

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

15315441 CANADA INC.

FIFTH REPORT OF FTI CONSULTING CANADA INC., AS MONITOR

January 23, 2024

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ONTARIO

SUPERIOR COURT OF JUSTICE

(COMMERCIAL LIST)

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
15315441 CANADA INC. (the "**Applicant**")

**FIFTH 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 ("**DIP**") 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, (the “**Approval and Reverse Vesting Order**”) which among other things:
 - (i) approved the Subscription Agreement between 2759054 Ontario Inc. (“**FIKA**”) 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:
- (a) an order (the “**Stay Extension, Distribution, and Fees Approval Order**”), which among other things:
 - (i) approved a distribution to 2707031 Ontario Inc. (“**ACT**”) in connection with the Subscription Agreement and the transactions contemplated therein;
 - (ii) approved the fourth report of the Monitor dated October 11, 2023 (the “**Fourth Report**”) and the activities of the Monitor referred to therein;
 - (iii) approved the fees and disbursements of the Monitor and its counsel; and
 - (iv) extended the Stay Period until and including January 30, 2024.

B. PURPOSE OF THIS REPORT

8. The purpose of this Fifth Report of the Monitor (the “**Fifth Report**”) is to provide the Court with:
- (a) the Monitor’s comments and recommendations, regarding Residual Co.’s motion (the “**January 29 Motion**”) seeking, among other things, an order:
 - (i) extending the Stay Period until and including April 15, 2024;
 - (ii) authorizing the Monitor to accept the Late Claims (as defined below);
 - (iii) approving the Fifth Report and the activities of the Monitor referred to therein; and
 - (iv) approving the fees and disbursements of the Monitor and its counsel;
 - (b) information regarding the activities of the Monitor and Residual Co. since October 11, 2023, the date of the Fourth Report of the Monitor;
 - (c) an update on the Claims Procedure;
 - (d) an update on the Pineapple Express litigation; and
 - (e) a summary of the receipts and disbursements of Residual Co. for the 15-week period ending January 19, 2024;

C. TERMS OF REFERENCE

9. In preparing this Fifth 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**”).
10. Except as otherwise described in this Fifth Report:

- (a) the Monitor has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would comply with Generally Accepted Assurance Standards pursuant to the Chartered Professional Accountants of Canada Handbook; and
 - (b) the Monitor has not examined or reviewed the financial forecasts or projections referred to in this Fifth Report in a manner that would comply with the procedures described in the Chartered Professional Accountants of Canada Handbook.
- 11. Future-oriented financial information reported in, or relied on, in preparing this Fifth Report is based on Management’s assumptions regarding future events. Actual results will vary from these forecasts and such variations may be material.
- 12. The Monitor has prepared this Fifth Report in connection with the January 29 Motion. The Fifth Report should not be relied on for any other purpose.
- 13. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian Dollars.
- 14. 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 January 23, 2024, filed in support of the January 29 Motion (the “**Grewal Affidavit**”), the ARIO or the Claims Procedure Order, as applicable.

D. ACTIVITIES OF THE MONITOR

- 15. Since the date of the Fourth Report, the Monitor has undertaken the following activities:
 - (a) engaged with the Monitor’s legal counsel, Thornton Grout Finnigan LLP (“**TGF**”), regarding matters related to the CCAA Proceedings and the Claims Procedure;
 - (b) engaged with counsel to the applicants, Stikeman Elliott LLP (“**Stikeman**”), 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) repaid the amount owing to ACT in accordance with the Stay Extension, Distribution, and Fees Approval Order;
- (f) participated in certain post-closing matters together with Residual Co. and FIKA, which included:
 - (i) commencement of the reimbursement of an insurance premium payment relating to the pre-closing period;
 - (ii) the remittance of payments pertaining to the run-off of the directors' D&O insurance policy, as more particularly described in the Grewal Affidavit; and
 - (iii) engaging in discussions with counsel to FIKA relating to the payment of post-filing amounts that were not paid by F&F prior to the closing of the sale transaction with FIKA and continue to remain unpaid.
- (g) supervised and assisted with activities relating to the Claims Procedure, which included:
 - (i) receiving and reviewing Proofs of Claims;
 - (ii) engaging in discussions with Claimants;
 - (iii) providing copies of the Claims Package to any person upon becoming aware of any circumstance giving rise to a Restructuring Claim;
 - (iv) reconciling Claims together with F&F, TGF and Stikeman; and
 - (v) sending Notices of Revision or Disallowance to Claimants where a Claim was revised or disallowed.

E. UPDATE ON CLAIMS PROCEDURE

16. 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 the CPO is attached to this report as **Appendix “A”**.
17. As of the date of this Fifth Report, both the Pre-Filing Claims Bar Date and the Restructuring Claims Bar Date have expired.
18. The Monitor, together with F&F, TGF, and Stikeman, has been reconciling the Claims received by the relevant Claims Bar Date. To date, the Monitor has reconciled 57 Proofs of Claim for which Notices of Revision or Disallowance have been sent to the Claimants. A further 32 Proof of Claims were accepted as filed by the Claimants. Unfortunately, certain information necessary to the assessment of claims was only recently received and certain other supporting documentation still remains outstanding. As such, the Monitor is continuing to assess the remaining claims as quickly as possible and anticipates that this phase of the Claims Process will be completed shortly.
19. To date, the Monitor has received 4 Notices of Dispute and is in the process of reviewing and responding to these Notices of Dispute.
20. The summaries below reflect Claims filed to date by the Claims Bar Date and do not reflect the results of any of the Notices of Revision or Disallowance issued to date. As a result, the summaries below include Claims that have not yet been reconciled, including duplicate Claims that have been incorrectly submitted against multiple entities, and/or duplicate Claims submitted within multiple Claim categories (i.e., Pre-Filing, Restructuring, and D&O). The Monitor continues to review and reconcile Proofs of Claim received to date and intends to issue additional Notices of Revision or Disallowance as soon as possible, as appropriate.
21. Claims filed to date by the Claims Bar Date by category, are summarized as follows:

Claims Received (#)	Unsecured	Secured	Total
Pre-Filing	111	19	130
Restructuring	56	3	59
D&O	10	-	10
Total	177	22	199

Claims Received (\$ Thousands)	Unsecured	Secured	Total
Pre-Filing	\$ 35,956	\$ 102,253	\$ 138,209
Restructuring	\$ 155,560	\$ 810	\$ 156,370
D&O	\$ 684	\$ -	\$ 684
Total	\$ 192,199	\$ 103,063	\$ 295,262

22. Claims filed to date by the Claims Bar Date as against each legal entity, are summarized as follows:

Claims Received (#)	Unsecured	Secured	D&O	Total
Fire & Flower Holdings Corp.	46	3	6	55
Fire & Flower Inc.	83	10	4	97
13318184 Canada Inc.	1	1	-	2
11180703 Canada Inc.	-	1	-	1
10926671 Canada Ltd.	19	1	-	20
Friendly Stranger Holdings Corp	10	2	-	12
Pineapple Express Delivery Inc.	3	1	-	4
Hifyre Inc.	5	3	-	8
Total	167	22	10	199

Claims Received (\$ Thousands)	Unsecured	Secured	D&O	Total
Fire & Flower Holdings Corp.	\$ 48,590	\$ 15,024	\$ 372	\$ 63,987
Fire & Flower Inc.	\$ 65,916	\$ 14,910	\$ 311	\$ 81,138
13318184 Canada Inc.	\$ 33,449	\$ 12,183	\$ -	\$ 45,632
11180703 Canada Inc.	\$ -	\$ 12,183	\$ -	\$ 12,183
10926671 Canada Ltd.	\$ 8,557	\$ 12,183	\$ -	\$ 20,741
Friendly Stranger Holdings Corp	\$ 331	\$ 12,201	\$ -	\$ 12,532
Pineapple Express Delivery Inc.	\$ 579	\$ 12,183	\$ -	\$ 12,763
Hifyre Inc.	\$ 34,093	\$ 12,194	\$ -	\$ 46,287
Total	\$ 191,516	\$ 103,063	\$ 684	\$ 295,262

23. The Monitor has also received a number of Claims subsequent to the expiration of the relevant Claims Bar Dates (the “Late Claims”). The number and dollar value of Claims received after the Claims Bar Date as against each legal entity, are summarized as follows:

Claims Received (#)	Unsecured	Secured	D&O	Total
Fire & Flower Holdings Corp.	3	-	-	3
Fire & Flower Inc.	5	-	-	5
13318184 Canada Inc.	-	-	-	-
11180703 Canada Inc.	-	-	-	-
10926671 Canada Ltd.	1	-	-	1
Friendly Stranger Holdings Corp	1	-	-	1
Pineapple Express Delivery Inc.	-	-	-	-
Hifyre Inc.	2	-	-	2
Total	12	-	-	12

Claims Received (\$ Thousands)	Unsecured	Secured	D&O	Total
Fire & Flower Holdings Corp.	\$ 39	\$ -	\$ -	\$ 39
Fire & Flower Inc.	\$ 579	\$ -	\$ -	\$ 579
13318184 Canada Inc.	\$ -	\$ -	\$ -	\$ -
11180703 Canada Inc.	\$ -	\$ -	\$ -	\$ -
10926671 Canada Ltd.	\$ 506	\$ -	\$ -	\$ 506
Friendly Stranger Holdings Corp	\$ 18	\$ -	\$ -	\$ 18
Pineapple Express Delivery Inc.	\$ -	\$ -	\$ -	\$ -
Hifyre Inc.	\$ 7	\$ -	\$ -	\$ 7
Total	\$ 1,148	\$ -	\$ -	\$ 1,148

24. All of the Late Claims were filed on or before November 15, 2023, which included the two largest claims totaling \$1,085,000 which were filed within a week of the Claims Bar Date, all of which appear to have been filed late inadvertently. As all of these Claims were filed prior to any distributions having occurred, the Monitor supports the relief sought to accept the Late Claims as properly filed.
25. The Monitor continues to review additional information and supporting evidence as and when provided and Claims summaries will continue to be revised based on steps taken to accept, revise or disallow certain Claims pursuant to the CPO.

F. UPDATE ON PINEAPPLE EXPRESS LITIGATION

26. Pineapple Express was involved in a pre-filing motor vehicle accident which resulted in severe injuries and death to one of the passengers. Litigation was commenced against Pineapple Express by way of two actions that were consolidated. Pineapple Express' insurer responded to the litigation. As a result of the sale to FIKA authorized by the Approval and Reverse Vesting Order, the plaintiffs were concerned about the continuation of the litigation. The Monitor's counsel worked with the plaintiffs' counsel and counsel to the insurer to ensure that the litigation was able to continue in the ordinary course.

G. RECEIPTS AND DISBURSEMENTS FOR THE FIFTEEN-WEEK PERIOD ENDED JANUARY 19, 2024

27. Residual Co.’s actual negative net cash flow from operations on a consolidated basis for the fifteen-week period ending January 19, 2024, was approximately \$0.5 million, compared to a forecast negative net cash flow from operations of approximately \$0.6 million as noted in the Revised and Extended Cash Flow Projections filed as Appendix “B” to the Fourth Report, representing a positive variance of approximately \$0.1 million as summarized below:

(\$CAD in thousands)	15 Weeks Ending January 19, 2024				
	Forecast Week	Actual	Forecast	Variance (\$)	Variance (%)
Receipts					
Receipts from Operations	\$ -	\$ -	\$ -		0%
Other Receipts	326	-	326		0%
Insurance Refund	-	350	(350)		-100%
Total Receipts	\$ 326	\$ 350	\$ (24)		
Disbursements					
<i>Operating Disbursements</i>					
Inventory Purchases	-	-	-		0%
Rent	-	-	-		0%
Payroll/Consultant Fees	-	-	-		0%
Taxes	-	-	-		0%
Other Operating Expenses	(822)	(955)	133		14%
Total Operating Disbursements	\$ (822)	\$ (955)	\$ 133		
Net Cash from Operations	\$ (496)	\$ (605)	\$ 109		18%
<i>Restructuring Disbursements</i>					
Restructuring Legal and Professional Costs	(782)	(900)	118		-13%
Net Cash Flows	\$ (1,278)	\$ (1,505)	\$ 227		
Cash					
Beginning Balance	\$ 26,346	\$ 26,346	\$ 0		0%
Net Receipts/ (Disbursements)	(1,278)	(1,505)	227		-15%
Repayment of ACT Secured Debt Amounts	(12,183)	(11,779)	(404)		-3%
Ending Balance [1]	\$ 12,885	\$ 13,062	\$ (177)		-1%

[1] The Ending Balance may be comprised of certain charges that form the Administrative Expense Amount and other trust funds to be paid out in accordance with the ARVO and Subscription Agreement.

28. Explanations for key variances are as follows:
- (a) positive variance in *Other Receipts* of approximately \$0.3 million is permanent in nature as a result of interest earned;
 - (b) negative variance in *Insurance Refund* of approximately \$0.3 million is temporary in nature due to delayed receipt of the D&O insurance premium refund. This variance is expected to reverse in the coming weeks once the refund is received; and
 - (c) negative variance in *Repayment of ACT Secured Debt Amounts* is permanent in nature due to additional accrued interest between the forecast date and payment date.

H. STAY PERIOD EXTENSION

29. The Stay Period currently expires on January 30, 2024. Additional time is required for the Monitor to reconcile and complete the Claims Procedure 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 April 15, 2024.
30. The Monitor supports extending the Stay Period to April 15, 2024 for the following reasons:
- (a) Residual Co. and its advisors require time to wind down the Applicants' outstanding contracts and liabilities, complete the Claims Procedure, and make distributions to creditors of the Applicants;
 - (b) Residual Co. has sufficient funding to complete the Claims Procedure and the wind-down activities, as evidenced by the actual ending cash balance reflected in Section G to this Report;
 - (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. APPROVAL OF THE MONITOR'S FEES AND ACTIVITIES

31. 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 ARIO, as part of the costs of the CCAA Proceedings.
32. 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 January 7, 2024 and the fees and disbursements for its legal counsel for the period of October 1, 2023 to December 31, 2023.
33. 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, 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 “**Rosenberg Affidavit**”), a copy of which is attached hereto as **Appendix “B”**.
34. 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, 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 Affidavit**”, together with the Rosenberg Affidavit, the “**Fee Affidavits**”), a copy of which is attached hereto as **Appendix “C”**.
35. The Monitor respectfully submits that the fees and disbursements of the Monitor and its counsel, as set out in the 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 Fee Affidavits.
36. The Monitor is also requesting approval of this Fifth Report of the Monitor (the “**Monitor’s Report**”) and the activities of the Monitor described in the Monitor’s Report.

J. CONCLUSION

37. For the reasons stated in this Fifth Report, the Monitor supports the relief sought by the Applicant in connection with the January 29 Motion.

The Monitor respectfully submits to the Court this, its Fifth Report.

Dated this 23rd day of January, 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', written in a cursive style.

Jeffrey Rosenberg
Senior Managing Director

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

Jodi Porepa
Senior Managing Director

APPENDIX “A”

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

THE HONOURABLE)
JUSTICE OSBORNE)
TUESDAY, THE 29TH 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

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.

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")**

NOTICE LETTER FOR THE CLAIMS PROCEDURE

**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 / 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

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 / 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 or via the telephone hotline (416-649-8129 or 1-833-981-8009), provided, however, that formal notices to the Monitor must be delivered as set out above.

DATED at Toronto, Ontario this ____ day of September, 2023.

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

SCHEDULE "B"
INSTRUCTION LETTER

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

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

INSTRUCTION LETTER FOR THE CLAIMS PROCEDURE

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 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 / 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

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 / 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 or via the telephone hotline (Phone: 1-416-649-8129 or Toll Free: 1-833-981-8009), provided, however, that formal notices to the Monitor must be delivered as set out above.

DATED at Toronto, Ontario this _____ day of September, 2023.

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

SCHEDULE "C"
PROOF OF CLAIM FORM

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

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

PROOF OF CLAIM

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

I. PARTICULARS OF CLAIMANT

1. Full Legal Name of Claimant:

_____ (the "**Claimant**")

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

2. Attention (Contact Person): _____

3. Email Address: _____

4. Telephone Number: _____

5. Fax Number: _____

6. Full Mailing Address of the Claimant:

7. Have you acquired this Claim by assignment?

Yes: No:

(If yes, attach documents evidencing assignment)

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

II. PROOF OF CLAIM

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

_____ do hereby certify:
(City and Province)

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

the Claimant; **or**

_____ of
(State Position or Title, if applicable)

(Name of Claimant or authorized representative of the Claimant)

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

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

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

III. PRE-FILING PROOF OF CLAIM

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

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

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

Debtor	Restructuring Claim Amount	Nature of Claim <i>(Secured, Priority, Unsecured or Secured)</i>	Value of Security Held <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 / 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

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 / 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

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

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

NOTICE OF REVISION OR DISALLOWANCE

TO:

Reference #:

PLEASE TAKE NOTICE that this Notice of Revision or Disallowance is being sent pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) dated August 29, 2023 (the "**Claims Procedure Order**"). All capitalized terms used and not otherwise defined in this Notice of Revision or Disallowance shall have the meaning ascribed to them in the Claims Procedure Order, which is available on the Monitor's Website at <http://cfcanada.fticonsulting.com/fireandflower/>.

The Monitor has reviewed your Proof of Claim dated _____, 2023, and has revised or disallowed your claim for the following reasons:

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

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

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

If to the Applicants:

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

Attention: Maria Konyukhova / Philip Yang

Emails: mkonyukhova@stikeman.com / 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

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 / rkennedy@tgf.ca

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

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

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

DATED this _____ day of _____, 2023.

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

SCHEDULE "E"
NOTICE OF DISPUTE

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

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

NOTICE OF DISPUTE

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.

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 / 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

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 / 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

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

Proceeding commenced at [Toronto](#)

CLAIMS PROCEDURE ORDER

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

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

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

Philip Yang (LSO #82084O)
Tel: (416) 869-5593
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.

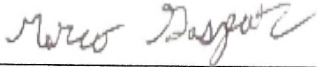
2. Attached hereto as **Exhibit "A"** to this my affidavit is a true copy of the detailed invoices setting out the fees and disbursements of the Monitor from October 1, 2023 to January 7, 2024 (the "**Fee Approval Period**"), totaling \$394,168.21, including disbursements of \$3,849.42 and HST in the 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 23rd day of January,
2024, in accordance with O. Reg 431/20,
Administering Oath or Declaration Remotely



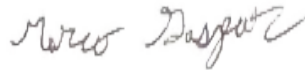
Commissioner for Taking Affidavits, etc.

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.



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
Total Professional Services			155.90	\$117,988.00
Expenses				Total
Business Meals				\$73.83
Total Expenses				\$73.83
Invoice Total				CAD Amount
				\$118,061.83
HST (13%)				\$15,348.04
Total Due				\$133,409.87

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	
\$1,050.00		per hour x total hrs	19.40
			\$20,370.00

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	
	\$590.00	per hour x total hrs	59.30
			\$34,987.00

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 Detail

October 18, 2023
Invoice No. 10290000628
Job No. 50000.1936

10/03/2023	Updating claims register for new claims; review and reconcile claims; respond to F&F hotline enquiries.	3.00	
10/04/2023	Updating claims register for new claims; review and reconcile claims; respond to F&F hotline enquiries.	3.00	
10/05/2023	Updating claims register for new claims; review and reconcile claims; respond to F&F hotline enquiries.	3.00	
10/06/2023	Updating claims register for new claims; review and reconcile claims; respond to F&F hotline enquiries.	4.50	
10/10/2023	Managing claims register and F&F inbox inquires.	3.00	
10/11/2023	Managing claims register and F&F inbox inquires.	4.50	
10/11/2023	Updating claim register dashboard for D&O claims.	2.60	
10/12/2023	Managing claims register and hotline inquires.	11.00	
10/13/2023	Managing claims register and hotline inquires.	6.00	
	\$480.00	per hour x total hrs	43.10
			\$20,688.00

Total Professional Services	CAD	\$117,988.00
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Invoice Summary

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

October 31, 2023
Invoice No. 102900000683
Job No. 500000.1936
Terms Due Upon Receipt
Currency CAD
Tax Registration:

RE: Financial Advisor

Name	Title	Rate	Hours	Total
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
Total Professional Services			84.80	\$56,718.00
Expenses				Total
Business Meals				\$63.59
Total Expenses				\$63.59
Invoice Total				CAD Amount
				\$56,781.59
HST (13%)				\$7,381.61
Total Due				\$64,163.20

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Toronto, ON M5K1G8 Canada

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



Invoice Detail

Invoice No. **October 31, 2023**
 Job No. **10290000683**
500000.1936

Total Professional Services
Jeffrey Rosenberg

10/16/2023	Work on claims.	2.00	
10/17/2023	Work on claims matters.	2.00	
10/18/2023	Work on claims.	2.00	
10/26/2023	Work on claims matters.	1.00	
10/27/2023	Work on claims; call with director.	1.00	
10/30/2023	Review and approved disbursements; work on creditor queries and calls.	1.20	
\$1,230.00		per hour x total hrs	9.20
			\$11,316.00

Jodi Porepa

10/16/2023	Call with [REDACTED]; internal status update; review and respond to enquiries.	1.30	
10/18/2023	Call with [REDACTED]; internal status update; review and respond to enquiries.	2.30	
10/19/2023	Call with [REDACTED]; internal status update; review and respond to enquiries.	3.50	
10/20/2023	Call with [REDACTED]; internal status update; review and respond to enquiries.	1.00	
10/30/2023	Review claims register; review of claims under review; internal status update.	1.10	
10/31/2023	Review claims register; review of claims under review; internal status update.	1.00	
\$1,050.00		per hour x total hrs	10.20
			\$10,710.00

Adsaran Vithyanathan

10/16/2023	Internal discussions; reviewing Proof of Claim submissions and reconciling Claims; updating the Claims register; reviewing Monitor's hotline and responding to inquiries; payment of professional fee invoices for Residual Co.	5.20	
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Invoice Detail

October 31, 2023
Invoice No. 10290000683
Job No. 500000.1936

10/17/2023	Reviewing Proof of Claim Forms; reconciling Proof of Claims to underlying documents and books and records of the Applicants; reviewing Monitor's hotline and responding to inquiries; internal discussions.	5.30	
10/18/2023	Internal discussions; reviewing Proof of Claim submissions; reconciling Proof of Claims to books and records; discussions with F&F management on Proof of Claims and reconciling items; reviewing Notices of Revision or Disallowance; reviewing Claims register; reviewing Monitor's hotline and responding via call and email.	6.40	
10/19/2023	Reconciling Proof of Claims submitted.	0.70	
10/23/2023	Internal discussions on Claims Procedure.	0.50	
10/24/2023	Internal discussions; reviewing Proof of Claim Forms and reconciling to books and records; drafting Notices of Revision or Disallowance; updating Claims register; updating internal trackers.	4.50	
10/25/2023	Internal discussions; reviewing Proof of Claim Forms and reconciling Claims to the books and records; drafting Notices of Revision or Disallowance; reviewing the Monitor's hotline; updating the Claims register; updating trackers for Claims reconciliation with the Applicants; updating trust account bank activity trackers for monthly bank reconciliations.	3.50	
10/26/2023	Internal discussions; review Monitor's hotline and respond via phone call and email; set up payments from Residual Co. for professional fees.	0.60	
10/30/2023	Reviewing Monitor's hotline and responding via phone call and email; internal discussions on Claims Procedure; updating Claims reconciliation trackers for distribution to management; updating the Claims register; reconciling Proof of Claim submissions.	2.00	
10/31/2023	Internal discussions on Claims Procedure; reviewing Proof of Claim Forms; reconciliation of Claims.	1.30	
	\$590.00	per hour x total hrs	30.00
			\$17,700.00

Tessa Chiricosta

10/16/2023	F&F claims register clean up and review of logged claims.	6.00
10/17/2023	Logging claims as per the claims register process; reviewing inbox for completeness of claims registered.	5.40
10/18/2023	Logging claims as per the claims register process; reviewing inbox for completeness of claims registered.	8.00

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



Invoice Detail

Invoice No. **October 31, 2023**
Job No. **10290000683**
50000.1936

10/19/2023	Logging claims as per the claims register process; reviewing inbox for completeness of claims registered.	5.00	
10/20/2023	Logging claims as per the claims register process; reviewing inbox for completeness of claims registered.	1.50	
10/23/2023	Checking employee Proof of Claim debtors to record of employment support provided.	1.50	
10/24/2023	Updating claims register and claims reconciliations based on updated values provided by F&F (██████).	3.00	
10/25/2023	Creating dashboard/excel tracker for claims variances.	2.00	
10/25/2023	Summarizing all claim variances outstanding for F&F's review.	2.00	
10/31/2023	Internal discussion regarding claims reconciliation process and relevant parties.	1.00	
	\$480.00	per hour x total hrs	35.40
			\$16,992.00

Total Professional Services		CAD	\$56,718.00
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Invoice Summary

November 17, 2023
Invoice No. 102900000693
Job No. 50000.1936
Terms Due Upon Receipt
Currency CAD
Tax Registration:

RE: Financial Advisor

Current Invoice Period: Charges Posted through November 12, 2023

Name	Title	Rate	Hours	Total
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
Total Professional Services			33.00	\$31,016.00

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



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	
	\$1,230.00	per hour x total hrs	13.60
			\$16,728.00

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	
	\$1,050.00	per hour x total hrs	6.20
			\$6,510.00

Hailey Liu

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

Adsaran Vithiyananthan

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



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		
	\$590.00	per hour x total hrs	11.20	\$6,608.00

Tessa Chiricosta

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

Total Professional Services			CAD	\$31,016.00
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Invoice Summary

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

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

November 24, 2023

RE: Financial Advisor

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

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

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



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		
	\$1,230.00	per hour x total hrs	8.00	\$9,840.00

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		
	\$590.00	per hour x total hrs	3.50	\$2,065.00

Total Professional Services			CAD	\$11,905.00
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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

Name	Title	Rate	Hours	Total
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
Total Professional Services			28.20	\$25,983.00

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



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	
\$1,230.00		per hour x total hrs	9.00
			\$11,070.00

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	
\$1,050.00		per hour x total hrs	7.60
			\$7,980.00

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		
\$690.00		per hour x total hrs	6.50	\$4,485.00

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		
\$480.00		per hour x total hrs	5.10	\$2,448.00

Total Professional Services	CAD	\$25,983.00
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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

Name	Title	Rate	Hours	Total
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
Total Professional Services			62.00	\$57,368.00

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



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		
\$1,230.00		per hour x total hrs	20.00	\$24,600.00

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		
\$1,050.00		per hour x total hrs	17.30	\$18,165.00

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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	
	\$690.00	per hour x total hrs	0.30
			\$207.00

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

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 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		
	\$590.00	per hour x total hrs	24.40	\$14,396.00

Total Professional Services CAD \$57,368.00



Invoice Summary

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

Invoice No. **January 08, 2024**
Job No. **102900000850**
Terms **500000.1936**
Currency **Due Upon Receipt**
Tax Registration: **CAD**

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
Total Professional Services			41.00	\$33,366.00

Expenses	Total
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
Total Expenses	\$3,712.00

Invoice Total	CAD Amount
	\$37,078.00
HST (13%)	\$4,820.14
Total Due	\$41,898.14



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	
	\$1,230.00	per hour x total hrs	10.60 \$13,038.00

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	
	\$1,050.00	per hour x total hrs	5.20 \$5,460.00

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	
	\$590.00	per hour x total hrs	25.20
			\$14,868.00

Total Professional Services CAD \$33,366.00



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. 500000.1936
Terms Due Upon Receipt
Currency CAD
Tax Registration:

RE: Financial Advisor

Current Invoice Period: Charges posted through January 07, 2024

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

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

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. January 10, 2024
Job No. 10290000859
 500000.1936

Total Professional Services
Jodi Porepa

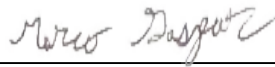
01/02/2024	Internal status update; review landlord reconciliations and verbiage for claims; review follow up on disallowance notices.	1.30	
	\$1,050.00	per hour x total hrs	1.30
			\$1,365.00

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	
	\$590.00	per hour x total hrs	15.70
			\$9,263.00

Total Professional Services		CAD	\$10,628.00
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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.

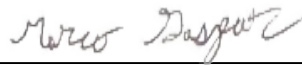
A handwritten signature in cursive script, appearing to read "Marco Gaspar", is written above a horizontal line.

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
Total		344,972.00	3,849.42	45,346.79	394,168.21	433.40	795.97

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.



Commissioner for Taking Affidavits (or as may be)

MARCO GASPAR

Total				
Name	Title	Hourly Rate	Hours	Total
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

Tel: (416) 304-0060

Rebecca L. Kennedy (LSO# 61146S)

Email: 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 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.

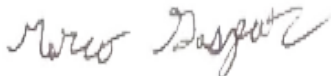
5. Attached hereto as Exhibit “C” is a schedule summarizing the respective years of call, where applicable, and billing rates of each of the TGF professionals who acted for the Monitor during the Fee Approval Period.

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.

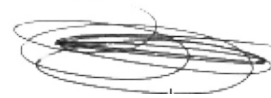
7. The hourly billing rates outlined in Exhibit “C” to this affidavit are comparable to the hourly rates charged by TGF for services rendered in relation to similar proceedings.

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 23rd day of
January, 2024, in accordance with
O. Reg 431/20, *Administering Oath or
Declaration Remotely*.

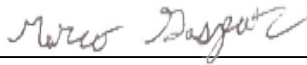


Commissioner for Taking Affidavits, etc.
MARCO GASPARI
LSO# 84199A



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.



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
Total Fees			\$41,180.00
HST (@ 13%) on Fees			<u>\$5,353.40</u>
Total Fees and HST			\$46,533.40
<u>DISBURSEMENTS</u>			
3% Administrative Fee			<u>\$1,235.40</u>
Total Taxable Disbursements			\$1,235.40
HST (@ 13%) on Taxable Disbursements			\$160.60
Total *Non-Taxable Disbursements			<u>\$0.00</u>
Total Disbursements and HST			<u>\$1,396.00</u>
TOTAL NOW DUE			<u>\$47,929.40</u>

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



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
Total Fees			\$38,585.00
HST (@ 13%) on Fees			<u>\$5,016.05</u>
Total Fees and HST			\$43,601.05
<u>DISBURSEMENTS</u>			
3% Administrative Fee			\$1,157.55
Total Taxable Disbursements			\$1,157.55
HST (@ 13%) on Taxable Disbursements			\$150.48
Total *Non-Taxable Disbursements			<u>\$0.00</u>
Total Disbursements and HST			<u>\$1,308.03</u>
TOTAL NOW DUE			<u>\$44,909.08</u>

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
Total Fees			\$35,632.50
HST (@ 13%) on Fees			<u>\$4,632.23</u>
Total Fees and HST			\$40,264.73

DISBURSEMENTS

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

THORNTON GROUT FINNIGAN LLP

Per: Leanne M. Williams

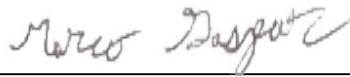
E.& O.E. GST/HST #87042 1039 RT0001 * GST/HST Exempt

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*

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".

Commissioner for Taking Affidavits (or as may be)

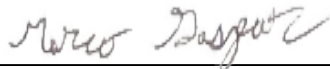
MARCO GASPAR

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
TOTALS:		152.4	\$ 115,397.50	\$ 3,461.93	\$ 15,451.73	\$ 134,311.16	

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.



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**

Legal Professional	Position	Year of Call	Rate/hr 2023	Hrs	Fees
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
Total:				152.40	\$ 115,397.50

**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

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

Proceedings commenced at Toronto, Ontario

AFFIDAVIT OF LEANNE M. WILLIAMS

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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

FIFTH REPORT OF FTI CONSULTING CANADA INC.,
AS MONITOR
January 23, 2024

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Lawyers for the Court-appointed Monitor of the Applicants