any or all liability or obligation of 1000390232 to suppliers or service providers pursuant to Assigned Contracts that arise during and in respect of the period commencing on October 29, 2024 and ending on the day immediately preceding the Closing Date in respect of services rendered or supplies provided to 1000390232 in the ordinary course of business during such period pursuant to existing arrangements with such suppliers or service providers.

**“Prepaid Amounts”** means all prepaid amounts and deposits Related to the Purchased Assets, other than prepaid amounts and deposits which relate to the Excluded Assets.

**“Purchase Price”** has the meaning set out in Section 3.1.

**“Purchased Assets”** means all assets, properties, undertakings and rights set forth on **Schedule “I”** attached hereto, as such Schedule may be amended, supplemented or restated by the Purchaser from time

to time to remove any Purchased Asset by notice to the Vendor no later than three (3) Business Days before the Closing Date, but in each case, excluding the Excluded Assets.

**“Purchased Intellectual Property”** means all Intellectual Property, wherever situated, owned, licensed or registered or unregistered by or for the benefit of 1000390232 or used in, held for use in connection with, or necessary for the conduct of, the Business as conducted as of the Closing Date, including, without limitation, the Intellectual Property set forth on **Schedule “J”** attached hereto, as such Schedule may be amended, supplemented or restated by the Purchaser from time to time to remove any Purchased Intellectual Property by notice to the Vendor no later than three (3) Business Days before the Closing Date.

**“Purchased Receivables”** means, wheresoever and howsoever incurred: (a) all loans receivable, accrued interest receivable and other amounts due, owing or accruing due to 1000390232, excluding any Excluded Assets (the **“Loan Portfolio”**), (b) the ELFI Chesswood Receivable, (c) the ELFI Newco Receivable, and (d) the 1000458189 Receivable, in each case as of the Closing Date and, in each case, including all Related Rights.

**“Purchaser”** has the meaning set out in the preamble hereto, and includes any successor or permitted assignee thereof.

**“Purchaser Released Parties”** has the meaning set out in Section 6.3.

**“Related Rights”** means: (a) all of the right, title and interest of the Vendor in and to the Purchased Receivables, including all unpaid principal and interest and other amounts outstanding, due or payable to the Vendor thereunder, and including all right to collect same from any Person liable therefor, (b) the full benefit of all powers, remedies, covenants and provisions contained in the Loan Documents, (c) all Security, and all right, title and interest of the Vendor arising thereunder, and including all rights under the *Personal Property Security Act* or any other Applicable Law, (d) to the extent permitted by Applicable Law, all suits, claims, causes of action and any other right of the Vendor arising under or with respect to the Loan Documents, and any other documents or instruments delivered pursuant thereto or the loan transactions governed thereby or otherwise based on or related to any of the foregoing, including, but not limited to, contract claims, tort claims, malpractice claims, statutory claims, and all other claims at Law or in equity with respect to the rights and obligations sold and assigned in connection with the Purchased Receivables, and (e) all proceeds of the foregoing.

**“Related to the Purchased Assets”** means (a) used or held for use solely in connection with, (b) arising from or solely in connection with, or (c) otherwise related to, material to or necessary for, the Purchased Assets or any part thereof, but in each case excluding any Excluded Assets.

**“Released Claims”** means all Claims and Orders, contingent or otherwise, whether liquidated or unliquidated, matured or unmatured, disputed or undisputed, contractual, legal or equitable, including loss of value, professional fees, including “claims” as defined in the CCAA and including fees and disbursements of legal counsel on a full indemnity basis, and all costs incurred in investigating or pursuing any of the foregoing or any proceeding relating to any of the foregoing.

**“Removed Contract”** means any Assigned Contract that is removed by the Purchaser from **Schedule “A”** attached hereto by the Closing Date and therefore becoming an Excluded Contract and **“Removed Contracts”** means all such Contracts.

**“Representative”** when used with respect to a Person means each director, officer, employee, consultant, subcontractor, financial adviser, legal counsel, accountant and other agent, advisor or representative of that Person.



**“Secured Promissory Grid Note”** means the secured promissory grid note made as of December 28, 2022, between ELFI, Easy Legal Finance SPV Inc. and Chesswood Group Limited, pursuant to which Chesswood Group Limited has provided ELFI with a revolving loan for the purpose of repaying the unsecured debenture issued by ELFI, as same may be amended, restated, varied and/or supplemented from time to time.

**“Security”** means any mortgage, pledge, lien (statutory or otherwise), charge, assignment, hypothecation, security interest or other encumbrance or adverse claim of any nature in any and all property (real or personal) that secures payment and performance of any or all of the Obligations.

**“Security Documents”** means all security agreements, financing statements, pledge agreements, assignments, mortgages, deeds of trust and other documents and instruments which are given to the Vendor by any Person to grant, preserve, protect and/or perfect the Security.

**“Servicing and Licensing Agreement”** means the servicing and licensing agreement dated February 13, 2023 between ELFI, Easy Legal Finance SPV Inc. and Chesswood Group Limited.

**“Target Closing Date”** means September 18, 2025, or such later date as the Parties may mutually agree.

**“Tax Returns”** means all returns, reports, declarations, designations, forms, elections, notices, filings, information returns, and statements in respect of Taxes that are filed or required to be filed with any applicable Governmental Entity, including all amendments, schedules, attachments or supplements thereto and whether in tangible or electronic form.

**“Taxes”** or **“Tax”** means, with respect to any Person, all supranational, national, federal, provincial, state, local or other taxes, including income taxes, global minimum taxes, mining taxes, branch taxes, profits taxes, capital gains taxes, gross receipts taxes, windfall profits taxes, value added taxes, severance taxes, ad valorem taxes, property taxes, property transfer taxes, capital taxes, net worth taxes, production taxes, GST/HST, sales taxes, goods and services taxes, harmonized sales taxes, use taxes, licence taxes, excise taxes, franchise taxes, environmental taxes, transfer taxes, withholding or similar taxes, payroll taxes, employment taxes, employer health taxes, governmental pension plan premiums and contributions, social security premiums, workers’ compensation premiums, employment/unemployment insurance or compensation premiums, stamp taxes, occupation taxes, premium taxes, alternative or add on minimum taxes, customs duties, import and export taxes, countervailing and anti-dumping duties or other taxes of any kind whatsoever imposed or charged by any Governmental Entity and any instalments in respect thereof including amounts or refunds owing in respect of any form of COVID-19 economic support, together with any interest, penalties, or additions with respect thereto and any interest in respect of such additions or penalties and any liability for the payment of any amounts of the type described in this paragraph as a result any express or implied obligation to indemnify any other Person or as a result of being a transferee or successor in interest to any Person, whether disputed or not.

**“Transaction”** means, collectively, the transactions contemplated by this Agreement.

**“Transfer Taxes”** means all applicable Taxes, including any applicable GST/HST, payable upon or in connection with the Transaction and any filing, registration, recording or transfer fees payable in connection with the instruments of transfer provided for in this Agreement (for greater certainty, excluding any income Taxes of the Vendor).

**“Transferred Employees”** means all Employees who have accepted an offer of employment with the Purchaser or its designate made in accordance with Section 5.1(1) hereof.

“**U.S. Court**” has the meaning set out in the Recitals.

“**U.S. Proceedings**” has the meaning set out in the Recitals.

“**Vendor**” has the meaning set out in the preamble hereto.

“**Vendor Released Parties**” has the meaning set out in Section 6.2.

## **1.2 Actions on Non-Business Days**

If any payment is required to be made or other action (including the giving of notice) is required to be taken pursuant to this Agreement on a day which is not a Business Day, then such payment or action shall be considered to have been made or taken in compliance with this Agreement if made or taken on the next succeeding Business Day.

## **1.3 Currency and Payment Obligations**

Except as otherwise expressly provided in this Agreement, all dollar amounts referred to in this Agreement are stated in the lawful currency of Canada.

## **1.4 Calculation of Time**

In this Agreement, a period of days shall be deemed to begin on the first day after the event which began the period and to end at 5:00 p.m. Eastern time on the last day of the period. If any period of time is to expire hereunder on any day that is not a Business Day, the period shall be deemed to expire at 5:00 p.m. Eastern time on the next succeeding Business Day.

## **1.5 Additional Rules of Interpretation**

- (1) *Consents, Agreements, Approval, Confirmations and Notice to be Written.* Any consent, agreement, approval or confirmations from, or notice to, any party permitted or required by this Agreement shall be written consent, agreement, approval, confirmation, or notice, and email shall be sufficient.
- (2) *Gender and Number.* In this Agreement, unless the context requires otherwise, words in one gender include all genders and words in the singular include the plural and vice versa.
- (3) *Headings and Table of Contents.* The inclusion in this Agreement of headings of Articles and Sections and the provision of a table of contents are for convenience of reference only and are not intended to be full or precise descriptions of the text to which they refer.
- (4) *Section References.* Unless the context requires otherwise, references in this Agreement to Articles, Sections or Schedules are to Articles or Sections of this Agreement, and Schedules to this Agreement.
- (5) *Words of Inclusion.* Wherever the words “include”, “includes” or “including” are used in this Agreement, they shall be deemed to be followed by the words “without limitation” and the words following “include”, “includes” or “including” shall not be considered to set forth an exhaustive list.

- (6) *References to this Agreement.* The words “hereof”, “herein”, “hereto”, “hereunder”, “hereby” and similar expressions shall be construed as referring to this Agreement in its entirety and not to any particular Section or portion of it.
- (7) *Statute References.* Unless otherwise indicated, all references in this Agreement to any statute include the regulations thereunder, in each case as amended, re-enacted, consolidated or replaced from time to time and in the case of any such amendment, re-enactment, consolidation or replacement, reference herein to a particular provision shall be read as referring to such amended, re-enacted, consolidated or replaced provision and also include, unless the context otherwise requires, all applicable guidelines, bulletins or policies made in connection therewith.
- (8) *Document References.* All references herein to any agreement (including this Agreement), document or instrument mean such agreement, document or instrument as amended, supplemented, modified, varied, restated or replaced from time to time in accordance with the terms thereof and, unless otherwise specified therein, includes all schedules attached thereto.

## **1.6 Schedules**

The Schedules attached hereto are incorporated in this Agreement by reference and deemed to be a part hereof. Unless the context otherwise requires, words and expressions defined in this Agreement will have the same meanings in the Schedules and the interpretation provisions set out in this Agreement apply to the Schedules. Unless the context otherwise requires, or a contrary intention appears, references in the Schedules to a designated Article, Section, or other subdivision refer to the Article, Section, or other subdivision, respectively, of this Agreement.

## **ARTICLE 2 PURCHASE OF ASSETS AND ASSUMPTION OF LIABILITIES**

### **2.1 Purchase and Sale of Purchased Assets**

At the Closing Time, on and subject to the terms and conditions of this Agreement and the Approval and Vesting Order, the Vendor shall sell to the Purchaser, and the Purchaser shall purchase from the Vendor, all of the Vendor’s right, title and interest in and to the Purchased Assets, which shall be free and clear of all Encumbrances other than Permitted Encumbrances. For greater certainty, notwithstanding any other provision of this Agreement, this Agreement does not constitute an agreement by the Purchaser to purchase, or by the Vendor to sell, any Excluded Asset.

### **2.2 Assumption of Assumed Liabilities**

At the Closing Time, on and subject to the terms and conditions of this Agreement, the Purchaser shall assume and agree to pay when due and perform and discharge in accordance with their terms, the Assumed Liabilities, if any. Notwithstanding any other provision of this Agreement, the Purchaser shall not assume any Excluded Liability.

### **2.3 Assignment of Contracts**

- (1) *Obtaining Consents.* Prior to Closing, the Vendor, with the assistance of and in consultation with the Purchaser, shall use commercially reasonable efforts to obtain all consents, if any, required to fully and finally assign the Assigned Contracts to the Purchaser; provided that

neither the Vendor nor the Purchaser shall be required to agree to pay any amount or provide any other consideration in connection with obtaining any such consents (other than any applicable Cure Costs).

- (2) *Cure Costs.* To the extent that any Cure Costs are payable in respect of any Assigned Contract, the Purchaser shall pay such Cure Costs to the extent such Assigned Contract is assigned to and assumed by the Purchaser on Closing.
- (3) *Assignment.* At the Closing Time, on and subject to the terms and conditions of this Agreement, the Approval and Vesting Order, all of the Vendor's rights, benefits and interests in, to and under the Assigned Contracts shall be fully and finally assigned to the Purchaser, the consideration for which is included in the Purchase Price.
- (4) *Excluded Contracts.* The Vendor shall retain the right at any time to disclaim or terminate any Excluded Contract (including any Removed Contract) without any notice to the Purchaser.
- (5) *No Adjustment.* In respect of any Assigned Contract for which the consent of any Person is required to fully and finally assign such Contract (which, for greater certainty, shall exclude any Loan Document) and such consent is not obtained prior to Closing: (a) such Contract shall not form part of the Purchased Assets, (b) neither Party shall be considered to be in breach of this Agreement, (c) the failure to assign or otherwise transfer such Assigned Contract shall not be a condition to Closing, (d) the Purchase Price shall not be subject to any adjustment, and (e) the Closing shall not be delayed.

### **ARTICLE 3 PURCHASE PRICE & TAXES**

#### **3.1 Deposit**

As a deposit for the Purchase Price, the Purchaser paid the Monitor the Deposit on August 27, 2025 by wire transfer of immediately available funds. The Deposit shall be held in escrow by the Monitor in an interest bearing account on behalf of the Vendor and be dealt with in accordance with the terms of this Agreement.

#### **3.2 Purchase Price**

The consideration payable by the Purchaser to the Vendor for the Vendor's right, title and interest in and to the Purchased Assets (the "**Purchase Price**") shall be \$1,500,000.

#### **3.3 Satisfaction of Purchase Price**

At the Closing Time: (a) the Deposit shall be released to the Monitor on behalf of the Vendor; and (b) the Purchaser shall satisfy the balance of the Purchase Price by payment to the Monitor, on behalf of the Vendor, of cash in immediately available funds equal to the Purchase Price less the Deposit.

#### **3.4 Allocation of Purchase Price**

The Parties agree that the Purchase Price shall be allocated among the Purchased Assets in accordance with **Schedule 3.4**. The Purchaser and the Vendor shall be bound by this allocation, shall file all Tax Returns in a manner that is consistent with this allocation, in the course of filing of any Tax Returns or in the course

of any audit by any Governmental Entity, Tax review or Tax proceeding relating to any Tax Returns, and shall not take any position inconsistent therewith.

### **3.5 Taxes**

In addition to the Purchase Price, the Purchaser shall be liable for and shall, at Closing, pay all applicable Transfer Taxes, including all registration fees in connection with the transfer of security registrations relating to the Loan Documents.

### **3.6 Tax Elections**

- (1) *Section 167 Election.* If available, at the Closing, the Vendor and the Purchaser shall execute jointly an election under section 167 of the *Excise Tax Act* (Canada) (and the equivalent under any applicable provincial or territorial Law) and, if applicable, to have the sale of the Purchased Assets take place on a GST/HST-free basis under Part IX of the *Excise Tax Act* (Canada). The Purchaser and the Vendor shall file the elections in the manner and within the time prescribed by the relevant legislation.
- (2) *Subsection 20(24) Tax Election.* If applicable and if requested by the Purchaser in its sole discretion, at the Closing or as soon as reasonably practicable thereafter, the Purchaser and the Vendor shall jointly execute and file an election under subsection 20(24) of the ITA in the manner required by subsection 20(25) of the ITA and under the equivalent or corresponding provisions of any other applicable provincial or territorial Law, in the prescribed forms and within the time period permitted under the ITA and under any other applicable provincial or territorial Law, as to such amount paid by the Vendor to the Purchaser for assuming future obligations.
- (3) *Section 22 Tax Election.* If available, as shall be determined by each Party acting reasonably, and if requested by the Purchaser in its sole discretion, the Purchaser and the Vendor will execute and file, within the prescribed time limits, a joint election with respect to the Purchased Receivables under section 22 of the ITA and any equivalent or corresponding provisions of any other applicable provincial or territorial Law and will designate in that joint election the portion of the Purchase Price allocated to the Purchased Receivables as the consideration paid by the Purchaser to the Vendor for the Purchased Receivables for the purposes of the election.

## **ARTICLE 4 REPRESENTATIONS AND WARRANTIES**

### **4.1 Representations and Warranties of the Vendor**

The Vendor represents and warrants to the Purchaser on the date hereof and at Closing as follows and acknowledges and agrees that the Purchaser is relying upon such representations and warranties in connection with the Transaction:

- (1) *Due Authorization and Enforceability of Obligations.* Subject to the issuance of the Approval and Vesting Order by the Court: (a) the Vendor has the power, authority and right to enter into and deliver this Agreement and to perform its obligations hereunder; (b) the execution, delivery and performance by the Vendor of its obligations under this Agreement, and the consummation by the Vendor of the Transaction, has been duly authorized and approved by all required action on the part of the Vendor; and (c) this

Agreement constitutes a valid and legally binding obligation of the Vendor, enforceable against it in accordance with its terms subject only to the Approval and Vesting Order.

- (2) *Residence of the Vendor.* The Vendor is not a non-resident of Canada within the meaning of the ITA.

## 4.2 Representations and Warranties of the Purchaser

The Purchaser represents and warrants to and in favour of the Vendor as follows and acknowledges and agrees that the Vendor is relying upon such representations and warranties in connection with the Transaction:

- (1) *Due Authorization and Enforceability of Obligations.* (a) The Purchaser has the power, authority and right to enter into and deliver this Agreement and to perform its obligations hereunder; (b) the execution, delivery and performance by the Purchaser of its obligations under this Agreement, and the consummation by the Purchaser of the Transaction, has been duly authorized and approved by all required action on the part of the Purchaser; and (c) this Agreement constitutes a valid and legally binding obligation of the Purchaser, enforceable against it in accordance with its terms except in each case as such enforceability is limited by bankruptcy, insolvency, reorganization, moratorium or similar laws now or hereafter in effect relating to creditors' rights generally or general principles of equity.
- (2) *No Conflict.* The execution, delivery and performance by the Purchaser of this Agreement and the completion of the Transaction does not (or would not with the giving of notice, the lapse of time, or both, or the happening of any other event or condition) result in a breach or a violation of, or conflict with, or allow any other Person to exercise any rights under, any terms or provisions of the organizational documents of the Purchaser, or Applicable Law.
- (3) *No Commissions.* The Purchaser has not entered into any arrangements or agreements with respect to the payment of any brokerage commissions, finders' fees or similar compensation in connection with the Transaction.
- (4) *Proceedings.* As of the date hereof, there are no Actions pending, or to the knowledge of the Purchaser, threatened against the Purchaser before any Governmental Entity, which would: (a) prevent the Purchaser from paying the Purchase Price to the Monitor; (b) prohibit or seek to enjoin, restrict or prohibit the Transaction or (c) reasonably be expected to materially delay the Purchaser from fulfilling any of its obligations set forth in this Agreement.
- (5) *Investment Canada Act.* The Purchaser is a "Canadian" within the meaning of the Investment Canada Act.
- (6) *Consents.* Except for: (a) the issuance of the Approval and Vesting Order; and (b) any regulatory approvals required to be obtained pursuant to this Agreement, no Authorization, consent or approval of, or filing with or notice to, any Governmental Entity, court or other Person is required in connection with the Purchaser's execution, delivery or performance of this Agreement and each of the agreements to be executed and delivered by the Purchaser hereunder.

- (7) *Financial Ability.* The Purchaser has cash on hand and/or firm financing commitments in amounts sufficient to allow it to pay the balance of the Purchase Price and all other costs and expenses of the Purchaser<sup>27</sup> in connection with the consummation of the Transaction.

### 4.3 As Is, Where Is

The Purchaser acknowledges and agrees that it has conducted to its satisfaction an independent investigation and verification of the Vendor, the Business, and the Purchased Assets, and, based solely thereon and the advice of their financial, legal and other advisors, has determined to proceed with the Transaction. The Purchaser has relied solely on the results of its own independent investigation and verification and, except for the representations and warranties of the Vendor expressly set forth in Section 4.1, the Purchaser understands, acknowledges and agrees that all other representations, warranties, guarantees, conditions and statements of any kind or nature, expressed or implied (including any relating to the future or historical financial condition, results of operations, prospects, assets or liabilities of the Vendor or the Business) are specifically disclaimed by the Vendor and its financial and legal advisors and the Monitor and its legal counsel. THE PURCHASER SPECIFICALLY ACKNOWLEDGES AND AGREES THAT, EXCEPT FOR THE REPRESENTATIONS AND WARRANTIES OF THE VENDOR EXPRESSLY AND SPECIFICALLY SET FORTH IN SECTION 4.1: (A) THE PURCHASER IS ACQUIRING THE PURCHASED ASSETS ON AN “AS IS, WHERE IS” BASIS; AND (B) NONE OF THE VENDOR, THE MONITOR OR ANY OTHER PERSON (INCLUDING ANY REPRESENTATIVE OF THE VENDOR OR THE MONITOR WHETHER IN ANY INDIVIDUAL, CORPORATE OR ANY OTHER CAPACITY) IS MAKING, AND THE PURCHASER IS NOT RELYING ON, ANY REPRESENTATIONS, WARRANTIES, GUARANTEES, CONDITIONS OR OTHER STATEMENTS OF ANY KIND WHATSOEVER, WHETHER ORAL OR WRITTEN, EXPRESS OR IMPLIED, STATUTORY OR OTHERWISE, AS TO ANY MATTER CONCERNING THE VENDOR, THE BUSINESS, THE PURCHASED ASSETS, THE EXCLUDED ASSETS, THE EXCLUDED LIABILITIES, THE ASSUMED LIABILITIES, THIS AGREEMENT OR THE TRANSACTION, OR THE ACCURACY OR COMPLETENESS OF ANY INFORMATION PROVIDED TO (OR OTHERWISE ACQUIRED BY) THE PURCHASER OR ANY OF ITS REPRESENTATIVES, INCLUDING WITH RESPECT TO MERCHANTABILITY, PHYSICAL OR FINANCIAL CONDITION, DESCRIPTION, FITNESS FOR A PARTICULAR PURPOSE, OR IN RESPECT OF ANY OTHER MATTER OR THING WHATSOEVER, INCLUDING ANY AND ALL CONDITIONS, GUARANTEES, STATEMENTS, WARRANTIES OR REPRESENTATIONS, EXPRESS OR IMPLIED, PURSUANT TO ANY APPLICABLE LAWS IN ANY JURISDICTION, WHICH THE PURCHASER CONFIRMS DO NOT APPLY TO THIS AGREEMENT, AND ARE HEREBY WAIVED IN THEIR ENTIRETY BY THE PURCHASER.

## ARTICLE 5 EMPLOYEES

### 5.1 Employees

- (1) Not later than seven (7) days prior to the Closing Date, the Purchaser shall provide the Vendor with a list of all Employees to whom the Purchaser intends to offer employment. The Purchaser shall, at least five (5) days prior to the Closing Date, make an offer of employment, effective as of the Closing Date and contingent upon the Closing, to each such Employee on substantially the same terms and conditions of employment, in the aggregate, as in effect immediately prior to the Closing, which shall not be conditional (other than Closing) or include any probationary or other similar period. Each Employee who accepts such offer of employment shall be referred to hereinafter as a “**Transferred Employee**”. Notwithstanding the foregoing, nothing herein shall be construed as to prevent

the Purchaser at its sole responsibility, liability and obligation, from terminating the employment of any Transferred Employee, consistent with Applicable Law, at any time following the Closing Date.

- (2) Each Transferred Employee shall be given credit for all service with 1000390232, and its predecessors, to the extent such past service credit is recognized, for all employment purposes, including for severance benefits and vacation entitlement (but not for accrual of pension benefits, retiree welfare benefits or equity compensation), provided that any service credit under any employee benefit plans or arrangements of the Purchaser maintained by the Purchaser in which such Transferred Employees participate following the Closing Date, shall only be recognized for purposes of eligibility, vesting, and, with respect to short-term disability benefits only, entitlement to benefits. Notwithstanding the foregoing, nothing in this Section 5.1(2) shall be construed to require crediting of service that would result in a duplication of benefits.
- (3) The Parties agree that nothing in this Section 5.1(3), whether express or implied, is intended to create any third party beneficiary rights in any Transferred Employee.

## **5.2 Employee Liability**

On Closing, the Purchaser will assume and be responsible for:

- (1) all liabilities for salary, wages, bonuses, commissions, vacation pay, overtime pay, Assumed Employee Plans, and other compensation and benefits (including accrued vacation and sick days, retirement benefits, if any, and pay in lieu thereof, as well as any other benefits and other similar arrangements) relating to the employment or termination of employment of all Transferred Employees prior to, on and after the Closing Date;
- (2) all liabilities for vacation and sick pay and entitlement in respect of Transferred Employees accrued or payable prior to, on and after the Closing Date;
- (3) all severance payments, payments for notice of termination or in lieu of notice of termination, damages for wrongful dismissal and all related costs in respect of the termination by the Purchaser of the employment of any Transferred Employee;
- (4) all liabilities for claims for injury, disability, death or workers' compensation arising from or related to employment of the Transferred Employees prior, on to and after the Closing Date; and
- (5) all liabilities in respect of the Assumed Employee Plans with respect to the Transferred Employees.

## **5.3 Employee Benefits**

- (1) Unless otherwise agreed by the Parties prior to the Closing, the Parties shall take all necessary and appropriate actions to assign and assume, effective as of the Closing Date, each of the Assumed Employee Plans, if any, and all assets and liabilities of or related to the Assumed Employee Plans, including for greater certainty executing any amendments to the Assumed Employee Plans and obtaining any consents, submitting any reports or filings required by any applicable Governmental Entities. Following the Closing, the Purchaser shall ensure that all Transferred Employees and their dependents continue to



participate in the Assumed Employee Plans and accrue benefits thereunder on and after the Closing Date in accordance with their terms and Applicable Law. Notwithstanding anything to the contrary contained herein, the Vendor will not cancel, terminate or otherwise impair any of the Assumed Employee Plans.

- (2) To the extent that any of the Assumed Employee Plans hold assets intended to satisfy benefit obligations thereunder that are being assumed by the Purchaser, the Vendor shall take all necessary and appropriate actions to cause such assets to be transferred to the Purchaser or an appropriate entity designated by the Purchaser. The Parties agree to take all necessary and appropriate actions to give effect to this Section 5.3, including obtaining consents, distributing notices, and completing filings with Governmental Entities.
- (3) Notwithstanding anything to the contrary in the foregoing, the Vendor shall not assign, and the Purchaser shall not assume, the Excluded Employee Plans. For greater certainty, the Vendor shall retain following Closing all liabilities accrued prior to, or on and after, the Closing with respect to the Excluded Employee Plans.
- (4) Nothing in this Section 5.3 is intended to or shall (a) be treated as an amendment of, or undertaking to amend, any Employee Plan, or (b) prohibit the Purchaser from amending or terminating any Assumed Employee Plan. The provisions of this Section 5.3 are solely for the benefit of the Parties to this Agreement and nothing in this Section 5.3, express or implied, shall confer upon any current or former Employee or legal representative or beneficiary thereof or other Person, any rights or remedies, including any right to employment or continued employment for any specified period, or compensation or benefits of any nature or kind whatsoever under this Agreement or a right of any employee or beneficiary of such employee or other Person under an employee benefit plan that such employee or beneficiary or other Person would not otherwise have under the terms of that employee benefit plan without regard to this Agreement.

#### **5.4 Vacation**

The Purchaser shall provide each Transferred Employee with credit for the same number of vacation days such Transferred Employee shall have accrued but not used in the calendar year in which the Closing Date occurs. In the event that a Transferred Employee is unable to use such carried over vacation days within the calendar year in which the Closing Date occurs, the Purchaser shall allow such Transferred Employee to carry over such vacation and sickness days in accordance with the vacation policies of the Vendor in effect immediately prior to the Closing.

#### **5.5 Provision of Employee Information**

The Vendor shall cooperate with the Purchaser to transition all information that is required or relevant to administer all aspects of the employment relationship of the Transferred Employees, including in respect of the Assumed Employee Plans.

### **ARTICLE 6 COVENANTS**

#### **6.1 Target Closing Date**

The Parties shall cooperate with each other and shall use their commercially reasonable efforts to effect the Closing by the Target Closing Date.

## **6.2 Covenants Relating to this Agreement**

During the Interim Period and except as contemplated or permitted by this Agreement or the Approval and Vesting Order, as necessary in connection with the CCAA Proceedings, as otherwise required by Applicable Law or provided in the Initial Order and any other Orders of the Court prior to the Closing Time, or as consented to in writing by the Purchaser:

- (1) each of the Parties shall perform all obligations required to be performed by the applicable Party under this Agreement, co-operate with the other Party in connection therewith and do all such other acts and things as may be necessary or desirable in order to consummate and make effective, as soon as reasonably practicable and prior to the Outside Date, the Transaction and, without limiting the generality of the foregoing, each Party shall and, where appropriate, shall cause each of its Affiliates to: (a) negotiate in good faith and use its commercially reasonable efforts to take or cause to be taken all actions and to do, or cause to be done, all things necessary, proper or advisable to satisfy the conditions precedent to the obligations of such Party hereunder (including, where applicable, negotiating in good faith with the applicable Governmental Entities and/or third Persons in connection therewith), and to cause the fulfillment at the earliest practicable date of all of the conditions precedent to the other Party's obligations to consummate the Transaction; and (b) not take any action, or refrain from taking any action, or permit any action to be taken or not taken, which would reasonably be expected to prevent, materially delay or otherwise impede the consummation of the Transaction;
- (2) the Vendor and the Purchaser agree to execute and deliver such other documents, certificates, agreements and other writings, and to take such other commercially reasonable actions to consummate or implement as soon as reasonably practicable, the Transaction;
- (3) the Vendor and the Purchaser will use commercially reasonable efforts to timely prepare and file all documentation and pursue all steps reasonably necessary to obtain all material third-party consents and approvals as may be required in connection with the Transaction; and
- (4) the Purchaser will be solely responsible for preparing all documents and instruments to register the transfer of security registrations relating to the Loan Documents as provided herein.

## **6.3 Access to Information**

During the Interim Period, the Vendor shall give, or cause to be given, to the Purchaser and its Representatives, reasonable electronic access to such Books and Records as the Purchaser may reasonably request in connection with the Transaction, provided that the Purchaser shall not be entitled to any confidential, privileged or otherwise sensitive information, as determined by the Vendor and the Monitor, each acting reasonably. No investigation made pursuant to this Section 6.3 by the Purchaser or its Representatives at any time prior to or following the date of this Agreement shall affect or be deemed to modify any representation or warranty made by the Vendor herein.

## **6.4 Personal Information**

The Purchaser shall at all times comply with all Applicable Laws governing the protection of Personal Information with respect to Personal Information disclosed or otherwise provided to the Purchaser by the Vendor under this Agreement. The Purchaser shall only collect, use or disclose such Personal Information

for the purposes of investigating the Vendor and the business of the Vendor as contemplated by this Agreement and completing the Transaction. The Purchaser shall safeguard all Personal Information collected from the Vendor in a manner consistent with the degree of sensitivity of the Personal Information and maintain at all times the security and integrity of the Personal Information. The Purchaser shall not make copies or excerpts of or from the Personal Information or in any way re-create the substance or contents of the Personal Information if the Transaction are not completed for any reason, and shall return all Personal Information to the Vendor or destroy such Personal Information at the Vendor's request.

### **6.1 Preservation of Records**

The Purchaser shall take all reasonable steps to preserve and keep the Books and Records for a period of six years from the Closing Date, or for any longer period as may be required by any Applicable Law or Order, and shall make such Books and Records available to the Monitor or any trustee in bankruptcy of any of the CCAA Parties on a timely basis, as may be reasonably required by such Person including, to make copies (at such Person's own expense) as may be necessary or useful to accomplish such Person's respective role.

### **6.2 Release by the Purchaser**

Except in connection with any obligations of the Vendor contained in this Agreement or any Closing Deliverables, effective as of the Closing Time, the Purchaser hereby releases and forever discharges the Vendor, the Monitor and their respective Affiliates, and each of their respective successors and assigns, and all current and former officers, directors, partners, employees, agents, financial and legal advisors of each of them (the "**Vendor Released Parties**"), of and from, and hereby unconditionally and irrevocably waives, any and all Released Claims that the Purchaser ever had, now has or ever may have or claim to have against any of the Vendor Released Parties in their capacity as such, for or by reason of any matter, circumstance, event, action, inaction, omission, cause or thing whatsoever which such Person had, has or may have in the future to the extent relating to the Purchased Assets or the Assumed Liabilities, save and except for Released Claims arising out of fraud or willful misconduct.

### **6.3 Release by the Vendor**

Except in connection with any obligations of the Purchaser contained in this Agreement or any Closing Deliverables, effective as of the Closing Time, the Vendor hereby releases and forever discharges the Purchaser, the Monitor and their respective Affiliates, and each of their respective successors and assigns, and all current and former officers, directors, partners, members, shareholders, limited partners, employees, agents, financial and legal advisors of each of them (the "**Purchaser Released Parties**"), of and from, and hereby unconditionally and irrevocably waives, any and all Released Claims that the Vendor ever had, now has or ever may have or claim to have against any of the Purchaser Released Parties in their capacity as such, for or by reason of any matter, circumstance, event, action, inaction, omission, cause or thing whatsoever which such Person had, has or may have in the future to the extent the Purchased Assets or the Assumed Liabilities, save and except for Released Claims arising out of fraud or willful misconduct.

### **6.4 Closing of the Bank Accounts**

Upon receipt of a written notice from the Purchaser to the Vendor concurrent with or following Closing, the Vendor covenants to close the Bank Accounts requested by the Purchaser to be closed in such written notice. In the event that any funds have been deposited into the Bank Accounts following Closing, the Vendor covenants to transfer such funds to or as directed by the Purchaser. This provision shall survive Closing. For greater certainty, nothing in this Agreement shall require the Vendor to keep the Bank Accounts open following Closing.

## **ARTICLE 7 INSOLVENCY PROVISIONS**

### **7.1 Court Orders and Related Matters**

- (1) As soon as practicable after the date hereof, the Vendor shall serve and file a motion seeking the issuance of the Approval and Vesting Order.
- (2) The Vendor shall diligently use its commercially reasonable efforts to seek the issuance and entry of the Approval and Vesting Order and the Purchaser shall cooperate with the Vendor in its efforts to obtain the issuance and entry of such Order.
- (3) From and after the date of this Agreement and until the Closing Date, the Vendor shall deliver to counsel to the Purchaser drafts of any and all pleadings, motions, notices, statements, applications, schedules, reports, and other papers to be filed or submitted by the Vendor in connection with or related to this Agreement, for the Purchaser's prior review at least two (2) Business Days in advance of service and filing of such materials (or where circumstances make it impracticable to allow for two (2) Business Days' review, with as much opportunity for review and comment as is reasonably practicable in the circumstances). The Vendor acknowledges and agrees (a) that any such pleadings, motions, notices, statements, applications, schedules, reports, or other papers in respect of Approval and Vesting Order shall be in form and substance satisfactory to the Purchaser, acting reasonably, and (b) to consult and cooperate with the Purchaser regarding any discovery, examinations and hearing in respect of any of the foregoing, including the submission of any evidence, including witnesses testimony, in connection with such hearing.
- (4) Notice of the motion seeking the issuance of the Approval and Vesting Order shall be served by the Vendor on all Persons required to receive notice under Applicable Law and the requirements of the CCAA and the Court, and any other Person determined necessary by the Vendor or the Purchaser, acting reasonably.
- (5) If the Approval and Vesting Order is appealed or a motion for leave to appeal, rehearing, reargument or reconsideration is filed with respect thereto, the Vendor agrees to take all action as may be commercially reasonable and appropriate to defend against such appeal, petition or motion.

## **ARTICLE 8 CLOSING ARRANGEMENTS**

### **8.1 Closing**

The Closing shall take place virtually by exchange of documents in PDF format on the Closing Date, and shall be subject to such escrow document release arrangements as the Parties may agree.

### **8.2 Vendor's Closing Deliveries**

At the Closing, the Vendor shall deliver or cause to be delivered to the Purchaser the following:

- (1) a true copy of the Approval and Vesting Order;

- (2) a bring-down certificate dated as of the Closing Date and executed by an authorized signatory on behalf of the Vendor confirming and certifying that each of the conditions in Sections 9.2(2) and 9.2(3) have been satisfied;
- (3) the General Conveyance, duly executed by the Vendor; and
- (4) the Assignment and Assumption Agreement, duly executed by the Vendor.

### **8.3 Purchaser's Closing Deliveries**

At the Closing, the Purchaser shall deliver or cause to be delivered to the Vendor (or as otherwise indicated below), the following:

- (1) the aggregate Purchase Price, less the Deposit, in accordance with Section 3.3;
- (2) the payment of all Cure Costs, if any, that are payable on the Closing Date pursuant to this Agreement shall be made on the Closing Date pursuant to the terms of this Agreement;
- (3) a bring-down certificate dated as of the Closing Date and executed by an authorized signatory on behalf of the Purchaser confirming and certifying that each of the conditions in Section 9.3(2) and 9.3(3) have been satisfied;
- (4) the General Conveyance, duly executed by the Purchaser; and
- (5) the Assignment and Assumption Agreement, duly executed by the Purchaser.

## **ARTICLE 9 CONDITIONS OF CLOSING**

### **9.1 Mutual Conditions**

The respective obligations of the Purchaser and the Vendor to consummate the Transaction are subject to the satisfaction of, or compliance with, at or prior to the Closing Time, each of the conditions listed below:

- (1) *No Violation of Orders or Law.* During the Interim Period, no Governmental Entity shall have enacted, issued or promulgated any final or non-appealable Order or Law which has: (i) the effect of making any of the Transaction illegal, or (ii) the effect of otherwise prohibiting, preventing or restraining the consummation of any of the Transaction.
- (2) *Court Approval.* The following conditions shall have been met: (a) the Approval and Vesting Order shall have been issued by the Court; and (b) the Initial Order and the Approval and Vesting Order shall not have been vacated, set aside or stayed.

The Parties acknowledge that the foregoing conditions are for the mutual benefit of the Vendor and the Purchaser. Any condition in this Section 9.1 may be waived by the Vendor and by the Purchaser, in whole or in part, without prejudice to any of their respective rights of termination in the event of non-fulfillment of any other condition in whole or in part. Any such waiver will be binding on the Vendor or the Purchaser, as applicable, only if made in writing.

## 9.2 Purchaser's Conditions

The Purchaser shall not be obligated to complete the Transaction, unless each of the conditions listed in Section 9.1 and below in this Section 9.2 have been satisfied, it being understood that the said conditions in this Section 9.2 are included for the exclusive benefit of the Purchaser, and may be waived by the Purchaser in whole or in part, without prejudice to any of its rights of termination in the event of non-fulfillment of any other condition in whole or in part. Any such waiver shall be binding on the Purchaser only if made in writing, provided that if the Purchaser does not waive a condition(s) and completes the Closing, such condition(s) shall be deemed to have been waived by the Purchaser.

- (1) *Vendor's Deliverables.* The Vendor shall have executed and/or delivered or caused to have been executed and/or delivered, as applicable, to the Purchaser all the documents contemplated in Section 8.2.
- (2) *No Breach of Representations and Warranties.* Except as such representations and warranties may be affected by the occurrence of events or transactions specifically contemplated by this Agreement (including the Approval and Vesting Order), each of the representations and warranties contained in Section 4.1 shall be true and correct in all material respects: (a) as of the Closing Date as if made on and as of such date; or (b) if made as of a date specified therein, as of such date.
- (3) *No Breach of Covenants.* The Vendor shall have performed in all material respects all covenants, obligations and agreements contained in this Agreement required to be performed by the Vendor on or before the Closing.

The Purchaser acknowledges and agrees that (a) its obligations to consummate the Transaction are not conditioned or contingent in any way upon receipt of financing from a third party, and (b) failure to consummate the Transaction as a result of the failure to obtain financing shall constitute a breach of this Agreement by the Purchaser which will give rise, *inter alia*, to the Vendor's recourses for breach.

## 9.3 Vendor's Conditions

The Vendor shall not be obligated to complete the Transaction unless each of the conditions listed in Section 9.1 and below in this Section 9.3 have been satisfied, it being understood that the said conditions in this Section 9.3 are included for the exclusive benefit of the Vendor, and may be waived by the Vendor in whole or in part, without prejudice to any of their rights of termination in the event of nonfulfillment of any other condition in whole or in part. Any such waiver shall be binding on the Vendor only if made in writing, provided that if the Vendor does not waive a condition(s) and completes the Closing, such condition(s) shall be deemed to have been waived by the Vendor.

- (1) *Purchaser's Deliverables.* The Purchaser shall have executed and/or delivered or caused to have been executed and/or delivered to the Vendor (or to the Monitor on behalf of the Vendor), as applicable, all the documents and payments contemplated in Section 8.3.
- (2) *No Breach of Representations and Warranties.* Except as such representations and warranties may be affected by the occurrence of events or transactions specifically contemplated by this Agreement (including the Approval and Vesting Order), each of the representations and warranties contained in Section 4.2 shall be true and correct in all material respects: (a) as of the Closing Date as if made on and as of such date; or (b) if made as of a date specified therein, as of such date.

- (3) *No Breach of Covenants.* The Purchaser shall have performed in all material respects all covenants, obligations and agreements contained in this Agreement required to be performed by the Purchaser on or before the Closing.

#### 9.4 Monitor's Certificate

When the conditions to Closing set out in Sections 9.1, 9.2, and 9.3 have been satisfied and/or waived by the Vendor or the Purchaser, as applicable, the Vendor, the Purchaser or their respective counsel will each deliver to the Monitor confirmation in writing that such conditions of Closing, as applicable, have been satisfied and/or waived and that the Parties are prepared for the Closing to occur (the "**Conditions Certificates**"). Upon receipt of the Conditions Certificates and the receipt of the entire Purchase Price, the Monitor shall: (a) issue forthwith its Monitor's Certificate concurrently to the Vendor and counsel to the Purchaser, at which time the Closing will be deemed to have occurred; and (b) file as soon as practicable a copy of the Monitor's Certificate with the Court (and shall provide a true copy of such filed certificate to the Vendor and counsel to the Purchaser). In the case of: (a) and (b) above, the Monitor will be relying exclusively on the Conditions Certificates without any obligation whatsoever to verify or inquire into the satisfaction or waiver of the applicable conditions, and the Monitor will have no liability to the Vendor or the Purchaser as a result of filing the Monitor's Certificate.

### ARTICLE 10 TERMINATION

#### 10.1 Termination

This Agreement may be terminated on or prior to the Closing Date:

- (1) by the mutual agreement of the Vendor and the Purchaser;
- (2) by either the Vendor or the Purchaser, upon the termination, dismissal or conversion of the CCAA Proceedings, provided that neither Party may terminate this Agreement pursuant to this Section 10.1(2) if the termination, dismissal or conversion of the CCAA Proceedings was caused by a breach of this Agreement by such Party;
- (3) the Court grants relief terminating the Stay Period (as defined in the Initial Order) with regard to any material assets or business of the Vendor and any appeal periods relating thereto shall have expired;
- (4) by either the Vendor or the Purchaser, upon notice to the other Party if the Court declines at any time to grant the Approval and Vesting Order, provided that (a) the reason for the Approval and Vesting Order not being approved by the Court is not due to any act, omission or breach of this Agreement by the Party proposing to terminate this Agreement, and (b) the Purchaser may not terminate this Agreement while any decision of the Court declining to grant the Approval and Vesting Order is under appeal by the Vendor, provided that this Agreement may be terminated under Section 10.1(6);
- (5) by either the Vendor or the Purchaser, if a Governmental Entity issues a final, non-appealable Order permanently restraining, enjoining or otherwise prohibiting consummation of the Transaction where such Order was not requested, encouraged or supported by the terminating Party;

- (6) by either the Vendor or the Purchaser, at any time following the Outside Date, if Closing has not occurred on or prior to 5:00 p.m. (Eastern time) on the Outside Date, provided that the reason for the Closing not having occurred is not due to any act or omission, or breach of this Agreement, by the Party proposing to terminate this Agreement;
- (7) by the Vendor, if there has been a material violation or breach by the Purchaser of any agreement, covenant, representation or warranty of the Purchaser in this Agreement which would prevent the satisfaction of, or compliance with, any condition set forth in Sections 9.1 or 9.3, as applicable, by the Outside Date and such violation or breach has not been waived by the Vendor or cured by the Purchaser, within ten (10) Business Days of the Vendor providing notice to the Purchaser of such breach, unless the Vendor is itself in material breach of its own obligations under this Agreement at such time;
- (8) by the Purchaser, if there has been a material violation or breach by the Vendor of any agreement, covenant, representation or warranty of the Vendor in this Agreement which would prevent the satisfaction of, or compliance with, any conditions set forth in Sections 9.1 or 9.2, as applicable, by the Outside Date and such violation or breach has not been waived by the Purchaser or cured by the Vendor within ten (10) Business Days of the Purchaser providing written notice to the Vendor of such breach, unless the Purchaser is itself in material breach of its own obligations under this Agreement at such time; or
- (9) if the Purchaser fails to fund the Purchase Price on or prior to the date on which Closing would have otherwise occurred.

The Party desiring to terminate this Agreement pursuant to this Section 10.1 (other than pursuant to Section 10.1(1)), shall give written notice of such termination to the other Party or Parties, as applicable, specifying in reasonable detail the basis for such Party's exercise of its termination rights.

## **10.2 Effect of Termination**

- (1) If this Agreement is terminated pursuant to Section 10.1, all further obligations of the Parties under this Agreement will terminate and no Party will have any Liability or further obligations to any other Party hereunder, except, subject to Section 10.2(2), as contemplated in Sections 3.1 (*Deposit*), 6.4 (*Personal Information*), 10.2 (*Effect of Termination*), 11.2 (*Expenses*), 11.3 (*Public Announcements*), 11.4 (*Notices*), 11.4 (*Waiver and Amendment*), 11.7 (*Governing Law*), 11.8 (*Dispute Resolution*), 11.9 (*Attornment*), 11.10 (*Successors and Assigns*), 11.11 (*Assignment*), 11.12 (*No Liability; Monitor Holding or Disposing Funds*), and 11.13 (*Third Party Beneficiaries*), which shall survive such termination.
- (2) If the Agreement is terminated pursuant to Sections 10.1(7) or 10.1(9), the Deposit shall become the property of, and shall be transferred to, the Vendor to compensate the Vendor for the expenses incurred and opportunities foregone as a result of the failure to close the Transaction, and not as a penalty. Retention of the Deposit by the Vendor shall be without prejudice to any Claims of the Vendor as against the Purchaser related to the termination of this Agreement and any such Claims are fully reserved.
- (3) If the Closing does not occur for any reason and the Agreement is terminated other than the Agreement having been terminated pursuant to Sections 10.1(7) or 10.1(9), the Deposit will be forthwith refunded in full to the Purchaser without offset or deduction.



## **ARTICLE 11 GENERAL**

### **11.1 Survival**

All representations, warranties, covenants and agreements of the Vendor or the Purchaser made in this Agreement or any other agreement, certificate or instrument delivered pursuant to this Agreement shall not survive the Closing except where, and only to the extent that, the terms of any such covenant or agreement expressly provide for rights, duties or obligations extending after the Closing, or as otherwise expressly provided in this Agreement.

### **11.2 Expenses**

Except as otherwise set forth herein, or if otherwise agreed in writing upon amongst the Parties, each Party shall be responsible for its own costs and expenses (including any Taxes imposed on such expenses) incurred in connection with the negotiation, preparation, execution, delivery and performance of this Agreement and the Transaction (including the fees and disbursements of legal counsel, bankers, agents, investment bankers, accountants, brokers and other advisers).

### **11.3 Public Announcements**

- (1) All public announcements made in respect of the Transaction shall be made solely by the Vendor, provided that such public announcements shall be in form and substance acceptable to the Purchaser, acting reasonably. Notwithstanding the foregoing, nothing herein shall prevent a party from making public disclosure in respect of the Transaction to the extent required by Applicable Law, provided that if any disclosure is to reference a Party hereto, such Party will be provided notice of such requirement so that such Party may seek a protective order or other appropriate remedy.
- (2) Subject to the above, the Purchaser will agree to the existence and factual details of this Agreement and the Transaction generally being set out in any public disclosure made by the Vendor or the Purchaser including, without limitation, press releases and court materials, and to the filing of this Agreement with the Court in connection with the CCAA Proceedings or the U.S. Court in connection with the U.S. Proceedings, provided that the certain agreements shall be subject to redactions as may be necessary to protect the commercial interests of the applicable Parties.
- (3) Except as required by Applicable Law, the Vendor shall not without the prior written consent of the Purchaser (not to be unreasonably withheld, conditioned or delayed), specifically name the Purchaser in any press release or other public announcement or statement or commentary or make any representation in relation thereto.

### **11.4 Notices**

- (1) *Mode of Giving Notice.* Any notice, direction, certificate, consent, determination or other communication required or permitted to be given or made under this Agreement shall be in writing and shall be effectively given and made if: (a) delivered personally; (b) sent by prepaid courier service; or (iii) sent by e-mail, in each case, to the applicable address set out below.

If to the Vendor, c/o the Monitor, or to the Monitor, to:

**FTI Consulting Canada Inc.**

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

Attention: Jeffrey Rosenberg / Dean Mullett  
Email: [Jeffrey.Rosenberg@fticonsulting.com](mailto:Jeffrey.Rosenberg@fticonsulting.com) / [Dean.Mullett@fticonsulting.com](mailto:Dean.Mullett@fticonsulting.com)

*with a copy to the Monitor's counsel at:*

**Osler, Hoskin & Harcourt LLP**

100 King Street West  
1 First Canadian Place  
Suite 6200, P.O. Box 50  
Toronto, Ontario  
M5X 1B8

Attention: Marc Wasserman / David Rosenblat  
Email: [mwasserman@osler.com](mailto:mwasserman@osler.com) / [drosenblat@osler.com](mailto:drosenblat@osler.com)

If to the Purchaser, to:

**17208260 Canada Inc.**

c/o Gowling WLG (Canada) LLP  
1 First Canadian Place  
100 King Street West, Suite 1600  
Toronto, Ontario M5X 1G5

Attention: Robert Farmer / Larry Herscu  
E-mail: [larryherscu@easylegal.ca](mailto:larryherscu@easylegal.ca)

with a copy to:

**Gowling WLG (Canada) LLP**

1 First Canadian Place  
100 King Street West, Suite 1600  
Toronto, Ontario M5X 1G5

Attention: Robert Farmer  
E-mail: [robert.farmer@gowlingwlg.com](mailto:robert.farmer@gowlingwlg.com)

- (2) *Deemed Delivery of Notice.* Any such communication so given or made shall be deemed to have been given or made and to have been received on the day of delivery if delivered, or on the day of e-mailing, provided that such day in either event is a Business Day and the communication is so delivered, e-mailed or sent before 5:00 p.m. Eastern time on such day. Otherwise, such communication shall be deemed to have been given and made and to have been received on the next following Business Day.
- (3) Change of Address. Any Party may from time to time change its address under this Section 11.4 by notice to the other Party given in the manner provided by this Section 11.4.

### **11.1 Time of Essence**

Time shall be of the essence of this Agreement in all respects.

### **11.2 Further Assurances**

The Vendor on the one hand, and the Purchaser on the other hand, shall, at the sole expense of the requesting Party, from time to time promptly execute and deliver or cause to be executed and delivered all such further documents and instruments and shall do or cause to be done all such further acts and things in connection with this Agreement that the other Party may reasonably require as being necessary or desirable in order to effectively carry out or better evidence or perfect the full intent and meaning of this Agreement or any provision hereof.

### **11.3 Entire Agreement**

This Agreement and the deliverables delivered by the Parties in connection with the Transaction constitute the entire agreement between the Parties or any of them pertaining to the subject matter of this Agreement and supersede all prior agreements, understandings, negotiations and discussions, whether oral or written, with respect to the subject matter herein. There are no conditions, representations, warranties, obligations or other agreements between the Parties with respect to the subject matter of this Agreement (whether oral or written, express or implied, statutory or otherwise) except as explicitly set out in this Agreement.

### **11.4 Waiver and Amendment**

Except as expressly provided in this Agreement, no amendment or waiver of this Agreement shall be binding unless: (a) executed in writing by the Vendor and the Purchaser (including by way of email); and (b) the Monitor shall have provided its prior consent. No waiver of any provision of this Agreement shall constitute a waiver of any other provision nor shall any waiver of any provision of this Agreement constitute a continuing waiver unless otherwise expressly provided.

### **11.5 Severability**

Any provision of this Agreement which is prohibited or unenforceable in any jurisdiction will, as to that jurisdiction, be ineffective to the extent of such prohibition or unenforceability and will be severed from the balance of this Agreement, all without affecting the remaining provisions of this Agreement or affecting the validity or enforceability of such provision in any other jurisdiction.

### **11.6 Remedies Cumulative**

The rights, remedies, powers and privileges herein provided to a Party are cumulative and in addition to and not exclusive of or in substitution for any rights, remedies, powers and privileges otherwise available to that Party.

### **11.7 Governing Law**

This Agreement shall be governed by and construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein.

### **11.8 Dispute Resolution**

If any dispute arises with respect to the interpretation or enforcement of this Agreement, including as to what constitutes a breach or material breach of this Agreement for the purposes of Article 8 hereof, such dispute shall be determined by the Court within the CCAA Proceedings, or by such other Person or in such other manner as the Court may direct. The Parties irrevocably submit and attorn to the exclusive jurisdiction of the Court.

### **11.9 Attornment**

Each Party agrees: (a) that any Action relating to this Agreement shall be brought in the Court, and for that purpose now irrevocably and unconditionally attorns and submits to the jurisdiction of the Court; (b) that it irrevocably waives any right to, and shall not, oppose any such Action in the Court on any jurisdictional basis, including *forum non conveniens*; and (c) not to oppose the enforcement against it in any other jurisdiction of any Order duly obtained from the Court as contemplated by this Section 11.9. Each Party agrees that service of process on such Party as provided in this Section 11.9 shall be deemed effective service of process on such Party.

### **11.10 Successors and Assigns**

This Agreement shall enure to the benefit of, and be binding on, the Parties and their respective successors and permitted assigns.

### **11.11 Assignment**

The Vendor may not assign any of its rights or delegate any of its obligations under this Agreement without the prior written consent of the other Party. Prior to Closing, the Purchaser may assign, upon written notice to the Vendor, all or any portion of its rights and obligations under this Agreement to an Affiliate provided that such Affiliate is capable of making the same representations and warranties herein and completing the Transaction by the Outside Date. Any purported assignment or delegation in violation of this Section 11.11 is null and void. No assignment or delegation shall relieve the assigning or delegating party of any of its obligations hereunder.

### **11.12 No Liability; Monitor Holding or Disposing Funds**

Any obligation of or direction to the Monitor to disburse or hold funds or take any action shall be subject to the Approval and Vesting Order or other order of the Court in all respects. The Purchaser and the Vendor acknowledge and agree that the Monitor, acting in its capacity as the Monitor of the Vendor in the CCAA Proceedings, and the Monitor's Affiliates and their respective former and current directors, officers, employees, agents, advisors, lawyers and successors and assigns will have no Liability under or in connection with this Agreement, the Approval and Vesting Order or any other related Court orders whatsoever (including, without limitation, in connection with the receipt, holding or distribution of the Purchase Price (including the Deposit)), whether in its capacity as Monitor, in its personal capacity or otherwise. If, at any time, there shall exist, in the sole and absolute discretion of the Monitor, any dispute between the Vendor on the one hand, and the Purchaser on the other hand, with respect to the holding or disposition of any portion of the Purchase Price (including the Deposit), or any other obligation of the Monitor hereunder in respect of the Purchase Price (including the Deposit), or if at any time the Monitor is unable to determine the proper disposition of any portion of the Purchase Price (including the Deposit), or its proper actions with respect to its obligations hereunder in respect of the Purchase Price (including the Deposit), then the Monitor may (a) make a motion to the Court for direction with respect to such dispute or uncertainty and, to the extent required by law or otherwise at the sole and absolute discretion of the Monitor,

pay the Purchase Price (including the Deposit) or any portion of thereof into the Court for holding and disposition in accordance with the instructions of the Court, or (b) hold the Purchase Price (including the Deposit) or any portion thereof and not make any disbursement thereof until: (i) the Monitor receives a written direction signed by both the Vendor and the Purchaser directing the Monitor to disburse, as the case may be, the Purchase Price (including the Deposit) or any portion thereof in the manner provided for in such direction, or (ii) the Monitor receives an Order from the Court, which is not stayed or subject to appeal and for which the applicable appeal period has expired, instructing it to disburse, as the case may be, the Purchase Price (including the Deposit) or any portion thereof in the manner provided for in the Order.

### **11.13 Third Party Beneficiaries**

Except with respect to the Monitor as provided in this Agreement (including, without limitation, pursuant to Sections 4.3, 6.2, 6.3, 9.4 and 11.12), this Agreement is for the sole benefit of the Parties, and nothing in this Agreement, express or implied, is intended to or shall confer upon any other Person any legal or equitable right, benefit or remedy of any nature whatsoever under or by reason of this Agreement.

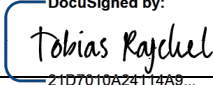
### **11.14 Counterparts**

This Agreement may be executed in counterparts, each of which shall be deemed to be an original and all of which taken together shall be deemed to constitute one and the same instrument. To evidence its execution of an original counterpart of this Agreement, a Party may send a copy of its original signature on the execution page hereof to the other Party by e-mail in pdf format or by other electronic transmission and such transmission shall constitute delivery of an executed copy of this Agreement to the receiving Party.

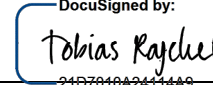
*[Remainder of page intentionally left blank. Signature page follows.]*

**IN WITNESS WHEREOF** the Parties have executed this Asset Purchase Agreement as of the date first above written.

**CHESSWOOD GROUP LIMITED**

By:   
Name: Tobias Rajchel  
Title: Authorized Signatory

**1000390232 ONTARIO INC.**

By:   
Name: Tobias Rajchel  
Title: Authorized Signatory

**17208260 CANADA INC.**

By: \_\_\_\_\_  
Name: Stasa Ninkovic  
Title: Authorized Signing Officer

**IN WITNESS WHEREOF** the Parties have executed this Asset Purchase Agreement as of the date first above written.

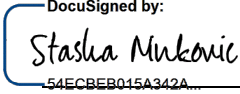
**CHESSWOOD GROUP LIMITED**

By: \_\_\_\_\_  
Name:  
Title:

**1000390232 ONTARIO INC.**

By: \_\_\_\_\_  
Name:  
Title:

**17208260 CANADA INC.**

By:  \_\_\_\_\_  
Name: Stasia Ninkovic  
Title: Authorized Signing Officer

**SCHEDULE "A"**  
**ASSIGNED CONTRACTS**

1. The Loan Documents.
2. Non-compete and non-solicitation agreements each dated February 13, 2023 between Larry Herscu, ELFI, Easy Legal Finance SPV Inc. and 1000390232
3. Any and all Contracts between 1000390232 and each of:
  - (a) AFI Technologies
  - (b) Asana
  - (c) Avaya
  - (d) Brand Quantum
  - (e) Canadian Web Hosting – Rhino Finance.ca/.com
  - (f) Cirrus
  - (g) Cloudflare
  - (h) Collage
  - (i) Conga
  - (j) Docusign
  - (k) Equifax
  - (l) Github
  - (m) GoDaddy
  - (n) Google - Suitebriar
  - (o) Gravity Forms
  - (p) Microsoft license
  - (q) Massive Pixel Creation
  - (r) Okta
  - (s) Own backup
  - (t) Quickbooks (Intuit)
  - (u) Regus - Toronto, Edmonton and Halifax / Prestige - Moncton



- 2 -

(v) Salesforce

(w) Telanet

(x) WP Engine

(y) Zapier

**SCHEDULE "B"**

**ASSUMED EMPLOYEE PLANS**

1. None.

**SCHEDULE "C"**  
**ASSUMED LIABILITIES**

1. None.

**SCHEDULE “D”**

**BANK ACCOUNTS**

BLOCKED ROYAL BANK OF CANADA-00002-1348689

OPERATING ROYAL BANK OF CANADA-00002-1348861

TRUST FOR ELFI ROYAL BANK OF CANADA-00002-1510098

**SCHEDULE "E"**

**EXCLUDED ASSETS**

1. Chesswood Receivables;
2. All Cash;
3. Bank Accounts, unless Royal Bank of Canada agrees the Bank Accounts can be transferred to the Purchaser;
4. Tax refunds.

**SCHEDULE “F”**

**EXCLUDED CONTRACTS**

Any Contract that is not listed in Schedule “A”.

**SCHEDULE “G”**

**EXCLUDED EMPLOYEE PLANS**

Any Employee Plan that is not listed in Schedule “A”

## **SCHEDULE “H”**

### **PERMITTED ENCUMBRANCES**

**“Permitted Encumbrances”** means:

- (1) the provisions of this Agreement and any other circumstance, matter or thing specifically disclosed in this Agreement;
- (2) the rights of counterparties under any Contracts Related to the Purchased Assets; and
- (3) all other imperfections of title or Encumbrances, if any, that have not had any material and adverse effect upon the Purchased Assets, and would not reasonably, be expected to materially and adversely affect the Purchased Assets.



**SCHEDULE "I"**

**PURCHASED ASSETS**

1. Assigned Contracts;
2. Books and Records;
3. Goodwill;
4. Prepaid Amounts;
5. Purchased Intellectual Property; and
6. Purchased Receivables.

## **SCHEDULE “J”**

### **PURCHASED INTELLECTUAL PROPERTY**

1. Internally developed credit adjudication process;
2. AX System;
3. Salesforce and the related coding;
4. Customer relationships:
  - Law Firm and Lawyer and Independent Medical Providers (“IME”) contacts
  - Client contacts;
5. All intellectual property that is owned by or for the benefit of the Vendor and used in or necessary for the conduct of the Business, which shall include, without limitation, the following:
  - (a) The name “Easy Legal Finance” and all rights of any kind whatsoever related thereto;
  - (b) The name “Settlement Lenders” and all rights of any kind whatsoever related thereto;
  - (c) The name “Seahold Investments” and all rights of any kind whatsoever related thereto;
  - (d) The name “Seahold Legal Finance” and all rights of any kind whatsoever related thereto;
  - (e) The name “Rhino Legal Finance” and all rights of any kind whatsoever related thereto;
  - (f) The following domain names, websites, the URL and the registration thereof:
    - easylegal.ca
    - seahold.ca
    - seaholdinvestments.com
    - rhinofinance.com
    - rhinofinance.ca
    - settlementlenders.com
    - settlementlenders.info
    - settlementlenders.net
    - settlementlenders.org
    - settlementlenders.tv
    - settlementlenderscanada.ca
    - settlementlenderscanada.com
    - lawloans.ca
    - lexloan.ca
    - lexloans.com
    - canadiandivorceloan.com
    - canadiandivorceloan.ca
    - canadiandivorceloans.ca
    - canadiandivorcefinance.com
    - canadiandivorce.ca
    - easydivorce.com

- divorcelending.ca
  - divorcerelief.ca
  - easydivorce.ca
  - easydivorceloans.ca
  - easydivorceloan.ca
6. The following telephone numbers thereof:
- (866) 800-2100
  - (888) 285-7333
  - (866) 210-7200
  - (888) 291-4488;
7. The following fax numbers thereof:
- (888) 209-9330
8. All telecommunication number and email addresses associated with the Business.
9. All original and electronic documents, agreements, correspondence, forms, templates, precedents or otherwise relating to the Purchased Assets, including without limitation:
- (a) all original executed Loan Documents, including the loan application; and
  - (b) any documents, agreements, productions or otherwise related thereto or provided in support thereof.
10. All security registrations relating to the Loan Documents, including all amendments, modifications and renewals thereof.

**SCHEDULE 3.4**

**PURCHASE PRICE ALLOCATION**

Item	Purchase Price Allocation
Assigned Contracts	\$1.00
Books and Records	\$1.00
Goodwill	\$1.00
Prepaid Amounts	\$66,760.47
Purchased Intellectual Property	\$1.00
Purchased Receivables	\$1,433,235.53
<b>Total:</b>	<b>\$1,500,000.00</b>

**APPENDIX “B” – ROSENBERG FEE AFFIDAVIT**

(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., 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

**AFFIDAVIT OF JEFFREY ROSENBERG  
(sworn September 9, 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 March 1, 2025 and July 31, 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.

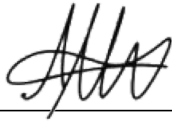
4. Attached hereto as Exhibit “B” is a schedule of the accounts rendered by the Monitor for the fees and disbursements incurred in connection with the activities summarized in Exhibit “A” undertaken in these proceedings during the Approval Period.

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 \$3,075,148.00, plus disbursements of \$25,326.98, plus Harmonized Sales Tax in the amount of \$403,061.75 for a total of \$3,503,536.73. Total hours invoiced by the Monitor in this period were 3,147.80 for an average hourly rate charged of \$973.35/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 9<sup>th</sup> day of September, 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*

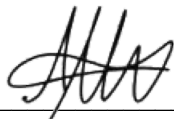
Signed by:  
  
D55F23E6950345D...

---

Jeffrey Rosenberg



THIS IS EXHIBIT "A" REFERRED TO IN  
THE AFFIDAVIT OF JEFFREY ROSENBERG  
SWORN BEFORE ME ON THIS 9TH DAY OF SEPTEMBER 2025

A handwritten signature in black ink, appearing to read 'Albina', is positioned above a horizontal line.

---

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

**Exhibit A**



## ***Corporate Finance***

April 30, 2025

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

Re: CCAA Monitor  
Job No. 500001.9490  
Invoice No. 102900002296

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through March 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 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.	April 30, 2025
Job No.	102900002296
Terms	500001.9490
Due Date:	Due Upon Receipt
Currency	April 30, 2025
Tax Registration:	CAD

Re:CCAA Monitor

Current Invoice Period: Charges posted through March 31, 2025

**Amount Due Current Invoice** **\$1,219,444.43**

### 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](mailto: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

Re: CCAA Monitor

Invoice No.  
Job No.  
Terms  
Due Date:  
Currency  
Tax Registration:

April 30, 2025  
102900002296  
500001.9490  
Due Upon Receipt  
April 30, 2025  
CAD

Current Invoice Period: Charges posted through March 31, 2025

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,280.00	142.80	\$182,784.00
Jeffrey Rosenberg	Senior Managing Director	\$1,280.00	138.60	\$177,408.00
Jodi Porepa	Senior Managing Director	\$1,090.00	152.00	\$165,680.00
Richard Kim	Managing Director	\$1,060.00	208.20	\$220,692.00
Olivia Manarin	Director	\$875.00	205.50	\$179,812.50
Adsaran Vithiyananthan	Senior Consultant	\$675.00	29.90	\$20,182.50
Carter Wood	Senior Consultant	\$675.00	0.20	\$135.00
Cameron Graham	Senior Consultant	\$615.00	131.50	\$80,872.50
Jennifer Ye	Consultant	\$435.00	60.70	\$26,404.50
<b>Total Professional Services</b>			<b>1,069.40</b>	<b>\$1,053,971.00</b>
<b>Expenses</b>				<b>Total</b>
Air Travel				\$12,150.34
Business Meals				\$2,219.68
Car Rental				\$2,834.46
Gasoline				\$98.21
Hotel & Lodging				\$6,516.83
Internet Cost				\$169.03
Mileage				\$39.60
Miscellaneous Expense				\$9.25
Parking				\$442.10
Taxi				\$508.25
Tolls				\$195.61
<b>Total Expenses</b>				<b>\$25,183.36</b>

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

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



*Invoice Summary*

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

Invoice No.	April 30, 2025
Job No.	102900002296
Terms	500001.9490
Due Date:	Due Upon Receipt
Currency	April 30, 2025
Tax Registration:	CAD

Re: CCAA Monitor

Current Invoice Period: Charges posted through March 31, 2025

Invoice Total	CAD Amount
	\$1,079,154.36
HST (13%)	\$140,290.07
Total Due	\$1,219,444.43



## Invoice Detail

Invoice No.  
Job No.

April 30, 2025  
102900002296  
500001.9490

### Total Professional Services Dean Mullett

03/01/2025	Various emails and discussions with Pawnee purchaser; various correspondence with Osler regarding court materials and upcoming hearing.	2.10
03/02/2025	Various emails and discussions regarding Pawnee purchaser; various emails with DIP lenders counsel regarding Pawnee; various emails with [REDACTED] regarding Pawnee, various emails and discussions with Osler regarding same; various calls with Jeff Rosenberg and Richard Kim regarding Pawnee sale.	2.60
03/03/2025	Various discussion with Osler regarding DIP amendment; various discussions with Blakes regarding court materials; various discussions with [REDACTED] regarding Easy Legal status and next steps; various North Mill closing matters; various discussions with [REDACTED] regarding [REDACTED]; various discussions with [REDACTED] [REDACTED]; various discussions regarding cash flow forecast; various discussions regarding [REDACTED]; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters; call with Osler and Blakes regarding [REDACTED]; call with North Mill to plan site visit; call with [REDACTED] regarding Easy Legal status.	7.20
03/04/2025	Various North Mill closing matters; various discussions with Osler regarding same; various discussions with [REDACTED] [REDACTED] various discussions with Osler regarding [REDACTED] [REDACTED]; review of US recognition materials; various [REDACTED] related matters; various calls with Jeff Rosenberg and Richard Kim regarding operational and SISP related matters; call with Osler regarding [REDACTED]; call with [REDACTED] regarding Pawnee status; call with Osler and Goodman's regarding [REDACTED]; call with Jodi Porepa regarding [REDACTED].	8.30
03/05/2025	On site at Pawnee with North Mill regarding various closing matters; various calls regarding [REDACTED]' various discussions with counsel regarding US recognition materials; review borrowing base certificate; various discussions with Blakes; review court materials and SISP status; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters.	14.50



## Invoice Detail

Invoice No.  
Job No.

April 30, 2025  
102900002296  
500001.9490

03/06/2025	On site at Pawnee with North Mill regarding various closing matters; various calls regarding [REDACTED]' various discussions with counsel regarding US recognition materials; review borrowing base certificate; various discussions with Blakes; court materials and SISP status; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters.	14.00
03/07/2025	Various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters; attendance at court for Pawnee sale approval and stay extension; various North Mill closing matters; call with FTI CA team regarding [REDACTED]	5.60
03/08/2025	Various North Mill closing matters.	0.50
03/09/2025	Various North Mill closing matters.	0.80
03/10/2025	Calls with [REDACTED]; various North Mill closing matters; call with Easy Legal regarding status and next steps; call with [REDACTED] regarding same; various Rifco post closing matters; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters.	4.50
03/11/2025	Various North Mill closing matters; various Rifco post-closing matters; various discussions regarding [REDACTED] [REDACTED] various discussions with [REDACTED] [REDACTED]; various discussion regarding [REDACTED] [REDACTED]; various communications with Pawnee [REDACTED] [REDACTED]; updated cash flow forecast and [REDACTED] [REDACTED].	4.60
03/12/2025	Various discussions regarding [REDACTED]; various North Mill closing matters; review updated cash flow forecast; various discussions regarding [REDACTED]; various discussions with Richard Kim regarding operational and SISP related matters; call with FTI team to discuss to-do list.	4.70
03/13/2025	Various discussions regarding [REDACTED]; various North Mill closing matters; updated cash flow forecast; various discussions regarding [REDACTED]; various discussions with Richard Kim regarding operational and SISP related matters; various discussions regarding [REDACTED] [REDACTED]; Rifco post closing matters; review actuals to budget variance analysis.	4.00
03/14/2025	Various discussions regarding [REDACTED]; various North Mill closing matters; updated cash flow forecast; various discussions regarding ratings agencies; various discussions with Richard Kim regarding operational and SISP related matters.	2.90

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

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





## Invoice Detail

Invoice No.  
Job No.

April 30, 2025  
102900002296  
500001.9490

03/17/2025	Various North Mill closing matters; various discussions regarding [REDACTED]; various discussions regarding updated cash flow forecast; various calls with Richard Kim and Jeff Rosenberg regarding SISP and operational related matters.	3.00
03/18/2025	Various North Mill closing matters; various discussions regarding [REDACTED]; review of [REDACTED]; review of [REDACTED]; various discussions regarding updated cash flow forecast; various calls with Richard Kim and Jeff Rosenberg regarding SISP and operational related matters; [REDACTED] discussion with Richard Kim; call with Osler regarding [REDACTED]; call with North Mill regarding [REDACTED].	5.10
03/19/2025	Various North Mill closing matters; review of [REDACTED]; various discussions regarding updated cash flow forecast; various calls with Richard Kim and Jeff Rosenberg regarding SISP and operational related matters.	3.50
03/20/2025	Various North Mill closing matters; various discussions regarding updated cash flow forecast; various calls with Richard Kim and Jeff Rosenberg regarding SISP and operational related matters; various discussions regarding [REDACTED]; review budget to variance analysis; call with Blakes regarding status update.	5.00
03/21/2025	Various North Mill closing matters; various discussions regarding updated cash flow forecast; various calls with Richard Kim and Jeff Rosenberg regarding SISP and operational related matters; review borrowing base certificate.	3.80
03/22/2025	Review and approve DIP lender update.	0.70
03/23/2025	Provide lender update; various emails with Blakes regarding same.	0.40
03/24/2025	Various North Mill closing matters; call with FTI team to review preliminary Pawnee closing statement; Rifco post closing matters; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters.	5.80
03/25/2025	North Mill closing matters; call with Blakes regarding North Mill closing matters; various discussions regarding updated cash flow forecast; Rifco post-closing matters; various correspondence with Agent regarding closing matters.	6.80
03/26/2025	Pawnee and North Mill closing matters; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters; discussions with [REDACTED]; various calls with FTI team regarding cash flow forecast update.	8.10

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

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



## Invoice Detail

Invoice No.  
Job No.

April 30, 2025  
102900002296  
500001.9490

03/27/2025	Various North Mill closing matters; various discussions with Blakes regarding Pawnee sale status and potential lender distributions; review of updated cash flow forecast; review of [REDACTED]; various discussions regarding [REDACTED]; review of budget to actual variance; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters; call with Jodi Porepa and Jeff Rosenberg regarding preparing for Blakes status update and distribution call; call with various [REDACTED]s regarding North Mill closing and loan servicing; debrief with Jeff Rosenberg regarding same; FTI team call regarding cash flow forecast and distribution to lenders; call with Blakes regarding status update and timing of distribution to lenders; call with [REDACTED].	8.40		
03/28/2025	Various North Mill closing matters; review of disbursements; review of Borrowing Base certificate; various discussions regarding [REDACTED]; review of [REDACTED] related to Pawnee sale; various calls with Jeff Rosenberg and Richard Kim regarding SISP and operational related matters; call with Pawnee tax advisors regarding [REDACTED].	7.40		
03/29/2025	Various discussion with Richard Kim regarding lender update; various North Mill closing matters.	0.80		
03/30/2025	Various North Mill closing matters; lender update.	1.30		
03/31/2025	Various North Mill closing matters; Rifco post closing matters; various calls with Jeff Rosenberg and Richard Kim regarding Pawnee closing matters; FTI team call regarding excluded contracts.	6.40		
<b>\$1,280.00</b>		<b>per hour x total hrs</b>	<b>142.80</b>	<b>\$182,784.00</b>

## Jeffrey Rosenberg

03/02/2025	Review of draft agreements; review of files; work on Pawnee deal matters.	3.20
03/03/2025	Attend call with Syndicate; attend call with FTI; attend call with Olser; review of case law; work on DIP Amendment; review of correspondence from [REDACTED]; review of correspondence from North Mill and follow up regarding same; call with Goodmans; call with Olser; work on [REDACTED] matters; review Pawnee closing matters; call with [REDACTED].	4.20

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03/04/2025	Review of sale matters; attend call with Osler regarding same; review of invoices; work on [REDACTED]; call with Osler; work on Pawnee deal matters; work on [REDACTED] matters.	5.10
03/05/2025	Call with Osler regarding Pawnee matters; review of disbursements; review of Chapter 15 Declarations; review of Blakes comments on U.S. Orders; work on Pawnee [REDACTED] matters; review of court materials.	6.20
03/06/2025	Call with Osler; work on Pawnee deal matters; call with Blakes and Osler regarding [REDACTED] and information; call with Blakes on forecast and file update; review of DIP reporting.	6.30
03/07/2025	Prepare for and attend Court; calls with Osler; calls with U.S. counsel; calls with Blakes; work on closing matters; work on potential claims pools; work on [REDACTED] matters; review of disbursements and [REDACTED]	5.80
03/10/2025	Calls with [REDACTED] review of disbursements; work on gathering information for the [REDACTED] work on closing matters.	5.70
03/11/2025	Review correspondence from US legal counsel; review of Court Orders; work on Pawnee closing matters; work on Rifco post closing matters; review of correspondence from [REDACTED].	5.80
03/12/2025	Attend update call for Pawnee closing matters; work on [REDACTED] matters; call with Osler.	5.30
03/13/2025	Review of [REDACTED] matters; review of [REDACTED]; work on [REDACTED]; work on [REDACTED] matters; work on Pawnee closing matters; review of cash flow matters.	5.30
03/14/2025	Review payments; review of Rifco matters; work on [REDACTED].	4.30
03/17/2025	Call with Osler on [REDACTED]; work on [REDACTED] matters; work on [REDACTED] matters; call with Richard Kim on various matters; review of [REDACTED]; review of Pawnee [REDACTED]	4.30
03/18/2025	Work on [REDACTED] correspondence from Osler; call with Osler on [REDACTED]; call with Osler on [REDACTED]	4.70
03/19/2025	Work on Waypoint matters; review of disbursement; review of Pawnee [REDACTED]; work on [REDACTED] matters.	6.70
03/20/2025	Update call with staff; update call with Blakes; work on closing matters; review of correspondence from U.S. legal counsel.	5.80
03/21/2025	Work on closing matters for Pawnee and [REDACTED]; review of correspondence from Blakes; call with Dean Mullett and Richard Kim regarding [REDACTED]; review of [REDACTED]; work on Pawnee [REDACTED]	5.80
03/22/2025	Work on closing matters; work on [REDACTED]	2.10
03/23/2025	Work on lender update; review of files; work on closing matters.	2.30

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03/24/2025	Review of correspondence from Alston & Bird; review of [REDACTED]; work on [REDACTED] matters; work on Chapter 15 matters; work on vendor transitions; review of tax payments; review of Chapter 15 Recognition Order; work on closing adjustment schedule; attend call regarding the same.	6.80		
03/25/2025	Attend call with Alston & Bird on closing matters; work on closing matters; work on [REDACTED]; review of agreements with [REDACTED]; work on [REDACTED] matters; attend call with Blakes [REDACTED].	6.10		
03/26/2025	Call with staff regarding [REDACTED]; review of [REDACTED]; work on [REDACTED]; work on [REDACTED] matters.	7.30		
03/27/2025	Work on [REDACTED]; work on [REDACTED] matters call regarding closing and preparation for lender call; work on closing matters; work on Waypoint matters; work on Easy Legal matters; work on Chesswood matters; work on DIP matters; work on Waypoint matters; calls with [REDACTED].	6.80		
03/28/2025	Work on file closing matters; work on [REDACTED] matters; review of various emails from legal counsel.	7.20		
03/29/2025	Review of [REDACTED] documents and execution of the same; calls and correspondence with staff on closing matters; updates for the bank.	5.30		
03/30/2025	Review of closing documents; review of [REDACTED]; work on closing matters.	3.40		
03/31/2025	Work on closing matters; attend several calls with staff; attend several calls with legal counsel.	6.80		
<b>\$1,280.00</b>		<b>per hour x total hrs</b>	<b>138.60</b>	<b>\$177,408.00</b>

## Jodi Porepa

03/03/2025	Review proposed disbursements; review financial reconciliations; review Court Report; review draft materials; call with counsel to discuss [REDACTED]; call to discuss [REDACTED] and next steps.	9.00
03/04/2025	Review proposed disbursements; review financial reconciliations; review Court Report and provide comments; review motion materials; review Asset Purchase Agreement; correspondence with US counsel regarding [REDACTED]; call with Osler to discuss certain outstanding issues; review Factum and provide comments; call with Osler/Goodmans to discuss [REDACTED] issues.	8.50

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03/05/2025	Review draft variance analysis and provide comments; call with ██████ to discuss variance analysis and upcoming court hearing; review US materials for upcoming recognition hearing; internal discussion regarding Pawnee SISF; review and respond to enquiries from Osler ██████; communicate same with US counsel; review ██████ reconciliations.	8.30
03/06/2025	Review variance analysis and provide comments; review proposed disbursements and provide comments; review financial reconciliations; review Reverse Vesting Order; internal discussions regarding proposed disbursements; call with Blakes; review US recognition materials; discussion regarding ██████ reports.	8.60
03/07/2025	Attend court; review materials in advance of court; review disbursements and provide comments; internal discussions regarding Pawnee proposed disbursements and impact on certain excluded assets and liabilities; review financial reconciliations.	4.60
03/10/2025	Review financial reconciliations; review and respond to Pawnee enquiries; review and respond to ██████; correspondence with counsel regarding enquiries.	8.10
03/11/2025	Review proposed ██████; review financial reconciliations; discussion on status of Pawnee; discussion on status of remaining subsidiaries; review draft slides for ██████; review information provided for data needed for ██████; internal discussions regarding outstanding CCAA items; follow up on Pawnee enquiries; call with ██████ to discuss any potential ██████.	8.30
03/12/2025	Call with Osler regarding ██████; call with McCarthy regarding ██████; call with ██████; review draft summary of ██████; review disbursements; review variance analysis; call with ██████ regarding same; call with ██████ to address Pawnee enquiries; review and respond to enquiries from other subsidiaries; internal discussion regarding Pawnee sale and ██████; review communication around ██████.	8.20
03/13/2025	Call with Blakes to discuss variance analysis and upcoming sweep; update on sales process; review preliminary questions for ██████ to be shared with Company; draft follow up questions with ██████; review financial reconciliations; review proposed disbursements; internal discussions regarding potential sources and uses adjustments.	6.60
03/14/2025	Review disbursements; internal discussions regarding same; review financial reconciliations; review and respond to Pawnee emails.	3.60

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03/17/2025	Review proposed disbursements; internal discussions regarding [REDACTED]; call with Pawnee to discuss the same; review financial reconciliation; review Share Purchase Agreement; review outstanding to close.	6.40
03/18/2025	Review disbursements; review financial reconciliations; internal discussions regarding same; review Share Purchase Agreement; review endorsement; follow up on remaining outstanding items to close; discussion with [REDACTED] regarding outstanding items; review Rifco emails.	7.70
03/19/2025	Review financial reconciliations; internal discussions regarding the same; review correspondence regarding [REDACTED]; review variance analysis and provide comments; review updated list of servers; call with Chesswood IT to discuss the same.	6.90
03/20/2025	Call with Blakes to discuss variance analysis and Pawnee SISIP; review and finalize variance analysis; discussions with [REDACTED] regarding outstanding Pawnee items pertaining to close; call with FTI and [REDACTED] to discuss upcoming cash sweeps and DIP draws; review cash flow forecast regarding same; review enquiry and respond to Blakes regarding [REDACTED].	5.20
03/21/2025	Review proposed disbursements; provide comments in respect of same; review [REDACTED]; call with Blakes to discuss [REDACTED] and access to [REDACTED]; review SPA [REDACTED]; review correspondence with [REDACTED]; follow up in respect of same.	7.00
03/24/2025	Review proposed disbursements; review proposed payroll; review financial reconciliations; internal discussions regarding same; review [REDACTED]; internal discussions regarding same; follow up on outstanding enquiries from [REDACTED]; internal discussions regarding same; call with Osler to discuss [REDACTED].	7.40
03/25/2025	Internal discussions regarding outstanding items leading to close; review updated cash flow forecast; internal discussions regarding same.	6.90
03/26/2025	Review variance analysis; provide comments in respect of same; internal discussions regarding same; review and respond to third party enquiries; review and respond to proposed disbursements; review updated cash flow forecast; internal discussions regarding key assumptions underlying the cash flow forecast; review financial reconciliations; review [REDACTED] regarding Pawnee sale; review [REDACTED]; follow up on outstanding items; discuss outstanding items to close; [REDACTED].	7.70

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Richard Kim

03/01/2025	Review of court materials and discussions with management on [REDACTED].	1.50
03/02/2025	Discussions with management on [REDACTED]; discuss next steps with Purchaser.	1.00
03/03/2025	Planning for site visit with purchaser; calls with counsel regarding counter parties to [REDACTED] and [REDACTED].	10.20
03/04/2025	Review of NIL testing calculation proposed by accounting firm; review of excluded contracts and discussions with management on communication on the same; review of up to date information to share with buyer; coordination of on-site visit and interviews; review of and correspondence on [REDACTED].	9.50
03/05/2025	Correspondence with buyer on-site visit and questions on [REDACTED]; calls with [REDACTED]; review of [REDACTED]; review of data updates to loan tapes; review of court materials.	9.20

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03/06/2025	Review of term sheet; [REDACTED]; [REDACTED]; [REDACTED]; review of loan data for sample testing; correspondence with buyer and on site team on meetings and next steps.	10.80
03/07/2025	Attendance in court hearing; review of latest financial and loan data; correspondence with buyer and on-site team on next steps; call with potential bidder [REDACTED]; weekly update to lenders.	9.00
03/10/2025	Call with [REDACTED]; discussion with buyer on target business; call with [REDACTED]; review of diligence materials; discussions on [REDACTED]	8.20
03/11/2025	Cash flow forecast discussion and review of preliminary draft; review of closing schedule and agenda; discussion on [REDACTED]; review of terms from back up servicer.	7.50
03/12/2025	Review of preliminary cash flow and treatment of [REDACTED]; drafting of closing estimate; review servicing being received by [REDACTED]; review of [REDACTED] and discussions with counsel on the same; processing of invoices from [REDACTED]; facilitation of questions on [REDACTED].	7.00
03/13/2025	Discussions on treatment of [REDACTED]; review of correspondence on old Rifco agreements; evaluation of offers on [REDACTED]; call with interested party [REDACTED]; correspondence on [REDACTED].	7.40
03/14/2025	Review of information on [REDACTED]; email correspondence on the same; review of information on [REDACTED] and correspondence on the same; call with interested party [REDACTED]	8.20
03/15/2025	Email correspondence on [REDACTED] and review from counsel.	0.50
03/17/2025	Discussion on [REDACTED] Rifco; review of information on [REDACTED]; email correspondence on the same; review of information on [REDACTED] and correspondence on the same; discussion with management on ongoing [REDACTED] for documentation.	10.50

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03/18/2025	Comments to servicer agreement; discussions on approval requirements for transaction of [REDACTED] and [REDACTED]; discussions with counsel [REDACTED]; [REDACTED]; [REDACTED].	8.20
03/19/2025	Discussion on [REDACTED]; review of [REDACTED]; review of upcoming renewal of contracts; review of contract terms for loan servicer; communications with buyer on [REDACTED] contract and correspondence on the same.	7.50
03/20/2025	Clean up of Share Purchase Agreement schedule; review of cash flow forecast [REDACTED]; review of and comments to estimated closing statement; review of [REDACTED]; review of [REDACTED].	10.30
03/21/2025	Correspondence on updating and renewing [REDACTED] contract; review of and comments to estimated closing statement; review of [REDACTED]; discussion with lender counsel [REDACTED]; discussion of and correspondence on [REDACTED]; correspondence on various covenants with [REDACTED].	6.80
03/24/2025	Review of and comments to estimated closing statement; [REDACTED]; review of [REDACTED] at Pawnee; review of [REDACTED]; review of [REDACTED]; calls with management on [REDACTED]; review of [REDACTED]; correspondence with counsel on [REDACTED]; call on [REDACTED]; review of amendment of servicing.	12.40
03/25/2025	Calls with management and [REDACTED]; review of and comments to estimated closing statement; [REDACTED]; review of outstanding [REDACTED]; review of [REDACTED]; review of [REDACTED]; review of [REDACTED]; correspondence with counsel on [REDACTED]; call on [REDACTED]; review of amendment of servicing.	13.50



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03/26/2025	Call with [REDACTED]; calls with management and [REDACTED]; review of cash flow forecast and call on the same; [REDACTED]; review of [REDACTED]; review of [REDACTED]; review of [REDACTED]; review of [REDACTED]; correspondence with counsel on [REDACTED]; review of amendment of servicing.	14.40		
03/27/2025	Negotiations with [REDACTED] on [REDACTED] disbursements; correspondence on [REDACTED]; calls with management and [REDACTED]; [REDACTED]; review of [REDACTED]; review of [REDACTED]; correspondence with counsel on [REDACTED].	10.50		
03/28/2025	Addressing various closing matters including review of [REDACTED]; [REDACTED]; correspondence with management and counsel on [REDACTED]; [REDACTED].	10.80		
03/29/2025	Update to lenders; review of various closing matters including [REDACTED].	1.10		
03/30/2025	Review of [REDACTED]; discussions on post closing arrangements with buyer; review of [REDACTED]; review of [REDACTED].	3.40		
03/31/2025	Review of [REDACTED]; discussions on post closing arrangements with buyer; review of [REDACTED]; review of [REDACTED].	8.80		
<b>\$1,060.00</b>		<b>per hour x total hrs</b>	<b>208.20</b>	<b>\$220,692.00</b>

## Olivia Manarin

03/03/2025	On-site at Pawnee offices; facilitating diligence and updated financial information; review of proposed sampling and discussion with management.	8.40
03/04/2025	On-site at Pawnee offices; facilitating diligence and updated financial information; review of proposed sampling and discussion with management; facilitation of meetings between the purchaser and management; obtaining additional email contacts for counsel; discussion with [REDACTED].	10.20



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03/05/2025	On-site at Pawnee offices; facilitating meetings between management and purchaser; review of January financial information; facilitating diligence requests; attending meetings with [REDACTED]	9.20
03/06/2025	Facilitation of questions from [REDACTED]; forecast of [REDACTED]; scheduling discussion between [REDACTED] and [REDACTED] facilitation of sampling required for purchaser; facilitation of diligence requests relating to contracts.	8.50
03/07/2025	Preparation of the weekly update to lenders; facilitation of scheduling for on-site next week; facilitation of diligence requests and contracts required.	8.00
03/09/2025	Scheduling plans for on-site visit this week; informing management of the proposed agenda.	1.50
03/10/2025	Scheduling and preparation for on-site visit; facilitating requests from third parties with management; [REDACTED] review of closing timelines.	8.20
03/11/2025	On-site at client offices; scheduling of discussions with [REDACTED]; discussions with management on various diligence requests; facilitation of contracts listing and sharing in data room.	9.60
03/12/2025	On-site visit at client offices; facilitation of discussions with management to ensure [REDACTED] preparation and review of the closing statement; facilitating diligence requests from various parties; review of sampling files provided; creating data room for samples required.	11.20
03/13/2025	Review of [REDACTED] for the vendor and purchaser; discussions with management and counsel regarding same; review of Servicer Reports and delivery to Purchaser in accordance with purchase agreement.	8.20
03/14/2025	Facilitation of discussions between management and purchaser; call to discuss [REDACTED]; review of closing statement; facilitating diligence with Purchaser and management.	8.40
03/15/2025	Review and sharing of the [REDACTED].	0.60
03/17/2025	Discussions internally and with counsel regarding [REDACTED] facilitation of diligence requests; preparation of estimated closing statement; discussions relating to [REDACTED]; [REDACTED]; [REDACTED]	8.40
03/18/2025	Facilitation of diligence requests and discussions; preparation of estimated closing statement; discussion with Purchaser on [REDACTED]	7.20
03/19/2025	Facilitation of diligence requests; preparation of estimated closing statement; scheduling of on-site visit.	7.50

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03/20/2025	Scheduling and discussions for on-site visit; facilitation of diligence with management; preparation of comments to [REDACTED]; [REDACTED] review of proposed [REDACTED] lists; discussions regarding [REDACTED] and timing.	6.20
03/21/2025	On-site meetings [REDACTED]; answering questions for [REDACTED]; preparation of estimated closing statement; facilitation of diligence with management.	8.00
03/22/2025	Inquiry of retained contracts with Purchaser.	0.40
03/24/2025	Review of contracts; communication with counsel on various closing requirements; confirmation of vacation amounts; confirmation of cash sweep; scheduling and planning travel; facilitation of diligence and counsel's requests; communication with auditors; license transfer agreement review; review of [REDACTED]; review of [REDACTED]; discussion and review of estimated closing statement; review of HR requirements prior to closing.	10.20
03/25/2025	On-site at client office; discussions with management on items to be completed prior to closing; discussions with Purchaser on items to be completed prior to closing; review of [REDACTED]; [REDACTED]; correspondence with [REDACTED]; facilitation of good standing certificates; review of payroll [REDACTED] confirmation and approval of final payroll.	11.40
03/26/2025	On-site at client office; discussions with management on items to be completed prior to closing; discussions with Purchaser on items to be completed prior to closing; facilitation of discussions with auditors and management; facilitation of diligence requests for purchaser; review of final payroll.	13.20
03/27/2025	On-site at client office; discussions with management on items to be completed prior to closing; discussions with Purchaser on items to be completed prior to closing; facilitation of diligence requests with purchaser; facilitating [REDACTED]; review of vacation pay.	9.80
03/28/2025	Preparation of [REDACTED]; review [REDACTED]; [REDACTED] facilitating information required for [REDACTED]; facilitation of [REDACTED].	10.40
03/29/2025	Preparation of [REDACTED]	4.20
03/30/2025	Preparation of [REDACTED]	5.20
03/31/2025	Facilitation of items for closing [REDACTED] preparation and coordination of [REDACTED]; confirmation of items required from Purchaser, Vendor and Monitor; review of excluded contracts.	11.40

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\$875.00	per hour x total hrs	205.50	\$179,812.50
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### Adsaran Vithiyananthan

03/03/2025	Correspondence with Rifco on [REDACTED]; summarize cash flow forecast and actuals reported for court hearing; internal discussions on cash flow forecast; internal discussions on SISP.	1.20
03/04/2025	Update cash flow forecast and actual reporting summary; internal discussions on the same; prepare bridge of cash flow actuals to bridge for weekly cash run rate.	1.40
03/07/2025	Review securitization spreadsheet from Rifco management; correspondence on the same; discussions on [REDACTED].	0.40
03/10/2025	Correspondence on cash flow forecast; correspondence on SISP matters.	0.40
03/11/2025	Internal discussions on [REDACTED]; correspondence with Rifco management on [REDACTED]; review and update cash flow forecast [REDACTED]; correspondence on Rifco proceeds distribution.	1.20
03/12/2025	Internal call walking through cash flow forecast and Rifco distribution; internal call discussing all outstanding work streams, Pawnee closing, and other outstanding matters.	1.10
03/13/2025	Various internal discussions on SISP matters; correspondence with Agent's counsel on DIP repayment; internal discussions on DIP repayment; correspondence with Company on DIP repayment; call with [REDACTED]; internal discussions on CCAA matters.	2.40
03/17/2025	Internal discussions on SISP matters; call with Monitor's counsel on [REDACTED]; discussions on DIP term sheet.	0.60
03/18/2025	Internal discussions on SISP matters; correspondence on cash flow forecast extension.	0.30
03/19/2025	Review documents on [REDACTED]; various internal correspondence on [REDACTED]; internal discussions on Easy Legal matters.	1.90
03/20/2025	Update cash flow forecast for post-Pawnee transactions; internal discussions on cash flow forecast and various mechanics; correspondence with the Company on the cash flow forecast.	3.80
03/21/2025	Review and update cash flow forecast; correspondence with the Company on cash flows.	0.70

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03/24/2025	Revise and update cash flow forecast; various discussions on SISP matters; review HR responsibilities for closing and [REDACTED]; review correspondence on SISP closing matters for Pawnee; internal discussions on cash flow forecast.	3.70		
03/25/2025	Revise and update cash flow forecast; internal discussions on SISP matters; correspondence with Company on cash flow forecast; call with Pawnee management and [REDACTED]; internal discussions on Pawnee closing matters.	3.60		
03/26/2025	Revise and update cash flow forecast; internal call walking through SISP matters and cash flow forecast; further revisions to cash flow forecast and Pawnee proceeds; further call reviewing cash flow forecast and Pawnee proceeds; correspondence on [REDACTED] and payroll matters; work on Pawnee closing matters.	4.50		
03/27/2025	Further revisions to the cash flow forecast; internal call walking through cash flow forecast; correspondence with the Company on cash flow forecast; internal discussions on SISP matters.	2.30		
03/28/2025	Internal discussions on Pawnee closing matters.	0.40		
		<b>\$675.00</b>	<b>per hour x total hrs</b>	<b>29.90</b>
				<b>\$20,182.50</b>

### Carter Wood

03/17/2025	Discussions with Jennifer Y. on initial creditor listing.	0.20		
		<b>\$675.00</b>	<b>per hour x total hrs</b>	<b>0.20</b>
				<b>\$135.00</b>

### Cameron Graham

03/04/2025	Review latest financial information and its impact on closing proceeds; provide latest information to bidder.	8.50		
03/05/2025	Review latest information from management and provide to the data room.	8.00		
03/06/2025	Review documents to be shared with bidder.	2.30		
03/07/2025	Join calls with interested parties; review SPA.	6.00		
03/10/2025	Work on the estimated closing statement; review the SPA for key action items and due dates of deliverables within the agreement.	8.30		
03/11/2025	Work on the estimated closing statement; review key timelines and action items for various work streams.	8.00		

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03/12/2025	Work on the estimated closing statement; review a proposal.	8.00
03/13/2025	Update the estimated closing; review proposals and new information from management.	8.10
03/14/2025	Review information from management and update estimated closing statement; review proposals and join calls with management to discuss questions.	7.50
03/17/2025	Provide assistance with diligence items; review proposals; work on estimated closing statement.	6.00
03/18/2025	Review proposals; work on estimated closing statement.	6.00
03/19/2025	Call with interested parties; work on the estimated closing statement.	5.00
03/20/2025	Work on estimated closing statement; review servicer proposal.	6.00
03/21/2025	Review proposal and correspondence with proposing party.	1.50
03/24/2025	Work on estimated closing statement; work on additional closing items.	9.20
03/25/2025	Work on the final draft of the estimated closing statement; work on HR matters for [REDACTED]; [REDACTED].	7.40
03/26/2025	Work on the PTO and wage calculations to be paid out at closing; complete closing checklist prior to closing.	8.30
03/27/2025	Work on letters and schedules.	1.90
03/27/2025	Work to complete closing checklist; initiating the [REDACTED] and documentation.	6.10
03/28/2025	Work to complete the [REDACTED].	5.00
03/31/2025	Work on ensuring all closing items are completed; performing final checks and updates to [REDACTED].	4.40
<b>\$615.00</b>		<b>per hour x total hrs</b>
		<b>131.50</b>
		<b>\$80,872.50</b>

## Jennifer Ye

03/03/2025	Update Monitor's website for Motion Record and Monitor's Report; create consolidated actuals to date; respond to enquiries received on hotline; call with Blakes regarding [REDACTED] review and approve [REDACTED]; review variance analysis; internal call regarding outstanding items; review Pawnee APA for language; update server listing; update [REDACTED] table.	4.50
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## Invoice Detail

Invoice No.  
Job No.

April 30, 2025  
102900002296  
500001.9490

03/04/2025	Send follow up questions regarding variance analysis; review support received regarding the same; follow up on outstanding Pawnee contract contact information; calls with Pawnee regarding outstanding items; prepare cumulative variance analysis to date; review and approve Pawnee payroll; approve outstanding proposed payments from the prior week; call to Pawnee regarding variance analysis and outstanding proposed payments; call to Chesswood regarding professional fee payments.	3.80
03/05/2025	Finalize variance analysis for review; create reconciliation of Rifco bank activity; call with Blakes and Chesswood regarding [REDACTED] update server listing; review and [REDACTED]; calls with Company to review variance analysis; internal call to discuss the same; follow up on outstanding items for bid deposit and [REDACTED].	2.80
03/06/2025	Review proposed payments for the week ending March 14, 2025; send follow up questions regarding the same; send variance analysis for lender review; send borrowing notice to lenders; internal discussions regarding Pawnee excluded assets, contracts and liabilities; follow up on questions regarding the same.	1.60
03/07/2025	Review proposed payments; review support provided by Company regarding the same; calls to Company regarding the same; update tracker of Pawnee excluded assets, contracts and liabilities; review and approve [REDACTED]; internal calls to discuss outstanding items; send summary of proposed payments for review.	1.80
03/10/2025	Review and approve corporate entity payrolls; create summary of [REDACTED] invoices; various correspondence regarding the same; review and approve Pawnee [REDACTED] review and approve proposed payments; follow up on Pawnee closing items with Osler; create summary of [REDACTED] review variance analysis for the week ending March 7, 2025.	2.80
03/11/2025	Create schedule for Pawnee's excluded items; send follow up questions regarding variance analysis; review support provided regarding the same; upload court documents to Monitor's website; various correspondence regarding servers; follow up on outstanding items.	4.10
03/12/2025	Update homepage of Monitor's website; review and discussion of variance analysis; internal call regarding outstanding items and follow up; review and approve [REDACTED]; external calls regarding [REDACTED]; respond to enquiries received in the Monitor's hotline; follow up on outstanding invoices.	2.90

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## Invoice Detail

Invoice No.  
Job No.

April 30, 2025  
102900002296  
500001.9490

03/13/2025	Review proposed payments for the week ending March 21, 2025; send final variance analysis for lenders review; send borrowing notice to lenders; send follow up on proposed payments; various calls and correspondence regarding the same; review support regarding the same; approve [REDACTED]; internal discussions regarding passthrough expenses; review pre-close invoice; discussions regarding the same.	2.30
03/14/2025	Review and approve [REDACTED]; review and approve proposed payments; follow up with Pawnee regarding [REDACTED]; calls to [REDACTED] regarding wire for DIP repayment to lenders; various correspondence regarding the same.	1.50
03/17/2025	Review and approve Pawnee [REDACTED]; revise billing narratives; review and approve Pawnee [REDACTED]; review variance analysis for the Week Ending March 14, 2025.	2.70
03/18/2025	Finalize revision of billing narratives; approve outstanding payments; review variance analysis; send follow up questions regarding the same; calls with Company regarding [REDACTED]; internal call regarding outstanding items; call to Company regarding the same; review support provided for variance analysis.	2.10
03/19/2025	Finalize variance analysis for internal review; review and approve Pawnee payroll; review and approve [REDACTED]; internal call regarding outstanding items; draft email to creditor; review of proposed payments for the Week Ending March 28, 2025; review SPA language regarding [REDACTED].	2.80
03/20/2025	Call with Company regarding cash; update cumulative variance to date; follow up on proposed payments; prepare variance reporting for sending to lenders; review support for proposed payments; update professional fees paid to date summary.	2.40
03/21/2025	Call with Company regarding [REDACTED]; review and approve [REDACTED]; internal discussions regarding outstanding items; review and approve proposed payments; email correspondence regarding Pawnee closing.	2.70
03/24/2025	Call with Company regarding Pawnee transaction; internal discussions regarding [REDACTED]; review and approve [REDACTED]; review and approve [REDACTED] payments; update server summary; update Rifco TSA tracker; internal call regarding the same; review variance analysis for the Week Ending March 21, 2025; update professional fees summary.	4.10

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**Invoice Detail**
**Invoice No.**  
**Job No.**
**April 30, 2025**  
**102900002296**  
**500001.9490**

03/25/2025	Update ██████ summary; summarize outstanding ██████ payments; send follow up questions on variance analysis; internal call to discuss outstanding items; call with Pawnee to discuss ██████; various discussions regarding Pawnee close and contracts; create summary of CCAA Parties and current status; review support provided for variance analysis; review and send wire details for ██████.	3.30		
03/26/2025	Internal call regarding Pawnee close items and new cash flow forecast; internal review of variance analysis; review and approve ██████; call with Easy Legal regarding ██████; review Pawnee historical payroll; approve outstanding disbursement requests.	3.80		
03/27/2025	Review and approve ██████; prepare and send ██████; review proposed payments; send variance analysis for lender review; create summary of outstanding ██████; follow up on outstanding matters; email correspondence with Company on outstanding items; send DIP borrowing request to lenders; prepare and send emails for ██████; internal call regarding outstanding matters.	2.40		
03/28/2025	Send updates on outstanding matters; call with Easy Legal regarding ██████; approve payments regarding the same; review and approve ██████; internal discussions regarding outstanding items and proposed payments for the Week Ending April 4, 2025; approve Pawnee counsel invoices; review list of excluded and retained contracts; various internal discussions regarding the same.	3.00		
03/31/2025	Review ██████; updated excluded and retained contracts summary; internal call regarding the same; update server information regarding the same; review and approve ██████; review and confirm receipt of ██████.	3.30		
<b>\$435.00</b>		<b>per hour x total hrs</b>	<b>60.70</b>	<b>\$26,404.50</b>

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<b>Total Professional Services</b>	<b>CAD</b>	<b>\$1,053,971.00</b>
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## ***Corporate Finance***

May 30, 2025

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

Re: CCAA Monitor  
Job No. 500001.9490  
Invoice No. 102900002380

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through April 30, 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.	May 30, 2025
Job No.	102900002380
Terms	500001.9490
Due Date:	Due Upon Receipt
Currency	May 30, 2025
Tax Registration:	CAD

Re:CCAA Monitor

Current Invoice Period: Charges posted through April 30, 2025

**Amount Due Current Invoice** **\$749,866.71**

### 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](mailto: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

Re: CCAA Monitor

Invoice No.	May 30, 2025
Job No.	102900002380
Terms	500001.9490
Due Date:	Due Upon Receipt
Currency	May 30, 2025
Tax Registration:	CAD

Current Invoice Period: Charges posted through April 30, 2025

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,280.00	88.60	\$113,408.00
Jeffrey Rosenberg	Senior Managing Director	\$1,280.00	117.00	\$149,760.00
Jodi Porepa	Senior Managing Director	\$1,090.00	137.60	\$149,984.00
Richard Kim	Managing Director	\$1,060.00	80.40	\$85,224.00
Olivia Manarin	Director	\$875.00	86.00	\$75,250.00
Adsaran Vithiyananthan	Director	\$770.00	36.30	\$27,951.00
Cameron Graham	Senior Consultant	\$615.00	53.20	\$32,718.00
Jennifer Ye	Consultant	\$435.00	67.30	\$29,275.50
<b>Total Professional Services</b>			<b>666.40</b>	<b>\$663,570.50</b>
<b>Expenses</b>				<b>Total</b>
Tolls				\$28.36
<b>Total Expenses</b>				<b>\$28.36</b>
<b>Invoice Total</b>				<b>CAD Amount</b>
				\$663,598.86
HST (13%)				\$86,267.85
<b>Total Due</b>				<b>\$749,866.71</b>



## Invoice Detail

Invoice No.  
Job No.

May 30, 2025  
102900002380  
500001.9490

### Total Professional Services Dean Mullett

04/01/2025	Various North Mill closing matters; various calls with Jeff Rosenberg regarding SISP related matters; various calls with North Mill; discussions with FTI team regarding DIP lender status update deck; review of go forward cash flows; various [REDACTED]; North Mill closing.	7.10
04/02/2025	Various North Mill post-closing matters; meeting with FTI team to review updated cash flow forecast, lender deck, and potential distribution discussions.	4.30
04/03/2025	Various North Mill post-closing matters; various discussions regarding [REDACTED]; various discussions regarding [REDACTED]; various correspondence with legal counsel regarding same; various discussions regarding [REDACTED]; meeting with FTI team regarding lender update; call with Blakes regarding lender update and potential distributions; various calls with Jeff Rosenberg and Richard Kim regarding SISP related matters; review budget to actual variance.	4.40
04/04/2025	Various North Mill post closing matters; calls with FTI team regarding [REDACTED]; call with Osler and Alston & Bird: [REDACTED]; calls with Jeff Rosenberg and Jodi Porepa regarding [REDACTED] and other post closing matters; review proposed A/P disbursements; various discussions regarding stay extension.	4.10
04/05/2025	Various Pawnee post close matters.	0.30
04/06/2025	Various Pawnee post-close matters.	0.40
04/07/2025	Various Pawnee post-closing matters; [REDACTED]; various discussions regarding US court filings; Rifco post-closing matters; various discussions regarding excluded contracts.	2.60
04/08/2025	Various Pawnee post-closing matters; [REDACTED] with legal counsel; various discussions regarding US court filings; Rifco post-closing matters; various discussions regarding excluded contracts; various discussions regarding Waypoint [REDACTED]; various discussions regarding lender update meeting; various discussions regarding Pawnee [REDACTED]	2.90
04/09/2025	Review and edit lender status update deck; various Pawnee post-closing matters; [REDACTED]; various discussions regarding US court filings; Rifco post-closing matters; various discussions regarding excluded contracts.	4.90

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## Invoice Detail

Invoice No.  
Job No.

May 30, 2025  
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04/10/2025	Various Pawnee post-closing matters; [REDACTED]; various discussions regarding US court filings; Rifco post-closing matters; various discussions regarding excluded contracts; review and edit lender update deck; various calls with FTI team regarding same; various discussions with Easy Legal regarding [REDACTED].	5.80
04/11/2025	Various Pawnee post closing matters; review and discussion on Lender status update deck; various calls with FTI team regarding same; call with [REDACTED] and Blakes regarding Lender status update; various calls with Richard Kim and Jeff Rosenberg regarding lender update and various SISP matters.	8.00
04/12/2025	Various correspondence regarding lender deck.	0.30
04/13/2025	Review and edit lender deck; discuss same with FTI team; review and finalize lender deck; discuss same with FTI team.	2.40
04/14/2025	Pawnee post close matters; Rifco post close matters; Lender update call; prep for same; various discussions regarding Pawnee Bishop JV interest; various calls with Jeff Rosenberg and Richard Kim regarding post close and SISP matters; various discussions with Blakes regarding Lender update and other post close matters.	4.00
04/15/2025	Various Pawnee post closing matters; review [REDACTED]; review borrowing base; various correspondence with Blakes regarding lender update and interim distribution.	4.80
04/16/2025	various Pawnee post closing matters; various correspondence with [REDACTED] regarding status update; various correspondence with [REDACTED] regarding same; various discussions with Blakes regarding [REDACTED].	3.20
04/17/2025	Various Pawnee post closing matters; discussions regarding [REDACTED]; various discussions regarding [REDACTED]; call with Blakes regarding lender distribution and other post close matters; various correspondence with Osler and Blakes regarding [REDACTED].	2.80
04/18/2025	Various correspondence with Blakes and Osler regarding [REDACTED]; discussions with Jeff Rosenberg regarding same.	0.60
04/19/2025	Various discussions regarding [REDACTED].	0.50
04/20/2025	Various correspondence with Blakes and Osler regarding [REDACTED].	0.30
04/21/2025	Various discussions with Blakes and Osler regarding [REDACTED]; various Rifco post close matters; various Pawnee post close matters; calls with Jeff Rosenberg regarding same.	2.50





## Invoice Detail

Invoice No.  
Job No.

May 30, 2025  
102900002380  
500001.9490

04/22/2025	Various Pawnee post-closing matter; distribution agreement; review [REDACTED]; various calls with Jodi Porepa and Jeff Rosenberg regarding Pawnee post-closing matters.	2.30
04/23/2025	Various Pawnee post-closing matters; various correspondence regarding lender distribution agreement; various discussion regarding post-closing liabilities; calls with Jeff Rosenberg regarding [REDACTED]; various correspondence with legal counsel regarding lender distribution; various calls with Richard Kim regarding post-closing liabilities.	3.90
04/24/2025	Various Pawnee post-closing matters; review [REDACTED]; review DIP amendment; weekly variance reporting; [REDACTED] review monitor's report; call with Blakes regarding outstanding lender matters; various calls with Jeff Rosenberg regarding lender distribution; various discussions with Richard Kim regarding North Mill and [REDACTED]	2.70
04/25/2025	Various Pawnee post closing matters; lender distribution agreement; various calls with Jeff Rosenberg regarding lender distribution agreement and Pawnee post-closing matters; review of disbursements; Waypoint [REDACTED]; review of court materials; Rifco post-close matters.	1.90
04/26/2025	Various correspondence regarding [REDACTED].	0.20
04/27/2025	Call with Jeff Rosenberg regarding [REDACTED]; various emails with Blakes regarding [REDACTED].	0.30
04/28/2025	Status update discussion with Richard Kim; file review to prepare for lender call; review [REDACTED]; various correspondence regarding same; Rifco post-closing matters; Pawnee post-closing matters; various calls with Blakes regarding Lender extension and cash flow approvals; various calls with Jeff Rosenberg regarding same; various calls with Richard Kim regarding preparation for Lender call; attend Lender meeting; debrief with Jeff Rosenberg regarding same.	5.70
04/29/2025	Various discussions and emails regarding interim distribution agreement, DIP amendment and monitor's report; various calls with Jeff Rosenberg regarding same; various discussions regarding [REDACTED] documents; [REDACTED]; discussion with legal counsel regarding same; call with [REDACTED]; call with Blakes regarding same; various calls with Richard Kim regarding Waypoint and post-closing adjustments with North Mill.	3.50

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## Invoice Detail

Invoice No.  
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May 30, 2025  
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04/30/2025	Various correspondence with Osler regarding DIP amendment and interim distribution agreement; various correspondence with Blakes regarding same; Monitor's report; various discussions regarding [REDACTED]; various calls with Jeff Rosenberg regarding lenders and distribution.	1.90		
	<b>\$1,280.00</b>	<b>per hour x total hrs</b>	<b>88.60</b>	<b>\$113,408.00</b>

## Jeffrey Rosenberg

04/01/2025	Work on closing matters; attend call with legal counsel; attend various calls with staff; work on [REDACTED].	5.40
04/02/2025	Work on [REDACTED]; work on [REDACTED] matters; call on cash flow and work on cash flow; call with Osler; calls with Blakes.	5.70
04/03/2025	Work on [REDACTED]; review of correspondence from legal counsel; review of variance analysis; work on [REDACTED]; work on file closure matters; work on distribution matters; call with Blakes; work on [REDACTED].	5.90
04/04/2025	Review of [REDACTED]; review of disclaimed contract matters; work on [REDACTED]; work on DIP matters; work on [REDACTED] matters; work on disclaimer matters; review of disbursements; work on [REDACTED] and [REDACTED] matters; call with Osler [REDACTED]; work on Waypoint matters.	5.40
04/07/2025	Work on [REDACTED]; work on closing of Chapter 15 cases; call with Alston and Bird; work on Waypoint matters; work on Easy Legal matters; work on [REDACTED]; review of Rifco cash summaries; work on [REDACTED] matters; work on [REDACTED].	4.30
04/08/2025	Review of closing motion; work on [REDACTED]; work on [REDACTED]; work on [REDACTED] matters.	5.40
04/09/2025	Work on [REDACTED]; work on repudiation matters.	5.40
04/10/2025	Review of files for creditor queries; review of disbursements.	4.70
04/11/2025	Work on lender deck; attend update call; work on closing matters; work on [REDACTED].	5.10
04/12/2025	Work on presentation to lenders; work on disclaimer matters.	1.70
04/13/2025	Review of presentation to lenders; review of files for support.	2.30
04/14/2025	Work on reporting to lenders; work on Rifco matters; review of cash forecast.	4.10
04/15/2025	Call regarding [REDACTED]; information request for lenders; update call with staff; work on [REDACTED].	5.40



## Invoice Detail

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04/16/2025	Review and respond to correspondence with Blakes; work on contract disclaimers; work on distribution matters; work on SPA matters; review of queries from banks; calls with Osler regarding file closing matters; review of correspondence from Osler and Blakes.	5.40		
04/17/2025	Work on [REDACTED]; work on stay extension matters; work on [REDACTED]; work on Waypoint matters; review of variance analysis; review of invoices for payment; review of disbursements; work on post closing matters with purchaser.	4.70		
04/18/2025	Call with Olser; review of correspondence; review of correspondence from Blakes' review of [REDACTED]; work on residual company matters.	3.40		
04/19/2025	Review of [REDACTED]; work on interim distribution matters.	1.30		
04/20/2025	Review of correspondence; review of files.	0.70		
04/21/2025	Work on [REDACTED]; work on disclaimers; review of expenses; review of payroll; work on Rifco matters.	3.80		
04/22/2025	Review of revised DIP Term sheet; work on information for creditors; attend update call with Blakes; work on [REDACTED] matters.	3.90		
04/23/2025	Review of [REDACTED]; attend call with management on various matters; review of [REDACTED]; call with Blakes; work on [REDACTED]; work on court documents.	5.30		
04/24/2025	Attend calls with Alston & Bird; attend calls with Osler; work on Court materials; work on Waypoint matters; work on [REDACTED]; work on [REDACTED] matters; work on court report; review of disbursements.	4.70		
04/25/2025	Work on [REDACTED]; sign of affidavit; attend call with Blakes; call with Olser; work on Monitor's Report; work on [REDACTED]; work on [REDACTED]; work on Waypoint matters.	5.70		
04/26/2025	Call with Blakes and Osler; follow up call with Osler.	1.60		
04/27/2025	Call with Blakes and Alston; internal call regarding same.	1.30		
04/28/2025	Review of Waypoint matters; review of correspondence; attend update meeting; work on [REDACTED]	3.60		
04/29/2025	Work on [REDACTED]; call with [REDACTED]; call with Blakes regarding same; call with Osler; work on [REDACTED]; review of supplemental report; work on Rifco matters.	5.60		
04/30/2025	Work on Court Report and changes to the same; work on [REDACTED]; work on [REDACTED]; review of variance analysis.	5.20		
<b>\$1,280.00</b>		<b>per hour x total hrs</b>	<b>117.00</b>	<b>\$149,760.00</b>

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## Invoice Detail

Invoice No.  
Job No.

May 30, 2025  
102900002380  
500001.9490

Jodi Porepa

04/01/2025	Review proposed disbursements; discussions in respect of same; review [REDACTED]; assess [REDACTED]; internal discussions regarding updated cash flow forecast; review updated assumptions driving updated cash flow forecast; internal discussions regarding [REDACTED] and next steps; internal discussions regarding access to and [REDACTED].	5.90
04/02/2025	Review email communication regarding [REDACTED] and proposed [REDACTED]; internal discussions regarding same; follow up with counsel regarding same; internal discussions regarding updated cash flow forecast; review updated assumptions driving updated cash flow forecast; internal discussions regarding [REDACTED] and next steps; internal discussions regarding access to and [REDACTED]; review draft correspondence and with [REDACTED] and provide comments; review draft correspondence with [REDACTED] and provide comments; internal discussions regarding [REDACTED] and next steps.	6.20
04/03/2025	Review preliminary listing of excluded contracts; internal discussions regarding same; discussions regarding reconciliation required to confirm completeness and accuracy of list; review enquiries on [REDACTED]; discussions with [REDACTED] in respect of same; call with counsel; review variance analysis with Blakes.	6.60
04/04/2025	Review proposed disbursements; internal discussions in respect of same; review excluded contracts; follow up on outstanding reconciliations; follow up on next steps; review [REDACTED]; call with counsel; discussions regarding [REDACTED] calls with Osler to discuss [REDACTED]; follow up in respect of same.	6.40
04/07/2025	Review preliminary list of excluded contracts; internal discussions regarding reconciling items and next steps; follow up on outstanding items; follow up on [REDACTED] discussions with Osler and Alston; internal discussions on follow up regarding [REDACTED]; follow up on [REDACTED]; discussions with [REDACTED] in respect of same; follow up on outstanding Pawnee enquiries; internal discussions regarding the same.	6.70



## Invoice Detail

**Invoice No.** May 30, 2025  
**Job No.** 102900002380  
 500001.9490

04/08/2025	Call with Osler to discuss [REDACTED] and upcoming discussion with [REDACTED]; call with [REDACTED] and Osler to discuss [REDACTED]; review outstanding issues with excluded contracts; internal discussions regarding [REDACTED]; review financial reconciliations; review cash flow forecast; internal discussions regarding same; call with Blakes to discuss [REDACTED]; follow up on outstanding items.	6.80
04/09/2025	Review variance analysis and provide comments; internal discussions regarding same; internal discussions regarding follow up on excluded contracts and disclaimer notices; internal follow up on post-filing, pre-close disbursements; internal discussions regarding same; follow up on [REDACTED]; internal discussions regarding enquiries; follow up on [REDACTED]; review correspondence in respect of same; follow up on outstanding Rifco enquiries; internal discussions regarding the same.	6.90
04/10/2025	Review and finalize variance analysis; weekly update call with Blakes; follow up in respect of upcoming lender call; internal discussions regarding same; follow up with [REDACTED]; internal discussions regarding same; follow up on [REDACTED]; follow up with [REDACTED]; discussions with Osler; internal discussions regarding [REDACTED]; call with [REDACTED] to discuss outstanding items [REDACTED]; review [REDACTED]; internal discussions regarding stay expiry; follow up with Osler regarding same; other post-close Pawnee-related outstanding items.	7.10
04/11/2025	Review proposed disbursements; internal discussions regarding same; review outstanding follow up on excluded contracts; follow up on status of disclaimers; review correspondence on outstanding Rifco contracts; follow up on [REDACTED]; follow up on cash flow forecast and updates reflect activity to date; internal discussions regarding same; follow up discussions with company regarding same; call with lenders; review draft presentation.	7.20
04/14/2025	Review and respond to enquiries on [REDACTED]; review and respond to [REDACTED]; review updated report to lenders; review updated CFF.	1.60



## Invoice Detail

Invoice No.  
Job No.

May 30, 2025  
102900002380  
500001.9490

04/15/2025	Call with [REDACTED] to discuss next steps; internal discussion regarding same; follow up in respect of same; review list of excluded contracts; discuss follow up required; internal discussions regarding [REDACTED]; follow up on [REDACTED]; discussion with [REDACTED] in respect of same; follow up with certain Pawnee information requests; follow up on [REDACTED]; review email communication regarding same; respond to [REDACTED] regarding information requests.	6.80
04/16/2025	Call with North Mill to discuss excluded contracts; call with Osler to discuss excluded contracts; internal discussions regarding same; review draft agenda; internal call to prepare for call with North Mill; call with [REDACTED] to review variance analysis; review variance analysis and provide comments; review communication on [REDACTED]; review and respond to Blakes enquiries.	7.10
04/17/2025	Review proposed disbursements; review excluded contracts; review [REDACTED]; weekly call with Blakes; correspondence with Osler regarding upcoming court report; review email correspondence; review holdback documentation.	6.50
04/19/2025	Review email communication on [REDACTED]; review blackline of interim distribution documents; follow up in respect of same; review communication on [REDACTED].	0.90
04/20/2025	Review email communication on [REDACTED]; review blackline of interim distribution documents; follow up in respect of same; review communication on [REDACTED].	1.30
04/21/2025	Internal discussions regarding filing entities and associated assets and liabilities; review excluded contracts; follow up discussions regarding same; email enquiries regarding review process of Pawnee payments; review and respond to [REDACTED]; review [REDACTED]; internal discussions regarding same; call with lawyers and company to discuss [REDACTED]; call with counsel only to discuss [REDACTED]; follow up in respect of same; review interim distribution documents and provide comments.	6.70
04/22/2025	Internal discussions regarding post-filing, pre-close North Mill payments; review proposed [REDACTED]; review correspondence regarding [REDACTED]; follow up on [REDACTED]; follow up on [REDACTED]; review proposed [REDACTED]; follow up with counsel in respect of same.	6.60

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## Invoice Detail

Invoice No.  
Job No.

May 30, 2025  
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04/23/2025	Review [REDACTED]; follow up in respect of same; review variance analysis and provide comments; review correspondence regarding excluded contracts and provide comments; internal discussions regarding same; review preliminary list of legal entities to be discussed on call with legal counsel.	6.30		
04/24/2025	Call with Osler and Alston regarding [REDACTED]; review updated list of legal entities and applicable assets and liabilities; follow up on [REDACTED]; calls with counsel in respect of same; review variance analysis and provide comments.	6.40		
04/25/2025	Review list of [REDACTED]; call with Blakes to discuss [REDACTED]; internal discussions regarding legal entities; review proposed list of [REDACTED]; follow up on excluded contracts; internal discussions in respect of same; review proposed disbursements and provide comments.	4.60		
04/28/2025	Review [REDACTED]; follow up with [REDACTED]; calls with counsel in respect of the same; calls with the lenders regarding status update on Pawnee sale; review DIP amendment documents and provide comments; review interim distribution agreement and provide comments; internal discussions regarding same.	5.90		
04/29/2025	Call with counsel and external accountant regarding assumptions required for [REDACTED]; call with [REDACTED] to discuss same; internal discussions regarding same; internal review of outstanding items; review list of excluded contracts and provide comments; review [REDACTED] and provide comments; call with lenders to discuss [REDACTED]; call with Osler to discuss [REDACTED]; review of email communication and respond to email enquiries; review interim distribution document and provide comments; review amended DIP and provide comments; review supplemental report and provide comments; review factum and provide comments.	9.60		
04/30/2025	Call with Osler to discuss [REDACTED]; call with North Mill to discuss outstanding issues pertaining to the Share Purchase Agreement; call with [REDACTED] to review proposed disbursements; internal discussions regarding same; review variance analysis; review and finalize supplementary report; review summary of support for [REDACTED]; review summary of [REDACTED]; review updated interim distribution agreement; review updated DIP.	7.50		
<b>\$1,090.00</b>		<b>per hour x total hrs</b>	<b>137.60</b>	<b>\$149,984.00</b>





## Invoice Detail

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Richard Kim

04/01/2025	Correspondence on post-closing matters at Pawnee regarding outstanding excluded liabilities, accounting firm testing of loan assets, and [REDACTED].	1.00
04/03/2025	Correspondence on accounting firm testing of loan assets; review of [REDACTED]; review of agreement treatment of excluded liabilities.	0.80
04/04/2025	Correspondence on treatment of remaining contract with [REDACTED].	0.20
04/07/2025	Review of presentation to lenders; correspondence on electronic contracts control agreement for North Mill and Pawnee; review of [REDACTED]; review of Pawnee pass through amounts received prior to closing.	6.50
04/08/2025	Review of outstanding amounts from excluded contracts; correspondence on electronic contract control agreement; review of [REDACTED]; review of cash flow forecast for [REDACTED]; review of presentation to lenders.	5.80
04/09/2025	Correspondence on [REDACTED]; review of revised terms for [REDACTED]; review of and comments to presentation to Lenders.	5.40
04/10/2025	Discussions and review of post close adjustment mechanisms; review of pass through expenses; correspondence and review of excluded contracts.	4.80
04/11/2025	Call with buyer on post closing adjustments; review of presentation to lenders; review of cash flow forecast for [REDACTED]; review of [REDACTED]; call with agent on next steps.	7.80
04/13/2025	Updates to lender presentation.	2.50
04/14/2025	Review of presentation to lenders; meeting with lenders; discussions and review of excluded contracts, [REDACTED] and related correspondence.	6.50
04/15/2025	[REDACTED] and outstanding AP review.	3.50
04/16/2025	Review of excluded contracts and remaining liabilities; call with buyer on the same; review of interim distribution agreement and comments on the same.	3.00
04/17/2025	Review of cash flow forecast and correspondence on the same; review of interim distribution agreement and comments on the same.	2.80

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04/18/2025	Review of presentation to lenders; correspondence on electronic contracts control agreement for North Mill and Pawnee; review of [REDACTED]; review of Pawnee pass through amounts received prior to closing.	6.50		
04/21/2025	Review of Pawnee pass through amounts received prior to closing; call and review of [REDACTED].	2.50		
04/22/2025	Review of and correspondence on excluded contracts; review of draft purchase agreement.	3.50		
04/23/2025	Review and comments to purchase agreement; various [REDACTED]; calls on the same.	5.00		
04/24/2025	Review of excluded contracts; purchase agreement and comments to the same; internal calls to discuss post close matters.	3.00		
04/25/2025	Review of responses from purchaser on contracts and correspondence on the same.	1.80		
04/28/2025	Post close matters and contracts; review of [REDACTED] for individuals; review of post close arrangement with buyer.	3.00		
04/29/2025	Call with agent; review of and correspondence for purchase agreement.	3.50		
04/30/2025	Discussions with buyer on post closing matters.	1.00		
<b>\$1,060.00</b>		<b>per hour x total hrs</b>	<b>80.40</b>	<b>\$85,224.00</b>

## Olivia Manarin

04/01/2025	Finalizing closing documents; delivery of [REDACTED]; review of vendor contracts; discussion with counsel on AP process [REDACTED]; discussion on [REDACTED]; review of [REDACTED].	8.20
04/02/2025	Review of AP payments post closing; review of [REDACTED]; preparation of deck for syndicate of lenders.	8.60
04/03/2025	Review of [REDACTED]; review of [REDACTED]; review of post closing AP; preparation of lender update deck.	6.00
04/04/2025	Review of purchase agreement for post closing AP payments; preparation of lender update deck; review of [REDACTED] and obtaining wire information; summary of Chesswood US entities.	8.00
04/07/2025	Review of [REDACTED]; review of excluded contracts and contracts listing; facilitation of [REDACTED]; review of purchase agreement for [REDACTED].	3.20
04/08/2025	Review of [REDACTED]; facilitation of [REDACTED]; review of [REDACTED]; facilitation of Easy Legal information; preparation and review of lender update deck.	6.20

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04/09/2025	Discussion regarding [REDACTED]; review of [REDACTED]; preparation and review of the update to lenders deck.	10.40
04/10/2025	Discussion on lender update deck; discussion regarding [REDACTED] and [REDACTED]; preparation and edits to lender update deck.	10.20
04/11/2025	Discussion regarding the [REDACTED] and potential options; discussion with Pawnee regarding [REDACTED]; review of [REDACTED] and wire information.	6.20
04/13/2025	Review and edits to lender update deck.	2.00
04/14/2025	Discussions regarding [REDACTED] review of [REDACTED] and discussions regarding amount to fund.	4.20
04/15/2025	Review of [REDACTED]; discussion with [REDACTED] responses to questions from lenders in the syndicate.	3.80
04/16/2025	Review of [REDACTED]; proposed responses to lenders in the syndicate with questions regarding the plan; calculation of [REDACTED] review of contracts and SPV agreements for call with management and purchaser.	5.40
04/17/2025	Review of payroll check journal; review of [REDACTED].	3.60
<b>\$875.00 per hour x total hrs</b>		<b>86.00</b>
		<b>\$75,250.00</b>

## Adsaran Vithiyananthan

04/01/2025	Roll forward cash flow forecast; internal discussions on cash flows and next steps.	3.20
04/02/2025	Review and update cash flow forecast; internal call walking through cash flow forecast and proceeds hold back; internal call walking through Easy Legal and Lender update deck; discussions on [REDACTED]; call with Management on cash flows and walk through of the same; further updates to the forecast.	2.50
04/03/2025	Chesswood Lender update deck; review and update cash flow forecast; internal discussions on Lender deck and cash flows; call with Monitor's counsel on [REDACTED].	2.40
04/04/2025	Internal call on Pawnee [REDACTED]; internal discussions on Lender update deck; correspondence on post-Pawnee matters.	1.70
04/08/2025	Revise and update cash flow forecast; work on Lender update deck; internal discussions on Pawnee post-closing matters; call with Pawnee management on [REDACTED].	2.80

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## Invoice Detail

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04/09/2025	Continue review and update of cash flow forecast; internal discussions on post-Pawnee matters; review of Lender update deck; call with Monitor's counsel on excluded contracts and [REDACTED]; discussions on [REDACTED]	2.90
04/10/2025	Further revisions and updates to the cash flow forecast; internal discussions on lender update deck.	1.40
04/11/2025	Internal call on lender update deck and 401(k) closure; continue review and update of lender deck.	1.70
04/14/2025	Internal discussions on Lender presentation; finalize cash flow forecast.	0.80
04/15/2025	Discussions on [REDACTED]; call with [REDACTED]; internal discussions on remaining Chesswood entities; summarizing remaining entities and correspondence with the Company on the same.	1.20
04/16/2025	Internal discussions on post-closing matters; correspondence with the Company on remaining entities; call with Pawnee and NMEF on [REDACTED]; call with Monitor's counsel on [REDACTED]	0.90
04/17/2025	Correspondence with the Company on entity listing; internal discussions on post-Pawnee matters.	0.60
04/21/2025	Internal call walking through remaining entities and discussion of plan regarding remaining entities; correspondence with Company on remaining entities listing; review and update remaining entities listing; correspondence with [REDACTED]; call with North Mill [REDACTED] call with Monitor's counsel on [REDACTED]	3.60
04/22/2025	Call with North Mill on post-close payments; internal discussions on post-closing matters; correspondence with Company on entity listing.	1.40
04/23/2025	Internal discussions on post-closing matters; review listing of remaining entities and update the same; correspondence with Company on remaining entities; draft responses for [REDACTED]; call with Company on [REDACTED]	2.40
04/24/2025	Call with Osler and Alston on remaining entities; correspondence on Waypoint matters; correspondence on Pawnee [REDACTED]	1.00
04/25/2025	Correspondence on borrowing base reporting.	0.20
04/28/2025	Walkthrough of [REDACTED]; correspondence with [REDACTED]; internal discussions on next steps post-closing; correspondence on [REDACTED]; correspondence on [REDACTED]	2.10

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## Invoice Detail

Invoice No. **May 30, 2025**  
Job No. **102900002380**  
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04/29/2025	Call regarding [REDACTED]; summarizing requests from [REDACTED] and preparing responses for the same; internal discussions on [REDACTED]; review Factum and Supplemental Report; correspondence on Waypoint matters.	3.50		
	<b>\$770.00</b>	<b>per hour x total hrs</b>	<b>36.30</b>	<b>\$27,951.00</b>

## Cameron Graham

04/01/2025	Work on resolving post closing [REDACTED] s and [REDACTED]	6.90		
04/02/2025	Work to help [REDACTED] and beginning work on a lender update; analysis on [REDACTED]	6.00		
04/03/2025	Work on the lender update and [REDACTED]	5.70		
04/04/2025	Work on the lender update and [REDACTED]	6.20		
04/07/2025	Work on the lender update and other post closing items.	6.00		
04/08/2025	Work on the update for lenders and model [REDACTED]	6.50		
04/10/2025	Work to finalize the lender update and resolve [REDACTED]	9.80		
04/11/2025	Work to finalize the lender update.	6.10		
	<b>\$615.00</b>	<b>per hour x total hrs</b>	<b>53.20</b>	<b>\$32,718.00</b>

## Jennifer Ye

04/01/2025	Review variance analysis for the Week Ending March 28, 2025; update excluded contracts listing; discussions regarding the same; send [REDACTED] opening forms.	1.20		
04/02/2025	Internal calls to discuss cash flow forecast; review support provided for variance analysis; update variance analysis regarding the same; upload Monitor's certificate to website; review of variance analysis; send follow up on Pawnee AP; internal discussion regarding excluded contracts and outstanding items; review Pawnee [REDACTED].	4.00		

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## Invoice Detail

Invoice No.  
Job No.

May 30, 2025  
102900002380  
500001.9490

04/03/2025	Call with Pawnee regarding excluded contracts; call regarding [REDACTED]; update excluded contracts listing for new information; follow up regarding the same; review proposed payments for the Week Ending April 11, 2025; send variance analysis for lender review.	4.90
04/04/2025	Various discussions on excluded contracts and outstanding items; review [REDACTED]; organize and upload excluded contracts to data room; review and approve proposed payments.	3.40
04/07/2025	Review Chesswood, Waypoint and Easy Legal payrolls; review excluded contracts tracker; internal calls regarding the same; send follow up questions regarding the same; review Pawnee outstanding AP for excluded contract vendors; review variance analysis for the Week Ending April 4, 2025.	4.00
04/08/2025	Internal calls regarding excluded contracts; update excluded contracts workbook for updated information; call with Pawnee regarding the same; prepare email for drafting [REDACTED]; update cumulative actuals for professional fees paid to date.	4.00
04/09/2025	Prepare variance analysis for review; call with Osler regarding excluded contracts; send [REDACTED]; update excluded contracts workbook.	2.30
04/10/2025	Internal discussions regarding variance analysis; create summary of restructuring fee invoices outstanding; call with Chesswood regarding outstanding items and variance analysis.	1.10
04/11/2025	Review proposed payments for the week ending April 18, 2025; call to Chesswood for enquiries regarding the same; review Pawnee SPA for post-close payments language; internal call to review and approve proposed payments; various follow up on outstanding excluded contract items.	3.00
04/14/2025	Internal calls regarding SPV and off balance sheet contracts; update excluded contract workbooks; update data room for [REDACTED].	1.20
04/15/2025	Follow up correspondence regarding excluded contracts; update workbook regarding the same; internal calls regarding the same; set up wire for [REDACTED]; review variance analysis for the Week Ended April 11, 2025; prep agenda for call with Pawnee purchaser.	3.50
04/16/2025	Finalize variance analysis for review; call regarding the same; internal calls regarding excluded contracts; call with North Mill regarding the same; call with Osler regarding the same.	4.80

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## Invoice Detail

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Job No.

May 30, 2025  
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04/17/2025	Prepare variance analysis for lender review; create summary for [REDACTED]; review proposed payments for the Week Ending April 25, 2025; call with Chesswood regarding remaining entities; internal call to approve proposed payments and follow up on excluded contracts.	1.80		
04/21/2025	Call with Company regarding remaining entities and outstanding items; review of post-filing pre-close AP outstanding; various follow up regarding the same; call with Pawnee regarding the same; review and approve Chesswood, Easy Legal and Waypoint payrolls; update draft to Monitor's Fifth Report; review variance analysis.	2.60		
04/22/2025	Review of [REDACTED]; call to Pawnee regarding post-filing pre-close AP; draft fee summary for court report; review of AP support; call with Purchaser regarding the same; various correspondence with Osler.	4.30		
04/23/2025	Review and update fee affidavit; send follow up to outstanding items; internal review of variance analysis; various correspondence with Osler; internal discussions regarding [REDACTED]; follow up on outstanding items; organize data room access.	5.20		
04/24/2025	Internal discussions regarding payroll; review Chesswood [REDACTED]; various correspondence with Osler; update draft court report; send wire for [REDACTED]; review narratives for redactions.	5.10		
04/25/2025	Review final narratives; review and update proposed payments for the Week Ending May 2, 2025; respond to enquiries received to Monitor's hotline; call with Blakes; review final report; follow up on outstanding items; various calls to Company; upload documents to Monitor's website.	2.80		
04/28/2025	Follow up on outstanding items; various correspondence regarding the same; meeting and discussion with Company regarding [REDACTED]	2.00		
04/29/2025	Call regarding [REDACTED]; review variance analysis for the Week Ended April 25, 2025; call regarding outstanding items; review accuracy of factum and motions; internal correspondence regarding outstanding items; follow up with Osler regarding disclaimers.	3.30		
04/30/2025	Review and calculate estimates for post-close amounts; follow up on outstanding items; review of variance analysis and cash flow forecast; discussions regarding the same; calls to Pawnee vendors; call with Purchaser.	2.80		
<b>\$435.00</b>		<b>per hour x total hrs</b>	<b>67.30</b>	<b>\$29,275.50</b>



*Invoice Detail*

<b>Invoice No.</b>	<b>May 30, 2025</b>
<b>Job No.</b>	<b>102900002380</b>
	<b>500001.9490</b>

<b>Total Professional Services</b>	<b>CAD</b>	<b>\$663,570.50</b>
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## ***Corporate Finance***

June 09, 2025

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

Re: CCAA Monitor  
Job No. 500001.9490  
Invoice No. 102900002428

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through May 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.	June 09, 2025
Job No.	102900002428
Terms	500001.9490
Due Date:	Due Upon Receipt
Currency	June 09, 2025
Tax Registration:	CAD

Re:CCAA Monitor

Current Invoice Period: Charges posted through May 31, 2025

**Amount Due Current Invoice** **\$506,272.21**

### Bank Information

Please indicate our invoice number with your remittance

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

Please forward remittance advice to [AR.Support@fticonsulting.com](mailto: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

Re: CCAA Monitor

Invoice No.  
Job No.  
Terms  
Due Date:  
Currency  
Tax Registration:

June 09, 2025  
102900002428  
500001.9490  
Due Upon Receipt  
June 09, 2025  
CAD

Current Invoice Period: Charges posted through May 31, 2025

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,280.00	69.00	\$88,320.00
Jeffrey Rosenberg	Senior Managing Director	\$1,280.00	80.00	\$102,400.00
Jodi Porepa	Senior Managing Director	\$1,090.00	108.70	\$118,483.00
Richard Kim	Managing Director	\$1,060.00	78.80	\$83,528.00
Adsaran Vithiyananthan	Director	\$770.00	8.70	\$6,699.00
Cameron Graham	Senior Consultant	\$615.00	13.10	\$8,056.50
Adam Gasch	Consultant	\$435.00	1.00	\$435.00
Jennifer Ye	Consultant	\$435.00	92.20	\$40,107.00
<b>Total Professional Services</b>			<b>451.50</b>	<b>\$448,028.50</b>

Invoice Total	CAD Amount
	\$448,028.50
HST (13%)	\$58,243.71
<b>Total Due</b>	<b>\$506,272.21</b>



## Invoice Detail

Invoice No.  
Job No.

June 09, 2025  
102900002428  
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### Total Professional Services Dean Mullett

05/01/2025	Various discussions regarding post closing matters; various calls with Jeff Rosenberg and Richard Kim regarding same; attendance at court hearing regarding stay extension; weekly status update call with Blakes; various discussions regarding [REDACTED]; various discussions regarding [REDACTED].	3.60
05/02/2025	Various Pawnee post-closing matters; receipt and review of final closing statement from North Mill; discussions with [REDACTED]; [REDACTED]; various correspondence with Osler regarding [REDACTED]; various calls with Jeff Rosenberg regarding North Mill closing statement, lender distribution and [REDACTED]; [REDACTED]; review AP disbursements.	1.80
05/03/2025	Various discussions regarding weekly lender status update.	0.50
05/04/2025	Lender weekly status update.	0.50
05/05/2025	Status update and next steps with FTICA team; various discussions regarding [REDACTED]; review and discussion regarding [REDACTED]; calls with FTI team regarding [REDACTED]; call with US Acquisitionco directors regarding [REDACTED]; Rifco post closing matters; Pawnee final closing statement review and discussion.	3.80
05/06/2025	Call with Osler regarding [REDACTED], NM closing statement and [REDACTED]; call with Osler and Blakes regarding [REDACTED]; various discussions with [REDACTED]; [REDACTED]; various Pawnee Post-closing matters; various discussions regarding lender distribution; various calls with Jeff Rosenberg regarding lender distribution and [REDACTED]; [REDACTED] various calls with Richard Kim regarding [REDACTED].	3.00
05/07/2025	Various discussions regarding post closing matters, [REDACTED] and lender distribution; North Mill post closing statement; various calls with Jeff Rosenberg and Richard Kim regarding same; various discussions regarding [REDACTED].	2.40
05/08/2025	Various discussions regarding [REDACTED]; calls with legal counsel and tax advisors regarding same; Rifco [REDACTED]; Pawnee post-closing matters with North Mill; various discussions regarding lender interim distribution; various discussions regarding [REDACTED]; various calls with Richard Kim and Jeff Rosenberg regarding [REDACTED].	3.20

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## Invoice Detail

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Job No.

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500001.9490

05/09/2025	Call with Osler regarding [REDACTED]; various correspondence regarding [REDACTED]; various Pawnee post-closing matters; various discussions regarding [REDACTED]; finalize Pawnee closing statement; various discussions with North Mill regarding same; call with Blakes regarding finalization of closing statement and [REDACTED]; call with [REDACTED].	4.10
05/10/2025	Weekly lender update; Rifco post close matters.	0.60
05/11/2025	Weekly lender update; Rifco post close matters.	0.40
05/12/2025	Status update and work plan with FTI team; review and discuss [REDACTED] with Osler, [REDACTED], and Jeff Rosenberg; review proposed disbursements; Rifco post closing matters; various discussions regarding [REDACTED]; various discussions regarding [REDACTED].	2.30
05/13/2025	Various discussions with legal counsel, company and FTI team regarding [REDACTED]; review of company [REDACTED]; review of lender distribution amounts; various discussions regarding [REDACTED]; various discussions regarding [REDACTED].	4.50
05/14/2025	Call with Osler and Alston Bird regarding [REDACTED]; various FTI discussions regarding cash flows, distribution amounts and timing; variance analysis; various discussions regarding [REDACTED]; various discussions regarding [REDACTED]; various calls with Richard Kim and Jeff Rosenberg regarding lender distribution and [REDACTED].	3.10
05/15/2025	Various discussions regarding lender distribution; review lender distribution language and calculations; discussions with Blakes regarding same; various discussions with Osler and Jeff Rosenberg regarding [REDACTED]; various Rifco post closing matters.	3.30
05/16/2025	Various review and admin matters related to lender distribution, documentations, etc.; various discussions with Richard Kim and Jeff Rosenberg regarding same; various discussions with Blakes and [REDACTED] regarding distribution; various [REDACTED].	3.50
05/17/2025	Weekly lender status update; various discussions with Richard Kim regarding same.	0.50
05/18/2025	Lender weekly update.	0.20
05/19/2025	Lender update; various matters related to lender distribution; various correspondence with Blakes.	0.70



## Invoice Detail

Invoice No.  
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June 09, 2025  
102900002428  
500001.9490

05/20/2025	Lender status update; distribution to lenders; various discussions regarding [REDACTED]; Rifco post closing matters; various discussions regarding [REDACTED]; various discussions regarding [REDACTED]; various discussions regarding North Mill regarding [REDACTED].	4.10
05/21/2025	Various discussions regarding [REDACTED]; various correspondence with Osler regarding next court hearing; various calls with Richard Kim and Jeff Rosenberg regarding [REDACTED]; post closing Rifco matters; various discussions with [REDACTED].	2.20
05/22/2025	Court planning with Osler; various discussions regarding [REDACTED]; review budget variance; various call with Richard Kim regarding [REDACTED].	2.00
05/23/2025	Court planning with Osler; various discussions with Osler regarding [REDACTED]; various discussions regarding [REDACTED]; various calls with Richard Kim regarding [REDACTED].	2.20
05/24/2025	Lender update.	0.60
05/25/2025	Lender weekly update; court planning with Osler; various discussions with Jeff Rosenberg and Richard Kim regarding [REDACTED].	1.00
05/26/2025	Various discussions with Osler regarding proposed [REDACTED]; various correspondence with Blakes regarding same; Rifco post-closing matters.	1.40
05/27/2025	Various discussions regarding stay extension; calls with Blakes regarding same; cash flow discussions with FTI team; various correspondence with [REDACTED]; [REDACTED].	2.20
05/28/2025	Various calls with [REDACTED]; Monitor's Sixth Report; updated cash flow forecast; discussions with Blakes regarding stay extension period.	2.90
05/29/2025	Review and edit deck to lenders seeking stay extension and [REDACTED]; various calls with Richard Kim and Jeff Rosenberg regarding same; call with Jodi Porepa regarding cash flow forecast; various calls with Richard Kim regarding [REDACTED]; various correspondence regarding [REDACTED]; various correspondence with Osler regarding Monitor's Report and stay extension; review weekly budget variance; various discussions regarding [REDACTED].	4.90

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## Invoice Detail

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500001.9490

05/30/2025	Call with [REDACTED]; review and discussion on updated cash flow forecast; various discussions regarding Monitor's Sixth Report, various correspondence with Osler regarding same; various discussions with Blakes regarding cash flow forecast and stay extension; various discussions regarding [REDACTED]; various discussions regarding [REDACTED], including discussions with Osler regarding same.	3.50		
	<b>\$1,280.00</b>	<b>per hour x total hrs</b>	<b>69.00</b>	<b>\$88,320.00</b>

### Jeffrey Rosenberg

05/01/2025	Correspondence with Chesswood in preparation for the hearing; review of budget vs actual; attend hearing; work on Waypoint matters; work on [REDACTED]; review of interest matters; review of [REDACTED].	4.90
05/02/2025	Review of [REDACTED]; review of [REDACTED]; call with Osler regarding the same; work on [REDACTED]; review of [REDACTED]; review of court order; work on [REDACTED] issues; review of disbursements.	4.60
05/05/2025	Review of disbursements; review of payroll matters; review of correspondence; work on disclaimers; call with Blakes; review of [REDACTED].	2.80
05/06/2025	Attend call with Osler; attend call with Blakes; review of correspondence; work on North Mill matters.	3.60
05/07/2025	Review of vendor payments; review of tax matters; work on disclaimers; work on [REDACTED]; review of unpaid invoices.	2.90
05/08/2025	Work on tax matters; work on distribution matters; work on Rifco matters; review of correspondence from U.S. legal counsel; review of correspondence from Osler; work on [REDACTED].	3.20
05/09/2025	Review of [REDACTED]; review of [REDACTED]; call with Osler regarding the same; work on [REDACTED]; review of [REDACTED]; review of court order; work on [REDACTED]; review of disbursements; work on [REDACTED].	4.60
05/11/2025	Work on distribution matters.	1.10
05/12/2025	Work on [REDACTED]; review of bills; work on [REDACTED]; review of disbursements; work on [REDACTED]; work on Rifco matters.	4.60

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## Invoice Detail

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05/13/2025	Work on [REDACTED]; review of funding; work on [REDACTED]; work on disclaimers; work on [REDACTED].	3.40		
05/14/2025	Review of payment matters; work on distribution matters; work on [REDACTED].	3.10		
05/15/2025	Work on [REDACTED]; call with U.S. legal counsel; work on distribution matters; review of correspondence; review of variance analysis.	2.10		
05/16/2025	Attend call with [REDACTED]; work on operational matters; review of correspondence from Blakes; review of proposed payments; work on [REDACTED]; review of foreign exchange matters.	4.20		
05/18/2025	Work on distribution matters.	1.10		
05/19/2025	Work on lender matters; review of files; work on [REDACTED].	1.20		
05/20/2025	Review of disbursement; work on distribution; work on [REDACTED] [REDACTED] review of correspondence with Blakes; work on [REDACTED] [REDACTED] work on foreign subsidiary matters; update to [REDACTED]; work on lender matters.	3.60		
05/21/2025	Review of [REDACTED]; work on contract disclaimers; review of payments; work on assets sales.	3.70		
05/22/2025	Work on [REDACTED]; work on creditor matters; work on court date; work on contract disclaimers; work on Waypoint matters.	3.40		
05/23/2025	Review of operating costs; review of file [REDACTED]; review of payments.	2.70		
05/25/2025	Work on distribution matters; review of files.	1.40		
05/26/2025	Review of correspondence; work on deal closing matters; work on Waypoint matters; update with legal counsel matters.	2.70		
05/27/2025	Work on file closing matters; review of financial information; work on insurance matters; work on update matters; work on [REDACTED] [REDACTED] correspondence from prospective purchasers; work on [REDACTED].	3.80		
05/28/2025	Work on [REDACTED]; work on creditor matters; work on [REDACTED] [REDACTED] matters; review of disbursements; work on court report matters; work on [REDACTED]; work on North Mill matters; work on cash flow matters; work on Waypoint matters.	3.10		
05/29/2025	Review of variance report; work on cash flows; work on [REDACTED] [REDACTED]; review of [REDACTED]; work on DIP matters; work on [REDACTED].	2.70		
05/30/2025	Work on communication to lenders; work on Waypoint matters; work on [REDACTED] work on court report; work on [REDACTED] [REDACTED].	3.80		
05/31/2025	Review of cash flows; review of correspondence from legal counsel.	1.70		
<b>\$1,280.00</b>		<b>per hour x total hrs</b>	<b>80.00</b>	<b>\$102,400.00</b>

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## Invoice Detail

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Jodi Porepa

05/01/2025	Attend court; call on [REDACTED]; review correspondence regarding [REDACTED]; internal review of information prepared for the [REDACTED]; review variance analysis; call with Blakes to discuss variance analysis; call with Blakes to discuss disbursement process going forward; coordinate funds available for Chesswood's interest payments; internal discussions regarding same; review excluded contracts; discussion regarding next steps.	7.30
05/02/2025	Review and finalize [REDACTED]; discussions in respect of same; review redline documents; review proposed disbursements and approve; discussions regarding proceeds; discussions regarding [REDACTED]; review and finalize [REDACTED]; discussions with counsel in respect of same; internal discussions regarding next steps; review plan of [REDACTED]; follow up with Directors in respect of same; review [REDACTED].	6.90
05/04/2025	Review [REDACTED] and draft closing statement; draft update for lenders; review [REDACTED] provided by counsel.	2.20
05/05/2025	Call to address [REDACTED]; internal discussions [REDACTED] same; update to bank; emails with Blakes to address [REDACTED]; follow up internally regarding same; review proposed disbursements; internal discussions regarding same; review financial reconciliations; review [REDACTED] and finalize [REDACTED]; approve interest-bearing accounts.	6.70
05/06/2025	Call with Osler and Alston to discuss [REDACTED]; call with accountant to discuss same; call with Blakes to discuss interim distribution; review variance analysis and provide comments; call regarding US Acquisitionco; review cash flow forecast; review reconciliation of proceeds and reserve; internal discussions regarding same; call with [REDACTED] to discuss [REDACTED]; call with third party to address [REDACTED] to close.	7.10
05/07/2025	Call with Osler and Alston to discuss [REDACTED]; call with accountant to discuss same; review correspondence; call with Blakes to discuss interim distribution; review variance analysis and provide comments; review [REDACTED]; follow up with Osler; review Blakes request for [REDACTED].	6.50



## Invoice Detail

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05/08/2025	Call with North Mill to review outstanding items; review proposed payments; internal discussions regarding same; review [REDACTED]; follow up in respect of same; call with Blakes to discuss interim distribution; review and respond to enquiries; review draft emails and provide comments.	5.50
05/15/2025	Attend [REDACTED]; review internal correspondence; review variance analysis and provide comments; review disbursements and provide comments.	1.40
05/16/2025	Attend [REDACTED]; review internal correspondence; review variance analysis and provide comments; review disbursements and provide comments.	2.10
05/20/2025	Internal review of outstanding items; follow up on [REDACTED]; follow up on [REDACTED]; review excluded contracts for Pawnee; internal discussions regarding same; follow up on [REDACTED]; review and respond to outstanding enquiries.	7.40
05/21/2025	Internal review of outstanding items; follow up on [REDACTED]; follow up on [REDACTED]; review excluded contracts for Pawnee; internal discussions regarding same; follow up on [REDACTED]; review and respond to outstanding enquiries.	5.70
05/22/2025	Review variance analysis and provide comments; review financial reconciliation and provide comments; internal discussions regarding same; review status of [REDACTED]; review correspondence regarding same; follow up with Osler regarding next steps and [REDACTED]; review North Mill enquiries; review [REDACTED] and provide comments.	4.50
05/23/2025	Review and approve proposed disbursements; discussion regarding [REDACTED]; call with [REDACTED] regarding same; internal discussions regarding same; review outstanding [REDACTED] and follow up regarding same; call with counsel regarding [REDACTED]; review and respond to [REDACTED] review proposed North Mill payments and provide comments; review status of [REDACTED].	6.60





## Invoice Detail

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June 09, 2025  
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05/26/2025	Review outstanding items to [REDACTED]; review variance analysis; internal discussions regarding same; review [REDACTED] and provide comments; review financial analyses; internal discussion on upcoming court report; internal discussions on [REDACTED]; review proposed steps and identify items to discuss further with counsel; internal discussions regarding same; call with [REDACTED] to discuss [REDACTED]; call with [REDACTED] and FTI to discuss [REDACTED] and follow up with Osler in respect of same.	8.10
05/27/2025	Review variance analysis and provide comments; review financial reconciliation and provide comments; review financial analyses; approve proposed payments; internal discussion on upcoming court report; internal discussions on [REDACTED]; internal discussions on [REDACTED] internal discussions on North Mill enquiries; review [REDACTED]; review email communication on [REDACTED]; review update on [REDACTED].	7.40
05/28/2025	Review draft court report and provide comments; review financial reconciliation; internal discussions regarding same; discussions regarding [REDACTED]; review and respond to enquiries; call with [REDACTED]; internal discussions regarding same; review request to [REDACTED]; call with Alston to discuss [REDACTED]; review proposed North Mill disbursements; follow up on outstanding requests and enquiries; [REDACTED].	7.60
05/29/2025	Review updated cash flow forecast and provide comments; review financial analysis and provide comments; internal discussions regarding same; review proposed changes to [REDACTED]; review status of [REDACTED]; review and respond to enquiries; review variance analysis; call with [REDACTED]; call to discuss [REDACTED].	7.50
05/30/2025	Review proposed disbursements and provide comments; review updated CFF and provide comments; review financial analysis; review North Mill requests for disbursements; call with Osler to discuss court report; internal discussions regarding same; follow up on outstanding enquiries regarding [REDACTED]; review draft documents for [REDACTED]; review and respond to enquiries.	8.20
<b>\$1,090.00 per hour x total hrs</b>		<b>108.70</b>
		<b>\$118,483.00</b>

Richard Kim

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## Invoice Detail

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Job No.

June 09, 2025  
102900002428  
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05/01/2025	Discussions with buyer on post closing matters; review of provided information and calls on the same.	4.50
05/02/2025	Discussions with buyer on post closing matters; review of provided information and calls on the same; review of closing statement and purchase agreement.	4.50
05/05/2025	Calls with potential buyers; back up service providers; review of purchase agreement and engagement letters; post close contracts review.	4.00
05/06/2025	Calls on post close contract and [REDACTED].	3.60
05/07/2025	Calls with [REDACTED]; back up service providers; review of [REDACTED]; post close contracts review.	3.10
05/08/2025	Call with advisors regarding [REDACTED]; call with [REDACTED]; call with [REDACTED]; review of same.	4.50
05/09/2025	Calls with company and advisors on [REDACTED]; call with [REDACTED]; call with [REDACTED].	3.80
05/12/2025	Review of [REDACTED] and correspondence on the same; review of [REDACTED].	3.00
05/13/2025	[REDACTED]; review of financing arrangement; discussions with [REDACTED].	4.00
05/14/2025	Calls and emails on [REDACTED] and distribution plan to Lenders; review of documentation and [REDACTED].	4.50
05/15/2025	Call with advisors regarding [REDACTED]; call with [REDACTED]; review of same.	3.50
05/16/2025	Review of breakdown of debt repayments and wire details; correspondence on the same.	1.80
05/19/2025	Call with advisors regarding [REDACTED]; call with potential [REDACTED]; review of same.	0.50
05/20/2025	Review of final wire details for distribution to lenders; call on the same; review of financial information on [REDACTED].	3.00
05/21/2025	Call with advisors regarding [REDACTED]; call with [REDACTED]; review of same.	3.50
05/22/2025	Call with advisors regarding [REDACTED]; call with [REDACTED]; review of same.	3.70
05/23/2025	Discussions with [REDACTED]; review of [REDACTED].	3.50
05/26/2025	Comments to court report on [REDACTED]; correspondence with counsel on [REDACTED].	1.20

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## Invoice Detail

Invoice No.  
Job No.

June 09, 2025  
102900002428  
500001.9490

05/27/2025	Call with counsel on [REDACTED]; update to cash flow forecast and calls regarding the same; discussion on stay extension.	3.80	
05/28/2025	Call with advisors regarding [REDACTED]; call with [REDACTED]; review of same.	4.00	
05/29/2025	Review of [REDACTED]; drafting of update to lenders and updates to the same; updates to cash flow forecast.	3.40	
05/30/2025	Call with advisors regarding [REDACTED]; call with [REDACTED]; review of same.	4.60	
05/31/2025	Comments to court report; review of amounts owing to Lenders; comments to update for Lenders.	2.80	
<b>\$1,060.00</b>		<b>per hour x total hrs</b>	<b>78.80</b>
			<b>\$83,528.00</b>

## Adsaran Vithiyananthan

05/01/2025	Correspondence on [REDACTED]; internal discussions on [REDACTED]; update [REDACTED].	1.00	
05/02/2025	Call with [REDACTED]; correspondence on [REDACTED].	1.10	
05/07/2025	Correspondence on cash flow forecast and variance reporting.	0.30	
05/09/2025	Correspondence with Lenders on DIP draw excess.	0.30	
05/13/2025	Correspondence on Waypoint matters.	0.30	
05/14/2025	Correspondence on cash flow forecast; internal discussions on [REDACTED]; discussions on distribution to Lenders.	0.50	
05/15/2025	Correspondence regarding interim distribution to Lenders.	0.40	
05/16/2025	Prepare distribution waterfall; correspondence with Agent on distribution; internal discussions on distribution and CAD/USD translation.	1.60	
05/19/2025	Review distribution workbook.	0.40	
05/20/2025	Coordinate wire for lender repayment; calls with [REDACTED] on foreign exchange and set up of wires; internal call walking through distribution calculation and breakdown.	2.80	
<b>\$770.00</b>		<b>per hour x total hrs</b>	<b>8.70</b>
			<b>\$6,699.00</b>

## Cameron Graham

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**Invoice Detail**
**Invoice No.**  
**Job No.**
**June 09, 2025**  
**102900002428**  
**500001.9490**

05/01/2025	Work on calculating amounts to be reimbursed for the [REDACTED]	2.50
05/05/2025	Work on closing statement received and [REDACTED]	2.90
05/06/2025	Work on the closing statement and [REDACTED]	1.20
05/12/2025	Work to complete the [REDACTED]; speak with potential [REDACTED].	1.90
05/21/2025	Work on [REDACTED].	1.10
05/27/2025	Work on [REDACTED]; join calls with stakeholders; review [REDACTED].	1.50
05/30/2025	Work on [REDACTED], review [REDACTED] and help to update the court materials.	2.00
<b>\$615.00 per hour x total hrs</b>		<b>13.10 \$8,056.50</b>

**Adam Gasch**

05/06/2025	Call to discuss [REDACTED]; call to discuss [REDACTED].	1.00
<b>\$435.00 per hour x total hrs</b>		<b>1.00 \$435.00</b>

**Jennifer Ye**

05/01/2025	Prepare list of vendors for review; follow up on outstanding items; create summary of [REDACTED]; call to Chesswood regarding Pawnee AP; set up wire for [REDACTED]; send bank account opening forms; prepare variance analysis for lender review; approve Pawnee outstanding AP; call regarding post-close items; update [REDACTED].	6.30
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## Invoice Detail

**Invoice No.** June 09, 2025  
**Job No.** 102900002428  
 500001.9490

05/02/2025	Review proposed payments for the week ending May 9, 2025; call with Pawnee [REDACTED]; update [REDACTED] regarding the same; reach out to Chesswood regarding proposed payments; review support regarding the same; update information for [REDACTED]; upload court documents to Monitor's website; call to approve proposed payments; call to Company regarding borrowing amounts; send contracts to disclaim to counsel and lenders.	2.20
05/05/2025	Work on outstanding items; send update to Company; follow up on reserve draw outstanding items; review and approve Chesswood, Easy Legal and Waypoint payrolls; discussion with vendor regarding renewals; tie out borrowing request to proposed payments; set up wire for sending funds to Company; follow up on outstanding requests.	6.20
05/06/2025	Sign forms for bank accounts; call to bank regarding fund transfer; discussion with [REDACTED]; follow up on approvals regarding the same; review Pawnee post-filing pre-close AP support; review variance analysis for the Week Ended May 2, 2025; call back enquiry left on Monitor's hotline; call with Pawnee Purchaser regarding AP; review payroll support regarding the same.	3.00
05/07/2025	Review variance analysis with new cash flow forecast; internal discussions regarding Waypoint; reconcile Pawnee payroll amounts; call to discuss variance analysis; internal discussions regarding outstanding items; discussions with Pawnee regarding payroll; review of approved Pawnee post-filing pre-close AP.	6.10
05/08/2025	Finalize variance analysis for lender review; call with Pawnee Purchaser regarding AP approvals; review support for payroll; calls to North Mill regarding the same; review of [REDACTED]; correspondence with Osler regarding the same; call to Company regarding variance analysis; prepare summary of wire information.	2.50
05/09/2025	Review of proposed AP for the Week Ended May 16, 2025; various correspondence with Company regarding the same; review of support; internal discussions regarding [REDACTED] collections bonus; follow up regarding the same; review and revise narratives for billing.	2.60
05/12/2025	Review and update [REDACTED]; calls with Company regarding outstanding items and questions; follow up on outstanding items.	1.00





## Invoice Detail

**Invoice No.** June 09, 2025  
**Job No.** 102900002428  
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05/13/2025	Review request for [REDACTED] reconcile the same to approved payments; follow up on outstanding items; calls to Company regarding [REDACTED]; set up wire for funds; follow up on contract disclaimers; call with Pawnee Purchaser; correspondence with Company regarding payroll.	2.60
05/14/2025	Verify access for new Monitor bank accounts; calls to bank regarding wire; internal discussions regarding distributions; draft language regarding the same; create cumulative variance analysis summary; approve post-filing pre-close Pawnee AP; review variance analysis for the Week Ended May 9, 2025; review of [REDACTED] call with Company to discuss [REDACTED]; internal discussions regarding distribution analysis; call to Company regarding variance analysis; complete [REDACTED]; work on contracts to disclaim.	5.60
05/15/2025	Various correspondence with Company regarding [REDACTED]; discussions and calculations regarding DIP repayment; draft language for notice regarding the same; discussions with Osler; finalize variance analysis for lender review; discussions regarding contract disclaimers.	2.20
05/16/2025	Review proposed payments for the Week Ending May 23, 2025; review and approve Chesswood, Easy Legal and Waypoint payrolls; discussions regarding credit facility repayments; calls to bank regarding FX; set up wires to the DIP Agent; call with Company regarding [REDACTED]; review notice language and numbers; internal calls to discuss the same.	3.40
05/19/2025	Review [REDACTED].	0.50
05/20/2025	Set up wires to fund Chesswood AP; organize [REDACTED] to go out; draft language; review outstanding items summary; internal discussions regarding the same; follow up with bank on wires; follow up on enquiries received to Monitor's hotline; discussions with Pawnee Purchaser; follow up questions regarding Pawnee post-filing pre-close AP; review variance analysis for the Week Ended May 16, 2025; update [REDACTED]	6.00



## Invoice Detail

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June 09, 2025  
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500001.9490

05/21/2025	Internal discussions regarding outstanding items; call to Company regarding professional services; review reserve borrowing request and send language regarding the same; prepare [REDACTED] for signing; prepare summary of Pawnee post-filing pre-close AP approvals and pro-rated amounts; follow up regarding vendor payments; set up wire for reserve borrowing; review SPA for language regarding payments; internal discussions regarding the same; review of variance analysis; call with Company regarding the same; call to Pawnee Purchaser; various correspondence regarding outstanding items; internal discussions to review reporting; update [REDACTED] for new date.	6.20
05/22/2025	Send out [REDACTED]; review [REDACTED]; prepare variance analysis for lender review; update summary of Pawnee post-filing pre-close AP; follow up on outstanding requests.	1.50
05/23/2025	Follow up on outstanding items; discussion with [REDACTED]; various correspondence with Osler; internal call regarding [REDACTED]; review of vendor payments for approval; internal call to discuss outstanding items; call with [REDACTED]; review proposed payments for the Week Ending May 30, 2025; call to review and approve the same; discussions regarding further outstanding items and follow up; approvals for Pawnee post-filing pre-close AP.	6.30
05/26/2025	Review prior variance analysis reporting for accuracy; follow up with Company on outstanding items; internal discussions regarding the same; call with Company regarding [REDACTED]; review and update [REDACTED].	6.10
05/27/2025	Follow up on outstanding items; send approvals for Pawnee post-filing pre-close outstanding AP; questions to Pawnee regarding [REDACTED]; calls to Pawnee regarding outstanding requests; internal discussions regarding outstanding items; review [REDACTED] and create reconciliation to AP approvals for Week Ending May 30, 2025; review [REDACTED]; correspondence with Osler; summarize cumulative variance analysis for court report; review variance analysis for the Week Ending May 23, 2025; update draft language for court report.	6.90



Invoice Detail

Invoice No. June 09, 2025  
Job No. 102900002428  
500001.9490

05/28/2025	Follow up on outstanding items; calls to Company regarding [REDACTED]; review cash flow forecast; internal discussions regarding the same; update [REDACTED]; review request forms for [REDACTED]; summary regarding the same.	3.30
05/29/2025	Calls to review variance analysis for Week Ending May 23, 2025; revise language regarding the same; review updated cash flow forecast and create a bridge to April 2025 Forecast; internal discussions regarding the same; prepare variance reporting for lender review; calls to Company regarding [REDACTED]; discussions regarding outstanding items; review [REDACTED] for Pawnee post-filing pre-close payments.	6.10
05/30/2025	Internal discussions regarding court report and cash flow forecast; update forecast with comments; calls to [REDACTED]; internal discussion regarding outstanding items; update draft variance analysis and stay extension language for court report; update [REDACTED]; review and approve proposed payments for the Week Ending June 6, 2025.	5.60
<b>\$435.00 per hour x total hrs</b>		<b>92.20 \$40,107.00</b>

<b>Total Professional Services</b>	<b>CAD</b>	<b>\$448,028.50</b>
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## ***Corporate Finance***

July 04, 2025

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

Re: CCAA Monitor  
Job No. 500001.9490  
Invoice No. 102900002489

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through June 30, 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.	July 04, 2025
Job No.	102900002489
Terms	500001.9490
Due Date:	Due Upon Receipt
Currency	July 04, 2025
Tax Registration:	CAD

Re:CCAA Monitor

Current Invoice Period: Charges posted through June 30, 2025

**Amount Due Current Invoice** **\$535,431.29**

### Bank Information

Please indicate our invoice number with your remittance

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

Please forward remittance advice to [AR.Support@fticonsulting.com](mailto: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

Re: CCAA Monitor

Invoice No.	July 04, 2025
Job No.	102900002489
Terms	500001.9490
Due Date:	Due Upon Receipt
Currency	July 04, 2025
Tax Registration:	CAD

Current Invoice Period: Charges posted through June 30, 2025

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,280.00	45.10	\$57,728.00
Jeffrey Rosenberg	Senior Managing Director	\$1,280.00	64.50	\$82,560.00
Jodi Porepa	Senior Managing Director	\$1,090.00	156.40	\$170,476.00
Richard Kim	Managing Director	\$1,060.00	78.70	\$83,422.00
Adsaran Vithiyananthan	Director	\$770.00	33.30	\$25,641.00
Cameron Graham	Senior Consultant	\$615.00	28.40	\$17,466.00
Adam Gasch	Consultant	\$435.00	1.40	\$609.00
Jennifer Ye	Consultant	\$435.00	82.60	\$35,931.00
<b>Total Professional Services</b>			<b>490.40</b>	<b>\$473,833.00</b>

Invoice Total	CAD Amount
	\$473,833.00
HST (13%)	\$61,598.29
<b>Total Due</b>	<b>\$535,431.29</b>



## Invoice Detail

Invoice No.  
Job No.

July 04, 2025  
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### Total Professional Services

Dean Mullett

06/01/2025	Preparation for Monitor's Sixth Report; various discussions with Osler and Blakes regarding same; review [REDACTED]; review cash flow forecast and various discussions with FTI team regarding same; various discussions with [REDACTED]	2.10
06/02/2025	Various calls with FTI team regarding Monitor's Sixth Report, cash flow forecast and revolver balance; review of Monitor's Sixth Report and cash flows, including final sign-off; various discussions with Osler and Blakes regarding same; various correspondence with [REDACTED]; Rifco post closing matters; [REDACTED]; [REDACTED]	6.70
06/03/2025	Various discussions regarding [REDACTED], Monitor's Sixth Report and upcoming lender meeting; [REDACTED]	1.80
06/04/2025	Preparation and attendance at lender meeting; lender follow up questions and correspondence; various discussions with Richard Kim regarding [REDACTED]	1.90
06/05/2025	Various lender follow-up questions; various discussions with [REDACTED]; various discussions with Osler regarding court attendance and prep for same; various calls with Richard Kim and Jeff Rosenberg regarding court attendance, [REDACTED]	2.00
06/06/2025	Various correspondence and calls with Osler regarding prep for court attendance; various correspondence with Blakes regarding stay extension, cash flow approval and [REDACTED]	2.10
06/09/2025	Various discussions and emails regarding [REDACTED]; debrief on court hearing for stay extension, [REDACTED]; various discussions with Richard Kim regarding same; [REDACTED]	2.10
06/10/2025	Various Rifco post closing matters; various discussions regarding [REDACTED]; various discussions regarding [REDACTED]	1.80
06/11/2025	Various correspondence regarding [REDACTED]; review of proposed disbursements; various correspondence with Osler, [REDACTED]; [REDACTED]; meeting with [REDACTED]	4.80
06/12/2025	Status update with [REDACTED]; various discussions regarding [REDACTED]; review [REDACTED]; review budget variance analysis; review proposed disbursements; calls with Jeff Rosenberg regarding [REDACTED]	2.50

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Toronto, ON M5K1G8 Canada

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06/13/2025	Various discussions with Richard Kim regarding [REDACTED]; various communications with Blakes regarding [REDACTED].	2.00		
06/16/2025	Various discussions and correspondence regarding [REDACTED]; various Rifco post-close matters; various discussions regarding [REDACTED].	1.30		
06/17/2025	Various discussions regarding [REDACTED]; various correspondence with Osler regarding [REDACTED]; various discussions regarding [REDACTED].	1.60		
06/18/2025	Various discussions regarding [REDACTED]; various discussions regarding [REDACTED]; Rifco post-closing letters; various discussions with Osler regarding court time.	1.20		
06/19/2025	Rifco post-closing matters; review budget to actual variance.	1.10		
06/20/2025	File review and clean-up.	0.90		
06/23/2025	Various discussions regarding Rifco post-closing matters; various correspondence with legal counsel regarding [REDACTED]; various discussions regarding [REDACTED]; various discussions regarding [REDACTED].	1.60		
06/24/2025	Various discussions regarding [REDACTED]; various discussions regarding [REDACTED]; Company draw request.	1.40		
06/25/2025	Various discussions regarding [REDACTED]; various discussions regarding [REDACTED].	1.30		
06/26/2025	Various discussions regarding [REDACTED]; various discussions regarding [REDACTED]; various discussions regarding [REDACTED] and [REDACTED].	1.20		
06/27/2025	Various discussions regarding [REDACTED].	1.40		
06/28/2025	Various discussions and review of Lender update.	0.50		
06/29/2025	Various discussions regarding Lender update.	0.40		
06/30/2025	Various discussions regarding [REDACTED]; various discussions regarding [REDACTED]; draw request.	1.40		
<b>\$1,280.00</b>		<b>per hour x total hrs</b>	<b>45.10</b>	<b>\$57,728.00</b>

## Jeffrey Rosenberg

06/02/2025	Work on [REDACTED]; review of disbursement matters; work on court report; work on [REDACTED]; work on Pawnee matters; work on [REDACTED].	4.00
06/03/2025	Work on [REDACTED]; work on Waypoint matters; work on [REDACTED]; work on [REDACTED]; work on sale matters.	3.50
06/04/2025	Review of correspondence from legal counsel; prepare for and attend update meeting with Lenders; work on [REDACTED].	4.40

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06/05/2025	Work on supplemental information to lenders; review of payments; review of Waypoint matters; work on [REDACTED].	3.60		
06/06/2025	Review of correspondence from Blakes; review of correspondence from Osler; work on Waypoint matters; update call with Osler.	3.90		
06/09/2025	Work on [REDACTED]; work on [REDACTED]; work on [REDACTED]; work on [REDACTED].	1.70		
06/10/2025	Review of correspondence from Osler.	2.80		
06/11/2025	Review of correspondence from legal counsel; work on [REDACTED]; work on [REDACTED]; review of disbursements.	2.90		
06/12/2025	Work on [REDACTED].	2.80		
06/13/2025	Review of correspondence from Blakes; review of correspondence from Osler; work on Waypoint matters; update call with Osler.	2.90		
06/16/2025	Review of financial matters; work on [REDACTED]; work on [REDACTED]; review of correspondence; review of payroll; correspondence from Osler.	3.20		
06/17/2025	Review of Waypoint matters; work on [REDACTED]; work on [REDACTED]; work on [REDACTED]; work on [REDACTED].	3.60		
06/18/2025	Review of correspondence from Osler; work on [REDACTED]; work on Rifco matters; work on [REDACTED].	2.80		
06/19/2025	Review of correspondence from legal counsel; work on [REDACTED]; work on [REDACTED]; review of disbursements; work on [REDACTED].	2.90		
06/20/2025	Work on [REDACTED]; work on [REDACTED].	2.80		
06/23/2025	Review of financial matters; work on [REDACTED]; work on [REDACTED]; review of correspondence from Blakes; work on Rifco matters; work on [REDACTED].	3.10		
06/24/2025	Work on [REDACTED]; work on [REDACTED]; work on [REDACTED].	3.30		
06/25/2025	Work on deal matters; review of correspondence.	2.30		
06/26/2025	Work on [REDACTED]; work on [REDACTED]; review of variance analysis; work on [REDACTED].	3.40		
06/27/2025	Work on [REDACTED]; work on Rifco matters; work on [REDACTED]; work on [REDACTED].	2.20		
06/30/2025	Work on [REDACTED]; work on [REDACTED] work on [REDACTED].	2.40		
<b>\$1,280.00</b>		<b>per hour x total hrs</b>	<b>64.50</b>	<b>\$82,560.00</b>

Jodi Porepa

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## Invoice Detail

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06/02/2025	Review draft court report and provide comments; review updated report; review variance analysis; walk through internally; review financial reconciliation of revolver debt; discussions with [REDACTED] regarding same; discussions with Blakes [REDACTED] internal discussions regarding same; review and finalize court report; review and finalize proposed payments for upcoming week; review updated CFF and key changes in assumptions; review of outstanding items to [REDACTED].	9.20
06/03/2025	Internal discussions regarding [REDACTED]; discussion with Osler regarding [REDACTED]; call to discuss [REDACTED]; internal discussions regarding [REDACTED] review proposed payments and associated financial reconciliation; review [REDACTED]; review and respond to payroll-related questions; review and respond to [REDACTED].	6.00
06/04/2025	Call with Osler to discuss [REDACTED]; call with [REDACTED] to walk through [REDACTED]; internal discussions regarding same; review of [REDACTED]; review [REDACTED]; review financial analysis; review variance analysis and provide comments; internal discussions regarding [REDACTED].	7.50
06/05/2025	Call with [REDACTED] to discuss [REDACTED]; discussions with Osler in respect of same; call with [REDACTED] to discuss [REDACTED]; internal discussions regarding [REDACTED]; call with Osler and [REDACTED] to discuss the same; review [REDACTED] and provide comments; discussion with [REDACTED] regarding communication with certain third parties; discussions regarding upcoming [REDACTED]; discussion regarding [REDACTED]; review proposed payment to Residualco; discussion with [REDACTED] regarding [REDACTED].	8.30
06/06/2025	Review proposed disbursements and provide comments; review [REDACTED]; call with Blakes to discuss [REDACTED]; internal discussions regarding same; review and follow up on Easy Legal proposed disbursements; call with Osler to discuss upcoming court hearing; review [REDACTED] and next steps; internal discussions regarding same; review payroll; review list of outstanding items regarding [REDACTED].	8.10
06/09/2025	Attend court hearing; internal discussions regarding the same.	2.20



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06/10/2025	Discussions regarding [REDACTED]; review updated responses from [REDACTED]; internal discussions regarding same; review proposed disbursements; review financial analysis; discussion with Osler regarding [REDACTED]; internal discussions regarding funding; discussion with [REDACTED] regarding same; follow up discussions regarding [REDACTED]; discussion regarding Easy Legal proposed payments; follow up in respect of same; review financial analysis and provide comments; review correspondence regarding Rifco remaining bank accounts; discussion regarding any other outstanding [REDACTED].	8.10
06/11/2025	Review [REDACTED]; review [REDACTED]; call with Osler to discuss [REDACTED]; discussion regarding [REDACTED]; review updated cash flow forecast; discussion regarding assumptions driving cash flow forecast; review and finalize variance analysis; internal discussions regarding [REDACTED].	8.00
06/12/2025	Review responses from Osler on [REDACTED]; review [REDACTED]; internal discussions regarding same; review Waypoint outstanding items; review and finalize variance analysis; review updated status of [REDACTED]; review letters regarding [REDACTED]; discussions with [REDACTED] regarding same; review next batch of [REDACTED]; internal discussions regarding same; review status of outstanding items to [REDACTED].	7.80
06/13/2025	Review proposed disbursements; follow up questions; call with Osler to discuss [REDACTED]; draft summary of [REDACTED] and follow up with [REDACTED]; follow up in respect of same; review [REDACTED] and provide comments; call with [REDACTED] to discuss same; call with [REDACTED] to discuss [REDACTED]; internal discussions regarding same; review other outstanding items pertaining to Waypoint and Rifco; review status of [REDACTED].	8.40
06/15/2025	Review [REDACTED] update provided regarding [REDACTED].	2.50
06/16/2025	Review proposed disbursements; follow up in respect of certain proposed disbursements; internal discussions regarding same; call with [REDACTED] to discuss [REDACTED]; internal discussions regarding same; review and respond to enquiries regarding [REDACTED]; call with [REDACTED] to discuss [REDACTED]; internal discussions regarding same; review and provide comments on summary of efforts to [REDACTED].	7.40

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06/17/2025	Review and finalize proposed disbursements; review [REDACTED] enquiries; review summary of [REDACTED] and proposed next steps; provide comments in respect of same; review and respond to [REDACTED]; draft response to [REDACTED]; review and respond to [REDACTED]; [REDACTED]; coordination of follow up; review documents provided to date.	8.20
06/18/2025	Internal discussion to walk through summary of legal entities; internal discussions regarding [REDACTED]; review and finalize variance analysis; provide comments in respect of same; review financial reconciliation of variance analysis to date; review updated list of [REDACTED]; internal discussion regarding same; review updated assumptions underlying cash flow forecast; review financial analysis and provide comments.	8.30
06/19/2025	Review and finalize variance analysis; review follow up questions regarding [REDACTED]; follow up on outstanding [REDACTED]; discussion with [REDACTED] regarding [REDACTED] enquiries; discussion with counsel regarding [REDACTED]; internal discussions regarding same; review [REDACTED]; follow up on [REDACTED]; follow up on communication regarding [REDACTED]; follow up on communication with [REDACTED]; follow up with [REDACTED] and next steps; internal discussions regarding same.	7.80
06/20/2025	Internal discussions on [REDACTED] and [REDACTED]; follow up with [REDACTED] in respect of same; review and respond to enquiries regarding certain vendors; discussions regarding [REDACTED]; follow up with [REDACTED] regarding same; review [REDACTED]; call with Osler to discuss outstanding [REDACTED]; review information provided by [REDACTED]; follow up on [REDACTED]; follow up with [REDACTED]; follow up on [REDACTED]; follow up on [REDACTED].	6.10
06/23/2025	Review proposed disbursements and finalize approvals; weekly call to discuss [REDACTED]; call with counsel and FTI to discuss [REDACTED]; internal discussions regarding same; review [REDACTED] and provide comments; call with Osler to discuss same; review draft [REDACTED]; finalize letter; review any outstanding [REDACTED]; review draft letter for [REDACTED] and provide comments.	7.30

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06/24/2025	Review proposed disbursements and finalize approvals; weekly call to discuss [REDACTED]; review and approve payroll; review [REDACTED]; follow up on outstanding invoices; call with [REDACTED] to discuss the same; review [REDACTED] follow up on third party enquiries; review North Mill outstanding enquiries; follow up on status of [REDACTED].	6.80		
06/25/2025	Review variance analysis and provide comments; call with [REDACTED]; finalize in respect of same; internal discussions regarding variance analysis; review [REDACTED]; internal discussions regarding [REDACTED]; follow up regarding [REDACTED]; internal discussions regarding same; internal discussions regarding [REDACTED]; review updated financial summaries prepared and proposed next steps; coordinate call with counsel to discuss the same.	7.30		
06/26/2025	Review proposed disbursements and provide comments; follow up regarding [REDACTED]; internal discussions regarding same; internal discussions regarding [REDACTED]; review updated financial summaries prepared and proposed next steps; coordinate call with counsel to discuss the same; review [REDACTED]; internal discussions regarding same.	6.90		
06/27/2025	Call with [REDACTED]; follow up in respect of same; internal discussions regarding findings; internal discussion regarding [REDACTED]; status update on [REDACTED]; status update on revised assumptions to cash flow forecast; status update to [REDACTED]; internal discussions regarding same; review [REDACTED]; internal discussions regarding same; call with Osler regarding [REDACTED]; communication with [REDACTED] regarding same.	7.10		
06/30/2025	Review [REDACTED]; review [REDACTED] follow up with Blakes [REDACTED]; review and respond to [REDACTED]; review proposed disbursements and provide comments; finalize and approve funds to be disbursed; review and respond to enquiries on certain contracts; review financial summary of [REDACTED]; review [REDACTED] and draft summary to share with counsel; review [REDACTED] and compare to initial discussion; review and approve payments.	7.10		
<b>\$1,090.00</b>		<b>per hour x total hrs</b>	<b>156.40</b>	<b>\$170,476.00</b>

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Richard Kim

06/01/2025	Comments to court report; review of amounts owing to Lenders; comments to update for Lenders.	4.00
06/02/2025	Updates to cash flow forecast; comments to court report; review of amounts owing to Lenders; comments to update for Lenders; correspondence with [REDACTED]; review of agreements excluded by Pawnee buyer.	8.80
06/03/2025	Review of [REDACTED] and calls on the same; review of [REDACTED] and correspondence on the same; review of [REDACTED]; discussions on [REDACTED]; review of [REDACTED].	6.60
06/04/2025	Call with lenders on cash flow forecast, transaction approval and stay extension; email correspondence on the same; calculation of ongoing cost estimates for [REDACTED]; review of [REDACTED].	4.90
06/05/2025	Call with [REDACTED]; correspondence with Pawnee purchaser on excluded contracts and call with counsel on the same; call on [REDACTED].	3.80
06/06/2025	Call with counsel on court materials; review of [REDACTED] and correspondence on the same.	1.50
06/09/2025	Review of [REDACTED] and information; attendance in court hearing for stay extension and approval of transaction; correspondence with counsel in preparation for court and servicing agreement.	4.80
06/10/2025	Review of [REDACTED] and discussions on the same; review of [REDACTED]; correspondence on [REDACTED] with counsel and [REDACTED].	5.00
06/11/2025	Review of and comments to [REDACTED]; correspondence on [REDACTED] and excluded contracts.	3.00
06/12/2025	Review of and discussions on [REDACTED]; call with [REDACTED].	2.00
06/13/2025	Review of and discussions on [REDACTED]; discussions on excluded contracts.	2.00
06/16/2025	Discussion with [REDACTED]; review of [REDACTED]; review of [REDACTED] and correspondence on the same.	4.50

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06/17/2025	Review of and discussions on [REDACTED]; call with [REDACTED] on the same; organizing [REDACTED].	3.20		
06/18/2025	Discussion with [REDACTED]; review of information provided on [REDACTED]; review of [REDACTED].	3.70		
06/19/2025	Review of and discussions on post-close residual values; call with [REDACTED].	2.80		
06/20/2025	Review of and discussions on post-close residual values and correspondence on the same.	1.30		
06/23/2025	Call with [REDACTED]; review of residual asset servicer reports; review of servicing agreement and inputs on the same.	3.80		
06/24/2025	Correspondence with [REDACTED] and review of [REDACTED]; review of [REDACTED], residual asset value information review and correspondence with [REDACTED]; internal correspondence on [REDACTED].	4.20		
06/25/2025	Discussion with [REDACTED]; correspondence on distribution from residual asset and review of related information.	2.00		
06/26/2025	Calls with [REDACTED]; correspondence on distribution from residual asset and review of related information; correspondence with counsel on [REDACTED].	2.20		
06/27/2025	Update to lenders; correspondence on servicing contract; call with [REDACTED].	2.20		
06/30/2025	Correspondence with [REDACTED]; call with counsel on [REDACTED].	2.40		
<b>\$1,060.00</b>		<b>per hour x total hrs</b>	<b>78.70</b>	<b>\$83,422.00</b>

## Adsaran Vithiyananthan

06/10/2025	Reconcile difference in DIP and Revolver balance and summarize continuity of balances from prior forecast to current.	0.50
06/11/2025	Prepare cash flow forecast [REDACTED]	1.80
06/12/2025	Refine and update cash flow forecast; internal discussions on cash flow forecast; correspondence on post-Pawnee matters.	2.10
06/13/2025	Internal call walking through cash flow forecast; correspondence with professionals to update forecast; revisions to forecast.	1.80
06/16/2025	Call with management on remaining entities; revise [REDACTED] review and update cash flow forecast; internal discussions.	0.80

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06/17/2025	Review and update cash flow forecast; walk through of weekly variance reporting and payment review; internal discussions on transactions.	1.40
06/18/2025	Internal calls on weekly variance reporting and payment review; call walking through [REDACTED]; review and update cash flow forecast; walk through of cash flow forecast.	2.50
06/20/2025	Internal call walking through outstanding matters and matters requiring follow-up; call with management on [REDACTED]; review correspondence on [REDACTED].	1.60
06/23/2025	Review weekly proposed disbursements and summarize; correspondence with the Company on proposed disbursements; review variance reporting for the week ended June 20, 2025 and prepare reporting package; internal call walking through proposed disbursements and variance reporting; call with management on outstanding task listing; review disclaimer for [REDACTED]; correspondence with Monitor's counsel on [REDACTED]; review cash flow forecast; set up of weekly wire to fund expenses; review [REDACTED]	6.70
06/24/2025	Correspondence on [REDACTED]; review [REDACTED]; correspondence on Chesswood funding; discussions on [REDACTED]; review [REDACTED]; update cash flow forecast.	3.70
06/25/2025	Correspondence on [REDACTED]; review [REDACTED]; follow-up on [REDACTED]; walk through of variance reporting with management; correspondence on [REDACTED]; set up variance reporting workbook for week ending June 27.	1.20
06/26/2025	Correspondence on [REDACTED]; call with Monitor's counsel on [REDACTED]; discussions on [REDACTED]; internal discussions; review payroll journals and proposed payments; correspondence on [REDACTED].	3.70
06/27/2025	Review [REDACTED]; call with [REDACTED]; internal discussions; correspondence on [REDACTED]; follow-up on [REDACTED]; correspondence on [REDACTED]; various internal discussions.	2.60
06/30/2025	Review [REDACTED] and finalize [REDACTED]; correspondence on contracts; review to-do list and outstanding items; follow-up on [REDACTED]; review proposed disbursements for the week ending July 4, 2025 and set up wire for funding; correspondence with management.	2.90
<b>\$770.00</b>		<b>per hour x total hrs</b>
		<b>33.30</b>
		<b>\$25,641.00</b>

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### Cameron Graham

06/02/2025	Work to [REDACTED]; look into the servicer agreements; join calls with [REDACTED] work on estimate the post-close items for Pawnee.	2.70
06/10/2025	Look into [REDACTED] and join calls regarding servicer agreements.	0.30
06/16/2025	Look into [REDACTED] and join calls with relevant parties (tax preparers and others) to gain further information on [REDACTED].	4.00
06/17/2025	Look into [REDACTED] and work on the [REDACTED].	3.60
06/19/2025	Help to [REDACTED].	0.90
06/23/2025	Work to [REDACTED]; help craft [REDACTED]; join calls and discussions to gather updated information for [REDACTED].	2.00
06/24/2025	Join calls and discussions to gather updated information for [REDACTED]; join calls with [REDACTED] regarding the same; work on [REDACTED] and correspondence with parties [REDACTED].	3.00
06/25/2025	Help to create [REDACTED]; join calls with [REDACTED] and refresh materials [REDACTED] for the most recent period.	6.90
06/30/2025	Review response comments received on [REDACTED] internally and with counsel; join calls with management to discuss [REDACTED]; review offer versus alternative options; reach out to [REDACTED].	5.00
<b>\$615.00 per hour x total hrs</b>		<b>28.40</b>
		<b>\$17,466.00</b>

### Adam Gasch

06/26/2025	Review [REDACTED] summary as provided by [REDACTED]	0.10	
06/27/2025	[REDACTED] call with [REDACTED]	1.30	
	<b>\$435.00</b>	<b>per hour x total hrs</b>	<b>1.40</b>
			<b>\$609.00</b>



## Invoice Detail

**Invoice No.** July 04, 2025  
**Job No.** 102900002489  
 500001.9490

Jennifer Ye

06/01/2025	Review draft court report; internal discussions regarding cash flow forecast; review outstanding items; update To-Do list regarding the same; review SPA language; draft emails for follow up; review next [REDACTED].	3.30
06/02/2025	Discussions with [REDACTED] regarding outstanding debt balances; review draft Monitor's report; follow up on outstanding items; internal discussions regarding cash flow forecast; reconciliation of [REDACTED] and approved AP for the Week Ended June 6, 2025; update cash flow forecast; review and approve Chesswood, Waypoint and Easy Legal payrolls; reconcile [REDACTED] balances to internal balances; finalize draft Monitor's report.	8.80
06/03/2025	Review debt balance and reconcile to prior cash flow forecasts; review of [REDACTED]; various correspondence regarding [REDACTED] review of drafted [REDACTED]; follow up with company regarding [REDACTED]; review and approval of [REDACTED]; update Monitor's website with court materials; review variance analysis for the Week Ending May 30, 2025.	5.10
06/04/2025	Update Monitor's website for court materials; draft response to [REDACTED]; follow up on outstanding items; review of variance analysis; various discussions regarding the same; various discussions with [REDACTED].	5.70
06/05/2025	Call to discuss outstanding items for [REDACTED]; update [REDACTED] checklist; call with Company and [REDACTED] regarding [REDACTED]; finalize variance analysis for lender review; discussions with Easy Legal regarding [REDACTED]; call with Company regarding the same; call regarding [REDACTED] review and revise May narratives for billing; review [REDACTED]; summary of timeline regarding the same; follow up on outstanding items.	5.90



## Invoice Detail

Invoice No.  
Job No.

July 04, 2025  
102900002489  
500001.9490

06/06/2025	Set up wire for [REDACTED]; follow up on outstanding items; comments to [REDACTED]; review and create summary of [REDACTED]; review of [REDACTED] list; review of proposed payments; call with Blakes; follow up with Company on [REDACTED]; discussions regarding bank accounts and receipt of funds; correspondence with [REDACTED].	4.80
06/09/2025	Follow up on outstanding items; post motion materials to Monitor's website; [REDACTED]; review [REDACTED]; update workbook regarding the same; review outstanding items; review and follow up on [REDACTED]; respond to vendor reaching out about [REDACTED]; send [REDACTED] updates to counsel; review and update to-do list.	3.20
06/10/2025	Update to-do list for Company; call to discuss the same and current status of items; prepare and send [REDACTED] for review; call to Osler; follow up questions for Easy Legal regarding AP; review and send final approvals for [REDACTED].	2.80
06/11/2025	Update professional fees paid to date summary; prepare [REDACTED]; review and approve Pawnee post-filing pre-close AP; internal discussions to review variance analysis; review of variance analysis with Company; call to North Mill to discuss outstanding items; follow up on outstanding items; prepare and send batch 4 of contracts to disclaim for approval; reconcile AP approvals to [REDACTED].	6.50
06/12/2025	Call with Company to discuss outstanding items; correspondence with [REDACTED] provider regarding [REDACTED]; prepare and upload court documents to Monitor's website; review and print [REDACTED]; prepare cumulative variance analysis and professional fees paid to date summary; review and finalize variance analysis; approve and set up wire for [REDACTED]; calls to confirm the same; respond to enquiries on [REDACTED].	4.00
06/13/2025	Follow up emails for outstanding items; internal call to discuss cash flow forecast; updated run rate summary; internal call to discuss outstanding items and updates regarding the same; various calls to Company regarding [REDACTED] and AP questions.	4.50





## Invoice Detail

**Invoice No.** July 04, 2025  
**Job No.** 102900002489  
 500001.9490

06/16/2025	Review proposed payments for the Week Ending June 20, 2025; follow up questions to Company regarding the same; call with Company to discuss [REDACTED]; review and update variance analysis workbook; review [REDACTED]; correspondence with Pawnee Purchaser regarding retained contracts; review contracts [REDACTED]; review payroll; follow up questions regarding the same; approve Easy Legal and Waypoint payrolls; review calculation of [REDACTED]; call with Company to discuss outstanding items; update information on [REDACTED]; update workbook regarding [REDACTED].	5.40
06/17/2025	Review variance reporting for the Week Ended June 13, 2025; respond to enquiries from Blakes; review and approve proposed payments for the Week Ending June 20, 2025; approve Chesswood payroll; reconcile reserve fund draw request to approved payments; set up wire to Company; update [REDACTED]; internal call to discuss the same; internal call to discuss transitional tasks.	4.70
06/18/2025	Review variance reporting for the Week Ended June 13, 2025; update [REDACTED]; call to review [REDACTED]; internal call to review variance analysis; call with Company regarding the same; calls to discuss outstanding items; call to review [REDACTED]; update professional fees paid to date workbook; review of Pawnee outstanding payments; review of SPA language; various correspondence with Osler.	7.60
06/19/2025	Follow up on outstanding items; correspondence with Osler; review SPA language; review and approve [REDACTED]; follow up with [REDACTED]; finalize variance analysis for lender review; update [REDACTED]; review outstanding items.	2.80
06/20/2025	Follow up on transitional outstanding items; internal calls to discuss the same; call with Company to review [REDACTED]; call to discuss transfer of tasks; summary regarding the same; correspondence with [REDACTED]; various correspondence with Osler; call to discuss banking details; review and summarize information on [REDACTED]; approve Pawnee outstanding payments.	7.00
06/21/2025	Update [REDACTED].	0.50
<b>\$435.00 per hour x total hrs</b>		<b>82.60 \$35,931.00</b>

**Total Professional Services CAD \$473,833.00**

FTI Consulting Canada, Inc.  
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 Toronto, ON M5K1G8 Canada

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## ***Corporate Finance***

August 11, 2025

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

Re: CCAA Monitor  
Job No. 500001.9490  
Invoice No. 102900002613

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through July 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 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.	August 11, 2025
Job No.	102900002613
Terms	500001.9490
Due Date:	Due Upon Receipt
Currency	August 11, 2025
Tax Registration:	CAD

Re:CCAA Monitor

Current Invoice Period: Charges posted through July 31, 2025

**Amount Due Current Invoice** **\$492,522.09**

### 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](mailto: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

Re: CCAA Monitor

Invoice No.  
Job No.  
Terms  
Due Date:  
Currency  
Tax Registration:

August 11, 2025  
102900002613  
500001.9490  
Due Upon Receipt  
August 11, 2025  
CAD

Current Invoice Period: Charges posted through July 31, 2025

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,280.00	53.00	\$67,840.00
Jeffrey Rosenberg	Senior Managing Director	\$1,280.00	62.60	\$80,128.00
Jodi Porepa	Senior Managing Director	\$1,090.00	110.00	\$119,900.00
Richard Kim	Managing Director	\$1,060.00	75.70	\$80,242.00
Adsaran Vithiyananthan	Director	\$770.00	26.20	\$20,174.00
Cameron Graham	Senior Consultant	\$615.00	33.50	\$20,602.50
Meredith Brown	Senior Consultant	\$615.00	1.00	\$615.00
Adam Gasch	Consultant	\$435.00	0.10	\$43.50
Jennifer Ye	Consultant	\$435.00	104.00	\$45,240.00
Adam Johnston	Intern	\$240.00	4.00	\$960.00
<b>Total Professional Services</b>			<b>470.10</b>	<b>\$435,745.00</b>

Expenses	Total
Business Meals	\$115.26
<b>Total Expenses</b>	<b>\$115.26</b>

Invoice Total	CAD Amount
	\$435,860.26
HST (13%)	\$56,661.83
<b>Total Due</b>	<b>\$492,522.09</b>

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## Invoice Detail

Invoice No.  
Job No.

August 11, 2025  
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### Total Professional Services Dean Mullett

07/01/2025	Various questions regarding realizations from [REDACTED]; discussions with Richard Kim regarding same.	0.60
07/02/2025	Variance reporting; discussions with Richard Kim regarding [REDACTED].	1.60
07/03/2025	Variance reporting; [REDACTED] discussions with Richard Kim.	1.30
07/04/2025	Various discussions with [REDACTED]; discussions with FTI team regarding same; various discussions with Richard Kim regarding North Mill.	2.50
07/07/2025	Status update with Richard Kim; various discussions regarding [REDACTED]; various calls with Richard Kim and Jeff Rosenberg regarding same; various correspondence with Osler regarding court hearing; lender status update and various correspondence with Blakes regarding same.	2.60
07/08/2025	Various discussions regarding [REDACTED]; various correspondence with [REDACTED]; various correspondence with Osler regarding [REDACTED]; various discussions with Richard Kim regarding lender status; various discussions with Jeff Rosenberg regarding [REDACTED].	2.70
07/09/2025	Various discussions regarding remaining assets; various discussions with Osler regarding [REDACTED]; various discussions regarding [REDACTED].	1.80
07/10/2025	Review budget variance; various discussions with Richard Kim regarding [REDACTED]; various correspondence regarding [REDACTED].	1.60
07/11/2025	Various discussions regarding [REDACTED]; various discussions regarding [REDACTED]; various discussions regarding planning for next court attendance.	1.60
07/13/2025	Various discussion regarding lender update; various emails with Blakes regarding same.	1.30
07/14/2025	Status update with FTI team; various discussions regarding [REDACTED]; various discussions regarding [REDACTED]; various correspondence with Osler regarding [REDACTED]; various correspondence with Blakes regarding lender update and proposed meeting.	2.60



## Invoice Detail

Invoice No.  
Job No.

August 11, 2025  
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07/15/2025	Various discussions regarding [REDACTED]; various correspondence with Osler regarding [REDACTED]; review and edit [REDACTED]; various correspondence with Blakes regarding same; various calls with Richard Kim regarding [REDACTED]; various correspondence with [REDACTED] regarding banking matters; call with Jodi Porepa regarding same.	4.40
07/16/2025	Various correspondence regarding reserve draw; preparation for and attend lender update call; various discussions with Blakes regarding same; various discussions regarding [REDACTED]; various discussions regarding [REDACTED].	4.60
07/17/2025	Review draft [REDACTED]; call with Richard Kim to discuss same; various discussions with counsel regarding [REDACTED]; discussions with Richard Kim and Jeff Rosenberg regarding same; various discussions regarding [REDACTED]; review budget to actual variance.	3.30
07/18/2025	Various discussions with counsel regarding [REDACTED]; various discussions with Richard Kim regarding [REDACTED].	1.50
07/21/2025	Review of court materials; various discussions with FTI team and Osler regarding same; various discussions regarding [REDACTED]; various discussions regarding [REDACTED]; various calls with Richard Kim regarding same.	3.10
07/22/2025	Various discussions with Osler regarding [REDACTED]; various discussions regarding [REDACTED]; review and discussions of court materials; various discussions with Richard Kim regarding [REDACTED].	3.30
07/23/2025	Various Rifco post-closing matters; discussions with FTI team regarding same; various discussions regarding [REDACTED]; various calls with Richard Kim regarding [REDACTED].	0.80
07/24/2025	Various Rifco post-closing matters; various discussions with Richard Kim regarding [REDACTED]; review budget variance.	1.20
07/25/2025	Various discussions with Richard Kim and Jeff Rosenberg regarding [REDACTED]; Rifco post-closing matters; various discussions regarding [REDACTED]; call with FTI team regarding [REDACTED].	1.90
07/27/2025	Review and discussion regarding weekly lender update; various discussions with FTI team and Blakes regarding same.	0.60

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August 11, 2025  
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07/28/2025	Call with Osler to prepare for Court hearing; various discussions regarding [REDACTED]; Rifco post-closing matters; various correspondence with Osler regarding planning for court hearing.	1.50
07/29/2025	Call with Jeff Rosenberg regarding preparation for court hearing; attendance at court hearing; various correspondence regarding court hearing, [REDACTED], and Pawnee transaction approvals; status discussion with Richard Kim.	2.30
07/30/2025	Various Rifco post-closing matters; various discussions regarding [REDACTED]; various correspondence with Blakes regarding [REDACTED].	1.70
07/31/2025	Call with FTI team regarding [REDACTED]; calls with Richard Kim regarding [REDACTED]; various discussions regarding [REDACTED]; review Company draw from reserve; various Rico post closing matters; various correspondence with Osler and [REDACTED] regarding [REDACTED].	2.60
	<b>\$1,280.00</b>	<b>per hour x total hrs</b>
		<b>53.00</b>
		<b>\$67,840.00</b>

07/02/2025	Work on [REDACTED]; review of variance analysis; update of various matters; review of files.	2.70
07/03/2025	Work on disclaimers; work on various matters; attend update call; work on [REDACTED].	2.30
07/04/2025	Work on [REDACTED]; work on [REDACTED]; review of files.	2.30
07/07/2025	Work on contract disclaimers; update call with Jodi Porepa; attend update call with [REDACTED]; review of [REDACTED].	3.40
07/08/2025	Work on [REDACTED]; work on Rifco matters; attend update calls.	2.70
07/09/2025	Work on disclaimers; work on other matters; review of variance analysis; work on disclaimers.	2.30
07/10/2025	Work on [REDACTED]; review of A/P; review of weekly reporting.	1.90
07/11/2025	Review correspondence; work on finalizing [REDACTED].	1.60
07/13/2025	Work on various matters; update with staff.	0.70
07/14/2025	Review of payments; review of [REDACTED]; work on cash flow matters; work on [REDACTED].	2.70
07/15/2025	Review of payments; [REDACTED]; work on closing deals; work on disclaimer matters.	2.40

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**Invoice Detail**
**Invoice No.**  
**Job No.**
**August 11, 2025**  
**102900002613**  
**500001.9490**

07/16/2025	Work on [REDACTED]; attend update calls; review of reserve draw matters; work on [REDACTED] review of variance analysis; attend update call; review of [REDACTED]	3.20		
07/17/2025	Review of Pawnee documents; review of variance analysis; work on [REDACTED] matters; review of weekly reporting; review of [REDACTED].	3.20		
07/18/2025	Work on [REDACTED]; work on [REDACTED] matters; review of [REDACTED]; work on correspondence from [REDACTED]; review [REDACTED].	2.20		
07/21/2025	Review of Pawnee matters; work on court report; review weekly reporting; update to lenders.	3.70		
07/22/2025	Review of correspondence from [REDACTED]; work on motion materials; work on Monitor's report; work on U.S. matters and correspondence with legal counsel.	3.40		
07/23/2025	Work on [REDACTED]; work on [REDACTED]; review of [REDACTED]; work on Rifco matters; work on [REDACTED]; review of variance analysis.	3.40		
07/24/2025	Review of variance reporting; work on closing matters; work on [REDACTED].	3.70		
07/25/2025	Review of [REDACTED]; work on [REDACTED]; work on [REDACTED]; attend update call.	2.40		
07/28/2025	Work on [REDACTED]; preparation for hearing and attend update call; review of payments; work on [REDACTED].	3.40		
07/29/2025	Preparation for attendance in Court; attend Court; review of U.S declaration; review of court orders.	3.40		
07/30/2025	Review of weekly reporting; work on closing matters.	2.30		
07/31/2025	Review of insurance matters; review of TSA matters; review of [REDACTED]; review of weekly reporting; review of [REDACTED].	3.30		
<b>\$1,280.00</b>		<b>per hour x total hrs</b>	<b>62.60</b>	<b>\$80,128.00</b>

**Jodi Porepa**

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## Invoice Detail

Invoice No.  
Job No.

August 11, 2025  
102900002613  
500001.9490

07/02/2025	Review proposed disbursements and provide approval; internal discussions regarding same; call with [REDACTED]; internal follow up discussions regarding same; call with [REDACTED] to discuss [REDACTED]; call with FTI [REDACTED] to review variance analysis; internal discussions regarding same; review [REDACTED]; follow up discussions on [REDACTED].	7.20
07/03/2025	Review proposed disbursements and provide comments; internal discussions regarding same; review outstanding items with North Mill; discussion regarding [REDACTED]; review summary of outstanding [REDACTED]; review and respond to [REDACTED]; review email correspondence; review [REDACTED]; internal discussions regarding same; draft [REDACTED]; follow up on outstanding [REDACTED]; review [REDACTED].	7.00
07/07/2025	Review [REDACTED]; call with [REDACTED] to discuss next steps; review and respond to [REDACTED]; review proposed [REDACTED] and follow up on outstanding matters; internal discussions regarding same.	5.00
07/08/2025	Review and finalize weekly variance analysis; review outstanding items for [REDACTED]; review [REDACTED] and follow up in respect of same; internal discussions regarding same; review proposed [REDACTED] notices; discussions in respect of same; internal discussions regarding [REDACTED].	5.10
07/09/2025	Review [REDACTED]; discussions in respect of same; internal discussions regarding [REDACTED]; call with [REDACTED] regarding next steps; call with Osler to discuss [REDACTED] as well as upcoming court hearing; internal discussions regarding [REDACTED]; call with counsel to discuss upcoming court hearing; review [REDACTED].	5.30
07/10/2025	Review and finalize [REDACTED]; call to discuss [REDACTED]; discussions regarding [REDACTED]; review updates to [REDACTED]; internal discussions regarding same; follow up on outstanding [REDACTED]; review draft email of [REDACTED]; follow up with [REDACTED]; review financial reconciliations and provide comments in respect of same; internal discussions regarding [REDACTED].	5.10



## Invoice Detail

Invoice No.  
Job No.

August 11, 2025  
102900002613  
500001.9490

07/11/2025	Discussions regarding [REDACTED]; discussions regarding [REDACTED]; discussions regarding [REDACTED]; disclaimer; review draft communication to Osler and Rifco; follow up on [REDACTED]; follow up on [REDACTED]; follow up on [REDACTED]; review draft email of [REDACTED]; review financial reconciliations and provide comments in respect of same; internal discussions regarding [REDACTED].	5.20
07/14/2025	Internal discussions regarding [REDACTED]; call with [REDACTED] to review [REDACTED] considerations; internal discussions regarding same; follow up on [REDACTED]; follow up on [REDACTED]; follow up on [REDACTED]; review proposed disbursements and provide comments; follow up on outstanding enquiries; review [REDACTED]; follow up on outstanding [REDACTED]; follow up on [REDACTED].	5.30
07/15/2025	Review draft report to Lenders and provide comments; review updated cash flow forecast and provide comments; review proposed disbursements and provide comments; follow up on outstanding enquiries; review [REDACTED]; follow up regarding [REDACTED]; follow up on outstanding [REDACTED]; internal discussions regarding same; review financial reconciliation and provide comments.	5.40
07/16/2025	Review updated cash flow forecast; internal call to discuss [REDACTED]; internal call to review key assumptions underlying cash flow forecast; call with Lenders; call with Blakes to discuss [REDACTED]; review [REDACTED]; review and respond to enquiries; call with [REDACTED]; review variance analysis.	5.50
07/17/2025	Call with [REDACTED] to discuss [REDACTED]; internal discussions regarding same; provide comments regarding [REDACTED]; review and approve proposed disbursements; review financial reconciliation to bank account; review proposed [REDACTED]; follow up in respect of same; follow up on [REDACTED]; review and finalize variance analysis; follow up on [REDACTED].	5.60



## Invoice Detail

Invoice No.  
Job No.

August 11, 2025  
102900002613  
500001.9490

07/18/2025	Internal discussions on [REDACTED]; internal discussions on [REDACTED]; internal discussions on [REDACTED]; discussions on legal [REDACTED] review updated [REDACTED]; internal discussions regarding [REDACTED]; review listing of books and records provided by [REDACTED]; review [REDACTED]; internal discussions regarding [REDACTED]; internal discussions regarding [REDACTED].	3.50
07/21/2025	Review draft AVO and provide comments; review updated variance analysis and provide comments; follow up on outstanding [REDACTED]; follow up on [REDACTED]; review [REDACTED] and provide comments; discussion with [REDACTED] in respect of same.	5.70
07/22/2025	Call with [REDACTED] to discuss [REDACTED]; call with [REDACTED] to discuss [REDACTED]; follow up with counsel in respect of same; call with counsel to discuss [REDACTED]; internal discussions to review financial analysis; internal discussions to review [REDACTED]; review Monitor's Report and provide comments; finalize Monitor's Report; review draft Order; call with Blakes to discuss [REDACTED]; review correspondence on [REDACTED]; follow up on [REDACTED]; follow up on [REDACTED].	6.90
07/23/2025	Update on [REDACTED]; internal discussion regarding same; review variance analysis and provide comments; review Monitor's draft Court Report and provide comments; draft summary on [REDACTED]; review financial reconciliation; review [REDACTED]; review [REDACTED]; review [REDACTED]; internal discussions regarding same; review [REDACTED]; internal discussion regarding same.	5.30
07/24/2025	Draft summary of [REDACTED]; call with Blakes to discuss [REDACTED]; draft summary of [REDACTED]; review [REDACTED]; review [REDACTED]; discussions in respect of same; internal discussion regarding [REDACTED]; review updated [REDACTED]; follow up on outstanding items.	6.20
07/25/2025	Call with [REDACTED] and Blakes to discuss [REDACTED]; internal discussion regarding [REDACTED]; draft summary of [REDACTED].	2.40
07/27/2025	Review weekly bank update and provide comments; review Factum and provide comments.	1.10

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## Invoice Detail

Invoice No.  
Job No.

August 11, 2025  
102900002613  
500001.9490

07/28/2025	Call with Osler to discuss court appearance tomorrow; call with [REDACTED] to review [REDACTED]; follow up with counsel regarding [REDACTED]; follow up with counsel regarding [REDACTED]; review and approve payroll funding; draft response to [REDACTED]; review and prepare financial analysis; internal discussions regarding [REDACTED]; follow up on [REDACTED].	5.50		
07/29/2025	Review [REDACTED]; review and finalize [REDACTED]; review and finalize overview of [REDACTED]; review [REDACTED]; review [REDACTED]; attend virtual court; call with [REDACTED]; review and finalize financial analysis; call with counsel to discuss [REDACTED]; internal discussions regarding same.	4.50		
07/30/2025	Review variance analysis and provide comments; review draft emails to [REDACTED] and provide comments; review updated [REDACTED]; review proposed disbursements and provide comments.	3.30		
07/31/2025	Call with [REDACTED]; follow up on [REDACTED]; internal discussions regarding [REDACTED]; follow up on outstanding [REDACTED]; follow up on [REDACTED]; review [REDACTED].	3.90		
<b>\$1,090.00</b>		<b>per hour x total hrs</b>	<b>110.00</b>	<b>\$119,900.00</b>

## Richard Kim

07/02/2025	Review of documents and financial information on [REDACTED]; discussions with [REDACTED].	3.00
07/03/2025	Calls with [REDACTED]; discussions with counsel on [REDACTED].	4.00
07/04/2025	Review of [REDACTED]; call with [REDACTED].	2.70
07/07/2025	Call with [REDACTED]; review of transaction documents and latest financial information on [REDACTED].	4.50
07/08/2025	Review of [REDACTED]; correspondence with counsel on [REDACTED].	2.80

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## Invoice Detail

Invoice No.  
Job No.

August 11, 2025  
102900002613  
500001.9490

07/09/2025	Discussion with [REDACTED]; review of latest financial information on [REDACTED].	2.60
07/10/2025	Calls and discussions on [REDACTED].	1.20
07/11/2025	Discussions with [REDACTED]; correspondence with counsel on the same; review of latest financial information on [REDACTED].	3.40
07/13/2025	Review of [REDACTED]; call with [REDACTED].	0.70
07/14/2025	Discussion and agreement with [REDACTED]; preparation of [REDACTED]; correspondence with counsel on [REDACTED]; review and discussions on [REDACTED].	6.40
07/15/2025	Review and [REDACTED]; discussions on [REDACTED]; preparation of [REDACTED]; analysis on [REDACTED].	5.20
07/16/2025	Analysis on [REDACTED]; [REDACTED]; review and comments to [REDACTED].	3.80
07/17/2025	Review and comments to [REDACTED] discussions on the same.	2.90
07/18/2025	Discussions with [REDACTED]; analysis on [REDACTED].	4.10
07/21/2025	Discussions with [REDACTED]; comments and feedback on court materials; correspondence with [REDACTED].	5.00
07/22/2025	Discussions with [REDACTED]; comments and feedback on court materials; correspondence with [REDACTED].	5.50
07/23/2025	Discussions with [REDACTED]; review of [REDACTED] and related materials.	4.20
07/24/2025	Review of [REDACTED]; comments to the same.	3.60
07/25/2025	Discussion with [REDACTED]; discussion with [REDACTED].	1.60
07/27/2025	Drafting of update to lenders.	1.00
07/28/2025	Call with [REDACTED] and counsel on [REDACTED].	1.00
07/29/2025	Review of updated financial information on [REDACTED].	2.00

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

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



## Invoice Detail

Invoice No.  
Job No.

August 11, 2025  
102900002613  
500001.9490

07/30/2025	Review of [REDACTED] information provided by [REDACTED] discussions on [REDACTED] of the same, review of communications on [REDACTED]	2.50
07/31/2025	Discussions for [REDACTED] [REDACTED], review of [REDACTED] and [REDACTED] information	2.00
<b>\$1,060.00</b>		<b>per hour x total hrs</b>
		<b>75.70</b>
		<b>\$80,242.00</b>

## Adsaran Vithiyananthan

07/02/2025	Internal discussions on status of outstanding matters; discussions on variance reporting; call with [REDACTED]; discussions on [REDACTED].	2.10
07/03/2025	Internal call on [REDACTED]; discussion on [REDACTED]; review correspondence from [REDACTED]; [REDACTED] discussions with [REDACTED]; tax discussion.	1.80
07/04/2025	Call with management on [REDACTED]; review and update [REDACTED]; discussions on [REDACTED] matters.	1.40
07/07/2025	Discussions on [REDACTED] and post-close payments; review correspondence; call with [REDACTED].	1.30
07/08/2025	Correspondence on [REDACTED]; correspondence on [REDACTED]; internal discussions.	0.80
07/09/2025	Correspondence on [REDACTED]; correspondence on [REDACTED]; update cash flow forecast.	0.60
07/10/2025	Correspondence on cash flow forecast; review and update budget; internal discussions on [REDACTED]; set up of templates for [REDACTED].	1.80
07/11/2025	Correspondence on [REDACTED]; internal discussions on [REDACTED] review email correspondence related to [REDACTED].	0.80
07/14/2025	Internal discussions; review cash flow.	0.40
07/15/2025	Review and update cash flow forecast; correspondence with professionals on court matters; internal discussions on cash flows; review correspondence on disclaimer; review correspondence on [REDACTED].	2.40
07/16/2025	Review and update cash flow forecast; internal call walking through revised forecast and updates on CCAA proceedings; post-call update to cash flows; call with [REDACTED]; review [REDACTED]; internal discussions on [REDACTED].	2.90

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





## Invoice Detail

Invoice No.  
Job No.

August 11, 2025  
102900002613  
500001.9490

07/17/2025	Call on [REDACTED] matters; internal discussions; work on cash flow matters; review and update listing of entities for [REDACTED]; call [REDACTED]; identify and summarize listing of [REDACTED].	2.80
07/18/2025	Review cash flow forecast and walk through on call the same; review and update entity listing and walk through with [REDACTED] on [REDACTED].	1.10
07/21/2025	Calls to [REDACTED]; review [REDACTED] and summarize [REDACTED] for Court report; internal discussions on outstanding matters.	0.70
07/22/2025	Update listing of [REDACTED]; internal walk through of cash on hand by entity and summary of [REDACTED] discussions; call with Monitor's counsel on [REDACTED] matters; further revisions and updates to [REDACTED]; call with [REDACTED]; call with [REDACTED].	2.10
07/23/2025	Correspondence on [REDACTED].	0.30
07/24/2025	Call on [REDACTED] matters; call with Monitor's counsel and Lenders' counsel on [REDACTED]; internal discussions on [REDACTED].	1.30
07/25/2025	Correspondence on [REDACTED]; research [REDACTED] and summarize the same; correspondence on [REDACTED].	1.20
07/30/2025	Discussions on [REDACTED].	0.40
<b>\$770.00 per hour x total hrs</b>		<b>26.20</b>
		<b>\$20,174.00</b>

## Cameron Graham

07/02/2025	Review [REDACTED] [REDACTED] review value and previous purchase structure for potential bidder.	2.30
07/03/2025	Review proposed [REDACTED] and work to advance discussions.	2.00
07/11/2025	Review [REDACTED]; review [REDACTED] changes and provide further comments on changes to be made; review [REDACTED]; communicate with counsel on the [REDACTED].	5.20
07/14/2025	Work on latest lender update; review [REDACTED]; review [REDACTED].	5.50

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Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | [fticonsulting.com](http://fticonsulting.com)



## Invoice Detail

Invoice No.  
Job No.

August 11, 2025  
102900002613  
500001.9490

07/15/2025	Join calls to discuss the [REDACTED]; perform analysis on [REDACTED]; review [REDACTED].	4.20		
07/16/2025	Review [REDACTED]; join calls with management of [REDACTED].	2.50		
07/18/2025	Draft court materials regarding [REDACTED]; look into [REDACTED].	5.00		
07/21/2025	Draft the court materials wording; join calls with [REDACTED].	2.30		
07/23/2025	Review [REDACTED]; join calls with counsel to discuss [REDACTED]; join internal calls to discuss [REDACTED].	4.50		
	<b>\$615.00</b>	<b>per hour x total hrs</b>	<b>33.50</b>	<b>\$20,602.50</b>

### Meredith Brown

07/24/2025	Prepare reconciliation for management review.	1.00	
	<b>\$615.00</b>	<b>per hour x total hrs</b>	<b>1.00      \$615.00</b>

### Adam Gasch

07/05/2025	Receive borrowing base working files.	0.10	
	<b>\$435.00</b>	<b>per hour x total hrs</b>	<b>0.10</b>
			<b>\$43.50</b>

### Jennifer Ye

07/02/2025	Internal call to review status of file; review [REDACTED] sent and update tracker regarding the same; compare [REDACTED] follow up on outstanding requests; review variance analysis for the Week Ended June 27, 2025; review [REDACTED]; call with [REDACTED]; update [REDACTED]; internal call to discuss [REDACTED]; call with Company to review variance analysis.	5.40
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FTI Consulting Canada, Inc.  
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Toronto, ON M5K1G8 Canada  
GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com





## Invoice Detail

Invoice No.  
Job No.

August 11, 2025  
102900002613  
500001.9490

07/03/2025	Update creditor listing for disclaimed contracts; review and revise June narratives for billing; internal call to discuss [REDACTED]; various correspondence regarding outstanding payments and [REDACTED]; finalize variance analysis for lender review.	4.10
07/04/2025	Call with Company regarding [REDACTED]; update workbook regarding the same; review outstanding items and update to-do list; review Pawnee post-filing pre-close payments outstanding.	2.30
07/07/2025	Internal call to discuss excluded contracts; various follow up regarding the same; review of outstanding items; send [REDACTED]; approve Pawnee post-filing pre-close payments; review information regarding insurance.	4.50
07/08/2025	Review proposed payments; review and approve payment support for Pawnee post-filing pre-close payments; correspondence with [REDACTED]; review [REDACTED]; various correspondence with [REDACTED] regarding [REDACTED]; review information regarding [REDACTED].	5.70
07/09/2025	Review variance analysis for the Week Ended June 4, 2025; follow up on outstanding items; send [REDACTED]; update [REDACTED] regarding the same; review [REDACTED]; review [REDACTED]; update variance analysis for [REDACTED]; call with Company to review the same; call with [REDACTED]; review of proposed payments for the Week Ending June 11, 2025; review of outstanding items.	5.30
07/10/2025	Review Chesswood contract disclaimers; review and approve proposed payments; send [REDACTED]; various discussions regarding outstanding items and reserve draw; finalize variance analysis for lender review; review of Company cash and discussion regarding the same.	6.20
07/11/2025	Call to [REDACTED]; review of [REDACTED]; summary regarding the same; review of actual cash on hand; follow up with [REDACTED]; internal discussion regarding [REDACTED]; follow up on outstanding items.	6.10
07/14/2025	Internal call regarding [REDACTED]; call to Pawnee regarding [REDACTED]; review of Chesswood, Waypoint and Easy Legal payrolls; respond to enquiries received to Monitor's hotline; prepare follow up information for outstanding items; call with Company regarding the same; review of AP for the week ending July 18, 2025; request for support regarding the same; finalize summary of [REDACTED]; prepare for discussion of [REDACTED].	6.20

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Toronto, ON M5K1G8 Canada

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



## Invoice Detail

Invoice No.  
Job No.

August 11, 2025  
102900002613  
500001.9490

07/15/2025	Email correspondence to confirm [REDACTED]; approve AP for the week ending July 18, 2025; follow up with Company regarding the same; draft language for [REDACTED]; review and reconciliation of [REDACTED]; review and update professional fees paid to date; review variance analysis for the week ended July 11, 2025; update [REDACTED]; review of [REDACTED]; review [REDACTED] update [REDACTED] workbook.	9.90
07/16/2025	Follow up on outstanding items; set up wire for reserve funds; call to review variance analysis; internal call regarding current statuses and next steps; review and update [REDACTED]; call to review [REDACTED]; call regarding [REDACTED].	5.00
07/17/2025	Call regarding Waypoint [REDACTED]; summarize notes regarding the same; follow up on outstanding items; finalize variance analysis for lender review; finalize [REDACTED]; email correspondence regarding [REDACTED].	4.00
07/18/2025	Internal call to discuss [REDACTED] and outstanding items; call with Company regarding [REDACTED]; call to Company regarding [REDACTED]; call to review and summarize notes for [REDACTED]; update [REDACTED]; review and update to-do list for Company.	3.40
07/21/2025	Review and update outstanding items list; follow up on [REDACTED]; draft email regarding [REDACTED]; create summary of [REDACTED]; update [REDACTED] for June; update bank account summary tracker; review physical books and records; call with Company regarding [REDACTED]; call to [REDACTED]; draft variance analysis for Monitor's Seventh Report.	4.90
07/22/2025	Follow up on outstanding items; review of variance analysis for the Week Ended July 18, 2025; internal call to discuss [REDACTED]; update [REDACTED]; review of proposed payments for the Week Ended July 25, 2025; correspondence with [REDACTED] regarding [REDACTED]; follow up on proposed payments support; call with [REDACTED].	4.20
07/23/2025	Review and upload motion materials to Monitor's website; update [REDACTED]; finalize variance analysis; call with [REDACTED]; internal touchpoint to review outstanding items.	1.90
07/24/2025	Touchpoint call with [REDACTED]; review [REDACTED]; follow up on outstanding items; respond to Pawnee [REDACTED]; finalize variance analysis for lender review; internal call to discuss outstanding items; call with US counsel.	3.80

**Invoice Detail**
**Invoice No.**  
**Job No.**
**August 11, 2025**  
**102900002613**  
**500001.9490**

07/25/2025	Review and compare [REDACTED] review of outstanding items; internal call to discuss [REDACTED]; update [REDACTED].	1.60
07/28/2025	Various correspondence with Company and vendor regarding [REDACTED]; call to Company regarding to-do list; internal discussions regarding Waypoint; email to counsel regarding the same; review of [REDACTED]; follow up on [REDACTED]; update [REDACTED]; review of CCAA and BIA laws; review and approval Chesswood, Easy Legal and Waypoint payrolls; call with Company to discuss [REDACTED]; draft email to [REDACTED].	6.30
07/29/2025	Prepare creditor listing template for remaining entities; review of proposed payments for the Week Ending August 1, 2025; call with Company to review [REDACTED]; internal call to discuss [REDACTED]; call to counsel; call to Company regarding proposed payments; email correspondence regarding the same.	4.50
07/30/2025	Review variance analysis for the Week Ended July 25, 2025; review and approval of proposed payments; review and approve reserve draw request; follow up with [REDACTED]; update [REDACTED]; set up wire for transferring funds.	3.90
07/31/2025	Touchpoint call with [REDACTED]; call with Company and [REDACTED]; finalize variance analysis for lender review; various follow up on outstanding matters; correspondence with counsel regarding [REDACTED]; update wire information for Monitor's [REDACTED]; follow up on [REDACTED]; finalize notes from [REDACTED]; various correspondence regarding the same; various calls to Company regarding outstanding items and receipt of wire; upload court orders to Monitor's website.	4.80
<b>\$435.00 per hour x total hrs</b>		<b>104.00 \$45,240.00</b>

**Adam Johnston**

07/10/2025	Edit court documents formats for Chesswood.	2.00
07/11/2025	Edit court documents formats for Chesswood.	0.20
07/29/2025	Update creditor listing tracker based on each involved entity; summary of final version.	0.80
07/30/2025	Populate site with various [REDACTED] saved to each specific entity.	1.00

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 Toronto, ON M5K1G8 Canada

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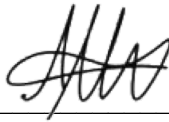
*Invoice Detail*

<b>Invoice No.</b>	<b>August 11, 2025</b>
<b>Job No.</b>	<b>102900002613</b>
	<b>500001.9490</b>

\$240.00	per hour x total hrs	4.00	\$960.00
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Total Professional Services		CAD	\$435,745.00
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THIS IS EXHIBIT "B" REFERRED TO IN  
THE AFFIDAVIT OF JEFFREY ROSENBERG  
SWORN BEFORE ME ON THIS 9TH DAY OF SEPTEMBER 2025

A handwritten signature in black ink, appearing to be 'AM', is positioned above a horizontal line.

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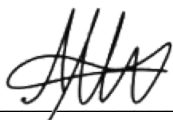
Albina Mamonkina (LSO No. 90473P)  
A Commissioner for Taking Affidavits

**EXHIBIT B**

Invoice No./Period	Invoice Date	Fees (\$)	Expenses (\$)	HST (\$)	Total Fees, Disbursements, and HST (\$)	Hours Billed	Average Billed Rate (\$)
102900002296 (March 1, 2025 - March 31, 2025)	4/30/2025	1,053,971.00	25,183.36	140,290.07	1,219,444.43	1,069.40	985.57
102900002380 (April 1, 2025 - April 30, 2025)	5/30/2025	663,570.50	28.36	86,267.85	749,866.71	666.40	995.75
102900002428 (May 1, 2025 - May 31, 2025)	6/9/2025	448,028.50	-	58,243.71	506,272.21	451.50	992.31
102900002489 (June 1, 2025 - June 30, 2025)	7/4/2025	473,833.00	-	61,598.29	535,431.29	490.40	966.22
102900002613 (July 1, 2025 - July 31, 2025)	8/11/2025	435,745.00	115.26	56,661.83	492,522.09	470.10	926.92
Total		3,075,148.00	25,326.98	403,061.75	3,503,536.73	3,147.80	973.35

- 2 -

THIS IS EXHIBIT "C" REFERRED TO IN  
THE AFFIDAVIT OF JEFFREY ROSENBERG  
SWORN BEFORE ME ON THIS 9TH DAY OF SEPTEMBER 2025

A handwritten signature in black ink, appearing to be 'Albina Mamonkina', written in a cursive style.

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



**EXHIBIT C**

March 1, 2025 - July 31, 2025				
Name	Title	Hourly Rate (\$)	Hours	Total Billed (\$)
Dean Mullett	Senior Managing Director	1,280.00	398.50	510,080.00
Jeffrey Rosenberg	Senior Managing Director	1,280.00	462.70	592,256.00
Jodi Porepa	Senior Managing Director	1,090.00	664.70	724,523.00
Richard Kim	Managing Director	1,060.00	521.80	553,108.00
Olivia Manarin	Director	875.00	291.50	255,062.50
Adsaran Vithiyananthan	Director	770.00	104.50	80,465.00
Adsaran Vithiyananthan	Senior Consultant	675.00	29.90	20,182.50
Carter Wood	Senior Consultant	675.00	0.20	135.00
Cameron Graham	Senior Consultant	615.00	259.70	159,715.50
Meredith Brown	Senior Consultant	615.00	1.00	615.00
Adam Gasch	Consultant	435.00	2.50	1,087.50
Jennifer Ye	Consultant	435.00	406.80	176,958.00
Adam Johnston	Intern	240.00	4.00	960.00
<b>Total</b>			<b>3,147.80</b>	<b>3,075,148.00</b>

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

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 September 9, 2025)**

**OSLER, HOSKIN & HARCOURT LLP**

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

**Marc Wasserman LSO#: 44066M**

Tel: 416-862-4908

Email: [mwasserman@osler.com](mailto:mwasserman@osler.com)

**Dave Rosenblat LSO#: 64586K**

Tel: 416-862-5673

Email: [drosenblat@osler.com](mailto:drosenblat@osler.com)

**Sean Stidwill LSO#: 71078J**

Tel: 416-862-4217

Email: [sstidwill@osler.com](mailto:sstidwill@osler.com)

Lawyers for the Monitor

**APPENDIX “C” – STIDWILL FEE AFFIDAVIT**

(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 ACQUISITION CO 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

**AFFIDAVIT OF SEAN STIDWILL**  
**(sworn September 9, 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 February 12, 2025 to July 31, 2025 (the “**Billing Period**”). During the Billing Period, the total fees billed by Osler were \$1,192,063.00, plus disbursements of \$5,881.96 and applicable taxes of \$155,644.72.

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”, 1,212.10 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 \$983.47 (exclusive of applicable taxes).

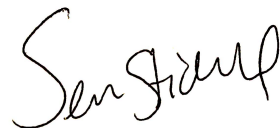
6. To the best of my knowledge, (i) the total hours, fees and disbursements incurred by Osler during the Billing Period are reasonable and appropriate in the circumstances, and (ii) the hourly rates charged by Osler are comparable to the rates charged by law firms in the Toronto market for the provision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

SWORN BEFORE ME over videoconference  
this 9<sup>th</sup> day of September, 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.



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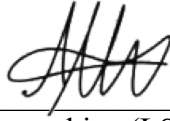
Albina Mamonkina (LSO No. 90473P)  
*Commissioner for Taking Affidavits*



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Sean Stidwill

THIS IS EXHIBIT "A" REFERRED TO IN  
THE AFFIDAVIT OF SEAN STIDWILL  
SWORN BEFORE ME ON THIS 9TH DAY OF SEPTEMBER 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 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.: 13010715  
Date: April 30, 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	281,226.00
REIMBURSABLE EXPENSES *	1,266.67
HST @ 13%	36,679.98
<b>TOTAL (CAD):</b>	<b>319,172.65</b>

\* 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](mailto: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.: 13010715  
Payor ID: 223352  
Amount: 319,172.65 CAD

Please provide details of EFT/wire to [payments@osler.com](mailto: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
13000272	Mar-24-25	420,143.50	1,326.06	54,746.97	476,216.53	476,216.53
13010715	Apr-30-25	281,226.00	1,266.67	36,679.98	319,172.65	319,172.65
<b>TOTAL OUTSTANDING (CAD)</b>		<b>1,600,569.50</b>	<b>4,875.21</b>	<b>208,539.86</b>	<b>1,813,984.57</b>	<b>1,813,984.57</b>

## FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Kelsey Armstrong	27.70	1,065	29,500.50
John A. Black	2.60	1,480	3,848.00
Jacqueline Code	2.40	1,300	3,120.00
Shawn T. Irving	8.10	1,200	9,720.00
Lorraine A. Lynds	11.50	1,180	13,570.00
Kimberly Maguire	1.40	1,095	1,533.00
Sven C. Poysa	1.00	1,170	1,170.00
David Rosenblat	58.80	1,200	70,560.00
Mark Sheeley	16.00	995	15,920.00
Sean Stidwill	37.00	960	35,520.00
Marc Wasserman	26.30	1,650	43,395.00
<u>ASSOCIATE</u>			
Tiffany Dang	5.40	680	3,672.00
Chloe Duggal	9.10	680	6,188.00
Albina Mamonkina	22.90	630	14,427.00
Lipi Mishra	6.00	930	5,580.00
Michael Pede	4.80	780	3,744.00
Lauren Scott	19.50	730	14,235.00
Jessica Silverman	2.20	810	1,782.00
<u>PARAPROFESSIONAL</u>			
Christina Brown	1.30	520	676.00
Julie Harvey	1.10	325	357.50
Kevin MacEachern	4.60	325	1,495.00
Anmol Perhar	0.20	380	76.00
<u>STUDENT</u>			
Paulina Brittner	2.60	315	819.00
<u>FIXED FEES</u>			

Total	150.00
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CORPORATE SEARCHES FIXED FEES

Corporate Searches by Eugene L. Williams	168.00
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<b>TOTAL FEES (CAD):</b>	<b>272.50</b>	<b>281,226.00</b>
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**FEE DETAIL**

DATE	NAME	DESCRIPTION	HRS
Feb-12-25	Kimberly Maguire	Consulting internally on tax matters.	0.20
Feb-14-25	Kevin MacEachern	Attending to Commercial Court online portal; submitting Monitor's certificate.	0.50
Feb-18-25	Kevin MacEachern	Communicating with Commercial Court; securing court stamped version of Monitor's certificate.	0.50
Feb-18-25	(FED/ON) Preparing and filing documents to change the registered office of	Preparing and filing documents to change the name and registered address of 942328 Alberta Inc.	
Feb-19-25	Kimberly Maguire	Consulting on tax matters.	0.20
Feb-19-25	Corporate Searches by Eugene L. Williams	Receiving instructions from K. Armstrong; conducting a Personal Property Security Act search against RIFCO INC. and RIFCO NATIONAL AUTO FINANCE CORPORATION and reporting thereon.	
Feb-21-25	Jacqueline Code	Discussing [REDACTED] with D. Rosenblat.	0.30
Feb-25-25	Jacqueline Code	Discussing [REDACTED] with M. Wasserman and D. Rosenblat; reviewing letter from Blakes.	0.80
Feb-26-25	Paulina Brittner	Researching [REDACTED].	2.60
Feb-26-25	Christina Brown	Conducting search; email from and to K. Armstrong regarding name change; telephone call to BC Registry; submitting name reservation.	0.50
Feb-26-25	Chloe Duggal	Attending call with S. Stidwill and A. Mamonkina with respect to CHW/Pawnee counterparties and next steps regarding diligence review for notice particulars.	0.50
Feb-26-25	Julie Harvey	Receiving email from A. Mamonkina; ordering Ontario PPSA searches.	0.10
Feb-26-25	Lorraine A. Lynds	Responding to question from O. Manarin regarding [REDACTED]	0.20

Feb-27-25	Chloe Duggal	Reviewing and summarizing Pawnee VDR contents for [REDACTED]; attending to discussions with A. Mamonkina on same; revising and consolidating [REDACTED] for external circulation; reviewing and consolidating [REDACTED] summary; creating and revising short-list of outstanding details for concurrent circulation; attending to correspondence with A. Mamonkina and S. Stidwill on same.	8.60
Feb-27-25	Julie Harvey	Receiving and reviewing Ontario PPSA searches; receiving additional request from S. Stidwill; ordering additional PPSA searches; receiving and reviewing same; forwarding to S. Stidwill and reporting thereon.	1.00
Mar-01-25	David Rosenblat	Reviewing correspondence; responding to emails; attending to Pawnee matters.	0.60
Mar-01-25	Lauren Scott	Drafting factum in support of reverse vesting order; reviewing draft materials and cases regarding same.	7.60
Mar-01-25	Sean Stidwill	Preparing and circulating redlines of court filed materials to previous drafts to US counsel and Blakes; corresponding with J. Ye regarding court filed materials; attending on matters relating to [REDACTED] and related diligence; corresponding with R. Kim regarding same; attending call with D. Rosenblat to discuss same; corresponding with M. Sheeley regarding same; attending on additional matters relating to the foregoing and generally related to the CCAA proceedings.	3.80
Mar-02-25	Kelsey Armstrong	Email correspondence with lenders' counsel regarding Pawnee agreement.	0.20
Mar-02-25	Jacqueline Code	Reviewing and commenting on draft factum supporting Pawnee Transaction.	1.30
Mar-02-25	Tiffany Dang	Updating the service list.	0.30
Mar-02-25	Albina Mamonkina	Communicating internally; attending to service list; attending to [REDACTED].	2.30
Mar-02-25	David Rosenblat	Reviewing correspondence; responding to emails; attending to Pawnee matters.	0.70
Mar-02-25	Lauren Scott	Drafting factum in support of reverse vesting order; reviewing draft materials and cases regarding same; reviewing and incorporating comments from J. Code and M. Sheeley.	8.40
Mar-02-25	Mark Sheeley	Revising draft factum; correspondence regarding [REDACTED] issues.	2.50

Mar-02-25	Sean Stidwill	Attending on service of court materials on [REDACTED]; attending on reviewing of [REDACTED] in connection with same; attending on internal correspondence relating to same; corresponding with A. Mamonkina regarding [REDACTED] matters; attending on correspondence with M. Sheeley regarding [REDACTED]; attending on review and consideration of correspondence from [REDACTED]; preparing for and attending call with Monitor group regarding [REDACTED].	3.80
Mar-02-25	Marc Wasserman	Reviewing file correspondence; corresponding internally regarding status and next steps; preparing for and engaged on call with FTI to discuss motion materials and next steps.	1.90
Mar-03-25	Tiffany Dang	Filing the motion record.	0.10
Mar-03-25	Tiffany Dang	Reviewing and forwarding correspondence from [REDACTED] to S. Stidwill and M. Sheeley.	0.10
Mar-03-25	Tiffany Dang	Coordinating service of counter parties and entities without email addresses with S. Stidwill.	0.40
Mar-03-25	Shawn T. Irving	Attending call with FTI to discuss [REDACTED]; correspondence with Blakes regarding same.	0.50
Mar-03-25	Kevin MacEachern	Attending to Commercial Court online portal; submitting motion record.	0.50
Mar-03-25	Albina Mamonkina	Communicating and meeting internally; attending to notice contact information; preparing affidavit of service.	2.70
Mar-03-25	Lipi Mishra	Reviewing factum.	0.50
Mar-03-25	Anmol Perhar	Reviewing email from S. Zejnilovic regarding name change update in BC for Rifco National Auto Finance Corporation; reviewing corporate records for BC Extraprovincial details; reviewing records on BC Registry regarding same; corresponding with S. Zejnilovic regarding attorney for service in BC for the company.	0.20
Mar-03-25	David Rosenblat	Attending calls with Goodmans, FTI and Osler; reviewing correspondence; responding to emails; reviewing and commenting on factum; attending calls with US counsel; attending to employment matters; attending to post-closing Rifco matters; attending calls with FTI; attending to [REDACTED].	6.30
Mar-03-25	Lauren Scott	Revising factum to implement comments from D. Rosenblat; reviewing and considering case law regarding [REDACTED].	2.00
Mar-03-25	Mark Sheeley	Revisions to draft factum; correspondence regarding same.	1.00

Mar-03-25	Sean Stidwill	Attending on DIP amendment matters and coordinating execution of same; attending on matters relating to [REDACTED]; attending on call with Blakes regarding [REDACTED]; attending on file status call with D. Rosenblat; attending on call with D. Rosenblat and M. Sheeley regarding [REDACTED]; attending on call with S. Blank, K. Enos, and D. Rosenblat regarding [REDACTED] and Residual Co matters; attending on various other discussions, correspondence and document review in preparation for March 7 RVO motion.	5.80
Mar-03-25	Marc Wasserman	Reviewing file correspondence; corresponding internally regarding status and next steps; reviewing motion materials; corresponding regarding same; preparing for and attending call with FTI and Goodmans.	2.90
Mar-04-25	Kelsey Armstrong	Reviewing email correspondence regarding Pawnee retained contracts.	0.10
Mar-04-25	Tiffany Dang	Reviewing and considering [REDACTED]; conferring with A. Mamonkina regarding same.	0.50
Mar-04-25	Albina Mamonkina	Communicating internally; attending to notice contact information.	1.10
Mar-04-25	David Rosenblat	Engaged regarding [REDACTED] issues; reviewing correspondence; responding to emails; reviewing and revising factum; attending internal call regarding same; attending to [REDACTED] issues.	5.80
Mar-04-25	Sean Stidwill	Preparing for and attending call with S. Cargill and S. Blank regarding [REDACTED].	0.40
Mar-04-25	Marc Wasserman	Reviewing file correspondence; corresponding internally regarding status and next steps; preparing for and engaged on call with S. Blank regarding [REDACTED]; various correspondence recording same; attending call with FTI and Goodmans; attending on post closing matters.	5.10
Mar-05-25	Kelsey Armstrong	Reviewing emails regarding RemainCo formation; emailing and call with [REDACTED].	0.50
Mar-05-25	Tiffany Dang	Reviewing and considering request to add a recipient to the service list [REDACTED].	0.10
Mar-05-25	Tiffany Dang	Drafting the affidavit of service.	0.20
Mar-05-25	Tiffany Dang	Corresponding with A. Mamonkina and L. Mishra regarding service of the factum on the service list and the counterparties.	0.50
Mar-05-25	Tiffany Dang	Reviewing and considering the caselaw and edits to the factum.	0.70
Mar-05-25	Tiffany Dang	Finalizing, serving, and affirming service for the factum.	0.90

Mar-05-25	Shawn T. Irving	Correspondence from [REDACTED]; reviewing comments on lender deck.	0.20
Mar-05-25	Kevin MacEachern	Communicating with T. Dang with respect to court's acceptance of motion record for filing.	0.30
Mar-05-25	Albina Mamonkina	Communicating internally; attending to notice contact information; preparing confidential supplement to the monitor's report; attending to the affidavit of service for notices to counterparties.	3.40
Mar-05-25	Lipi Mishra	Reviewing, considering, and updating factum based on comments; swearing affidavit of service regarding same and filing materials in advance of hearing.	4.50
Mar-05-25	David Rosenblat	Attending to factum; reviewing and commenting on US materials; reviewing correspondence; responding to emails; attending to [REDACTED].	4.70
Mar-05-25	Lauren Scott	Reviewing and implementing comments from Blakes on draft reverse vesting order factum.	1.50
Mar-05-25	Mark Sheeley	Review and revise draft factum; correspondence regarding same.	2.50
Mar-05-25	Sean Stidwill	Preparing for and attending call with M. Chow, J. Harris, and M. Wasserman regarding [REDACTED]; attending on [REDACTED] [REDACTED] revising affidavit of service and affirming same.	0.90
Mar-05-25	Marc Wasserman	Reviewing file correspondence; corresponding internally regarding status and next steps; reviewing draft factum; preparing for and engaged on call with R. Chadwick and Client; various correspondence recording same; attending call with FTI and Goodmans.	3.10
Mar-06-25	Kelsey Armstrong	Coordinating execution of forms with respect to Rifco name change in other Canadian provinces; email correspondence regarding same; email correspondence regarding [REDACTED] considerations.	1.30
Mar-06-25	Christina Brown	Receipt of name results; preparing BC form and circulating same to K. Armstrong; email to [REDACTED] regarding [REDACTED] attending to name change filing and reporting on same.	0.60
Mar-06-25	Tiffany Dang	Coordinating motion materials and corresponding with counterparties and service list participants in advance of the motion.	0.30
Mar-06-25	Tiffany Dang	Serving and sending the updated draft approval and reverse vesting order and its redline to the service list and to the Case Center.	0.30
Mar-06-25	Tiffany Dang	Conferring with D. Rosenblat regarding the counterparties and [REDACTED].	0.40

Mar-06-25	Tiffany Dang	Conferring with A. Mamonkina regarding the revised order and list of counterparties.	0.50
Mar-06-25	Shawn T. Irving	Attending call with Blakes and FTI to discuss [REDACTED]; revising powerpoint deck based on comments received; reviewing Blakes comments; drafting email to [REDACTED]; correspondence with D. Rosenblat regarding same.	1.60
Mar-06-25	Kevin MacEachern	Attending to Commercial Court online portal; submitting factum.	0.50
Mar-06-25	Albina Mamonkina	Communicating internally; attending to notice contact information; reviewing and finalizing court orders; attending to correspondence.	4.10
Mar-06-25	Lipi Mishra	Considering/filing materials for hearing, including draft order; speaking to T. Dang regarding same.	1.00
Mar-06-25	David Rosenblat	Reviewing US materials; preparing for motion; attending to Order revisions; reviewing correspondence; responding to emails; considering [REDACTED]; engaged regarding [REDACTED].	5.20
Mar-06-25	Mark Sheeley	Correspondence regarding revisions to draft orders; preparing for hearing.	5.00
Mar-06-25	Sean Stidwill	Preparing for and attending call with R. Kim regarding [REDACTED].	0.30
Mar-06-25	Marc Wasserman	Engaged in various discussions regarding status and next steps; attending call with FTI, Osler and Blakes to discuss [REDACTED] and other matters; reviewing court materials; various discussions regarding same and other matters.	3.50
Mar-07-25	Kelsey Armstrong	Emails regarding Rifco name change matters.	0.10
Mar-07-25	Shawn T. Irving	Attending call with J. Porepa regarding [REDACTED].	0.30
Mar-07-25	David Rosenblat	Attending call with Stikeman; preparing for and attending motion; reviewing correspondence; responding to emails.	3.40
Mar-07-25	Mark Sheeley	Preparing for and attending hearing.	4.00
Mar-07-25	Sean Stidwill	Attending on RVO motion preparation matters and related correspondence.	0.30
Mar-07-25	Marc Wasserman	Reviewing correspondence; preparing for and attending hearing before Osborne J.; various discussions regarding same.	2.50
Mar-10-25	Kelsey Armstrong	Email correspondence regarding [REDACTED]; email correspondence regarding Rifco name change matters; preparing closing checklist for Pawnee sale.	1.10



Mar-10-25	Tiffany Dang	Conferring with A. Mamonkina regarding [REDACTED] [REDACTED].	0.10
Mar-10-25	Kevin MacEachern	Communicating with T. Dang with respect to court's acceptance of factum for filing.	0.30
Mar-10-25	David Rosenblat	Attending calls with US counsel; attending calls with FTI; engaged regarding [REDACTED] issues; engaged regarding [REDACTED]; considering disclaimer matters; reviewing correspondence; responding to email; attending to Pawnee transaction; preparing for and attending call with [REDACTED].	4.60
Mar-10-25	Mark Sheeley	Correspondence regarding court orders.	0.50
Mar-10-25	Sean Stidwill	Attending on correspondence with R. Kim regarding [REDACTED]; reviewing diligence materials provided; correspondence with J. Ye regarding [REDACTED]; circulating executed [REDACTED].	0.40
Mar-10-25	Marc Wasserman	Reviewing file correspondence; engaged in discussions regarding various matters; corresponding internally regarding order.	0.90
Mar-11-25	Kelsey Armstrong	Preparing closing checklist and closing documents for Pawnee sale transaction.	3.10
Mar-11-25	Christina Brown	Preparing BC cancellation form and emailing same for execution.	0.20
Mar-11-25	Kevin MacEachern	Attending to Commercial Court online portal; submitting signed Approval and Reverse Vesting order for processing and following up with court staff to secure issued version of same.	1.00
Mar-11-25	Kevin MacEachern	Attending to Commercial Court online portal; submitting signed Stay Extension order for processing and following up with court staff to secure issued version of same.	1.00
Mar-11-25	Albina Mamonkina	Communicating internally; attending to correspondence; attending to research regarding [REDACTED].	1.80
Mar-11-25	David Rosenblat	Attending call with US counsel; engaged regarding post-closing Rifco matters; attending to Pawnee closing matters; attending to recognition materials; reviewing correspondence; responding to emails.	3.20
Mar-11-25	Mark Sheeley	Correspondence regarding pending court orders.	0.50
Mar-12-25	Kelsey Armstrong	Preparing Pawnee closing documents; email correspondence and telephone call with R. Kim.	1.10
Mar-12-25	Shawn T. Irving	Attending call with FTI and [REDACTED]; attending call with McCarthy's and FTI; correspondence with FTI regarding [REDACTED].	0.70

Mar-12-25	Albina Mamonkina	Communicating internally; attending to correspondence; attending to research regarding [REDACTED].	1.10
Mar-12-25	David Rosenblat	Reviewing draft US materials and commenting on same; reviewing correspondence; responding to emails; attending call regarding [REDACTED]; attending call with FTI.	1.30
Mar-12-25	Jessica Silverman	Attending to email from S. Stidwill regarding [REDACTED]; reviewing and considering relevant materials.	0.40
Mar-12-25	Sean Stidwill	Attending on Pawnee transaction employee matters, including correspondence with FTI and internally regarding same; attending on [REDACTED]; attending on [REDACTED] and related review of agreement; corresponding with J. Ye; attending on [REDACTED];	1.20
Mar-12-25	Marc Wasserman	Reviewing file correspondence; reviewing US materials; preparing for and attending call with FTI.	2.10
Mar-13-25	Kelsey Armstrong	Email correspondence and calls with R. Kim regarding Pawnee matters.	0.90
Mar-13-25	Albina Mamonkina	Communicating internally; preparing [REDACTED].	1.20
Mar-13-25	David Rosenblat	Reviewing correspondence; responding to emails; reviewing draft [REDACTED]; attending call with FTI; attending call with US counsel.	1.70
Mar-13-25	Sean Stidwill	Reviewing correspondence relating to [REDACTED]; analyzing same; discussing same with D. Rosenblat; attending on review of revised [REDACTED]; corresponding regarding same; consider [REDACTED] in relation to R. Kim correspondence; reviewing [REDACTED] prepared by A. Mamonkina; attending on revisions to same; reviewing file matters in connection with same, including court-filed materials; attending on various correspondence, discussions and document review relating to the foregoing and other CCAA matters throughout the day.	3.00
Mar-14-25	Kelsey Armstrong	Email correspondence with O. Manarin regarding [REDACTED]; reviewing emails regarding [REDACTED].	0.20
Mar-14-25	David Rosenblat	Reviewing correspondence; responding to emails; engaged regarding Pawnee matters.	0.90
Mar-14-25	Sean Stidwill	Attending on [REDACTED]; attending on [REDACTED]; discussing same with D. Rosenblat; attending on [REDACTED]; corresponding with S. Blank regarding same; preparing form of NDA for [REDACTED]; circulating same to O. Manarin.	2.50
Mar-15-25	Kelsey Armstrong	Email correspondence with O. Manarin regarding [REDACTED].	0.20

Mar-17-25	Kelsey Armstrong	Meeting with R. Kim and O. Manarin with respect to [REDACTED]; email correspondence regarding Pawnee matters.	0.50
Mar-17-25	Shawn T. Irving	Revising draft acknowledgment based on comments from FTI; correspondence with [REDACTED] regarding same.	0.40
Mar-17-25	David Rosenblat	Considering [REDACTED]; considering [REDACTED]; engaged internally and with US counsel regarding same; reviewing correspondence; responding to emails.	0.90
Mar-17-25	Sean Stidwill	Preparing for and attending meeting with J. Rosenberg and R. Kim regarding [REDACTED]; attending on related document review; attending on revisions to [REDACTED]; circulating same to client group for review; attending on related correspondence.	1.50
Mar-18-25	Kelsey Armstrong	Attending meetings to discuss Pawnee matters; discussing [REDACTED] with D. Rosenblat.	1.10
Mar-18-25	David Rosenblat	Attending to Pawnee closing matters; engaged regarding [REDACTED]; attending calls with US counsel; attending calls with FTI; reviewing correspondence; responding to emails; attending call with K. Armstrong.	2.00
Mar-18-25	Sean Stidwill	Revising and finalizing [REDACTED]; sending same; monitoring correspondence.	0.30
Mar-18-25	Marc Wasserman	Reviewing file correspondence; corresponding regarding various matters; engaged in conversations regarding employee matters; preparing for and attending call regarding same; reviewing [REDACTED]; various discussions regarding same other matters.	1.40
Mar-18-25	Marc Wasserman	Reviewing file correspondence; corresponding regarding [REDACTED]; attending on call regarding same and other matters.	1.50
Mar-19-25	Kelsey Armstrong	Discussing Pawnee closing matters; email correspondence with R. Kim regarding [REDACTED] acts.	0.70
Mar-19-25	John A. Black	Reviewing [REDACTED]; discussing [REDACTED] with L. Lynds.	0.50
Mar-19-25	Shawn T. Irving	Correspondence with FTI regarding [REDACTED]; reviewing Blakes comments on same; finalizing draft [REDACTED]; correspondence with McCarthy regarding same.	0.70
Mar-19-25	Lorraine A. Lynds	Reviewing correspondence relating to p [REDACTED]; conference with D. Rosenblat regarding same; considering question from D. Rosenblat regarding [REDACTED]; reviewing [REDACTED]; providing comments on [REDACTED] to D. Rosenblat.	4.90

Mar-19-25	Michael Pede	Reviewing background in respect of Pawnee transaction in anticipation of closing.	0.90
Mar-19-25	David Rosenblat	Engaged regarding [REDACTED] issues; attending internal call regarding same; reviewing correspondence; responding to emails; engaged regarding Pawnee closing matters; attending call with FTI.	1.70
Mar-19-25	Jessica Silverman	Discussing preparing [REDACTED] with S. Poysa.	0.20
Mar-19-25	Marc Wasserman	Reviewing file correspondence; corresponding regarding various matters; engaged in conversations regarding employee matters; preparing for and attending call regarding same; reviewing email from [REDACTED]; reviewing [REDACTED]; various discussions regarding same and other matters.	1.40
Mar-20-25	Kelsey Armstrong	Email correspondence with R. Kim regarding Pawnee matters.	1.00
Mar-20-25	John A. Black	Reviewing [REDACTED] [REDACTED] discussing [REDACTED] with L. Lynds; reviewing emails.	1.10
Mar-20-25	Shawn T. Irving	Discussions with D. Rosenblat regarding [REDACTED]; revising same.	0.30
Mar-20-25	Lorraine A. Lynds	Corresponding with D. Rosenblat and J. Black regarding [REDACTED] [REDACTED]; considering follow-on questions regarding [REDACTED]; conference with J. Black regarding same.	2.30
Mar-20-25	Sven C. Poysa	Communicating with S. Stidwill and others regarding [REDACTED] [REDACTED].	0.20
Mar-20-25	David Rosenblat	Attending call with FTI; engaged regarding [REDACTED]; engaged regarding [REDACTED]; attending internal call regarding same; reviewing correspondence; responding to emails.	2.90
Mar-20-25	Jessica Silverman	Preparing [REDACTED]; emailing S. Poysa regarding same.	1.20
Mar-20-25	Sean Stidwill	Attending on matters relating to [REDACTED] [REDACTED]; attending on related correspondence with D. Rosenblat.	0.20
Mar-21-25	Kelsey Armstrong	Email correspondence with R. Kim regarding Pawnee matters.	0.60
Mar-21-25	John A. Black	Preparing for and participating in calls regarding [REDACTED] [REDACTED].	0.50
Mar-21-25	Shawn T. Irving	Revising draft [REDACTED] based on comments received; correspondence with FTI regarding same.	0.30

Mar-21-25	Lorraine A. Lynds	Considering [REDACTED]; internal conference with J. Black and D. Rosenblat to discuss same and [REDACTED]; conference with [REDACTED] regarding same.	1.00
Mar-21-25	Michael Pede	Reviewing closing documentation, transaction background and status in connection with Pawnee transaction in anticipation of closing.	0.70
Mar-21-25	David Rosenblat	Attending call with FTI; attending internal call regarding [REDACTED]; attending call with [REDACTED]; reviewing correspondence; responding to emails.	1.30
Mar-24-25	Kelsey Armstrong	Email correspondence regarding Pawnee closing documents and other Pawnee matters.	0.90
Mar-24-25	Shawn T. Irving	Revising and circulating [REDACTED]; correspondence with Blakes regarding same; call with FTI regarding same; revising [REDACTED] call with [REDACTED] regarding same.	1.10
Mar-24-25	David Rosenblat	Reviewing correspondence; responding to emails; attending calls with FTI; attending to [REDACTED]; engaged regarding [REDACTED].	2.40
Mar-25-25	Kelsey Armstrong	Reviewing [REDACTED]; email correspondence with R. Kim regarding Pawnee matters.	1.20
Mar-25-25	Albina Mamonkina	Communicating internally; attending to [REDACTED] letters.	1.60
Mar-25-25	Sven C. Poysa	Multiple communications regarding [REDACTED]; reviewing [REDACTED].	0.40
Mar-25-25	David Rosenblat	Reviewing correspondence; responding to email; attending to [REDACTED].	0.50
Mar-25-25	Jessica Silverman	Attending to emails regarding [REDACTED].	0.20
Mar-25-25	Sean Stidwill	Attending on DIP amendment matters, including document review relating to DE certificates of good standing; attending on [REDACTED]; attending on [REDACTED]; attending on [REDACTED]; corresponding with A&B regarding [REDACTED]; attending on additional correspondence, discussions, and document review throughout the day relating to the foregoing and other CCAA matters.	2.50
Mar-26-25	Kelsey Armstrong	Email correspondence with R. Kim and O. Manarin regarding Pawnee closing matters.	0.90
Mar-26-25	Shawn T. Irving	Correspondence with McCarthys regarding [REDACTED]; correspondence with [REDACTED].	0.40

Mar-26-25	Sven C. Poysa	Reviewing and revising [REDACTED]; follow-up regarding same.	0.40
Mar-26-25	Jessica Silverman	Exchanging internal emails regarding [REDACTED].	0.20
Mar-26-25	Sean Stidwill	Attending on DIP amendment matters; attending on [REDACTED], including reviewing drafts of same and related correspondence; attending on [REDACTED] and internal correspondence relating to same; corresponding with A&B regarding [REDACTED]; attending on [REDACTED]; attending on related discussions, correspondence, and document review throughout the day.	0.80
Mar-27-25	Kelsey Armstrong	Discussing tax matters with K. Maguire; updating closing checklist and closing documents; email correspondence regarding Pawnee closing.	2.90
Mar-27-25	Shawn T. Irving	Drafting email to McCarthys regarding [REDACTED]; correspondence with FTI regarding same and providing update; correspondence with Blakes.	0.60
Mar-27-25	Lorraine A. Lynds	Considering [REDACTED] comments on [REDACTED].	0.70
Mar-27-25	Kimberly Maguire	Initiating [REDACTED].	0.20
Mar-27-25	Michael Pede	Reviewing closing document status in anticipation of signature packages; reviewing changes to share purchase agreement schedules.	0.60
Mar-27-25	Sean Stidwill	Discussing Pawnee closing, [REDACTED], and [REDACTED] with D. Rosenblat; reviewing [REDACTED] correspondence; drafting [REDACTED]; drafting [REDACTED]; circulating same to J. Porepa; attending on call with J. Porepa to discuss same; attending on related correspondence.	3.20
Mar-28-25	Kelsey Armstrong	Meeting to discuss [REDACTED]; coordinating Pawnee closing.	3.30
Mar-28-25	John A. Black	Participating in call with Osler team regarding [REDACTED]; reviewing emails; discussing [REDACTED] with L. Lynds.	0.50
Mar-28-25	Shawn T. Irving	Correspondence with [REDACTED].	0.30
Mar-28-25	Lorraine A. Lynds	Preparing for, and attending, conference to discuss [REDACTED]; reviewing correspondence [REDACTED]; discussions with Canadian counsel; broader discussions regarding [REDACTED].	2.40
Mar-28-25	Kimberly Maguire	Preparing for and attending meeting regarding tax aspects of sales proceeds.	0.80

Mar-28-25	Albina Mamonkina	Communicating and meeting internally; attending to [REDACTED]; preparing [REDACTED].	1.80
Mar-28-25	Michael Pede	Attending to closing matters in respect of Pawnee share purchase transaction including facilitating signature packages.	1.40
Mar-28-25	David Rosenblat	Reviewing correspondence; responding to emails; attending multiple calls with FTI; engaged regarding [REDACTED]; attending call with BLG and Osler regarding same; attending call with [REDACTED] regarding same; engaged regarding Pawnee closing matters.	3.80
Mar-28-25	Sean Stidwill	Finalizing and sending [REDACTED]; attending on call with R. Kim regarding [REDACTED] and reviewing same; reviewing and commenting on [REDACTED]; drafting proposed response relating to same for R. Kim; attending on [REDACTED]; attending on call with D. Rosenblat, L. Lynds, and J. Black to discuss [REDACTED]; attending on call with K. Armstrong to discuss [REDACTED]; attending on call with Osler and BLG to discuss same; attending on call with Osler, BLG, [REDACTED] to discuss same; attending on [REDACTED]; attending on call with A. Mamonkina to discuss additional [REDACTED]; attending on various discussions, correspondence and document review throughout the day relating to the foregoing and CCAA matters.	3.90
Mar-29-25	Kelsey Armstrong	Telephone call with R. Kim; email correspondence with R. Kim and O. Manarin regarding Pawnee closing.	0.60
Mar-29-25	David Rosenblat	Attending to closing matters; reviewing correspondence; attending call with FTI.	0.60
Mar-30-25	Kelsey Armstrong	Email correspondence regarding Pawnee closing matters.	0.50
Mar-30-25	David Rosenblat	Attending calls with FTI; attending call with Alston; attending to closing matters.	1.70
Mar-31-25	Kelsey Armstrong	Multiple emails and telephone calls regarding Pawnee closing; drafting [REDACTED]; attending to closing matters.	4.70
Mar-31-25	Shawn T. Irving	Correspondence with [REDACTED]; providing proposed changes to [REDACTED]; correspondence with D. Rosenblat regarding same.	0.70
Mar-31-25	Albina Mamonkina	Communicating and meeting internally; reviewing correspondence; preparing [REDACTED].	1.80
Mar-31-25	Michael Pede	Reviewing executed purchaser documentation in respect of Pawnee closing and status of all other closing documentation in anticipation of closing; reviewing additional extra-provincial registration documentation for [REDACTED] and coordinating execution of same.	1.20



Mar-31-25	David Rosenblat	Attending call with FTI; attending to closing matters; attending to [REDACTED].	2.60
Mar-31-25	Sean Stidwill	Attending on call with J. Porepa regarding [REDACTED]; discussing same with A. Mamonkina; reviewing and commenting on [REDACTED]; reviewing [REDACTED] and file matters in connection with same; attending on related correspondence; attending on call with K. Armstrong regarding Pawnee closing matters; attending on correspondence with R. Kim relating to same; monitoring Pawnee closing matters.	2.20

<b>TOTAL HOURS:</b>	<b>272.50</b>
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#### EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Courier Expenses	74.57
Printing Costs	184.20
Special Supplies Costs	4.70
Agent's Fees & Expenses	664.20
<u>EXPENSES - NON-TAXABLE</u>	
Notice of Motion	339.00
<b>TOTAL (CAD):</b>	<b>1,266.67</b>



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.: 13021195  
Date: May 16, 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	297,945.00
REIMBURSABLE EXPENSES	988.55
HST @ 13%	38,861.36
<b>TOTAL (CAD):</b>	<b>337,794.91</b>

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.: 13021195  
Payor ID: 223352  
Amount: 337,794.91 CAD

Please provide details of EFT/wire to [payments@osler.com](mailto: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	24.70	1,065	26,305.50
John A. Black	2.00	1,480	2,960.00
Shawn T. Irving	17.20	1,200	20,640.00
Lorraine A. Lynds	1.70	1,180	2,006.00
Kimberly Maguire	12.60	1,095	13,797.00
Sven C. Poysa	0.60	1,170	702.00
David Rosenblat	47.70	1,200	57,240.00
Mark Sheeley	25.00	995	24,875.00
Sean Stidwill	77.90	960	74,784.00
Marc Wasserman	7.30	1,650	12,045.00
<u>ASSOCIATE</u>			
Tiffany Dang	19.70	680	13,396.00
Jean-Philippe Dionne	4.30	975	4,192.50
Albina Mamonkina	34.30	630	21,609.00
Lipi Mishra	15.20	930	14,136.00
Michael Pede	1.30	780	1,014.00
Lauren Scott	5.90	730	4,307.00
Tiffany Sun	2.90	730	2,117.00
<u>PARAPROFESSIONAL</u>			
Nathalia Abdon	0.50	285	142.50
Christina Brown	0.20	520	104.00
Kevin MacEachern	1.50	325	487.50
Anmol Perhar	0.10	380	38.00
<u>STUDENT</u>			
Rachel Berger-Viflantzoff	0.60	315	189.00
Sanpreet Dhillon	1.90	390	741.00
Raphael Yacobi-Harris	0.30	390	117.00
<b>TOTAL FEES (CAD):</b>	<b>305.40</b>		<b>297,945.00</b>

## FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Apr-01-25	Kelsey Armstrong	Emailing regarding closing matters; call with J. Porepa.	0.70
Apr-01-25	Shawn T. Irving	Revising [REDACTED]; correspondence with [REDACTED] regarding same; correspondence with FTI regarding same.	0.30

Apr-01-25	Kevin MacEachern	Attending to Commercial Court online portal; submitting Monitor's certificate for processing.	0.50
Apr-01-25	Kimberly Maguire	Drafting email to working group on [REDACTED].	0.80
Apr-01-25	Albina Mamonkina	Communicating internally; reviewing correspondence; attending to the [REDACTED].	1.10
Apr-01-25	Michael Pede	Re-dating and re-compiling all closing documents and reviewing closing documents from Purchaser.	0.90
Apr-01-25	Anmol Perhar	Reviewing email from S. Zejnilovic regarding [REDACTED].	0.10
Apr-01-25	Sven C. Poysa	Reviewing [REDACTED] and considering file materials; follow-up regarding same with S. Stidwill and others.	0.60
Apr-01-25	David Rosenblat	Reviewing correspondence; responding to email; attending call with FTI; engaged regarding Pawnee closing matters.	0.60
Apr-01-25	Mark Sheeley	Correspondence and discussion regarding stay extension, other potential relief.	0.50
Apr-01-25	Sean Stidwill	Attending on review of [REDACTED]; corresponding with S. Poysa regarding same; attending on [REDACTED]; reviewing underlying agreements; corresponding regarding same; attending on Pawnee closing matters and filing of Monitor's certificate; attending on [REDACTED]; corresponding internally regarding [REDACTED]; attending on various discussions, correspondence, and document review relating to the foregoing and other CCAA matters throughout the day.	2.70
Apr-02-25	Nathalia Abdon	Attending to minute book matters for the former Rifco entities.	0.50
Apr-02-25	Kelsey Armstrong	Meeting with lenders' counsel; emailing regarding Rifco post-closing matters; emailing regarding [REDACTED].	0.80
Apr-02-25	Christina Brown	Filing BC cancellation with BC Registry and email to M. Pede regarding same.	0.20
Apr-02-25	Tiffany Dang	Sending the Monitor's certificate to the service list, as filed; conferring with S. Stidwill regarding next steps for departed list recipients.	0.30
Apr-02-25	Kevin MacEachern	Communicating with Commercial Court; securing court stamped version of Monitor's certificate.	0.50

Apr-02-25	Albina Mamonkina	Communicating internally; reviewing correspondence; attending to the [REDACTED].	0.80
Apr-02-25	Michael Pede	Confirming closing documentation in respect of Pawnee transaction; coordinating cancellation of extra provincial registrations in Manitoba and British Columbia.	0.40
Apr-02-25	David Rosenblat	Reviewing correspondence; engaged regarding post-closing matters.	0.20
Apr-02-25	Sean Stidwill	Attending on Pawnee closing matters and filing of Monitor's certificate; attending on [REDACTED] matters; corresponding with A. Mamonkina regarding revisions to [REDACTED]; reviewing same.	0.60
Apr-03-25	Kelsey Armstrong	Meeting with J. Porepa and O. Manarin regarding Pawnee post-closing matters; email correspondence with lenders' counsel; email correspondence regarding Rifco name change matters.	1.10
Apr-03-25	John A. Black	Reviewing and exchanging emails.	0.20
Apr-03-25	Shawn T. Irving	Attending call with J. Porepa regarding [REDACTED]; correspondence with McCarthy regarding same; correspondence with M. Wasserman.	0.50
Apr-03-25	Lorraine A. Lynds	Considering question from R. Kim regarding [REDACTED].	0.30
Apr-03-25	Kimberly Maguire	Corresponding regarding [REDACTED].	0.50
Apr-03-25	David Rosenblat	Reviewing correspondence; responding to email; attending to post-closing matters.	0.40
Apr-03-25	Sean Stidwill	Preparing for and attending call with O. Manarin, J. Porepa, and K. Armstrong regarding post-closing Pawnee payable matters; attending on correspondence relating to [REDACTED].	1.20
Apr-04-25	Kelsey Armstrong	Email correspondence regarding Rifco post-closing matters; attending [REDACTED].	0.80
Apr-04-25	Shawn T. Irving	Attending call with McCarthys to discuss [REDACTED]; drafting reporting email regarding same; attending call with FTI to discuss same; attending call with Blakes regarding same; considering [REDACTED].	2.00
Apr-04-25	Kimberly Maguire	Consulting on [REDACTED] on working group call.	0.50
Apr-04-25	David Rosenblat	Reviewing correspondence.	0.20
Apr-04-25	Sean Stidwill	Attending on [REDACTED] and related document review and discussions; attending on correspondence relating to Waypoint and Pawnee matters.	0.50

Apr-04-25	Marc Wasserman	Reviewing file correspondence; engaged in internal discussions; further correspondence regarding [REDACTED]; attending on call regarding same.	1.90
Apr-05-25	Shawn T. Irving	Drafting [REDACTED]; correspondence with [REDACTED] regarding same; correspondence with FTI and Osler regarding same; considering alternatives.	1.20
Apr-06-25	Shawn T. Irving	Reviewing Agent comments on revised acknowledgment; attending call with Blakes to discuss same; correspondence with FTI regarding same.	0.50
Apr-07-25	Kelsey Armstrong	Attending call regarding Pawnee sales proceeds; email correspondence regarding Rifco extra-provincial registration cancellation	0.90
Apr-07-25	Shawn T. Irving	Drafting reporting email to FTI regarding discussions with Blakes; call with Blakes; correspondence with FTI; correspondence with [REDACTED].	0.60
Apr-07-25	David Rosenblat	Reviewing correspondence.	0.20
Apr-08-25	Kelsey Armstrong	Call with R. Kim regarding Pawnee matters; email correspondence regarding retained contracts.	0.40
Apr-08-25	Shawn T. Irving	Drafting [REDACTED]; attending call with [REDACTED]; drafting [REDACTED] for [REDACTED]; correspondence with [REDACTED] regarding same.	2.30
Apr-08-25	David Rosenblat	Attending to post closing matters; reviewing correspondence; responding to emails.	0.30
Apr-08-25	Sean Stidwill	Reviewing correspondence from J. Porepa regarding [REDACTED]; attending on call with J. Porepa regarding same; attending on correspondence.	0.70
Apr-08-25	Marc Wasserman	Reviewing file correspondence; engaged in discussions regarding various matters; preparing for and attending call with Osler, FTI and [REDACTED]; various discussions regarding same and other matters	1.90
Apr-09-25	Kelsey Armstrong	Attending meetings with FTI to discuss [REDACTED]; preparing summary email.	2.60
Apr-09-25	Kimberly Maguire	Attending call with working group to discuss [REDACTED]; reviewing option summary.	0.90
Apr-09-25	Albina Mamonkina	Reviewing correspondence; meeting regarding Pawnee Excluded Contracts.	1.20

Apr-09-25	David Rosenblat	Reviewing correspondence; engaged regarding Waypoint matters.	0.40
Apr-09-25	Sean Stidwill	Attending on call with FTI and Osler relating to Pawnee Excluded Contracts; attending on correspondence relating to same; revising [REDACTED] in connection with same.	1.70
Apr-10-25	Kelsey Armstrong	Email correspondence with R. Kim; considering [REDACTED].	0.80
Apr-10-25	John A. Black	Reviewing emails; discussing approach to [REDACTED] with L. Lynds.	0.30
Apr-10-25	Lorraine A. Lynds	Considering question from R. Kim regarding [REDACTED]; conference with J. Black regarding same.	0.80
Apr-10-25	Kimberly Maguire	Analyzing [REDACTED].	0.50
Apr-10-25	Albina Mamonkina	Reviewing correspondence; attending to [REDACTED].	2.90
Apr-10-25	Lipi Mishra	Corresponding with court to schedule hearing.	0.80
Apr-10-25	David Rosenblat	Attending to Waypoint matters; reviewing correspondence.	0.20
Apr-10-25	Sean Stidwill	Attending on [REDACTED]; attending on related [REDACTED], including review of draft template; corresponding with A. Mamonkina regarding same; attending on matters relating to May 1 court date and next Monitor's report; corresponding with J .Porepa regarding relief at next hearing; corresponding with Blakes regarding same.	1.10
Apr-11-25	Kelsey Armstrong	Email correspondence regarding [REDACTED].	0.30
Apr-11-25	Lorraine A. Lynds	Considering questions from D. Mullett regarding [REDACTED]; conference with S. Stidwill regarding same in context of court approval for transaction.	0.60
Apr-11-25	Lipi Mishra	Preparing for hearing.	0.40
Apr-11-25	David Rosenblat	Reviewing correspondence.	0.10
Apr-11-25	Mark Sheeley	Correspondence regarding stay extension, other potential relief.	0.50
Apr-11-25	Sean Stidwill	Attending on call with L. Lynds regarding [REDACTED] matters; attending on call with D. Rosenblat regarding same; revising [REDACTED]; attending on correspondence with [REDACTED] and FTI regarding same; attending on [REDACTED]; attending on [REDACTED].	1.40
Apr-12-25	Sean Stidwill	Drafting summary of [REDACTED] for Monitor group; reviewing related documentation; circulating same.	2.00

Apr-14-25	Kelsey Armstrong	Email correspondence and call with R. Kim regarding Pawnee matters.	0.90
Apr-14-25	Shawn T. Irving	Correspondence with Blakes; correspondence regarding stay extension.	0.30
Apr-14-25	David Rosenblat	Reviewing correspondence.	0.10
Apr-14-25	Sean Stidwill	Attending on preparatory call with S. Blank regarding [REDACTED]; attending call with S. Blank and counsel to [REDACTED] regarding same; attending on correspondence.	0.50
Apr-15-25	Kelsey Armstrong	Meeting to discuss [REDACTED]; email correspondence and telephone call with R. Kim.	1.20
Apr-15-25	Rachel Berger-Viflanzoff	Reviewing [REDACTED].	0.60
Apr-15-25	Shawn T. Irving	Correspondence from [REDACTED] regarding [REDACTED]; responding to same; correspondence with FTI regarding same.	0.40
Apr-15-25	Albina Mamonkina	Communicating internally; attending to correspondence; attending to contract disclaimers.	0.80
Apr-15-25	David Rosenblat	Reviewing correspondence; responding to emails; attending to [REDACTED]; attending internal status call.	1.70
Apr-15-25	Sean Stidwill	Preparing for and attending call with D. Rosenblat regarding file status; preparing for and attending call with D. Rosenblat and K. Armstrong regarding same; discussing [REDACTED]; reviewing correspondence relating to same; attending on drafting of [REDACTED]; discussing same with D. Rosenblat; attending on revisions and circulating revised draft to FTI; attending on review and revision of [REDACTED]; reviewing underlying contract in connection with same; circulating draft; attending on correspondence throughout the day.	5.00
Apr-16-25	Kelsey Armstrong	Attending calls regarding [REDACTED]	0.90
Apr-16-25	Shawn T. Irving	Correspondence from Blakes; responding to same; drafting reporting email to lender group; revising [REDACTED]; sending same to [REDACTED]; reviewing [REDACTED]; attending call with [REDACTED] regarding same.	2.30
Apr-16-25	Albina Mamonkina	Communicating internally; attending to correspondence; attending to contract disclaimers; reviewing court documents regarding [REDACTED]	2.70

Apr-16-25	David Rosenblat	Attending call with FTI; attending call with K. Armstrong; engaged regarding post-closing matters; engaged regarding [REDACTED]; reviewing correspondence; responding to emails.	1.90
Apr-16-25	Sean Stidwill	Preparing for and attending [REDACTED] call with FTI and Osler; attending on [REDACTED] inquiry from J. Porepa; reviewing Blakes comments on DIP interim proceeds agreement; considering same; reviewing court-filed materials regarding proceeds of Pawnee sale; attending on matters relating to the foregoing and additional CCAA items throughout the day.	1.50
Apr-17-25	Shawn T. Irving	Reviewing [REDACTED]; providing comments on same; correspondence with FTI regarding same; reviewing further [REDACTED]; correspondence with [REDACTED] and FTI regarding same.	1.10
Apr-17-25	Kimberly Maguire	Consulting on [REDACTED].	0.80
Apr-17-25	Albina Mamonkina	Communicating internally; attending to correspondence; attending to [REDACTED]; preparing stay extension order; attending internal call regarding [REDACTED].	2.00
Apr-17-25	David Rosenblat	Reviewing correspondence; responding to emails; attending to post-closing matters; engaged regarding distribution matters.	1.50
Apr-17-25	Mark Sheeley	Correspondence and discussions related to draft stay extension motion.	0.50
Apr-17-25	Sean Stidwill	Reviewing and revising [REDACTED]; discussing same with D. Rosenblat; reviewing DIP Term Sheet in connection with same; discussing same with D. Rosenblat and M. Wasserman; reviewing related correspondence; attending on call with K. McGuire and A. Mamonkina regarding same; attending on additional revisions to same; corresponding with Alston regarding [REDACTED]; attending on [REDACTED]; attending on document review, discussions, and correspondence relating to the foregoing throughout the day.	4.50
Apr-17-25	Marc Wasserman	Reviewing file correspondence; engaged in internal discussions regarding changes to DIP; reviewing same.	1.40
Apr-18-25	David Rosenblat	Attending call with FTI; attending to distribution matters; engaged with M. Wasserman regarding same; reviewing correspondence; responding to email.	0.90
Apr-18-25	Sean Stidwill	Attending on correspondence with D. Rosenblat regarding interim distribution and DIP amendment; attending on revisions to same; reviewing DIP Term Sheet in connection with same; attending on [REDACTED]; attending on review of [REDACTED]; attending on correspondence with K. Armstrong regarding same.	2.00



Apr-18-25	Marc Wasserman	Preparing for and attending call regarding distribution and next steps.	1.40
Apr-19-25	Shawn T. Irving	Revising [REDACTED]; revising [REDACTED]; correspondence with FTL; correspondence with Blakes; correspondence with [REDACTED]; reviewing draft [REDACTED]; proposing changes to same; correspondence with Blakes.	1.50
Apr-19-25	Kimberly Maguire	Attending working group call to discuss [REDACTED].	0.50
Apr-19-25	David Rosenblat	Preparing for and attending call regarding distribution agreement; discussing same with M. Wasserman; reviewing and commenting thereon; reviewing correspondence; responding to email.	1.40
Apr-19-25	Sean Stidwill	Attending on fee affidavit matters; attending on [REDACTED]; reviewing D. Rosenblat comments on draft agreement; further revising same and circulating to FTL.	2.20
Apr-19-25	Marc Wasserman	Preparing for and attending call regarding [REDACTED].	0.70
Apr-20-25	Albina Mamonkina	Communicating internally; attending to correspondence; attending to contract disclaimers.	1.00
Apr-20-25	David Rosenblat	Reviewing correspondence; engaged regarding [REDACTED].	0.30
Apr-20-25	Sean Stidwill	Reviewing draft contract disclaimers circulated by A. Mamonkina; commenting on same; reviewing underlying contracts in connection with same; attending on interim discussion matters; attending on related correspondence.	1.80
Apr-21-25	Kelsey Armstrong	Reviewing and commenting on draft [REDACTED] for [REDACTED]; attending meetings to discuss [REDACTED].	4.30
Apr-21-25	Tiffany Dang	Meeting with L. Mishra and M. Sheeley to discuss next steps in the motion.	0.50
Apr-21-25	Tiffany Dang	Drafting the skeleton of the fifth report of the Monitor.	3.50
Apr-21-25	Shawn T. Irving	Attending call with [REDACTED] regarding [REDACTED]; attending call with [REDACTED] and [REDACTED] to discuss same; finalizing [REDACTED] and sending same.	0.80
Apr-21-25	Kimberly Maguire	Attending FTL, Osler and Alston call on [REDACTED]; Consulting on [REDACTED].	1.00
Apr-21-25	Albina Mamonkina	Communicating internally; attending to correspondence; attending to contract disclaimers; preparing court order and fee affidavit.	4.20

Apr-21-25	Lipi Mishra	Drafting Monitor's report.	4.00
Apr-21-25	David Rosenblat	Attending to [REDACTED] and related matters; engaged internally regarding same; attending to [REDACTED] agreement; reviewing correspondence; responding to emails; attending call with FTI.	2.70
Apr-21-25	Mark Sheeley	Correspondence and discussion regarding draft report; revising draft report.	1.00
Apr-21-25	Sean Stidwill	Attending call with K. Maguire regarding [REDACTED]; attending on correspondence with S. Blank regarding [REDACTED]; attending on calls with S. Blank and K. Armstrong regarding same; attending on Osler, Alston, and FTI tax call; attending on correspondence with M. Chow; reviewing draft [REDACTED] and related documents in connection with same; attending on May 1 motion matters and related discussions.	2.50
Apr-22-25	Kelsey Armstrong	Discussing [REDACTED]; updating [REDACTED].	1.50
Apr-22-25	John A. Black	Reviewing draft purchase agreement; discussing same with D. Rosenblat and K. Armstrong; providing comments on purchase agreement to K. Armstrong.	1.50
Apr-22-25	Kimberly Maguire	Consulting of [REDACTED]; consulting on [REDACTED].	0.80
Apr-22-25	Albina Mamonkina	Communicating internally; attending to correspondence; preparing court order and fee affidavits; redacting invoices.	2.60
Apr-22-25	David Rosenblat	Reviewing and commenting on [REDACTED]; attending internal calls regarding same; preparing for and attending call regarding [REDACTED]; engaged regarding related analysis; attending call with FTI; reviewing correspondence; responding to emails; discussing [REDACTED] with M. Wasserman.	3.90
Apr-22-25	Sean Stidwill	Attending call with D. Rosenblat regarding May 1 motion materials; preparing for and attending call with Blakes, Osler, Alston, and FTI regarding distribution matters; attending call with T. Sun regarding Waypoint approval order; reviewing draft fee affidavit materials prepared by A. Mamonkina; corresponding with M. Sheeley regarding court report matters; attending on various document review and revision, discussions, and correspondence relating to the [REDACTED] and May 1 motion matters throughout the day.	4.00
Apr-22-25	Tiffany Sun	Attending call with S. Stidwill regarding file instructions; drafting approval and vesting order.	2.90

Apr-23-25	Kelsey Armstrong	Email correspondence with R. Kim regarding Pawnee agreement; reviewing comments on Waypoint transaction.	0.20
Apr-23-25	Tiffany Dang	Reviewing correspondence from the client regarding the cash flow.	0.20
Apr-23-25	Tiffany Dang	Reviewing and revising the draft motion record.	0.30
Apr-23-25	Jean-Philippe Dionne	Discussing with K. Maguire; reviewing organizational charts and other correspondence and documents; conducting analysis.	1.00
Apr-23-25	Kimberly Maguire	Analyzing [REDACTED]; instructing associate to confirm analysis; consulting of [REDACTED].	1.50
Apr-23-25	Albina Mamonkina	Communicating internally; attending to correspondence; reviewing and updating fee affidavits and court order; reviewing and updating Monitor's report; redacting FTI invoices; attending to [REDACTED].	6.50
Apr-23-25	Lipi Mishra	Attending to draft report and drafting notice of motion.	4.50
Apr-23-25	David Rosenblat	Reviewing correspondence; responding to emails; attending calls with FTI; reviewing draft report; reviewing and commenting on Order; attending call with Blakes; attending calls with Alston regarding [REDACTED]; engaged regarding [REDACTED] and DIP amendment; attending to and reviewing revisions thereon and issues relating to same; engaged regarding Waypoint matters.	4.10
Apr-23-25	Mark Sheeley	Revising draft report and notice of motion; correspondence and discussions regarding same.	4.50
Apr-23-25	Sean Stidwill	Attending on review of FTI riders for report; attending on review and comment of draft order; receiving internal comments on same; revising and circulating same to FTI; attending on [REDACTED]; discussing same with D. Rosenblat and K. Maguire; reviewing and commenting on draft report; corresponding regarding Waypoint; circulating draft order to Blakes; reviewing and commenting on draft DIP amendment; reviewing and revising draft [REDACTED]; circulating both internally; attending on various document review and revision, correspondence, and discussions in furtherance of May 1 motion, DIP amendment matters, and general CCAA matters throughout the day.	6.50
Apr-24-25	Kelsey Armstrong	Reviewing [REDACTED].	1.00
Apr-24-25	Tiffany Dang	Reviewing and editing the motion record.	2.00
Apr-24-25	Shawn T. Irving	Attending call with Blakes, Osler and FTI to discuss [REDACTED]; correspondence with [REDACTED] regarding same.	0.50

Apr-24-25	Albina Mamonkina	Communicating internally; attending to correspondence; reviewing and updating motion materials; commissioning affidavit; redacting invoices.	3.60
Apr-24-25	Lipi Mishra	Attending to revisions to report and preparing for motion.	4.50
Apr-24-25	David Rosenblat	Reviewing and revising draft report; considering comments thereon; reviewing and revising DIP amendment and distribution agreements; considering comments thereon; attending call with FTI; reviewing correspondence; responding to emails; preparing for and attending call regarding ResidualCo matters.	3.20
Apr-24-25	Lauren Scott	Drafting factum for stay extension and fee approval application.	0.40
Apr-24-25	Mark Sheeley	Attending to revisions to report and preparing for motion; correspondence with FTI regarding same.	8.50
Apr-24-25	Sean Stidwill	Attending on further review and comment of report; attending on further review and revision of draft order; attending on further review and revision of draft DIP amendment; attending on further review and revision of interim distribution agreement; attending multiple calls with D. Rosenblat and M. Sheeley regarding the foregoing throughout the day; reviewing and revising draft FTI fee affidavit; reviewing and revising draft Osler fee affidavit; reviewing and redacting invoices in connection with same; attending call with A. Mamonkina to commission Osler affidavit; attending on various document review and revision, correspondence, and discussions in furtherance of May 1 motion, DIP amendment matters, and general CCAA matters throughout the day.	10.00
Apr-25-25	Kelsey Armstrong	Meeting to discuss Pawnee adjustments; email correspondence regarding liquidation considerations.	0.90
Apr-25-25	Tiffany Dang	Drafting the factum of the Monitor.	1.50
Apr-25-25	Tiffany Dang	Reviewing and revising the motion record; reviewing and revising the notice of motion to match the fifth report of the Monitor; finalizing the Monitor's report for service; finalizing the motion record for service; serving the motion record on the service list; attending commissioning of the affidavit of service; corresponding with Donaldson Clerks for the motion record to be filed; meeting with L. Scott to discuss the factum.	3.80
Apr-25-25	Shawn T. Irving	Attending call with [REDACTED] and Blakes to discuss [REDACTED]	0.40
Apr-25-25	Albina Mamonkina	Communicating internally; attending to correspondence; reviewing and updating motion materials; commissioning affidavits.	1.30

Apr-25-25	David Rosenblat	Reviewing and revising draft report; considering comments thereon; reviewing and revising DIP amendment and distribution agreements; considering comments thereon; attending call with FTI; reviewing correspondence; responding to emails; engaged with lender counsel; considering adjustment matters; attending call with FTI regarding same; discussing same with M. Wasserman.	4.10
Apr-25-25	Lauren Scott	Discussing drafting approach to stay extension factum with M. Sheeley and T. Dang.	0.40
Apr-25-25	Mark Sheeley	Revising draft report and notice of motion; correspondence and discussions regarding same.	4.00
Apr-25-25	Sean Stidwill	Reviewing and commenting on notice of motion; reviewing comments received on draft report; attending on further review and comment of same; attending on call with D. Rosenblat regarding motion, DIP amendment and other file matters; attending on revisions to fee affidavit; reviewing motion record prior to service; attending on various discussions, correspondence, and document in furtherance of the foregoing throughout the day.	4.00
Apr-26-25	Kelsey Armstrong	Reviewing DIP Amendment with respect to [REDACTED]; email correspondence regarding same.	0.70
Apr-26-25	Tiffany Dang	Drafting the factum of the Monitor.	3.00
Apr-26-25	Jean-Philippe Dionne	Reviewing documents providing by client; conducting analysis; drafting facts and assumptions.	1.00
Apr-26-25	David Rosenblat	Attending call regarding [REDACTED]; engaged regarding related documents; reviewing correspondence; responding to emails; contacting [REDACTED]; analysis of same.	2.40
Apr-26-25	Lauren Scott	Drafting factum for stay extension hearing.	2.90
Apr-26-25	Sean Stidwill	Preparing for and attending call with Blakes, FTI, and Osler to discuss DIP Amendment and related tax matters; attending on discussion with D. Rosenblat regarding same; attending on revisions to draft DIP Amendment and related revisions to draft Interim Distribution Agreement; circulating same to M. Wasserman for review; Monitoring correspondence relating to tax matters throughout the day.	5.50
Apr-27-25	Tiffany Dang	Reviewing and analyzing the revised factum; corresponding with L. Scott and S. Dhillon regarding same.	1.70
Apr-27-25	Sanpreet Dhillon	Reviewing the citations in the Factum for accuracy and noting up case law cited.	1.90

Apr-27-25	Jean-Philippe Dionne	Conducting analysis; reviewing legislation; conducting research; drafting internal note to file; communicating internally via email.	2.00
Apr-27-25	Kimberly Maguire	Reviewing emails and attending call on [REDACTED]; consulting on tax matters.	0.60
Apr-27-25	David Rosenblat	Preparing for and attending call with FTI, lender counsel and Osler working group; engaged regarding [REDACTED]; attending to related documents; preparing for and attending call with [REDACTED]; attending call with M. Chow; reviewing correspondence; responding to emails.	3.60
Apr-27-25	Lauren Scott	Drafting and revising stay extension factum; reviewing comments regarding same from T. Dang and S. Dhillon.	1.30
Apr-27-25	Sean Stidwill	Monitoring correspondence relating to [REDACTED]; corresponding with D. Rosenblat regarding DIP amendment mark-up; reviewing same and circulating to M. Chow.	0.30
Apr-28-25	Kelsey Armstrong	Reviewing US Acquisitionco resolutions; updating summary email regarding [REDACTED]; email correspondence regarding Rifco and Pawnee post-closing matters.	1.30
Apr-28-25	Tiffany Dang	Corresponding with the filing clerk on filing; delivering the motion materials to Caselines.	0.20
Apr-28-25	Jean-Philippe Dionne	Attending correspondence; providing comments to K. Maguire; communicating internally via emails.	0.30
Apr-28-25	Kimberly Maguire	Reviewing analysis on [REDACTED]; drafting email on [REDACTED]; reviewing DIP amendment; discussing [REDACTED] internally.	2.80
Apr-28-25	David Rosenblat	Reviewing correspondence; responding to email; attending to Waypoint purchase agreement; attending to distribution agreement and DIP amendment; engaged internally, with FTI and with Blakes regarding same; attending calls with FTI; discussing outstanding issues with M. Wasserman; engaged internally regarding [REDACTED]; attending calls with Alston.	3.40
Apr-28-25	Lauren Scott	Drafting and revising stay extension factum.	0.50
Apr-28-25	Mark Sheeley	Reviewing and revising draft factum; correspondence regarding same.	1.50
Apr-28-25	Sean Stidwill	Attending on interim distribution agreement matters; attending on DIP amendment matters; attending on related [REDACTED]; attending on review of revised Waypoint SPA; attending on review and comment of draft reporting email to FTI prepared by Alston; attending on [REDACTED]; attending on related correspondence and document review.	2.20

Apr-29-25	Kelsey Armstrong	Attending meeting to discuss [REDACTED]; discussing [REDACTED]; commenting on draft Monitor's Report.	2.80
Apr-29-25	Tiffany Dang	Corresponding with S. Stidwill, M. Sheeley, A. Mamonkina, and L. Mishra regarding the revised order, the supplementary report, and next steps.	1.00
Apr-29-25	Shawn T. Irving	Telephone call with [REDACTED]; correspondence with Blakes regarding same; attending call with FTI regarding same.	0.90
Apr-29-25	Kimberly Maguire	Attending US and Canadian working group call to discuss [REDACTED]; consulting on [REDACTED].	0.90
Apr-29-25	Albina Mamonkina	Communicating internally; attending to correspondence; updating and finalizing [REDACTED]; updating court order.	0.80
Apr-29-25	Lipi Mishra	Considering factum and preparing for hearing.	1.00
Apr-29-25	David Rosenblat	Reviewing and commenting on factum; engaged regarding [REDACTED]; attending to related documentation; reviewing and commenting on report supplement; attending calls with Alston; attending calls with Blakes; attending calls with FTI; reviewing correspondence; responding to emails.	6.70
Apr-29-25	Lauren Scott	Reviewing and finalizing factum.	0.40
Apr-29-25	Mark Sheeley	Revising draft factum; reviewing and commenting on draft report; correspondence and discussions regarding hearing.	2.00
Apr-29-25	Sean Stidwill	Attending on review and comment of DIP amendment; attending on review and comment of [REDACTED]; discussing same internally; attending on related correspondence; drafting Supplement to Fifth Report; circulating same internally and to FTI; incorporating comments into further revised draft and circulating to Blakes; reviewing comments from Blakes on same; preparing for and attending [REDACTED] with [REDACTED], FTI, Alston, and Osler; attending on revisions to stay extension order; attending on matters relating to [REDACTED]; attending on related document review, discussions and correspondence throughout the day in connection with CCAA matters and stay extension motion.	7.00
Apr-30-25	Kelsey Armstrong	Discussing [REDACTED]; updating same; attending call regarding Pawnee matters.	0.60
Apr-30-25	Tiffany Dang	Reviewing and revising the factum and supplement to the fifth report of the Monitor; finalizing the supplement, the factum, and the revised order; serving and filing same; completing affidavit of service drafting and commissioning.	1.70



Apr-30-25	Shawn T. Irving	Attending meeting with [REDACTED] to discuss obt [REDACTED] [REDACTED] drafting email to [REDACTED]; call with J. Porepa regarding same; correspondence with [REDACTED]; reviewing [REDACTED]; discussions with FTI regarding same.	1.60
Apr-30-25	Kevin MacEachern	Attending to Commercial Court online portal; submitting factum and supplement to fifth report of the Monitor.	0.50
Apr-30-25	Kimberly Maguire	Consulting on tax matters.	0.50
Apr-30-25	Albina Mamonkina	Communicating internally; attending to correspondence; updating and finalizing contract disclaimers; sending out contract disclaimers.	2.80
Apr-30-25	David Rosenblat	Attending to Waypoint purchase agreement and Order; attending to report; attending to distribution and DIP amendment documents; engaged regarding [REDACTED]; attending call with FTI; attending call with Alston; engaged regarding tax matters; preparing for motion; reviewing correspondence; responding to emails.	3.20
Apr-30-25	Mark Sheeley	Revising factum and supplement; correspondence and discussion regarding same; emailing with Court; preparing for hearing.	2.00
Apr-30-25	Sean Stidwill	Attending on review of revised DIP amendment and Interim Distribution Agreement; discussing same with D. Rosenblat; coordinating execution of same; additional drafting of supplement to Fifth Report; revising and finalizing same; revising draft stay extension order; corresponding internally regarding same; attending on review and comment of [REDACTED]; attending call with M. Maguire regarding tax matters; discussing same with J. Porepa; attending on review and comment of Waypoint SPA; discussing same with K. Armstrong; reviewing and revising form of Waypoint AVO; drafting [REDACTED]; circulating same internally; attending on related document review, discussions and correspondence throughout the day; reviewing court-filed materials in advance of stay extension motion.	6.50
Apr-30-25	Raphael Yacobi-Harris	Commissioning an affidavit	0.30
<b>TOTAL HOURS:</b>			<b>305.40</b>

#### EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Printing Costs	137.70
Agent's Fees & Expenses	850.85
<b>TOTAL (CAD):</b>	<b>988.55</b>



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.: 13031375  
Date: June 30, 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	237,398.50
REIMBURSABLE EXPENSES	485.65
HST @ 13%	30,924.95
<b>TOTAL (CAD):</b>	<b>268,809.10</b>

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](mailto: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.: 13031375  
Payor ID: 223352  
Amount: 268,809.10 CAD

Please provide details of EFT/wire to [payments@osler.com](mailto: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	14.30	1,065	15,229.50
John A. Black	0.50	1,480	740.00
Shawn T. Irving	6.10	1,200	7,320.00
Lorraine A. Lynds	8.00	1,180	9,440.00
Kimberly Maguire	4.40	1,095	4,818.00
David Rosenblat	53.40	1,200	64,080.00
Mark Sheeley	21.50	995	21,392.50
Sean Stidwill	36.60	960	35,136.00
Marc Wasserman	23.20	1,650	38,280.00
<u>ASSOCIATE</u>			
Tiffany Dang	0.70	680	476.00
Jean-Philippe Dionne	3.50	975	3,412.50
Chloe Duggal	3.20	680	2,176.00
Albina Mamonkina	28.10	630	17,703.00
Lipi Mishra	13.20	930	12,276.00
Lauren Scott	4.50	730	3,285.00
Jessica Silverman	1.30	810	1,053.00
<u>PARAPROFESSIONAL</u>			
Julie Harvey	0.10	325	32.50
Kevin MacEachern	1.30	325	422.50
<u>CORPORATE SEARCHES FIXED FEES</u>			
Corporate Searches by Elizabeth E. Buchanan			126.00
<b>TOTAL FEES (CAD):</b>	<b>223.90</b>		<b>237,398.50</b>

## FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Apr-21-25	Marc Wasserman	Reviewing correspondence; responding to emails; attending calls with FTL; preparing for and attending call regarding [REDACTED].	1.90
Apr-22-25	Marc Wasserman	Reviewing file correspondence; attending on internal calls regarding [REDACTED]; preparing for and attending call regarding [REDACTED]; discussing outstanding issues with D. Rosenblat.	1.90

Apr-24-25	Marc Wasserman	Reviewing correspondence; responding to emails; attending calls with FTI and Blakes regarding [REDACTED]; attending on meeting with Alston and FTI regarding next steps [REDACTED]; engaged in internal discussions regarding same and other matters.	2.50
Apr-25-25	Marc Wasserman	Reviewing file correspondence; engaged in email exchange throughout the day regarding [REDACTED]; further email exchange regarding [REDACTED].	1.50
Apr-27-25	Marc Wasserman	Engaged in email correspondence regarding DIP amendments and other matters; attending on meetings.	1.40
Apr-29-25	Marc Wasserman	Reviewing file correspondence; preparing for and attending call regarding [REDACTED].	1.20
Apr-30-25	Marc Wasserman	Reviewing Waypoint purchase agreement and Order; corresponding regarding DIP amendment documents; engaged regarding [REDACTED]; attending call with FTI.	1.20
May-01-25	Kelsey Armstrong	Calls with R. Kim; updating Waypoint transaction agreement; reviewing and commenting on approval and vesting order.	1.10
May-01-25	Shawn T. Irving	Correspondence with [REDACTED] regarding [REDACTED]; correspondence with [REDACTED] regarding same.	0.20
May-01-25	Kevin MacEachern	Communicating with T. Dang with respect to court's acceptance of factum and supplement to fifth report for filing.	0.30
May-01-25	Kevin MacEachern	Attending to Commercial Court online portal; submitting signed order of Justice Dietrich for processing.	0.50
May-01-25	Kimberly Maguire	Consulting on tax matters.	0.40
May-01-25	Albina Mamonkina	Communicating internally; attending to correspondence; updating sixth report.	0.30
May-01-25	Lipi Mishra	Preparing for hearing.	0.30
May-01-25	David Rosenblat	Preparing for and attending motion; reviewing correspondence; responding to emails; attending to post-closing and [REDACTED]; attending to [REDACTED]; engaged regarding [REDACTED]; attending call with FTI.	4.60
May-01-25	Mark Sheeley	Preparing for and attending hearing; correspondence regarding [REDACTED].	2.50

May-01-25	Sean Stidwill	Preparing for hearing, including reviewing court filed materials; attending on multiple calls with D. Rosenblat and M. Sheeley to prepare for same; attending on review and comment of Waypoint AVO; drafting [REDACTED]; circulating same; attending on call with A. Mamonkina regarding Waypoint report; attending on document review, discussions and correspondence relating to the foregoing and other CCAA matters throughout the day.	5.70
May-01-25	Marc Wasserman	Reviewing file correspondence; engaged in discussions regarding various matters; preparing for and attending case conference before Dietrich J.; engaged in various discussions regarding same and other matters; engaged in email correspondence regarding [REDACTED] K. Burassa.	2.10
May-02-25	Kelsey Armstrong	Email correspondence with R. Kim regarding Waypoint agreement; considering and discussing [REDACTED].	1.00
May-02-25	Tiffany Dang	Reviewing and serving the issued order and endorsement.	0.20
May-02-25	Shawn T. Irving	Finalizing and executing [REDACTED]; correspondence with Blakes regarding same; correspondence with [REDACTED].	0.30
May-02-25	Kevin MacEachern	Communicating with Commercial Court; securing court issued version of Stay Extension and Ancillary Relief order of Justice Dietrich.	0.50
May-02-25	Kimberly Maguire	Consulting on [REDACTED].	0.30
May-02-25	David Rosenblat	Attending calls with FTI; attending calls with Alston; engaged regarding [REDACTED]; preparing for and attending call with [REDACTED]; reviewing correspondence; responding to emails; considering closing statement matters.	4.30
May-02-25	Sean Stidwill	Attending on Pawnee [REDACTED]; attending on [REDACTED]; attending on disclaimer matters; attending on related correspondence	1.50
May-02-25	Marc Wasserman	Preparing for and attending calls with FTI; further call with Alston; engaged in discussions regarding [REDACTED]; preparing for and attending call with [REDACTED].	2.10
May-04-25	Shawn T. Irving	Correspondence with McCarthy regarding [REDACTED].	0.10
May-04-25	David Rosenblat	Attending to [REDACTED]; attending to post closing matters; engaged regarding [REDACTED]; reviewing correspondence; responding to emails.	0.60

May-05-25	Kelsey Armstrong	Reviewing [REDACTED]; email correspondence regarding US Acquisitionco.	1.00
May-05-25	Chloe Duggal	Reviewing and summarizing contracts; attending to discussions and correspondence with A. Mamonkina and S. Stidwill on same.	3.20
May-05-25	Shawn T. Irving	Correspondence with [REDACTED]; correspondence with FTI; correspondence with Blakes regarding meeting.	0.30
May-05-25	Albina Mamonkina	Communicating internally; attending to correspondence; updating sixth report; attending to [REDACTED]; reviewing data room documents pertaining to [REDACTED].	5.50
May-05-25	David Rosenblat	Reviewing correspondence; responding to emails; engaged regarding [REDACTED]; attending calls with FTI and Alston regarding same.	2.40
May-05-25	Sean Stidwill	Attending on Waypoint AVO revisions; attending on [REDACTED]; attending on diligence relating to [REDACTED]; corresponding with A. Mamonkina and C. Duggal regarding same; attending on [REDACTED];	2.50
May-06-25	Kelsey Armstrong	Meeting to discuss [REDACTED]; updating form of [REDACTED]; reviewing further comments on Waypoint agreement.	2.10
May-06-25	Shawn T. Irving	Correspondence with [REDACTED]; call with [REDACTED]; call with J. Porepa; attending call with [REDACTED] to discuss [REDACTED].	0.90
May-06-25	Albina Mamonkina	Communicating internally; attending to correspondence; updating sixth report.	1.30
May-06-25	David Rosenblat	Attending call with C. Burr; attending calls with FTI; attending lender call; reviewing correspondence; responding to emails; attending call with [REDACTED]; engaged with US counsel regarding [REDACTED]; attending to same; attending to [REDACTED].	5.10
May-06-25	Sean Stidwill	Attending on diligence relating to [REDACTED]; attending on related discussions and correspondence.	2.00
May-07-25	Kelsey Armstrong	Call with R. Kim; email correspondence regarding Waypoint transaction and [REDACTED].	0.60
May-07-25	Jean-Philippe Dionne	Reviewing note; conducting analysis; conducting research; reviewing [REDACTED]; drafting and sending internal note to K. Maguire; discussing with K. Maguire; drafting and sending additional note to K. Maguire.	2.50

May-07-25	Kimberly Maguire	Analyzing [REDACTED]; instructing associate.	2.10
May-07-25	Albina Mamonkina	Communicating internally; attending to correspondence; updating sixth report; attending to [REDACTED].	3.20
May-07-25	David Rosenblat	Attending call with FTI; attending calls with US counsel; engaged regarding Waypoint transaction; attending to [REDACTED]; attending to [REDACTED] and related analysis and documentation; reviewing [REDACTED]; attending call with K. Enos regarding same.	2.70
May-07-25	Sean Stidwill	Attending on disclaimer matters, including reviewing and commenting on drafts and reviewing underlying agreements; attending on retained contract review matters; attending on related correspondence and discussions.	1.50
May-08-25	Kelsey Armstrong	Meeting to discuss [REDACTED]; email correspondence regarding [REDACTED].	0.80
May-08-25	Jean-Philippe Dionne	Reviewing note from K. Maguire; conducting analysis; conducting research; drafting and sending note to K. Maguire; attending correspondence.	1.00
May-08-25	Kimberly Maguire	Meeting with internal working group to discuss [REDACTED] [REDACTED]	0.80
May-08-25	Albina Mamonkina	Communicating internally; attending to correspondence; attending to [REDACTED].	0.30
May-08-25	David Rosenblat	Reviewing correspondence; responding to emails; preparing for and attending multiple calls regarding [REDACTED]; attending calls with FTI; attending [REDACTED] with advisors; attending to [REDACTED] and documentation; discussing same with M. Wasserman; reviewing correspondence; responding to emails.	3.50
May-08-25	Sean Stidwill	Attending on [REDACTED]; attending on [REDACTED] [REDACTED]; attending on related correspondence.	0.50
May-08-25	Marc Wasserman	Reviewing file matters; attending internal working group to discuss [REDACTED]; attending [REDACTED] with advisors; attending to [REDACTED] and documentation; discussing same with D. Rosenblat.	1.70
May-09-25	Kelsey Armstrong	Discussing [REDACTED]; email correspondence with R. Kim regarding [REDACTED] [REDACTED].	0.40
May-09-25	Albina Mamonkina	Communicating internally; reviewing sixth report; reviewing [REDACTED] [REDACTED].	3.40

May-09-25	David Rosenblat	Attending call with FTI and Osler working groups; reviewing correspondence; responding to emails; engaged regarding [REDACTED]; attending to Waypoint Order and agreement matters; attending calls with FTI.	3.90
May-09-25	Lauren Scott	Reviewing case law and precedents regarding [REDACTED]; discussing same with M. Sheeley.	1.60
May-09-25	Mark Sheeley	Reviewing and revising draft sixth report; correspondence regarding same.	2.00
May-09-25	Marc Wasserman	Reviewing file correspondence; participating call with FTI and Osler working groups; engaged regarding [REDACTED]; attending to Waypoint Order and agreement matters; attending calls with FTI.	2.10
May-11-25	David Rosenblat	Reviewing correspondence; engaged regarding [REDACTED].	0.30
May-12-25	Kelsey Armstrong	Email correspondence regarding Waypoint transaction; email correspondence regarding [REDACTED].	0.30
May-12-25	Shawn T. Irving	Correspondence with Blakes regarding [REDACTED]; correspondence with [REDACTED].	0.20
May-12-25	Albina Mamonkina	Communicating internally; reviewing [REDACTED].	1.70
May-12-25	David Rosenblat	Engaged regarding Chapter 15 closure matters; attending multiple calls with US counsel; reviewing [REDACTED]; engaged internally and with US counsel regarding same; attending call with FTI; reviewing correspondence; responding to emails; engaged regarding distribution matters.	2.00
May-12-25	Lauren Scott	Reviewing case law and precedents regarding [REDACTED]; drafting email summarizing relevant criteria regarding same.	2.70
May-13-25	Kelsey Armstrong	Preparing email response regarding Waypoint approval and vesting order comments; discussing [REDACTED] and documentation.	0.70
May-13-25	Shawn T. Irving	Correspondence from [REDACTED]; drafting response; correspondence with Blakes regarding meeting with [REDACTED].	0.40
May-13-25	Kimberly Maguire	Consulting on tax matters related to [REDACTED].	0.50
May-13-25	Albina Mamonkina	Communicating internally; attending to correspondence.	0.50

May-13-25	David Rosenblat	Attending call with FTI; attending to [REDACTED]; engaged with US counsel regarding same; attending to distribution matters and process; engaged internally and with US counsel regarding same; attending to [REDACTED]; considering comments from buyer counsel on form of AVO; responding thereto.	2.20
May-13-25	Lauren Scott	Drafting email summarizing relevant criteria regarding [REDACTED].	0.20
May-13-25	Marc Wasserman	Reviewing file correspondence; attending call with FTI; attending to [REDACTED]; engaged internally and with US counsel regarding [REDACTED]; considering comments from buyer counsel on form of AVO.	1.50
May-14-25	Kelsey Armstrong	Preparing [REDACTED]; meeting to discuss same; commenting on closing agenda; meeting to discuss [REDACTED].	1.90
May-14-25	Shawn T. Irving	Attending call with [REDACTED] regarding [REDACTED]; correspondence with [REDACTED] regarding same.	0.30
May-14-25	Lorraine A. Lynds	Conference with D. Rosenblat and K. Armstrong regarding timing for [REDACTED].	0.30
May-14-25	Albina Mamonkina	Communicating internally; attending to correspondence; preparing checklist for [REDACTED].	1.60
May-14-25	David Rosenblat	Discussing [REDACTED] with M. Wasserman; reviewing distribution checklist; engaged internally regarding [REDACTED]; considering same; reviewing correspondence.	1.60
May-15-25	Kelsey Armstrong	Email correspondence regarding distribution documentation.	0.20
May-15-25	Shawn T. Irving	Correspondence with [REDACTED] regarding contact with McCarthys; discussions with J. Porepa regarding same; preparing response; various correspondence with [REDACTED] regarding [REDACTED].	0.40
May-15-25	Albina Mamonkina	Communicating internally; attending to correspondence; attending to [REDACTED]; communicating with FTI team.	3.00
May-15-25	David Rosenblat	Reviewing correspondence; responding to email; attending to post-closing matters.	0.30
May-15-25	Sean Stidwill	Attending on [REDACTED]; corresponding regarding [REDACTED].	1.20



May-16-25	Shawn T. Irving	Attending call with [REDACTED] [REDACTED] correspondence with J. Porepa regarding same.	0.60
May-16-25	Albina Mamonkina	Communicating internally; attending to correspondence; communicating with FTI team; reviewing [REDACTED]; preparing [REDACTED].	1.90
May-16-25	David Rosenblat	Attending call with FTI; reviewing correspondence; responding to emails; attending to post-closing matters; attending call with [REDACTED].	1.30
May-16-25	Sean Stidwill	Attending on further review of Pawnee contract matters; attending on related correspondence.	0.80
May-16-25	Marc Wasserman	Preparing for and attending call with FTI; reviewing file correspondence; and corresponding throughout the day regarding various matters; attending to post-closing matters and call with [REDACTED] and advisors.	2.10
May-17-25	Sean Stidwill	Attending on Pawnee excluded and retained contract diligence for R. Kim and related correspondence	4.00
May-20-25	Kelsey Armstrong	Email correspondence regarding [REDACTED].	0.20
May-20-25	Shawn T. Irving	Correspondence with [REDACTED] [REDACTED] correspondence with [REDACTED] regarding same; correspondence with J. Porepa regarding [REDACTED]; correspondence with [REDACTED].	0.50
May-20-25	Kimberly Maguire	Corresponding regarding [REDACTED].	0.30
May-20-25	Lipi Mishra	Corresponding with court to schedule hearing.	0.20
May-20-25	David Rosenblat	Reviewing correspondence; attending to post-closing matters.	0.30
May-21-25	Kelsey Armstrong	Email correspondence and call with R. Kim regarding Waypoint agreement terms.	0.30
May-21-25	Shawn T. Irving	Correspondence from [REDACTED]; correspondence with FTI regarding same; call with Blakes regarding same; responding to [REDACTED].	0.60
May-21-25	Albina Mamonkina	Communicating internally; attending to correspondence; meeting with FTI team regarding reviewing Pawnee data room; updating excel spreadsheet pertaining to Pawnee's retained and excluded contracts; attending to [REDACTED].	2.20
May-21-25	David Rosenblat	Attending internal call regarding residualco matters; reviewing correspondence; responding to emails.	0.40

May-21-25	Sean Stidwill	Preparing for and attending meeting with R. Kim and A. Mamonkina regarding Pawnee and Tandem contract matters; attending on related correspondence; revising Excel summary of findings following call; additional contract review; reviewing and revising [REDACTED] and providing comments to A. Mamonkina; corresponding regarding stay extension and Waypoint approval.	2.70
May-22-25	Albina Mamonkina	Communicating internally; attending to correspondence; attending to [REDACTED].	0.90
May-22-25	David Rosenblat	Reviewing correspondence; responding to email; attending to post-closing matters; follow up with [REDACTED] regarding Chapter 15.	0.40
May-23-25	Kelsey Armstrong	Considering and responding to questions regarding [REDACTED]	0.30
May-23-25	Tiffany Dang	Reviewing and considering correspondence from the [REDACTED]; corresponding with M. Sheeley regarding same.	0.10
May-23-25	Shawn T. Irving	Correspondence with [REDACTED] and outstanding deliverables.	0.20
May-23-25	Albina Mamonkina	Communicating internally; attending to correspondence.	0.20
May-23-25	David Rosenblat	Attending call with J. Porepa; considering [REDACTED]; reviewing correspondence; responding to email.	0.70
May-26-25	Kelsey Armstrong	Reviewing updates to Waypoint agreement; call and email correspondence with R. Kim regarding same.	0.40
May-26-25	Shawn T. Irving	Reviewing [REDACTED]; correspondence with Blakes regarding same; discussion with D. Rosenblat regarding stay of proceedings and class counsel.	0.40
May-26-25	Albina Mamonkina	Communicating internally; attending to correspondence.	0.40
May-26-25	Lipi Mishra	Preparing for hearing.	0.30
May-26-25	David Rosenblat	Attending to Waypoint transaction agreement and approval materials; reviewing correspondence; responding to emails; attending call with FTI; attending to post-closing matters.	1.60
May-26-25	Mark Sheeley	Revising draft court materials; correspondence and discussion regarding same.	3.50

May-26-25	Sean Stidwill	Discussing waypoint matters with D. Rosenblat; corresponding with J. Porepa regarding same; reviewing file matters and background information relating to Waypoint; corresponding with M. Sheeley regarding report matters; revising Waypoint AVO and sending to BLG; attending on [REDACTED]; attending on correspondence	2.00
May-27-25	Kelsey Armstrong	Call and emails with R. Kim and [REDACTED]; updating agreement.	1.00
May-27-25	Tiffany Dang	Conferring with L. Scott regarding the motion materials for the upcoming appearance before Osbourne J.	0.30
May-27-25	Julie Harvey	Receiving instructions from S. Stidwill; ordering Ontario PPSA searches.	0.10
May-27-25	Shawn T. Irving	Reviewing correspondence from Blakes regarding [REDACTED]; correspondence with FTI; responding to same; correspondence with [REDACTED] regarding same.	0.70
May-27-25	Lipi Mishra	Reviewing draft report and drafting factum.	1.70
May-27-25	Mark Sheeley	Revising court documents; correspondence and discussion regarding same.	3.00
May-27-25	Sean Stidwill	Reviewing and commenting on draft Waypoint report; attending on related document review, including previous court filings, PPSA search results, draft SPA, and draft AVO; attending on Pawnee contract matters; attending on related discussions and correspondence.	2.30
May-28-25	Kelsey Armstrong	Reviewing and commenting on draft Monitor's report; email correspondence regarding Pawnee retained contracts; email correspondence regarding Waypoint agreement.	1.00
May-28-25	John A. Black	Reviewing emails; discussing issues with L. Lynds.	0.20
May-28-25	Tiffany Dang	Conferring with L. Mishra and L. Scott regarding the motion materials for the June 5 appearance.	0.10
May-28-25	Lorraine A. Lynds	Conferences with D. Rosenblat regarding [REDACTED]; follow-on conference with D. Rosenblat and R. Kim; corresponding with BLG to [REDACTED]; preparing summary of [REDACTED] for D. Rosenblat; reviewing [REDACTED] corresponding with D. Rosenblat regarding same.	4.30
May-28-25	Albina Mamonkina	Communicating internally; attending to correspondence; attending to Pawnee retained contracts review.	1.70

May-28-25	Lipi Mishra	Reviewing draft report and drafting factum.	2.50
May-28-25	David Rosenblat	Attending to draft report; attending call with FTI; engaged internally regarding Waypoint; attending call with buyer regarding same; attending to post closing matters; reviewing correspondence; responding to emails.	3.90
May-28-25	Mark Sheeley	Revising draft court materials; correspondence and discussions regarding same.	3.00
May-28-25	Sean Stidwill	Attending on review and comment of report; attending on drafting of Stay Extension Order; attending on review of proposed amendments to ARIO; attending on revisions to Waypoint AVO; attending on [REDACTED]; attending on review and comment of [REDACTED]; corresponding with A. Mamonkina regarding same; attending on various discussions, correspondence, and document review throughout the day relating to the foregoing throughout the day.	6.00
May-29-25	Kelsey Armstrong	Updating Waypoint agreement; email correspondence regarding same.	0.20
May-29-25	John A. Black	Reviewing emails; discussing issues with L. Lynds regarding Waypoint transaction.	0.30
May-29-25	Lorraine A. Lynds	Responding to questions from D. Rosenblat regarding [REDACTED]; reviewing and revising draft monitor report; corresponding with D. Rosenblat regarding same; conference with M. Sheeley to discuss Monitor's report and potential questions from the court.	3.10
May-29-25	Lipi Mishra	Preparing for hearing.	0.20
May-29-25	Lipi Mishra	Reviewing draft report and drafting factum.	4.00
May-29-25	David Rosenblat	Attending multiple calls with FTI; revising report; attending to Waypoint matters; reviewing correspondence; responding to emails.	5.60
May-29-25	Mark Sheeley	Revising draft report; correspondence and discussion regarding same; considering [REDACTED].	4.00
May-29-25	Jessica Silverman	Preparing [REDACTED]; emailing S. Stidwill regarding same.	1.30
May-29-25	Sean Stidwill	Attending on [REDACTED]; reviewing draft prepared by J. Silverman and circulating same to FTI; attending on call with R. Kim regarding same; revising Waypoint AVO; reviewing and commenting on draft report.	1.70

May-30-25	Kelsey Armstrong	Reviewing [REDACTED]; email correspondence with R. Kim.	0.80
May-30-25	Corporate Searches by Elizabeth E. Buchanan	Receiving instructions from S. Stidwill; conducting corporate profile search respecting 1000390232 Ontario Inc., and reporting thereon.	
May-30-25	Lorraine A. Lynds	Conference with D. Rosenblat regarding [REDACTED].	0.30
May-30-25	Lipi Mishra	Reviewing draft report and drafting factum.	4.00
May-30-25	David Rosenblat	Attending to report and motion materials; attending to Waypoint agreement; attending calls with FTI; attending internal calls regarding upcoming motion; reviewing correspondence; responding to emails.	3.30
May-30-25	Mark Sheeley	Revising draft report; correspondence and discussions regarding same; discussions with [REDACTED].	2.50
May-30-25	Sean Stidwill	Attending on sixth report matters; attending on review of [REDACTED] and related documentation; discussing same with D. Rosenblat; corresponding with K. Armstrong regarding same; providing comments to J. Porepa.	2.20
May-31-25	David Rosenblat	Attending call with FTI; engaged with M. Sheeley regarding motion materials and report; attending to same; reviewing correspondence; responding to emails.	2.40
May-31-25	Mark Sheeley	Revisions to draft report; correspondence regarding same.	1.00
<b>TOTAL HOURS:</b>			<b>223.90</b>

#### EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Printing Costs	1.20
Agent's Fees & Expenses	406.80
OnCorp Fees for Searches/Certificates/Filings	77.65
<b>TOTAL (CAD):</b>	<b>485.65</b>

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.: 13042180  
Date: July 31, 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	162,223.50
REIMBURSABLE EXPENSES *	1,328.00
HST @ 13%	21,217.63
<b>TOTAL (CAD):</b>	<b>184,769.13</b>

\* 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](mailto: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.: 13042180  
Payor ID: 223352  
Amount: 184,769.13 CAD

Please provide details of EFT/wire to [payments@osler.com](mailto: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
13031375	Jun-30-25	237,398.50	485.65	30,924.95	268,809.10	268,809.10
13042180	Jul-31-25	162,223.50	1,328.00	21,217.63	184,769.13	184,769.13
<b>TOTAL OUTSTANDING (CAD)</b>		<b>399,622.00</b>	<b>1,813.65</b>	<b>52,142.58</b>	<b>453,578.23</b>	<b>453,578.23</b>

## FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Kelsey Armstrong	6.40	1,065	6,816.00
Joanna Fine	0.80	1,125	900.00
Richard Fullerton	3.20	1,330	4,256.00
Shawn T. Irving	4.90	1,200	5,880.00
Lorraine A. Lynds	3.40	1,180	4,012.00
Kimberly Maguire	0.80	1,095	876.00
Sven C. Poysa	0.90	1,170	1,053.00
David Rosenblat	21.90	1,200	26,280.00
Sameena Sarangi	2.30	995	2,288.50
Mark Sheeley	13.40	995	13,333.00
Sean Stidwill	46.30	960	44,448.00
Marc Wasserman	4.20	1,650	6,930.00
<u>ASSOCIATE</u>			
Tiffany Dang	9.30	680	6,324.00
Albina Mamonkina	22.00	630	13,860.00
Lipi Mishra	9.50	930	8,835.00
Jessica Silverman	2.80	810	2,268.00
Tiffany Sun	15.60	730	11,388.00
<u>PARAPROFESSIONAL</u>			
Kevin MacEachern	2.60	325	845.00
Charlene Read	0.70	410	287.00
<u>STUDENT</u>			
Gado Omede	5.00	0	0.00
Gavin Taylor	2.10	330	693.00
<u>CORPORATE SEARCHES FIXED FEES</u>			
Corporate Searches by Eugene L. Williams			420.00
Corporate Searches by Elizabeth E. Buchanan			231.00
<b>TOTAL FEES (CAD):</b>	<b>178.10</b>		<b>162,223.50</b>

## FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Jun-01-25	David Rosenblat	Attending call with FTI regarding lender update; revising same; reviewing correspondence; responding to email.	0.50
Jun-02-25	Kelsey Armstrong	Email correspondence regarding [REDACTED] agreement; responding to questions from [REDACTED] regarding [REDACTED].	1.10
Jun-02-25	Tiffany Dang	Corresponding with A. Margeson and L. Mishra regarding [REDACTED].	0.10
Jun-02-25	Tiffany Dang	Drafting, editing, finalizing, and serving the motion record for the approval and vesting order and stay extension to the service list.	3.10
Jun-02-25	Lorraine A. Lynds	Preparing for, and attending, conference with [REDACTED] follow-on conference with D. Rosenblat and M Sheeley.	0.80
Jun-02-25	Lipi Mishra	Considering research for factum.	1.00
Jun-02-25	David Rosenblat	Preparing for and attending call with [REDACTED]; reviewing correspondence; responding to emails; reviewing and commenting on motion materials; engaged internally regarding same; considering lender order comments; attending call with Blakes regarding same; attending calls with FTI; attending to post-closing matter.	3.90
Jun-02-25	Sameena Sarangi	Reviewing [REDACTED]; drafting release; various internal correspondences; revising release.	2.30
Jun-02-25	Mark Sheeley	Preparing for and attending meeting with [REDACTED]; revising draft court materials; correspondence and discussions regarding same.	5.00
Jun-02-25	Sean Stidwill	Attending on [REDACTED]; attending on Waypoint release matters; revising draft form of stay extension order; reviewing revised form of report; discussing same with M. Sheeley; preparing revised Waypoint AVO and sending to J. Porepa; reviewing form of notice of motion and commenting on same; attending on correspondence throughout the day.	4.00
Jun-02-25	Tiffany Sun	Corresponding with S. Stidwill regarding [REDACTED]; reviewing documents and correspondences regarding same.	0.40
Jun-03-25	Kelsey Armstrong	Email correspondence regarding [REDACTED].	0.10
Jun-03-25	Tiffany Dang	Corresponding with L. Mishra and A. Margeson regarding [REDACTED].	0.10



Jun-03-25	Tiffany Dang	Reviewing and considering correspondence from [REDACTED].	0.10
Jun-03-25	Tiffany Dang	Drafting and finalizing the affidavit of service; filing and uploading the motion record to Case Center.	0.30
Jun-03-25	Kevin MacEachern	Attending to Commercial Court online portal; submitting motion record.	0.50
Jun-03-25	Albina Mamonkina	Communicating internally; attending to correspondence regarding [REDACTED]; communicating with J. Ye.	0.80
Jun-03-25	Lipi Mishra	Reviewing and revising factum and sending same to M. Sheeley.	3.00
Jun-03-25	David Rosenblat	Reviewing correspondence; responding to emails; attending call with FTI; attending to post-closing matters; considering [REDACTED].	1.10
Jun-03-25	Jessica Silverman	Exchanging emails with S. Stidwill regarding [REDACTED].	0.60
Jun-03-25	Sean Stidwill	Attending on [REDACTED]; attending on [REDACTED]; attending on [REDACTED]; attending on Pawnee excluded contract matters; attending on Waypoint transaction and hearing matters; attending on related discussions and correspondence throughout the day.	2.50
Jun-03-25	Tiffany Sun	Corresponding with S. Stidwill regarding [REDACTED]; reviewing documents and correspondences regarding same.	1.20
Jun-04-25	Kelsey Armstrong	Reviewing [REDACTED]; email correspondence regarding same.	0.50
Jun-04-25	Tiffany Dang	Conferring with M. Sheeley and G. Omede regarding edits to the factum; conferring with L. Mishra regarding the court's correspondence regarding Case Center.	1.40
Jun-04-25	Joanna Fine	Review of [REDACTED].	0.50
Jun-04-25	Lorraine A. Lynds	Reviewing and revising [REDACTED]; corresponding with D. Rosenblat regarding [REDACTED].	1.40
Jun-04-25	Kevin MacEachern	Communicating with T. Dang with respect to court's acceptance of motion record for filing.	0.30
Jun-04-25	Lipi Mishra	Preparing for hearing.	0.20
Jun-04-25	Gado Omede	Receiving a brief on the case and assignment instructions.	0.50
Jun-04-25	Gado Omede	Proofreading draft factum and footnotes.	3.50

Jun-04-25	Sven C. Poysa	Follow-up with J. Silverman regarding [REDACTED].	0.40
Jun-04-25	David Rosenblat	Reviewing correspondence; responding to email; reviewing and commenting on factum; attending call with KSV; attending to motion matters.	2.00
Jun-04-25	Mark Sheeley	Revising draft factum; correspondence regarding same; preparing for hearing.	3.00
Jun-04-25	Jessica Silverman	Reviewing and revising [REDACTED]; discussing same with S. Poysa; exchanging emails with S. Stidwill regarding same.	1.30
Jun-04-25	Sean Stidwill	Revising Waypoint [REDACTED]; circulating same to FTI and to Blakes; corresponding with D. Rosenblat regarding same; attending on Pawnee contract matters and related correspondence; reviewing and commenting on draft factum; attending on [REDACTED] matters and related correspondence; attending on call with T. Sun regarding [REDACTED].	2.50
Jun-04-25	Tiffany Sun	Attending meeting with S. Stidwill regarding [REDACTED]; reviewing [REDACTED]s and correspondences regarding same; preparing summary regarding same.	0.80
Jun-05-25	Kelsey Armstrong	Email correspondence regarding [REDACTED].	0.60
Jun-05-25	Tiffany Dang	Reviewing and revising the factum based on edits from G. Omede; conferring with M. Sheeley and L. Mishra regarding the factum; corresponding with G. Omede regarding the footnotes of the factum.	2.30
Jun-05-25	Joanna Fine	Review of [REDACTED].	0.30
Jun-05-25	Lorraine A. Lynds	Corresponding with D. Rosenblat and K. Armstrong regarding [REDACTED].	0.20
Jun-05-25	Lipi Mishra	Finalizing factum for hearing.	2.00
Jun-05-25	Gado Omede	Editing live document to add the tracked changes to it.	1.00
Jun-05-25	David Rosenblat	Attending various calls regarding Pawnee and Waypoint matters; discussing outstanding issues with M. Wasserman; attending to post closing matters; reviewing correspondence; responding to emails.	1.60
Jun-05-25	Mark Sheeley	Correspondence regarding draft factum; reviewing authorities.	1.00
Jun-05-25	Jessica Silverman	Exchanging emails with S. Stidwill regarding [REDACTED].	0.60

Jun-05-25	Sean Stidwill	Attending on Pawnee contract matters and related correspondence; attending call with R. Kim regarding same; discussing same with D. Rosenblat; attending on Waypoint transaction matters; attending on [REDACTED] and correspondence relating to same; attending on [REDACTED]; corresponding with K. Armstrong regarding same; attending on [REDACTED]; preparing for and attending call with J. Porepa, R. Kim, J. Ye, and T. Rajchel regarding [REDACTED].	5.00
Jun-06-25	Kelsey Armstrong	Finalizing Waypoint agreement and emailing regarding execution; reviewing [REDACTED].	0.90
Jun-06-25	Tiffany Dang	Corresponding with M. Sheeley and L. Mishra regarding the final factum; finalizing and serving the factum.	1.10
Jun-06-25	Lorraine A. Lynds	Reviewing revised [REDACTED]; corresponding with K. Armstrong regarding same.	0.50
Jun-06-25	Lipi Mishra	Finalizing factum.	1.50
Jun-06-25	Sven C. Poysa	Reviewing file materials; follow-up with S. Stidwill regarding [REDACTED].	0.50
Jun-06-25	David Rosenblat	Preparing for and attending call with [REDACTED]; attending to post-closing Rifco matters; reviewing correspondence; responding to emails; attending call with FTI.	3.60
Jun-06-25	Mark Sheeley	Finalizing draft factum; attending meeting with client regarding hearing.	1.20
Jun-06-25	Jessica Silverman	Exchanging emails with S. Stidwill regarding [REDACTED].	0.30
Jun-06-25	Sean Stidwill	Attending on call with [REDACTED] regarding Waypoint and [REDACTED]; revising [REDACTED]; attending on court hearing preparation call with Osler and FTI; reviewing court materials; attending on [REDACTED]; attending on [REDACTED] attending on [REDACTED]; attending on correspondence throughout the day.	3.50
Jun-06-25	Tiffany Sun	Reviewing [REDACTED] and related correspondences; preparing summary note on [REDACTED] to S. Stidwill; requesting PPSA searches in relation to same.	2.90
Jun-06-25	Marc Wasserman	Engaged in correspondence regarding various matters; preparing for and attending touchpoint meeting with Monitor and Osler.	1.90
Jun-09-25	Kelsey Armstrong	Email correspondence regarding Waypoint transaction; providing [REDACTED].	0.20

Jun-09-25	Corporate Searches by Elizabeth E. Buchanan	Receiving instructions from T. Sun; conducting Personal Property Security Act searches respecting B [REDACTED] and reporting thereon.	
Jun-09-25	Tiffany Dang	Revising the draft approval and vesting order and the stay extension order; submitting same to the Court via Case Center.	0.60
Jun-09-25	Shawn T. Irving	Correspondence with Blakes regarding [REDACTED]; correspondence with [REDACTED] regarding same.	0.20
Jun-09-25	Lorraine A. Lynds	Corresponding with D. Rosenblatt regarding [REDACTED].	0.30
Jun-09-25	Kevin MacEachern	Attending to Commercial Court online portal; submitting factum.	0.50
Jun-09-25	Kimberly Maguire	Consulting on [REDACTED] tax matters.	0.50
Jun-09-25	Lipi Mishra	Preparing for hearing, including attending to post-hearing matters.	1.00
Jun-09-25	David Rosenblat	Preparing for and attending Waypoint motion; reviewing correspondence; responding to emails; attending to post-closing matters; attending call with FTL.	3.40
Jun-09-25	Mark Sheeley	Prepare for and attend hearing; correspondence regarding orders.	3.00
Jun-09-25	Sean Stidwill	Attending on [REDACTED]; corresponding with T. Rachel regarding same; corresponding with J. Porepa regarding same; attending on old Rifco matters and related document review and discussions.	1.80
Jun-09-25	Marc Wasserman	Reviewing file and file correspondence preparing for and attending case conference before Kimmel, J. ; engaged in discussions regarding same.	1.20
Jun-10-25	Kelsey Armstrong	Email correspondence regarding [REDACTED] agreement.	0.10
Jun-10-25	Richard Fullerton	Reviewing servicing documents to prepare [REDACTED]	0.50
Jun-10-25	Shawn T. Irving	Correspondence with [REDACTED]; updating Blakes and FTL regarding same.	0.30
Jun-10-25	Lorraine A. Lynds	Corresponding with [REDACTED] and D. Rosenblat regarding [REDACTED].	0.20
Jun-10-25	Kevin MacEachern	Communicating with T. Dang with respect to court's acceptance of factum for filing.	0.30
Jun-10-25	Kevin MacEachern	Attending to Commercial Court online portal; submitting 2 signed orders of Justice Kimmel for court processing.	0.50

Jun-10-25	Albina Mamonkina	Attending to correspondence; communicating internally.	1.40
Jun-10-25	David Rosenblat	Reviewing correspondence; responding to emails; attending call with [REDACTED]; engaged with Alston regarding same; attending to post-closing matters.	1.00
Jun-10-25	Sean Stidwill	Attending on [REDACTED]; attending on review of [REDACTED]; discussing same with D. Rosenblat; attending on related correspondence with J. Ye; attending on [REDACTED];	3.40
Jun-11-25	Tiffany Dang	Corresponding with M. Sheeley and K. MacEachern regarding the endorsement and orders; serving the endorsement and orders to the service list.	0.20
Jun-11-25	Shawn T. Irving	Reviewing [REDACTED]; reviewing [REDACTED]; correspondence with FTI regarding same.	2.50
Jun-11-25	Kevin MacEachern	Communicating with Commercial Court and securing court issued versions of 2 orders of Justice Kimmel.	0.50
Jun-11-25	Albina Mamonkina	Attending to correspondence; communicating internally; reviewing [REDACTED].	1.40
Jun-11-25	David Rosenblat	Reviewing correspondence; attending to post-closing matters.	0.20
Jun-11-25	Mark Sheeley	Correspondence regarding entered orders.	0.20
Jun-11-25	Sean Stidwill	Reviewing comments on [REDACTED]; attending on [REDACTED]; discussing same with K. Armstrong; corresponding with J. Porepa regarding same; attending on call with J. Porepa regarding same and other file matters.	1.00
Jun-12-25	Kelsey Armstrong	Updating [REDACTED].	0.50
Jun-12-25	Shawn T. Irving	Correspondence with Blakes regarding [REDACTED]; attending call with J. Porepa regarding same; arrangement for [REDACTED].	1.00
Jun-12-25	Albina Mamonkina	Attending to correspondence; communicating with J. Ye.	0.20
Jun-12-25	David Rosenblat	Reviewing correspondence; responding to emails; attending call with FTI; engaged internally regarding post-closing and [REDACTED].	1.70
Jun-12-25	Sean Stidwill	Attending on [REDACTED].	0.20
Jun-13-25	Kelsey Armstrong	Discussing [REDACTED]; updating same.	0.30
Jun-13-25	David Rosenblat	Reviewing correspondence.	0.20

Jun-13-25	Sean Stidwill	Attending on [REDACTED]; attending on Old Rifco matters; attending on related correspondence and discussions.	1.00
Jun-16-25	Kelsey Armstrong	Attending meeting with respect to [REDACTED]; call with R. Kim; email correspondence regarding [REDACTED].	0.80
Jun-16-25	Albina Mamonkina	Attending to correspondence; communicating internally; reviewing [REDACTED]; attending to [REDACTED].	2.80
Jun-16-25	Lipi Mishra	Preparing for hearing.	0.30
Jun-16-25	David Rosenblat	Attending to post-closing matters; reviewing correspondence; responding to emails.	0.40
Jun-16-25	Sean Stidwill	Reviewing [REDACTED]; attending on [REDACTED]; corresponding internally regarding same; corresponding with S. Sarangi regarding [REDACTED]; attending on correspondence relating to [REDACTED]; reviewing diligence summary from T. Sun regarding same	1.20
Jun-16-25	Tiffany Sun	Corresponding with S. Stidwill regarding [REDACTED].	0.80
Jun-17-25	Shawn T. Irving	Correspondence with [REDACTED] and J. Porepa regarding [REDACTED] and next steps for [REDACTED].	0.30
Jun-17-25	Lipi Mishra	Preparing for hearing.	0.30
Jun-17-25	Sean Stidwill	Attending on [REDACTED]; reviewing same; corresponding with T. Sun regarding same; corresponding with J. Porepa regarding same.	0.50
Jun-17-25	Tiffany Sun	Attending to review of [REDACTED]; reviewing PPSA searches regarding same; corresponding with S. Stidwill regarding same.	0.50
Jun-18-25	Shawn T. Irving	Correspondence with Blakes regarding [REDACTED].	0.30
Jun-18-25	Albina Mamonkina	Attending to correspondence; communicating internally; attending to [REDACTED]; preparing [REDACTED].	0.80
Jun-18-25	David Rosenblat	Reviewing correspondence.	0.10
Jun-18-25	Sean Stidwill	Attending on [REDACTED] matters; considering [REDACTED] and corresponding with FTI regarding same; attending on [REDACTED].	0.50
Jun-18-25	Tiffany Sun	Corresponding with S. Stidwill regarding draft [REDACTED].	0.10

Jun-19-25	Albina Mamonkina	Attending to correspondence; communicating internally; attending to [REDACTED]; preparing [REDACTED]; providing instructions to G. Taylor regarding [REDACTED].	4.80
Jun-19-25	Sean Stidwill	Reviewing [REDACTED]; discussing same with J. Porepa; discussing [REDACTED] correspondence matters with J. Porepa; attending [REDACTED].	2.50
Jun-19-25	Tiffany Sun	Preparing and drafting [REDACTED]; corresponding with S. Stidwill regarding same.	2.10
Jun-19-25	Gavin Taylor	Working on [REDACTED] for A. Mamonkina.	2.10
Jun-20-25	Kelsey Armstrong	Email correspondence regarding [REDACTED] agreement; reviewing correspondence from [REDACTED].	0.20
Jun-20-25	Richard Fullerton	Drafting [REDACTED]; internal correspondence regarding same.	2.70
Jun-20-25	Albina Mamonkina	Attending to correspondence; communicating internally; attending to [REDACTED] contract disclaimers; reviewing and commenting on contract disclaimers prepared by G. Taylor; sending out contract disclaimers.	3.50
Jun-20-25	Lipi Mishra	Preparing for hearing.	0.10
Jun-20-25	Sean Stidwill	Reviewing revised [REDACTED]; considering same; corresponding with J. Porepa regarding same; coordinating July and September court hearings; attending on [REDACTED]; attending on [REDACTED]; attending on related correspondence.	0.90
Jun-21-25	Sean Stidwill	Drafting [REDACTED] letter; reviewing underlying [REDACTED] documents in connection with same; drafting [REDACTED] letter; reviewing [REDACTED] in connection with same; reviewing and commenting on [REDACTED] disclaimers and reviewing underlying contracts in connection with same.	6.30
Jun-22-25	David Rosenblat	Reviewing correspondence.	0.10
Jun-23-25	Corporate Searches by Elizabeth E. Buchanan	Receiving instructions from A. Mamonkina; conducting corporate profile search respecting [REDACTED], and reporting thereon.	
Jun-23-25	Shawn T. Irving	Correspondence with FTL, [REDACTED] and [REDACTED] regarding [REDACTED].	0.30
Jun-23-25	Albina Mamonkina	Attending to correspondence; communicating internally; attending to [REDACTED] contract disclaimers.	2.10

Jun-23-25	Lipi Mishra	Preparing for hearing.	0.10
Jun-23-25	David Rosenblat	Reviewing correspondence.	0.10
Jun-23-25	Sean Stidwill	Attending on [REDACTED] disclaimer matters, including reviewing and analyzing underlying agreements; revising [REDACTED] letter to [REDACTED]; circulating same to client group; attending on [REDACTED]; attending on [REDACTED] attending on related correspondence and document review.	2.50
Jun-23-25	Tiffany Sun	Preparing and drafting [REDACTED]; corresponding with S. Stidwill regarding same.	2.50
Jun-24-25	Kelsey Armstrong	Meeting with R. Kim and C. Graham to [REDACTED]; [REDACTED].	1.00
Jun-24-25	Charlene Read	Reviewing email from S. Stidwill; conducting requested searches and emailing to S. Stidwill.	0.70
Jun-24-25	David Rosenblat	Reviewing correspondence; responding to email; engaged regarding [REDACTED]; engaged regarding [REDACTED].	0.80
Jun-24-25	Sean Stidwill	Attending on [REDACTED] discussing same with J. Porepa and R. Kim; reviewing diligence documents in connection with [REDACTED]; attending on [REDACTED]; discussing same with R. Kim; attending on [REDACTED] disclaimer matters and related correspondence.	1.50
Jun-24-25	Tiffany Sun	Preparing and drafting [REDACTED]; corresponding with S. Stidwill regarding same; corresponding with [REDACTED]; engaged in correspondences regarding same; requesting corporate profile searches.	3.10
Jun-25-25	Albina Mamonkina	Attending to correspondence; communicating internally; attending to [REDACTED] contract disclaimers.	1.20
Jun-25-25	David Rosenblat	Reviewing correspondence; attending to post-closing matters.	0.20
Jun-25-25	Sean Stidwill	Attending on [REDACTED] disclaimer matters; attending on [REDACTED]; attending on internal correspondence relating to same; reviewing diligence documents.	1.00
Jun-25-25	Tiffany Sun	Reviewing corporate profile search results and summarizing same; corresponding with S. Stidwill regarding same.	1.10



Jun-25-25	Corporate Searches by Eugene L. Williams	Receiving instructions from T. Sun; conducting a corporate search against [REDACTED] and five additional corporations; conducting a limited partnership search against [REDACTED] and three additional names and reporting thereon.	
Jun-26-25	Albina Mamonkina	Attending to correspondence; communicating internally; attending to [REDACTED] contract disclaimers.	1.70
Jun-26-25	David Rosenblat	Preparing for and attending call regarding wind-downs; reviewing correspondence.	0.90
Jun-26-25	Sean Stidwill	Preparing for and attending call with Osler and FTI regarding wind-down of remaining CCAA entities; attending on [REDACTED] discussing same with A. Mamonkina; reviewing and commenting on draft documents in connection with same; corresponding with A. Vithiyananthan regarding [REDACTED] matters; reviewing CCAA and Initial Order in connection with same; corresponding with A. Mamonkina regarding same.	2.00
Jun-26-25	Marc Wasserman	Reviewing file correspondence; attending call regarding wind down of the company.	1.10
Jun-27-25	Kelsey Armstrong	Email correspondence regarding [REDACTED].	0.10
Jun-27-25	Kimberly Maguire	Consulting on tax matters related to [REDACTED].	0.30
Jun-27-25	Albina Mamonkina	Attending to correspondence; communicating internally; attending to [REDACTED] contract disclaimers.	0.30
Jun-27-25	Sean Stidwill	Attending on [REDACTED]; reviewing underlying agreements; commenting on forms; attending on [REDACTED]; discussing same with K. Maguire; drafting reporting email to FTI; discussing same with J. Porepa; attending on [REDACTED]; attending on related correspondence, discussions, and document review.	2.00
Jun-27-25	Tiffany Sun	Attending to [REDACTED].	0.10
Jun-30-25	Albina Mamonkina	Attending to correspondence; communicating internally; attending to [REDACTED].	1.00
Jun-30-25	David Rosenblat	Reviewing correspondence.	0.10
Jun-30-25	Sean Stidwill	Attending on review of [REDACTED]; corresponding with A. MAmonkina regarding same; corresponding with FTI regarding same.	0.50

**TOTAL HOURS:**

**178.10**

## EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Agent's Fees & Expenses	350.00
OnCorp Fees for Searches/Certificates/Filings	268.60
Other Searches	72.00
Title-Related Searches-Toronto	298.40
<u>EXPENSES - NON-TAXABLE</u>	
Notice of Motion	339.00
<b>TOTAL (CAD):</b>	<b>1,328.00</b>

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.: 13053025  
Date: August 20, 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	213,270.00
REIMBURSABLE EXPENSES	1,813.09
HST @ 13%	27,960.80
<b>TOTAL (CAD):</b>	<b>243,043.89</b>

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](mailto: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.: 13053025  
Payor ID: 223352  
Amount: 243,043.89 CAD

Please provide details of EFT/wire to [payments@osler.com](mailto: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	FEEES	EXPENSES	TAXES	TOTAL	ACCOUNTS RECEIVABLE
13031375	Jun-30-25	237,398.50	485.65	30,924.95	268,809.10	268,809.10
13042180	Jul-31-25	162,223.50	1,328.00	21,217.63	184,769.13	184,769.13
13053025	Aug-20-25	213,270.00	1,813.09	27,960.80	243,043.89	243,043.89
<b>TOTAL OUTSTANDING (CAD)</b>		<b>612,892.00</b>	<b>3,626.74</b>	<b>80,103.38</b>	<b>696,622.12</b>	<b>696,622.12</b>

## FEE SUMMARY

NAME	HRS	RATE	FEEES
<u>PARTNER</u>			
Kelsey Armstrong	23.40	1,065	24,921.00
Shawn T. Irving	3.20	1,200	3,840.00
Lorraine A. Lynds	0.20	1,180	236.00
Sven C. Poysa	0.30	1,170	351.00
Michael Proudfoot	2.40	995	2,388.00
David Rosenblat	28.10	1,200	33,720.00
Sameena Sarangi	3.60	995	3,582.00
Mark Sheeley	22.50	995	22,387.50
Sean Stidwill	68.60	960	65,856.00
Marc Wasserman	4.20	1,650	6,930.00
<u>ASSOCIATE</u>			
Tiffany Dang	12.30	680	8,364.00
Emilie Dillon	1.00	730	730.00
Carrington Hickey	1.30	930	1,209.00
Albina Mamonkina	11.10	630	6,993.00
Lipi Mishra	9.30	930	8,649.00
Lauren Scott	12.80	730	9,344.00
Jessica Silverman	2.10	810	1,701.00
Tiffany Sun	8.70	730	6,351.00
<u>PARAPROFESSIONAL</u>			
Nathalia Abdon	1.00	285	285.00
Elizabeth E. Buchanan	1.00	300	300.00
Julie Harvey	0.80	325	260.00
Kevin MacEachern	2.60	325	845.00
<u>STUDENT</u>			
Paulina Brittner	4.30	315	1,354.50
Amanda Currie	0.60	330	198.00
Philip Nedelev	6.80	330	2,244.00

CORPORATE SEARCHES FIXED FEES

Corporate Searches by Eugene L. Williams		126.00
Corporate Searches by Elizabeth E. Buchanan		105.00
<b>TOTAL FEES (CAD):</b>	<b>232.20</b>	<b>213,270.00</b>

**FEE DETAIL**

DATE	NAME	DESCRIPTION	HRS
Jun-17-25	David Rosenblat	Reviewing correspondence; responding to email; attending to Waypoint closing matters.	0.40
Jun-23-25	Sameena Sarangi	Reviewing and revising of release; correspondences to and from S. Stidwill on same.	1.20
Jun-26-25	Emilie Dillon	Corresponding with FTI, ██████████ and internal team; sending ██████████ to Blakes.	0.70
Jun-30-25	Emilie Dillon	Corresponding with FTI, ██████████ and internal team; sending ██████████ to Blakes.	0.30
Jul-02-25	David Rosenblat	Attending call with FTI; reviewing correspondence; responding to emails.	0.40
Jul-02-25	Sean Stidwill	Receiving correspondence from R. Kim regarding ██████████; reviewing documentation in connection with same; circulating reporting email.	0.40
Jul-02-25	Tiffany Sun	Corresponding regarding corporate profile searches for ██████████ entities; preparing summary note regarding ██████████.	2.60
Jul-02-25	Corporate Searches by Eugene L. Williams	Receiving instructions from T. Sun; conducting a corporate search against ██████████ and reporting thereon.	
Jul-03-25	Kelsey Armstrong	Updating servicing agreement.	0.20
Jul-03-25	Albina Mamonkina	Attending to correspondence.	0.20
Jul-03-25	Tiffany Sun	Corresponding regarding corporate profile searches for ██████████ entities; preparing summary note regarding ██████████.	0.20
Jul-04-25	Sean Stidwill	Reviewing correspondence from R. Kim regarding Easy Legal; reviewing related documents; attending call with R. Kim to discuss considerations.	0.30
Jul-05-25	Sean Stidwill	Attending on review and revision of ██████████; reviewing underlying ██████████; attending on internal correspondence.	3.00

Jul-07-25	Albina Mamonkina	Attending to correspondence; communicating internally; attending to [REDACTED].	4.40
Jul-07-25	David Rosenblat	Reviewing correspondence; responding to emails; attending to [REDACTED].	0.40
Jul-07-25	Sean Stidwill	Attending on matters relating to upcoming court date; attending on [REDACTED] and reviewing [REDACTED]; reviewing [REDACTED]; attending on matters relating to JV sale, charge off settlement, and contract assignments; corresponding with R. Kim regarding same; attending on [REDACTED] and related internal correspondence.	3.00
Jul-08-25	Albina Mamonkina	Attending to correspondence; communicating internally; attending to [REDACTED] contract disclaimers.	2.40
Jul-08-25	David Rosenblat	Reviewing correspondence; responding to emails; discussing post-closing matters with S. Stidwill.	0.60
Jul-08-25	Sean Stidwill	Reviewing [REDACTED] and underlying documents; attending call with A. Mamonkina regarding [REDACTED]; reviewing and considering information provided by FTI in connection with same; attending on Easy Legal matters; attending on correspondence with FTI regarding transaction approval matters.	2.50
Jul-09-25	Kelsey Armstrong	Reviewing updates to draft servicing agreement; reviewing [REDACTED].	0.40
Jul-09-25	Julie Harvey	Receiving email and instructions; ordering PPSA searches; receiving and reviewing same; reporting thereon to S. Sarangi.	0.80
Jul-09-25	Lorraine A. Lynds	Reviewing [REDACTED] corresponding with D. Rosenblat regarding same.	0.20
Jul-09-25	Albina Mamonkina	Attending to correspondence; communicating internally; attending to [REDACTED] contract disclaimers.	0.40
Jul-09-25	Lipi Mishra	Preparing for hearing.	0.20
Jul-09-25	David Rosenblat	Reviewing correspondence.	0.10
Jul-09-25	Sameena Sarangi	Revising of release; correspondence to/from S. Stidwill on same; attending to PPR searches.	1.20
Jul-09-25	Sean Stidwill	Attending on July 29 court attendance matters; corresponding with Blakes regarding same; attending call with R. Kim regarding Easy Legal matters; reviewing underlying documents in connection with same; drafting [REDACTED] for R. Kim to [REDACTED].	0.80

Jul-10-25	Kelsey Armstrong	Call with R. Kim; preparing summary of comments on servicing agreement; reviewing summary of transactions with North Mill.	0.70
Jul-10-25	David Rosenblat	Reviewing correspondence; responding to emails; attending call with FTI; attending internal call regarding post-closing matters.	0.90
Jul-10-25	Sean Stidwill	Attending on call with R. Kim to discuss [REDACTED]; drafting internal reporting note in connection with same; discussing related considerations with D. Rosenblat; attending on additional document review, discussions and correspondence relating to CCAA matters throughout the day.	1.90
Jul-11-25	Albina Mamonkina	Attending to correspondence; communicating internally; attending to [REDACTED] contract disclaimers.	0.30
Jul-11-25	David Rosenblat	Reviewing correspondence.	0.20
Jul-11-25	Sameena Sarangi	Reviewing diligence searches; further updating of release; correspondence to S. Stidwill on same.	1.20
Jul-11-25	Sean Stidwill	Reviewing revised [REDACTED]; attending on related correspondence; attending on July 29 motion matters and related internal correspondence.	0.30
Jul-13-25	David Rosenblat	Reviewing correspondence.	0.10
Jul-14-25	Kelsey Armstrong	Drafting transaction agreement for North Mill sale.	3.20
Jul-14-25	Albina Mamonkina	Attending to correspondence; communicating with J. Ye.	0.30
Jul-14-25	Michael Proudfoot	Reviewing research conducted on [REDACTED] and corresponding with Monitor regarding same.	0.90
Jul-14-25	David Rosenblat	Reviewing correspondence; engaged regarding follow up North Mill transaction	0.40
Jul-14-25	Sean Stidwill	Attending on Bishop JV transaction matters and related internal correspondence and document review.	0.30
Jul-15-25	Kelsey Armstrong	Attending meeting to discuss approvals in connection with Bishop interest transfer; discussing and updating draft transaction agreement.	1.40
Jul-15-25	Paulina Brittner	Researching the [REDACTED] telephone attendance with [REDACTED].	1.70
Jul-15-25	Paulina Brittner	Researching [REDACTED].	2.60

Jul-15-25	Lipi Mishra	Call with S. Stidwill to discuss draft report.	0.50
Jul-15-25	Lipi Mishra	Drafting report.	1.00
Jul-15-25	David Rosenblat	Reviewing and commenting on draft purchase agreement; attending internal call regarding same; reviewing correspondence; responding to emails; attending call with North Mill counsel; preparing for same.	1.20
Jul-15-25	Sean Stidwill	Attending on sale of Bishop unit matters; attending on [REDACTED]; reviewing [REDACTED] in connection with same; attending on call with Alston, FTI and Osler relating to same; discussing form of report with L. Mishra; discussing same with D. Rosenblat and M. Sheeley; reviewing and commenting on [REDACTED]; corresponding with US counsel regarding motion materials; attending on various discussions, correspondence, and document review and revision throughout the day relating to Bishop JV unit sale and related court approval; attending on Rifco post-closing matters.	5.80
Jul-16-25	Kelsey Armstrong	Updating North Mill transaction agreement; internal discussions and call with US counsel regarding same; preparing [REDACTED].	2.40
Jul-16-25	Albina Mamonkina	Attending to correspondence; communicating internally; attending to [REDACTED] disclaimers [REDACTED].	1.10
Jul-16-25	Lipi Mishra	Attending to hearing.	0.30
Jul-16-25	Lipi Mishra	Reviewing documents and drafting report.	1.80
Jul-16-25	Michael Proudfoot	Corresponding regarding [REDACTED].	0.50
Jul-16-25	David Rosenblat	Attending call with K. Armstrong; attending to North Mill agreement; considering [REDACTED] issues; attending to post-closing matters; reviewing correspondence; responding to email.	2.30
Jul-16-25	Mark Sheeley	Discussion with S. Stidwill regarding [REDACTED].	0.50
Jul-16-25	Sean Stidwill	Attending on Bishop JV transaction matters; corresponding internally regarding form of AVO, transaction agreement, and Monitor's report; corresponding with US counsel regarding same.	0.30
Jul-17-25	Nathalia Abdon	Attending to minute book matters; creating the minute book; and uploading documents for [REDACTED].	1.00
Jul-17-25	Kelsey Armstrong	Updating North Mill transaction agreement; email correspondence with R. Kim; drafting Easy Legal asset purchase agreement.	4.40
Jul-17-25	Albina Mamonkina	Attending to correspondence; communicating internally; calling [REDACTED] regarding [REDACTED] disclaimers.	0.80



Jul-17-25	Lipi Mishra	Reviewing documents and preparing draft report.	4.00
Jul-17-25	Michael Proudfoot	Preparing for and attending meeting with [REDACTED].	1.00
Jul-17-25	David Rosenblat	Attending to North Mill transaction documents and related motion materials; attending call with FTL; reviewing correspondence; attending call regarding [REDACTED].	0.80
Jul-17-25	Jessica Silverman	Attending to email from S. Stidwill regarding [REDACTED]; reviewing materials.	0.40
Jul-17-25	Sean Stidwill	Attending on [REDACTED] matters; discussing same with A. Mamonkina; attending on file correspondence; attending on employee termination matters; reviewing updated North Mill transaction agreement; reviewing draft Monitor's report.	1.80
Jul-18-25	Kelsey Armstrong	Updating Easy Legal purchase agreement; reviewing and commenting on updated servicing agreement; email correspondence with lenders' counsel regarding North Mill agreement.	1.00
Jul-18-25	David Rosenblat	Attending call with FTL; considering [REDACTED]; discussing motion material with S. Stidwill; reviewing correspondence; responding to email.	1.20
Jul-18-25	Jessica Silverman	Preparing termination letter; emailing S. Poysa regarding same.	0.80
Jul-18-25	Sean Stidwill	Attending on [REDACTED]; corresponding internally regarding same; corresponding with US counsel regarding same; attending on Bishop JV transaction matters and related correspondence; additional drafting of form of Bishop AVO.	1.50
Jul-19-25	Sean Stidwill	Attending on Bishop AVO matters, including additional drafting of form of order and reviewing precedents in connection with same; circulating draft internally with reporting note; attending on Seventh Report matters and related correspondence.	2.70
Jul-20-25	David Rosenblat	Drafting report; reviewing draft order; reviewing correspondence; responding to email.	1.90
Jul-20-25	Sean Stidwill	Additional review and revision of Seventh Report matters; circulating revised draft; attending on related correspondence.	2.50
Jul-21-25	Kelsey Armstrong	Call with R. Kim regarding Easy Legal transaction; reviewing updated version of North Mill agreement; preparing mark-up of same; commenting on draft court documents.	1.80
Jul-21-25	Shawn T. Irving	Attending call with [REDACTED]; call with J. Porepa regarding same; correspondence with Blakes.	0.60

Jul-21-25	David Rosenblat	Reviewing correspondence; responding to emails; attending multiple calls with FTI; revising report; revising Order; discussing same with S. Stidwill; attending to purchase agreement; attending to motion materials.	5.70
Jul-21-25	Mark Sheeley	Reviewing and commenting on draft report; correspondence regarding same.	3.00
Jul-21-25	Sean Stidwill	Attending on revisions to form of AVO; attending on revisions to form of report; circulating revised drafts of same to client, lender, and purchaser groups throughout the day and incorporating additional comments into further revised drafts; attending on [REDACTED]; attending on Bishop JV diligence matters; attending on [REDACTED]; attending on various additional discussions, correspondence, and document review in connection with Bishop JV sale approval motion.	9.00
Jul-22-25	Kelsey Armstrong	Attending call to discuss [REDACTED]; preparing and reviewing updated drafts of North Mill transaction agreement; emailing with lenders' counsel regarding same.	3.90
Jul-22-25	Tiffany Dang	Drafting, revising, and finalizing the motion record; reviewing and revising the notice of motion and the monitor's report; finalizing the notice of motion, the monitor's report, and the draft order; preparing for and completing service of the motion record; corresponding with M. Sheeley, S. Stidwill, L. Mishra, and D. Rosenblat regarding same.	4.60
Jul-22-25	Shawn T. Irving	Preparing for and attending meeting with Blakes regarding [REDACTED]; attending calls with [REDACTED] regarding same; correspondence with FTI regarding same.	1.70
Jul-22-25	Lipi Mishra	Finalizing report and record for service.	1.50
Jul-22-25	Sven C. Poysa	Reviewing letter and follow-up with J. Silverman.	0.30
Jul-22-25	David Rosenblat	Attending calls with FTI; engaged regarding Waypoint closing; reviewing correspondence; responding to emails; attending to finalization of report; attending to finalization of order; attending to finalization of purchase agreement; attending internal calls regarding purchase agreement and motion; attending call regarding wind-down; attending call regarding [REDACTED]; attending to related issues.	3.80
Jul-22-25	Mark Sheeley	Revising draft report; correspondence and discussions regarding same.	5.00
Jul-22-25	Jessica Silverman	Exchanging emails with S. Stidwill regarding termination letter; discussing same with S. Stidwill.	0.70

Jul-22-25	Sean Stidwill	Attending on revisions to form of AVO; attending on revisions to form of report; circulating revised drafts of same to client, lender, and purchaser groups throughout the day and incorporating additional comments into further revised drafts; attending on [REDACTED]; attending call with Alston to discuss same; attending on Bishop JV diligence matters; attending call with Alston to discuss same; attending on [REDACTED]; attending on various additional discussions, correspondence, and document review in connection with Bishop JV sale approval motion; attending on [REDACTED]; reviewing and commenting on notice of motion; attending on call with FTI and Alston regarding wind-down matters.	12.00
Jul-22-25	Marc Wasserman	Reviewing file correspondence; corresponding regarding various issues; preparing for and attending meeting with FTI; engaged regarding Waypoint closing; reviewing various documents; attending internal calls regarding purchase agreement and motion; attending call regarding wind-down.	2.10
Jul-23-25	Kelsey Armstrong	Preparing updated asset purchase agreement for Easy Legal transaction.	1.00
Jul-23-25	Amanda Currie	Commissioning affidavit of service of T. Dang.	0.30
Jul-23-25	Tiffany Dang	Completing the affidavit of service of the motion record; filing the motion record with the court; submitting the motion record to Case Center; meeting with L. Scot to discuss the factum.	1.30
Jul-23-25	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
Jul-23-25	David Rosenblat	Attending call with S. Stidwill; reviewing correspondence; responding to email; engaged regarding [REDACTED]	0.60
Jul-23-25	Lauren Scott	Discussing factual background and factum drafting for upcoming sale approval with M. Sheeley and T. Dang; reviewing court materials regarding same.	1.10
Jul-23-25	Mark Sheeley	Meeting regarding draft factum.	0.50
Jul-23-25	Sean Stidwill	Attending on correspondence with Blakes; attending on review of [REDACTED]; reviewing related documentation; corresponding internally regarding same; attending on [REDACTED] and related corresponding with S. Blank.	1.00
Jul-23-25	Tiffany Sun	Reviewing email note regarding [REDACTED]; providing comments on same.	1.00
Jul-24-25	Kelsey Armstrong	Email correspondence with R. Kim regarding various transactions, including [REDACTED].	0.60

Jul-24-25	Corporate Searches by Elizabeth E. Buchanan	Receiving instructions from T. Sun; conducting Ontario Personal Property Security Act searches respecting [REDACTED], and reporting thereon.	
Jul-24-25	Tiffany Dang	Corresponding with S. Stidwill regarding the seventh report and the court appearance.	0.30
Jul-24-25	Albina Mamonkina	Attending to correspondence; communicating internally and with FTI regarding contract disclaimers; reviewing [REDACTED].	0.60
Jul-24-25	Philip Nedelev	Completing and drafting note-up and review of all authorities cited by L. Scott in her draft of the factum relating to the court approval of sale, sent to her in an email format; attending meeting with L. Scott for factum assistance task.	4.20
Jul-24-25	David Rosenblat	Reviewing correspondence; responding to email; preparing for and attending call with Osler, FTI and Blakes regarding [REDACTED].	1.20
Jul-24-25	Lauren Scott	Drafting factum in support of sale approval motion; discussing drafting support tasks with P. Nedelev.	5.40
Jul-24-25	Mark Sheeley	Revising draft factum; correspondence regarding same.	2.00
Jul-24-25	Jessica Silverman	Attending to email from FTI regarding [REDACTED]; emailing S. Poysa regarding same.	0.20
Jul-24-25	Sean Stidwill	Preparing for and attending call with Blakes, FTI and Osler regarding [REDACTED]; attending on review of [REDACTED] and commenting on draft note to Blakes; attending on [REDACTED] and related correspondence.	1.50
Jul-24-25	Tiffany Sun	Engaged in [REDACTED]; reviewing and providing comments on note to Blakes.	1.40
Jul-24-25	Marc Wasserman	Reviewing file correspondence; corresponding regarding various matters; preparing for and attending call with Osler, FTI and Blakes regarding [REDACTED].	1.00
Jul-25-25	Kelsey Armstrong	Updating [REDACTED] agreement.	0.10
Jul-25-25	Tiffany Dang	Corresponding with L. Scott, P. Nedelev, and M. Sheeley regarding the factum; reviewing and revising the factum from S. Stidwill's comments.	0.70
Jul-25-25	Shawn T. Irving	Attending call with D. Rosenblat regarding [REDACTED]; attending call with Blakes and [REDACTED].	0.60

Jul-25-25	Philip Nedeleev	Reviewing and checking footnotes in draft factum for L. Scott, with a draft revised version sent to her; reviewing schedules in draft factum for L. Scott for accuracy.	2.60
Jul-25-25	David Rosenblat	Reviewing correspondence; attending call with FTI; attending to Waypoint closing matters; discussing outstanding issues with S. Irving.	0.90
Jul-25-25	Lauren Scott	Drafting factum; reviewing cases regarding same; discussing same with M. Sheeley; revising factum to implement internal comments.	4.80
Jul-25-25	Mark Sheeley	Revising draft factum; correspondence regarding same.	4.00
Jul-25-25	Sean Stidwill	Reviewing and commenting on US recognition materials; reviewing and commenting on draft factum; attending on [REDACTED]; attending on related discussions and correspondence throughout the day.	3.20
Jul-25-25	Tiffany Sun	Reviewing PPSA search results; summarizing same and preparing email note to S. Stidwill; preparing email note to FTI regarding [REDACTED].	0.60
Jul-26-25	Tiffany Dang	Reviewing and revising the factum of the monitor.	1.60
Jul-26-25	David Rosenblat	Attending to factum; discussing same with S. Stidwill; reviewing correspondence.	0.70
Jul-26-25	Lauren Scott	Revising sale approval factum to address internal comments; reviewing cases regarding same.	1.50
Jul-26-25	Sean Stidwill	Reviewing and revising draft factum; discussing same with D. Rosenblat; attending on case law research; reviewing comments on form of order from Blakes; attending on correspondence relating to US Chapter 15 materials.	2.20
Jul-27-25	Tiffany Dang	Editing and finalizing the factum; corresponding with M. Sheeley, S. Stidwill, D. Rosenblat, and L. Scott regarding same; drafting and finalizing the affidavit of service; serving the factum on the service list.	1.60
Jul-27-25	David Rosenblat	Reviewing factum; engaged internally regarding same; reviewing correspondence	0.60
Jul-27-25	Mark Sheeley	Preparing for hearing; correspondence regarding same.	2.00
Jul-27-25	Sean Stidwill	Reviewing factum; corresponding internally regarding same; drafting revisions to same; attending on related research	1.00
Jul-28-25	Kelsey Armstrong	Attending call to discuss Easy Legal sale transaction; preparing release for Waypoint transaction.	1.00

Jul-28-25	Elizabeth E. Buchanan	Receiving instructions from T. Sun; arranging for Ontario litigation searches respecting [REDACTED] and three additional names, and reporting thereon.	0.50
Jul-28-25	Amanda Currie	Commissioning affidavit of service of T. Dang.	0.30
Jul-28-25	Tiffany Dang	Revising the approval and vesting order and its redline; filing the factum and revised order with the Court; corresponding with S. Stidwill regarding same.	1.40
Jul-28-25	Kevin MacEachern	Attending to Commercial Court online portal; submitting factum.	0.50
Jul-28-25	David Rosenblat	Reviewing correspondence; attending call with FTI; preparing for motion.	0.90
Jul-28-25	Mark Sheeley	Preparing for motion; emailing with court regarding sealing order; correspondence regarding revised draft order; conference call with client regarding motion.	3.00
Jul-28-25	Sean Stidwill	Attending on revisions to form of Bishop AVO; discussing same with M. Chow; corresponding with C. Burr regarding same; attending on internal correspondence relating to same; attending on call with FTI and Osler regarding same; preparing further revised Bishop AVO for submission to court; attending on [REDACTED]; circulating same to M. Chow; reviewing and commenting on revised US motion materials; attending on call with Osler and FTI regarding court attendance; attending on correspondence relating to document [REDACTED]; attending on various document review and revision, correspondence and discussions relating to the foregoing and CCAA matters throughout the day.	4.50
Jul-28-25	Tiffany Sun	Corresponding with FTI regarding [REDACTED]; requesting litigation searches; corresponding with B. Buchanan regarding same.	0.40
Jul-28-25	Marc Wasserman	Attending touchbase call.	1.10
Jul-29-25	Kelsey Armstrong	Call and email correspondence with [REDACTED] regarding execution of form; preparing for Waypoint closing.	0.40
Jul-29-25	Tiffany Dang	Finalizing and serving the approval and vesting order and its redline to the service list; facilitating submission of the updated order to Case Center during the hearing; serving the endorsement and order; corresponding with S. Stidwill and M. Sheeley regarding same.	0.80
Jul-29-25	Kevin MacEachern	Communicating with T. Dang with respect to court's acceptance of factum for filing.	0.30
Jul-29-25	Kevin MacEachern	Attending to Commercial Court online portal; submitting signed order of Justice Kimmel for processing and following up with court staff to secure issued version of same.	1.00

Jul-29-25	Albina Mamonkina	Communicating with FTI regarding [REDACTED].	0.20
Jul-29-25	David Rosenblat	Preparing for and attending motion; attending to post-closing matters and bankruptcy inquiries.	1.90
Jul-29-25	Mark Sheeley	Preparing for and attending motion re Bishop AVO; correspondence regarding order.	2.50
Jul-29-25	Sean Stidwill	Attending on correspondence relating to sealing order matters; circulating revised Order for uploading to CaseLines and service; preparing for and attending Court for Bishop AVO; preparing form of order for issuance following same; attending on call with J. Porepa and J. Ye regarding [REDACTED]; attending on [REDACTED]; corresponding with BLG regarding same; attending on various discussions, correspondence and document review in connection with the foregoing and other ongoing CCAA matters throughout the day.	3.80
Jul-29-25	Tiffany Sun	Corresponding with FTI regarding [REDACTED]; reviewing litigation searches regarding same; corresponding with corporate clerk regarding same; corresponding with S. Stidwill regarding same.	0.90
Jul-30-25	Kelsey Armstrong	Reviewing and drafting closing documents for Waypoint transaction.	0.60
Jul-30-25	Sean Stidwill	Attending on Waypoint closing matters and related correspondence;	0.30
Jul-31-25	Kelsey Armstrong	Reviewing and commenting on Waypoint extension agreement; coordinating execution of same.	0.30
Jul-31-25	Elizabeth E. Buchanan	Receiving instructions from T. Sun; arranging for Toronto litigation details search respecting [REDACTED] and reporting thereon.	0.50
Jul-31-25	Carrington Hickey	Reviewing correspondence and client documents; discussion with S. Stidwill regarding employment matter; reviewing and revising [REDACTED]; email correspondence regarding same.	1.30
Jul-31-25	Shawn T. Irving	Coordinating exchange of [REDACTED] to Blakes; reviewing same.	0.30
Jul-31-25	Albina Mamonkina	Attending to correspondence with [REDACTED]; discussing contract disclaimers.	0.40
Jul-31-25	David Rosenblat	Attending call with S. Stidwill regarding [REDACTED]; attending to Waypoint closing matters; reviewing correspondence; responding to emails.	0.90

Jul-31-25	Sean Stidwill	Attending on [REDACTED] matters; discussing same with A. Mamonkina and D. Rosenblat; reviewing file matters in connection with same; corresponding with [REDACTED] relating to same; attending on [REDACTED]; attending on [REDACTED]; discussing same with C. Hickey; circulating revised [REDACTED] to FTI; attending on [REDACTED] matters; corresponding with FTI regarding same; discussing same with d. Rosenblat; attending on related correspondence, discussions, and document review and revision throughout the day.	3.00
Jul-31-25	Tiffany Sun	Corresponding with client regarding [REDACTED]; corresponding with S. Stidwill regarding same; reviewing documents in connection with same.	1.60

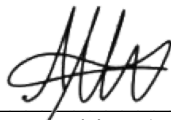
<b>TOTAL HOURS:</b>	<b>232.20</b>
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#### EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Courier Expenses	1,294.31
Postage/Registered Mail Costs	65.00
Printing Costs	6.45
Litigation Search	99.50
OnCorp Fees for Searches/Certificates/Filings	249.83
Other Searches	98.00
<b>TOTAL (CAD):</b>	<b>1,813.09</b>



THIS IS EXHIBIT "B" REFERRED TO IN  
THE AFFIDAVIT OF SEAN STIDWILL  
SWORN BEFORE ME ON THIS 9TH DAY OF SEPTEMBER 2025

A handwritten signature in black ink, appearing to read 'Albina', with a stylized, cursive flourish at the end.

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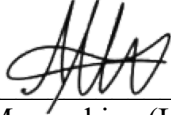
Albina Mamonkina (LSO No. 90473P)  
A Commissioner for Taking Affidavits

**Exhibit B**

**SUMMARY OF OSLER ACCOUNTS**

<b>Account No.</b>	<b>Date</b>	<b>Fees</b>	<b>Disbursements</b>	<b>Taxes</b>	<b>Total</b>
13010715	April 30, 2025	\$281,226.00	\$1,266.67	\$36,679.98	\$319,172.65
13021195	May 16, 2025	\$297,945.00	\$988.55	\$38,861.36	\$337,794.91
13031375	June 30, 2025	\$237,398.50	\$485.65	\$30,924.95	\$268,809.10
13042180	July 31, 2025	\$162,223.50	\$1,328.00	\$21,217.63	\$184,769.13
13053025	August 20, 2025	\$213,270.00	\$1,813.09	\$27,960.80	\$243,043.89
<b>TOTALS</b>	-	<b>\$1,192,063.00</b>	<b>\$5,881.96</b>	<b>\$155,644.72</b>	<b>\$1,353,589.68</b>

THIS IS EXHIBIT "C" REFERRED TO IN  
THE AFFIDAVIT OF SEAN STIDWILL  
SWORN BEFORE ME ON THIS 9TH DAY OF SEPTEMBER 2025

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

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

**EXHIBIT C**

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

**PERIOD OF FEBRUARY 12, 2025 TO JULY 31, 2025**

<b><u>Name</u></b>	<b><u>Year of Call (if applicable)</u></b>	<b><u>Billing Rate (\$/Hour)</u></b>	<b><u>Hours Worked</u></b>
Abdon, Nathalia	N/A	285	1.5
Armstrong, Kelsey	2011	1,065	96.5
Berger-Viflanzoff, Rachel	N/A	315	0.6
Black, John A.	1994	1,480	5.1
Brittner, Paulina	N/A	315	6.9
Brown, Christina	N/A	520	1.5
Buchanan, Elizabeth E.	N/A	300	1.0
Code, Jacqueline	1998	1,300	2.4
Currie, Amanda	N/A	330	0.6
Dang, Tiffany	2023	680	47.4
Dhillon, Sanpreet	N/A	390	1.9
Dillon, Emilie	2022	730	1.0
Dionne, Jean-Philippe	2017	975	7.8
Duggal, Chloe	2023	680	12.3
Fine, Joanna	2006	1,125	0.8
Fullerton, Richard	1998	1,330	3.2
Harvey, Julie	N/A	325	2.0
Hickey, Carrington	2016	930	1.3
Irving, Shawn T.	2004	1,200	39.5
Lynds, Lorraine A.	2002	1,180	24.8

<u>Name</u>	<u>Year of Call (if applicable)</u>	<u>Billing Rate (\$/Hour)</u>	<u>Hours Worked</u>
MacEachern, Kevin	N/A	325	12.6
Maguire, Kimberly	2009	1,095	19.2
Mamonkina, Albina	2024	630	118.4
Mishra, Lipi	2017	930	53.2
Nedelelev, Philip	N/A	330	6.8
Omede, Gado	N/A	0	5.0
Pede, Michael	2021	780	6.1
Perhar, Anmol	N/A	380	0.3
Poysa, Sven C.	2006	1,170	2.8
Proudfoot, Michael	2015	995	2.4
Read, Charlene	N/A	410	0.7
Rosenblat, Dave	2013	1,200	209.9
Sarangi, Sameena	2013	995	5.9
Scott, Lauren	2022	730	42.7
Sheeley, Mark	2014	995	98.4
Silverman, Jessica	2020	810	8.4
Stidwill, Sean	2016	960	266.4
Sun, Tiffany	2022	730	27.2
Taylor, Gavin	N/A	330	2.1
Wasserman, Marc	2001	1,650	65.2
Yacobi-Harris, Raphael	N/A	390	0.3
		<b>Total:</b>	1,212.0

<b>Blended Rate</b> (excluding expenses / disbursements and HST) \$1,192,063.00 ÷ 1,212.0 hours =	\$983.47
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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 September 9, 2025)**

**OSLER, HOSKIN & HARCOURT LLP**

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

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Tel: 416-862-4217

Email: [sstidwill@osler.com](mailto:sstidwill@osler.com)

Lawyers for the Monitor