

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

**15315441 CANADA INC.**

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

**November 15, 2024**

## Contents

Section	Page
A. INTRODUCTION .....	2
B. PURPOSE OF THIS REPORT.....	5
C. TERMS OF REFERENCE .....	6
D. ACTIVITIES OF THE MONITOR .....	7
E. UPDATE ON CLAIMS PROCEDURE.....	8
F. D&O LIFT STAY.....	10
G. APPROVAL OF THE MONITOR’S FEES AND ACTIVITIES .....	11
H. STAY PERIOD EXTENSION .....	13
I. CONCLUSION.....	14

## APPENDICES

- A Claims Procedure Order dated August 29, 2023
- B Affidavit of Jeffrey Rosenberg dated January 23, 2024
- C Affidavit of Jeffrey Rosenberg dated November 15, 2024
- D Affidavit of Leanne Williams dated January 23, 2024
- E Affidavit of Leanne Williams dated November 15, 2024

*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. 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 and the activities of the Monitor referred to therein;
  - (iii) approved the fees and disbursements of the Monitor and its counsel to September 30, 2023; 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.
- 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.

**B. PURPOSE OF THIS REPORT**

- 13. The purpose of this Eighth Report of the Monitor (the “**Eighth Report**”) is to provide the Court with:
  - (a) the Monitor’s comments and recommendations, regarding Residual Co.’s motion (the “**November 21 Motion**”) seeking, among other things, an order:
    - (i) terminating the Claims Procedure with respect to the adjudication of the D&O Claims (as defined below);

- (ii) lifting the Stay of Proceedings to allow the Shareholder Claimants (as defined below) to bring an action (the “**Action**”) against the former directors and officers of Fire & Flower Holdings Corp. and Fire & Flower Inc. (the “**Former D&Os**”);
  - (iii) approving the Eighth Report of FTI Consulting Canada Inc., in its capacity as monitor of the Applicant (in such capacity, the “**Monitor**”) dated November 15, 2024;
  - (iv) approving the fees and disbursements of the Monitor and its counsel for the period of October 1, 2023 to September 30, 2024 (the “**Fee Approval Period**”); and
  - (v) extending the Stay Period until and including March 31, 2025;
- (b) information regarding the activities of the Monitor and Residual Co. since July 9, 2024, the date of the Seventh Report of the Monitor.

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

14. In preparing this Eighth 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**”).
15. Except as otherwise described in this Eighth Report:
- (a) the Monitor has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would comply with Generally Accepted Assurance Standards pursuant to the Chartered Professional Accountants of Canada Handbook; and

- (b) the Monitor has not examined or reviewed the financial forecasts or projections referred to in this Eighth Report in a manner that would comply with the procedures described in the Chartered Professional Accountants of Canada Handbook.
- 16. Future-oriented financial information reported in, or relied on, in preparing this Eighth Report is based on Management's assumptions regarding future events. Actual results will vary from these forecasts and such variations may be material.
- 17. The Monitor has prepared this Eighth Report in connection with the November 21 Motion. The Eighth Report should not be relied on for any other purpose.
- 18. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian Dollars.
- 19. 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 November 15, 2024, filed in support of the November 21 Motion, the ARIO or the CPO, as applicable.

**D. ACTIVITIES OF THE MONITOR**

- 20. Since the date of the Seventh 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) litigating certain Notices of Dispute;
  - (v) engaging in discussions with the sole director of Residual Co. as part of dealing with Claims in Dispute (as defined below); and
  - (vi) engaging in discussions with the Shareholder Claimants (as defined below) with respect to this motion.

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

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

- 21. 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”**.
- 22. As of the date of this Eighth Report, both the Pre-Filing Claims Bar Date and the Restructuring Claims Bar Date have expired.
- 23. The Monitor, together with F&F and Residual Co., has continued to reconcile the Claims received. To date, the Monitor has reconciled and accepted 166 Claims totaling approximately \$36.0 million. 4 Claims totaling approximately \$8.4 million have been disputed (“**Claims in Dispute**”) (excluding the D&O Claims in Dispute discussed below).

Pursuant to the Claims Procedure, the Monitor in consultation with Residual Co., continues to take steps to resolve and settle Claims, which may include referring certain Claims 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:

Claims Received	Unsecured	Secured	D&O	Total (#)
Accepted Claims	161	5	-	166
Claims in Dispute	4	-	-	4
<b>Total Claims</b>	<b>165</b>	<b>5</b>	<b>-</b>	<b>170</b>

Claims Received	Unsecured	Secured	D&O	Total (\$M)
Accepted Claims	\$ 35.4	\$ 0.6	\$ -	\$ 36.0
Claims in Dispute	\$ 8.4	\$ -	\$ -	\$ 8.4
<b>Total Claims</b>	<b>\$ 43.8</b>	<b>\$ 0.6</b>	<b>\$ -</b>	<b>\$ 44.4</b>

24. Accepted Claims totaling approximately \$36.0 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.	\$ 10.8	\$ 0.3	\$ -	\$ 11.1
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>\$ 35.4</b>	<b>\$ 0.6</b>	<b>\$ -</b>	<b>\$ 36.0</b>

25. All Claims in Dispute, with the exception of the D&O Claims in Dispute discussed below, are being adjudicated in accordance with the CPO. All of the Claims in Dispute, totaling approximately \$8.4 million, are against Fire & Flower Inc. There are no other Claims in Dispute against any other legal entities.
26. The status of the Claims in Dispute above are subject to material change as the Monitor continues to attempt to resolve same at the time of the writing of this Report. In the event that any of the Claims in Dispute cannot be consensually resolved, they will be referred to the Claims Officer.

### **Employee Claims in Dispute**

27. The Monitor referred five (5) Claims in Dispute from former employees of F&F to the Claims Officer for determination. After a hearing on the merits by the Claims Officer at an oral hearing on July 4, 2024, the Claims Officer subsequently issued written decision on August 2, 2024 dismissing each of the Claims.
28. One of the employee claimants appealed the Claims Officer's decision by filing a Notice of Motion on August 12, 2024 (the "**Employee Notice of Motion**").
29. On September 30, 2024, a settlement was reached whereby that certain employee claimant would withdraw the Employee Notice of Motion and pay to the Monitor partial costs incurred by the Monitor, the Monitor's counsel, and Residual Co.'s counsel.
30. As of the date of this Eighth Report of the Monitor, all claims adjudicated by the Claims Officer have been accepted as determined by the Claims Officer and are no longer being disputed.

### **F. D&O LIFT STAY**

31. On October 11, 2023, three shareholder claimants (the "**Shareholder Claimants**") filed claims in the Claims Procedure against certain F&F as well as the Former D&Os (the "**D&O Claims**").
32. On February 23, 2024, in accordance with the Claims Procedure, the Monitor disallowed the D&O Claims against F&F and against the Former D&Os.
33. On March 6, 2024, the Shareholder Claimants filed Notices of Dispute in accordance with the CPO, however, the Notices of Dispute only relate to the Shareholder Claimants' claims against the Former D&Os.
34. The Monitor has reviewed the Claims Procedure, and while it contemplates that the D&O Claims could be adjudicated in the Claims Procedure, there will be no recovery for such Claims (in the event they are successful in proving a claim against the Former D&Os) from

the funds that the Monitor holds because these Shareholder Claimants did not dispute the disallowance of their corresponding claim against the F&F Entities.

35. Residual Co. and the Monitor are of the view that the most effective and efficient way for the D&O Claims to be adjudicated is through ordinary litigation outside of the Claims Procedure. As such, it is most efficient to lift the stay of proceedings granted in these CCAA proceedings to allow the Shareholder Claimants to bring a claim against the Former D&Os.
36. The Monitor has had numerous discussions with the Shareholder Claimants and, in particular, in respect of taking their claim against the Former D&Os outside of the Claims Procedure.
37. The Monitor has been advised that the Former D&Os have consented to the relief sought by the Applicants with respect to lifting the stay.
38. Based on the information presently available, the Monitor believes that neither the creditors nor the Shareholder Claimants will be materially prejudiced by the relief sought. As such, the Monitor supports lifting the Stay to allow the Shareholder Claimants to bring an Action against the Former D&Os.
39. The D&O insurer was also notified of these claims and will receive notice of this motion.

**G. APPROVAL OF THE MONITOR'S FEES AND ACTIVITIES**

40. The Monitor and its legal counsel, TGF, have been paid their fees and disbursements at their standard rates and charges by the Applicants from time to time, in accordance with paragraph 33 of the ARIIO, as part of the costs of the CCAA Proceedings.
41. 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, 2023 to September 30, 2024 and the fees and disbursements for its legal counsel for the period of October 1, 2023 to September 30, 2024.

42. The fees of the Monitor for the period of October 1, 2023 to January 7, 2024 are \$344,972.00, disbursements in the amount of \$3,849.42 and Harmonized Sales Tax (“**HST**”) in the amount of \$45,346.79, for a total of \$394,168.21, as more particularly described in the Affidavit of Jeffrey Rosenberg sworn January 23, 2024 (the “**2023 Rosenberg Affidavit**”), which was attached as Appendix “B” to the Fifth Report and is attached hereto as **Appendix “B”**.
43. The fees of the Monitor for the period of January 8, 2024 to September 30, 2024 are \$300,992.00, disbursements in the amount of \$336.53 and HST in the amount of \$39,172.71, for a total of \$340,501.24, as more particularly described in the Affidavit of Jeffrey Rosenberg sworn November 15, 2024 (the “**Rosenberg Affidavit**”), a copy of which is attached hereto as **Appendix “C”**.
44. Accordingly, for the Fee Approval Period, the Monitor’s total fees are \$645,964.00, the total disbursements are \$4,185.95 and total HST is \$84,519.50, for a total of \$734,669.45.
45. The fees of the Monitor’s counsel from October 1, 2023 to December 31, 2023 are \$115,397.50, disbursements in the amount of \$3,461.93 and HST in the amount of \$15,451.73, for a total of \$134,311.16, as more particularly described in the Affidavit of Leanne Williams sworn January 23, 2024 (the “**Williams 2023 Affidavit**” and, together with the Rosenberg 2023 Affidavit, the “**2023 Fee Affidavits**”), which was attached as Appendix “C” to the Fifth Report and is attached hereto as **Appendix “D”**.
46. The fees of the Monitor’s counsel from December 7, 2023<sup>1</sup> to September 30, 2024 are \$378,309.50, disbursements in the amount of \$13,811.07 and HST in the amount of \$50,655.68, for a total of \$442,776.25, as more particularly described in the Affidavit of Leanne Williams, sworn November 15, 2024 (the “**Williams Affidavit**”, together with the Rosenberg Affidavit, the “**November Fee Affidavits**”), a copy of which is attached hereto as **Appendix “E”**.

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<sup>1</sup> Although the Williams 2023 Affidavit set out the fees incurred by TGF to December 31, 2023, the January 2024 invoice included a few dockets from December 2023, beginning on December 7, 2023.

47. Accordingly, for the Fee Approval Period, the Monitor's counsel's total fees are \$493,707.00, total disbursements in the amount of \$17,273.00 and total HST in the amount of \$66,107.41, for a total of \$577,087.41.
48. The approval of the fees sets out in the 2023 Fee Affidavits was adjourned with the consent of the Monitor.
49. The Monitor respectfully submits that the fees and disbursements of the Monitor and its counsel for the Fee Approval Period, as set out in the 2023 Fee Affidavits and the November Fee Affidavits, are reasonable in the circumstances and have been validly incurred in accordance with the provisions of the Orders issued in the CCAA Proceedings. Accordingly, the Monitor respectfully requests the approval of the fees and disbursements of the Monitor and its counsel, as set out in the 2023 Fee Affidavits and the November Fee Affidavits.
50. The Monitor is also requesting approval of this Eighth Report (the "**Monitor's Report**") and the activities of the Monitor described in the Monitor's Report.

#### **H. STAY PERIOD EXTENSION**

51. The Stay Period currently expires on November 29, 2024. Additional time is required for the Monitor to reconcile and complete the Claims Procedure, including the adjudication of the Claims 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 to March 31, 2025.
52. The Monitor supports extending the Stay Period to March 31, 2025, for the following reasons:
  - (a) Residual Co. and its advisors require time to resolve the remaining Claims 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.

**I. CONCLUSION**

- 53. For the reasons stated in this Eighth Report, the Monitor supports the relief sought by the Applicant in connection with the November 21 Motion.

The Monitor respectfully submits to the Court this, its Eighth Report.  
Dated this 15<sup>th</sup> day of November, 2024.

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

A handwritten signature in black ink, appearing to read "Jeffrey Rosenberg". The signature is written in a cursive style with a large, sweeping initial "J".

Jeffrey Rosenberg  
Senior Managing Director

A handwritten signature in black ink, appearing to read "J. Porepa". The signature is written in a cursive style with a large, looping initial "J".

Jodi Porepa  
Senior Managing Director



## APPENDIX “A”

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

THE HONOURABLE )  
JUSTICE OSBORNE )  
TUESDAY, THE 29<sup>TH</sup> DAY  
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 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")**

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**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**

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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**

<b>Debtor</b>	<b>Pre-Filing Claim Amount</b>	<b>Nature of Claim</b> (Secured, Priority, Unsecured or Secured)	<b>Value of Security Held</b> (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.

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

**IV. RESTRUCTURING PROOF OF CLAIM**

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

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



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")**

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**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:

(If yes and not already provided, attach documents evidencing assignment)

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

**II. REASONS FOR DISPUTE**

Include the amount you are disputing any dispute against the revision of your status (unsecured, secured, or priority), if applicable. Please attach copies of all supporting documentation. You may also attach a separate schedule if more space is required.

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

\_\_\_\_\_  
Signature of Claimant or its Authorized Signatory

**This Notice of Dispute must be delivered in writing to the Applicants and the Monitor and 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 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.**



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

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

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

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

Proceeding commenced at [Toronto](#)

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**CLAIMS PROCEDURE ORDER**

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**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 January 23, 2024)**

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

1. I am a Senior Managing Director with FTI Consulting Canada Inc. ("**FTI**"), the Court-appointed monitor (the "**Monitor**") in these proceedings (the "**CCA 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.

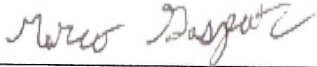
2. Attached hereto as **Exhibit "A"** to this my affidavit is a true copy of the detailed invoices setting out the fees and disbursements of the Monitor from October 1, 2023 to January 7, 2024 (the "**Fee Approval Period**"), totaling \$394,168.21, including disbursements of \$3,849.42 and HST in the amount of \$45,346.79. Attached hereto as **Exhibit "B"** to this my affidavit is a schedule summarizing the invoices and the total billable hours charged.

3. Attached hereto as **Exhibit "C"** to this my affidavit is a schedule summarizing the respective billing rates and total hours of the Monitor's professionals during the Fee Approval Period.

4. 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.


5. The hourly billing rates outlined in **Exhibit "C"** to this affidavit are comparable to the hourly rates charged by FTI for services rendered in relation to similar proceedings.
6. This affidavit is sworn in connection with a motion for, *inter alia*, approval of the Monitor's fees and disbursements, 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 23<sup>rd</sup> day of January,  
2024, in accordance with O. Reg 431/20,  
*Administering Oath or Declaration Remotely*

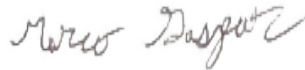


\_\_\_\_\_  
Commissioner for Taking Affidavits, etc.

MARCO GASPAR  
LSO# 84199A

  
\_\_\_\_\_  
**JEFFREY ROSENBERG**

This is Exhibit "A" referred to in the Affidavit of Jeffrey Rosenberg sworn by Jeffrey Rosenberg of the City of Toronto, in the Province of Ontario before me at the City of Toronto, in the Province of Ontario, on January 23, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



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*Commissioner for Taking Affidavits (or as may be)*

MARCO GASPAR



## Invoice Summary

Fire & Flower Holdings Corp.  
130 King Street West, Suite 2500  
Toronto, ON M5X 1C8  
Canada

Invoice No. **October 18, 2023**  
Job No. **102900000628**  
Terms **50000.1936**  
Currency **Due Upon Receipt**  
Tax Registration: **CAD**

RE: Financial Advisor

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,230.00	34.10	\$41,943.00
Jodi Porepa	Senior Managing Director	\$1,050.00	19.40	\$20,370.00
Adsaran Vithiyananthan	Senior Consultant	\$590.00	59.30	\$34,987.00
Tessa Chiricosta	Consultant	\$480.00	43.10	\$20,688.00
<b>Total Professional Services</b>			<b>155.90</b>	<b>\$117,988.00</b>
<b>Expenses</b>				<b>Total</b>
Business Meals				\$73.83
<b>Total Expenses</b>				<b>\$73.83</b>
<b>Invoice Total</b>				<b>CAD Amount</b>
				\$118,061.83
HST (13%)				\$15,348.04
<b>Total Due</b>				<b>\$133,409.87</b>

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

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





**Invoice Detail**

**October 18, 2023**  
**Invoice No. 10290000628**  
**Job No. 500000.1936**

10/05/2023	Review security review; review and finalize fee affidavit; draft report; review claims and notices of disallowance.	3.50	
10/06/2023	Draft Monitor's Report; review fee affidavit; respond to enquiries; review claims.	4.00	
10/08/2023	Review security review; review and finalize fee affidavit; draft report; review claims and notices of disallowance.	1.40	
10/10/2023	Finalize court report; review and provide comments to report; internal status update.	2.10	
10/11/2023	Finalize court report; review and provide comments to report; internal status update.	1.50	
<b>\$1,050.00</b>		<b>per hour x total hrs</b>	<b>19.40</b>
			<b>\$20,370.00</b>

**Adsaran Vithiyanthan**

10/02/2023	Internal discussions; reviewing Monitor's hotline; responding to hotline inquiries via phone call and email; reviewing Claims received and updating Claims register; reconciling Claims to Applicants' books and records and drafting Notices of Revision or Disallowance; drafting the Fourth Report of the Monitor; discussion with Applicants' Counsel and Monitor's Counsel regarding outstanding items and upcoming Court date; updating internal trackers.	7.70
10/03/2023	Reviewing Claims submitted and updating the Claims register; reconciling Claims to books and records and populating Claims reconciliations for review by Management; reviewing Monitor's hotline and responding to inquiries via phone call and email; internal discussions on Claims Procedure; discussion with F&F's management on reconciling Claims; updating internal trackers; updating the Fourth Report of the Monitor.	6.50
10/04/2023	Internal discussion on Claims Procedure; reviewing Claims and updating the Claims register; reconciling Claims to books and records of the Applicants; reviewing Monitor's hotline and responding to hotline inquiries via call and email.	8.30
10/05/2023	Internal discussions; reviewing Claims and reconciling Claims to books and records; reviewing supporting documentation for Claims and ensuring consistency.	3.80

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.**

**October 18, 2023**  
**10290000628**  
**50000.1936**

10/06/2023	Internal discussions; drafting the Fourth Report of the Monitor; updating the revised and extended cash flow forecast for Residual Co. post-transaction; reviewing Claims and updating the Claims register; reviewing hotline inquiries and responding via call and email; variance analysis for the four week period ending September 15, 2023; reviewing the Fee Affidavit and redacted invoices.	8.20	
10/08/2023	Updating the Fourth Report of the Monitor; reviewing the Fee Affidavit; internal discussions.	2.10	
10/10/2023	Internal discussions; reviewing Proof of Claim Forms submitted and updating the Claims register; reconciling Claims; reviewing hotline inquiries and responding via phone call and email; updating the cash flow forecast for the Fourth Report of the Monitor.	6.50	
10/11/2023	Internal discussions; updating the cash flow forecast for the Fourth Report of the Monitor; updates to the Fourth Report of the Monitor; website updates; reviewing Proof of Claims submitted and updating the Claims register; reviewing Monitor's hotline inquiries and responding to inquiries via call and email; reconciling Proof of Claim Forms submitted to the underlying support; calculating the [REDACTED] amount.	5.50	
10/12/2023	Internal discussions; calculating the [REDACTED]; reviewing Monitor; reviewing Proof of Claim submissions and filing them; updating the Claims register; reconciling Claims submitted; reviewing Monitor's hotline and responding to inquiries via phone call and email.	4.60	
10/13/2023	Internal discussions; wire payment to ACT for Bridge Loan Amount in accordance with Court Order; website updates; discussions with Stikeman Elliott on [REDACTED]; reviewing Monitor's hotline and responding to inquiries; reviewing Proof of Claim Forms and reconciling amounts; updating the Claims register.	3.60	
10/14/2023	Reviewing Proof of Claim Forms and updating the Claims register; inputting TR forms for bank transactions during September for month end reconciliation purposes.	2.50	
	<b>\$590.00</b>	<b>per hour x total hrs</b>	<b>59.30</b>
			<b>\$34,987.00</b>

**Tessa Chiricosta**

10/02/2023	Updating claims register for new claims; review and reconcile claims; respond to F&F hotline enquiries.	2.50	
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FTI Consulting Canada, Inc.  
TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104  
Toronto, ON M5K1G8 Canada

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







**Invoice Summary**

**Fire & Flower Holdings Corp.**  
130 King Street West, Suite 2500  
Toronto, ON M5X 1C8  
Canada

**Invoice No.**                    **October 31, 2023**  
**Job No.**                        **102900000683**  
**Terms**                         **50000.1936**  
**Currency**                    **Due Upon Receipt**  
**Tax Registration:**                    **CAD**

**RE: Financial Advisor**

<b>Name</b>	<b>Title</b>	<b>Rate</b>	<b>Hours</b>	<b>Total</b>
Jeffrey Rosenberg	Senior Managing Director	\$1,230.00	9.20	\$11,316.00
Jodi Porepa	Senior Managing Director	\$1,050.00	10.20	\$10,710.00
Adsaran Vithiyananthan	Senior Consultant	\$590.00	30.00	\$17,700.00
Tessa Chiricosta	Consultant	\$480.00	35.40	\$16,992.00
<b>Total Professional Services</b>			<b>84.80</b>	<b>\$56,718.00</b>

<b>Expenses</b>	<b>Total</b>
Business Meals	\$63.59
<b>Total Expenses</b>	<b>\$63.59</b>

<b>Invoice Total</b>	<b>CAD Amount</b>
	\$56,781.59
HST (13%)	\$7,381.61
<b>Total Due</b>	<b>\$64,163.20</b>













**Invoice Summary**

**November 17, 2023**

**Invoice No.**

**10290000693**

**Job No.**

**50000.1936**

**Terms**

**Due Upon Receipt**

**Currency**

**CAD**

**Tax Registration:**

**RE: Financial Advisor**

**Current Invoice Period: Charges Posted through November 12, 2023**

<b>Name</b>	<b>Title</b>	<b>Rate</b>	<b>Hours</b>	<b>Total</b>
Jeffrey Rosenberg	Senior Managing Director	\$1,230.00	13.60	\$16,728.00
Jodi Porepa	Senior Managing Director	\$1,050.00	6.20	\$6,510.00
Hailey Liu	Director	\$690.00	1.00	\$690.00
Adsaran Vithiyananthan	Senior Consultant	\$590.00	11.20	\$6,608.00
Tessa Chiricosta	Consultant	\$480.00	1.00	\$480.00
<b>Total Professional Services</b>			<b>33.00</b>	<b>\$31,016.00</b>

<b>Invoice Total</b>	<b>CAD Amount</b>
	\$31,016.00
HST (13%)	\$4,032.08
<b>Total Due</b>	<b>\$35,048.08</b>

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

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



**Invoice Detail**

**Invoice No.** November 17, 2023  
**Job No.** 10290000693  
50000.1936

**Total Professional Services**  
**Jeffrey Rosenberg**

11/01/2023	Review of claims.	2.10	
11/02/2023	Call with company; work on claims.	1.60	
11/03/2023	Review and make payments to BMO with respect to bank accounts; prepare summary for FIKA.	2.80	
11/06/2023	Work on claims; call with legal counsel.	2.50	
11/07/2023	Review of claims.	1.80	
11/09/2023	Work on creditor matters.	1.60	
11/10/2023	Work on creditor and shareholder queries.	1.20	
	<b>\$1,230.00</b>	<b>per hour x total hrs</b>	<b>13.60</b>
			<b>\$16,728.00</b>

**Jodi Porepa**

11/01/2023	Review updated claims register; call with Stikemans to discuss [REDACTED]; internal status update.	1.30	
11/02/2023	Review updated claims register; call with Stikemans to discuss [REDACTED]; internal status update.	1.40	
11/06/2023	Call with TGF [REDACTED]; review claims register.	1.20	
11/07/2023	Internal discussion regarding status and next steps; call with TGF [REDACTED]; review draft notices of disallowance.	0.60	
11/08/2023	Call with Stikemans regarding [REDACTED].	0.70	
11/10/2023	Internal discussion regarding status and next steps; call with TGF [REDACTED]; review draft notices of disallowance.	1.00	
	<b>\$1,050.00</b>	<b>per hour x total hrs</b>	<b>6.20</b>
			<b>\$6,510.00</b>

**Hailey Liu**

11/07/2023	Claims process; review inquiries.	0.40	
11/08/2023	Claims process; review inquiries.	0.60	
	<b>\$690.00</b>	<b>per hour x total hrs</b>	<b>1.00</b>
			<b>\$690.00</b>

**Adsaran Vithiyananthan**

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Toronto, ON M5K1G8 Canada

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**Invoice Detail**

**Invoice No.** November 17, 2023  
**Job No.** 10290000693  
 500000.1936

11/01/2023	Internal discussions; reviewing Monitor's hotline and responding via call and email.	0.70		
11/03/2023	Discussions with counsel [REDACTED]; internal discussions on Claims Procedure; set up on Employee Claims data room.	2.50		
11/06/2023	Internal discussions; discussion with Counsel [REDACTED]; summarizing Claims for reconciliation purposes; reviewing Monitor's hotline and responding via call and email.	3.50		
11/07/2023	Internal discussions on hand off; reviewing Monitor's hotline and responding to inquiries; updating Claim trackers for reconciliation; updating data room.	1.50		
11/08/2023	Internal discussions on hand over and Claims Procedure; reviewing Monitor's hotline and responding to inquiries via call and email.	1.50		
11/09/2023	Reviewing Monitor's hotline and responding to inquiries; discussions with counsel on employee Claims.	0.50		
11/10/2023	Reviewing Monitor's hotline and responding to inquiries; internal discussions; discussions with counsel on Claims Procedure.	1.00		
	<b>\$590.00</b>	<b>per hour x total hrs</b>	<b>11.20</b>	<b>\$6,608.00</b>

**Tessa Chiricosta**

11/08/2023	Internal discussion regarding claims register and reconciliation.	1.00		
	<b>\$480.00</b>	<b>per hour x total hrs</b>	<b>1.00</b>	<b>\$480.00</b>

<b>Total Professional Services</b>			<b>CAD</b>	<b>\$31,016.00</b>
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**Invoice Summary**

**Fire & Flower Holdings Corp.**  
130 King Street West, Suite 2500  
Toronto, ON M5X 1C8  
Canada

**November 24, 2023**  
**Invoice No. 102900000703**  
**Job No. 500000.1936**  
**Terms Due Upon Receipt**  
**Currency CAD**  
**Tax Registration:**

**RE: Financial Advisor**

<b>Name</b>	<b>Title</b>	<b>Rate</b>	<b>Hours</b>	<b>Total</b>
Jeffrey Rosenberg	Senior Managing Director	\$1,230.00	8.00	\$9,840.00
Adsaran Vithiyananthan	Senior Consultant	\$590.00	3.50	\$2,065.00
<b>Total Professional Services</b>			<b>11.50</b>	<b>\$11,905.00</b>

<b>Invoice Total</b>	<b>CAD Amount</b>
	\$11,905.00
HST (13%)	\$1,547.65
<b>Total Due</b>	<b>\$13,452.65</b>



**Invoice Detail**

**Invoice No.** November 24, 2023  
**Job No.** 10290000703  
 50000.1936

**Total Professional Services**  
**Jeffrey Rosenberg**

11/13/2023	Work on claims.	1.00	
11/14/2023	Work on claims.	1.50	
11/15/2023	Call from Superintend of Bankruptcy; call to shareholder [REDACTED]; work on claims.	2.50	
11/16/2023	Attend call with TGF on claims; attend call with Stikemans on [REDACTED]; review of claims.	2.00	
11/17/2023	Work on claims.	1.00	
	<b>\$1,230.00</b>	<b>per hour x total hrs</b>	<b>8.00</b>
			<b>\$9,840.00</b>

**Adsaran Vithiyanthan**

11/15/2023	Reviewing Monitor's hotline and responding to inquiries; internal discussions.	0.50	
11/16/2023	Internal discussions; meeting with counsel [REDACTED]; meeting with counsel of [REDACTED]; reviewing Monitor's hotline and responding to inquiries.	2.50	
11/17/2023	Reviewing Monitor's hotline and responding to inquiries; following up with Claimants on additional supporting documentation for Claims.	0.50	
	<b>\$590.00</b>	<b>per hour x total hrs</b>	<b>3.50</b>
			<b>\$2,065.00</b>

<b>Total Professional Services</b>	<b>CAD</b>	<b>\$11,905.00</b>
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**Invoice Summary**

**Fire & Flower Holdings Corp.**  
130 King Street West, Suite 2500  
Toronto, ON M5X 1C8  
Canada

**November 30, 2023**  
**Invoice No. 102900000751**  
**Job No. 500000.1936**  
**Terms Due Upon Receipt**  
**Currency CAD**  
**Tax Registration:**

**RE: Financial Advisor**

<b>Name</b>	<b>Title</b>	<b>Rate</b>	<b>Hours</b>	<b>Total</b>
Jeffrey Rosenberg	Senior Managing Director	\$1,230.00	9.00	\$11,070.00
Jodi Porepa	Senior Managing Director	\$1,050.00	7.60	\$7,980.00
Hailey Liu	Director	\$690.00	6.50	\$4,485.00
Tessa Chiricosta	Consultant	\$480.00	5.10	\$2,448.00
<b>Total Professional Services</b>			<b>28.20</b>	<b>\$25,983.00</b>

<b>Invoice Total</b>	<b>CAD Amount</b>
	\$25,983.00
HST (13%)	\$3,377.79
<b>Total Due</b>	<b>\$29,360.79</b>





**Invoice Detail**

**November 30, 2023**  
**Invoice No. 10290000751**  
**Job No. 500000.1936**

**Total Professional Services**  
**Jeffrey Rosenberg**

11/22/2023	Work on claims.	1.00	
11/23/2023	Attend update call with legal counsel and review of claims.	2.00	
11/27/2023	Work on claims.	2.00	
11/28/2023	Review and respond to inquiry regarding ██████████; correspondence with TGF; correspondence with Stikemans; review of claims; call with ██████████ regarding claim.	2.00	
11/30/2023	Review of claims.	2.00	
<b>\$1,230.00</b>		<b>per hour x total hrs</b>	<b>9.00</b>
			<b>\$11,070.00</b>

**Jodi Porepa**

11/22/2023	Review status of claims; review notices of disallowances; communication with company counsel.	1.00	
11/23/2023	Call with TGF ██████████; review claims.	1.40	
11/24/2023	Review status of claims; review notices of disallowances; communication with company counsel.	2.90	
11/30/2023	Call to discuss ██████████ claims and next steps; follow up on outstanding items; review claims.	2.30	
<b>\$1,050.00</b>		<b>per hour x total hrs</b>	<b>7.60</b>
			<b>\$7,980.00</b>

**Hailey Liu**

11/20/2023	Review second batch of claims reviewed by Matt; update claims register; discuss with T. Chiricosta re claim register; attend weekly call with legal counsel.	1.20	
11/21/2023	Review second batch of claims reviewed by Matt; update claims register; discuss with T. Chiricosta re claim register; attend weekly call with legal counsel.	1.30	
11/22/2023	Review second batch of claims reviewed by Matt; update claims register; discuss with T. Chiricosta re claim register; attend weekly call with legal counsel.	0.30	



**Invoice Detail**

**November 30, 2023**  
**Invoice No. 10290000751**  
**Job No. 500000.1936**

11/23/2023	Review second batch of claims reviewed by Matt; update claims register; discuss with T. Chiricosta re claim register; attend weekly call with legal counsel.	1.20		
11/27/2023	Review second batch of claims reviewed by Matt; update claims register; discuss with T. Chiricosta re claim register; attend weekly call with legal counsel.	0.60		
11/30/2023	Review second batch of claims reviewed by Matt; update claims register; discuss with T. Chiricosta re claim register; attend weekly call with legal counsel.	1.90		
<b>\$690.00</b>		<b>per hour x total hrs</b>	<b>6.50</b>	<b>\$4,485.00</b>

**Tessa Chiricosta**

11/21/2023	Follow up on claim regarding [REDACTED].	0.60		
11/23/2023	Discussion with TGF counsel on outstanding items.	1.00		
11/29/2023	Monitoring F&F mailbox for inquiries and claims register reconciliations.	2.00		
11/30/2023	Monitoring F&F mailbox for inquiries and claims register reconciliations.	1.50		
<b>\$480.00</b>		<b>per hour x total hrs</b>	<b>5.10</b>	<b>\$2,448.00</b>

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<b>Total Professional Services</b>	<b>CAD</b>	<b>\$25,983.00</b>
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**Invoice Summary**

**Fire & Flower Holdings Corp.**  
130 King Street West, Suite 2500  
Toronto, ON M5X 1C8  
Canada

**December 22, 2023**  
**Invoice No. 102900000789**  
**Job No. 500000.1936**  
**Terms Due Upon Receipt**  
**Currency CAD**  
**Tax Registration:**

**RE: Financial Advisor**

**Current Invoice Period: Charges posted through December 17, 2023**

<b>Name</b>	<b>Title</b>	<b>Rate</b>	<b>Hours</b>	<b>Total</b>
Jeffrey Rosenberg	Senior Managing Director	\$1,230.00	20.00	\$24,600.00
Jodi Porepa	Senior Managing Director	\$1,050.00	17.30	\$18,165.00
Hailey Liu	Director	\$690.00	0.30	\$207.00
Adsaran Vithiyananthan	Senior Consultant	\$590.00	24.40	\$14,396.00
<b>Total Professional Services</b>			<b>62.00</b>	<b>\$57,368.00</b>

<b>Invoice Total</b>	<b>CAD Amount</b>
	\$57,368.00
HST (13%)	\$7,457.84
<b>Total Due</b>	<b>\$64,825.84</b>



**Invoice Detail**

**December 22, 2023**  
**Invoice No. 10290000789**  
**Job No. 500000.1936**

**Total Professional Services**  
**Jeffrey Rosenberg**

12/01/2023	Review of claims.	1.00	
12/04/2023	Review of claims.	2.00	
12/05/2023	Work on claims.	2.00	
12/06/2023	Work on claims	1.00	
12/07/2023	Work on claims	2.50	
12/08/2023	Work on claims; correspondence with [REDACTED]; work on insurance claims matters.	2.00	
12/11/2023	Work on insurance matters claims; review of [REDACTED] memo.	2.50	
12/12/2023	Work on claims.	2.00	
12/13/2023	Review of claims; review of stay extension matters.	1.50	
12/14/2023	Review of claims.	1.50	
12/15/2023	Work on claims; review of invoices; update with [REDACTED].	2.00	
<b>\$1,230.00</b>		<b>per hour x total hrs</b>	<b>20.00</b>
			<b>\$24,600.00</b>

**Jodi Porepa**

12/01/2023	Review claims and provide comments; review notices of disallowance.	1.10	
12/04/2023	Review certain claims and provide comments.	0.50	
12/05/2023	Internal status update; review notices of disallowance and provide comments.	2.30	
12/06/2023	Internal status update; review notices of disallowance and provide comments.	2.40	
12/07/2023	Call with in-house counsel [REDACTED]; call with Stikemans [REDACTED]; review [REDACTED] memo; review updated status of claims.	2.50	
12/08/2023	Review claims register; review notices of disallowance; review emails; review draft Stikemans memo; internal status update.	2.40	
12/11/2023	Internal status update; review claims register; review notices of disallowance and provide comments.	3.60	
12/14/2023	Internal status update; review claims register; review notices of disallowance and provide comments.	1.00	
12/15/2023	Review Stikemans [REDACTED] memo and provide comments; review claims register.	1.50	
<b>\$1,050.00</b>		<b>per hour x total hrs</b>	<b>17.30</b>
			<b>\$18,165.00</b>

FTI Consulting Canada, Inc.  
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 Toronto, ON M5K1G8 Canada

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



**Invoice Detail**

**December 22, 2023**  
**Invoice No. 10290000789**  
**Job No. 500000.1936**

**Hailey Liu**

12/04/2023	Update wiht A.Vithiyananthan on F&F claims process.	0.30	
	<b>\$690.00</b>	<b>per hour x total hrs</b>	<b>0.30</b>
			<b>\$207.00</b>

**Adsaran Vithiyananthan**

12/04/2023	Discussions with management on Claims Process; reviewing Monitor's hotline and responding to inquiries via call and email; discussions with counsel on Claims Procedure; follow-up on outstanding items; updating internal trackers.	2.20
12/05/2023	Set up of invoice payments for insurance and professional fees; internal discussions on Claims Procedure; reviewing Monitor's hotline and responding to inquiries; reviewing Claims and reconciliation from F&F management; summarizing listing of outstanding items.	2.50
12/06/2023	Reviewing Proof of Claims and drafting Notices of Revision or Disallowance; reviewing Monitor's hotline and responding to inquiries via call and email; internal discussions; discussions with counsel on Claims.	5.50
12/07/2023	Internal discussions; meeting with [REDACTED] counsel on [REDACTED]; meeting with Monitor's counsel on [REDACTED]; discussions with company management on Claims; reviewing Proof of Claim forms and drafting Notices of Revision or Disallowance; reviewing Monitor's hotline and responding to inquiries via call and email.	7.20
12/08/2023	Continuing review of Claims and drafting of Notice of Revision or Disallowance; reviewing Monitor's hotline and responding to inquiries.	2.50
12/11/2023	Reviewing Claims Register; internal discussions; reviewing Monitor's hotline and responding to inquiries via call and email; discussions with counsel [REDACTED].	1.50
12/13/2023	Discussions with counsel on [REDACTED]; reviewing Monitor's hotline and responding to inquiries.	1.00
12/14/2023	Review of Claims and drafting of Notices of Revision or Disallowance; discussions with counsel [REDACTED].	1.50

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



*Invoice Detail*

December 22, 2023  
Invoice No. 10290000789  
Job No. 500000.1936

12/15/2023	Reviewing Claims; reviewing hotline and responding to inquiries.	0.50	
	<b>\$590.00</b>	<b>per hour x total hrs</b>	<b>24.40</b>
			<b>\$14,396.00</b>

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<b>Total Professional Services</b>		<b>CAD</b>	<b>\$57,368.00</b>
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## Invoice Summary

Fire & Flower Holdings Corp.  
130 King Street West, Suite 2500  
Toronto, ON M5X 1C8  
Canada

Invoice No. **102900000850**  
Job No. **500000.1936**  
Terms **Due Upon Receipt**  
Currency **CAD**  
Tax Registration:

January 08, 2024

RE: Financial Advisor

Current Invoice Period: Charges posted through December 31, 2023

Name	Title	Rate	Hours	Total
Jeffrey Rosenberg	Senior Managing Director	\$1,230.00	10.60	\$13,038.00
Jodi Porepa	Senior Managing Director	\$1,050.00	5.20	\$5,460.00
Adsaran Vithiyananthan	Senior Consultant	\$590.00	25.20	\$14,868.00
<b>Total Professional Services</b>			<b>41.00</b>	<b>\$33,366.00</b>
<b>Expenses</b>				<b>Total</b>
Air Travel				\$1,015.25
Business Meals				\$107.55
Hotel & Lodging				\$490.70
Internet (Wi-Fi) Fees				\$58.36
Taxi				\$100.32
Virtual Auction Services				\$1,939.82
<b>Total Expenses</b>				<b>\$3,712.00</b>
<b>Invoice Total</b>				<b>CAD Amount</b>
				\$37,078.00
HST (13%)				\$4,820.14
<b>Total Due</b>				<b>\$41,898.14</b>

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

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**Invoice Detail**

**Invoice No.** January 08, 2024  
**Job No.** 10290000850  
 50000.1936

**Total Professional Services**  
**Jeffrey Rosenberg**

12/18/2023	Work on claims; attend update call with Stikemans; attend update call with TGF.	3.00	
12/19/2023	Review of claims.	2.20	
12/20/2023	Work on claims.	2.10	
12/21/2023	Work on claims and notices.	3.30	
	<b>\$1,230.00</b>	<b>per hour x total hrs</b>	<b>10.60 \$13,038.00</b>

**Jodi Porepa**

12/18/2023	Review employee letter; attend call with counsel; status update on claims.	1.10	
12/22/2023	Review employee letter; attend call with counsel; status update on claims; review landlord language.	1.30	
12/29/2023	Internal status update; review and provide comments on Notices of Disallowances; review [REDACTED] provided by counsel [REDACTED]; review claims register.	2.80	
	<b>\$1,050.00</b>	<b>per hour x total hrs</b>	<b>5.20 \$5,460.00</b>

**Adsaran Vithiyanthan**

12/18/2023	Internal discussions; reviewing Proof of Claim Forms and drafting Notices of Revision or Disallowance; discussions with counsel [REDACTED]; reviewing Monitor's hotline and responding to inquiries.	8.30	
12/19/2023	Internal discussions; review of [REDACTED] by counsel; review of Proof of Claims; drafting Notices of Revision or Disallowance; reviewing Monitor's hotline.	3.00	
12/20/2023	Reviewing Proof of Claims and drafting Notices of Revision or Disallowance for terminated landlords; discussions with counsel regarding [REDACTED]; reviewing Monitor's hotline and responding to inquiries.	4.20	



**Invoice Detail**

**Invoice No.** January 08, 2024  
**Job No.** 10290000850  
 500000.1936

12/21/2023	Reconciling landlord Claims; discussions with counsel [REDACTED]; internal discussions; reviewing Monitor's hotline and responding to inquiries; work on other matters pertaining to the Claims Process.	6.20	
12/22/2023	Internal discussions; reviewing Monitor's hotline and responding to inquiries; discussions with counsel [REDACTED]; set up of payments for post-close invoices.	1.50	
12/28/2023	Set up of NoRDs to be sent; review Monitor's hotline and respond to inquiries; follow-up on pending items; internal discussions.	0.50	
12/29/2023	Set up of NoRDs to be sent; review Monitor's hotline and respond to inquiries; follow-up on pending items; internal discussions.	1.50	
	<b>\$590.00</b>	<b>per hour x total hrs</b>	<b>25.20</b>
			<b>\$14,868.00</b>

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**Total Professional Services CAD \$33,366.00**

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**Invoice Summary**

**Fire & Flower Holdings Corp.**  
130 King Street West, Suite 2500  
Toronto, ON M5X 1C8  
Canada

**January 10, 2024**  
**Invoice No. 102900000859**  
**Job No. 50000.1936**  
**Terms Due Upon Receipt**  
**Currency CAD**  
**Tax Registration:**

**RE: Financial Advisor**

**Current Invoice Period: Charges posted through January 07, 2024**

<b>Name</b>	<b>Title</b>	<b>Rate</b>	<b>Hours</b>	<b>Total</b>
Jodi Porepa	Senior Managing Director	\$1,050.00	1.30	\$1,365.00
Adsaran Vithiyananthan	Senior Consultant	\$590.00	15.70	\$9,263.00
<b>Total Professional Services</b>			<b>17.00</b>	<b>\$10,628.00</b>

<b>Invoice Total</b>	<b>CAD Amount</b>
	\$10,628.00
HST (13%)	\$1,381.64
<b>Total Due</b>	<b>\$12,009.64</b>

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

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



**Invoice Detail**

**January 10, 2024**  
**Invoice No. 102900000859**  
**Job No. 500000.1936**

**Total Professional Services**  
**Jodi Porepa**

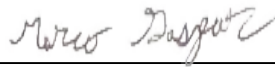
01/02/2024	Internal status update; review landlord reconciliations and verbiage for claims; review follow up on disallowance notices.	1.30		
			<b>\$1,050.00</b>	<b>per hour x total hrs</b>
		<b>1.30</b>		<b>\$1,365.00</b>

**Adsaran Vithiyananthan**

01/02/2024	Reviewing Proof of Claim forms; sending out Notices of Revision or Disallowances; drafting NoRDs; internal discussions; updating Claims register; updating internal trackers; reviewing Monitor's hotline.	7.00		
01/03/2024	Claims Reconciliations for landlords with terminated leases; continue work on Claims Procedure; review Monitor's hotline and respond to inquiries.	3.00		
01/04/2024	Continue work on Claims Procedure and NoRDs; review Monitor's hotline and respond to inquiries.	2.50		
01/05/2024	Review Monitor's hotline and respond to inquiries; draft Fifth Report of the Monitor and supporting schedules; continue work on Claims Process.	3.20		
			<b>\$590.00</b>	<b>per hour x total hrs</b>
		<b>15.70</b>		<b>\$9,263.00</b>

<b>Total Professional Services</b>			<b>CAD</b>	<b>\$10,628.00</b>
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This is Exhibit "B" referred to in the Affidavit of Jeffrey Rosenberg sworn by Jeffrey Rosenberg of the City of Toronto, in the Province of Ontario before me at the City of Toronto, in the Province of Ontario, on January 23, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

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

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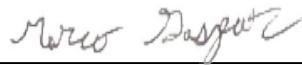
*Commissioner for Taking Affidavits (or as may be)*

MARCO GASPAR

Invoice No./Period	Date	Fees (\$)	Expenses (\$)	HST (\$)	Total Fees, Disbursements and HST (\$)	Hours Billed	Average Billed Rate (\$)
102900000628 (October 1, 2023 to October 15, 2023)	October 18, 2023	117,988.00	73.83	15,348.04	133,409.87	155.90	756.82
102900000683 (October 16, 2023 to October 31, 2023)	October 31, 2023	56,718.00	63.59	7,381.61	64,163.20	84.80	668.84
102900000693 (November 1, 2023 to November 12, 2023)	November 17, 2023	31,016.00	-	4,032.08	35,048.08	33.00	939.88
102900000703 (November 13, 2023 to November 19, 2023)	November 24, 2023	11,905.00	-	1,547.65	13,452.65	11.50	1,035.22
102900000751 (November 20, 2023 to November 30, 2023)	November 30, 2023	25,983.00	-	3,377.79	29,360.79	28.20	921.38
102900000789 (December 1, 2023 to December 17, 2023)	December 22, 2023	57,368.00	-	7,457.84	64,825.84	62.00	925.29
102900000850 (December 18, 2023 to December 31, 2023)	January 8, 2024	33,366.00	3,712.00	4,820.14	41,898.14	41.00	813.80
102900000859 (January 1, 2024 to January 7, 2024)	January 10, 2024	10,628.00	-	1,381.64	12,009.64	17.00	625.18
<b>Total</b>		<b>344,972.00</b>	<b>3,849.42</b>	<b>45,346.79</b>	<b>394,168.21</b>	<b>433.40</b>	<b>795.97</b>



This is Exhibit "C" referred to in the Affidavit of Jeffrey Rosenberg sworn by Jeffrey Rosenberg of the City of Toronto, in the Province of Ontario before me at the City of Toronto, in the Province of Ontario, on January 23, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



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*Commissioner for Taking Affidavits (or as may be)*

MARCO GASPAR

<b>Total</b>				
<b>Name</b>	<b>Title</b>	<b>Hourly Rate</b>	<b>Hours</b>	<b>Total</b>
Jeffrey Rosenberg	Senior Managing Director	1,230.00	104.50	128,535.00
Jodi Porepa	Senior Managing Director	1,050.00	67.20	70,560.00
Hailey Liu	Director	690.00	7.80	5,382.00
Adsaran Vithiyananthan	Senior Consultant	590.00	169.30	99,887.00
Tessa Chiricosta	Consultant	480.00	84.60	40,608.00

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

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

Proceedings commenced at Toronto, Ontario

**AFFIDAVIT OF JEFFREY ROSENBERG**

**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 JEFFREY ROSENBERG**  
*(Sworn November 15, 2024)*

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 January 8, 2024 to September 30, 2024 (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 402.10 hours in connection with the CCAA Proceedings, and has incurred \$300,992.00 in fees, \$336.53 in disbursements and \$39,172.71 in HST, for a total of \$340,501.24.

4. Attached hereto as Exhibit "**B**" 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 15th day of  
November, 2023, in accordance with  
O. Reg 431/20, *Administering Oath or  
Declaration Remotely*.

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JEFFREY ROSENBERG  

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Commissioner for Taking Affidavits, etc.

This is **Exhibit “A”** referred to in the Affidavit of Jeffrey Rosenberg sworn by Jeffrey Rosenberg of the City of Toronto, in the Province of Ontario, before me at the City of Toronto, in the Province of Ontario, this 15<sup>th</sup> day of November, 2024 in accordance with *O. Reg. 431/20, Administering Oath or Declaration Remotely.*



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A Commissioner for taking affidavits

**DEREK HARLAND**



## *Corporate Finance*

November 12, 2024

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

Re: Financial Advisor  
Job No. 500000.1936  
Invoice No. 102900001828

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

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

Sincerely,

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

Jeffrey Rosenberg  
Senior Managing Director





**Invoice Remittance**

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

Invoice No.  
Job No.  
Terms  
Currency  
Tax Registration:

November 12, 2024  
102900001828  
500000.1936  
Due Upon Receipt  
CAD

Re:Financial Advisor

Current Invoice Period: Charges posted through September 30, 2024

**Amount Due Current Invoice** **\$340,501.24**

**Bank Information**

Please indicate our invoice number with your remittance

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

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

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



**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. **102900001828**  
 Job No. **500000.1936**  
 Terms **Due Upon Receipt**  
 Currency **CAD**  
 Tax Registration:

**November 12, 2024**

Re: Financial Advisor

Current Invoice Period: Charges posted through September 30, 2024

Name	Title	Rate	Hours	Total
Dean Mullett	Senior Managing Director	\$1,230.00	1.40	\$1,722.00
Jeffrey Rosenberg	Senior Managing Director	\$1,230.00	76.10	\$93,603.00
Jodi Porepa	Senior Managing Director	\$1,050.00	51.90	\$54,495.00
Jonathan Joffe	Senior Director	\$920.00	2.00	\$1,840.00
Adsaran Vithiyananthan	Senior Consultant	\$590.00	244.00	\$143,960.00
Carter Wood	Senior Consultant	\$590.00	1.80	\$1,062.00
Zoe Lin	Consultant	\$420.00	1.70	\$714.00
Caitlin Moreland	Administrative	\$155.00	22.90	\$3,549.50
Kathleen Foster	Executive Assistant II	\$155.00	0.30	\$46.50
<b>Total Professional Services</b>			<b>402.10</b>	<b>\$300,992.00</b>
<b>Expenses</b>				<b>Total</b>
Delivery & Courier				\$336.53
<b>Total Expenses</b>				<b>\$336.53</b>
<b>Invoice Total</b>				<b>CAD Amount</b>
				\$301,328.53
HST (13%)				\$39,172.71
<b>Total Due</b>				<b>\$340,501.24</b>

**Invoice Detail**

Invoice No. **November 12, 2024**  
 Job No. **102900001828**  
**500000.1936**

**Total Professional Services**  
**Dean Mullett**

06/04/2024	Internal discussions regarding [REDACTED]	0.20
06/05/2024	Review email correspondence required to address [REDACTED]; internal discussions regarding same.	0.30
06/06/2024	Review historical email correspondence regarding [REDACTED]	0.30
06/10/2024	Review historical email correspondence regarding [REDACTED]	0.60
<b>\$1,230.00</b>		<b>per hour x total hrs</b>
		<b>1.40</b>
		<b>\$1,722.00</b>

**Jeffrey Rosenberg**

01/09/2024	Work on Notices of Revision and Disallowance pertaining to [REDACTED]; review underlying support and calculations provided; follow up comments in respect of same.	2.00
01/10/2024	Review underlying calculations regarding [REDACTED]; internal discussions regarding same; review draft Monitor's Court Report and provide comments in respect of same.	2.50
01/11/2024	Provide comments on draft Notices of Revision and Disallowance for [REDACTED]; review of files with respect to same.	2.50
01/12/2024	Attend call with legal counsel on [REDACTED]; respond to [REDACTED]; attend update meeting with [REDACTED]; review of files with respect to same.	2.70
01/15/2024	Work on claims pertaining to [REDACTED]; internal discussions regarding same; follow up comments provided.	1.00
01/16/2024	Work on claims; prepare [REDACTED]; telephone conversation with [REDACTED] regarding [REDACTED]; attend update call regarding [REDACTED] with TGF.	3.00
01/17/2024	Attend call with [REDACTED] to [REDACTED]; initial review of the same; review of motion materials.	2.00

**Invoice Detail**

**November 12, 2024**  
**Invoice No. 102900001828**  
**Job No. 500000.1936**

01/17/2024	Work on return of funds; review underlying assumptions and communication support; internal discussions regarding same.	0.50
01/18/2024	Review draft Notices of Disallowance and provide comments regarding changes to verbiage; review motion materials prepared by [REDACTED] and provide comments; review Monitor's Court Report and provide comments; review updated CFF to be attached to Court Report.	2.50
01/19/2024	Update Monitor's Court Report; review updated verbiage for variance analysis; review calculations for [REDACTED]; [REDACTED]; correspondence with [REDACTED]; review of [REDACTED]; internal discussions regarding same.	3.00
01/22/2024	Review Monitor's Court Report and provide comments; correspondences with TGF in respect of same; review of Motion Materials and provide comments; review updated claims register.	3.00
01/23/2024	Review of revised Motion Materials and provide comments.	1.00
01/24/2024	Review Notices of Disallowance and provide comments pertaining to [REDACTED].	1.50
01/25/2024	Correspondence with [REDACTED]; review of [REDACTED].	1.40
01/25/2024	Further review of [REDACTED]; internal discussions regarding same.	0.50
01/26/2024	Review of claims; review of documents with respect to [REDACTED]; review of correspondence from [REDACTED] and discussion with TGF regarding the same; review of [REDACTED]; call with [REDACTED].	1.30
01/29/2024	Review response from creditors regarding [REDACTED] regarding the same; review of correspondence from TGF regarding hearing this morning; work on [REDACTED]; attend court hearing; review of [REDACTED].	1.70
01/30/2024	Review of correspondence regarding claims; work on [REDACTED] and correspondence with TGF and Stikemans regarding the same.	1.00
01/31/2024	Review of claims from [REDACTED] and correspondence regarding the same; review of [REDACTED]; work on [REDACTED]; correspondence with Stikemans.	1.40
02/01/2024	Review of correspondence from the [REDACTED]; review of Order and Endorsement; work on [REDACTED].	1.00
02/05/2024	Review information with respect to [REDACTED]; review correspondence from the [REDACTED]; provide comments in respect of same.	1.00

**Invoice Detail**

**Invoice No.** November 12, 2024  
**Job No.** 102900001828  
 500000.1936

02/06/2024	Attend update call with TGF; review of correspondence from [REDACTED].	1.30
02/08/2024	Call with Leanne Williams of TGF to discuss latest update with respect to matters for [REDACTED]; call with [REDACTED] to discuss [REDACTED].	0.40
02/12/2024	Review of correspondence from [REDACTED] regarding [REDACTED]; correspondence from [REDACTED].	0.20
02/13/2024	Review of status update for claims; review certain claims pertaining to [REDACTED]; provide comments on disputed claims.	0.30
02/14/2024	Review of correspondence from [REDACTED]; telephone conversation with [REDACTED]; correspondence with TGF in respect of same.	0.40
02/21/2024	Call with [REDACTED] regarding their [REDACTED] and review of files regarding the same; review of [REDACTED] and provide comments.	0.90
02/22/2024	Review of NoRDs including [REDACTED] [REDACTED] [REDACTED].	1.30
02/23/2024	Review of five NoRDs including [REDACTED] [REDACTED]; call with [REDACTED]; call with [REDACTED] on [REDACTED].	1.10
02/25/2024	Review draft submissions to [REDACTED]; review of correspondence from legal counsel regarding the same.	0.30
02/26/2024	Attend Labor Board hearing; follow up with counsel post- hearing regarding same; discussion regarding next steps.	0.50
02/27/2024	Attend claims update call with TGF to discuss [REDACTED] [REDACTED]; internal discussion regarding same.	0.50
03/01/2024	Call with [REDACTED] regarding [REDACTED]; review of claims summary and review of [REDACTED].	0.70
03/05/2024	Review updated claims update summary and remaining claims; internal discussion regarding same.	0.30
03/07/2024	Review of correspondence from [REDACTED].	0.10
03/26/2024	Work on [REDACTED]; review of underlying supporting calculations and [REDACTED]; internal discussions regarding same.	0.60
04/02/2024	Review Affidavit of [REDACTED]; work on court report; attend claims update call.	2.10
04/03/2024	Review of changes to [REDACTED] Affidavit; Updates to the Monitor's report.	1.30
04/04/2024	Review of claims summary; call with [REDACTED] [REDACTED].	0.50
04/08/2024	Review of correspondence with respect to Motion.	0.10

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

**Invoice Detail**

**Invoice No.** November 12, 2024  
**Job No.** 102900001828  
 500000.1936

04/09/2024	Prepare and attend FF motion; provide comments in respect of same.	0.30
04/12/2024	Call with Stikemans regarding [REDACTED]; call with [REDACTED]; review of claims summary.	1.10
04/19/2024	Prepare for call with union; correspondence with TGF; call with [REDACTED].	0.40
04/23/2024	Review of [REDACTED] and voluminous supporting documents; review of correspondence from [REDACTED]; review of correspondence to and from legal counsel; review of motion record.	2.60
04/24/2024	Review of [REDACTED] and supporting files; internal discussions regarding same.	3.30
04/26/2024	Attend update call on claims and amounts moving forward; update call with [REDACTED]; review of draft affidavit for [REDACTED]; prepare for and attend call with [REDACTED] with respect to [REDACTED].	1.60
04/27/2024	Review of correspondence from [REDACTED].	0.10
04/29/2024	Review of correspondence from [REDACTED]; review of correspondence from TGF; review of correspondence from Stikeman Elliott; review of several other correspondence between the parties; review of correspondence from [REDACTED].	0.60
04/30/2024	Review of correspondence regarding legal counsel an case conference; attend update call with legal counsel.	1.30
05/02/2024	Review of correspondence regarding potential case conference; email to legal counsel regarding the same; review of draft order.	0.60
05/03/2024	Review of various pieces of correspondence regarding [REDACTED]; review correspondence regarding [REDACTED]; review of draft Order.	0.70
05/06/2024	Review correspondence from [REDACTED] and respond to correspondence; attend hearing and review of endorsement.	0.60
05/07/2024	Work on [REDACTED]; internal discussions regarding same; review supporting calculation for [REDACTED]; attend update call on [REDACTED].	0.60
05/10/2024	Call with [REDACTED]; review status of [REDACTED] addressed with the Claims Officer.	0.50
05/24/2024	Call with [REDACTED] and Stikemans; attend case conference regarding [REDACTED]; call with counsel to discuss same and next steps.	1.00
05/27/2024	Claims update meeting; internal discussions regarding same; provide comments regarding employee submissions and discuss same with counsel.	0.30
05/31/2024	Call with [REDACTED]; review of [REDACTED].	0.40
06/11/2024	Work on claims submissions for Claims Officer process; internal discussions regarding same.	1.60

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

**Invoice Detail**

**Invoice No.**  
**Job No.**

**November 12, 2024**  
**10290001828**  
**500000.1936**

06/12/2024	Work on response with respect to [REDACTED]; work on [REDACTED]; review supporting calculation for [REDACTED]; internal discussions regarding same.	2.10	
06/13/2024	Work on responding materials for Court Officer process; attend various calls with counsel to discuss strategy.	1.90	
06/19/2024	Review of Memorandum of Fact and update files; work on [REDACTED]; review updated supporting calculations and provide comments in respect of same; internal discussions regarding same.	1.20	
06/20/2024	Finalized [REDACTED]; internal discussions to memorialize the same.	0.30	
07/02/2024	Attend update call regarding [REDACTED]; internal discussions regarding [REDACTED].	0.50	
07/06/2024	Review of Affidavit and Monitor's Seventh Report; provide comments in respect of same.	1.30	
07/12/2024	Prepare for and attend court; call with [REDACTED]; call with legal counsel in respect of next steps and call with [REDACTED].	1.10	
08/09/2024	Review of upcoming Monitor's Report and Company motion materials; provide comments in respect of same.	0.30	
08/27/2024	Correspondence regarding [REDACTED]; call with counsel to discuss same.	0.40	
	<b>\$1,230.00</b>	<b>per hour x total hrs</b>	<b>76.10</b>
			<b>\$93,603.00</b>

**Jodi Porepa**

01/08/2024	Review claims register; review memo on [REDACTED]; provide comments on draft Notices of Disallowances pertaining to certain claims, including [REDACTED].	0.80	
01/09/2024	Internal status update; review of outstanding notice of disallowances and provide comments pertaining to Notices of Disallowance regarding [REDACTED]; internal discussions regarding same; internal discussion regarding [REDACTED].	0.50	
01/10/2024	Internal status update; review notices of disallowance and underlying calculations and support for [REDACTED].	0.50	
01/12/2024	Review updated Notices of Disallowance regarding [REDACTED]; internal discussions regarding communication on [REDACTED].	1.90	

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

**Invoice Detail**

**November 12, 2024**  
**Invoice No. 102900001828**  
**Job No. 500000.1936**

01/15/2024	Review draft Monitor's Fifth Report; internal discussions regarding same; provide comments on variance analysis explanations; review ██████████ prepared by counsel and underlying calculations; follow up questions in respect of same.	1.00
01/16/2024	Internal status update; review of ██████████ ██████████; internal discussions regarding same.	1.00
01/18/2024	Review draft Monitor's Report and provide comments on variance analysis; review comments provided by counsel and provide additional guidance; internal discussions regarding the same.	0.80
01/21/2024	Review updated cash flow forecast and provide comments; review comments provided by counsel on Monitor's Report; internal discussions regarding same.	1.10
01/22/2024	Review Monitor's Court Report and provide comments; correspondences with TGF on Monitor's Court Report ; review of motion materials; review updated claims register; internal discussion on outstanding Notices of Disallowance pertaining to ██████████.	0.70
01/29/2024	Review Notices of Disallowance for ██████████; review Notice of Disallowance for ██████████; provide comments and suggested changes for both categories of disallowances being drafted.	1.00
02/06/2024	Internal status update on outstanding claims being reviewed; review updated claims register; review Notices of Disallowance pertaining to ██████████; internal discussion regarding same.	0.70
02/07/2024	Review ██████████ and provide comments in respect of same; internal discussion regarding ██████████ and reasons for disallowance; review Notice of Disallowance for ██████████ and provide comments; internal discussions regarding same.	2.20
02/08/2024	Review Notices of Disallowance pertaining to ██████████ ██████████; provide comments and suggested changes to revised Notices of Disallowance.	0.60
02/13/2024	Review ██████████; provide comments in respect of language included in the disallowances; call with counsel to discuss status update and next steps; review email to be sent to ██████████ and provide comments to counsel.	1.40
02/21/2024	Review of certain ██████████; provide comments regarding ██████████; internal discussions regarding same; discussion with counsel on ██████████ and next steps.	1.30

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**Invoice Detail**

**November 12, 2024**  
**Invoice No. 102900001828**  
**Job No. 500000.1936**

02/22/2024	Discussion regarding employee Notices of Revision/Disallowance; discussion with TGF on [REDACTED] and follow up; review next steps and finalize draft language included in applicable Notices of Disallowance.	1.20
03/04/2024	Review [REDACTED]; review claims register and status of outstanding Notices of Disallowance; review Notices of Dispute; internal discussion regarding [REDACTED].	2.40
03/08/2024	Review Notices of Disallowance pertaining to [REDACTED] review Notices of Dispute received and discuss internally; follow up on outstanding reconciliations; call with counsel to discuss Notices of Dispute and final Notices of Disallowance; internal status update call, including review of claims register.	2.10
03/12/2024	Review and update claims register; review [REDACTED]; review [REDACTED].	1.10
03/13/2024	Status update discussions on claims procedure; review claims register; review and finalize Monitor's report; review motion materials prepared by Stikemans and provide comments.	2.20
03/14/2024	Internal call to discuss status update on [REDACTED] and applicable Notices of Disallowance; review Notices of Disallowance and provide comments in respect of same.	1.20
03/15/2024	Review summary tables prepared for court; review and provide comments; internal discussions regarding same.	1.30
03/20/2024	Internal status update call; prepare for [REDACTED] to discuss its Notice of Disallowance; review underlying supporting calculation for [REDACTED] discuss follow up from [REDACTED] with Stikemans and TGF.	0.50
03/22/2024	Internal call to discuss status of remaining claims and Notices of Dispute; review and provide comments on claims process for the Monitor's Court Report; call with [REDACTED] and TGF; internal debrief [REDACTED] call to discuss next steps.	1.30
03/26/2024	Review draft Monitor's Report and provide comments; review [REDACTED] and provide comments on response to Notice of Dispute; internal discussion regarding same; review [REDACTED] and next steps; review third party enquiries; attend call with TGF to discuss [REDACTED].	1.30
04/01/2024	Call with TGF and Stikemans to discuss [REDACTED]; review and respond to third party enquiries; review updates to Monitor's Sixth Report and provide comments.	0.60
04/02/2024	Review Monitor's Report and provide comments; review motion materials; internal discussion regarding preparation for Claims Officer; internal discussion on [REDACTED]; call with TGF on [REDACTED].	1.30

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04/24/2024	Call with Stikemans, TGF and the [REDACTED]; follow up on status of discussions with counsel to the [REDACTED]; update on [REDACTED]; review email correspondence regarding same.	0.70
04/26/2024	Status update call with FTI and TGF to address [REDACTED]; follow up on status of process with the Claims Officer and next steps; internal discussions regarding preparation for documents to be shared with Claims Officer; review Monitor's Report including updates for [REDACTED] and other claims reconciliation updates; provide comments regarding same.	0.60
05/22/2024	Call with Stikemans and TGF to discuss [REDACTED]; coordinate claims to be prepared and delivered to the Claims Officer regarding [REDACTED].	0.60
05/23/2024	Discussion with counsel regarding [REDACTED]; internal discussions regarding same; review summaries prepared by employees and submitted to the Claims Officer; follow up on status of process with the Claims Officer.	0.30
05/24/2024	Attend case conference with Claims Officer to discuss [REDACTED].	1.10
06/03/2024	Call with [REDACTED] to discuss [REDACTED].	0.50
06/11/2024	Review Applicant's Factum and provide comments; call with TGF to [REDACTED].	1.40
06/12/2024	Review updated Factum and provide comments; internal discussions regarding same to confirm certain information; review [REDACTED] and provide comments; call with TGF and Stikemans regarding [REDACTED]; review [REDACTED] and provide comments.	1.60
06/13/2024	Call with TGF to discuss [REDACTED]; review draft Monitor materials and provide comments.	1.90
06/20/2024	Read employee claimants' submissions and provide comments.	1.10
07/04/2024	Attend Claims Officer hearing to [REDACTED]; debrief post-hearing with TGF; internal discussions regarding same.	3.70
07/06/2024	Review Monitor's Seventh Court Report and provide comments; review Affidavit and provide comments; internal discussions regarding same.	1.60

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07/30/2024	Update from Claims Officer and TGF on [REDACTED]; review draft Eighth Court Report and provide comments; internal discussions regarding same; review Order addressing lift stay and provide comments.	0.80	
08/03/2024	Review judgement from the Claims Officer; internal discussion regarding same.	0.70	
09/11/2024	Call with counsel to discuss [REDACTED]; internal discussions regarding same.	1.30	
09/27/2024	Review status of outstanding claims, including: [REDACTED]; review email correspondence; review proposed responses and provide comments; internal follow up regarding same.	0.70	
09/30/2024	Call with TGF to discuss s [REDACTED]; call to discuss status of [REDACTED] and proposed next steps; review of draft letters by TGF.	1.30	
	<b>\$1,050.00</b>	<b>per hour x total hrs</b>	<b>51.90      \$54,495.00</b>

**Jonathan Joffe**

05/23/2024	Preparation of package for Claims Officer, comprised of two binders containing materials related to claimants: [REDACTED]; correspond with C. Moreland, A. Vithiyananthan and J. Porepa regarding same.	1.80	
05/24/2024	Correspond with J. Porepa regarding status of package couriered to the Claims Officer.	0.20	
	<b>\$920.00</b>	<b>per hour x total hrs</b>	<b>2.00      \$1,840.00</b>

**Adsaran Vithiyananthan**

**Invoice Detail**

**Invoice No.** November 12, 2024  
**Job No.** 102900001828  
 500000.1936

01/08/2024	Reviewing Monitor's hotline and responding to inquiries from [REDACTED]; drafting the Fifth Report of the Monitor; internal discussions on [REDACTED]; [REDACTED]; correspondence with Applicant's counsel and Monitor's counsel on status of claim review; correspondence with [REDACTED].	3.80
01/09/2024	Internal discussions on inquiry from [REDACTED]; correspondence with [REDACTED]; correspondence with [REDACTED]; compiling support requested by [REDACTED]; discussions with Monitor's counsel on Claims; reviewing Monitor's hotline and responding to [REDACTED]; internal call walking through Claims register and discussing status of each outstanding Proof of Claim.	7.70
01/10/2024	Internal discussions on outstanding claims and items to follow-up with Monitor's counsel, Applicant's counsel, and the Claimants; finalizing Notices of Revision or Disallowance for [REDACTED]; updating internal trackers for latest claim revisions/reconciliations; reviewing Monitor's hotline and responding to inquiries from [REDACTED]; reviewing Claims and working on other Claim matters; call with [REDACTED] from [REDACTED] to [REDACTED]; updating the Fifth Report of the Monitor; correspondence with [REDACTED].	4.20
01/11/2024	Internal discussions; finalizing Notices of Revision or Disallowance for [REDACTED]; updating internal trackers for latest claim revisions/reconciliations; reviewing Monitor's hotline and responding to inquiries from [REDACTED]; reviewing Claims and working on other Claim matters including discussions with Monitor's counsel on drafting NoRDs for [REDACTED]; reviewing [REDACTED] from Applicant's counsel and correspondence regarding the same; preparing summaries of [REDACTED].	4.40

**Invoice Detail**

**Invoice No.** November 12, 2024  
**Job No.** 102900001828  
 500000.1936

01/12/2024	Sending Notices of Revision or Disallowance for [REDACTED] [REDACTED]; updating Claim trackers; follow-up with Monitor's counsel on Claims including [REDACTED] to discuss [REDACTED]; Call with [REDACTED] on [REDACTED]; summarizing post-filing, pre-close amounts outstanding and sending the same to [REDACTED] to investigate and follow-up as necessary; follow-up with [REDACTED] on [REDACTED]; correspondence with Applicant's counsel on [REDACTED] [REDACTED].	5.20
01/15/2024	Reconciling employee Claims for [REDACTED] [REDACTED] [REDACTED]; recalculating amounts calculated by Applicant's counsel and drafting NoRDs; discussions with Applicant's counsel on the same [REDACTED]; correspondence with [REDACTED] on [REDACTED] for [REDACTED].	6.90
01/16/2024	Correspondence with [REDACTED] on [REDACTED] to [REDACTED]; Reconciling Claims for [REDACTED] ; recalculating amounts owed and drafting NoRDs; discussions with Monitor's counsel on status of NoRDs for [REDACTED] [REDACTED]; reviewing Monitor's hotline and responding to inquiries from [REDACTED]; internal discussions to update team on status of claims and outstanding items; follow-up with Claimants; updating internal trackers based on most recent Claims revisions; issuing payments to counsel for professional fees; correspondence with [REDACTED] on support for [REDACTED] and follow-up on initial reconciliation.	6.40

**Invoice Detail**

**Invoice No.** November 12, 2024  
**Job No.** 102900001828  
 500000.1936

01/17/2024	Continuing reconciliation of outstanding claims; recalculating amounts and drafting NoRDs; discussions with Monitor's counsel on [REDACTED]; internal discussions to update team on status of claims and outstanding items; call with [REDACTED] on [REDACTED]; [REDACTED]; correspondence with [REDACTED] on Notices of Dispute received; internal discussions reviewing NoRDs for [REDACTED] and correspondence with Monitor's counsel on the same; correspondence with Monitor's counsel on [REDACTED] and further discussions to revise NoRDs for [REDACTED].	6.80
01/18/2024	Further review and finalization of NoRDs for [REDACTED]; [REDACTED] internal discussions to update team on status of claims and outstanding items; follow-up with [REDACTED] updating internal trackers based on most recent Claims revisions and NoRDs sent; updating the Fifth Report of the Monitor and correspondence with FTI team and Monitor's counsel on the same.	7.00
01/19/2024	Sending out NoRDs to Claimants with [REDACTED]; discussions with Monitor's counsel on [REDACTED]; [REDACTED]; reviewing data site created by [REDACTED]; internal discussions to update team on status of claims and outstanding items; reviewing redacted invoices for Fifth Report of the Monitor; follow-up with [REDACTED]; additional revisions and updates to the Fifth Report.	4.00
01/22/2024	Continuing work on Claims Procedure and drafting NoRDs; sending out NoRDs to [REDACTED]; discussions with [REDACTED]; [REDACTED]; internal discussions on the Fifth Report of the Monitor, status of outstanding Claims, and other outstanding items for the proceedings; updating the Fifth Report of the Monitor; reviewing Monitor's hotline and responding to inquiries from [REDACTED] discussions on Notice of Dispute from [REDACTED] including review of underlying lease agreement to identify correct debtor entity; follow up with [REDACTED] on [REDACTED].	3.90

**Invoice Detail**

**Invoice No.** November 12, 2024  
**Job No.** 102900001828  
 500000.1936

01/23/2024	Continuing work on Claims Procedure and drafting NoRDs for [REDACTED]; reviewing [REDACTED] and reconciling to underlying invoices and other supporting documentation for [REDACTED]; follow-up with [REDACTED] on [REDACTED]; correspondence with [REDACTED]; discussions with counsel on [REDACTED]; internal discussions on the Fifth Report of the Monitor, status of outstanding Claims, and other outstanding items for the proceedings; updating the Fifth Report of the Monitor; reviewing Monitor's hotline and responding to inquiries.	3.70
01/24/2024	Continuing work on Claims Procedure and drafting NoRDs; revising NoRDs for [REDACTED]; discussions with counsel on [REDACTED]; internal discussions on Claims from [REDACTED] and next steps in Claims Process; reviewing Monitor's hotline and responding to inquiries; website updates.	3.50
01/25/2024	Continuing work on Claims Procedure and drafting NoRDs; revising NoRDs for [REDACTED]; follow-up with [REDACTED]; discussions with counsel [REDACTED]; internal discussions on upcoming Court date and outstanding items in the Claims Process; reviewing Monitor's hotline and responding to inquiries; website updates; follow-up regarding [REDACTED].	3.00
01/26/2024	Internal discussions on upcoming Court date and next steps in Claims Procedure; call with [REDACTED] regarding [REDACTED]; continue work on Claims Procedure including summarizing status of Claims in internal tracker and follow-up with Monitor's counsel on status of outstanding NoRDs being reviewed; reviewing Claim from [REDACTED] and drafting NoRDs for the same; reviewing Monitor's hotline and responding to inquiries; follow-up on [REDACTED].	3.20

**Invoice Detail**

**Invoice No.** November 12, 2024  
**Job No.** 102900001828  
 500000.1936

01/29/2024	Continuing work on Claims Procedure and drafting NoRDs for [REDACTED]; discussions with counsel on [REDACTED]; internal discussions on APA and Excluded Assets and Excluded Liabilities; discussion with counsel on [REDACTED]; correspondence with [REDACTED] on inquiries regarding [REDACTED]; reviewing Monitor's hotline and responding to inquiries; reviewing Claim for [REDACTED].	3.50
01/30/2024	Continuing work on Claims Procedure and drafting and revising NoRDs for [REDACTED]; discussions with counsel [REDACTED] from [REDACTED]; weekly call with Monitor's counsel on [REDACTED]; reviewing Monitor's hotline and responding to inquiries.	3.70
01/31/2024	Continuing work on Claims Procedure and drafting NoRDs; discussions with counsel on [REDACTED]; reviewing Monitor's hotline and responding to inquiries; reviewing amended Marker Claim for [REDACTED]; follow-up with [REDACTED] on [REDACTED].	1.90
02/01/2024	Continue work on Claims Procedure and correspondence with Monitor's counsel on the same; discussions with Monitor's counsel on Claims for Employees and related NoRDs; discussion with [REDACTED]; website update.	1.20
02/02/2024	Continuing work on Claims Procedure and correspondence with Monitor's counsel on the same; sending out NoRDs to [REDACTED]; follow-up on outstanding items; reviewing Monitor's hotline.	1.30
02/05/2024	Continue work on Claims Procedure; follow-up with counsel on [REDACTED].	0.40
02/06/2024	Continue work on Claims Procedure; finalize NoRDs for [REDACTED]; weekly touch base with counsel on [REDACTED]; follow-up on outstanding items; review Monitor's hotline and respond to inquiries; follow-up with [REDACTED] with [REDACTED].	2.40



**Invoice Detail**

**Invoice No.** November 12, 2024  
**Job No.** 102900001828  
 500000.1936

02/07/2024	Finalizing NoRDs for [REDACTED]; [REDACTED]; recalculating disputed Claim from [REDACTED]; discussions with counsel on Notice of Dispute from [REDACTED]; follow- up with [REDACTED]; follow up with [REDACTED] to [REDACTED]; recalculating Claim for [REDACTED] and drafting NoRD; reviewing Monitor's hotline and responding to inquiry from Claimants on status of Proof of Claims; further revising NoRD for [REDACTED].	5.80
02/08/2024	Internal discussions on Employee Claim NoRDs; discussion on NoRD for [REDACTED]; identifying supporting documents for request from [REDACTED] on [REDACTED]; [REDACTED]; discussions with counsel on [REDACTED]; updating internal trackers and bank balance summary; follow-up with [REDACTED] on [REDACTED].	2.10
02/09/2024	Discussion with counsel to [REDACTED]; [REDACTED]; issuance of NoRD for the same Claimants; reviewing and discussion [REDACTED].	1.50
02/12/2024	Call with counsel on [REDACTED]; [REDACTED]; receipt of funds from [REDACTED]; [REDACTED]; reviewing Monitor's hotline for new inquiries.	1.80
02/13/2024	Weekly call with counsel discussing current status of Claims Process including discussions on [REDACTED]; [REDACTED]; discussions on Claims/support outstanding from [REDACTED]; [REDACTED]; [REDACTED]; finalizing NoRDs for [REDACTED]; [REDACTED]; reviewing Monitor's hotline and responding to inquiry from shareholder.	1.80
02/14/2024	Discussion with counsel on Notice of Dispute from [REDACTED]; [REDACTED] and follow-up with [REDACTED]; [REDACTED]; review second amended Proof of Claim from [REDACTED] and summarize details for counsel review; discussions with counsel on [REDACTED]; [REDACTED]; [REDACTED]; updating NoRDs for [REDACTED]; [REDACTED] based on comments; finalizing NoRDs for [REDACTED]; [REDACTED]; follow up with counsel on [REDACTED].	3.10

**Invoice Detail**

**Invoice No.** November 12, 2024  
**Job No.** 102900001828  
 500000.1936

02/15/2024	Follow up with counsel on [REDACTED]; reviewing NoRDs for employees and follow-up with counsel on [REDACTED]; review Monitor's hotline.	1.30
02/16/2024	Reviewing Monitor's hotline and responding to inquiries from vendors and employee regarding Claims Process and an investor regarding shares; phone call with [REDACTED] regarding [REDACTED].	0.60
02/17/2024	Reviewing Monitor's hotline and responding to inquiry regarding [REDACTED].	0.30
02/20/2024	Internal discussions on status of Claims Process including an update on the current progress of NoRDs, outstanding information required to complete remaining NoRDs, and next steps in Claims Process; weekly call with counsel on [REDACTED] as well as other follow-up matters including [REDACTED]; follow-up with [REDACTED] on [REDACTED]; respond to inquiry from [REDACTED]; review Monitor's hotline and respond to inquiry from investor.	3.90
02/21/2024	Reviewing Monitor's hotline and responding to inquiries from [REDACTED] who submitted a Proof of Claim Form in the incorrect format; discussion with counsel of [REDACTED] and next steps for [REDACTED]; drafting and updating NoRDs for [REDACTED].	2.40
02/22/2024	Drafting NoRD for Second Amended Proof of Claim from [REDACTED]; reviewing NoRDs for [REDACTED] and sending to Monitor's counsel for review; finalizing NoRDs for [REDACTED]; call with [REDACTED] on additional language for [REDACTED]; updating NoRDs for [REDACTED]; reviewing NoRDs drafted pertaining to Litigation Claims from [REDACTED]; recalculating eligible Claim amounts for [REDACTED].	4.60

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02/23/2024	Sending Notices of Revision or Disallowance to [REDACTED] [REDACTED]; review Monitor's hotline and respond to inquiry from Claimant; follow-up with Monitor's counsel on outstanding items; reviewing Notice of Dispute from [REDACTED].	2.10
02/26/2024	Review of outstanding items and follow-up with counsel on the same.	0.20
02/27/2024	Internal discussion on status of Claims Procedure; weekly call with Monitor's counsel on outstanding Claims and status of NoRDs; finalizing Employee Claim NoRDs for [REDACTED] [REDACTED] per comments from Employment counsel; updating NoRDs for [REDACTED] [REDACTED] per comments from Monitor's counsel pertaining to [REDACTED] [REDACTED]; drafting NoRDs for [REDACTED] [REDACTED]; responding to inquiries from Claimants in Monitor's hotline; responding to Notice of Dispute from [REDACTED]; summarizing work streams for Monitor and Monitor's counsel and tracking status of all remaining Proof of Claim forms.	7.10
02/28/2024	Discussions with Monitor's counsel on [REDACTED] [REDACTED]; reviewing Monitor's hotline and responding to inquiry regarding pre-filing invoice.	0.80
03/01/2024	Updating NoRD for [REDACTED]; follow-up with Monitor's counsel on status of remaining NoRDs and next steps in Claims Procedure.	0.80
03/03/2024	Reviewing Notice of Dispute from [REDACTED]; updating Notice of Revision or Disallowance for [REDACTED].	0.50
03/04/2024	Finalizing employee Claim NoRDs and emailing the same to [REDACTED] [REDACTED]; reviewing Claim from [REDACTED] and follow-up with counsel regarding the same; internal discussions on status of Claims Procedure and next steps.	2.50
03/05/2024	Reviewing Monitor's hotline and responding to inquiry from [REDACTED] on Notice of Dispute; reviewing outstanding items for Claims Procedure and summarizing all matters; email correspondence on [REDACTED].	0.90
03/06/2024	Reviewing Monitor's hotline and responding to inquiries.	0.20
03/07/2024	Reviewing Monitor's hotline and responding to inquiries on Notices of Revision or Disallowance; logging Notices of Dispute from [REDACTED] and reviewing the same; follow-up with [REDACTED] on outstanding information pertaining to Notice of Dispute.	0.80

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 500000.1936

03/08/2024	Weekly update call with Monitor's counsel on status of Claims; discussion on Notice of Dispute from [REDACTED]; logging and reviewing Notices of Dispute from [REDACTED]; summarizing key discussion points for [REDACTED] for additional follow-up.	2.10
03/11/2024	Review Monitor's hotline and respond to inquiries from investor on Computershare records and inquiry from Claimant on status of Claims Procedure; review Notices of Dispute submitted to date and compile tracker to summarize all Notices of Disputes received; share Notice of Dispute summaries with Monitor's counsel and counsel to Applicant for discussion; respond to Claimants who submitted Notices of Dispute to acknowledge receipt of Notice of Dispute for [REDACTED].	2.80
03/12/2024	Internal call on current status of CCAA Proceedings.	0.40
03/13/2024	Review Monitor's hotline and respond to inquiries.	0.20
03/14/2024	Call with Monitor's counsel and Applicant's counsel on [REDACTED]; summarize [REDACTED] for Applicant's counsel.	1.30
03/15/2024	Internal call to review NoRDs for [REDACTED]; internal call to discuss most up to date Claims Register and Register of Accepted Claims to Date, action plan for Notices of Dispute including future communication with a Claims Officer; next steps in Claims Process; and review listing of outstanding items; call with Monitor's counsel on follow-up items; correspondence with Applicant's counsel on [REDACTED]; discussions on the Notice of Dispute from [REDACTED].	1.90
03/17/2024	Finalizing Notices of Revision or Disallowance for [REDACTED]; updating trackers for NoRDs and Accepted Claims to determine accepted Claims to date; correspondence with counsel on [REDACTED].	4.10
03/18/2024	Sending out 17 Notices of Revision or Disallowance; correspondence with Monitor's counsel on NoRD for [REDACTED] and response to Notice of Dispute for [REDACTED]; summarizing outstanding NoRDs and Notices of Dispute for discussion of next steps.	0.90

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 500000.1936

03/19/2024	Finalizing Notices of Revision or Disallowance and sending the same to [REDACTED]; responding to hotline inquiry from [REDACTED]; discussion with Monitor's counsel on [REDACTED]; discussion with Monitor's counsel on Notice of Disputes; follow-ups on NoRDs and Notices of Dispute; responding to Notice of Dispute from [REDACTED]; reviewing and logging Notices of Dispute from [REDACTED].	2.40
03/20/2024	Discussion with Monitor's counsel on Notice of Dispute from [REDACTED]; internal discussions reviewing NoRD from [REDACTED]; responding to Notice of Dispute from [REDACTED]; reviewing Notice of Dispute received from [REDACTED] and responding to the same; reviewing Monitor's hotline and responding to inquiries; updating the Claims Register for a summary of all accepted Claims, revised Claims, and Claims with Notices of Dispute; weekly call with Monitor's counsel on [REDACTED], next Court Report, and Claims Officer procedures; draft of Sixth Report of the Monitor.	3.80
03/21/2024	Reviewing Monitor's hotline and responding to inquiries; responding to Notice of Dispute from [REDACTED].	0.80
03/22/2024	Call with [REDACTED] and their [REDACTED] on o [REDACTED]; further review of Notice of Dispute from [REDACTED] including [REDACTED], review of underlying invoices for capital expenditures, and internal discussions regarding the same; discussion on WEPP.	5.70
03/24/2024	Review a further Notice of Dispute from [REDACTED] and correspondence with Monitor's counsel on the same; correspondence with Monitor's counsel on the status of [REDACTED]; correspondence with Monitor's counsel on Notice of Dispute from [REDACTED]; review of [REDACTED].	0.90
03/25/2024	Updating the latest Claims Register; correspondence on status of Claims Procedure.	0.40
03/26/2024	Update Claims Register; review [REDACTED] to determine if Claims can be accepted based on support provided; weekly call with Monitor's counsel on Claims next steps in Claims Procedure; respond to Notice of Dispute from [REDACTED]; review Monitor's hotline and respond to inquiries; correspondence with Applicant's counsel on [REDACTED]; correspondence regarding the Sixth Report of the Monitor.	2.90

**Invoice Detail**

**Invoice No.** November 12, 2024  
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 500000.1936

03/27/2024	Internal discussions reviewing the Sixth Report of the Monitor; updating Claims Register to summarize Claims for Sixth Report; update and review Sixth Report of the Monitor based on comments received; call with [REDACTED] on [REDACTED]; correspondence with Monitor's Counsel and Applicant's counsel on upcoming court date.	3.60
03/28/2024	Updating the Sixth Report of the Monitor for comments; internal discussions on the Sixth Report; correspondence with Counsel on [REDACTED]; review Monitor's hotline and respond to inquiries from Claimants on NoRDs.	1.50
04/01/2024	Call with Monitor's counsel and Applicant's counsel on [REDACTED]; compiling claims package for Claims Officer including original Proof of Claim, NoRD, and Notice of Dispute [REDACTED] and working with FTI team to compile binder and organize documents; correspondence with Monitor's counsel on Sixth Report of the Monitor; call with [REDACTED] on [REDACTED]; responding to [REDACTED] informing them of Claims being sent to Claims Officer for determination; follow-up with [REDACTED] on Notice of Dispute; log Notices of Dispute from [REDACTED] and update internal trackers.	3.10
04/02/2024	Weekly call with Monitor's counsel on [REDACTED]; discussion with FTI team on [REDACTED] Notice of Dispute and proposed revisions to updated Claim; review the Affidavit of [REDACTED] for the Motion Returnable April 9, 2024.	2.50
04/03/2024	Updates to the Sixth Report of the Monitor; correspondence with counsel on the Sixth Report and upcoming Court date; website updates; compiling binder of Claims, NoRDs, and Notices of Dispute for the Claims Officer; internal discussions on the upcoming Court date and the Claims binder; reviewing [REDACTED].	2.70
04/03/2024	Updates to the Sixth Report of the Monitor; correspondence with counsel on the Sixth Report and upcoming Court date; website updates; compiling binder of Claims, NoRDs, and Notices of Dispute for the Claims Officer; internal discussions on the upcoming Court date and the Claims binder; reviewing [REDACTED].	1.80

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 500000.1936

04/24/2024	Correspondence with Monitor's counsel on [REDACTED]; reviewing Monitor's hotline and responding to inquiry from [REDACTED] on [REDACTED]; call with Monitor's counsel, Applicant's counsel, and Union's counsel on [REDACTED]; internal discussion on Notice of Dispute from [REDACTED]; correspondence with [REDACTED] on matters discussed during [REDACTED].	2.40
04/26/2024	Weekly call with Monitor's counsel on status of Claims Process and discussion around the upcoming court date for the [REDACTED]; call with counsel to [REDACTED]; respond to inquiry from [REDACTED] on [REDACTED].	1.00
04/30/2024	Weekly call with Monitor's counsel discussing [REDACTED], next steps in resolving [REDACTED] including procedures outlined by the Claims Officer, matters outstanding with respect to the union matter including the delivery of the Monitor's report; call with Applicant's counsel on [REDACTED]; updating the Claims Register to reflect the passage of the Notice of Dispute period for [REDACTED]; review Responding Record of [REDACTED].	2.80
05/01/2024	Correspondence with Monitor's counsel on [REDACTED].	0.30
05/02/2024	Review Monitor's hotline and respond to inquiries from new Claimant asserting Claim after Claims Bar Date; review draft order on [REDACTED]; respond to inquiry from [REDACTED] regarding [REDACTED].	0.80
05/07/2024	Responding to hotline inquiry from [REDACTED] on [REDACTED]; summarizing listing of outstanding items for discussion with Monitor's counsel; follow-up with counsel to [REDACTED]; weekly call with Monitor's counsel on [REDACTED]; responding to inquiry from [REDACTED] on [REDACTED]; internal discussions regarding Claim from [REDACTED].	1.30
05/08/2024	Drafting of Seventh Report; discussions with Monitor's counsel on [REDACTED]; review Endorsement of [REDACTED].	1.50



**Invoice Detail**

**November 12, 2024**  
**Invoice No. 102900001828**  
**Job No. 500000.1936**

05/14/2024	Reviewing the Monitor's hotline and follow-up with Monitor's counsel regarding [REDACTED]; responding to [REDACTED] and notifying them that certain [REDACTED].	0.50
05/15/2024	Correspondence with [REDACTED] on [REDACTED].	0.20
05/16/2024	Review materials submitted by [REDACTED]; respond to inquiry from [REDACTED]; correspondence with [REDACTED] on [REDACTED]; call with Applicant's counsel and Monitor's counsel on [REDACTED].	2.80
05/27/2024	Correspondence with team regarding [REDACTED]; correspondence regarding [REDACTED].	0.60
05/30/2024	Reviewing revised Joint Submissions of the [REDACTED] and internal discussions regarding the same.	0.90
06/03/2024	Call with Applicant's counsel and Monitor's counsel on responding to [REDACTED]; reviewing invoices from Monitor's counsel and reconciling bank balance; correspondence with [REDACTED]; reviewing Monitor's hotline and responding to inquiry from [REDACTED] that [REDACTED].	1.80
06/04/2024	Preparation of binder for Claims Officer with revised submission from [REDACTED]; reviewing Monitor's hotline and responding to inquiry from purchaser of certain claims; correspondence with Claimants to confirm the assignment of Claims.	1.20
06/06/2024	Correspondence with [REDACTED] on [REDACTED].	0.60
06/10/2024	Responding to hotline inquiry from [REDACTED] correspondence regarding [REDACTED] response.	0.60
06/11/2024	Call with Monitor's counsel and discussion regarding [REDACTED]; reviewing email correspondences from close of transaction for purposes of compiling Monitor's response to [REDACTED] revised submissions; review [REDACTED] draft response to Claimants' submission.	2.80

**Invoice Detail**

**November 12, 2024**  
**Invoice No. 102900001828**  
**Job No. 500000.1936**

06/12/2024	Review ██████████ factum for accuracy and comments regarding the same; compiling materials for Monitor's response to Claimants' Joint Submission; call with Monitor's counsel and ██████████ on ██████████; correspondence with counsel to ██████████; review Monitor's hotline; review and revise Monitor's draft factum; call with FTI team on Monitor's draft factum.	4.90
06/13/2024	Review revised Applicant's factum and comments regarding the same; review revised Monitor's factum; multiple calls with Monitor's counsel on Monitor's factum.	4.40
06/14/2024	Coordinating mailing of submissions of the Monitor and ██████████ to the Claims Officer and review of the same.	0.70
06/19/2024	Compiling binder for the Claimants' Response delivered on June 18, 2024.	0.30
06/27/2024	Call with Monitor's counsel and Applicant's counsel on upcoming oral hearing for Claims Adjudication; update the Claims Register; update the Seventh Report of the Monitor.	1.20
07/02/2024	Call with Monitor's counsel on ██████████; discussion with Monitor's counsel on ██████████; responding to hotline inquiry from ██████████.	0.40
07/04/2024	Attend live oral submissions of the ██████████, Applicant, and the Monitor; post hearing debrief with Monitor's counsel and counsel to the Applicant; summarize value of Claims under dispute.	3.80
07/06/2024	Updating the Seventh Report of the Monitor for comments; reviewing the Affidavit of ██████████ and providing comments on the same.	3.10
07/07/2024	Updating the Seventh Report of the Monitor.	0.60
07/08/2024	Correspondence regarding the Seventh Report of the Monitor; responding to inquiry from ██████████.	0.40
07/09/2024	Correspondence regarding issuance of Monitor's report; compiling final version of Monitor's report; responding to hotline inquiries on status of claims; website update.	0.60
07/10/2024	Correspondence regarding stay extension date; correspondence regarding communication to ██████████; correspondence on remaining ██████████	0.50
07/11/2024	Correspondence regarding ██████████ and responding to the same on plan to lift stay and internal discussions on the same.	0.40
07/12/2024	Review binder containing litigation Claimants and correspond with Claims Officer on mailing; respond to ██████████ and inform them of ██████████.	0.60

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

**Invoice Detail**

**Invoice No.** November 12, 2024  
**Job No.** 102900001828  
 500000.1936

07/18/2024	Respond to inquiries from [REDACTED].	0.20
07/22/2024	Follow-up with Monitor's counsel on status of order for [REDACTED].	0.30
07/24/2024	Update Claims Register for transfer of claim document received pertaining to [REDACTED]; correspondence with [REDACTED].	0.40
07/26/2024	Call with counsel to [REDACTED]; correspondence with counsel on [REDACTED]; draft of the Eighth Report of the Monitor.	1.60
07/29/2024	Call with Monitor's counsel on [REDACTED]; review Monitor's hotline.	0.40
07/30/2024	Respond to inquiry from [REDACTED] and inform them the need to hear directly from Claimant on a [REDACTED]; review of Draft Order for [REDACTED] and comments regarding the same; updating Eighth Report of the Monitor for comments received; correspondence with Monitor's counsel on Claims Officer and [REDACTED].	1.40
08/01/2024	Review and respond to hotline inquiry from [REDACTED].	0.20
08/02/2024	Review decision from Claims Office on terminated employee claims.	0.30
08/06/2024	Update Claims Register for determinations made by Claims Officer with respect to [REDACTED]; summarize outstanding items; call with Monitor's counsel [REDACTED]; respond to inquiry from [REDACTED] respond to inquiry from Claim purchaser on status of Claim transfer with respect to [REDACTED].	1.10
08/07/2024	Reconciling Monitor's trust funds and summarizing receipts and disbursements by account.	0.60
08/08/2024	Internal discussion regarding cash in trust account and outstanding professional fees; review and update cash reconciliation; summarize expected recovery for unsecured creditors.	0.80
08/12/2024	Review Notice of Motion from [REDACTED]; website updates for Notice of Motion; respond to hotline inquiry from [REDACTED].	0.70
08/15/2024	Review updated draft Eighth Report and update for comments; call with Monitor's counsel on [REDACTED].	0.80

**Invoice Detail**

**Invoice No.**  
**Job No.**

**November 12, 2024**  
**102900001828**  
**500000.1936**

08/27/2024	Review assignment of Claim received regarding [REDACTED] and follow-up with Claimant to confirm assignment; internal discussions on outstanding matters and next steps in adjudication of Claims.	0.40	
08/29/2024	Review Monitor's hotline and respond to inquiries from two shareholders on status of shareholdings.	0.20	
09/03/2024	Correspondence with [REDACTED] on transfer of Claim; correspondence with purchaser of Claim from [REDACTED]; correspondence with Monitor's counsel on [REDACTED].	0.40	
09/04/2024	Call with Monitor's counsel on status of outstanding items; drafting response to [REDACTED].	0.50	
09/05/2024	Correspondence with [REDACTED] on [REDACTED]; correspondence with [REDACTED] and [REDACTED]; updating trackers for fund balances.	0.60	
09/11/2024	Call with Monitor's counsel and Applicant's counsel discussing notices of dispute from [REDACTED]; summarize discussion points; respond to inquiry from [REDACTED].	0.80	
09/16/2024	Correspondence with Monitor's counsel and Applicant's counsel on [REDACTED].	0.30	
09/23/2024	Respond to inquiry from [REDACTED] submitting a Notice of Dispute past deadline; respond to inquiry from [REDACTED] on Claim documentation.	0.20	
09/24/2024	Correspondence with [REDACTED] on status of claim [REDACTED]; correspondence with Monitor's counsel and Applicant's counsel on [REDACTED]; review Monitor's hotline.	0.40	
09/25/2024	Correspondence with [REDACTED] on status of claim against [REDACTED]; correspondence with [REDACTED] on [REDACTED] and additional information required for dispute; correspondence with Monitor's counsel and Applicant's counsel on [REDACTED]; review draft order from Applicant's counsel and update the Eighth Report of the Monitor.	1.40	
09/30/2024	Call with Monitor's counsel discussing [REDACTED] update from Monitor's counsel on [REDACTED].	0.80	
<b>\$590.00</b>		<b>per hour x total hrs</b>	<b>244.00</b>
			<b>\$143,960.00</b>

**Carter Wood**

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.** November 12, 2024  
**Job No.** 102900001828  
 500000.1936

<b>\$155.00</b>	<b>per hour x total hrs</b>	<b>22.90</b>	<b>\$3,549.50</b>
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**Kathleen Foster**

09/26/2024	Website posting for F&F.	0.30	
	<b>\$155.00</b>	<b>per hour x total hrs</b>	<b>0.30</b>
			<b>\$46.50</b>

<b>Total Professional Services</b>	<b>CAD</b>	<b>\$300,992.00</b>
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This is **Exhibit “B”** referred to in the Affidavit of Jeffrey Rosenberg sworn by Jeffrey Rosenberg of the City of Toronto, in the Province of Ontario, before me at the City of Toronto, in the Province of Ontario, this 15<sup>th</sup> day of November, 2024 in accordance with *O. Reg. 431/20, Administering Oath or Declaration Remotely.*



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A Commissioner for taking affidavits

**DEREK HARLAND**

## **EXHIBIT “B”**

### **Billing Rates and Total Hours Billed of FTI Consulting Canada Inc. for the period January 8, 2024 to September 30, 2024**

	<b><u>Title</u></b>	<b><u>Hourly Rate</u></b>	<b><u>Hours</u></b>	<b><u>Total</u></b>
Dean Mullett	Senior Managing Director	\$1,230.00	1.40	\$1,722.00
Jeffrey Rosenberg	Senior Managing Director	\$1,230.00	76.10	\$93,603.00
Jodi Porepa	Senior Managing Director	\$1,050.00	51.90	\$54,495.00
Jonathan Joffe	Senior Director	\$920.00	2.00	\$1,840.00
Adsaran Vithiyananthan	Senior Consultant	\$590.00	244.00	\$143,960.00
Carter Wood	Senior Consultant	\$590.00	1.80	\$1,062.00
Zoe Lin	Consultant	\$420.00	1.70	\$714.00
Caitlin Moreland	Administrative	\$155.00	22.90	\$3,549.50
Kathleen Foster	Executive Assistant	\$155.00	0.30	\$46.50



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 “D”

**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 LEANNE M. WILLIAMS  
(Sworn January 23, 2023)**

I, **LEANNE M. WILLIAMS**, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am a Barrister and Solicitor 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 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, 2023 to December 31, 2023 (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 152.4 hours in connection with these proceedings, and have incurred CAD \$115,397.50 in fees, CAD \$3,461.93 in disbursements and CAD \$15,451.73 in HST, for a total of CAD \$134,311.16.

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

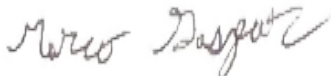
5. Attached hereto as Exhibit “C” is a schedule summarizing the respective years of call, where applicable, and billing rates of each of the TGF professionals who acted for the Monitor during the Fee Approval Period.

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 LEANNE M. WILLIAMS 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 23<sup>rd</sup> day of  
January, 2024, in accordance with  
O. Reg 431/20, *Administering Oath or  
Declaration Remotely*.



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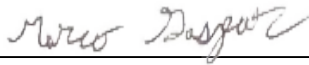
Commissioner for Taking Affidavits, etc.  
**MARCO GASPAR**  
**LSO# 84199A**



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**LEANNE M. WILLIAMS**

This is Exhibit "A" referred to in the Affidavit of Leanne M. Williams sworn by Leanne M. Williams of the City of Toronto, in the Province of Ontario before me at the City of Toronto, in the Province of Ontario, on January 23, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



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*Commissioner for Taking Affidavits (or as may be)*

**MARCO GASPAR**

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

November 27, 2023

**Attention: Jeffrey Rosenberg**

**Invoice No. 40152**

**File No. 1522-015**

**RE: Fire & Flower Holding Corp**

**TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING  
 for the period ending: October 31, 2023**

**FEES**

Oct-01-23	Emails in respect of [REDACTED];	0.20	LMW
Oct-02-23	Emails in respect of [REDACTED];	0.20	LMW
	Research [REDACTED]; emails and calls regarding same; draft [REDACTED]; attend call with FTI and SE;	6.30	RK
	Review file materials; research [REDACTED];	4.00	RC
Oct-03-23	Attend call with [REDACTED];	0.40	RK
Oct-05-23	Review draft [REDACTED]; discuss outstanding issues and relief to be sought with R. Kennedy;	0.70	LMW
	Draft [REDACTED]; review and revise same; emails with L. Williams regarding same; call with L. Williams; emails regarding [REDACTED]; email regarding affidavit; instructions on fee affidavit; review and revise affidavit for motion;	3.90	RK
	Review of a total of 33 invoices for redaction; coordination with R. Manea regarding the entries redacted and the information considered for privilege;	1.40	DD
	Emails and instructions from R. Kennedy regarding preparation of fee affidavits for TGF and FTI; emails with D. Dev regarding redacted accounts; internal emails regarding TGF invoices to be captured in fee affidavit; review FTI summary of invoices and Excel calculations;	1.00	RGM

Oct-06-23	Emails with ██████ regarding case website; review draft Order and emails regarding same;	0.50	LMW
	Review and respond to email correspondence; call with ██████; call with J. Rosenberg; review of Order; review of revised affidavit; review and respond to emails regarding same; review of fee affidavit; review of redactions; emails regarding same; review of emails regarding report; email from L. Williams;	1.60	RK
	Work on FTI fee affidavit and detailed review of compiled Exhibit A; internal emails regarding Exhibits B and C to FTI fee affidavit and calculations; respond to email from counsel to applicants regarding TGF's numbers for affidavit; work on calculations for TGF's fee affidavit; prepare TGF affidavit and exhibits;	4.00	RGM
Oct-07-23	Review and revise draft Report;	3.80	LMW
	Revise Exhibit A to FTI fee affidavit; revise FTI fee affidavit and circulate to R. Kennedy for client; internal emails regarding TGF's fee affidavit and exhibits and circulate internally for review and sign-off;	0.70	RGM
Oct-08-23	Emails in respect of draft Report;	0.20	LMW
	Review and revise Report; review affidavit; further revisions to Report; discuss same with L. Williams; emails regarding same;	1.50	RK
Oct-09-23	Review revisions to draft Report; emails regarding same;	0.40	LMW
	Further emails regarding Report and comments on same;	0.40	RK
	Review email from L. Williams and client's request for further changes to fee affidavit to include additional Exhibit and references to workstreams as reflected in the Fourth Report; review draft Fourth Report with respect to same; revise FTI fee affidavit and add new Exhibit; prepare blackline of FTI's fee affidavit and circulate clean and blackline and revised exhibits to L. Williams;	1.00	RGM
Oct-10-23	Emails in respect of draft materials; review proposed revisions to same; telephone call from J. Rosenberg in respect of same; further revise draft Report; discuss same with R. Kennedy; emails in respect of claims process; emails in respect of potential ██████ ██████;	4.40	LMW
	Review and respond to email correspondence; review of comments on report from ██████; emails from and to L. Williams regarding same; further review and revise Report; email to L. Williams regarding same; further emails regarding affidavit; emails regarding Report; discuss same with L. Williams;	2.10	RK

	Revise the redactions within the 33 invoices based on the comments received from FTI Consulting Inc. and coordinated these updates with R. Manea and M. Magni for filing;	1.80	DD
	Emails regarding further redactions to FTI's invoices; discussion with M. Magni regarding same; discussion regarding TGF's invoices and redactions;	0.50	RGM
Oct-11-23	Emails in respect of draft Report; further revisions to same; review Report for service; finalize and serve same; emails in respect of revised schedule; update and re-serve Report; review draft factum; emails regarding same;	2.30	LMW
	Review of emails regarding affidavit and Report; review of revised Report; review of various emails regarding claims;	0.90	RK
	Emails with M. Magni regarding TGF fee affidavit and appendix to Fourth Report; instructions from R. Kennedy and prepare PDF of PPSA summaries to be appended to Fourth Report; emails regarding [REDACTED]; final review of TGF fee affidavit;	0.80	RGM
Oct-12-23	Emails in respect of upcoming hearing;	0.20	LMW
	Review of factum; review of emails regarding claims; emails regarding [REDACTED]; review of emails regarding claims;	1.60	RK
Oct-13-23	Emails in respect of upcoming motion; prepare for and attend motion; review endorsement; emails regarding [REDACTED]; emails regarding [REDACTED];	1.60	LMW
	Emails from and to L. Williams regarding court attendance; telephone call with L. Williams;	0.50	RK
Oct-16-23	Emails in respect of [REDACTED];	0.40	LMW
Oct-17-23	Emails in respect of [REDACTED];	0.20	LMW
Oct-18-23	Emails in respect of [REDACTED];	0.20	LMW
Oct-31-23	Emails in respect of [REDACTED];	0.20	LMW
	Emails regarding update call;	0.30	RK

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 M. Williams	15.50	\$1,075.00	\$16,662.50
Rebecca Kennedy	19.50	\$925.00	\$18,037.50
Divyansh Dev	3.20	\$525.00	\$1,680.00
Rudrakshi Chakrabarti	4.00	\$450.00	\$1,800.00
Roxana Manea (Law Clerk)	8.00	\$375.00	\$3,000.00
<b>Total Fees</b>			<b>\$41,180.00</b>
<b>HST (@ 13%) on Fees</b>			<b><u>\$5,353.40</u></b>
<b>Total Fees and HST</b>			<b>\$46,533.40</b>
<b><u>DISBURSEMENTS</u></b>			
3% Administrative Fee			<u>\$1,235.40</u>
<b>Total Taxable Disbursements</b>			<b>\$1,235.40</b>
<b>HST (@ 13%) on Taxable Disbursements</b>			<b>\$160.60</b>
<b>Total *Non-Taxable Disbursements</b>			<b><u>\$0.00</u></b>
<b>Total Disbursements and HST</b>			<b><u>\$1,396.00</u></b>
<b>TOTAL NOW DUE</b>			<b><u>\$47,929.40</u></b>

**THORNTON GROUT FINNIGAN LLP**



**Per: Leanne M. Williams**

E.& O.E. GST/HST #87042 1039 RT0001 \* GST/HST Exempt

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.

*Payment can be made to us by:*

- Cheque Payable to Thornton Grout Finnigan LLP or*
- EFT or Wire Transfer to:*
  - Account No. 027779-002*
  - Transit No. 10532*
  - Institution No. 016 (HSBC Bank Canada)*
  - Account Name - Thornton Grout Finnigan LLP*
  - Address of Bank - 111 Yonge Street, Toronto, Ontario M5C 1W4*
  - Name of Bank - HSBC Bank Canada*
  - SwiftCode: HKBCCATT*
  - Attention: Credit Services Department*
  - Please send remittance advice to ychiu@tgf.ca*



**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 20, 2023

Attention: Jeffrey Rosenberg

**Invoice No. 40260**  
**File No. 1522-015**

**RE: Fire & Flower Holding Corp**

**TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: November 30, 2023**

**FEES**

Nov-01-23	Emails in respect of claims process;	0.20	LMW
Nov-06-23	Attend conference with Monitor in respect of claims review;	1.00	LMW
	Prepare for and attend call regarding claims;	1.00	RK
Nov-07-23	Discussions in respect of [REDACTED];	0.20	LMW
Nov-08-23	Emails in respect of claims review; conference call to discuss claims process and next steps;	1.10	LMW
	Prepare for and attend meeting regarding claims process;	1.10	RK
	Meeting with L. Williams to discuss claims process; follow-up meeting with R. Fielding and M. Gaspar to discuss action items; review background documents;	1.60	DH
	Attend fire and flower claims review kick off meeting; preliminary discussions on splitting of tasks; brief review of data room;	1.20	MJCG
	Meeting with L. Williams, R. Kennedy, M. Gaspar and D. Harland regarding claims process and assessing claims;	1.10	RF
Nov-09-23	Emails in respect of claims process;	0.40	LMW
	Various emails regarding claims call and data room;	0.40	RK
Nov-10-23	Emails in respect of claims process; review response to [REDACTED]; emails regarding same;	0.50	LMW
	Emails regarding data room and setting up calls; emails regarding [REDACTED]; emails regarding [REDACTED];	0.50	RK

	Research [REDACTED];	0.80	RF
Nov-12-23	Review research memo [REDACTED]; emails regarding same;	0.40	LMW
	Create claims tracker;	0.70	MJCG
	Continue caselaw research [REDACTED];	2.80	RF
Nov-13-23	Emails in respect of claims process; review memo in respect of [REDACTED];	0.40	LMW
	Review of memoranda regarding [REDACTED]; emails regarding same;	1.00	RK
	Research [REDACTED]; draft email memo to L. Williams and R. Kennedy regarding same;	3.80	DH
	Discussions with D. Harland and R. Fielding on next steps for claims review;	0.30	MJCG
	Correspondence regarding [REDACTED] research;	0.30	RF
Nov-14-23	Call with R. Fielding and M. Gaspar to discuss action items; discuss [REDACTED] research with S. Srikaruna; draft email to S. Srikaruna regarding same;	1.20	DH
	Call with R. Fielding and D. Harland on claims review; begin reviewing [REDACTED]; consider additional documents required for claims;	2.60	MJCG
	Meeting with D. Harland to discuss research on [REDACTED];	0.20	SHS
Nov-15-23	Review and respond to email correspondence; prepare for and attend weekly claims call;	0.80	RK
	Call with internal team to discuss claims review;	0.40	DH
	Continue reviewing claims and considering supporting documentation required;	0.90	MJCG
	Meeting with L. Williams, R. Kennedy, M. Gaspar and D. Harland regarding review of claims and next steps; continue reviewing claims and preparing summary sheet;	1.80	RF
Nov-16-23	Internal discussion in respect of status of claims review; telephone call with and emails with the Monitor in respect of same;	1.00	LMW
	Call with FTI to discuss claims review;	0.60	DH
	Call with TGF team regarding claims review; call with Monitor team regarding claims review;	0.90	MJCG
	Call with client regarding claims process and next steps;	1.00	RF

Nov-17-23	Emails in respect of proofs of claim;	0.20	LMW
	Draft list of additional documents needed for claims review; email same to A. Vithiyananthan;	0.40	MJCG
Nov-21-23	Review research memo [REDACTED]; emails regarding same;	0.30	LMW
	Review of email from D. Harland and L. Williams;	0.20	RK
	Research [REDACTED]; draft email memo to R. Kennedy and L. Williams regarding same;	5.50	DH
	Review email and research from D. Harland regarding [REDACTED];	0.20	RF
	[REDACTED] research for D. Harland;	3.60	SHS
Nov-22-23	Drafting a memo on [REDACTED] for D. Harland;	2.40	SHS
Nov-23-23	Internal call regarding claims review; review and consider [REDACTED]; attend conference call with FTI on claims review; emails with [REDACTED];	1.80	LMW
	Prepare for and attend internal claims call; prepare for and attend claims call with FTI;	1.00	RK
	Internal meeting to discuss claims review; call with FTI to discuss same;	1.30	DH
	Update call with TGF team on claims process; update call with Monitor team on claims process;	1.00	MJCG
	Finalize tracking sheet with litigation claims; review newly uploaded files to claims database; meeting with L. Williams, R. Kennedy, M. Gaspar and D. Harland regarding claims process; update call with the client regarding claims process;	2.20	RF
	Drafting memo on [REDACTED];	2.50	SHS
Nov-24-23	Further Research and final edits to memo on [REDACTED] for D. Harland;	1.50	SHS
Nov-27-23	Emails with [REDACTED]; review letter regarding [REDACTED]; emails regarding same;	0.40	LMW
	Emails regarding proof of claim and call regarding same;	0.30	RK
Nov-28-23	Emails in respect of letter to [REDACTED];	0.20	LMW
Nov-29-23	Emails with [REDACTED];	0.20	LMW
	Emails regarding proof of claim and call; emails regarding update call;	0.40	RK
	Correspondence with L. Williams and R. Kennedy regarding update on	0.10	RF

litigation claims;

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 M. Williams	8.30	\$1,075.00	\$8,922.50
Rebecca Kennedy	6.70	\$925.00	\$6,197.50
Rachel Fielding	10.30	\$700.00	\$7,210.00
Derek Harland	14.40	\$550.00	\$7,920.00
Marco Gaspar	8.00	\$500.00	\$4,000.00
Shurabi Srikaruna (Student)	10.20	\$425.00	\$4,335.00
<b>Total Fees</b>			<b>\$38,585.00</b>
<b>HST (@ 13%) on Fees</b>			<b><u>\$5,016.05</u></b>
<b>Total Fees and HST</b>			<b>\$43,601.05</b>
<b><u>DISBURSEMENTS</u></b>			
3% Administrative Fee			\$1,157.55
<b>Total Taxable Disbursements</b>			<b>\$1,157.55</b>
<b>HST (@ 13%) on Taxable Disbursements</b>			<b>\$150.48</b>
<b>Total *Non-Taxable Disbursements</b>			<b><u>\$0.00</u></b>
<b>Total Disbursements and HST</b>			<b><u>\$1,308.03</u></b>
<b>TOTAL NOW DUE</b>			<b><u>\$44,909.08</u></b>

THORNTON GROUT FINNIGAN LLP



Per: **Rebecca Kennedy**

E. & O.E.  
GST/HST #87042 1039 RT0001 \* GST/HST Exempt

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.

Payment can be made to us by:

1. Cheque Payable to Thornton Grout Finnigan LLP or
2. EFT or Wire Transfer to:  
Account No. 027779-002  
Transit No. 10532  
Institution No. 016 (HSBC Bank Canada)  
Account Name - Thornton Grout Finnigan LLP  
Address of Bank - 111 Yonge Street, Toronto, Ontario M5C 1W4  
Name of Bank - HSBC Bank Canada  
SwiftCode: HKBCCATT  
Attention: Credit Services Department  
Please send remittance advice to ychiu@tgf.ca

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

January 16, 2024

**Attention: Jeffrey Rosenberg**

**Invoice No. 40339**

**File No. 1522-015**

**RE: Fire & Flower Holding Corp**

**TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING  
 for the period ending: December 31, 2023**

**FEES**

Dec-06-23	Emails with [REDACTED]; emails in respect of [REDACTED];	0.40	LMW
Dec-07-23	Attend internal meeting regarding claims process; discuss NORDs with M. Gaspar; attend call with the Monitor regarding same;	1.30	LMW
	Review of email correspondence; prepare for and attend calls regarding claims;	1.20	RK
	Internal meeting with TGF team on claims updates; review draft notices of revision and dis-allowance [REDACTED]; discussion with L. Williams regarding same; call with FTI on claims updates;	1.90	MJCG
	Weekly meeting with L. Williams, R. Kennedy, D. Harland and M. Gaspar to review action items and prepare for weekly call with client; weekly call with the client to discuss claims and action items;	1.30	RF
Dec-08-23	Prepare letter regarding [REDACTED];	0.50	LMW
Dec-10-23	Emails in respect of [REDACTED];	0.20	LMW
	Review of letter and emails regarding same;	0.30	RK
Dec-11-23	Emails in respect of [REDACTED]; emails in respect of [REDACTED]; telephone call with counsel to [REDACTED] regarding [REDACTED]	1.30	LMW

	██████████; emails in respect of claims review; emails regarding ██████████;		
	Emails regarding ██████████ and correspondence; emails regarding claims procedure update;	0.50	RK
Dec-12-23	Emails with ██████████; emails in respect of ██████████; emails regarding claims review;	0.40	LMW
	Emails regarding claims; emails from and to L. Williams;	0.40	RK
Dec-13-23	Telephone call with counsel to ██████████; emails regarding same; emails in respect of post-filing claims; emails in respect of Court availability;	0.70	LMW
	Review and respond to email correspondence; review of research on ██████████; review of ██████████; email to FTI regarding ██████████;	1.40	RK
	Review email correspondence regarding ██████████ and ██████████;	0.10	MJCG
	Review ██████████ memo for ██████████; correspondence with the client and with R. Kennedy regarding draft letter concerning ██████████; draft ██████████ letter to ██████████;	0.90	RF
Dec-14-23	Review claims; attend internal call regarding claims review; emails in respect of ██████████; review letter to ██████████ and discuss same with R. Kennedy; emails in respect of timing of hearing and potential relief to be sought; emails with ██████████;	2.70	LMW
	Review and respond to email correspondence; review of claims issues; review ██████████; review letter; attend call regarding claims;	2.40	RK
	Attend team meeting; review and revise various Notices of Revision or Disallowance; various messages with R. Fielding and D. Harland regarding same; review ██████████;	3.10	MJCG
	Weekly internal call regarding claims and to do items; review and revise NORDs for ██████████; review correspondence regarding scheduling call with client;	1.30	RF
	Reviewing memo with comments from D. Harland on ██████████;	0.50	SHS

Dec-15-23	Emails in respect of timing of motion; emails with ██████ regarding ██████;	0.20	LMW
	Emails regarding stay extension; emails regarding claims; telephone call with L. Williams regarding call;	0.60	RK
	Finalize Notices of Revision or Disallowance; emails regarding same; continue reviewing ██████; call with R. Fielding regarding same; email R. Kennedy for ██████;	1.50	MJCG
	Call with M. Gaspar regarding ██████;	0.30	RF
Dec-18-23	Emails in respect of call to discuss ██████; attend call with the Monitor in respect of claims process; attend call regarding ██████; review letter to ██████; emails regarding same; emails regarding restructuring claims;	2.30	LMW
	Discuss letter to ██████ with L. Williams; review and revise letter; prepare for and attend call;	2.40	RK
	Attend team call; email L. Williams regarding Notices of Revision or Disallowance; briefly review ██████;	1.10	MJCG
	Call with client and Stikeman Elliott regarding ██████;	0.50	RF
Dec-19-23	Emails in respect of claims; attend call with counsel to ██████; emails with ██████ counsel;	0.80	LMW
Dec-20-23	Emails in respect of ██████ letter; emails regarding NORDDs; review revisions to same; prepare letter to ██████ counsel; emails regarding same;	1.40	LMW
	Review and respond to email correspondence; review and revise letter; discuss same with L. Williams; send letter to ██████; emails with L. Williams regarding ██████; various emails regarding ██████;	1.50	RK
	Revise Notices of Revision or Disallowance for ██████ as per comments from L. Williams; emails regarding same;	0.30	MJCG
Dec-21-23	Emails with ██████ regarding timing of hearing; emails in respect of claims process; discuss outstanding issues with M. Gaspar; review outstanding issues regarding claims process; emails regarding ██████;	0.80	LMW



	Email from [REDACTED]; various emails regarding claims process and outstanding issues; emails regarding calls;	0.70	RK
	Consolidate changes to Notices of Revision or Disallowance; emails with A. Vaidhyanathan regarding same; draft language regarding [REDACTED]; review Claims Procedure Order regarding [REDACTED]; emails with L. Williams regarding [REDACTED]; discussion with L. Williams and R. Fielding regarding [REDACTED]; email Monitor team regarding [REDACTED]; emails with TGF team with respect to [REDACTED];	2.40	MJCG
	Review correspondence from the client regarding [REDACTED]; discussion with L. Williams and M. Gaspar regarding [REDACTED] and next steps;	0.60	RF
Dec-22-23	Emails in respect of claims review;	0.40	LMW
	Emails regarding [REDACTED];	0.30	RK
	Send follow up email to TGF team regarding [REDACTED]; email A. Vaidhyanathan regarding [REDACTED];	0.10	MJCG
	Correspondence with the client regarding [REDACTED] and outstanding claims;	0.20	RF
	[REDACTED] memo edits;	2.90	SHS
Dec-28-23	Correspondence regarding weekly call and next steps on claims process;	0.20	RF

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 M. Williams	13.40	\$1,075.00	\$14,405.00
Rebecca Kennedy	11.70	\$925.00	\$10,822.50
Rachel Fielding	5.30	\$700.00	\$3,710.00
Marco Gaspar	10.50	\$500.00	\$5,250.00
Shurabi Srikaruna (Student)	3.40	\$425.00	\$1,445.00
<b>Total Fees</b>			<b>\$35,632.50</b>
<b>HST (@ 13%) on Fees</b>			<b><u>\$4,632.23</u></b>
<b>Total Fees and HST</b>			<b>\$40,264.73</b>

**DISBURSEMENTS**

3% Administrative Fee	<u>\$1,068.98</u>
<b>Total Taxable Disbursements</b>	<b>\$1,068.98</b>
<b>HST (@ 13%) on Taxable Disbursements</b>	<b>\$138.97</b>
<b>Total *Non-Taxable Disbursements</b>	<b><u>\$0.00</u></b>
<b>Total Disbursements and HST</b>	<b><u>\$1,207.95</u></b>
<b>TOTAL NOW DUE</b>	<b><u>\$41,472.68</u></b>

**THORNTON GROUT FINNIGAN LLP**

**Per: Leanne M. Williams**

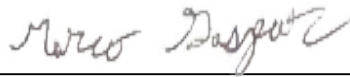
E.&amp; O.E. GST/HST #87042 1039 RT0001 \* GST/HST Exempt

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.

*Payment can be made to us by:*

1. *Cheque Payable to Thornton Grout Finnigan LLP or*
2. *EFT or Wire Transfer to:*
  - Account No. 027779-002*
  - Transit No. 10532*
  - Institution No. 016 (HSBC Bank Canada)*
  - Account Name - Thornton Grout Finnigan LLP*
  - Address of Bank - 111 Yonge Street, Toronto, Ontario M5C 1W4*
  - Name of Bank - HSBC Bank Canada*
  - SwiftCode: HKBCCATT*
  - Attention: Credit Services Department*
  - Please send remittance advice to ychiu@tgf.ca*

This is Exhibit "B" referred to in the Affidavit of Leanne M. Williams sworn by Leanne M. Williams of the City of Toronto, in the Province of Ontario before me at the City of Toronto, in the Province of Ontario, on January 23, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

A handwritten signature in cursive script, appearing to read "Marco Gaspar".

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*Commissioner for Taking Affidavits (or as may be)*

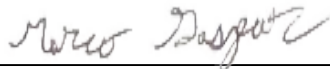
**MARCO GASPAR**

## Exhibit "B"

Summary of total professional fees by invoice for the period: October 1, 2023 to December 31, 2023

Invoice No.	Period of Service	Total Hrs	Fees	Disbs.	HST	Total (Fees, Tax, Disbs.)	Average Hourly Rate
Inv. #40152	For period ended Oct. 30, 2023	50.2	\$ 41,180.00	\$ 1,235.40	\$ 5,514.00	\$ 47,929.40	\$ 820.32
Inv. #40260	For period ended Nov. 30, 2023	57.9	\$ 38,585.00	\$ 1,157.55	\$ 5,166.53	\$ 44,909.08	\$ 666.41
Inv. #39936	For period ended Dec. 31, 2023	44.3	\$ 35,632.50	\$ 1,068.98	\$ 4,771.20	\$ 41,472.68	\$ 804.35
<b>TOTALS:</b>		<b>152.4</b>	<b>\$ 115,397.50</b>	<b>\$ 3,461.93</b>	<b>\$ 15,451.73</b>	<b>\$ 134,311.16</b>	

This is Exhibit "C" referred to in the Affidavit of Leanne M. Williams sworn by Leanne M. Williams of the City of Toronto, in the Province of Ontario before me at the City of Toronto, in the Province of Ontario, on January 23, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



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*Commissioner for Taking Affidavits (or as may be)*

**MARCO GASPAR**

## Exhibit "C"

Summary of total professional fees by position for the period: **October 1, 2023 to December 31, 2023**

<b>Legal Professional</b>	<b>Position</b>	<b>Year of Call</b>	<b>Rate/hr 2023</b>	<b>Hrs</b>	<b>Fees</b>
Leanne M. Williams	Partner	1999	\$ 1,075.00	37.20	\$ 39,990.00
Rebecca L. Kennedy	Partner	2009	\$ 925.00	37.90	\$ 35,057.50
Rachel Fielding	Associate	2017	\$ 700.00	15.60	\$ 10,920.00
Derek Harland	Associate	2020	\$ 550.00	14.40	\$ 7,920.00
Marco Gaspar	Associate	2022	\$ 500.00	18.50	\$ 9,250.00
Divyansh Dev*	Associate	2023 (ON)	\$ 525.00	3.20	\$ 1,680.00
Rudrakshi Chakrabarti	Associate	2023	\$ 450.00	4.00	\$ 1,800.00
Shurabi Srikaruna	Student	N/A	\$ 425.00	13.60	\$ 5,780.00
Roxana Manea	Law clerk	N/A	\$ 375.00	8.00	\$ 3,000.00
<b>Total:</b>				<b>152.40</b>	<b>\$ 115,397.50</b>

*\*Called to the Bar of Delhi (2018) and the Bar of Ontario (2023)*

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 LEANNE M. WILLIAMS**

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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 “E”



**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 LEANNE M. WILLIAMS**  
*(Sworn November 15, 2024)*

I, **LEANNE M. WILLIAMS**, of the City of Toronto, 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 December 7, 2023 to September 30, 2024 (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 462.60 hours in connection with these proceedings, and have incurred \$378,309.50 in fees, \$13,811.07 in disbursements and \$50,655.68 in HST, for a total of \$442,776.25.

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 LEANNE M. WILLIAMS 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 15th day of  
November, 2023, in accordance with  
O. Reg 431/20, *Administering Oath or  
Declaration Remotely*.



\_\_\_\_\_  
Commissioner for Taking Affidavits, etc.



\_\_\_\_\_  
**LEANNE M. WILLIAMS**

This is **Exhibit “A”** referred to in the Affidavit of Leanne Williams sworn by Leanne Williams of the City of Toronto, in the Province of Ontario, before me at the City of Toronto, in the Province of Ontario, this 15<sup>th</sup> day of November, 2024 in accordance with *O. Reg. 431/20, Administering Oath or Declaration Remotely.*



---

A Commissioner for taking affidavits

**DEREK HARLAND**

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

March 4, 2024

**Attention: Jeffrey Rosenberg**

**Invoice No. 40530**  
**File No. 1522-015**

**RE: Fire & Flower Holding Corp**

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

**FEES**

Dec-07-23	Attend weekly update call;	0.40	DH
Dec-11-23	Draft template NORDDs for [REDACTED]; draft email to R. Kennedy and L. Williams regarding same;	3.60	DH
Dec-14-23	Attend weekly update call;	0.30	DH
Dec-18-23	Attend weekly update call; review [REDACTED];	1.20	DH
Dec-20-23	Call with A. Vithiyanthan regarding [REDACTED];	0.50	DH
Jan-02-24	Emails in respect of claims review and notices;	0.60	LMW
	Emails regarding claims process;	0.70	RK
	Draft email to L. Williams regarding weekly call;	0.10	DH
	Review outstanding tasks list circulated by A. Vithiyanthan;	0.10	MJCG
Jan-03-24	Emails with counsel regarding [REDACTED]; telephone call with [REDACTED] regarding same; emails in respect of claims;	0.70	LMW
	Review of email and materials regarding [REDACTED];	0.30	RK
	Review email from A. Vithiyanthan regarding NORDDs; Review email from A. Vithiyanthan regarding [REDACTED]; review [REDACTED];	1.50	DH

	Review and provide comments on [REDACTED]; discussions with D. Harland regarding review of NoRDs;	1.00	MJCG
Jan-04-24	Conference call in respect of [REDACTED]; emails regarding same; emails with [REDACTED];	1.20	LMW
	Prepare for and attend claims call; further emails regarding [REDACTED]; review memorandum regarding litigation claims; consider same;	1.70	RK
	Attend weekly internal call;	0.30	DH
	Attend internal team meeting; pull [REDACTED] which FTI had questions on for L. Williams and R. Kennedy; review these same claims and provide commentary to L. Williams and R. Kennedy on same; review [REDACTED]; provide commentary to L. Williams and R. Kennedy on same;	4.20	MJCG
	Call with L. Williams, M. Gaspar and R. Kennedy regarding [REDACTED]; review memo from [REDACTED];	1.70	RF
Jan-05-24	Email and telephone call with [REDACTED] in respect of [REDACTED]; review letter regarding same; emails in respect of [REDACTED];	0.70	LMW
	Review of research; emails regarding same; review of [REDACTED];	2.00	RK
	Research and begin drafting memo on [REDACTED];	1.50	MJCG
Jan-06-24	Email from [REDACTED];	0.10	RK
Jan-07-24	Continue researching and drafting memo on [REDACTED];	0.60	MJCG
Jan-08-24	Emails with [REDACTED]; emails in respect of claims; conference call to discuss [REDACTED]; review draft order regarding same;	0.90	LMW
	Emails regarding [REDACTED]; consider same; discuss same with L. Williams;	0.80	RK
	Review [REDACTED]; research regarding [REDACTED]; draft email memo to R. Kennedy and L. Williams regarding same; review email from M. Gaspar regarding same;	3.60	DH
	Finalize review of Notices of Revision or Disallowance; review email from D. Harland on [REDACTED]; review past memorandums on [REDACTED] and email D. Harland regarding same;	1.10	MJCG
Jan-09-24	Emails in respect of claims; conference call with Monitor regarding same; telephone call with R. Fielding regarding litigation claims; emails in respect of [REDACTED]; emails regarding litigation claims;	1.40	LMW

	Review of research from M. Gaspar; review of summary from D. Harland; prepare for and attend call with FTI; review of claims from FTI; email same to [REDACTED]; further emails from FTI regarding same; emails regarding claims from claimants; [REDACTED]	2.60	RK
	Attend weekly update call;	0.70	DH
	Attend team call with Monitor Team; emails and discussions with L. Williams regarding NoRDs; finalize memo on [REDACTED] with team; discussions with team regarding same;	2.80	MJCG
	Prepare for and attend client weekly call to [REDACTED];	1.00	RF
	Research [REDACTED] for M. Gaspar;	1.40	SHS
Jan-10-24	Emails in respect of [REDACTED]; telephone call from J. Rosenberg regarding same;	0.30	LMW
	Emails from and to [REDACTED]; further emails regarding [REDACTED];	0.70	RK
	Discuss litigation claims with R. Fielding and M. Gaspar; review summary prepared by [REDACTED];	0.90	DH
	Discussion with Srikaruna regarding [REDACTED]; review [REDACTED] memo; discussions with D. Harland and R. Fielding regarding litigation claims;	0.60	MJCG
	Correspondence with counsel regarding litigation claims and scheduling calls;	0.80	RF
	Research into [REDACTED] for M. Gaspar;	1.90	SHS
Jan-11-24	Emails in respect of claims; review revisions to same;	0.40	LMW
	Review and respond to email correspondence with TGF team; attend call with R. Fielding and M. Gaspar; further emails with [REDACTED]; review of memorandum regarding [REDACTED];	0.50	RK
	Exchange emails with A. Vithiyanthan regarding [REDACTED];	0.10	DH
	Call with team regarding claims process; review [REDACTED] by S. Srikaruna and conduct further review on same; discussions on same with R. Fielding; emails with R. Kennedy regarding [REDACTED]; revise NoRDs per comments from L. Williams; email same to A. Vithiyanthan;	2.00	MJCG
	Correspondence with counsel regarding litigation claims and scheduling calls; calls with M. Gaspar and review of research regarding [REDACTED];	1.10	RF

	Research into ██████████ for M. Gaspar; drafting email for same;	3.30	SHS
Jan-12-24	Emails in respect of ██████████;	0.30	LMW
	Review of materials from Stikeman Elliott; prepare for and attend call on employees;	1.00	RK
	Review ██████████; draft email to A. Vithiyananthan regarding same; draft ██████████;	1.60	DH
	Emails with ██████████, ██████████ on one of the litigation claims, to set up a call; review and redact TGF invoices for fee affidavit;	0.60	MJCG
	Correspondence with counsel scheduling calls to discuss litigation claims;	0.20	RF
Jan-15-24	Emails in respect of ██████████; emails and telephone call with J. Rosenberg in respect of ██████████; emails in respect of ██████████;	0.70	LMW
	Follow-up email to counsel regarding call to discuss litigation claims;	0.20	RF
Jan-16-24	Attend Monitor call in respect of ██████████; further discussions with M. Gaspar in respect motion materials; emails in respect of claims;	1.30	LMW
	Review of ██████████; prepare for and attend claims call;	1.00	RK
	Draft remainder of ██████████; confirm ██████████; attend weekly update call; exchange emails with A. Vithiyananthan regarding same;	6.90	DH
	Discussion with L. Williams regarding ██████████; email A. Vithiyananthan regarding same; emails with various ██████████ regarding ██████████; discussion with L. Williams regarding ██████████; email A. Vithiyananthan regarding same; apply redactions to FTI invoices; email redacted invoices to Monitor team;	1.80	MJCG
	Follow up emails to counsel regarding scheduling litigation calls; attend call with client to discuss weekly updates;	0.90	RF
	Respond to emails from M. Gaspar regarding fee affidavits and Excel for fee calculations;	0.20	RGM
Jan-17-24	Discuss litigation claim with R. Fielding; emails regarding same; review and revise the NoRDs; emails in respect of ██████████;	0.70	LMW
	Emails regarding ██████████;	0.40	RK

	Call with A. Vithiyananthan regarding [REDACTED]; revise [REDACTED]; draft email to A. Vithiyananthan regarding [REDACTED];	2.30	DH
	Prepare for and attend call with [REDACTED] on [REDACTED]; debrief with R. Fielding; call with A. Vithiyananthan regarding invoice redactions; review [REDACTED] with respect to [REDACTED]; consider applicability of same for [REDACTED]; draft NoRDs on [REDACTED]; various emails regarding same;	2.70	MJCG
	Prepare for and attend call with [REDACTED]; draft summary email and discuss with L. Williams next steps; review draft NORD language for litigation claim;	1.10	RF
Jan-18-24	Discuss claims with M. Gaspar; emails regarding same;	0.40	LMW
	Emails from and to team regarding materials;	0.30	RK
	Email client team update on the [REDACTED] along with recommendations; review and revised NoRDs received from client team; call with A. Vithiyananthan regarding same; review and revise draft Report; review draft Affidavit; emails regarding same;	3.00	MJCG
	Correspondence with L. Williams regarding [REDACTED]; review and revise draft email to client regarding NORD; correspondence with M. Gaspar regarding [REDACTED]; review redactions on TGF invoices for fee affidavit; review and revise draft of fifth monitor's report;	1.80	RF
	Email from M. Gaspar; review calculations in Excel for fee approval period; comments to M. Gaspar regarding same;	0.80	RGM
Jan-19-24	Emails in respect of [REDACTED]; emails in respect of motion materials; review provisions of prior orders;	0.60	LMW
	Review and respond to email correspondence; review [REDACTED];	0.60	RK
	Call with [REDACTED] regarding litigation claim; discuss same with M. Gaspar and R. Fielding;	0.80	DH
	Prepare for and attend calls with [REDACTED] on [REDACTED]; debrief calls with R. Fielding and A. Harland regarding same; draft call [REDACTED]; emails regarding same; finalize redactions on FTI invoices; emails with A. Vithiyananthan regarding same; revise Monitor's Report; emails regarding same; finalize changes on NoRDs received from Monitor team; email comments on same to A. Vithiyananthan;	5.00	MJCG
	Research on [REDACTED] for R. Fielding;	1.00	DA



Jan-21-24	Review and revise draft Report;	0.90	LMW
	Research on ██████████ for R. Fielding;	4.50	DA
Jan-22-24	Emails in respect of stay extension materials; review draft affidavit; telephone call with J. Rosenberg; emails in respect of ██████████; finalize draft Report; emails in respect of ██████████;	1.60	LMW
	Review subtenant NORs; draft email to A. Vithiyananthan regarding same;	0.40	DH
	Draft fee affidavit for J. Rosenberg; finalize fee affidavit of L. Williams; emails regarding same; sent follow up emails to ██████████;	1.60	MJCG
	Email from M. Gaspar and review fee affidavit calculations ; call with M. Gaspar regarding corrections to calculations;	0.80	RGM
	Research on ██████████ for R. Fielding; email to R. Fielding regarding same;	3.50	DA
Jan-23-24	Emails in respect of ██████████; emails in respect of motion materials; attend weekly call in respect of ██████████; further telephone call with J. Rosenberg to ██████████; email regarding ██████████;	2.10	LMW
	Telephone call with L. Williams; review of email correspondence;	0.50	RK
	Attend call with R. Wood regarding litigation claim; attend weekly claims update call; review ██████████ and various emails regarding same; draft email to R. Kennedy regarding ██████████; review research on ██████████; exchange emails with R. Fielding regarding same;	1.90	DH
	Prepare for and attend call with counsel on ██████████ and ██████████; debrief call with R. Fielding and D. Harland; compile Fee Affidavits; commission Fee Affidavits of J. Rosenberg and L. Williams; review Monitor's Report; emails regarding same; compile appendices to Monitor's Report; emails regarding same; draft back-page to Monitor's Report; review ██████████ related to ██████████; discussions with R. Fielding regarding same; finalize and serve Fifth Report;	5.00	MJCG
	Prepare for and attend call with R. Wood regarding litigation claim; calls with D. Harland and M. Gaspar regarding claims; weekly call with client regarding ██████████; draft and send email update to L. Williams and R. Kennedy regarding litigation claims; finalise NORD with client;	2.80	RF
Jan-24-24	Emails in respect of service of materials; discuss same with M. Gaspar; emails in respect of outstanding claims; discuss same with R. Kennedy;	1.60	LMW

	attend conference call in respect of [REDACTED]; emails with [REDACTED]; discuss status of litigation claims review with R. Fielding;		
	Emails from and to [REDACTED]; calls with L. Williams; emails regarding claims; prepare for and attend call with [REDACTED]; attend call with FTI and [REDACTED]; consider issues with claims; review summary on [REDACTED]; emails regarding same;	2.40	RK
	Discuss [REDACTED] with M. Gaspar; review memos regarding same; review various emails regarding [REDACTED];	0.60	DH
	Emails with [REDACTED] and P. Yang regarding the Service List; swear Affidavit of Service; call with R. Fielding to discuss litigation claims and next steps on each; discussions and emails with D. Harland regarding [REDACTED];	1.80	MJCG
	Prepare for and attend call with M. Gaspar to review documents and assess claims;	2.30	RF
	Further research regarding [REDACTED] for R. Fielding;	1.40	DA
Jan-25-24	Emails in respect of [REDACTED]; internal call in respect of remaining claims; emails in respect of [REDACTED]; telephone call with J. Rosenberg regarding same;	0.90	LMW
	Review of claims matters; prepare for and attend call with TGF team; further emails regarding [REDACTED]; call with [REDACTED] and FTI regarding [REDACTED]; further call with L. Williams;	1.80	RK
	Attend team update call; draft NoRDs with respect to certain litigation claims; various discussions with R. Fielding regarding same;	2.70	MJCG
	Calls with R. Kennedy and M. Gaspar regarding litigation claims; correspondence with counsel regarding [REDACTED];	1.40	RF
Jan-26-24	Emails in respect of [REDACTED]; review NORds regarding same; emails in respect of fee approval; telephone calls with J. Rosenberg regarding same;	0.90	LMW
	Review of email from [REDACTED]; further emails with L. Williams and J. Rosenberg; call with L. Williams; review of affidavits for motion; emails regarding [REDACTED];	1.90	RK
	Emails regarding [REDACTED]; review background documents for [REDACTED]; draft [REDACTED];	1.00	MJCG
Jan-28-24	Emails in respect of [REDACTED];	0.20	LMW
	Various emails regarding court attendance; review of court materials in preparation of court hearing;	2.00	RK

Jan-29-24	Emails in respect of [REDACTED]; emails regarding [REDACTED]; emails in respect of [REDACTED]; emails regarding [REDACTED];	0.90	LMW
	Review of court materials; prepare for and attend court hearing; debrief with J. Rosenberg; review of letter regarding [REDACTED]; call with J. Rosenberg; draft email; circulate same; email to J. Rosenberg; emails with L. Williams;	3.70	RK
Jan-30-24	Review and consider [REDACTED]; emails in respect of [REDACTED]; discuss same with R. Kennedy; emails in respect of [REDACTED]; attend call with the Monitor in respect of [REDACTED]; review and revise [REDACTED]; emails regarding [REDACTED];	1.90	LMW
	Review of email correspondence; review of updated outstanding list;	1.10	RK
Jan-31-24	Emails regarding i [REDACTED]; calls regarding same;	0.90	RK

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 M. Williams	21.20	\$1,095.00	\$23,214.00
Rebecca Kennedy	27.00	\$975.00	\$26,325.00
Rachel Fielding	15.30	\$700.00	\$10,710.00
Derek Harland	6.00	\$550.00	\$3,300.00
Derek Harland	21.70	\$600.00	\$13,020.00
Marco Gaspar	39.10	\$525.00	\$20,527.50
Daniel Alievsky (Student)	10.40	\$425.00	\$4,420.00
Shurabi Srikaruna (Student)	6.60	\$425.00	\$2,805.00
Roxana Manea (Law Clerk)	1.80	\$375.00	\$675.00
<b>Total Fees</b>			<b>\$104,996.50</b>
<b>HST (@ 13%) on Fees</b>			<b><u>\$13,649.55</u></b>
<b>Total Fees and HST</b>			<b>\$118,646.05</b>
<b><u>DISBURSEMENTS</u></b>			
3% Administrative Fee			<u>\$3,149.90</u>
<b>Total Taxable Disbursements</b>			<b>\$3,149.90</b>
<b>HST (@ 13%) on Taxable Disbursements</b>			<b>\$409.49</b>
<b>Total *Non-Taxable Disbursements</b>			<b><u>\$0.00</u></b>

**Total Disbursements and HST**

**\$3,559.39**

**TOTAL NOW DUE**

**\$122,205.44**

**THORNTON GROUT FINNIGAN LLP**



**Per: Leanne M. Williams**

E.& O.E. GST/HST #87042 1039 RT0001 \* GST/HST Exempt

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.

*Payment can be made to us by:*

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

*2. EFT or Wire Transfer to:*

*Account No. 027779-002*

*Transit No. 10532*

*Institution No. 016 (HSBC Bank Canada)*

*Account Name - Thornton Grout Finnigan LLP*

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

*Name of Bank - HSBC Bank Canada*

*SwiftCode: HKBCCATT*

*Attention: Credit Services Department*

*Please send remittance advice to [ychiu@tgf.ca](mailto:ychiu@tgf.ca)*



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

April 9, 2024

**Attention: Jeffrey Rosenberg**

**Invoice No. 40636**  
**File No. 1522-015**

**RE: Fire & Flower Holding Corp**

**TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING  
 for the period ending: February 29, 2024**

**FEES**

Feb-01-24	Emails in respect of ██████████; emails in respect of outstanding claims; review endorsement of ██████████;	0.60	LMW
	Emails with R. Kennedy regarding claims; review ██████████ ██████████; call with ██████████ regarding same; review ██████████ ██████████; draft email to A. Vithiyananthan regarding same;	1.30	DH
Feb-02-24	Further review of claims; review of NORDDs; revise same;	2.40	RK
	Emails with A. Vithiyananthan about ██████████; Emails with ██████████ regarding same; review ██████████; attend call with ██████████ regarding same;	0.80	DH
	Review various emails regarding outstanding tasks; review emails with ██████████ regarding ██████████ ██████████;	0.10	MJCG
Feb-05-24	Emails in respect of ██████████;	0.20	LMW
	Review and respond to email correspondence; review and revise employee claims;	3.00	RK
Feb-06-24	Emails in respect of outstanding claims; conference call regarding same; emails in respect of labour hearing; emails regarding ██████████ ██████████; review letter regarding ██████████; email regarding same;	1.30	LMW
	Further review of ██████████; revise same; instructions on redlines; review same; email to FTI regarding NORDDs; review letter from ██████████;	2.20	RK
	Draft email to FTI regarding litigation claim update;	0.30	DH
	Review D. Harland's summary on litigation claims updates;	0.10	MJCG

Feb-07-24	Emails regarding [REDACTED]; replies to same; emails regarding [REDACTED]; call with J. Rosenberg; call with L. Williams; further review of claims issues;	1.10	RK
	Call with A. Vithiyanthan to discuss [REDACTED]; review Notice of Dispute;	0.60	DH
Feb-08-24	Discuss outstanding issues with R. Kennedy; telephone call with J. Rosenberg regarding same; attend conference call with [REDACTED];	1.10	LMW
	Call with L. Williams; emails regarding [REDACTED]; review of same; prepare for and attend call with [REDACTED]; call debrief call with L. Williams;	1.40	RK
Feb-09-24	Review of [REDACTED]; review of [REDACTED]; review of NORDs; review of agreements; prepare for and attend call with FTI regarding same;	4.80	RK
Feb-12-24	Review [REDACTED]; emails regarding same; emails in respect of [REDACTED];	0.30	LMW
	Address claims issues; review and review NORDs; prepare for and attend call with FTI;	2.80	RK
	Review and revise litigation claim NORD; draft email to M. Gaspar regarding same;	0.50	DH
	Review Statement of Defence in [REDACTED]; messages with D. Harland regarding same; review file on [REDACTED]; research case law on [REDACTED]; draft NORD with respect to [REDACTED];	1.20	MJCG
Feb-13-24	Emails in respect of outstanding claims; review [REDACTED]; emails regarding same;	0.40	LMW
	Review of claims and NORDs; call to L. Williams; attend update call with FTI;	2.30	RK
	Attend weekly touchpoint call; review additional NORDs; discuss same with M. Gaspar; review email from M. Gaspar regarding litigation claim;	1.40	DH
	Review revised [REDACTED]; discussions with D. Harland regarding same; email R. Kennedy and L. Williams regarding [REDACTED]; attend team meeting;	1.00	MJCG
Feb-14-24	Review [REDACTED]; emails regarding same;	0.30	LMW
	Emails regarding litigation claims; email from and to J. Rosenberg;	0.40	RK
	Research [REDACTED]; draft email to A. Vithiyanthan regarding same;	0.90	DH
Feb-15-24	Review letter regarding [REDACTED];	0.20	LMW
	Emails regarding [REDACTED]; emails on employee claims; review of notes from meeting; emails regarding same;	1.10	RK

	Attend weekly internal team meeting; email R. Kennedy and L. Williams updates;	0.40	MJCG
Feb-19-24	Emails regarding [REDACTED];	0.20	LMW
Feb-20-24	Emails regarding claims; review of claims issues list ahead of call; prepare for and attend call with FTI; draft email to [REDACTED]; further call with A. Vithiyananthan; further work on [REDACTED];	2.20	RK
	Attend weekly update call; discuss litigation claims with M. Gaspar;	0.80	DH
	Discussions with D. Harland regarding outstanding litigation claims; review [REDACTED]; revise [REDACTED]; draft [REDACTED]; consolidate [REDACTED]; email same to R. Kennedy; attend team meeting; review and revise [REDACTED]; discussions and emails regarding same;	2.70	MJCG
Feb-21-24	Emails in respect of [REDACTED];	0.20	LMW
	Review and respond to email correspondence; organize meeting; review [REDACTED]; prepare for and attend call regarding [REDACTED];	2.90	RK
	Call with A. Vithiyananthan and M. Gaspar regarding [REDACTED];	0.40	DH
	Call with A. Vithiyananthan regarding [REDACTED]; revise [REDACTED]; internal discussions regarding same;	0.80	MJCG
Feb-22-24	Attend call to discuss outstanding claims; emails regarding same;	0.50	LMW
	Review and respond to email correspondence; review of litigation claims information; prepare for and attend internal call regarding claims; further review of litigation claims and NORDs; calls with M. Gaspar; emails from and to FTI;	5.40	RK
	Reviewed evidence received from [REDACTED] regarding [REDACTED]; revised [REDACTED]; revise CBRE NORD; email revised Flora and CBRE NORDs to R. Kennedy; attended internal team meeting; emailed A. Vithiyananthan litigation claims; call with A. Vithiyananthan regarding litigation claims; review evidence filed with respect to [REDACTED]; consider revisions with respect to [REDACTED];	4.50	MJCG
Feb-23-24	Review and respond to email correspondence; review of NORDs; emails regarding same;	2.10	RK
	Emails and call with R. Kennedy on [REDACTED]; email reviewed NORDs to A. Vithiyananthan; discussions with D. Harland regarding [REDACTED];	0.50	MJCG
Feb-25-24	Review draft labour board submissions;	0.20	LMW
	Review and respond to email correspondence; review of written submissions; comment regarding same;	1.00	RK
Feb-26-24	Emails in respect of [REDACTED];	0.20	LMW
	Review cases for hearing; attend hearing; debrief with J. Rosenberg;	2.00	RK

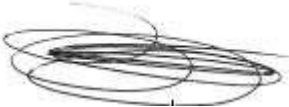


Feb-27-24	Emails in respect of ██████████; attend call in respect of outstanding claims;	0.50	LMW
	Review of summary email from A. Vithiyananthan; review of post filing claims' NORDDs; revise same; email to A. Vithiyananthan; review of ██████████; review of ██████████; emails regarding same;	4.70	RK
	Draft ██████████; discuss same with M. Gaspar; draft email to R. Kennedy regarding same;	0.60	DH
	Prepare for and attend team meeting; discussions with D. Harland regarding ██████████; review ██████████; various discussions regarding ██████████; revise draft ██████████; research into s ██████████; research into ██████████; discussions regarding same with D. Harland;	3.40	MJCG
Feb-28-24	Emails in respect of ██████████; emails in respect of ██████████;	0.30	LMW
	Emails regarding NORDDs; review of ██████████; draft response to ██████████; call with J. Rosenberg; further emails on ██████████; email on claims process; reply from ██████████; review of revised NORDD;	1.80	RK
	Review ██████████; attend call with M. Gaspar and A. Vithiyananthan regarding various litigation claims; discuss same with M. Gaspar;	1.20	DH
	Various emails regarding ██████████; revise ██████████ as per comments; call with A. Vithiyananthan regarding ██████████; revise ██████████; email R. Kennedy regarding ██████████; revise various draft NORDDs received from FTI; emails with D. Harland regarding same; email FTI draft ██████████;	4.80	MJCG
Feb-29-24	Attend weekly internal update call; research l ██████████; discuss same with M. Gaspar; discuss various litigation claims with M. Gaspar; review litigation claims; draft email to M. Gaspar regarding same;	2.30	DH
	Attend internal team call; finalize ██████████ and email same to A. Vithiyananthan; draft ██████████; emails regarding same; revise ██████████ with respect to ██████████; various emails and discussions regarding same; additional revisions to draft NORDDs received from FTI;	2.50	MJCG

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 M. Williams	6.50	\$1,095.00	\$7,117.50
Rebecca Kennedy	43.60	\$975.00	\$42,510.00
Derek Harland	11.10	\$600.00	\$6,660.00
Marco Gaspar	22.00	\$525.00	\$11,550.00
<b>Total Fees</b>			<b>\$67,837.50</b>
<b>HST (@ 13%) on Fees</b>			<b><u>\$8,818.88</u></b>
<b>Total Fees and HST</b>			<b>\$76,656.38</b>
<b><u>DISBURSEMENTS</u></b>			
Osler Invoice 12869393 (\$109.90 GST & \$153.86 PST included)*			\$2,461.76
3% Administrative Fee			<u>\$2,035.13</u>
<b>Total Taxable Disbursements</b>			<b>\$2,035.13</b>
<b>HST (@ 13%) on Taxable Disbursements</b>			<b>\$264.57</b>
<b>Total *Non-Taxable Disbursements</b>			<b><u>\$2,461.76</u></b>
<b>Total Disbursements and HST</b>			<b><u>\$4,761.46</u></b>
<b>TOTAL NOW DUE</b>			<b><u>\$81,417.84</u></b>

**THORNTON GROUT FINNIGAN LLP**



**Per: Leanne M. Williams**

E.& O.E. GST/HST #87042 1039 RT0001 \* GST/HST Exempt

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.

*Payment can be made to us by:*

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

2. *EFT or Wire Transfer to:*

*Account No. 027779-002*

*Transit No. 10532*

*Institution No. 016 (HSBC Bank Canada)*

*Account Name - Thornton Grout Finnigan LLP*

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

*Name of Bank - HSBC Bank Canada*

*SwiftCode: HKBCCATT*

*Attention: Credit Services Department*

*Please send remittance advice to ychiu@tgf.ca*



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

April 30, 2024

**Attention: Jeffrey Rosenberg**

**Invoice No. 40753**  
**File No. 1522-015**

**RE: Fire & Flower Holding Corp**

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

**FEES**

Feb-01-24	Review and respond to email correspondence; email to [REDACTED]; review of claims and NORD;	6.80	RK
Feb-02-24	Review and respond to email correspondence;	0.20	RK
Feb-29-24	Emails from and to L. Williams; prepare for and attend claims call; review of claims and NORD; revise NORD; emails to team regarding same;	1.30	RK
Mar-01-24	Review email from A. Vithiyananthan regarding [REDACTED]; review NORD for [REDACTED]; draft email to A. Vithiyananthan regarding same;	0.40	DH
	Review evidence for the [REDACTED]; discussions with D. Harland regarding same; emails with A. Vithiyananthan regarding same; finalize language on additional NORD; email same to A. Vithiyananthan;	1.10	MJCG
Mar-04-24	Discuss outstanding claims with M. Gaspar; review Aide Memoire regarding [REDACTED];	0.40	LMW
	Call with A. Vithiyananthan regarding claims; revise [REDACTED]; email same to D. Harland; discussion with L. Williams on [REDACTED]; email A. Vithiyananthan regarding same;	0.80	MJCG
Mar-05-24	Telephone call from and to [REDACTED] in respect of [REDACTED]; emails in respect of [REDACTED];	0.70	LMW
	Research into [REDACTED]; emails regarding same;	0.60	MJCG

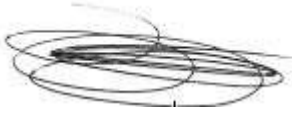
Mar-06-24	Attend case conference regarding [REDACTED]; review endorsement regarding same; review [REDACTED];	0.40	LMW
	Further research into [REDACTED]; emails with R. Kennedy regarding same;	0.40	MJCG
Mar-07-24	Letter regarding [REDACTED];	0.20	LMW
	Review [REDACTED]; draft email to R. Kennedy regarding same;	0.40	DH
Mar-08-24	Conference call to discuss [REDACTED]; further telephone call with M. Gaspar regarding [REDACTED];	0.80	LMW
	Attend call regarding [REDACTED];	0.50	DH
	Emails and discussions regarding [REDACTED]; continue revising [REDACTED]; finalize same and send to FTI;	1.50	MJCG
Mar-11-24	Emails in respect of [REDACTED]; emails regarding same; emails with [REDACTED]; discuss employee claim with M. Gaspar;	0.50	LMW
	Discuss [REDACTED] with L. Williams;	0.10	MJCG
Mar-12-24	Emails in respect of call with [REDACTED];	0.20	LMW
Mar-13-24	Telephone call with [REDACTED] regarding [REDACTED]; emails regarding same;	0.30	LMW
Mar-14-24	Conference call in respect of [REDACTED]; emails regarding same;	0.70	LMW
Mar-15-24	Emails in respect of [REDACTED]; emails in respect of [REDACTED];	0.40	LMW
	Review Notices of Dispute and supporting evidence; emails regarding same; call with A. Vithiyanthan regarding [REDACTED]; emails with L. Williams regarding same;	1.40	MJCG
Mar-17-24	Review [REDACTED]; emails regarding same;	0.30	LMW
Mar-18-24	Emails in respect of hearing date; telephone call with [REDACTED] regarding [REDACTED]; discuss status of claims with R. Kennedy;	0.70	LMW
	Review of email correspondence; attend to [REDACTED]; review emails regarding court attendance; call with M. Gaspar on [REDACTED]; update call with L. Williams; further review of [REDACTED]; emails from and to L. Williams;	2.00	RK
	Emails with R. Kennedy regarding outstanding tasks; call with R. Kennedy regarding same; call with A. Vithiyanthan regarding [REDACTED]; email R. Kennedy and L.	2.20	MJCG

	Williams regarding same; review [REDACTED]; begin revising [REDACTED];		
Mar-19-24	Discuss additional [REDACTED] with M. Gaspar; emails in respect of [REDACTED]; emails with [REDACTED];	0.50	LMW
	Attend weekly update call; review [REDACTED] and background documents;	3.00	DH
	Attend team call; draft response language to [REDACTED]; emails regarding same with L. Williams and A. Vithiyanthan; revise [REDACTED]; emails regarding same with R. Kennedy; call with A. Vithiyanthan on updates;	1.10	MJCG
Mar-20-24	Discuss [REDACTED] with M. Gaspar; attend conference call regarding [REDACTED]; emails with Claims Officer;	0.90	LMW
	Review of emails regarding NORD; prepare for and attend call regarding claims;	0.70	RK
	Call with A. Vithiyanthan regarding [REDACTED];	0.50	DH
	Emails regarding [REDACTED]; review file with respect to [REDACTED]; discussions with D. Harland and L. Williams regarding same;	1.60	MJCG
Mar-21-24	Discussion with D. Harland regarding factum for upcoming motion; review previous factum on issue;	0.30	MJCG
Mar-22-24	Attend call with [REDACTED] regarding [REDACTED];	0.50	DH
	Begin drafting Factum; discussions regarding same; review precedent factums on fee approvals;	1.00	MJCG
Mar-24-24	Review [REDACTED]; email D. Harland regarding same; email D. Harland regarding [REDACTED];	0.30	MJCG
Mar-25-24	Emails in respect of call with [REDACTED];	0.30	LMW
	Continue working on factum;	0.20	MJCG
Mar-26-24	Telephone call with [REDACTED] to discuss [REDACTED];	0.50	LMW
	Email from [REDACTED];	0.10	LMW
	Emails from and to [REDACTED] regarding [REDACTED]; prepare for and attend claims process update; review of emails regarding same;	0.70	RK
	Attend weekly update call; discuss [REDACTED] with M. Gaspar;	0.90	DH

	Continue working on factum; emails and discussions regarding [REDACTED]; attend team call;	2.90	MJCG
Mar-27-24	Emails in respect of [REDACTED];	0.20	LMW
	Emails regarding notices of dispute; emails regarding sixth report; update email regarding the claims officer update;	0.50	RK
	Discussion with L. Williams regarding [REDACTED]; review and provide comments on the Sixth Report;	0.40	MJCG
Mar-28-24	Emails in respect of upcoming hearing; email in respect of claims binder;	0.20	LMW
	Emails regarding notices of dispute; further emails regarding claims officer update and report;	0.60	RK
	Finish reviewing draft sixth Report; email comments to team;	0.30	MJCG
Mar-31-24	Review and revise draft Report; emails regarding same;	0.80	LMW
	Review and respond to email correspondence; review and revise report; emails to L. Williams regarding same;	1.00	RK

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 M. Williams	9.10	\$1,095.00	\$9,964.50
Rebecca Kennedy	13.80	\$975.00	\$13,455.00
Derek Harland	6.20	\$600.00	\$3,720.00
Marco Gaspar	16.20	\$525.00	\$8,505.00
<b>Total Fees</b>			<b>\$35,644.50</b>
<b>HST (@ 13%) on Fees</b>			<b><u>\$4,633.79</u></b>
<b>Total Fees and HST</b>			<b>\$40,278.29</b>
<b><u>DISBURSEMENTS</u></b>			
3% Administrative Fee			<u>\$1,069.34</u>
<b>Total Taxable Disbursements</b>			<b>\$1,069.34</b>
<b>HST (@ 13%) on Taxable Disbursements</b>			<b>\$139.01</b>
<b>Total *Non-Taxable Disbursements</b>			<b><u>\$0.00</u></b>

**Total Disbursements and HST****\$1,208.35****TOTAL NOW DUE****\$41,486.64****THORNTON GROUT FINNIGAN LLP****Per: Leanne M. Williams****E.& O.E. GST/HST #87042 1039 RT0001 \* GST/HST Exempt**

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.

*Payment can be made to us by:*

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

*2. EFT or Wire Transfer to:*

*Account No. 027779-002*

*Transit No. 10532*

*Institution No. 016 (HSBC Bank Canada)*

*Account Name - Thornton Grout Finnigan LLP*

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

*Name of Bank - HSBC Bank Canada*

*SwiftCode: HKBCCATT*

*Attention: Credit Services Department*

*Please send remittance advice to [ychiu@tgf.ca](mailto:ychiu@tgf.ca)*







**Thornton Grout Finnigan LLP**  
RESTRUCTURING + LITIGATION

Toronto-Dominion Centre  
 100 Wellington Street West  
 Suite 3200, P.O. Box 329  
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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

May 29, 2024

**Attention: Jeffrey Rosenberg**

**Invoice No. 40879**  
**File No. 1522-015**

**RE: Fire & Flower Holding Corp**

**TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING  
 for the period ending: April 30, 2024**

**FEES**

Apr-01-24	Emails in respect of Court hearing and relief to be sought;	0.20	LMW
	Call regarding court materials with FTI and Stikeman Elliott; review of emails regarding endorsement; emails to and from L. Williams regarding court attendance; review of comments from Stikeman Elliott on Report; emails regarding notice of dispute; email regarding fee approval factum; review of same;	1.60	RK
	Review draft factum; draft email to M. Gaspar regarding same;	0.40	DH
	Continue drafting and revising factum; emails with respect to same with D. Harland; email draft factum to L. Williams and R. Kennedy for review;	0.70	MJCG
Apr-02-24	Review of affidavit; review of changes to Report; prepare for and attend call with FTI;	5.30	RK
	Call to discuss claims process; discuss motion materials with R. Kennedy; draft email to P. Yang regarding sixth report; draft email to A. Vithiyananthan regarding sixth report; revise same;	1.20	DH
	Discussions with D. Harland and R. Kennedy regarding stay extension and fee approval; review and provide comments on the affidavit of [REDACTED]; emails regarding same; review revised Report;	1.20	MJCG
Apr-03-24	Review and respond to email correspondence; prepare for and attend call with A. Vithiyananthan; review of motion record; review of notice	1.40	RK

of motion; further call with A. Vithiyananthan regarding same; instructions on revising report; review of final report;

	Review various emails regarding sixth report and motion materials; revise sixth report; review affidavit; finalize report; draft email to Service List;	0.80	DH
Apr-04-24	Emails in respect of [REDACTED];	0.20	LMW
Apr-05-24	Emails in respect of [REDACTED]; emails in respect of [REDACTED];	0.20	LMW
	Emails regarding claims officer; various emails regarding [REDACTED] and upcoming hearing; emails from and to [REDACTED];	1.20	RK
Apr-06-24	Emails with [REDACTED];	0.10	LMW
Apr-07-24	Emails regarding claims officer;	0.20	RK
Apr-08-24	Emails in respect of [REDACTED]; emails with [REDACTED];	0.40	LMW
	Review of court materials; emails regarding attendance; consider submissions; review of aide memoire; consider issues for scheduling hearing; emails from and to [REDACTED];	2.90	RK
Apr-09-24	Emails with [REDACTED]; discuss union motion with R. Kennedy;	0.40	LMW
	Email from and to [REDACTED]; prepare submissions; attend court; call to M. Konyukhova; emails from and to M. Konyukhova; review of endorsement; emails regarding same; call with M. Konyukhova;	3.90	RK
	Attend call with FTI to discuss motion; attend weekly claims process call;	0.50	DH
Apr-10-24	Emails in respect of [REDACTED]; emails in respect of [REDACTED];	0.50	LMW
	Discussions with L. Williams regarding [REDACTED]; email Monitor team regarding same;	0.20	MJCG
Apr-11-24	Emails in respect of [REDACTED];	0.40	LMW
Apr-12-24	Conference call in respect of [REDACTED];	0.30	LMW
	Email to and from P. Yang regarding court attendance; email from [REDACTED];	0.40	RK
Apr-16-24	Conference call with [REDACTED] to discuss [REDACTED]; emails regarding same;	0.60	LMW
	Prepare for and attend update call regarding [REDACTED];	0.40	RK

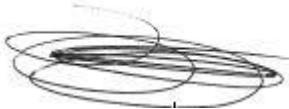
Apr-17-24	Emails in respect of [REDACTED]; emails in respect of outstanding claims; review and revise letter regarding [REDACTED]; emails in respect of [REDACTED]; consider process for same;	1.20	LMW
	Review of email regarding call; invite lawyers to CaseLines;	0.30	RK
	Various emails regarding [REDACTED]; call with [REDACTED]; draft letter to [REDACTED];	2.90	MJCG
Apr-18-24	Emails in respect of [REDACTED];	0.30	LMW
	Emails regarding NORDs; emails regarding [REDACTED];	0.50	RK
	Review changes to draft employee claim letter; email [REDACTED] for [REDACTED]; email draft letter to Monitor Team for review;	0.40	MJCG
Apr-19-24	Prepare for and attend call with counsel to union;	0.50	RK
Apr-20-24	Briefly review [REDACTED];	0.20	LMW
Apr-22-24	Email to [REDACTED] regarding [REDACTED];	0.20	LMW
Apr-23-24	Emails in respect of [REDACTED];	0.20	LMW
Apr-24-24	Attend [REDACTED] case conference; emails in respect of status update; email from [REDACTED]; review endorsement;	1.10	LMW
	Prepare for and attend call regarding [REDACTED]; emails regarding same;	1.00	RK
Apr-25-24	Emails in respect of [REDACTED];	0.20	LMW
Apr-26-24	Conference call to discuss [REDACTED];	0.50	LMW
	Review and respond to email correspondence; prepare for and attend update call; call with [REDACTED]; call with J. Roseberg; call with M. Konyukhova;	1.70	RK
	Weekly update call with Monitor team; various emails regarding letter to [REDACTED]; finalize letter and email same to [REDACTED];	1.10	MJCG
Apr-28-24	Emails with [REDACTED];	0.20	LMW
Apr-29-24	Emails with [REDACTED];	0.20	LMW
	Emails regarding materials; call with [REDACTED]; further emails regarding same;	0.60	RK

Apr-30-24	Discuss [REDACTED] with R. Kennedy; attend conference call regarding same and outstanding claims disputes; emails with [REDACTED]; emails in respect of [REDACTED];	2.20	LMW
	Email to and from [REDACTED], M. Konyukhova and FTI;	0.50	RK
	Review and respond to email correspondence; discussion with L. Williams; attend conference call regarding same and [REDACTED]; emails with [REDACTED]; call with [REDACTED];	2.70	RK
	Attend weekly update call;	0.50	DH
	Work on draft Seventh Report; email same to R. Kennedy; attend weekly call with client;	2.10	MJCG

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 M. Williams	9.80	\$1,095.00	\$10,731.00
Rebecca Kennedy	25.10	\$975.00	\$24,472.50
Derek Harland	3.40	\$600.00	\$2,040.00
Marco Gaspar	8.60	\$525.00	\$4,515.00
<b>Total Fees</b>			<b>\$41,758.50</b>
<b>HST (@ 13%) on Fees</b>			<b><u>\$5,428.61</u></b>
<b>Total Fees and HST</b>			<b>\$47,187.11</b>
 <b><u>DISBURSEMENTS</u></b>			
3% Administrative Fee			<u>\$1,252.76</u>
<b>Total Taxable Disbursements</b>			<b>\$1,252.76</b>
<b>HST (@ 13%) on Taxable Disbursements</b>			<b>\$162.86</b>
<b>Total *Non-Taxable Disbursements</b>			<b><u>\$0.00</u></b>
<b>Total Disbursements and HST</b>			<b><u>\$1,415.62</u></b>
<b>TOTAL NOW DUE</b>			<b><u>\$48,602.73</u></b>

**THORNTON GROUT FINNIGAN LLP**



**Per: Leanne M. Williams**

**E.& O.E. GST/HST #87042 1039 RT0001 \* GST/HST Exempt**

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*Transit No. 10532*

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Thornton Grout Finnigan LLP  
RESTRUCTURING + LITIGATION

Toronto-Dominion Centre  
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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

June 20, 2024

Attention: Jeffrey Rosenberg

Invoice No. 41014  
File No. 1522-015

RE: Fire & Flower Holding Corp

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

FEES

May-01-24	Emails in respect of [REDACTED]; telephone call and emails with [REDACTED]; discuss [REDACTED] with R. Kennedy; emails in respect of [REDACTED]; telephone call from [REDACTED];	1.20	LMW
	Review emails regarding [REDACTED];	0.10	MJCG
May-02-24	Emails in respect of [REDACTED]; discuss same with R. Kennedy; emails in respect of [REDACTED]; emails with counsel in respect of motion; emails in respect of [REDACTED];	0.60	LMW
	Review of email correspondence; attend to issues regarding [REDACTED];	1.00	RK
	Review emails with respect to [REDACTED];	0.10	MJCG
May-03-24	Emails in respect of adjournment; emails in respect of draft [REDACTED]; telephone call from [REDACTED]; emails with [REDACTED]; emails to service list; emails in respect of [REDACTED];	1.20	LMW
	Various emails regarding endorsement; call with L. Williams;	0.50	RK
May-04-24	Emails with [REDACTED];	0.20	LMW
May-05-24	Emails with [REDACTED]; review proposed revisions to draft [REDACTED]; emails regarding same;	0.50	LMW
May-06-24	Emails in respect of draft Order; attend hearing; emails in respect of same; review endorsement; emails in respect of revised Order; emails	1.30	LMW



	in respect of [REDACTED];		
	Email from [REDACTED] and L. Williams;	0.20	RK
May-07-24	Emails in respect of [REDACTED]; emails in respect of [REDACTED]; attend conference call with the Monitor;	0.70	LMW
	Emails from and to L. Williams and FTI; email from and to M. Konyukhova;	0.40	RK
	Call with FTI to discuss [REDACTED];	0.50	DH
	Attend weekly team update call;	0.30	MJCG
May-08-24	Emails in respect of [REDACTED]; emails in respect of endorsement; emails in respect of [REDACTED];	0.50	LMW
May-09-24	Emails with [REDACTED]; review [REDACTED]; emails regarding same;	0.40	LMW
May-14-24	Emails in respect of [REDACTED];	0.20	LMW
May-15-24	Emails regarding [REDACTED];	0.30	RK
	Review emails regarding [REDACTED];	0.20	MJCG
May-16-24	Discuss [REDACTED] and materials filed with R. Kennedy; emails regarding same; briefly review excerpts of materials;	1.10	LMW
	Review of [REDACTED]; discuss same with L. Williams; prepare for and attend call regarding [REDACTED]; calls and emails with [REDACTED]; update email regarding same;	4.10	RK
	Review [REDACTED]; attend team update call regarding [REDACTED];	0.80	MJCG
May-21-24	Email L. Williams regarding invoice regarding [REDACTED];	0.10	MJCG
May-22-24	Emails in respect of [REDACTED]; conference call in respect of same; email to the [REDACTED];	0.70	LMW
	Review of [REDACTED]; email from and to [REDACTED]; email from and to M. Konyukhova; prepare for and attend calls;	1.70	RK
	Call with FTI to discuss [REDACTED]; discuss draft email to [REDACTED] with M. Gaspar; review same;	0.70	DH
	Review documents submitted by [REDACTED]; attend team meeting; draft email to [REDACTED] regarding [REDACTED]; call and	1.50	MJCG

	email A. Vithiyananthan regarding [REDACTED];		
May-23-24	Emails regarding case conference; prepare agenda; discuss same with R. Kennedy;	1.00	LMW
	Various emails regarding procedural hearing; review of [REDACTED]; call with L. Williams regarding same; email to FTI;	0.80	RK
May-24-24	Review submissions of the Claimants; discuss same with R. Kennedy; attend case conference; further telephone call with R. Kennedy and J. Rosenberg; email from [REDACTED]; emails regarding same;	2.90	LMW
	Review of materials; calls with LW; prepare submissions; prepare for and attend case conference; instructions on revisions to claimants' materials;	4.00	RK
	Review joint submissions of [REDACTED]; emails regarding same;	0.90	MJCG
May-25-24	Email in respect of [REDACTED];	0.20	LMW
May-26-24	Emails in respect of [REDACTED];	0.20	LMW
May-27-24	Emails and conference call in respect of response to claims; emails to clarify Respondent;	0.60	LMW
	Review and respond to email correspondence; calls with L. Williams; email to and from M. Konyukhova; email to [REDACTED];	1.00	RK
May-29-24	Briefly review revised [REDACTED]; emails in respect of same; discuss [REDACTED] with J. Rosenberg;	0.90	LMW
May-30-24	Emails in respect of [REDACTED];	0.40	LMW
	Review and respond to emails regarding [REDACTED]; review of materials; call with [REDACTED]; call with L. Williams;	1.70	RK
May-31-24	Emails regarding [REDACTED];	0.30	RK

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 M. Williams	14.80	\$1,095.00	\$16,206.00
Rebecca Kennedy	16.00	\$975.00	\$15,600.00
Derek Harland	1.20	\$600.00	\$720.00
Marco Gaspar	4.00	\$525.00	\$2,100.00

<b>Total Fees</b>	<b>\$34,626.00</b>
<b>HST (@ 13%) on Fees</b>	<b><u>\$4,501.38</u></b>
<b>Total Fees and HST</b>	<b>\$39,127.38</b>
<b><u>DISBURSEMENTS</u></b>	
3% Administrative Fee	<u>\$1,038.78</u>
<b>Total Taxable Disbursements</b>	<b>\$1,038.78</b>
<b>HST (@ 13%) on Taxable Disbursements</b>	<b>\$135.04</b>
<b>Total *Non-Taxable Disbursements</b>	<b><u>\$0.00</u></b>
<b>Total Disbursements and HST</b>	<b><u>\$1,173.82</u></b>
<b>TOTAL NOW DUE</b>	<b><u>\$40,301.20</u></b>

**THORNTON GROUT FINNIGAN LLP**

**Per: Leanne M. Williams**

E. &amp; O.E.

GST/HST #87042 1039 RT0001 \* GST/HST Exempt

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**Thornton Grout Finnigan LLP**  
RESTRUCTURING + LITIGATION

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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

July 9, 2024

**Invoice No. 41168**  
**File No. 1522-015**

**Attention: Jeffrey Rosenberg**

**RE: Fire & Flower Holding Corp**

**TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: June 30, 2024**

**FEES**

2024-06-03	Review and consider claims submissions in detail; attend conference call regarding same;	LMW	2.30
2024-06-03	Review of revised claim materials; prepare for and attend call regarding same;	RK	1.90
2024-06-07	Review of claimants materials; call with L. Williams regarding release; call to [REDACTED];	RK	2.20
2024-06-09	Email to [REDACTED] in respect of [REDACTED];	LMW	0.20
2024-06-11	Review of [REDACTED]; call with FTI regarding same; call with L. Williams; review and revise factum;	RK	3.30
2024-06-11	Emails with R. Kennedy and D. Harland regarding [REDACTED];	MJCG	0.10
2024-06-12	Review comments from J. Porepa; further revisions to factum; emails with FTI regarding same; email to [REDACTED] regarding factum; call regarding materials; emails regarding [REDACTED]; draft email to [REDACTED]; draft factum; circulate same;	RK	3.40
2024-06-12	Emails in respect of [REDACTED];	LMW	0.20
2024-06-12	Research with respect to [REDACTED]; emails with R. Kennedy regarding same; revise factum regarding [REDACTED]; emails regarding same;	MJCG	1.60
2024-06-13	draft, review and revise submissions; review submissions of ResidualCo; various calls regarding same; service of materials;	RK	10.50
2024-06-13	Attend team calls regarding factum; work with team on finalizing factum; work with team on putting together book of authorities;	MJCG	2.50
2024-06-14	Review memorandum of Monitor and Applicant;	LMW	0.70
2024-06-14	Review and respond to email regarding [REDACTED];	RK	0.30
2024-06-19	Emails regarding materials from Claimants;	RK	0.30
2024-06-19	Briefly review Reply materials; emails regarding same; emails in respect of [REDACTED];	LMW	0.80

2024-06-20	Emails regarding claimants response;	RK	0.30
2024-06-21	Emails in respect of [REDACTED];	LMW	0.20
2024-06-25	Emails in respect of claims hearing;	LMW	0.50
2024-06-26	Emails in respect of [REDACTED]; emails in respect of stay extension motion;	LMW	0.40
2024-06-26	Review of reply materials; consider submissions; emails regarding same; emails regarding [REDACTED];	RK	2.10
2024-06-27	Emails in respect of claims hearing;	LMW	0.20
2024-06-27	Prepare for and attend call regarding submissions;	RK	0.50
2024-06-28	Emails in respect of [REDACTED]; email in respect of [REDACTED];	LMW	0.20
2024-06-28	Review and respond to email correspondence; emails regarding [REDACTED];	RK	0.40

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	5.70	1,095.00	6,241.50
Rebecca Kennedy	25.20	975.00	24,570.00
Marco Gaspar	4.20	525.00	2,205.00

<b>Total FEES</b>	<b>\$33,016.50</b>
GST/HST on Fees	\$4,292.15

#### **DISBURSEMENTS**

3% Admin Fee	990.50
<b>Total DISBURSEMENTS</b>	<b>\$990.50</b>
GST/HST on Disbursements	\$128.77

Total Fees & Disbursements	\$34,007.00
HST	\$4,420.92
<b>Total</b>	<b>\$38,427.92</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

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

September 23, 2024

**Invoice No. 41413**  
**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: July 31, 2024**

**FEES**

2024-07-02	Emails with [REDACTED]; telephone call with [REDACTED] in respect of [REDACTED];	LMW	0.40
2024-07-02	Review and respond to email correspondence; prepare for and attend call regarding [REDACTED]; attend call regarding [REDACTED]; further calls with L. Williams; emails regarding [REDACTED];	RK	2.30
2024-07-03	Discuss next steps in [REDACTED];	LMW	0.40
2024-07-03	Prepare for and attend call with L. Williams and M. Konyukhova; emails regarding [REDACTED]; review materials; discuss same with L. Williams; prepare submissions; emails regarding zoom invite; reply to same;	RK	2.80
2024-07-03	Various emails regarding [REDACTED];	MJCG	0.20
2024-07-04	Attend claims hearing; follow up call; emails in respect of [REDACTED];	LMW	3.70
2024-07-04	Review of materials; prepare submissions; attend claims hearing; debrief with L. Williams;	RK	5.80
2024-07-06	Review and revise draft affidavit; review and revise draft Monitor's Report;	LMW	1.10
2024-07-07	Further review and revise Monitor's Report;	LMW	0.80
2024-07-07	Emails regarding report;	RK	0.40
2024-07-08	Emails in respect of draft Report;	LMW	0.20
2024-07-08	Review of motion record; review of draft order; review Seventh Report; revise same;	RK	1.80
2024-07-09	Finalize and serve Seventh Report;	LMW	0.40
2024-07-09	Emails regarding draft report; review of final report;	RK	1.00
2024-07-10	Telephone call with the Monitor in respect of [REDACTED]; emails in respect of [REDACTED]; circulate revised Report; emails in respect of [REDACTED];	LMW	1.10
2024-07-10	Emails regarding [REDACTED]; emails regarding report; draft email to [REDACTED];	RK	0.50
2024-07-10	Revise Seventh Report; various emails regarding same;	MJCG	0.40

2024-07-11	Emails with ██████████ in respect of ██████████; telephone call from ██████████ regarding ██████████; emails in respect of ██████████;	LMW	0.60
2024-07-11	Brief discussion with M. Gaspar and emails with T. Sandozai regarding filing of corrected Report and Affidavit of Service;	RGM	0.20
2024-07-11	Emails with respect to Affidavit of Service of L. Williams; revise Affidavit to reflect service of amended Seventh Report;	MJCG	0.40
2024-07-12	Prepare for and attend stay extension hearing; telephone call with J. Rosenberg; conference call with ██████████;	LMW	0.70
2024-07-15	Emails with ██████████ in respect of style of cause;	LMW	0.20
2024-07-15	Email to and from M. Gaspar;	RK	0.20
2024-07-16	Emails regarding required revisions to Affidavit of L. Williams;	MJCG	0.20
2024-07-19	Emails with ██████████;	LMW	0.20
2024-07-22	Emails regarding status;	LMW	0.20
2024-07-22	Finalize draft ██████████; emails regarding same;	MJCG	1.10
2024-07-24	Emails with ██████████;	LMW	0.20
2024-07-26	Emails with ██████████; emails in respect of ██████████; review same;	LMW	0.50
2024-07-26	Emails from and to FTI; review of order; review of SPA; review of Claims Procedure Order; review of RVO; emails with L. Williams regarding same; revise lift stay order;	RK	1.80
2024-07-29	Telephone call with ██████████ emails in respect of status;	LMW	0.30
2024-07-29	Prepare for and attend call; update with L. Williams;	RK	0.50
2024-07-30	Emails regarding ██████████;	LMW	0.20
2024-07-30	Emails from and to A. Vithiyanthan;	RK	0.30
2024-07-31	Various emails regarding ██████████; emails regarding same;	RK	0.50

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	11.20	1,095.00	12,264.00
Rebecca Kennedy	17.90	975.00	17,452.50
Marco Gaspar	2.30	525.00	1,207.50
Roxana Manea (Law Clerk)	0.20	375.00	75.00

<b>Total FEES</b>	<b>\$30,999.00</b>
GST/HST on Fees	\$4,029.87

#### DISBURSEMENTS

3% Admin Fee	929.97
<b>Total DISBURSEMENTS</b>	<b>\$929.97</b>
GST/HST on Disbursements	\$120.90

Total Fees & Disbursements	\$31,928.97
HST	\$4,150.77
<b>Total</b>	<b>\$36,079.74</b>

**Thornton Grout Finnigan LLP**

Per: Leanne Williams

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

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*Transit No.: 02955*

*Institution No.: 003*

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

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*Swift Code: ROYCCAT2*





**Thornton Grout Finnigan LLP**  
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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

October 8, 2024

**Invoice No. 41478**  
**File No. 1522-015**

Attention: Jeffrey Rosenberg

**RE: Fire & Flower Holding Corp**

**TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: September 30, 2024**

**FEES**

2024-08-02	Review decision in respect of [REDACTED];	LMW	0.50
2024-08-06	Conference call with the Monitor in respect of [REDACTED];	LMW	0.40
2024-08-06	Prepare for and attend update call;	RK	0.50
2024-08-08	Emails with [REDACTED] regarding [REDACTED] telephone call with J. Rosenberg regarding same;	LMW	0.40
2024-08-08	Review and respond to email correspondence;	RK	0.30
2024-08-12	Email to M. Konyukhova; review Notice of Motion from counsel to [REDACTED] emails regarding same;	[REDACTED]	[REDACTED]
2024-08-13	Emails in respect of [REDACTED];	LMW	0.20
2024-08-13	Emails regarding notice of motion; review of same;	RK	0.40
2024-08-14	Telephone call with M. Konyukhova in respect of [REDACTED];	LMW	0.30
2024-08-14	Emails regarding proof of claim;	RK	0.20
2024-08-15	Conference call in respect of [REDACTED];	LMW	0.40
2024-08-15	Review of materials; revise same; prepare for and attend update call;	RK	2.00
2024-08-16	Revise draft report; revise draft order; email regarding same;	RK	0.50
2024-08-20	Emails regarding claims appeal; reply to same; emails from and to [REDACTED];	[REDACTED]	[REDACTED]
2024-08-21	Emails in respect of [REDACTED];	LMW	0.20
2024-08-21	Emails from and to M. Konyukhova; email from and to L. Williams;	RK	0.30
2024-08-22	Emails in respect of [REDACTED];	LMW	0.20
2024-08-22	Emails regarding appeals;	RK	0.40
2024-08-26	Conducting legal research for L Williams on t [REDACTED];	ADW	0.80

2024-08-26	Emails in respect of [REDACTED] and research [REDACTED]; discuss same with R. Kennedy;	LMW	0.40
2024-08-26	Review and respond to email correspondence; discuss appeal with L. Williams; attend call with counsel to claimant; review of research; call with L. Williams; call to M. Konyukhova; email to [REDACTED];	RK	0.80
2024-08-27	Emails in respect of [REDACTED]; emails regarding next steps;	LMW	0.20
2024-08-27	Further emails regarding motion and research; emails regarding case conference; review Notice of Motion; review of decision;	RK	1.00
2024-08-28	Emails in respect of outstanding issues; telephone call with R. Kennedy regarding same;	LMW	0.40
2024-08-29	Retrieve records with respect to each of the litigation claims; emails with R. Kennedy and L. Williams regarding same;	MJCG	0.40
2024-08-29	Emails in respect of [REDACTED];	LMW	0.20
2024-08-29	Emails regarding appeal; emails regarding claims; call with R. Fielding; email regarding claims to M. Gaspar;	RK	0.70
2024-08-30	Emails from and to M. Konyukhova;	RK	0.20
2024-09-03	Emails in respect of [REDACTED];	LMW	0.20
2024-09-04	Call with R. Kennedy regarding litigation claims; prepare summary charts with respect to same;	MJCG	1.10
2024-09-04	Emails in respect of case conference; discuss status with R. Kennedy; conference call with the Monitor;	LMW	1.10
2024-09-04	Review of litigation claims information; emails from and to M. Konyukhova; call with same; discuss file with L. Williams; call with FTI regarding file status;	RK	1.80
2024-09-05	Finalize litigation claims summary chart; consolidate all supporting documents for same; emails regarding litigation claims summary chart;	MJCG	0.70
2024-09-05	Various emails regarding court attendance; review of litigation summary; instructions to M. Gaspar; call with L. Williams;	RK	0.40
2024-09-10	Review and respond to email correspondence;	RK	0.20
2024-09-11	Attend call regarding litigation claims;	MJCG	0.40
2024-09-11	Attend conference call in respect of outstanding claims;	LMW	0.50
2024-09-12	Emails in respect of stay extension motion;	LMW	0.20
2024-09-16	Review and revise draft email to [REDACTED] regarding litigation claim update; various emails regarding same; draft letters to litigation claimants; review litigation records with respect to relevant claimants for letter references;	MJCG	3.40
2024-09-16	Emails in respect of [REDACTED];	LMW	0.20
2024-09-17	Finalize draft letters to litigation claimants; emails regarding same;	MJCG	0.30
2024-09-19	Review and respond to email correspondence;	RK	0.30
2024-09-20	Review L. Williams commentary of litigation claim letters; make changes to other letter reflecting same; emails regarding same;	MJCG	0.60
2024-09-20	Review and revise [REDACTED]; emails regarding same; emails in respect of remaining claims;	LMW	0.90

2024-09-20	Emails regarding claims;	RK	0.30
2024-09-23	Draft email for Monitor regarding disputed litigation claim; emails regarding same;	MJCG	0.40
2024-09-24	Emails in respect of outstanding claims;	LMW	0.20
2024-09-25	Various emails regarding case conference; emails regarding [REDACTED]; draft summary and opinion on [REDACTED]; review response from [REDACTED] regarding information request concerning litigation claim;	[REDACTED]	[REDACTED]
2024-09-25	Emails regarding court attendance;	RK	0.40
2024-09-25	Emails in respect of case conference; attend same; emails in respect of remaining claims;	LMW	0.90
2024-09-27	Emails regarding touch base on disputed claims;	MJCG	0.10
2024-09-27	Emails regarding update call;	RK	0.30
2024-09-30	Review [REDACTED]; emails with respect to same; attend touch base call with Monitor team regarding claim updates; revise draft letter regarding [REDACTED]; draft letter regarding [REDACTED];	MJCG	3.10
2024-09-30	Review of memorandum; review of emails; prepare for and attend update call;	RK	1.10
2024-09-30	Emails and telephone call in respect of status; emails in respect of [REDACTED]; emails with [REDACTED];	LMW	0.70

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	9.30	1,095.00	10,183.50
Rebecca Kennedy	12.50	975.00	12,187.50
Marco Gaspar	12.80	525.00	6,720.00
Adam Wyville (Student)	0.80	425.00	340.00

<b>Total FEES</b>	<b>\$29,431.00</b>
GST/HST on Fees	\$3,826.03

#### DISBURSEMENTS

3% Admin Fee	882.93
<b>Total DISBURSEMENTS</b>	<b>\$882.93</b>
GST/HST on Disbursements	\$114.78

Total Fees & Disbursements	\$30,313.93
HST	\$3,940.81
<b>Total</b>	<b>\$34,254.74</b>

**Thornton Grout Finnigan LLP**

Per: Leanne Williams

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

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*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*



This is **Exhibit “B”** referred to in the  
Affidavit of Leanne Williams sworn by Leanne Williams of  
the City of Toronto, in the Province of Ontario, before me at  
the City of Toronto, in the Province of Ontario, this 15<sup>th</sup> day  
of November, 2024 in accordance with *O. Reg. 431/20*,  
*Administering Oath or Declaration Remotely*.



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A Commissioner for taking affidavits

**DEREK HARLAND**

## **EXHIBIT “B”**

**Summary of Invoices and Calculation of Average Hourly Billing Rates of  
Thornton Grout Finnigan LLP  
for the period December 7, 2023 to September 30, 2024**

<b>Invoice #</b>	<b>Fees</b>	<b>Disbursements</b>	<b>HST</b>	<b>Total Hours</b>	<b>Average Hourly Rate</b>	<b>Total (Fees, Disb., HST)</b>
<b>40530</b>	\$104,996.50	\$3,149.90	\$14,059.04	149.1	\$704.20	\$122,205.44
<b>40636</b>	\$67,837.50	\$4,496.89	\$9,083.45	83.2	\$815.35	\$81,417.84
<b>40753</b>	\$35,644.50	\$1,069.34	\$4,772.80	45.3	\$786.85	\$41,486.64
<b>40879</b>	\$41,758.50	\$1,252.76	\$5,591.47	46.9	\$890.37	\$48,602.73
<b>41014</b>	\$34,626.00	\$1,038.78	\$4,636.42	36	\$961.83	\$40,301.20
<b>41168</b>	\$33,016.50	\$990.50	\$4,420.92	35.1	\$940.64	\$38,427.92
<b>41413</b>	\$30,999.00	\$929.97	\$4,150.77	31.6	\$980.98	\$36,079.74
<b>41478</b>	\$29,431.00	\$882.93	\$3,940.81	35.4	\$831.38	\$34,254.74
<b>TOTAL:</b>	<b>\$378,309.50</b>	<b>\$13,811.07</b>	<b>\$50,655.68</b>	<b>462.60</b>	<b>\$817.79</b>	<b><u>\$442,776.25</u></b>

This is **Exhibit “C”** referred to in the Affidavit of Ngcppg"Y knc u sworn by Ngcppg"Y knc u of "" the City of Toronto, in the Province of Ontario, before me at the City of Toronto, in the Province of Ontario, this 15<sup>th</sup> day of November, 2024 in accordance with *O. Reg. 431/20, Administering Oath or Declaration Remotely.*



---

A Commissioner for taking affidavits

**DEREK HARLAND**

## EXHIBIT “C”

### Billing Rates of Thornton Grout Finnigan LLP for the period December 7, 2023 to September 30, 2024

	<u>Position</u>	<u>Rate 2023</u>	<u>Rate 2024</u>	<u>Year of Call</u>
Leanne M. Williams	Partner	\$1,075.00	\$1,095.00	1999
Rebecca Kennedy	Partner	\$925.00	\$975.00	2009
Derek Harland	Associate	\$550.00	\$600.00	2020
Marco Gaspar	Associate	\$500.00	\$525.00	2022
Adam Wyville	Student	0	\$425.00	N/A
Roxana Manea	Law Clerk	\$375.00	\$375.00	N/A

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 LEANNE M. WILLIAMS**

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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

**EIGHTH REPORT OF FTI CONSULTING CANADA INC., AS  
MONITOR  
November 15, 2024**

**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