

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

**15315441 CANADA INC.**

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

**March 20, 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  
15315441 CANADA INC. (the "**Applicant**")

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

**A. INTRODUCTION**

1. On June 5, 2023, Fire & Flower Holdings Corp. (the "**Company**"), Fire & Flower Inc., 13318184 Canada Inc., 11180703 Canada Inc., 10926671 Canada Ltd., Friendly Stranger Holdings Corp., Pineapple Express Delivery Inc. ("**Pineapple Express**"), and Hifyre Inc. (collectively, "**F&F**" or the "**Applicants**") sought and obtained an initial order (the "**Initial Order**") under the Companies' Creditors Arrangement Act, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"). The proceedings commenced under the CCAA by F&F are referred to herein as the "**CCAA Proceedings**".
2. The Initial Order, among other things:
  - (a) appointed FTI Consulting Canada Inc. as monitor of F&F (in such capacity, the "**Monitor**") in the CCAA Proceedings;
  - (b) granted a stay of proceedings against F&F until June 15, 2023 (the "**Stay Period**");
  - (c) approved a \$9.8 million debtor-in-possession credit facility (the "**DIP Facility**"), of which an initial amount of \$2.7 million was approved to be advanced during the

initial 10-day Stay Period, and granted a corresponding charge in respect thereof (the “**DIP Lender’s Charge**”); and

- (d) granted the Administration Charge and the Directors’ Charge (collectively, with the DIP Lender’s Charge, the “**CCAA Charges**”).
3. The Court granted the Amended and Restated Initial Order (the “**ARIO**”) on June 15, 2023, which, *inter alia*:
- (a) authorized the Applicants, with the consent of the Monitor, to pay certain pre-filing amounts owed to suppliers which they deem critical to their business;
  - (b) approved a key employee retention plan (“**KERP**”) and granted a charge in respect of the beneficiaries of the KERP;
  - (c) increased the quantum of certain of the CCAA Charges and elevated the priority ascribed to the CCAA Charges over all Encumbrances (as defined in the ARIO);
  - (d) approved the advancement of the total amount of the DIP Facility in accordance with its terms; and
  - (e) extended the Stay Period to and including September 1, 2023.
4. By Order dated June 19, 2023, the Court approved:
- (a) the sale and investment solicitation process (the “**SISP**”); and
  - (b) the Stalking Horse Agreement to be entered into between the Applicants and 2707031 Ontario Inc. solely for the purpose of constituting the “Stalking Horse Bid” under the SISP.
5. By Order dated July 24, 2023, the Court:
- (a) approved the Applicants’ right to continue to sell certain consignment goods as agent of Turning Point Brands (Canada) Inc. (“**TPB**”) pursuant to a consignment arrangement (the “**Consignment Agreement**”); and



- (b) ordered that the Applicants pay certain funds to TPB in accordance with the provisions of the Consignment Agreement.
- 6. On August 29, 2023, the following orders were issued:
  - (a) an order (the “**CPO**”) approving a procedure (the “**Claims Procedure**”) for the identification, quantification, and resolution of certain claims of creditors of the Company and their respective directors and officers; and
  - (b) an order which among other things:
    - (i) approved the Subscription Agreement between 2759054 Ontario Inc. (the “**Purchaser**”) and Holdings Corp. and authorized the completion of the transactions contemplated therein;
    - (ii) released F&F from being applicants in these CCAA Proceedings and added 15315441 Canada Inc. (“**Residual Co.**”) as an applicant to the CCAA Proceedings; and
    - (iii) extended the Stay Period until October 15, 2023.
- 7. On October 13, 2023, the Applicant obtained an order which among other things:
  - (i) approved a distribution to 2707031 Ontario Inc. in connection with the Subscription Agreement and the transactions contemplated therein;
  - (ii) approved the fourth report of the Monitor dated October 11, 2023 (the “**Fourth Report**”) and the activities of the Monitor referred to therein;
  - (iii) approved the fees and disbursements of the Monitor and its counsel; and
  - (iv) extended the Stay Period until and including January 30, 2024.
- 8. On January 29, 2024, the Applicant obtained an order which among other things:

- (i) authorized the Monitor to accept, revise or disallow (in whole or in part) Late Claims in consultation with the Applicant and in accordance with the CPO; and
  - (ii) extended the Stay Period until and including April 15, 2024.
- 9. Pursuant to the Endorsement of Justice Osborne dated January 29, 2024, the motion for the approval of the fees and activities of the Monitor was adjourned (the “**Fee Adjournment**”).
- 10. On April 9, 2024, the Applicant obtained an order which extended the Stay Period until and including July 15, 2024.
- 11. On May 6, 2024, the Court granted an Order permitting the continuation of the litigation involving Pineapple Express against Residual Co. and assigned the applicable insurance policy to Residual Co. to defend and indemnify Residual Co.
- 12. On July 12, 2024, the Applicant obtained an order which among other things:
  - (i) approved the Fifth Report of the Monitor dated January 23, 2024 (the “**Fifth Report**”), the Sixth Report of the Monitor dated April 3, 2024, and the Seventh Report of the Monitor dated July 9, 2024 (the “**Seventh Report**”) and the activities of the Monitor described therein; and
  - (ii) extended the Stay Period until and including November 29, 2024.
- 13. On November 21, 2024, the Applicant obtained an order which among other things:
  - (i) terminated the Claims Procedure with respect to the adjudication of D&O Claims;
  - (ii) lifted the stay of proceedings to allow former shareholders of the Company to bring an action against the former D&Os of Fire & Flower Holdings Corp. and Fire & Flower Inc.;
  - (iii) approved the Eighth Report of the Monitor dated November 15, 2024 (the “**Eighth Report**”) and the activities of the Monitor described therein;

- (iv) approved the fees and disbursements of the Monitor and its counsel; and
- (v) extended the Stay Period until and including March 31, 2025.

**B. PURPOSE OF THIS REPORT**

14. The purpose of this Ninth Report of the Monitor (the “**Ninth Report**”) is to provide the Court with:

- (a) the Monitor’s comments and recommendations regarding Residual Co.’s motion (the “**March 26 Motion**”) seeking, among other things, an order:
  - (i) authorizing and directing the Monitor, on behalf of the Applicant, to make distributions (the “**Proposed Distributions**”) to creditors with Proven Claims against the Applicant on a pro-rata basis without regard to which F&F Entity any Proof of Claim was filed against;
  - (ii) approving this Ninth Report of the Monitor dated March 20, 2025;
  - (iii) approving the fees and disbursements of the Monitor and its counsel;
  - (iv) terminating the CCAA Proceedings effective upon service by the Monitor of an executed copy of a certificate (the “**Monitor’s Termination Certificate**”) certifying that, to the knowledge of the Monitor, all matters to be attended to in connection with the CCAA Proceedings have been completed (and the time of service thereof being the “**CCAA Termination Time**”);
  - (v) terminating, releasing, and discharging all of the Court-ordered charges granted in these CCAA Proceedings upon the CCAA Termination Time;
  - (vi) establishing a reserve, in favour of the Monitor, to fund the remainder of the CCAA Proceedings;
  - (vii) discharging and releasing FTI in its capacity as Monitor in the CCAA Proceedings effective as at the CCAA Termination Time;

- (viii) lifting the stay of proceedings for the sole purpose of allowing the Applicant to file an assignment in bankruptcy, authorizing the sole remaining Director of the Applicant, on behalf of the Applicant, to file an assignment in bankruptcy and authorizing FTI to act as trustee in bankruptcy of the Applicant; and
- (ix) extending the Stay Period until the CCAA Termination Time or such later date that the Court may order; and
- (b) information regarding the activities of the Monitor and Residual Co. since November 15, 2024, the date of the Eighth Report of the Monitor.

### **C. TERMS OF REFERENCE**

- 15. In preparing this Ninth Report, the Monitor has relied upon audited and unaudited financial information of Residual Co., Residual Co.'s books and records, certain financial information and forecasts prepared by Residual Co., and discussions with various parties, including senior management ("**Management**") of, and advisors to, Residual Co. (collectively, the "**Information**").
- 16. Except as otherwise described in this Ninth 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 Ninth Report in a manner that would comply with the procedures described in the Chartered Professional Accountants of Canada Handbook.
- 17. Future-oriented financial information reported in, or relied on, in preparing this Ninth Report is based on Management's assumptions regarding future events. Actual results will vary from these forecasts and such variations may be material.

18. The Monitor has prepared this Ninth Report in connection with the March 26 Motion. The Ninth Report should not be relied on for any other purpose.
19. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian Dollars.
20. Capitalized terms not otherwise defined herein have the meanings ascribed to them in the affidavit of Avininder Grewal, the sole Director of Residual Co., sworn on March 20, 2025, filed in support of the March 26 Motion, the ARIO or the CPO, as applicable.

**D. ACTIVITIES OF THE MONITOR**

21. Since the date of the Eighth Report, the Monitor has undertaken the following activities:
  - (a) continued to engage with the Monitor’s legal counsel, Thornton Grout Finnigan LLP (“**TGF**”), regarding matters related to the CCAA Proceedings and the Claims Procedure;
  - (b) continued to engage with counsel to the Applicant, Stikeman Elliott LLP, regarding matters related to the Claims Procedure;
  - (c) updated the current service list for these CCAA Proceedings on the Monitor’s Website;
  - (d) continued to operate and monitor its telephone hotlines and email account for stakeholder inquiries;
  - (e) supervised and assisted with activities relating to the Claims Procedure, which included:
    - (i) engaging in discussions with Claimants;
    - (ii) engaging in discussions with the Claims Officer regarding outstanding Notices of Dispute to determine the method of adjudication for certain disputed claims and next steps to initiate the adjudication process;

- (iii) coordinating and communicating the process as set out by the Claims Officer, and facilitating the delivery of applicable materials to the Claims Officer;
- (iv) negotiating and litigating certain Notices of Dispute; and
- (v) engaging in discussions with the sole director of Residual Co. as part of dealing with Claims in Dispute (as defined below);

## **E. UPDATE ON CLAIMS PROCEDURE**

### **Current Status of Claims Procedure**

22. The Claims Procedure is being conducted in accordance with the CPO. Capitalized terms used in this section and not otherwise defined have the meaning ascribed to them in the CPO, a copy of which is attached to this report as **Appendix “A”**.
23. As of the date of this Ninth Report, both the Pre-Filing Claims Bar Date and the Restructuring Claims Bar Date have expired.
24. The Monitor, together with F&F and Residual Co., has continued to reconcile the Claims received. To date, the Monitor has reconciled and accepted 169 Claims totaling approximately \$37.6 million. 1 Claim totaling approximately \$0.1 million remains disputed (“**Claim in Dispute**”). Pursuant to the Claims Procedure, the Monitor in consultation with Residual Co., continues to take steps to resolve and settle the Claim in Dispute, including referring the Claim in Dispute to the Claims Officer for determination. A summary of Total Claims, including Accepted Claims as well as Claims in Dispute, are summarized as follows:

<b>Claims Received</b>	<b>Unsecured</b>	<b>Secured</b>	<b>D&amp;O</b>	<b>Total (#)</b>
Accepted Claims	164	5	-	169
Claims in Dispute	1	-	-	1
<b>Total Claims</b>	<b>165</b>	<b>5</b>	<b>-</b>	<b>170</b>

<b>Claims Received</b>	<b>Unsecured</b>	<b>Secured</b>	<b>D&amp;O</b>	<b>Total (\$M)</b>
Accepted Claims	\$ 37.0	\$ 0.6	\$ -	\$ 37.6
Claims in Dispute	\$ 0.1	\$ -	\$ -	\$ 0.1
<b>Total Claims</b>	<b>\$ 37.1</b>	<b>\$ 0.6</b>	<b>\$ -</b>	<b>\$ 37.7</b>

25. Accepted Claims totaling approximately \$37.6 million are summarized as against each legal entity as follows:

Accepted Claims	Unsecured	Secured	D&O	Total (\$M)
Fire & Flower Holdings Corp.	\$ 6.6	\$ 0.3	\$ -	\$ 6.8
Fire & Flower Inc.	\$ 12.5	\$ 0.3	\$ -	\$ 12.8
13318184 Canada Inc.	\$ 2.3	\$ -	\$ -	\$ 2.3
11180703 Canada Inc.	\$ -	\$ -	\$ -	\$ -
10926671 Canada Ltd.	\$ 11.4	\$ -	\$ -	\$ 11.4
Friendly Stranger Holdings Corp	\$ 0.2	\$ -	\$ -	\$ 0.2
Pineapple Express Delivery Inc.	\$ 0.3	\$ -	\$ -	\$ 0.3
Hifyre Inc.	\$ 3.9	\$ 0.0	\$ -	\$ 3.9
<b>Total</b>	<b>\$ 37.0</b>	<b>\$ 0.6</b>	<b>\$ -</b>	<b>\$ 37.6</b>

26. The Claim in Dispute is being adjudication in accordance with the CPO through the Claims Officer. The Claim in Dispute, totaling approximately \$0.1 million, is against the Company, Fire and Flower Inc. and Friendly Stranger Holdings Corp. There are no other Claims in Dispute against any other legal entities.

#### **F. DISTRIBUTION TO CREDITORS**

27. As described earlier herein, upon the final determination of the Claim in Dispute, all Claims filed within the Claims Process will have been determined.
28. The Applicant has proposed that distributions be made on a *pro rata* basis without regard to which F&F Entity any Proof of Claim was filed against. The Monitor supports the Proposed Distributions.
29. Prior to, and during, the CCAA Proceedings, F&F utilized consolidated financial statements and did not report on an individual entity-level basis. Instead, these consolidated financial statements grouped together specific F&F Entities based on their business functions, with the financial statements failing to specify which F&F Entity owned which asset within a given segment.
30. While it may be possible to segregate assets based on legal right and/or title, the difficulty is in assigning value to these assets. The Transaction was for the entire business of F&F and did not include an allocation of purchase price towards any specific F&F Entity. While assets such as retail spaces and inventory may more easily be assessed for value, added value assets such as IP are difficult to determine.

31. Adding complexity is the inter-connectedness of F&F and the value add of entities with lower or no profitability. The following examples highlight the interconnectedness of F&F and the value add of the various entities:
- (a) The Company was the ultimate parent company of all F&F Entities. Despite not being a profitable entity, the C-Suite employees operated out of the Company, directing F&F and driving a majority of value for the business of F&F;
  - (b) Fire & Flower Inc. was the most profitable F&F Entity. However, it benefitted from the IP of other F&F Entities which it kept at its store;
  - (c) Hifyre Inc. owned and operated the Hifyre digital platform, used to drive Fire & Flower Inc. and Friendly Stranger Holdings Corp.'s (together with Fire & Flower Inc., the "**Retail Entities**") operations and provide insight into consumer behaviours. While Hifyre Inc. had a significant number of its own customers, it benefitted significantly from its relationship with the Retail Entities. Similarly, the Retail Entities benefitted significantly from the use of Hifyre Inc.'s IP;
  - (d) As described in the Affidavit of Stephane Trudel, sworn June 5, 2023, the Company's obligations under the ACT Loan Agreement (as described in the Trudel Affidavit) were guaranteed by each of the F&F Entities. Similarly, the DIP Facility was also guaranteed by each of the F&F Entities; and
  - (e) When assets of one F&F Entity were sold in the ordinary course during the CCAA Proceedings, the proceeds of sale were used for the benefit of all of F&F, with the sale proceeds being co-mingled with the assets of all F&F Entities.
32. The Monitor has conducted a review of the assets of F&F and has determined that any attempt to allocate a value to each F&F Entity would be a lengthy and costly exercise, and could still lead to uncertainty.
33. The estimated distributions to creditors on a consolidated basis are expected to be approximately 30 cents on the dollar. Resources are limited. As noted above, a forensic



investigation to assign a monetary value to the assets of the F&F Entities could be long, complex, and costly and would negatively affect distributions overall.

34. It is the Monitor's opinion that the overall benefits of the Proposed Distributions outweigh any potential prejudice. Given the inter-connected nature of the F&F Entities, the lack of allocation of purchase price towards any specific F&F Entity, and the complexities, time and cost of conducting an investigation to assign value to the assets of each F&F Entity, the Monitor supports the Applicant's motion for the Proposed Distributions, believing it to be fair and reasonable in the circumstances.

**G. APPROVAL OF THE MONITOR'S FEES AND ACTIVITIES, AND ESTABLISHMENT OF TERMINATION RESERVE**

35. The Monitor and its legal counsel, TGF, have been paid their fees and disbursements at their standard rates and charges by the Applicant from time to time, in accordance with paragraph 33 of the ARIO, as part of the costs of the CCAA Proceedings.
36. The Monitor and TGF have maintained records of their professional time and costs. The Monitor now requests approval of its fees and disbursements for the period of October 1, 2024 to March 16, 2025 and the fees and disbursements for its legal counsel for the period of October 1, 2024 to March 16, 2025.
37. The fees of the Monitor for the period of October 1, 2024 to March 16, 2025 are \$126,956.00, disbursements in the amount of \$0.00, Harmonized Sales Tax ("**HST**") in the amount of \$16,504.28, for a total of \$143,460.28, as more particularly described in the Affidavit of Jeffrey Rosenberg sworn March 20, 2025 (the "**Rosenberg Affidavit**"), a copy of which is attached hereto as **Appendix "B"**.
38. The fees of the Monitor's counsel from October 1, 2024 to March 16, 2025 are \$122,869.00, disbursements in the amount of \$3,696.08, HST in the amount of \$16,452.17, for a total of \$143,007.25, as more particularly described in the Affidavit of Rebecca L. Kennedy, sworn March 20, 2025 (the "**Kennedy Affidavit**", together with the Rosenberg Affidavit, the "**March Fee Affidavits**"), a copy of which is attached hereto as **Appendix "C"**.

39. The Monitor estimates aggregate accrued and additional fees and disbursements for the Applicant's counsel, the Monitor, and the Monitor's counsel to the completion and termination of these CCAA Proceedings in the amount of approximately \$200,000, (excluding taxes), fees and disbursements for the Claims Officer in the amount of approximately \$25,000, and fees of the sole Director of Residual Co. in the amount of \$75,000 (the "**Estimated Termination Fees**"). The Monitor estimates aggregate additional fees and disbursements for the Monitor and its counsel for a bankruptcy of Residual Co. in the amount of approximately \$100,000, excluding taxes (the "**Estimated Bankruptcy Fees**").
40. The Estimated Termination Fees and Estimated Bankruptcy Fees constitute the Monitor's best estimate of fees and disbursements, excluding HST, for services that have been or will be provided, on the assumption that there are no delays, disputes, or unforeseen developments in connection with any of the remaining steps of these CCAA Proceedings and the subsequent bankruptcy proceedings of Residual Co., if applicable. The Monitor estimates that the reserve to cover the Estimated Termination Fees and Estimated Bankruptcy Fees will need to be \$452,000.00, inclusive of HST (the "**Estimated Fees**").
41. The Monitor is supportive of the Applicant's motion for the creation of a reserve fund with respect to the Estimated Fees, to ensure the efficient administration of this CCAA Proceeding up to and including its termination (the "**Termination Reserve**").
42. The Termination Reserve shall be established from: (i) a portion of the Purchaser's *pro rata* share of the Proposed Distributions, equal to the Purchaser's remaining obligations under the Subscription Agreement to pay the Administrative Expense Amount (as defined in the Subscription Agreement); and (ii) the remainder of the Termination Reserve shall be established from the general pool of funds available to the Applicant. The Termination Reserve will not result in any prejudice to the stakeholders of the Applicant.
43. The Monitor respectfully submits that the fees and disbursements of the Monitor and its counsel, as set out in the March Fee Affidavits, and the Estimated Fees to the completion of these CCAA Proceedings are reasonable and appropriate in the circumstances.

Accordingly, the Monitor respectfully requests the approval of the fees and disbursements of the Monitor and its counsel, as set out in the March Fee Affidavits.

44. The Monitor is also requesting approval of this Ninth Report (the “**Monitor’s Report**”) and the activities of the Monitor described in the Monitor’s Report.

#### **H. ASSIGNMENT OF RESIDUAL CO. INTO BANKRUPTCY**

45. Should the Proposed Distributions be approved, the Applicant will no longer have any assets. The proposed CCAA Termination and Distribution Order lifts the stay solely for the purpose of permitting Residual Co. to file an assignment in bankruptcy, and authorizes, but does not require, the remaining Sole Director of Residual Co. to, among other things, file an assignment in bankruptcy in respect of the Applicant (the “**Residual Co. Bankruptcy**”). The proposed Order further authorizes, but does not require, FTI to act as the bankruptcy trustee. The Monitor is supportive of the proposed Residual Co. Bankruptcy in order to bring an orderly conclusion to the CCAA Proceedings.

#### **I. STAY PERIOD EXTENSION**

46. The Stay Period currently expires on March 31, 2025. Additional time is required for the Monitor to reconcile and complete the Claims Procedure, including the adjudication of the Claim in Dispute and to complete the wind down of the estate. The continuation of the Stay Period is necessary to provide the stability needed during that time. Accordingly, Residual Co. is seeking a further extension of the Stay Period until the CCAA Termination Time or such later date that the Court may order.
47. The Monitor supports extending the Stay Period, for the following reasons:
- (a) Residual Co. and its advisors require time to resolve the remaining Claim in Dispute, including with the assistance of the Claims Officer, complete the Claims Procedure, and make distributions to creditors of the Applicant;
  - (b) the Applicant has sufficient funding to continue through the end of the proposed stay extension;

- (c) based on the information presently available, the Monitor believes that creditors will not be materially prejudiced by the proposed extension of the Stay Period; and
- (d) the Monitor believes that Residual Co. has acted in good faith and with due diligence in the CCAA Proceedings.

**J. CONCLUSION**

- 48. For the reasons stated in this Ninth Report, the Monitor supports the relief sought by the Applicant in connection with the March 26 Motion.

The Monitor respectfully submits to the Court this, its Ninth Report.  
Dated this 20th day of March, 2025.

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

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

Jeffrey Rosenberg  
Senior Managing Director

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

Jodi Porepa  
Senior Managing Director

# **APPENDIX “A”**



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

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

THE HONOURABLE	)	TUESDAY, THE 29 <sup>TH</sup> DAY
	)	
JUSTICE OSBORNE	)	OF AUGUST, 2023

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

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

Applicants

**CLAIMS PROCEDURE ORDER**

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

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

## SERVICE AND INTERPRETATION

1. **THIS COURT ORDERS** that the time for service and filing of this Motion and the Third Report is hereby abridged and validated so that this Motion is properly returnable on August 29, 2023, and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** that for purposes of this Order the following terms shall have the following meanings:
  - (a) **“BIA”** means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;
  - (b) **“Business Day”** means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in Toronto, Ontario;
  - (c) **“CCAA Proceedings”** means the within proceedings under the CCAA in respect of the Applicants;
  - (d) **“CCAA Charges”** means the Administration Charge, the DIP Lender’s Charge, the D&O Charge and the KERP Charge (each as defined in the Initial Order) and any other court-ordered charge over the Property (as defined in the Initial Order) of the Applicants that may be granted by the Court;
  - (e) **“Claim”** means a Pre-Filing Claim, a Restructuring Claim and a D&O Claim;
  - (f) **“Claimant”** means any Person asserting a Claim and includes the transferee or assignee of a Claim, transferred and recognized in accordance with paragraphs 36 and 37 hereof or a trustee, executor, liquidator, receiver, receiver and manager, or other Person acting on behalf of or through such Person;
  - (g) **“Claims Officer”** means the individual appointed in accordance with paragraph 31 of this Claims Procedure Order to act as a claims officer for the purposes of this Claims Procedure Order;
  - (h) **“Claims Package”** means the Proof of Claim form, the Notice to Claimants, the Instruction Letter, and any other documentation the Applicants, in consultation with the Monitor, may deem appropriate;



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

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

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

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

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

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

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

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

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

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

#### **GENERAL PROVISIONS**

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

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

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

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

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

## MONITOR'S ROLE

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

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

## NOTICE TO CLAIMANTS

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

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

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

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

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

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

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

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

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

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

## **PROOFS OF CLAIM**

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

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

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

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

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

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



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

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

### **ADJUDICATION OF CLAIMS**

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

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

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

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

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

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

## **RESOLUTION OF CLAIMS**

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

## **APPOINTMENT OF CLAIMS OFFICER**

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

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

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

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

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

#### **NOTICE OF TRANSFEREES**

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

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

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

#### **SERVICE AND NOTICES**

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

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

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

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

**FTI Consulting Canada Inc.**

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

**Attention: Jeff Rosenberg and Jodi Porepa**

Email: [fireandflower@fticonsulting.com](mailto:fireandflower@fticonsulting.com)

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

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

**MISCELLANEOUS**

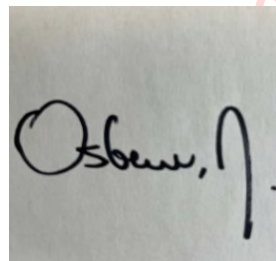
42. **THIS COURT ORDERS** that notwithstanding the terms of this Claims Procedure Order, and without limitation to paragraph 35 of this Claims Procedure Order, the Monitor and the Applicants may apply to this Court from time to time for directions from this Court with respect to

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

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

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

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



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**SCHEDULE "A"**

**NOTICE TO CLAIMANTS**

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

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

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**NOTICE LETTER FOR THE CLAIMS PROCEDURE**

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

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

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

**I. SUBMISSION OF A PROOF OF CLAIM**

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

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

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

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



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

**If to the Applicants:**

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

Attention: Maria Konyukhova / Philip Yang

Emails: [mkonyukhova@stikeman.com](mailto:mkonyukhova@stikeman.com) / [pyang@stikeman.com](mailto:pyang@stikeman.com)

**If to the Monitor:**

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

Attention: Jeff Rosenberg / Jodi Porepa

Email: [fireandflower@fticonsulting.com](mailto:fireandflower@fticonsulting.com)

**with copies to:**

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

Attention: Leanne Williams / Rebecca Kennedy

Emails: [lwilliams@tgf.ca](mailto:lwilliams@tgf.ca) / [rkennedy@tgf.ca](mailto:rkennedy@tgf.ca)

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

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

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

## **II. MONITOR CONTACT INFORMATION**

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

DATED at Toronto, Ontario this \_\_\_\_ day of September, 2023.

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

**SCHEDULE “B”**

**INSTRUCTION LETTER**

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

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

---

**INSTRUCTION LETTER FOR THE CLAIMS PROCEDURE**

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**I. CLAIMS PROCEDURE**

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

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

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

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

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

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

**II. CLAIMANTS SUBMITTING A PROOF OF CLAIM**

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

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

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

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

**If to the Applicants:**

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

Attention: Maria Konyukhova / Philip Yang

Emails: [mkonyukhova@stikeman.com](mailto:mkonyukhova@stikeman.com) / [pyang@stikeman.com](mailto:pyang@stikeman.com)

**If to the Monitor:**

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

Attention: Jeff Rosenberg / Jodi Porepa

Email: [fireandflower@fticonsulting.com](mailto:fireandflower@fticonsulting.com)

**with copies to:**

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

Attention: Leanne Williams / Rebecca Kennedy

Emails: [lwilliams@tgf.ca](mailto:lwilliams@tgf.ca) / [rkennedy@tgf.ca](mailto:rkennedy@tgf.ca)

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

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

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

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

**III. MONITOR CONTACT INFORMATION**

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

DATED at Toronto, Ontario this \_\_\_\_ day of September, 2023.

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

**SCHEDULE “C”**

**PROOF OF CLAIM FORM**

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

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

---

**PROOF OF CLAIM**

---

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

**I. PARTICULARS OF CLAIMANT**

1. Full Legal Name of Claimant:

\_\_\_\_\_ (the "**Claimant**")

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

2. Attention (Contact Person): \_\_\_\_\_

3. Email Address: \_\_\_\_\_

4. Telephone Number: \_\_\_\_\_

5. Fax Number: \_\_\_\_\_

6. Full Mailing Address of the Claimant:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7. Have you acquired this Claim by assignment?

Yes: ☐ No: ☐

*(If yes, attach documents evidencing assignment)*

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

**II. PROOF OF CLAIM**



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

\_\_\_\_\_ do hereby certify:  
(City and Province)

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

☐ the Claimant; **or**

☐ \_\_\_\_\_ of  
(State Position or Title, if applicable)

\_\_\_\_\_  
(Name of Claimant or authorized representative of the Claimant)

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

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

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

### III. PRE-FILING PROOF OF CLAIM

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

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

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

#### IV. RESTRUCTURING PROOF OF CLAIM

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

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

#### V. PARTICULARS OF CLAIM

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

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

#### VI. FILING OF CLAIM

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

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

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

**If to the Applicants:**

**Stikeman Elliott LLP**

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

Attention: Maria Konyukhova / Philip Yang

Emails: [mkonyukhova@stikeman.com](mailto:mkonyukhova@stikeman.com) / [pyang@stikeman.com](mailto:pyang@stikeman.com)

**If to the Monitor:**

**FTI Consulting Canada Inc.**

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

Attention: Jeff Rosenberg / Jodi Porepa

Email: [fireandflower@fticonsulting.com](mailto:fireandflower@fticonsulting.com)

**with copies to:**

**Thornton Grout Finnigan LLP**

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

Attention: Leanne Williams / Rebecca Kennedy

Emails: [lwilliams@tgf.ca](mailto:lwilliams@tgf.ca) / [rkennedy@tgf.ca](mailto:rkennedy@tgf.ca)

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

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

DATED at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Signature of Claimant

**SCHEDULE “D”**

**NOTICE OF REVISION OR DISALLOWANCE**

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

[illegible]

Subject to further dispute by you in accordance with the provisions of the Claim Procedure Order, your Claim will be as follows:

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

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

**If to the Applicants:**

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

Attention: Maria Konyukhova / Philip Yang

Emails: [mkonyukhova@stikeman.com](mailto:mkonyukhova@stikeman.com) / [pyang@stikeman.com](mailto:pyang@stikeman.com)

**If to the Monitor:**

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

Attention: Jeff Rosenberg / Jodi Porepa

Email: [fireandflower@fticonsulting.com](mailto:fireandflower@fticonsulting.com)

**with copies to:**

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

Attention: Leanne Williams / Rebecca Kennedy



Emails: [lwilliams@tgf.ca](mailto:lwilliams@tgf.ca) / [rkennedy@tgf.ca](mailto:rkennedy@tgf.ca)

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

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

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

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

**SCHEDULE “E”**

**NOTICE OF DISPUTE**

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

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

---

**NOTICE OF DISPUTE**

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**Reference #:**

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

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

**I. PARTICULARS OF CLAIMANT**

1. Full Legal Name of Claimant:

\_\_\_\_\_ (the "**Claimant**")

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

2. Attention (Contact Person): \_\_\_\_\_

3. Email Address: \_\_\_\_\_

4. Telephone Number: \_\_\_\_\_

5. Fax Number: \_\_\_\_\_

6. Full Mailing Address of the Claimant:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7. Have you acquired this Claim by assignment?

Yes: ☐ No: ☐

**Stikeman Elliott LLP**  
5300 Commerce Court West  
199 Bay Street

Toronto, Ontario M5L 1B9

Attention: Maria Konyukhova / Philip Yang

Emails: [mkonyukhova@stikeman.com](mailto:mkonyukhova@stikeman.com) / [pyang@stikeman.com](mailto:pyang@stikeman.com)

**If to the Monitor:**

**FTI Consulting Canada Inc.**

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

Attention: Jeff Rosenberg / Jodi Porepa

Email: [fireandflower@fticonsulting.com](mailto:fireandflower@fticonsulting.com)

**with copies to:**

**Thornton Grout Finnigan LLP**

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

Attention: Leanne Williams / Rebecca Kennedy

Emails: [lwilliams@tgf.ca](mailto:lwilliams@tgf.ca) / [rkennedy@tgf.ca](mailto:rkennedy@tgf.ca)

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

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

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

Applicants

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

Proceeding commenced at [Toronto](#)

**CLAIMS PROCEDURE ORDER**

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

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

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

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

Lawyers for the Applicants

## **APPENDIX “B”**

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

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

AND IN THE MATTER OF THE COMPROMISE OR ARRANGEMENT  
OF 15315441 CANADA INC.

**AFFIDAVIT OF JEFFREY ROSENBERG**  
*(Sworn March 20, 2025)*

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

1. I am a Senior Managing Director with FTI Consulting Canada Inc. ("**FTI**"), the Court-appointed monitor (the "**Monitor**") in these proceedings (the "**CCAA Proceedings**") and, as such, I have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.
2. Attached hereto as Exhibit "**A**" is a redacted copy of the detailed invoice (the "**Invoice**") setting out the fees and disbursements of the Monitor incurred in the CCAA Proceedings from October 1, 2024 to March 16, 2025 (the "**Fee Approval Period**").
3. As evidenced by the Invoice attached at Exhibit "**A**", in the course of the Fee Approval Period, the Monitor has expended a total of 124.8 hours in connection with the CCAA Proceedings, and has incurred \$126,956.00 in fees and \$16,504.28 in HST, for a total of \$143,460.28. Attached hereto as Exhibit "**B**" is a schedule summarizing the invoices and total billable hours charged.
4. Attached hereto as Exhibit "**C**" is a schedule summarizing the respective billing rates and total hours of the Monitor's professionals during the Fee Approval Period.
5. To the best of my knowledge, the hourly rates and the total amount of fees are reasonable and comparable for insolvency services of this nature rendered by other firms in the City of Toronto.



6. The hourly billing rates outlined in Exhibit "B" to this affidavit are comparable to the hourly rates charged by FTI for services rendered in relation to similar proceedings.

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

SWORN remotely via videoconference,  
by JEFFREY ROSENBERG stated as being  
located in the City of Toronto, in the Province  
of Ontario, before me at the City of Toronto, in  
the Province of Ontario, this 20<sup>th</sup> day of  
March, 2025, in accordance with  
O. Reg 431/20, *Administering Oath or  
Declaration Remotely*.



**MARCO GASPAR**

Commissioner for Taking Affidavits, etc.

LSO# 84199A

  
**JEFFREY ROSENBERG**

This is Exhibit "A" referred to in the  
Affidavit of Jeffrey Rosenberg sworn by Jeffrey Rosenberg at the  
City of Toronto, in the Province of Ontario, before me  
this 20<sup>th</sup> day of March 2025 in accordance with  
*O. Reg. 431/20, Administering Oath or Declaration Remotely.*

A handwritten signature in dark ink, appearing to read "Marco Gaspar", is written over a horizontal line.

A Commissioner for taking affidavits

**MARCO GASPAR**



## Invoice Summary

15315441 Canada Inc.  
c/o Stikeman Elliott LLP  
Commerce Court West  
199 Bay Street, Suite 5300  
Toronto, ON M5L 1B9  
Canada

Invoice No.	March 11, 2025
Job No.	102900002177
Terms	500000.1936
Currency	Due Upon Receipt
Tax Registration:	CAD

Re: Financial Advisor

Current Invoice Period: Charges posted through February 28, 2025

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,280.00	34.90	\$44,672.00
Jodi Porepa	Senior Managing Director	\$1,090.00	38.30	\$41,747.00
Adsaran Vithiyananthan	Senior Consultant	\$675.00	31.00	\$20,925.00
Jennifer Ye	Consultant	\$435.00	1.60	\$696.00
Total Professional Services			105.80	\$108,040.00

Invoice Total	CAD Amount
	\$108,040.00
HST (13%)	\$14,045.20
Total Due	\$122,085.20

## Invoice Detail

Invoice No.  
Job No.

March 11, 2025  
102900002177  
500000.1936

### Total Professional Services Jeffrey Rosenberg

10/01/2024	Settlement of claims matters.	0.20
10/07/2024	Review of claims and speak with [REDACTED].	0.90
10/09/2024	Review of remaining claims.	0.90
11/01/2024	Call regarding settling of claims.	0.50
11/04/2024	Call regarding settling claims.	0.50
11/10/2024	Work on Court Report.	2.40
11/13/2024	Review of court material; review of correspondence from legal counsel.	1.20
11/14/2024	Review of Affidavit and Court Report.	1.40
11/15/2024	Work on Court Report; review and swear affidavit.	1.70
11/16/2024	Review of Court Report to send to service list.	1.30
11/20/2024	Review of Factum of Applicants; review of files.	1.20
11/21/2024	Prepare for and attend hearing; call with TGF; call with Stikeman's; call with [REDACTED] regarding [REDACTED].	2.40
11/27/2024	Review of claims settlement matters and proposed settlement.	0.20
11/28/2024	Review of claims settlement matters.	0.40
12/03/2024	Work on settlement matters.	0.40
12/04/2024	Work on settlement matters with respect to three claims; review of correspondence with respect to same.	1.30
12/05/2024	Review of several correspondence from settlement offers.	0.70
12/06/2024	Settling of claims; review of correspondence.	0.80
12/09/2024	Work on settlement matters.	0.30
12/10/2024	Review queries from creditors; review of correspondence from legal counsel.	0.70
12/11/2024	Review of settlement.	0.60
12/13/2024	Work on settlement issues.	0.80
12/16/2024	Work on claims process with respect to [REDACTED]; review of correspondence from legal counsel; review of files regarding same.	0.30
01/06/2025	Attend call with Stikeman on FF to discuss claims distribution process; review of files with respect to same.	0.70
01/09/2025	Work on settlement matters.	0.60
01/14/2025	Review of correspondence from [REDACTED] and review of materials.	1.80
01/16/2025	Review of correspondence from legal counsel; review of correspondence from Director.	0.30
01/17/2025	Work on finalizing claim; call with Director.	0.40
01/20/2025	Review of correspondence from legal counsel regarding claims; review of correspondence from [REDACTED].	0.20
01/23/2025	Work on settlement of claims.	0.40

## Invoice Detail

Invoice No.  
Job No.

March 11, 2025  
102900002177  
500000.1936

01/24/2025	Correspondence from Stikeman; correspondence from TGF; work on claims settlements.	0.70		
01/29/2025	Work on claims settlement matters.	0.40		
02/05/2025	Review of claims consolidation analysis and call with Stikemans; work on finalizing remaining claim.	1.10		
02/06/2025	Review of correspondence to claimant; review matters with TGF; review matters with Stikeman.	0.60		
02/12/2025	Work on finalizing claims matters; review of analysis; call with [REDACTED].	1.20		
02/14/2025	Review of various pieces of correspondence and work on settling the final claim.; review of analysis on substantive consolidation.	1.80		
02/19/2025	Attend call regarding discharge matters; review of files regarding same.	0.80		
02/21/2025	Review of correspondence from legal counsel.	0.40		
02/24/2025	Work on claims finalization matters.	0.80		
02/25/2025	Attend update call; work on discharge matters; review of [REDACTED].	0.90		
02/27/2025	Review of correspondence from legal counsel; work on file finalization matters.	0.70		
<b>\$1,280.00</b>		<b>per hour x total hrs</b>	<b>34.90</b>	<b>\$44,672.00</b>

## Jodi Porepa

10/01/2024	Review email correspondence; review draft emails and history of certain disputed claims.	1.40
10/07/2024	Status update with counsel regarding claims in dispute; discussions in respect of same; review draft letters to be sent to a disputed claimant and provide comments.	0.70
10/08/2024	Review and respond to enquiries [REDACTED]; internal discussions regarding same; review draft settlement offer to a claimant; review draft letter to [REDACTED] regarding settlement discussions.	1.60
10/09/2024	Review two draft settlement letters for [REDACTED]; review [REDACTED] letter and provide comments; review insurance enquiry; coordinate call with [REDACTED] and counsel; respond to [REDACTED] regarding [REDACTED] and [REDACTED].	2.30

## Invoice Detail

Invoice No.  
Job No.

March 11, 2025  
102900002177  
500000.1936

10/10/2024	Review four final claims settlement offers for disputed [REDACTED] claims; comments in respect of same; review financial analysis supporting settlement offers; internal discussions regarding same; correspondence with TGF regarding updates to settlement offers.	2.40
10/11/2024	Review correspondence from [REDACTED] regarding supporting information pertaining to certain [REDACTED] claims; review supporting information provided regarding [REDACTED] claim; follow up on [REDACTED] settlement enquiries and [REDACTED].	2.10
10/15/2024	Call with TGF to discuss [REDACTED] claims and prepare for call with [REDACTED]; call with [REDACTED].	1.10
10/16/2024	Review comments from Stikemans on settlement proposal letters for dispute claims; provide additional comments; review status of disputed claims today; review summaries provided by [REDACTED] [REDACTED]; follow up with Stikemans regarding [REDACTED] enquiry on [REDACTED]; call with TGF to address certain disputed claims.	2.80
10/17/2024	Review draft letters for litigants and provide comments; review materials for next court hearing.	1.40
10/18/2024	Review draft letters for [REDACTED] and provide comments; review and respond to third party enquiries; review materials for next court hearing.	1.30
10/21/2024	Call with TGF to discuss [REDACTED] [REDACTED]; internal discussions on financial reconciliations and bank reconciliations; internal update status call; draft response to third party enquiries.	3.20
10/22/2024	Call with counsel; finalize settlement letters; internal review of financial reconciliations; follow up on third party enquiries.	2.70
11/10/2024	Review Monitor's draft report and provide comments.	1.10
11/13/2024	Review fee affidavit and provide comments; review motion materials and provide comments.	1.30
11/21/2024	Attend court hearing.	0.50
01/06/2025	Internal discussions regarding outstanding claims; review next steps regarding potential distributions.	1.40
01/07/2025	Review status of outstanding claims; internal discussions regarding same; assess alternatives and next steps; review substantive consolidation considerations.	1.30
01/10/2025	Review status of outstanding claims; internal discussions regarding same; assess alternatives and next steps; review substantive consolidation considerations.	1.10
01/13/2025	Review substantive consolidation considerations; review and response to TGF regarding outstanding claims; review Claims Order regarding [REDACTED].	1.30

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.

March 11, 2025  
102900002177  
500000.1936

01/26/2025	Review alternatives for substantive consolidation; review draft distribution calculations.	2.30		
01/28/2025	Review distribution methodology and provide comments; internal discussion regarding same.	1.40		
01/29/2025	Review calculations to support distribution alternatives and provide comments; internal discussions regarding same; review updated calculations.	2.20		
02/12/2025	Review emails on claims officer and claim in dispute; internal discussions regarding substantive consolidation; call with Stikemans regarding same; review draft memo; review updated draft memo.	1.40		
<b>\$1,090.00</b>		<b>per hour x total hrs</b>	<b>38.30</b>	<b>\$41,747.00</b>

## Adsaran Vithiyananthan

10/07/2024	Call with Monitor's counsel on status of outstanding claims; drafting letter to [REDACTED] regarding proposed settlement to [REDACTED]; correspondence with Monitor's counsel on letters to claimants.	0.90
10/09/2024	Correspondence with the Applicant's counsel on letter to Claimant [REDACTED]; finalize letter on settlement and send to Claimant [REDACTED]; correspondence with Monitor's counsel on hotline inquiry from [REDACTED] regarding [REDACTED] and responding to the same inquirer; updating summary of claims for internal discussions.	1.10
10/15/2024	Updating summary of remaining notices of dispute; internal discussions on notices of dispute outstanding; respond to hotline inquiries from Claimants [REDACTED] and [REDACTED].	0.50
10/21/2024	Call with Monitor's counsel on status of outstanding claims and other agenda items; internal call walking through [REDACTED]; internal discussions on outstanding matters and claims settlement letters; review Monitor's hotline and respond to inquiry from Claimant [REDACTED].	2.30
10/22/2024	Update the Eighth Report of the Monitor; correspondence with Monitor's counsel on [REDACTED] and [REDACTED].	1.80
10/23/2024	Follow up with [REDACTED] on settlement; internal discussions on bank balance reconciliation.	0.40

## Invoice Detail

Invoice No.  
Job No.

March 11, 2025  
102900002177  
500000.1936

10/31/2024	Review correspondence from [REDACTED] on [REDACTED] matter and draft response on the same for counsel review; review settlement offer from Claimant [REDACTED]; internal discussions on status of outstanding items.	0.40
11/04/2024	Internal call reconciling trust funds and walking through estimated distribution proceeds; call with Monitor's counsel on [REDACTED] and [REDACTED] as well as upcoming court date.	1.40
11/05/2024	Respond to inquiry from [REDACTED] on [REDACTED]; internal discussions on [REDACTED] inquiry.	0.30
11/12/2024	Call with Monitor's counsel on upcoming court hearing, fee approval, and [REDACTED]; internal discussions on reconciling fees and bank balances; set up of [REDACTED]; review draft order and motion materials.	3.20
11/13/2024	Set up of fund transfers and wires; review redacted invoice for fee affidavit; correspondence with Monitor's counsel on draft court report.	0.60
11/14/2024	Review and update Eighth Report of the Monitor; correspondence with Monitor's counsel on the Eighth Report; review Affidavit for Applicant and provide comments on the same; various internal discussions on court report.	1.90
11/15/2024	Review latest motion materials and draft report; website updates.	0.60
12/03/2024	Call with [REDACTED] on [REDACTED] and send email to [REDACTED] regarding CCAA proceedings and [REDACTED].	0.30
12/05/2024	Reconciling trust funds and preparing transaction record forms for November transactions in account; call with Monitor's counsel on status of remaining Claims Disputes and outstanding follow-ups for [REDACTED] claims.	0.60
12/09/2024	Internal call regarding letter from [REDACTED] on Claimant [REDACTED]; summarize Claimant [REDACTED] claim and documentary support received for response letter.	0.40
12/10/2024	Review Monitor's hotline and respond to inquiries from Claimants on status of Claims (Claimants [REDACTED] and [REDACTED]).	0.30
12/11/2024	Call with Claimant [REDACTED] on status of claims process and next steps; follow-up email to claimant on discussion; correspondence with Monitor's counsel and Applicant's counsel on next steps regarding Claimants [REDACTED] and [REDACTED].	0.90
12/12/2024	Updating claims register and consolidating all addresses and contact details in preparation for finalizing of all claims; discussions on outstanding claims in disputes with Monitor's counsel and proposed next steps.	0.90
01/07/2025	Internal discussions on finalizing Claims Procedure and next steps regarding Claimant [REDACTED]; finalization of Claims Register and internal discussion on distribution methodology.	1.70

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.

March 11, 2025  
102900002177  
500000.1936

01/08/2025	Internal discussions on claims register and spot-checking for accuracy and completeness; review and set up distribution workbook.	1.10		
01/13/2025	Continue review of Claims Register; ensure all Claims with Notices of Disputes are recorded appropriately; work on distribution model estimate.	0.50		
01/14/2025	Call with Monitor's counsel on [REDACTED]; discussion on claims distribution, upcoming court date, and next steps with respect to Claims process; internal review of claims register.	0.60		
01/28/2025	Call with Claimant [REDACTED] on status of claims process; review Claims Register for distribution methodology; review substantive consolidation considerations; scenario analysis for various distribution methodologies; internal discussions walking through distributions.	1.40		
01/29/2025	Review and update distribution workbooks; review [REDACTED] for substantive consolidation and assess criteria for F&F; correspondence with Monitor's counsel on [REDACTED].	1.60		
01/30/2025	Internal call walking through distribution scenarios; revise [REDACTED] analysis and update distribution workbooks.	1.10		
02/05/2025	Call with Applicant's counsel on proposed distribution methodology; review and update [REDACTED] considerations.	1.10		
02/12/2025	Call with Applicant's counsel on [REDACTED] and substantive consolidation of claims; review Monitor's hotline and respond to inquiries from claimants requesting update on claims process.	0.70		
02/19/2025	Call with Monitor's counsel on [REDACTED].	0.50		
02/24/2025	First draft of the Ninth Report of the Monitor.	1.20		
02/25/2025	Call with Monitor's counsel and Applicant's counsel on substantive consolidation and upcoming motion; correspondence with Monitor's counsel on [REDACTED].	0.70		
<b>\$675.00</b>		<b>per hour x total hrs</b>	<b>31.00</b>	<b>\$20,925.00</b>

Jennifer Ye



**Invoice Detail**

**Invoice No.** **March 11, 2025**  
**Job No.** **102900002177**  
**500000.1936**

01/13/2025	Review and reconcile received claims in claims process; review [REDACTED] and trace back to source documents and proof of claims; review [REDACTED] claims and trace back to source documents and proof of claims; internal calls and correspondence with Adsaran Vithiyananthan regarding review of claims.	1.60		
			<b>\$435.00</b>	<b>per hour x total hrs</b>
			<b>1.60</b>	<b>\$696.00</b>

	<b>Total Professional Services</b>	<b>CAD</b>	<b>\$108,040.00</b>
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## Invoice Summary

15315441 Canada Inc.  
c/o Stikeman Elliott LLP  
Commerce Court West  
199 Bay Street, Suite 5300  
Toronto, ON M5L 1B9  
Canada

Invoice No.	March 18, 2025
Job No.	102900002186
Terms	500000.1936
Currency	Due Upon Receipt
Tax Registration:	CAD

Re: Financial Advisor

Current Invoice Period: Charges posted through March 16, 2025

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,280.00	7.10	\$9,088.00
Jodi Porepa	Senior Managing Director	\$1,090.00	4.50	\$4,905.00
Adsaran Vithiyananthan	Senior Consultant	\$675.00	7.10	\$4,792.50
Jennifer Ye	Consultant	\$435.00	0.30	\$130.50
Total Professional Services			19.00	\$18,916.00

Invoice Total	CAD Amount
	\$18,916.00
HST (13%)	\$2,459.08
Total Due	\$21,375.08

## Invoice Detail

Invoice No.  
Job No.

March 18, 2025  
102900002186  
500000.1936

### Total Professional Services Jeffrey Rosenberg

03/03/2025	Review of correspondence from Stikeman's; review of correspondence from TGF.	0.20		
03/05/2025	Review of correspondence from Stikemans; review of correspondence from TGF.	0.40		
03/06/2025	Review of correspondence to Claims officer; review of files regarding the same.	0.30		
03/10/2025	Attend update call; review of files; address [REDACTED] queries.	0.70		
03/11/2025	Review of Affidavit work on Court Report; review of correspondence from TGF.	1.90		
03/12/2025	Work on CRA matters; call with CRA; work on draft court materials; review of changes to Affidavit.	1.40		
03/13/2025	Review of discharge matters; work on Court materials; call with Stikeman; correspondence with TGF.	0.80		
03/14/2025	Review of correspondence from Stikemans; review of correspondence from TGF; review of invoices; work on Court Report.	1.40		
<b>\$1,280.00</b>		<b>per hour x total hrs</b>	<b>7.10</b>	<b>\$9,088.00</b>

### Jodi Porepa

03/05/2025	Review correspondence with counsel on [REDACTED]; review draft Monitor's Report and provide comments.	0.70		
03/07/2025	Review correspondence with counsel on [REDACTED]; review draft Monitor's Report and provide comments.	1.30		
03/10/2025	Review affidavit and provide comments; review comments from TGF on the affidavit; respond in respect of same.	0.90		
03/13/2025	Review Monitor's Report and comments from TGF; respond with any additional changes; review updated estimates to close; review claims correspondence.	1.60		
<b>\$1,090.00</b>		<b>per hour x total hrs</b>	<b>4.50</b>	<b>\$4,905.00</b>

### Adsaran Vithiyananthan



## Invoice Detail

Invoice No.  
Job No.

March 18, 2025  
102900002186  
500000.1936

03/03/2025	Correspondence with Claimant [REDACTED] on [REDACTED] and [REDACTED]; update FTI and Monitor's counsel on discussions and next steps.	0.40		
03/06/2025	Correspondence with Monitor's counsel on [REDACTED]; correspondence with Claims Officer on materials to be delivered; compilation of binder for delivery to Claims Officer.	0.80		
03/07/2025	Finalize compilation of binder for Claims Officer and mail out the same.	0.40		
03/09/2025	Review Affidavit from ResidualCo. and provide comments on the same; update Ninth Report for comments from ResidualCo.	1.50		
03/10/2025	Review comments on Ninth Report and provide same to Monitor's counsel; correspondence with Monitor's counsel on upcoming motion; internal call on upcoming Motion, Ninth Report, and Affidavit and calculation of reserve for CCAA termination.	1.60		
03/11/2025	Correspondence on Ninth Report and upcoming motion.	0.30		
03/13/2025	Review further revisions on Ninth Report and provide comments on the same; internal discussions on reserve and cost estimates; summarize R&D for all trust funds; internal discussions on upcoming motion; correspondence with Monitor's counsel on Ninth Report; compile binder for Claims Officer; issue payments for professional fees.	2.10		
		<b>\$675.00</b>	<b>per hour x total hrs</b>	<b>7.10</b>
				<b>\$4,792.50</b>

## Jennifer Ye

03/03/2025	Review claim support of terminated landlord claims for [REDACTED]; reconcile HST/GST rates to appropriate province.	0.30		
		<b>\$435.00</b>	<b>per hour x total hrs</b>	<b>0.30</b>
				<b>\$130.50</b>

			<b>Total Professional Services</b>	<b>CAD</b>	<b>\$18,916.00</b>
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This is Exhibit “**B**” referred to in the  
Affidavit of Jeffrey Rosenberg sworn by Jeffrey Rosenberg at the  
City of Toronto, in the Province of Ontario, before me  
this 20<sup>th</sup> day of March 2025 in accordance with  
*O. Reg. 431/20, Administering Oath or Declaration Remotely.*

A handwritten signature in dark ink, appearing to read "Marco Gaspar", is written above a horizontal line.

A Commissioner for taking affidavits

**MARCO GASPAR**

Invoice No./Period	Date	Fees (\$)	Expenses (\$)	HST (\$)	Total Fees, Disbursements and HST (\$)	Hours Billed	Average Billed Rate (\$)
102900002177 (October 1, 2024 to February 28, 2025)	March 11, 2025	108,040.00	-	14,045.20	122,085.20	105.80	1,021.17
102900002186 (March 1, 2025 - March 16, 2025)	March 18, 2025	18,916.00	-	2,459.08	21,375.08	19.00	995.58
<b>Total</b>		<b>126,956.00</b>	<b>-</b>	<b>16,504.28</b>	<b>143,460.28</b>	<b>124.80</b>	<b>1,017.28</b>



This is Exhibit "C" referred to in the  
Affidavit of Jeffrey Rosenberg sworn by Jeffrey Rosenberg at the  
City of Toronto, in the Province of Ontario, before me  
this 20<sup>th</sup> day of March 2025 in accordance with  
*O. Reg. 431/20, Administering Oath or Declaration Remotely.*

A handwritten signature in dark ink, appearing to read "Marco Gaspar", is written above a horizontal line.

A Commissioner for taking affidavits

**MARCO GASPAR**

Total				
Name	Title	Hourly Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	1,280.00	42.00	53,760.00
Jodi Porepa	Senior Managing Director	1,090.00	42.80	46,652.00
Adsaran Vithiyananthan	Senior Consultant	675.00	38.10	25,717.50
Jennifer Ye	Consultant	435.00	1.90	826.50

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

AND IN THE MATTER OF THE COMPROMISE OR ARRANGEMENT OF 15315441 CANADA INC.

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

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

Proceedings commenced at Toronto, Ontario

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**AFFIDAVIT OF JEFFREY ROSENBERG**

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

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

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

Lawyers for the Court-appointed Monitor

## **APPENDIX “C”**

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

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

AND IN THE MATTER OF THE COMPROMISE OR ARRANGEMENT  
OF 15315441 CANADA INC.

**AFFIDAVIT OF REBECCA L. KENNEDY**  
*(Sworn March 20, 2025)*

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

1. I am a lawyer qualified to practice law in the Province of Ontario and I am a partner in the firm of Thornton Grout Finnigan LLP ("**TGF**"), lawyers for FTI Consulting Canada Inc., in its capacity as Court-appointed monitor (the "**Monitor**") in these proceedings, and as such, I have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

2. Attached hereto as Exhibit "**A**" are redacted copies of the invoices (the "**Invoices**") issued to the Monitor by TGF for fees and disbursements incurred by TGF in the course of these proceedings for the period October 1, 2024 to March 16, 2025 (the "**Fee Approval Period**").

3. As evidenced by the Invoices attached at Exhibit "**A**", in the course of the Fee Approval Period, TGF counsel, students and law clerks have expended a total of 159.3 hours in connection with these proceedings, and have incurred \$122,869.00 in fees, \$3,686.08 in disbursements and \$16,452.16 in HST, for a total of \$143,007.24.

4. Attached hereto as Exhibit "**B**" is a schedule summarizing the Invoices and the total billable hours charged.

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

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

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

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

SWORN remotely via videoconference,  
by REBECCA L. KENNEDY stated as being  
located in the City of Pickering, in the  
Province of Ontario, before me at the City of  
Toronto, in the Province of Ontario, this 20<sup>th</sup>  
day of March, 2025, in accordance with  
O. Reg 431/20, *Administering Oath or  
Declaration Remotely*.



**MARCO GASPAR**

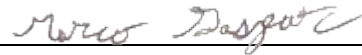
Commissioner for Taking Affidavits, etc.

**LSO# 84199A**



**REBECCA L. KENNEDY**

This is Exhibit "A" referred to in the  
Affidavit of Rebecca Kennedy sworn by Rebecca Kennedy in the  
City of Pickering, in the Province of Ontario, before me in the City  
of Toronto, in the Province of Ontario, this 20<sup>th</sup> day of March 2025  
in accordance with *O. Reg. 431/20, Administering Oath or  
Declaration Remotely*.

A handwritten signature in dark ink, appearing to read "Marco Gaspar", is written over a horizontal line.

A Commissioner for taking affidavits

**MARCO GASPAR**



**Thornton Grout Finnigan LLP**  
RESTRUCTURING + LITIGATION

Toronto-Dominion Centre  
100 Wellington Street West  
Suite 3200, P.O. Box 329  
Toronto, ON Canada M5K 1K7  
T 416.304.1616 F 416.304.1313

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

December 5, 2024

**Invoice No. 41777**  
**File No. 1522-015**

Attention: Jeffrey Rosenberg

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**RE: Fire & Flower Holding Corp**

**TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: October 31, 2024**

**FEES**

2024-10-01	Emails in respect of [REDACTED];	LMW	0.20
2024-10-01	Review email from [REDACTED] and [REDACTED]; begin drafting summary on same; continue revising various draft [REDACTED];	MJCG	3.50
2024-10-02	Email A. Vithivananthan regarding [REDACTED] claim; consider disputed [REDACTED]; emails regarding same; continue drafting letter letter regarding [REDACTED] claim concerning [REDACTED];	MJCG	1.90
2024-10-03	Revise draft letters as per comments received; emails with L. Williams and R. Kennedy regarding same;	MJCG	0.70
2024-10-04	Emails regarding [REDACTED] claims;	MJCG	0.10
2024-10-07	Emails in respect of remaining claims; review and revise letter to [REDACTED]; attend conference call regarding status; emails in respect of [REDACTED]; review and revise same;	LMW	1.60
2024-10-07	Emails regarding draft letters to [REDACTED]; call with R. Kennedy regarding matter update; prepare for and attend weekly update call with Monitor team; revise [REDACTED]; emails regarding [REDACTED]; review previous correspondence regarding [REDACTED]; draft email regarding same; emails with A. Vithivananthan regarding same;	MJCG	2.70
2024-10-07	Call with L. Williams; emails from and to M. Gaspar; emails from and to L. Williams; attend update call;	RK	0.90
2024-10-08	Review L. Williams comments on [REDACTED] letter; emails regarding same; email draft litigation claim letters to Monitor team for review and comment;	MJCG	0.40
2024-10-09	Review and revise communications to claimants; emails in respect of [REDACTED];	LMW	1.20
2024-10-09	Emails regarding claims issues;	RK	0.30



2024-10-09	Emails with L. Williams and R. Kennedy regarding [REDACTED]; draft email to [REDACTED] regarding same; emails regarding same; revise draft email to [REDACTED] as per additional information received; email counsel to [REDACTED] regarding [REDACTED]; draft responses to Monitor team questions regarding [REDACTED]; various emails regarding same; email Applicant's counsel regarding [REDACTED];	MJCG	2.90
2024-10-10	Emails in respect of letter to claimants; discuss same with M. Gaspar;	LMW	0.30
2024-10-10	Review comments from Stikeman Elliott on draft letters to litigation claimants; incorporate same into drafts; emails with Monitor team regarding revisions;	MJCG	0.70
2024-10-11	Emails regarding claims;	RK	0.30
2024-10-11	Review additional materials received relating to [REDACTED] claim; emails with A. Vithiyananthan regarding same;	MJCG	0.80
2024-10-14	Emails regarding Order and Report; review of same;	RK	0.60
2024-10-14	Review records regarding draft D&O Order and Report; email R. Kennedy regarding same;	MJCG	0.30
2024-10-15	Discuss potential [REDACTED] with Marco; discuss [REDACTED] dispute with R. Kennedy;	LMW	0.70
2024-10-15	Review of file status; emails regarding same; review markup of Order; meeting with L. Williams; call to M. Konyukhova; call with J. Porepa; call from M. Konyukhova; call with L. Williams;	RK	2.70
2024-10-15	Call with J. Porepa regarding [REDACTED]; discussion with L. Williams regarding same; email L. Williams regarding previous correspondence with [REDACTED] regarding [REDACTED];	MJCG	0.40
2024-10-16	Conference call with the Monitor in respect of outstanding claims and next steps;	LMW	0.70
2024-10-16	Review and respond to email correspondence; prepare for and attend call regarding [REDACTED]; emails on [REDACTED];	RK	1.20
2024-10-16	Draft responses to Monitor team with respect to questions relating to draft [REDACTED] letter; emails with L. Williams regarding same; email [REDACTED];	MJCG	0.70
2024-10-17	Emails in respect of outstanding claims;	LMW	0.20
2024-10-18	Review and revise email in respect of outstanding claims;	LMW	0.30
2024-10-18	Review and respond to email correspondence;	RK	0.30
2024-10-18	Email L. Williams regarding questions from Monitor team; email Monitor team regarding [REDACTED];	MJCG	0.40
2024-10-21	Conference call regarding outstanding claims;	LMW	1.10
2024-10-21	Review of letters; review of [REDACTED]; review of [REDACTED]; review of [REDACTED]; prepare for and attend call with FTI; debrief meeting with TGF Team;	RK	1.30
2024-10-21	Attend team touch-in call; review [REDACTED]; emails regarding same;	MJCG	2.70
2024-10-22	Draft language for order; emails regarding same;	RK	1.10

2024-10-22	Prepare for and attend meeting with FTI; finalize letters to disputing claimants; review [REDACTED]; continue drafting letter/memo regarding same;	MJCG	3.20
2024-10-22	Emails in respect of [REDACTED]; emails regarding [REDACTED];	LMW	0.30
2024-10-23	Emails in respect of claims issues;	LMW	0.20
2024-10-23	Prepare for and attend call with [REDACTED] regarding claim; debrief with R. Kennedy regarding same; review [REDACTED] claim; draft update email to FTI; email R. Kennedy regarding same; continue reviewing [REDACTED] and [REDACTED] regarding [REDACTED]; finish drafting memo/letter regarding same; email same to R. Kennedy;	MJCG	2.30
2024-10-23	Attend to claims issues; review and respond to email correspondence; attend call with [REDACTED] claimant;	RK	1.10
2024-10-24	Email Monitor team regarding call with claimant;	MJCG	0.10
2024-10-25	Emails in respect of claims issues and [REDACTED];	LMW	0.20
2024-10-28	Emails in respect of [REDACTED] claims;	LMW	0.20
2024-10-29	Emails regarding [REDACTED]; email regarding [REDACTED] claim; discussions with D. Harland regarding same; review record regarding [REDACTED] claim;	MJCG	0.40
2024-10-29	Emails in respect of [REDACTED]; emails in respect of outstanding claims resolutions;	LMW	0.40
2024-10-29	Emails regarding claims and reconciliation; emails on settlement; emails on distributions;	RK	0.40
2024-10-30	Emails in respect of unresolved claims; discuss same with M. Gaspar;	LMW	0.30
2024-10-30	Discussion with L. Williams regarding emails with [REDACTED]; emails with A. Vithiyananthan regarding various letters to claimants;	MJCG	0.30
2024-10-30	Emails regarding claims and settlements; calls regarding same;	RK	0.60
2024-10-31	Emails in respect of [REDACTED] claim;	LMW	0.20
2024-10-31	Review offer letter from [REDACTED] and provide commentary on same; various emails regarding same; email L. Williams and R. Kennedy regarding [REDACTED]; various emails regarding [REDACTED] letter; finalize same;	MJCG	1.40
2024-10-31	Emails regarding settlement offer; review of same; emails from and to M. Gaspar;	RK	0.60

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

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne Williams	8.10	1,095.00	8,869.50
Rebecca Kennedy	11.40	975.00	11,115.00
Marco Gaspar	25.90	525.00	13,597.50

<b>Total FEES</b>	<b>\$33,582.00</b>
GST/HST on Fees	\$4,365.66

## DISBURSEMENTS

3% Admin Fee	1,007.46
<b>Total DISBURSEMENTS</b>	<b>\$1,007.46</b>
GST/HST on Disbursements	\$130.97

Total Fees & Disbursements	\$34,589.46
HST	\$4,496.63
<b>Total</b>	<b>\$39,086.09</b>

Thornton Grout Finnigan LLP

  
Per: Rebecca Kennedy

E. & O. E. 87042 1039 RT0001

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

*Please note that all our accounts are rendered in Canadian Dollars. Payment can be made to us by:*

1. *Cheque Payable to Thornton Grout Finnigan LLP or*

2. *Wire Transfer to:*

*Account No.: 1000413*  
*Transit No.: 02955*  
*Institution No.: 003*  
*Account Name: Thornton Grout Finnigan LLP*  
*Address of Bank: 111 Yonge Street, Toronto, Ontario M5C 1W4*  
*Name of Bank: Royal Bank of Canada*  
*Swift Code: ROYCCAT2*







**Thornton Grout Finnigan LLP**  
RESTRUCTURING + LITIGATION

Toronto-Dominion Centre  
100 Wellington Street West  
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T 416.304.1616 F 416.304.1313

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

January 24, 2025

**Invoice No. 42023**  
**File No. 1522-015**

Attention: Jeffrey Rosenberg

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**RE: Fire & Flower Holding Corp**

**TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: December 31, 2024**

**FEES**

2024-11-01	Review email from M. Konyukhova regarding [REDACTED] offer;	MJCG	0.10
2024-11-04	Attend conference call in respect of outstanding claims and finalization of estate;	LMW	0.70
2024-11-04	Discussion with D. Harland regarding matter update; attend weekly update meeting with client team; review [REDACTED] claim; draft email to counsel of the Applicant regarding [REDACTED] offers;	MJCG	1.60
2024-11-04	Review and respond to email correspondence; prepare for and attend update call;	RK	0.90
2024-11-04	Attend update call; review various background documents regarding claims;	DH	1.20
2024-11-05	Discussion with D. Harland regarding overview of remaining claims;	MJCG	0.20
2024-11-06	Emails with counsel to [REDACTED] discussion with D. Harland regarding [REDACTED] claim; prepare for and attend call with counsel to [REDACTED] email L. Williams and R. Kennedy regarding same;	MJCG	0.60
2024-11-06	Emails regarding settlement calls;	RK	0.50
2024-11-06	Exchange emails with M. Gaspar regarding [REDACTED] claim; attend call with [REDACTED] to discuss same;	DH	0.40
2024-11-07	Discussion with L. Williams regarding [REDACTED]; email Monitor team regarding call with [REDACTED]; email L. Williams regarding [REDACTED]; emails with A. Vithiyathan regarding offer updates;	MJCG	0.40
2024-11-08	Email L. Williams and R. Kennedy regarding [REDACTED];	MJCG	0.10
2024-11-11	Teams messages with D. Harland regarding claimant offer updates;	MJCG	0.10
2024-11-12	Attend call in respect of outstanding claims and upcoming motion; emails and telephone call with [REDACTED];	LMW	1.50
2024-11-12	Review and redact invoices;	DA	5.70
2024-11-12	Prepare for and attend update call; review of affidavit; emails regarding materials; discuss same with L. Williams;	RK	1.50

2024-11-12	Attend update call; discuss redaction of invoices with D. Alievsky; draft email to D. Alievsky regarding same;	DH	1.00
2024-11-13	Emails in respect of Court materials;	LMW	0.70
2024-11-13	Review and redact invoices;	DA	1.90
2024-11-13	Call with [REDACTED] regarding [REDACTED] claim; review redacted invoices; exchange emails with R. Kennedy and L. Williams regarding fee approval; draft fee affidavits;	DH	1.70
2024-11-14	Review and revise Eighth Report; review and revise draft affidavit; emails regarding same; telephone call with J. Rosenberg; emails in respect of affidavits and draft Report; emails in respect of unpaid fees;	LMW	1.90
2024-11-14	Review and redact invoices;	DA	0.30
2024-11-14	Emails regarding affidavit; emails on order; calls regarding same;	RK	0.40
2024-11-14	Finalize fee affidavits; exchange emails with FTI and L. Williams regarding same; revise eighth report; exchange emails with FTI regarding same;	DH	0.80
2024-11-15	Emails to finalize Report; emails in respect of draft motion materials; further review regarding same; emails in respect of call with [REDACTED] telephone call with J. Rosenberg;	LMW	2.20
2024-11-15	Finalize fee affidavits; call with J. Rosenberg to swear same; revise report; exchange emails with FTI regarding same;	DH	1.60
2024-11-15	Prepare for and attend call with [REDACTED]; update FTI regarding same;	RK	0.70
2024-11-16	Emails in respect of finalization and service of Eighth Report;	LMW	0.30
2024-11-16	Draft email to J. Rosenberg regarding report; finalize report; draft email to Service List serving report;	DH	0.60
2024-11-18	Review and revise email to claimant; emails and telephone call and email with [REDACTED] regarding [REDACTED];	LMW	1.10
2024-11-19	Emails in respect of [REDACTED]; telephone call with J. Rosenberg regarding same; emails in respect of outstanding claims; review and revise summary of offers to settle;	LMW	1.60
2024-11-19	Review and respond to email correspondence; attend call with [REDACTED]; attend call with FTI and L. Williams; review of factum; emails and discussion with L. Williams; email to Stikeman Elliott on factum;	RK	2.80
2024-11-20	Emails in respect of [REDACTED]; telephone call with J. Rosenberg; prepare for hearing;	LMW	1.10
2024-11-21	Prepare for and attend hearing; emails regarding same; emails in respect of remaining claims;	LMW	1.10
2024-11-22	Emails in respect of outstanding claims;	LMW	0.20
2024-11-24	Review [REDACTED] claim; pull and organize relevant documents in preparation for discussions regarding [REDACTED];	MJCG	0.50
2024-11-25	Review record on [REDACTED] claim and prepare outline for presentation to Stikeman Elliott and FTI regarding [REDACTED] claim and next steps;	MJCG	0.90
2024-11-26	Prepare for and attend call with Stikeman Elliott and FTI regarding outstanding Notices of Dispute; discussion with D. Harland regarding next steps; emails with L. Williams regarding next steps; begin drafting response letter to [REDACTED] draft follow up letter regarding [REDACTED];	MJCG	2.60

2024-11-26	Conference call in respect of outstanding claims; emails regarding same;	LMW	0.60
2024-11-27	Revise and finalize draft [REDACTED] letter; email L. Williams regarding same;	MJCG	0.90
2024-11-27	Review and revise settlement offers;	LMW	0.60
2024-11-27	Draft responding letter to [REDACTED] regarding [REDACTED] claim; draft email to L. Williams regarding same;	DH	0.50
2024-11-28	Email draft [REDACTED] response letter to Monitor team and counsel for the Applicant; review proposed revisions to letter from M. Konyukhova; various emails regarding same;	MJCG	0.30
2024-11-28	Emails in respect of settlement offers;	LMW	0.30
2024-11-28	Review of emails regarding settlement offer; review of letter; emails regarding same;	RK	0.50
2024-11-28	Draft email to Stikemans and FTI regarding letter to [REDACTED] regarding [REDACTED] claim;	DH	0.10
2024-11-29	Email with Monitor team regarding draft response letter to [REDACTED] finalize letter to be sent;	MJCG	0.20
2024-12-01	Letter from [REDACTED] regarding [REDACTED]; email regarding same;	LMW	0.30
2024-12-02	Emails regarding [REDACTED] claim; discussion with L. Williams regarding letter to [REDACTED] claimant;	MJCG	0.20
2024-12-02	Emails in respect of [REDACTED];	LMW	0.30
2024-12-02	Review and respond to email correspondence;	RK	0.20
2024-12-02	Exchange emails with L. Williams regarding [REDACTED] offer; draft email to M. Konyukhova regarding same; draft email to [REDACTED] regarding [REDACTED]; finalize [REDACTED] letter; draft email to [REDACTED] regarding same;	DH	0.50
2024-12-03	Emails with L. Williams regarding draft letter to [REDACTED] claimant;	MJCG	0.10
2024-12-03	Emails in respect of claims settlements;	LMW	0.40
2024-12-04	Finalize letter to [REDACTED]; emails regarding same; emails with A. Vithiyananthan regarding remaining disputed claims; email L. Williams regarding same;	MJCG	0.20
2024-12-04	Emails in respect of [REDACTED];	LMW	0.20
2024-12-04	Call with [REDACTED] regarding [REDACTED]; draft email to Monitor team regarding same;	DH	0.50
2024-12-05	Discussion with L. Williams regarding [REDACTED] offer; call with A. Vithanyanathan regarding [REDACTED] offer and [REDACTED] offer; email counsel to [REDACTED] regarding offer; discussion with D. Harland regarding [REDACTED] offer;	MJCG	0.30
2024-12-05	Emails in respect of potential claim settlements; discuss same with M. Gaspar;	LMW	0.40
2024-12-05	Draft email to M. Konyukhova regarding [REDACTED] settlement; draft email to [REDACTED] regarding same;	DH	0.20
2024-12-09	Emails in respect of [REDACTED]; telephone call from and to J. Rosenberg regarding same;	LMW	0.30

2024-12-09	Review of email correspondence;	RK	0.30
2024-12-09	Draft email to [REDACTED] regarding [REDACTED];	DH	0.20
2024-12-10	Emails in respect of creditor communications; telephone call with J. Rosenberg; email to [REDACTED] regarding [REDACTED];	LMW	0.80
2024-12-11	Emails in respect of settlement of claims;	LMW	0.20
2024-12-11	Emails with A. Vithiyananthan and D. Harland regarding disputed claims; review [REDACTED]; email A. Vithiyananthan regarding same;	MJCG	0.40
2024-12-11	Draft email to A.Vithiyananthan regarding [REDACTED]; draft email to M. Gaspar regarding [REDACTED]; draft email to [REDACTED] regarding [REDACTED];	DH	0.40
2024-12-12	Emails in respect of claims resolutions; discuss same with M. Gaspar;	LMW	0.30
2024-12-12	Calls with counsel to [REDACTED]; emails regarding same;	MJCG	0.40
2024-12-12	Draft email to A. Vithiyananthan regarding [REDACTED];	DH	0.10
2024-12-16	Emails and telephone call from [REDACTED] in respect of [REDACTED]; emails in respect of status of outstanding claim;	LMW	0.40
2024-12-19	Review email from Applicant's counsel regarding remaining disputed claim; email D. Harland regarding same;	MJCG	0.20
2024-12-19	Email L. William's regarding remaining disputed claim; emails with Monitor team regarding same; call counsel to disputing claimant;	MJCG	0.60
2024-12-19	Emails in respect of proofs of claim; telephone call with [REDACTED];	LMW	0.40
2024-12-19	Draft email to M. Gaspar regarding [REDACTED];	DH	0.10
2024-12-20	Send follow-up email to counsel of disputing claimant;	MJCG	0.10
2024-12-27	Emails in respect of [REDACTED];	LMW	0.20

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

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne Williams	18.10	1,095.00	19,819.50
Rebecca Kennedy	7.80	975.00	7,605.00
Marco Gaspar	11.00	525.00	5,775.00
Daniel Alievsky	7.90	450.00	3,555.00
Derek Harland	9.90	600.00	5,940.00

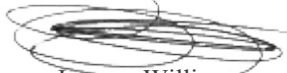
<b>Total FEES</b>	<b>\$42,694.50</b>
GST/HST on Fees	\$5,550.29

#### DISBURSEMENTS

3% Admin Fee	1,280.84
<b>Total DISBURSEMENTS</b>	<b>\$1,280.84</b>
GST/HST on Disbursements	\$166.51



Total Fees & Disbursements	\$43,975.34
HST	\$5,716.80
<b>Total</b>	<b>\$49,692.14</b>

**Thornton Grout Finnigan LLP**

Per: Leanne Williams

**E. & O. E. 87042 1039 RT0001**

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

*Please note that all our accounts are rendered in Canadian Dollars. Payment can be made to us by:*

*1. Cheque Payable to Thornton Grout Finnigan LLP or*

*2. Wire Transfer to:*

*Account No.: 1000413*

*Transit No.: 02955*

*Institution No.: 003*

*Account Name: Thornton Grout Finnigan LLP*

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

*Name of Bank: Royal Bank of Canada*

*Swift Code: ROYCCAT2*





**Thornton Grout Finnigan LLP**  
RESTRUCTURING + LITIGATION

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100 Wellington Street West  
Suite 3200, P.O. Box 329  
Toronto, ON Canada M5K 1K7  
T 416.304.1616 F 416.304.1313

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

March 14, 2025

**Invoice No. 42209**  
**File No. 1522-015**

Attention: Jeffrey Rosenberg

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**RE: Fire & Flower Holding Corp**

**TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending:** February 28, 2025

**FEES**

2025-01-06	Review and provide comments on [REDACTED] with respect to [REDACTED]; email D. Harland regarding same;	MJCG	0.50
2025-01-07	Review [REDACTED]; draft email to [REDACTED] regarding same; discuss [REDACTED] with M. Gaspar;	DH	0.50
2025-01-07	Emails with D. Harland regarding [REDACTED] claim; review record regarding same;	MJCG	0.30
2025-01-08	Emails in respect of [REDACTED] claim;	LMW	0.20
2025-01-09	Draft email to L. Williams regarding [REDACTED] settlement; draft email to [REDACTED] regarding same;	DH	0.30
2025-01-10	Consider potential settlement offer to claimant; email L. Williams regarding same;	MJCG	0.40
2025-01-13	Emails in respect remaining claim; discuss same with M. Gaspar;	LMW	0.30
2025-01-13	Review email from J. Porepa regarding remaining claims; discussion with L. Williams regarding same;	MJCG	0.30
2025-01-14	Conference call to discuss outstanding issues;	LMW	0.50
2025-01-14	Discussion with R. Kennedy regarding remaining claim;	MJCG	0.10
2025-01-14	Review and respond to email correspondence; prepare for and attend update call; meeting with M. Gaspar regarding settlement of claim;	RK	1.00
2025-01-16	Emails in respect of [REDACTED]; emails in respect of remaining claims;	LMW	0.50
2025-01-16	Review email from P. Yang regarding remaining claims; discuss same with D. Harland;	MJCG	0.20
2025-01-20	Draft email to [REDACTED] regarding [REDACTED]; draft email to [REDACTED] regarding same; call with [REDACTED] to discuss [REDACTED];	DH	0.50
2025-01-20	Emails in respect of outstanding claims;	LMW	0.20

2025-01-20	Emails with A. Vithiyananthan regarding remaining claims; review remaining claim; call counsel to remaining claimant and leave message with their assistant;	MJCG	0.70
2025-01-21	Call counsel to remaining claimant and leave message with their assistant; email counsel to remaining claimant;	MJCG	0.30
2025-01-23	Discuss final claim with M. Gaspar; emails regarding same;	LMW	0.40
2025-01-23	Discussion with L. Williams regarding remaining claim; send follow-up email to counsel of remaining claimant; draft [REDACTED] email; emails regarding same; call with counsel to remaining claimant; revise draft [REDACTED] email; email client team regarding same;	MJCG	1.40
2025-01-24	Emails with M. Gaspar;	LMW	0.10
2025-01-24	Emails with A. Vithiyananthan regarding remaining claim; email counsel to remaining claimant;	MJCG	0.20
2025-01-28	Discussion with L. Williams regarding next steps on remaining claim;	MJCG	0.10
2025-01-29	Discuss final claim with M. Gaspar; emails regarding same;	LMW	0.30
2025-01-29	Emails with A. Vithiyananthan regarding next steps on remaining claim; compile documents needed for Claims Officer;	MJCG	0.50
2025-02-04	Telephone call with claims officer regarding outstanding claim to be adjudicated;	LMW	0.40
2025-02-05	Call with A. Vithiyananthan regarding remaining claim; discussion with L. Williams regarding same; draft letter to Claims Officer; emails regarding same;	MJCG	1.50
2025-02-05	Emails in respect of letter to claims officer; discuss same with M. Gaspar;	LMW	1.10
2025-02-05	Review of email correspondence;	RK	0.30
2025-02-06	Emails with [REDACTED] in respect of status; discuss letter to Claims Officer with M. Gaspar; emails regarding same; finalize and issue letter;	LMW	0.80
2025-02-06	Discussion with L. Williams regarding referring disputed claim to Claims Officer; amend draft letter to Claims Officer; email FTI draft letter;	MJCG	0.30
2025-02-06	Email from and to M. Gaspar; review of further email correspondence;	RK	0.50
2025-02-10	Review email from Claims Officer;	MJCG	0.10
2025-02-10	Emails in respect of claim adjudication;	LMW	0.20
2025-02-13	Email from [REDACTED];	LMW	0.10
2025-02-14	Emails in respect of timing of materials;	LMW	0.20
2025-02-14	Review memo on [REDACTED];	MJCG	0.30
2025-02-14	Email from [REDACTED]; further emails regarding same;	RK	0.40
2025-02-16	Review memo regarding [REDACTED] and email regarding same;	LMW	0.30
2025-02-18	Emails in respect of [REDACTED];	LMW	0.20
2025-02-18	Review and respond to email correspondence; review of memorandum regarding [REDACTED];	RK	0.60
2025-02-19	Discussions with L. Williams regarding disputed claim and [REDACTED]; prepare for and attend call with Monitor team regarding [REDACTED];	MJCG	0.90

2025-02-19	Conference call to discuss possibility of [REDACTED];	LMW	0.70
2025-02-19	Prepare for and attend call on [REDACTED];	RK	0.50
2025-02-20	Emails in respect of next steps;	LMW	0.20
2025-02-21	Emails in respect of stay extension;	LMW	0.20
2025-02-21	Review of emails regarding court attendance;	RK	0.30
2025-02-24	Emails with P. Yang;	LMW	0.20
2025-02-25	Prepare for and attend call regarding [REDACTED];	RK	0.50
2025-02-25	Call with A. Vithiyananthan regarding new claim; email L. Williams and R. Kennedy regarding same; email FTI time regarding position on same; prepare for and attend call regarding [REDACTED] and next steps in CCAA proceeding with FTI and Stikeman Elliott;	MJCG	1.30
2025-02-25	Emails in respect of call to discuss [REDACTED]; attend call regarding same; emails in respect of [REDACTED];	LMW	0.70
2025-02-26	Telephone call with [REDACTED]; emails in respect of [REDACTED]; discuss claimant reply with M. Gaspar;	LMW	0.40
2025-02-26	Research [REDACTED]; draft written submissions with respect to remaining disputed claim [REDACTED]; review [REDACTED] to incorporate into same;	MJCG	6.70
2025-02-27	Emails in respect of [REDACTED] claim; emails in respect of projected recovery;	LMW	0.40
2025-02-27	Emails and discussion with L. Williams regarding claim referred to Claims Officer;	MJCG	0.20
2025-02-28	Emails with [REDACTED]; attend conference call regarding [REDACTED]; review prior correspondence regarding same; draft email to [REDACTED]; emails with claims officer regarding [REDACTED] claim; review claim brief and emails regarding same;	LMW	1.10
2025-02-28	Review memorandum of fact and law of the Claimant; continue working on memorandum of fact and law based on submission of the Claimant;	MJCG	2.60

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

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne Williams	9.70	1,150.00	11,155.00
Rebecca Kennedy	4.10	1,025.00	4,202.50
Marco Gaspar	18.90	575.00	10,867.50
Derek Harland	1.30	675.00	877.50

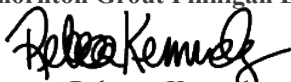
<b>Total FEES</b>	<b>\$27,102.50</b>
GST/HST on Fees	\$3,523.33

#### DISBURSEMENTS

3% Admin Fee	813.08
<b>Total DISBURSEMENTS</b>	<b>\$813.08</b>
GST/HST on Disbursements	\$105.70

Total Fees & Disbursements	\$27,915.58
HST	\$3,629.03
<b>Total</b>	<b>\$31,544.61</b>

**Thornton Grout Finnigan LLP**



Per: Rebecca Kennedy

**E. & O. E. 87042 1039 RT0001**

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

*Please note that all our accounts are rendered in Canadian Dollars. Payment can be made to us by:*

1. *Cheque Payable to Thornton Grout Finnigan LLP or*

2. *Wire Transfer to:*

*Account No.: 1000413*

*Transit No.: 02955*

*Institution No.: 003*

*Account Name: Thornton Grout Finnigan LLP*

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

*Name of Bank: Royal Bank of Canada*

*Swift Code: ROYCCAT2*







**Thornton Grout Finnigan LLP**  
RESTRUCTURING + LITIGATION

Toronto-Dominion Centre  
100 Wellington Street West  
Suite 3200, P.O. Box 329  
Toronto, ON Canada M5K 1K7  
T 416.304.1616 F 416.304.1313

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

March 18, 2025

**Invoice No. 42213**  
**File No. 1522-015**

Attention: Jeffrey Rosenberg

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**RE: Fire & Flower Holding Corp**

**TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: March 16, 2025**

**FEES**

2025-03-01	Continue working on memorandum of fact and law based on submission of the Claimant; research [REDACTED];	MJCG	1.20
2025-03-02	Continue revising draft memorandum of fact and law;	MJCG	1.90
2025-03-02	Emails from and to L. Williams;	RK	0.30
2025-03-03	Emails with claims officer; emails in respect of [REDACTED] claim; email to [REDACTED]; emails in respect of [REDACTED] claims; review and revise Memorandum of Facts and Law;	LMW	3.30
2025-03-03	Finish initial draft Memorandum of Fact and Law; emails regarding same with L. Williams;	MJCG	0.70
2025-03-04	Discuss reply materials with M. Gaspar; emails regarding same;	LMW	0.30
2025-03-04	Review comments from L. Williams on draft Memorandum of Fact and Law; revise memorandum as per same; circulate draft memorandum to Monitor team and counsel to the Applicant;	MJCG	0.90
2025-03-06	Emails in respect of responding materials to claim; emails with claims officer;	LMW	0.40
2025-03-06	Finalize memorandum, to be served; call and emails with A. Vithiyananthan regarding Book of Authorities; compile Book of Authorities;	MJCG	0.90
2025-03-10	Review and provide comments on draft Affidavit of A. Grewal; emails with A. Vithiyananthan regarding same; email R. Kennedy revised draft Affidavit; review and begin revising draft Ninth Report;	MJCG	2.90
2025-03-11	Emails from and to M. Gaspar and [REDACTED]; review of affidavit; call with M. Gaspar regarding same; emails regarding [REDACTED];	RK	1.90
2025-03-11	Emails regarding draft Affidavit of A. Grewal; continue reviewing and providing comments on draft Ninth Report; draft new sections for Ninth Report; emails regarding Ninth Report; emails with A. Vithiyananthan regarding information for fee affidavit;	MJCG	4.10
2025-03-12	Review and revise Ninth Report; emails on fees;	RK	2.40



2025-03-12	Review and redact invoices for Fee Affidavit; email Applicant team comments on A. Grewal Affidavit; review Reply of Claimant of disputed claim; review R. Kennedy comments on Ninth Report; email comments on draft Ninth Report to Monitor team;	MJCG	1.10
2025-03-13	Review further comments from Monitor team on draft Ninth Report; provide further comments on same; various emails regarding draft Ninth Report;	MJCG	0.70
2025-03-14	Various emails regarding draft Ninth Report; emails with P. Yang regarding draft Affidavit of A. Grewal; revise draft Ninth Report; circulate draft to Monitor Team and counsel to the Applicant; emails with counsel to [REDACTED] regarding [REDACTED];	MJCG	0.80
2025-03-14	Emails regarding materials; review of report; review of revisions to same;	RK	1.40

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

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne Williams	4.00	1,150.00	4,600.00
Rebecca Kennedy	6.00	1,025.00	6,150.00
Marco Gaspar	15.20	575.00	8,740.00
<b>Total FEES</b>			<b>\$19,490.00</b>
GST/HST on Fees			\$2,533.70

#### DISBURSEMENTS

3% Admin Fee	584.70
<b>Total DISBURSEMENTS</b>	<b>\$584.70</b>
GST/HST on Disbursements	\$76.01

Total Fees & Disbursements	\$20,074.70
HST	\$2,609.71
<b>Total</b>	<b>\$22,684.41</b>

**Thornton Grout Finnigan LLP**

Per: Rebecca Kennedy

**E. & O. E. 87042 1039 RT0001**

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*Account Name: Thornton Grout Finnigan LLP*

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

*Name of Bank: Royal Bank of Canada*

*Swift Code: ROYCCAT2*

This is Exhibit “**B**” referred to in the  
Affidavit of Rebecca Kennedy sworn by Rebecca Kennedy in the  
City of Pickering, in the Province of Ontario, before me in the City  
of Toronto, in the Province of Ontario, this 20<sup>th</sup> day of March 2025  
in accordance with *O. Reg. 431/20, Administering Oath or  
Declaration Remotely*.

A handwritten signature in dark ink, appearing to read "Marco Gaspar", is written above a horizontal line.

A Commissioner for taking affidavits

**MARCO GASPAR**

## Exhibit "B"

### Summary of professional fees by invoice for the period October 1, 2024 to March 16, 2025

Bill of Costs (Invoice #)	Period of Service	Total Hrs	Fees	Disbs.	HST	Invoice Total
Inv. 41777	For period ended October 31, 2024	45.4	\$ 33,582.00	\$ 1,007.46	\$ 4,496.63	\$ 39,086.09
Inv. 42023	For period ended Dec. 31, 2024	54.7	\$ 42,694.50	\$ 1,280.84	\$ 5,716.79	\$ 49,692.13
Inv. 42209	For period ended February 28, 2025	34	\$ 27,102.50	\$ 813.08	\$ 3,629.03	\$ 31,544.61
Inv. 42213	For period ended March 16, 2025	25.2	\$ 19,490.00	\$ 584.70	\$ 2,609.71	\$ 22,684.41
<b>TOTAL</b>		<b>159.3</b>	<b>\$ 122,869.00</b>	<b>\$ 3,686.08</b>	<b>\$ 16,452.16</b>	<b>\$ 143,007.24</b>

This is Exhibit "C" referred to in the  
Affidavit of Rebecca Kennedy sworn by Rebecca Kennedy in the  
City of Pickering, in the Province of Ontario, before me in the City  
of Toronto, in the Province of Ontario, this 20<sup>th</sup> day of March 2025  
in accordance with *O. Reg. 431/20, Administering Oath or  
Declaration Remotely*.

A handwritten signature in dark ink, appearing to read "Marco Gaspar", is written above a horizontal line.

A Commissioner for taking affidavits

**MARCO GASPAR**

## Exhibit "C"

### Summary of professionals by position for the period October 1, 2024 to March 16, 2025

Legal Professional	Position	Year of Call	Rate/hr 2024	Rate/hr 2025	Hrs Billed
Leanne Williams	Partner	1999	\$1,095.00	\$1,150.00	39.90
Rebecca L. Kennedy	Partner	2009	\$975.00	\$1,025.00	29.30
Derek Harland	Associate	2020	\$600.00	\$675.00	11.20
Marco Gaspar	Associate	2022	\$525.00	\$575.00	71.00
Daniel Alievsky	Associate	2024	\$450.00	n/a	7.90
<b>Total</b>					<b>159.30</b>

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

AND IN THE MATTER OF THE COMPROMISE OR ARRANGEMENT OF 15315441 CANADA INC.

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

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

Proceedings commenced at Toronto, Ontario

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**AFFIDAVIT OF REBECCA L. KENNEDY**

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

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

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

Lawyers for the Court-appointed Monitor

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

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

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

Proceedings commenced at Toronto

**NINTH REPORT OF FTI CONSULTING CANADA INC., AS  
MONITOR  
March 20, 2025**

**Thornton Grout Finnigan LLP**

Toronto-Dominion Centre  
100 Wellington Street West  
Suite 3200, P.O. Box 329  
Toronto, ON M5K 1K7  
Fax: 416-304-1313

**Leanne Williams (LSO# 41877E)**

Tel: 416-304-0060  
Email: [lwilliams@tgf.ca](mailto:lwilliams@tgf.ca)

**Rebecca Kennedy (LSO# 61146S)**

Tel: 416-304-0603  
Email: [rkennedy@tgf.ca](mailto:rkennedy@tgf.ca)

Lawyers for the Court-appointed Monitor of the Applicants