



This is the 2nd affidavit  
of Wen-Shih Yang in this case  
and was made on August 1, 2023

No. S-235288  
Vancouver Registry

**IN THE SUPREME COURT OF BRITISH COLUMBIA**

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 AND ARRANGEMENT OF  
NEXTPOINT FINANCIAL, INC. AND THOSE PARTIES LISTED ON SCHEDULE "A"

PETITIONERS

**AFFIDAVIT**

I, Wen-Shih Yang, of Suite 2700 - 1133 Melville Street, Vancouver, British Columbia, Legal Assistant, AFFIRM THAT:

1. I am an employee of the law firm of DLA Piper (Canada) LLP, counsel for the Petitioners, NextPoint Financial Inc. and those parties listed on Schedule "A" in this proceeding. I have personal knowledge of the facts and matters hereinafter deposed to in this Affidavit, except where they are stated to be made upon information and belief and where so stated I verily believe them to be true.
2. Attached and marked as **Exhibit "A"** to my affidavit is a true copy of the Provisional Relief Order granted by the United States Bankruptcy Court for the District of Delaware, dated July 27, 2023.

3. Attached and marked as **Exhibit "B"** to my affidavit is a true copy of the Joint Administration Order granted by the United States Bankruptcy Court for the District of Delaware, dated July 27, 2023.

AFFIRMED BEFORE ME at Vancouver, )  
British Columbia, on August 1, 2023. )



\_\_\_\_\_)  
A Commissioner for taking Affidavits for )  
British Columbia. )



\_\_\_\_\_)  
Wen-Shih Yang )

**Samantha Arbor**  
*Barrister & Solicitor*  
**DLA Piper (Canada) LLP**  
1133 Melville Street, Suite 2700  
Vancouver, BC V6E 4E5  
604.687.9444

**Schedule "A"**

1. NextPoint Financial, Inc.
2. NPI Holdco LLC

**Liberty Tax Entities**

1. LT Holdco, LLC
2. LT Intermediate Holdco, LLC
3. SiempreTax+ LLC
4. JTH Tax LLC
5. Liberty Tax Holding Corporation
6. Liberty Tax Service Inc.
7. JTH Financial, LLC
8. JTH Properties 1632, LLC
9. Liberty Credit Repair, LLC
10. Wefile, LLC
11. JTH Tax Office Properties, LLC
12. LTS Software LLC
13. JTH Court Plaza, LLC
14. 360 Accounting Solutions, LLC
15. LTS Properties, LLC

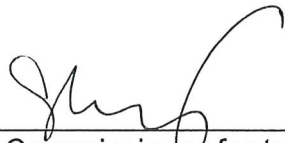
**Community Tax Entities**

16. CTAX Acquisition LLC
17. Community Tax Puerto Rico LLC
18. Community Tax LLC

**LoanMe Entities**

19. NPLM Holdco LLC
20. MMS Servicing LLC
21. LoanMe, LLC
22. LoanMe Funding, LLC
23. LM Retention Holdings, LLC
24. LoanMe Trust Prime 2018-1
25. LoanMe Trust SBL 2019-1
26. LoanMe Stores LLC
27. InsightsLogic LLC
28. LM 2020 CM I SPE, LLC

This is **Exhibit "A"** referred to in the Affidavit of Wen-Shih Yang sworn before me at Vancouver, British Columbia on this the 1st day of August, 2023.



A Commissioner for taking Affidavits for  
British Columbia

**Samantha Arbor**

*Barrister & Solicitor*

**DLA Piper (Canada) LLP**

1133 Melville Street, Suite 2700

Vancouver, BC V6E 4E5

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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

NEXTPPOINT FINANCIAL INC. *et. al*,

Debtors in a foreign proceeding.<sup>1</sup>

Chapter 15

Case No. 23-10983 (TMH)

(Jointly Administered)

Re: **D.I. 6**

**ORDER GRANTING PROVISIONAL RELIEF PURSUANT  
TO SECTION 1519 OF THE BANKRUPTCY CODE**

Upon the motion for certain provisional and injunctive relief (the “**Motion**”)<sup>2</sup> filed by the foreign representative (the “**Foreign Representative**”) of the above-captioned debtors (collectively, the “**Debtors**”) seeking entry of an order granting provisional relief (the “**Order**”) under the Bankruptcy Code to protect the Debtors and their property within the territorial jurisdiction of the United States pending recognition of the Debtors’ proceedings currently pending in Canada pursuant to the CCAA (the “**Canadian Proceedings**”); and upon this Court’s review and consideration of the Motion, Verified Petition, Kravitz Declaration, and the Brousson Declaration; this Court having jurisdiction to consider the Motion and the relief requested therein

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<sup>1</sup> The Debtors in these chapter 15 proceedings, together with the last four digits of their business identification numbers are: NextPoint Financial Inc. (6134); LT Holdco, LLC (8090); LT Intermediate Holdco, LLC (0811); SiempreTax+ LLC (6145); JTH Tax LLC (8391); Liberty Tax Holding Corporation (N/A); Liberty Tax Service, Inc. (N/A); JTH Financial, LLC (1522); JTH Properties 1632, LLC (0248); Liberty Credit Repair, LLC (5427); Wefile, LLC (6778); JTH Tax Office Properties, LLC (0248); LTS Software LLC (6450), JTH Court Plaza, LLC (2116); 360 Accounting Solutions LLC (8312); LTS Properties, LLC (9088); NPI Holdco LLC (1936); CTAX Acquisition LLC (6975); Community Tax Puerto Rico LLC (4349); Community Tax LLC (8001); NPLM Holdco LLC (8132); MMS Servicing LLC (7430); LoanMe, LLC (5663); LoanMe Funding, LLC (2305); LM Retention Holdings, LLC (N/A); LoanMe Trust-Prime 2018-1 (0257); LoanMe Trust SBL 2019-1 (N/A); LoanMe Stores, LLC (3810); InsightsLogic, LLC (0818); and LM 2020 CM I SPE, LLC (N/A). The location of the Debtors’ headquarters is 500 Grapevine Hwy, Suite 402, Hurst, TX 76054, and the Debtors’ mailing address is 1133 Melville St., Suite 2700, Vancouver, BC V6E 4E5.

<sup>2</sup> Capitalized terms used by not otherwise defined herein shall have the meanings ascribed to them in the Motion.

pursuant to 28 U.S.C. §§ 157 and 1334, and 11 U.S.C. §§ 109 and 1501; consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P); venue being proper before this Court pursuant to 28 U.S.C. § 1410(1) and (3); appropriate, sufficient and timely notice of the Motion and the hearing thereon having been given pursuant to Bankruptcy Rules 1011(b) and 2002(q) and Local Rule 9013-1(m); and upon the record established at such hearing; and it appearing that the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors; it appearing that the relief requested in the Motion is necessary and beneficial to the Debtors; and no objections or other responses having been filed that have not been overruled, withdrawn or otherwise resolved; and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY FOUND AND DETERMINED THAT:**

A. The findings and conclusions set forth herein constitute this Court's findings of fact and conclusions of law pursuant to Bankruptcy Rule 7052 and made applicable to these proceedings pursuant to Bankruptcy Rule 9014. To the extent any of the following findings of fact constitute conclusions of law, they are adopted as such.

B. There is a substantial likelihood that the Foreign Representative will successfully demonstrate that the Canadian Proceedings constitute a "foreign main proceeding" or, in the alternative "foreign non-main proceedings" as defined in section 1502(4) and (5) of the Bankruptcy Code and that the Court will determine that the additional relief sought herein, including the relief under sections 362 and 364, is necessary to effectuate the purpose of chapter 15 and the assets of the Debtors and the interests of creditors as contemplated by section 1521 of the Bankruptcy Code.

C. The commencement or continuation of any action or proceeding in the United States against the Debtors should be enjoined pursuant to sections 105(a) and 1519 of the Bankruptcy Code to permit the expeditious and economical administration of the Canadian Proceedings, and such relief will either (a) not cause an undue hardship to other parties in interest or (b) any hardship to parties is outweighed by the benefits of the relief requested.

D. Consistent with findings by the Canadian Court and relief granted under the Initial Order, unless a preliminary injunction is issued with respect to the Debtors, and to the same extent provided in the Initial Order, there is a material risk that the Debtors' creditors or other parties-in-interest in the United States could use the Canadian Proceedings and these chapter 15 cases as a pretext to exercise certain remedies with respect to the Debtors.

E. Such acts could (a) interfere with the jurisdictional mandate of this Court under chapter 15 of the Bankruptcy Code, (b) interfere with and cause harm to the Debtors' efforts to administer the Canadian Proceedings, (c) interfere with the Debtors' operations, and (d) undermine the Debtors' efforts to achieve an equitable result for the benefit of all of the Debtors' creditors. Accordingly, there is a material risk that the Debtors may suffer immediate and irreparable injury, and it is therefore necessary that the Court enter this Order.

F. The Initial Order provides for, among other things, certain charges and security in the Debtors' Property, including an Administration Charge, a Directors Charge, CRO Charge, and the DIP Lenders' Charge. Further, the Initial Order authorizes the Debtors to borrow from the DIP Lenders such amounts from time to time as the Debtors may consider necessary and desirable up to an aggregate principal amount not exceeding \$25,000,000 on the terms and conditions set forth in the DIP Term Sheet and provides that all of the Property of the Debtors is subject to the DIP



Lenders' Charge as security for the Interim Financing Obligations (as defined in the DIP Term Sheet).

G. Entry of an order of this Court recognizing and enforcing the Initial Order in the United States and applying the DIP Charges to the Debtors' property located in the territorial jurisdiction of the United States, is necessary to give effect to the Initial Order as it relates to the Debtors and their Property in the United States and is required by the DIP Term Sheet.

H. The Foreign Representative has demonstrated that the incurrence of the indebtedness under the DIP Facility and the granting of liens and charges negotiated in connection with the DIP Facility, as authorized by the Initial Order is necessary to prevent irreparable harm to the Debtors. Without such financing, the Debtors will be unable to continue operations and fund their restructuring proceedings, which will significantly impair the value of the Debtors and their assets. Further, the amount that the Debtors have been authorized to borrow pursuant to the Initial Order is reasonably necessary for the continued operations of the Debtors in the ordinary course of business pending entry of the Recognition Order.

I. The Foreign Representative has demonstrated that the terms of the DIP Facility, as approved by the Initial Order are fair and reasonable and were entered into in good faith by the Debtors and the DIP Lenders and that the DIP Lenders would not have extended financing without the protections provided by section 364 of the Bankruptcy Code, made applicable by section 1519(a)(3) of the Bankruptcy Code. The Foreign Representative has demonstrated that the terms of the DIP Facility are reasonable under the circumstances.

J. The Foreign Representative has demonstrated that, in the interest of comity, the purpose of chapter 15 is carried out by granting recognition and giving effect to the Initial Order.

K. The interest of the public will be served by this Court's entry of this Order.

L. The Foreign Representatives and the Debtors are entitled to the full protections and rights available pursuant to section 1519(a)(1)-(3) of the Bankruptcy Code.

**NOW, THEREFORE, IT IS HEREBY ORDERED THAT:**

1. Beginning on the Petition Date and continuing until the date of the entry of an order of this Court recognizing the Canadian Proceedings as “foreign main proceedings” or in the alternative, “foreign non-main proceedings” as defined in section 1502(4) or, in the alternative of the Bankruptcy Code and the Foreign Representative as a “foreign representative” as defined in section 101(24) of the Bankruptcy Code (unless otherwise extended pursuant to section 1519(b) of the Bankruptcy Code), with respect to the Debtors:

- a. the Foreign Representative shall be the representative of the Debtors with full authority to administer the Debtors’ assets and affairs in the United States.
- b. section 362 of the Bankruptcy Code shall apply with respect to each of the Debtors and the property of each of the Debtors that is within the territorial jurisdiction of the United States. For the avoidance of doubt and without limiting the generality of the foregoing, this Order shall impose a stay within the territorial jurisdiction of the United States of:
  - i. the execution against any of the Debtors’ assets;
  - ii. the commencement or continuation, including the issuance or employment of process of, any judicial, administrative or any other action or proceeding involving or against the Debtors or their assets or proceeds thereof, or to recover a claim or enforce any judicial, quasi-judicial, regulatory, administrative or other judgment, assessment, order, lien or arbitration award against the Debtors or their assets or proceeds thereof, or to exercise any control over the Debtors’ assets, located in the United States except as authorized by the Debtors in writing;
  - iii. the creation, perfection, seizure, attachment, enforcement, or execution of liens or judgments against the Debtors’ property in the United States or from transferring, encumbering or otherwise disposing of or interfering with the Debtors’ assets or agreements in the United States without the express consent of the Foreign Representative;

- iv. any act to collect, assess, or recover a claim against any of the Debtors that arose before the commencement of the Debtors' chapter 15 cases; and
  - v. the setoff of any debt owing to any of the Debtors that arose before the commencement of the Debtors' chapter 15 cases against any claim against of the Debtors.
- c. section 364 of the Bankruptcy Code is applicable with respect to each of the Debtors and the property of each of the Debtors that is within the territorial jurisdiction of the United States. For the avoidance of doubt and without limiting the generality of the foregoing, this Order, without limitation:
- i. shall grant liens and security interests in the Debtors' Property located within the territorial jurisdiction of the United States pursuant to section 364(d)(1) of the Bankruptcy Code in respect of, and in accordance with, the Administration Charge, Directors' Charge, CRO Charge and DIP Lenders' Charge; and
  - ii. finds any loans made by the DIP Lender in accordance with the DIP Term Sheet prior to the entry of the Recognition Order are extended in "good faith" as contemplated by 364(e) of the Bankruptcy Code, such that the validity of DIP Loans, and the priority of the DIP Lenders' Charge in respect of the Debtors' Property located within the territorial jurisdiction of the United States shall not be affected by any reversal or modification of this Order on appeal or the entry of an order denying the Debtors' request for entry of the Recognition Order.
- d. the Foreign Representative shall have the rights and protections to which the Foreign Representative is entitled under chapter 15 of the Bankruptcy Code, including, but not limited to, the protections limiting the jurisdiction of United States Courts over the Foreign Representative in accordance with section 1510 of the Bankruptcy Code and the granting of additional relief in accordance with sections 1519(a)(3) and 1521 of the Bankruptcy Code; and
- e. notwithstanding any provision in the Bankruptcy Rules to the contrary, (i) this Order shall be effective immediately and enforceable upon entry, (ii) the Foreign Representative is not subject to any stay in the implementation, enforcement, or realization of the relief granted in this Order, and (iii) the Foreign Representative is authorized and empowered, and may, in its discretion and without further delay, take any action and perform any act necessary to implement and effectuate the terms of the Provisional Relief Order.

2. The Foreign Representative, in connection with its appointment as the “foreign representative” in these cases, and the Debtors, is hereby granted the full protections and rights available pursuant to section 1519(a)(1)-(3) of the Bankruptcy Code.

3. Pursuant to sections 1519 and 364 of the Bankruptcy Code, to the extent authorized under the Initial Order, the Court grants, on a provisional basis, the Administration Charge, the Directors’ Charge, DIP Lenders’ Charge and the CRO Charge on all the Debtors’ Property located in the territorial jurisdiction of the United States in the same priority granted in the Canadian Proceedings.

4. The Initial Order (as entered by the Canadian Court), attached hereto as **Exhibit 1**, is hereby given full force and effect on a provisional basis with respect to the Debtors and their property located in the territorial jurisdiction of the United States, including, without limitation, the sections of the Initial Order (a) staying the commencement or continuation of any actions against the Debtors and their assets and (b) granting the Directors’ Charge, Administration Charge, DIP Lenders’ Charge and CRO Charge.

5. Pending entry by this Court of the Recognition Order, the Foreign Representative and the Debtors are entitled to the benefits of, and may comply with, the terms and conditions of the Directors’ Charge, Administration Charge, DIP Lenders’ Charge and CRO Charge, including, but not limited to, the payment of associated fees and expenses as they come due without further notice or order of this Court.

6. This Order shall be sufficient and conclusive notice and evidence of the grant, validity, perfection, and priority of the liens granted in the Canadian Proceedings as they apply to the Debtors and their property located in the territorial jurisdiction of the United States in respect of the Administration Charge, the Directors’ Charge, the CRO Charge and the DIP Lenders’

Charge without the necessity of filing or recording this Order or any financing statement, mortgage, or other instrument or document which may otherwise be required under the law of any jurisdiction; provided that the Debtors are authorized to execute, and the DIP Lenders may file or record, any financing statements, mortgages, other instruments to further evidence the validity, perfection, and priority of the liens granted in the Canadian Proceedings as they apply to the Debtors and their property located in the territorial jurisdiction of the United States.

7. The DIP Term Sheet has been negotiated in good faith between the Debtors and the DIP Lender. Any financial accommodations to the Debtors by the DIP Lenders pursuant to the Initial Order and the DIP Term Sheet shall be deemed to have been made by the DIP Lenders in good faith, as that term is used in section 364(e) of the Bankruptcy Code. Accordingly, pursuant to sections 364(e), 1521(a)(7), and 105(a) of the Bankruptcy Code, section 364(e) of the Bankruptcy Code hereby applies for the benefit of the DIP Lender, and the validity of the indebtedness, and the priority of the liens authorized by the Initial Order, made enforceable in the United States by this Order, shall not be affected by any reversal or modification of this Order on appeal or the entry of any order denying recognition of the Canadian Proceedings pursuant to section 1517 of the Bankruptcy Code.

8. Pursuant to Bankruptcy Rule 7065, the security provisions of rule 65(c) of the Federal Rules of Civil Procedure are waived.

9. Service procedures as set forth in the Notice Procedures Motion shall be deemed good and sufficient service and adequate notice for all purposes. The Foreign Representative, the Debtors, and their respective agents are authorized to serve or provide any notices required under the Federal Rules, Bankruptcy Rules or Local Rules.

10. The requirements set forth in Bankruptcy Rule 1007(a)(4)(B) are waived with respect to the Provisional Relief, to the extent such requirements have not already been satisfied by the Bankruptcy Disclosures.

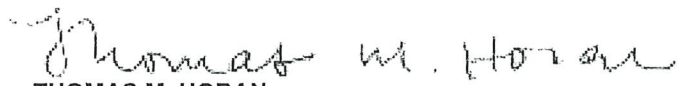
11. The banks and financial institutions with which the Debtors maintain bank accounts or on which checks are drawn or electronic payment requests made in payment of prepetition or postpetition obligations are authorized and directed to continue to service and administer the Debtors' bank accounts without interruption and in the ordinary course and to receive, process, honor and pay any and all such checks, drafts, wires and automatic clearing house transfers issued, whether before or after the Petition Date and drawn on the Debtors' bank accounts by respective holders and makers thereof and at the direction of the Foreign Representative or the Debtors, as the case may be.

12. The Foreign Representative is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.

13. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

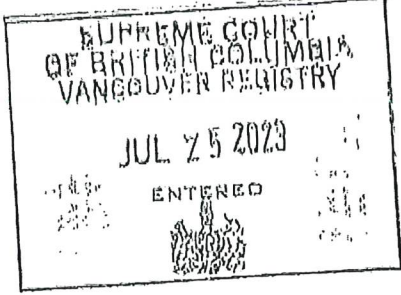
14. This Court shall retain jurisdiction with respect to the enforcement, amendment or modification of this Order, any requests for additional relief or any adversary proceeding brought in and through these chapter 15 cases, and any request by an entity for relief from the provisions of this Order, for cause shown, that is properly commenced and within the jurisdiction of this Court.

Dated: July 27th, 2023  
Wilmington, Delaware

  
THOMAS M. HORAN  
UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT 1**

**Initial Order**



No. S-235288  
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

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

AND

IN THE MATTER OF A PLAN OF COMPROMISE AND ARRANGEMENT OF NEXTPOINT  
FINANCIAL, INC. AND THOSE PARTIES LISTED ON SCHEDULE "A"

PETITIONERS

ORDER MADE AFTER APPLICATION

BEFORE THE HONOURABLE )  
 ) July 25, 2023  
JUSTICE FITZPATRICK )

THE APPLICATION of the Petitioners coming on for hearing at Vancouver, British Columbia, on the 25<sup>th</sup> day of July, 2023 (the "Order Date"); AND ON HEARING Jeffrey D. Bradshaw, Samantha Arbor, and Parker Fogler, Articled Student, counsel for the Petitioners and those other counsel listed on Schedule "B" hereto; AND UPON READING the material filed, including the First Affidavit of Peter Kravitz sworn July 25, 2023 (the "Kravitz Affidavit") and the consent of FTI Consulting Inc. to act as Monitor; AND UPON BEING ADVISED that the secured creditors who are likely to be affected by the charges created herein here given notice; AND pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985 c. C-36 as amended (the "CCAA"), the British Columbia Supreme Court Civil Rules and the Inherent jurisdiction of this Honourable Court;

THIS COURT ORDERS AND DECLARES THAT:

SERVICE

1. Service of the materials filed in support of this Application by the Petitioners shall be deemed good and valid and, further, shall be and is hereby abridged, such that the service of such application materials is deemed to be timely and sufficient.



## JURISDICTION

2. The Petitioners are companies to which the CCAA applies. For greater certainty, the companies set out in Schedule "A" to this Order shall enjoy the benefits of the protections provided herein, and shall be subject to the same restrictions hereunder.

## DEFINED TERMS

3. Capitalized terms that are used in this Order shall have the meanings ascribed to them in the Kravitz Affidavit if they are not otherwise defined herein.

## SUBSEQUENT HEARING DATE

4. The hearing of the Petitioners' application for an extension of the Stay Period (as defined in paragraph 21 of this Order) and for any ancillary relief shall be held at the Courthouse at 800 Smithe Street, Vancouver, British Columbia at 9 a.m. on ~~August~~ THURSDAY, the 3 day of August, 2023 or such other date as this Court may order. *W* *THURSDAY* *07*

## POSSESSION OF PROPERTY AND OPERATIONS

5. Subject to this Order and any further Order of this Court, the Petitioners shall remain in possession and control of its current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate including all proceeds thereof (the "Property"), and continue to carry on its business (the "Business") in the ordinary course and in a manner consistent with the preservation of the Business and the Property. The Petitioners shall be authorized and empowered to continue to retain and employ the employees, consultants, agents, experts, accountants, counsel and such other persons (collectively, "Assistants") currently retained or employed by them, with liberty to retain such further Assistants as they deem reasonably necessary or desirable in the ordinary course of business or for carrying out the terms of this Order.

6. The Petitioners shall be entitled to continue to utilize the central cash management system currently in place as described in the Kravitz Affidavit, or, with the consent of the Interim Lender (as hereinafter defined), replace it with another substantially similar central cash management system (the "Cash Management System") and that any present or future bank providing the Cash Management System shall not be under any obligation whatsoever to inquire into the propriety, validity or legality of any transfer, payment, collection or other action taken under the Cash Management System, or as to the use or application by the Petitioners of funds transferred, paid, collected or otherwise dealt with in the Cash Management System, shall be entitled to provide the Cash Management System without any liability in respect thereof to any Person (as hereinafter defined) other than the Petitioners, pursuant to the terms of the documentation applicable to the Cash Management System, and shall be, in its capacity as provider of the Cash

Management System, an unaffected creditor under any plan of compromise and arrangement (a "Plan") with regard to any claims or expenses it may suffer or incur in connection with the provision of the Cash Management System.

7. The Petitioners shall be entitled, but not required, to pay the following expenses which may have been incurred prior to the Order Date:

- (a) all outstanding wages, salaries, employee and pension benefits (including long and short term disability payments), vacation pay and expenses (but excluding severance pay) payable before or after the Order Date, in each case incurred in the ordinary course of business and consistent with the relevant compensation policies and arrangements existing at the time incurred (collectively "Wages"); and
- (b) the fees and disbursements of any Assistants retained or employed by the Petitioners which are related to the Petitioners' restructuring, at their standard rates and charges, including payment of the fees and disbursements of legal counsel retained by the Petitioners, whenever and wherever incurred, in respect of:
  - (i) these proceedings or any other similar proceedings in other jurisdictions in which the Petitioners or any subsidiaries or affiliated companies of the Petitioners are domiciled;
  - (ii) any litigation in which the Petitioners are named as a party or is otherwise involved, whether commenced before or after the Order Date; and
  - (iii) any related corporate matters.

8. Except as otherwise provided herein, and subject to the terms of the Definitive Documents, the Petitioners shall be entitled to pay all expenses reasonably incurred by the Petitioners in carrying on the Business in the ordinary course following the Order Date, and in carrying out the provisions of this Order, which expenses shall include, without limitation:

- (a) all expenses and capital expenditures reasonably incurred and which are necessary for the preservation of the Property or the Business including, without limitation, payments on account of insurance (including directors' and officers' insurance), maintenance and security services, provided that any capital expenditure exceeding \$500,000 shall be approved by the Monitor;
- (b) all obligations incurred by the Petitioners after the Order Date, including without limitation, with respect to goods and services actually supplied to the Petitioners following the Order Date (including those under purchase orders outstanding at the Order Date but excluding any interest on the Petitioners' obligations incurred prior to the Order Date); and

- (c) fees and disbursements of the kind referred to in paragraph 7(b) which may be incurred after the Order Date.
9. The Petitioners are authorized to remit, in accordance with legal requirements, or pay:
- (a) any statutory deemed trust amounts in favour of the Crown in right of Canada or of any Province thereof or any other taxation authority which are required to be deducted from Wages, including, without limitation, amounts in respect of (i) employment insurance, (ii) Canada Pension Plan, (iii) Quebec Pension Plan, and (iv) income taxes or any such claims which are to be paid pursuant to Section 6(3) of the CCAA;
  - (b) all goods and services or other applicable sales taxes (collectively, "Sales Taxes") required to be remitted by the Petitioners in connection with the sale of goods and services by the Petitioners, but only where such Sales Taxes accrue or are collected after the Order Date, or where such Sales Taxes accrued or were collected prior to the Order Date but not required to be remitted until on or after the Order Date;
  - (c) any amount payable to the Crown in right of Canada or of any Province thereof or any political subdivision thereof or any other taxation authority in respect of municipal property taxes, municipal business taxes or other taxes, assessments or levies of any nature or kind which are entitled at law to be paid in priority to claims of secured creditors; and
  - (d) all interest and fees payable from time to time pursuant to and in accordance with the NextPoint Revolver Facility Agreement.
10. Until such time as a real property lease is disclaimed in accordance with the CCAA, the Petitioners shall pay all amounts constituting rent or payable as rent under real property leases (including, for greater certainty, common area maintenance charges, utilities and realty taxes and any other amounts payable as rent to the landlord under the lease) based on the terms of existing lease arrangements or as otherwise may be negotiated between the Petitioners and the landlord from time to time ("Rent"), for the period commencing from and including the Order Date, twice-monthly in equal payments on the first and fifteenth day of the month in advance (but not in arrears). On the date of the first of such payments, any Rent relating to the period commencing from and including Order Date shall also be paid.
11. Except as specifically permitted herein, the Petitioners are hereby directed, until further Order of this Court:
- (a) to make no payments of principal, interest thereon or otherwise on account of amounts owing by the Petitioners to any of their creditors as of the Order Date except as authorized by this Order;

- (b) to make no payments in respect of any financing leases which create security interests;
- (c) to grant no security interests, trust, mortgages, liens, charges or encumbrances upon or in respect of any of their Property, nor become a guarantor or surety, nor otherwise become liable in any manner with respect to any other person or entity except as authorized by this Order;
- (d) to not grant credit except in the ordinary course of the Business only to its customers for goods and services actually supplied to those customers, provided such customers agree that there is no right of set-off in respect of amounts owing for such goods and services against any debt owing by the Petitioners to such customers as of the Order Date; and
- (e) to not incur liabilities except in the ordinary course of Business.

#### FINANCIAL ARRANGEMENTS

12. The Petitioners are hereby authorized and empowered to borrow, repay and reborrow from Republic pursuant and subject to the terms of the Republic Facility Agreement.

13. The Petitioners are hereby authorized and empowered to borrow, repay and reborrow from FCB pursuant and subject to the terms of the FCB Facility Agreement, subject to the terms of the Accommodation Agreement and the Definitive Documents.

14. FCB shall be entitled to and is hereby granted a charge (the "**Franchisee Lender Charge**") on the Property of the Liberty Tax group of companies in an amount equal to the value of the indebtedness, interest, fees, liabilities and obligations to FCB incurred after the granting of this Order under and pursuant to the FCB Facility Agreement.

#### RESTRUCTURING

15. Subject to such requirements as are imposed by the CCAA, the Petitioners shall have the right to:

- (a) terminate the employment of such of its employees or temporarily lay off such of its employees as it deems appropriate; and
- (b) pursue all avenues of refinancing for its Business or Property, in whole or part;

all of the foregoing to permit the Petitioners to proceed with an orderly restructuring of the Business (the "**Restructuring**").

16. The Petitioners shall provide each of the relevant landlords with notice of the Petitioners' intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Petitioners' entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors who claim a security interest in the fixtures, such landlord and the Petitioners, or by further Order of this Court upon application by the Petitioners, the landlord or the applicable secured creditors on at least two (2) clear days' notice to the other parties. If the Petitioners disclaim the lease governing such leased premises in accordance with Section 32 of the CCAA, it shall not be required to pay Rent under such lease pending resolution of any dispute concerning such fixtures (other than Rent payable for the notice period provided for in Section 32(5) of the CCAA), and the disclaimer of the lease shall be without prejudice to the Petitioners' claim to the fixtures in dispute.

17. If a notice of disclaimer is delivered pursuant to Section 32 of the CCAA, then: (a) during the period prior to the effective time of the disclaimer, the landlord may show the affected leased premises to prospective tenants during normal business hours on giving the Petitioners and the Monitor 24 hours' prior written notice; and (b) at the effective time of the disclaimer, the landlord shall be entitled to take possession of any such leased premises without waiver of or prejudice to any claims the landlord may have against the Petitioners, or any other rights the landlord might have, in respect of such lease or leased premises and the landlord shall be entitled to notify the Petitioners of the basis on which it is taking possession and gain possession of and re-lease such leased premises to any third party or parties on such terms as the landlord considers advisable, provided that nothing herein shall relieve the landlord of its obligation to mitigate any damages claimed in connection therewith.

18. Pursuant to Section 7(3)(c) of the *Personal Information Protection and Electronics Documents Act*, S.C. 2000, c. 5 and Section 18(1)(o) of the *Personal Information Protection Act*, S.B.C. 2003, c. 63, and any regulations promulgated under authority of either Act, as applicable (the "Relevant Enactment"), the Petitioners, in the course of these proceedings, is permitted to, and hereby shall, disclose personal information of identifiable individuals in its possession or control to stakeholders, its advisors, prospective investors, financiers, buyers or strategic partners (collectively, "Third Parties"), but only to the extent desirable or required to negotiate and complete the Restructuring or to prepare and implement any Plan or transactions for that purpose; provided that the Third Parties to whom such personal information is disclosed enter into confidentiality agreements with the Petitioners binding them in the same manner and to the same extent with respect to the collection, use and disclosure of that information as if they were an organization as defined under the Relevant Enactment, and limiting the use of such information to the extent desirable or required to negotiate or complete the Restructuring or to prepare and implement any Plan or transactions for that purpose, and attorning to the jurisdiction of this Court for the purposes of that agreement. Upon the completion of the use of personal information for the limited purposes set out herein, the Third Parties shall return the personal information to the Petitioners or destroy it. If the Third Parties acquire personal information as part of the Restructuring or the preparation and implementation of any Plan or transactions in furtherance

thereof, such Third Parties may, subject to this paragraph and any Relevant Enactment, continue to use the personal information in a manner which is in all respects identical to the prior use thereof by the Petitioners.

#### APPOINTMENT OF CHIEF RESTRUCTURING OFFICER

19. A chief restructuring officer shall be appointed on the following terms:
- (a) the agreement dated as of July 1, 2023, pursuant to which the Petitioners have engaged Province, LLC and Province Fiduciary Services, LLC (collectively "**Province**") to provide the services of Peter Kravitz to act as chief restructuring officer to the Petitioners (the "**CRO**") and other supporting personnel of Province, LLC (the "**Supporting Personnel**"), a copy of which is attached as Exhibit "S" to the Kravitz Affidavit (the "**CRO Engagement Letter**"), and the appointment of the CRO pursuant to the terms thereof is hereby approved, including, without limitation, payment of the Monthly Fees (as defined in the CRO Engagement Letter, with the Transaction Fee (as defined in the CRO Engagement Letter) subject to further approval by this Court;
  - (b) the CRO shall perform the functions set out in the CRO Engagement Letter. The CRO shall provide timely updates to the Monitor in respect of their activities;
  - (c) in addition to the rights and protections afforded the CRO as an officer of this Court, the CRO shall not be or be deemed to be a director, *de facto* director, or employee of any entity of the Petitioners;
  - (d) nothing in this Order shall be construed as resulting in Province (or any director, officer or employee thereof) or the CRO being an employer, successor employer, a responsible person, operator or person with apparent authority within the meaning of any statute, regulation or rule of law, or equity (including any Environmental Legislation, each as defined below) for any purpose whatsoever;
  - (e) none of Province, its officers, directors, or employees, nor the CRO shall, as a result of the performance of their respective obligations and duties in accordance with the terms of the CRO Engagement Letter, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation; provided however, if Province or the CRO is nevertheless found to be in Possession of any Property under Environmental Legislation, then Province or the CRO, as the case may be, shall be entitled to the benefits and protections in relation to the Petitioners and such Property as are provided to a monitor under section 11.8(3) of the CCAA; provided further however, that nothing in this subparagraph shall exempt Province or the CRO from any duty to report or make disclosure imposed by a law and incorporated by reference in section 11.8(4) of the CCAA;

- (f) Province and the CRO shall not incur any liability or obligation as a result of the appointment or carrying out duties as CRO, whether before or after the granting of this Order, save and except for any gross negligence or willful misconduct, provided that any liability of Province and the CRO with respect to carrying out duties as CRO shall in no event exceed the quantum of the fees paid under the CRO Agreement;
- (g) no action or other proceeding shall be commenced in relation to NextPoint directly, or by way of counterclaim, third party claim or otherwise, against or in respect of Province, its officers, directors, employees, or the CRO, and all rights and remedies of any Person against or in respect of them are hereby stayed and suspended, except with the written consent of the CRO or with leave of this Court on notice to the Petitioners, the Monitor, and the CRO, provided, however, that nothing in this order, including this subparagraph 19(g) shall affect such investigations, actions, suits or proceedings by a regulatory body that are permitted by section 11.1 of the CCAA. Notice of any such motion seeking leave of this Court shall be served upon the Petitioners, the Monitor, and the CRO at least seven (7) days prior to the return date of any such motion for leave;
- (h) the obligations of the Petitioners to Province (and any director, officer or employee thereof) and the CRO pursuant to the CRO Engagement Letter, are not claims that may be compromised pursuant to any Plan, any proposal under the *Bankruptcy and Insolvency Act* or any other restructuring and no such Plan, proposal or restructuring shall be approved that does not provide for the payment of all amounts due to Province (and any director, officer or employee thereof) and the CRO pursuant to the terms of the CRO Engagement Letter; and
- (i) for the purpose of carrying out the functions and duties set out in the CRO Engagement Letter, the CRO (i) shall have full and complete access to the property of the Petitioners, including the premises, books, records, data (including data in electronic format) and other financial documents of the Petitioners, and (ii) is hereby authorized to meet with any employee, director, representative or agent of the Petitioners. The employees, directors, representatives, and agents of the Petitioners are hereby directed to fully cooperate with the CRO in connection with the functions and duties set out in the CRO Engagement Letter.

20. Province and the CRO shall be entitled to the benefit of and are hereby granted a charge on the Property (the "CRO Charge"), which shall not exceed an aggregate amount of \$500,000, to secure the Monthly Fees (as defined in the CRO Engagement Letter) and other amounts payable to Province (and any director, officer or employee thereof) and the CRO under the CRO Engagement Letter, other than the Transaction Fee (as defined in the CRO Engagement Letter). The CRO Charge shall have the priority set out in paragraphs 49 and 52 hereof.

**STAY OF PROCEEDINGS, RIGHTS AND REMEDIES**

21. Until and including August 3, or such later date as this Court may order (the "Stay Period"), no action, suit or proceeding in any court or tribunal (each, a "Proceeding") against or in respect of the Petitioners or the Monitor, or affecting the Business or the Property, shall be commenced or continued except with the written consent of the Petitioners and the Monitor or with leave of this Court, and any and all Proceedings currently under way against or in respect of the Petitioners or affecting the Business or the Property are hereby stayed and suspended pending further Order of this Court.

22. During the Stay Period, all rights and remedies of any individual, firm, corporation, governmental body or agency, or any other entities (all of the foregoing, collectively being "Persons" and each being a "Person") against or in respect of the Petitioners or the Monitor, or affecting the Business or the Property, are hereby stayed and suspended except with the written consent of the Petitioners and the Monitor or leave of this Court.

23. During the Stay Period, no Proceeding shall be commenced or continued against or in respect of any of the Petitioners' franchisees (collectively, the "Franchisees"), or any of their current and future assets, business, undertaking and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (collectively, the "Franchisee Property", and together with the Franchisees' business, the "Franchisee Business and Property") including, without limitation, terminating, making any demand, accelerating, amending or declaring in default or taking any enforcement steps under any agreement or agreements, and no default or event of default shall have occurred or be deemed to have occurred under any such agreement or agreements, by reason of:

- (a) The insolvency of the Petitioners;
- (b) Any of the Petitioners having made a petition to this Court under the CCAA;
- (c) Any of the Petitioners being party to these proceedings;
- (d) Any of the Petitioners taking any step related to these proceedings; or
- (e) Any default or cross-default arising from the matters set out in subparagraphs (a), (b), (c) or (d) above (collectively, the "Franchisee Default Events").

24. During the Stay Period, all rights and remedies of any Person against or in respect of the Franchisees, or affecting the Franchisee Property and Business, as a result of a Franchisee Default Event, are hereby stayed and suspended except with the written consent of the Petitioners and the Monitor or leave of this Court.



25. Nothing in this Order, including paragraphs 21 and 22, shall: (i) empower the Petitioners to carry on any business which the Petitioners are not lawfully entitled to carry on; (ii) affect such investigations, actions, suits or proceedings by a regulatory body as are permitted by Section 11.1 of the CCAA; (iii) prevent the filing of any registration to preserve or perfect a mortgage, charge or security interest (subject to the provisions of Section 39 of the CCAA relating to the priority of statutory Crown securities); or (iv) prevent the registration or filing of a lien or claim for lien or the commencement of a Proceeding to protect lien or other rights that might otherwise be barred or extinguished by the effluxion of time, provided that no further step shall be taken in respect of such lien, claim for lien or Proceeding except for service of the initiating documentation on the Petitioners.

#### **NO INTERFERENCE WITH RIGHTS**

26. During the Stay Period, no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Petitioners, except with the written consent of the Petitioners and the Monitor or leave of this Court.

#### **CONTINUATION OF SERVICES**

27. During the Stay Period, all Persons having oral or written agreements with the Petitioners or mandates under an enactment for the supply of goods and/or services, including without limitation all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation, services, utility or other services to the Business or the Petitioners, are hereby restrained until further Order of this Court from discontinuing, altering, interfering with, or terminating the supply of such goods or services as may be required by the Petitioners, and that the Petitioners shall be entitled to the continued use of its current premises, telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the Order Date are paid by the Petitioners in accordance with normal payment practices of the Petitioners or such other practices as may be agreed upon by the supplier or service provider and the Petitioners and the Monitor, or as may be ordered by this Court.

#### **NON-DEROGATION OF RIGHTS**

28. Notwithstanding any provision in this Order, no Person shall be prohibited from requiring immediate payment for goods, services, use of leased or licensed property or other valuable consideration provided on or after the Order Date, nor shall any Person be under any obligation to advance or re-advance any monies or otherwise extend any credit to the Petitioners on or after the Order Date. Nothing in this Order shall derogate from the rights conferred and obligations imposed by the CCAA.

## PROCEEDINGS AGAINST DIRECTORS AND OFFICERS

29. During the Stay Period, and except as permitted by subsection 11.03(2) of the CCAA, no Proceeding may be commenced or continued against the directors or officers of the Petitioners with respect to any claim against the directors or officers that arose before the date hereof and that relates to any obligations of the Petitioners whereby the directors or officers are alleged under any law to be liable in their capacity as directors or officers for the payment or performance of such obligations, until a compromise or arrangement in respect of the Petitioners, if one is filed, is sanctioned by this Court or is refused by the creditors of the Petitioners or this Court. Nothing in this Order, including in this paragraph, shall prevent the commencement of a Proceeding to preserve any claim against a director or officer of the Petitioners that might otherwise be barred or extinguished by the effluxion of time, provided that no further step shall be taken in respect of such Proceeding except for service of the Initiating documentation on the applicable director or officer.

## DIRECTORS AND OFFICERS INDEMNIFICATION AND CHARGE

30. The Petitioners shall indemnify its directors and officers against obligations and liabilities that they may incur as directors or officers of the Petitioners after the commencement of the within proceedings, except to the extent that, with respect to any director or officer, the obligation or liability was incurred as a result of the director's or officer's gross negligence or wilful misconduct.

31. The directors and officers of the Petitioners shall be entitled to the benefit of and are hereby granted a charge (the "Directors' Charge") on the Property, which charge shall not exceed an aggregate amount of \$500,000 as security for the indemnity provided in paragraph 30 of this Order. The Directors' Charge shall have the priority set out in paragraphs 49 and 52 herein.

32. Notwithstanding any language in any applicable insurance policy to the contrary, (a) no insurer shall be entitled to be subrogated to or claim the benefit of the Directors' Charge, and (b) the Petitioners' directors and officers shall only be entitled to the benefit of the Directors' Charge to the extent that they do not have coverage under any directors' and officers' insurance policy, or to the extent that such coverage is insufficient to pay amounts indemnified in accordance with paragraph 30 of this Order.

## APPOINTMENT OF MONITOR

33. FTI Consulting Canada Inc. ("FTI") is hereby appointed pursuant to the CCAA as the Monitor, an officer of this Court, to monitor the business and financial affairs of the Petitioners with the powers and obligations set out in the CCAA or set forth herein, and that the Petitioners and their shareholders, officers, directors, and Assistants shall advise the Monitor of all material steps taken by the Petitioners pursuant to this Order, and shall co-operate fully with the Monitor

in the exercise of its powers and discharge of its obligations and provide the Monitor with the assistance that is necessary to enable the Monitor to adequately carry out the Monitor's functions.

34. The Monitor, in addition to its prescribed rights and obligations under the CCAA, is hereby directed and empowered to:

- (a) monitor the Petitioners' receipts and disbursements;
- (b) report to this Court at such times and intervals as the Monitor may deem appropriate with respect to matters relating to the Property, the Business, and such other matters as may be relevant to the proceedings herein;
- (c) assist the Petitioner, to the extent required by the Petitioner, in its dissemination, to the Interim Lender (as hereinafter defined) and its counsel on a monthly basis of financial and other information as agreed to between the Petitioner and the Interim Lender which may be used in these proceedings including reporting on a basis to be agreed with the Interim Lender;
- (d) advise the Petitioners in their preparation of the Petitioners' cash flow statements and reporting required by the Interim Lender, which information shall be reviewed with the Monitor and delivered to the Interim Lender and its counsel on a periodic basis, but not less than monthly, or as otherwise agreed to by the Interim Lender;
- (e) monitor all payments, obligations or transfers as between the Petitioners for purposes of determining the amounts subject to the Intercompany Charges (as defined below);
- (f) have full and complete access to the Property, including the premises, books, records, data, including data in electronic form, and other financial documents of the Petitioners, to the extent that is necessary to adequately assess the Petitioners' business and financial affairs or to perform its duties arising under this Order;
- (g) be at liberty to engage independent legal counsel or such other persons as the Monitor deems necessary or advisable respecting the exercise of its powers and performance of its obligations under this Order; and
- (h) perform such other duties as are required by this Order or by this Court from time to time.

35. The Monitor shall not take possession of the Property and shall take no part whatsoever in the management or supervision of the management of the Business and shall not, by fulfilling its obligations hereunder, or by inadvertence in relation to the due exercise of powers or

performance of duties under this Order, be deemed to have taken or maintained possession or control of the Business or Property, or any part thereof, and nothing in this Order shall be construed as resulting in the Monitor being an employer or a successor employer, within the meaning of any statute, regulation or rule of law or equity, for any purpose whatsoever.

36. Nothing herein contained shall require or allow the Monitor to occupy or to take control, care, charge, possession or management (separately and/or collectively, "**Possession**") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Fisheries Act*, the *British Columbia Environmental Management Act*, the *British Columbia Fish Protection Act* and regulations thereunder (the "**Environmental Legislation**"), provided however that nothing herein shall exempt the Monitor from any duty to report or make disclosure imposed by applicable Environmental Legislation. For greater certainty, the Monitor shall not, as a result of this Order or anything done in pursuance of the Monitor's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

37. The Monitor shall provide any creditor of the Petitioners and the Interim Lender with information provided by the Petitioners in response to reasonable requests for information made in writing by such creditor addressed to the Monitor. The Monitor shall not have any responsibility or liability with respect to the information disseminated by it pursuant to this paragraph. In the case of information that the Monitor has been advised by the Petitioners is confidential, the Monitor shall not provide such information to creditors unless otherwise directed by this Court or on such terms as the Monitor and the Petitioners may agree.

38. In addition to the rights and protections afforded the Monitor under the CCAA or as an officer of this Court, the Monitor shall incur no liability or obligation as a result of its appointment or the carrying out of the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part. Nothing in this Order shall derogate from the rights and protections afforded the Monitor by the CCAA or any applicable legislation.

#### **FEES AND DISBURSEMENTS**

39. The Monitor, counsel to the Monitor, counsel to the BP Lenders (as defined in the Kravitz Affidavit) and counsel to the Petitioners shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, by the Petitioners as part of the cost of these proceedings, whether incurred prior to, on, or subsequent to the date of this Order. The Petitioners are hereby authorized and directed to pay the accounts of the Monitor, counsel to the Monitor, counsel to the BP Lenders and counsel to the Petitioners on a [weekly] basis and, in addition, the Petitioners are hereby authorized to pay to the Monitor, counsel to the Monitor, and

counsel to the Petitioners, retainers in the amount of USD \$100,000, USD \$50,000 and USD \$200,000 respectively, to be held by them as security for payment of their respective fees and disbursements outstanding from time to time.

40. The Monitor and its legal counsel shall pass their accounts from time to time, and for this purpose the accounts of the Monitor and its legal counsel are hereby referred to a judge of the British Columbia Supreme Court who may determine the manner in which such accounts are to be passed, including by hearing the matter on a summary basis or referring the matter to a Registrar of this Court.

#### **ADMINISTRATION CHARGE**

41. The Monitor, counsel to the Monitor, and counsel to the Petitioners shall be entitled to the benefit of and are hereby granted a charge (the "**Administration Charge**") on the Property, which charge shall not exceed an aggregate amount of \$1,000,000, as security for their respective fees and disbursements incurred at their standard rates and charges, both before and after the making of this Order in respect of these proceedings. The Administration Charge shall have the priority set out in paragraphs 49 and 52 hereof.

#### **INTERCOMPANY CHARGE**

42. To the extent that any Petitioner (an "**Intercompany Lender**") after the date of this Order makes any payment to or on behalf of, or incurs any obligation on behalf of, or discharges any obligation of, a Petitioner (other than itself) (the "**Debtor Petitioner**"), such Intercompany Lender is hereby granted a charge (each, an "**Intercompany Charge**") on all of the Property of such Debtor Petitioner in the amount of such payment, obligation or transfer. The Intercompany Charge shall have the priority set out in paragraphs 49 and 52 hereof.

#### **INTERIM FINANCING**

43. The Petitioner is hereby authorized and empowered to obtain and borrow under a credit facility from Drake and BasePoint (the "**Interim Lender**") in order to finance the continuation of the Business and preservation of the Property, provided that borrowings under such credit facility shall not exceed \$5.27 million unless permitted by further Order of this Court.

44. Such credit facility shall be on the terms and subject to the conditions set forth in the commitment letter between the Petitioner and the Interim Lender dated as of July 25, 2023 (the "**Commitment Letter**"), filed.

45. The Petitioner is hereby authorized and empowered to execute and deliver such credit agreements, mortgages, charges, hypothecs and security documents, guarantees and other definitive documents (collectively and together with the Commitment Letter, the "**Definitive**

**Documents"**, which, for the avoidance of doubt, includes the DIP Budget), as are contemplated by the Commitment Letter or as may be reasonably required by the Interim Lender pursuant to the terms thereof, and the Petitioner is hereby authorized and directed to pay and perform all of its indebtedness, interest, fees, liabilities and obligations to the Interim Lender under and pursuant to the Commitment Letter and the Definitive Documents as and when the same become due and are to be performed, notwithstanding any other provision of this Order.

46. The Interim Lender shall be entitled to the benefit of and is hereby granted a charge (the "**Interim Lender's Charge**") on the Property. The Interim Lender's Charge shall not secure an obligation that exists before this Order is made. The Interim Lender's Charge shall have the priority set out in paragraphs 49 and 52 hereof.

47. Notwithstanding any other provision of this Order:

- (a) the Interim Lender may take such steps from time to time as it may deem necessary or appropriate to file, register, record or perfect the Interim Lender's Charge or any of the Definitive Documents;
- (b) upon the occurrence of an event of default under any of the Definitive Documents or the Interim Lender's Charge, the Interim Lender, upon 5 days' notice to the Petitioner and the Monitor, may exercise any and all of its rights and remedies against the Petitioner or the Property under or pursuant to the Commitment Letter, Definitive Documents and the Interim Lender's Charge, including without limitation, to cease making advances to the Petitioner and set off and/or consolidate any amounts owing by the Interim Lender to the Petitioner against the obligations of the Petitioner to the Interim Lender under the Commitment Letter, the Definitive Documents or the Interim Lender's Charge, to make demand, accelerate payment and give other notices, or to apply to this Court for the appointment of a receiver, receiver and manager or interim receiver, or for a bankruptcy order against the Petitioner or the Property under or pursuant to the Definitive Documents and the Interim Lender's Charge, including without limitation, for the appointment of a trustee in bankruptcy of the Petitioner; and
- (c) the foregoing rights and remedies of the Interim Lender shall be enforceable against any trustee in bankruptcy, interim receiver, receiver or receiver and manager of the Petitioner or the Property.

48. The Interim Lender, in such capacity, shall be treated as unaffected in any plan of arrangement or compromise filed by the Petitioner under the CCAA, or any proposal filed by the Petitioner under the *Bankruptcy and Insolvency Act* of Canada (the "**BIA**"), with respect to any advances made under the Definitive Documents.

#### VALIDITY AND PRIORITY OF CHARGES CREATED BY THIS ORDER

49. The priorities of the Administration Charge, the CRO Charge, the Directors' Charge, each Intercompany Charge, and the Interim Lender's Charge as among them, shall be as follows:

First – Administration Charge (to the maximum amount of \$1,000,000) and the CRO Charge (to the maximum amount of \$500,000), on a *pari passu* basis;

Second – Interim Lender's Charge and the Franchisee Lender Charge, on a *pari passu* basis;

Third – Directors' Charge (to the maximum amount of \$500,000); and

Fourth – Intercompany Charge.

50. Any security documentation evidencing, or the filing, registration or perfection of, the Administration Charge, the CRO Charge, the Interim Lender's Charge, the Franchisee Lender Charge and the Directors' Charge (collectively, the "Charges") shall not be required, and that the Charges shall be effective as against the Property and shall be valid and enforceable for all purposes, including as against any right, title or interest filed, registered, recorded or perfected subsequent to the Charges coming into existence, notwithstanding any such failure to file, register, record or perfect any such Charges.

51. Each of the Charges shall constitute a mortgage, security interest, assignment by way of security and charge on the Property and such Charges shall rank in priority to all other security interests, trusts, liens, mortgages, charges and encumbrances and claims of secured creditors, statutory or otherwise (collectively, "Encumbrances"), in favour of any Person, save and except those claims contemplated by section 11.8(8) of the CCAA.

52. Except as otherwise expressly provided herein, or as may be approved by this Court, the Petitioners shall not grant or suffer to exist any Encumbrances over any Property that rank in priority to, or *pari passu* with the Charges, unless the Petitioners obtain the prior written consent of the Monitor and the beneficiaries of the Charges.

53. The Charges shall not be rendered invalid or unenforceable and the rights and remedies of the chargees entitled to the benefit of the Charges (collectively, the "Chargees") shall not otherwise be limited or impaired in any way by (a) the pendency of these proceedings and the declarations of insolvency made herein; (b) any application(s) for bankruptcy order(s) issued pursuant to the BIA, or any bankruptcy order made pursuant to such applications; (c) the filing of any assignments for the general benefit of creditors made pursuant to the BIA; (d) the provisions of any federal or provincial statutes; or (e) any negative covenants, prohibitions or other similar provisions with respect to borrowings, incurring debt or the creation of Encumbrances, contained in any existing loan documents, lease, mortgage, security agreement, debenture, sublease, offer

to lease or other agreement (collectively, an "Agreement") which binds any of the Petitioners; and notwithstanding any provision to the contrary in any Agreement:

- (a) neither the creation of the Charges nor the execution, delivery, perfection, registration or performance of the Commitment Letter or the other Definitive Documents shall create or be deemed to constitute a breach by any of the Petitioners of any Agreement to which it is a party;
- (b) none of the Chargees shall have any liability to any Person whatsoever as a result of any breach of any Agreement caused by or resulting from the creation of the Charges or the execution, delivery or performance of the Definitive Documents; and
- (c) the payments made by the Petitioners pursuant to this Order, the Commitment Letter or the other Definitive Documents, and the granting of the Charges, do not and will not constitute preferences, fraudulent conveyances, transfers at undervalue, oppressive conduct, or other challengeable or voidable transactions under any applicable law.

54. Any Charge created by this Order over leases of real property in Canada shall only be a Charge in the Petitioners' interest in such real property leases.

#### SERVICE AND NOTICE

55. The Monitor shall (i) without delay, publish in one national newspaper a notice containing the information prescribed under the CCAA, (ii) within five days after Order Date, (A) make this Order publicly available in the manner prescribed under the CCAA, (B) send, or cause to be sent, in the prescribed manner, a notice to every known creditor who has a claim against the Petitioners of more than \$1,000, and (C) prepare a list showing the names and addresses of those creditors and the estimated amounts of those claims, and make it publicly available in the prescribed manner, all in accordance with Section 23(1)(a) of the CCAA and the regulations made thereunder, provided that the Monitor shall not make the claims, names and addresses of the individuals who are creditors publicly available.

56. The Petitioners and the Monitor are at liberty to serve this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or electronic transmission to the Petitioners' creditors or other interested parties at their respective addresses as last shown on the records of the Petitioners and that any such service or notice by courier, personal delivery or electronic transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.



57. Any Person that wishes to be served with any application and other materials in these proceedings must deliver to the Monitor by way of ordinary mail, courier, personal delivery or electronic transmission a request to be added to a service list (the "Service List") to be maintained by the Monitor. The Monitor shall post and maintain an up to date form of the Service List on its website at: <http://cfcanada.fticonsulting.com/nextpoint> (the "Monitor's Website").

58. Any party to these proceedings may serve any court materials in these proceedings by emailing a PDF or other electronic copy of such materials to counsels' email addresses as recorded on the Service List from time to time, and the Monitor shall post a copy of all prescribed materials on the Monitor's Website.

59. Notwithstanding paragraphs 62 and 63 of this Order, service of the Petition, the Notice of Hearing of Petition, any affidavits filed in support of the Petition and this Order shall be made on the Federal and British Columbia Crowns in accordance with the *Crown Liability and Proceedings Act*, R.S.C. 1985, c. C-50, and regulations thereto, in respect of the Federal Crown, and the *Crown Proceeding Act*, R.S.B.C. 1996, c. 89, in respect of the British Columbia Crown.

#### GENERAL

60. The Petitioners or the Monitor may from time to time apply to this Court for directions in the discharge of its powers and duties hereunder.

61. Nothing in this Order shall prevent the Monitor from acting as an interim receiver, a receiver, a receiver and manager, or Licensed Insolvency Trustee of the Petitioners, the Business or the Property.

62. THIS COURT REQUESTS the aid and recognition of other Canadian and foreign Courts, tribunal, regulatory or administrative bodies, including any Court or administrative tribunal of any federal or State Court or administrative body in the United States of America, to act in aid of and to be complementary to this Court in carrying out the terms of this Order where required. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Petitioners and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Monitor in any foreign proceeding, or to assist the Petitioners and the Monitor and their respective agents in carrying out the terms of this Order.

63. Each of the Petitioners and the Monitor be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order and the CRO, acting as the authorized officer for Petitioner, NextPoint Financial Inc. as a foreign representative, duly and hereby appointed, is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada, including acting as a foreign representative of the

Petitioners to apply to the United States Bankruptcy Court for relief pursuant to Chapter 15 of the *United States Bankruptcy Code*, 11 U.S.C. §§ 101-1330, as amended.

64. The Petitioners may (subject to the provisions of the CCAA and the BIA) at any time file a voluntary assignment in bankruptcy or a proposal pursuant to the commercial reorganization provisions of the BIA if and when the Petitioners determine that such a filing is appropriate.

65. The Petitioners are hereby at liberty to apply for such further interim or interlocutory relief as it deems advisable within the time limited for Persons to file and serve Responses to the Petition.

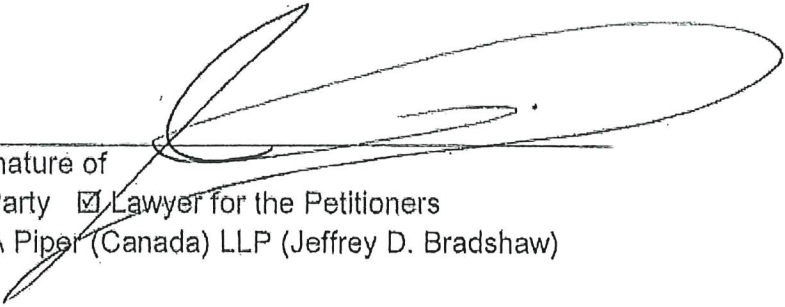
66. Leave is hereby granted to hear any application in these proceedings on two (2) clear days' notice after delivery to all parties on the Service List of such Notice of Application and all affidavits in support, subject to the Court in its discretion further abridging or extending the time for service.

67. Any interested party (including the Petitioners and the Monitor) may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to all parties on the Service List and to any other party or parties likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

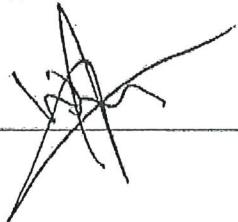
68. Endorsement of this Order by counsel appearing on this application is hereby dispensed with.

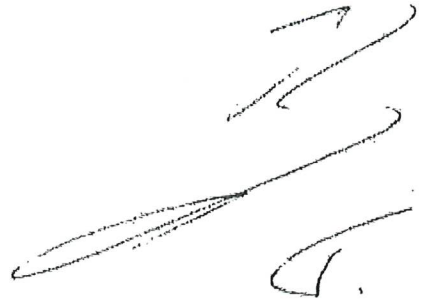
69. This Order and all of its provisions are effective as of 12:01 a.m. local Vancouver time on the Order Date.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED ABOVE AS BEING BY CONSENT:

  
\_\_\_\_\_  
Signature of  
 Party  Lawyer for the Petitioners  
DLA Piper (Canada) LLP (Jeffrey D. Bradshaw)


BY THE COURT

  
\_\_\_\_\_  
REGISTRAR



Certified a true copy according to  
the records of the Supreme Court  
at Vancouver, B.C.

DATED: JUL 26 2023

  
\_\_\_\_\_  
Authorized Signing Officer

Taranjeet Kaur



Schedule "A"

1. NextPoint Financial, Inc.
2. NPI Holdco LLC

**Liberty Tax Entities**

1. LT Holdco, LLC
2. LT Intermediate Holdco, LLC
3. SiempreTax+ LLC
4. JTH Tax LLC
5. Liberty Tax Holding Corporation
6. Liberty Tax Service, Inc.
7. JTH Financial, LLC
8. JTH Properties 1632, LLC
9. Liberty Credit Repair, LLC
10. Wefile LLC
11. JTH Tax Office Properties, LLC
12. LTS Software LLC
13. JTH Court Plaza, LLC
14. 360 Accounting Solutions, LLC
15. LTS Properties, LLC

**Community Tax Entities**

16. CTAX Acquisition LLC
17. Community Tax Puerto Rico LLC
18. Community Tax LLC

**LoanMe Entities**

19. NPLM Holdco LLC

20. MMS Servicing LLC
21. LoanMe, LLC
22. LoanMe Funding, LLC
23. LM Retention Holdings, LLC
24. LoanMe Trust Prime 2018-1
25. LoanMe Trust SBL 2019-1
26. LoanMe Stores LLC
27. InsightsLogic LLC
28. LM 2020 CM I SPE, LLC

Schedule "B"

NAME OF COUNSEL	PARTY REPRESENTING

This is **Exhibit "B"** referred to in the Affidavit of Wen-Shih Yang sworn before me at Vancouver, British Columbia on this the 1st day of August, 2023.



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A Commissioner for taking Affidavits for  
British Columbia

**Samantha Arbor**  
*Barrister & Solicitor*  
**DLA Piper (Canada) LLP**  
1133 Melville Street, Suite 2700  
Vancouver, BC V6E 4E5  
604.687.9444

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re: NextPoint Financial Inc., Debtor in a Foreign Proceeding.	Chapter 15 Case No. 23-10983 (TMH) Re: D.I. No. 1
In re: NPI Holdco LLC, Debtor in a Foreign Proceeding.	Chapter 15 Case No. 23-10984 (TMH) Re: D.I. No. 1
In re: NPLM Holdco LLC, Debtor in a Foreign Proceeding.	Chapter 15 Case No. 23-10985 (TMH) Re: D.I. No. 1
In re: LT Holdco, LLC, Debtor in a Foreign Proceeding.	Chapter 15 Case No. 23-10986 (TMH) Re: D.I. No. 1
In re: MMS Servicing LLC, Debtor in a Foreign Proceeding.	Chapter 15 Case No. 23-10987 (TMH) Re: D.I. No. 1



<p>In re: LT Intermediate Holdco, LLC, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-10988 (TMH) <b>Re: D.I. No. 1</b></p>
<p>In re: LoanMe, LLC, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-10989 (TMH) <b>Re: D.I. No. 1</b></p>
<p>In re: SiempreTax+ LLC, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-10990 (TMH) <b>Re: D.I. No. 1</b></p>
<p>In re: JTH Tax LLC, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-10991 (TMH) <b>Re: D.I. No. 1</b></p>
<p>In re: LoanMe Funding, LLC, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-10992 (TMH) <b>Re: D.I. No. 1</b></p>
<p>In re: Liberty Tax Holding Corporation, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-10993 (TMH) <b>Re: D.I. No. 1</b></p>

<p>In re: LM Retention Holdings, LLC, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-10994 (TMH) <b>Re: D.I. No. 1</b></p>
<p>In re: LoanMe Trust Prime 2018-1, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-10995 (TMH) <b>Re: D.I. No. 1</b></p>
<p>In re: LoanMe Trust SBL 2019-1, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-10996 (TMH) <b>Re: D.I. No. 1</b></p>
<p>In re: LoanMe Stores, LLC, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-10997 (TMH) <b>Re: D.I. No. 1</b></p>
<p>In re: InsightsLogic, LLC, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-10998 (TMH) <b>Re: D.I. No. 1</b></p>
<p>In re: LM 2020 CM I SPE, LLC, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-10999 (TMH) <b>Re: D.I. No. 1</b></p>

<p>In re: Liberty Tax Service Inc., Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-11000 (TMH) <b>Re: D.I. No. 1</b></p>
<p>In re: JTH Financial, LLC, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-11001 (TMH) <b>Re: D.I. No. 1</b></p>
<p>In re: JTH Properties 1632, LLC, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-11002 (TMH) <b>Re: D.I. No. 1</b></p>
<p>In re: Liberty Credit Repair, LLC Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-11003 (TMH) <b>Re: D.I. No. 1</b></p>
<p>In re: Wefile, LLC, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-11004 (TMH) <b>Re: D.I. No. 1</b></p>
<p>In re: JTH Tax Office Properties, LLC, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-11005 (TMH) <b>Re: D.I. No. 1</b></p>

<p>In re: LTS Software LLC, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-11006 (TMH) <b>Re: D.I. No. 1</b></p>
<p>In re: JTH Court Plaza, LLC, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-11007 (TMH) <b>Re: D.I. No. 1</b></p>
<p>In re: 360 Accounting Solutions LLC, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-11008 (TMH) <b>Re: D.I. No. 1</b></p>
<p>In re: LTS Properties, LLC, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-11009 (TMH) <b>Re: D.I. No. 1</b></p>
<p>In re: CTAX Acquisition LLC, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-11010 (TMH) <b>Re: D.I. No. 1</b></p>
<p>In re: Community Tax Puerto Rico LLC, Debtor in a Foreign Proceeding.</p>	<p>Chapter 15 Case No. 23-11011 (TMH) <b>Re: D.I. No. 1</b></p>

In re:

Community Tax LLC,

Debtor in a Foreign Proceeding.

Chapter 15

Case No. 23-11012 (TMH)

Re: **D.I. No. 1**

**ORDER GRANTING MOTION OF  
AUTHORIZED FOREIGN REPRESENTATIVE  
FOR ORDER (I) DIRECTING JOINT ADMINISTRATION OF  
CHAPTER 15 CASES AND (II) GRANTING RELATED RELIEF**

Upon the *Motion of Authorized Foreign Representative for Order Directing Joint Administration of Chapter 15 Cases and Related Relief* (the “**Motion**”) of NextPoint Financial Inc. (the “**Foreign Representative**”), in its capacity as the Canadian Court-appointed and duly-authorized Foreign Representative for the above-captioned debtors (collectively, the “**Debtors**”) for entry of an order (this “**Order**”), (i) directing the joint administration of the Debtors’ related chapter 15 cases (the “**Chapter 15 Cases**”) pursuant to section 105(a) of the Bankruptcy Code, Bankruptcy Rule 1015(b) and Local Rule 1015-1, (ii) authorizing the Foreign Representative to file a consolidated list pursuant to Bankruptcy Rule 1007(a)(4), and (iii) granting related relief; and upon consideration of the Kravitz Declaration; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P); and venue being proper before this court (“**Court**”) pursuant to 28 U.S.C. § 1410; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334; and due and proper notice of the Motion and hearing, if necessary, to consider the relief requested herein appearing adequate and appropriate under the circumstances; and this Court having found that no other or further notice need be provided; and the legal and factual bases set forth in the Motion establishing just and sufficient cause to grant the requested relief; and the relief granted by this Order being in the best interests of the Debtors, their creditors and all parties in

interest; and upon all of the proceedings before the Court and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED THAT:**

1. The Motion is GRANTED as set forth herein.
2. Pursuant to Bankruptcy Rule 1015(b), the Debtors' Chapter 15 Cases shall be jointly administered and consolidated for procedural purposes only.
3. The Clerk of the Court shall maintain one file and one docket for the Chapter 15 Cases, which file and docket for all these Chapter 15 Cases shall be the file and docket for NextPoint Financial Inc., Case No. 23-[10983] ( ).
4. All pleadings and other papers filed in these Chapter 15 Cases shall bear a consolidated caption, including the accompanying footnote, in the following form:

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

NEXTPPOINT FINANCIAL INC., *et al.*,

Debtors in a foreign proceeding.<sup>1</sup>

Chapter 15

Case No. 23-10983 (TMH)

(Jointly Administered)

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<sup>1</sup> The Debtors in these chapter 15 proceedings, together with the last four digits of their business identification numbers are: NextPoint Financial Inc. (6134); LT Holdco, LLC (8090); LT Intermediate Holdco, LLC (0811); SiempreTax+ LLC (6145); JTH Tax LLC (8391); Liberty Tax Holding Corporation (N/A); Liberty Tax Service, Inc. (N/A); JTH Financial, LLC (1522); JTH Properties 1632, LLC (0248); Liberty Credit Repair, LLC (5427); Wefile, LLC (6778); JTH Tax Office Properties, LLC (0248); LTS Software LLC (6450), JTH Court Plaza, LLC (2116); 360 Accounting Solutions LLC (8312); LTS Properties, LLC (9088); NPI Holdco LLC (1936); CTAX Acquisition LLC (6975); Community Tax Puerto Rico LLC (4349); Community Tax LLC (8001); NPLM Holdco LLC (8132); MMS Servicing LLC (7430); LoanMe, LLC (5663); LoanMe Funding, LLC (2305); LM Retention Holdings, LLC (N/A); LoanMe Trust-Prime 2018-1 (0257); LoanMe Trust SBL 2019-1 (N/A); LoanMe Stores, LLC (3810); InsightsLogic, LLC (0818); and LM 2020 CM I SPE, LLC (N/A). The location of the Debtors' headquarters is 500 Grapevine Hwy, Suite 402, Hurst, TX 76054, and the Debtors' mailing address is 1133 Melville St., Suite 2700, Vancouver, BC V6E 4E5.

5. The foregoing caption satisfies the requirements set forth in section 342(c) of the Bankruptcy Code and Bankruptcy Rules 1005 and 2002(n) in all respects.

6. The Clerk of the Court shall make a docket entry in each of the Chapter 15 Cases other than NextPoint Financial Inc. substantially as follows:

An order has been entered in this case directing the joint administration of the chapter 15 cases of: NextPoint Financial Inc. (6134); LT Holdco, LLC (8090); LT Intermediate Holdco, LLC (0811); SiempreTax+ LLC (6145); JTH Tax LLC (8391); Liberty Tax Holding Corporation (N/A); Liberty Tax Service, Inc. (N/A); JTH Financial, LLC (1522); JTH Properties 1632, LLC (0248); Liberty Credit Repair, LLC (5427); Wefile, LLC (6778); JTH Tax Office Properties, LLC (0248); LTS Software LLC (6450), JTH Court Plaza, LLC (2116); 360 Accounting Solutions LLC (8312); LTS Properties, LLC (9088); NPI Holdco LLC (1936); CTAX Acquisition LLC (6975); Community Tax Puerto Rico LLC (4349); Community Tax LLC (8001); NPLM Holdco LLC (8132); MMS Servicing LLC (7430); LoanMe, LLC (5663); LoanMe Funding, LLC (2305); LM Retention Holdings, LLC (N/A); LoanMe Trust-Prime 2018-1 (0257); LoanMe Trust SBL 2019-1 (N/A); LoanMe Stores, LLC (3810); InsightsLogic, LLC (0818); and LM 2020 CM I SPE, LLC (N/A). All further pleadings and papers shall be filed, and all further docket entries shall be made, in Case No. 23-[10983] (TMH), and such docket should be consulted for all matters affecting these chapter 15 cases.

7. Nothing contained in the Motion or this Order shall be deemed or construed as directing or otherwise effecting a substantive consolidation of the Chapter 15 Cases.

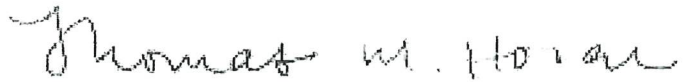
8. The Foreign Representative is authorized to file a consolidated list of the information required by Bankruptcy Rule 1007(a)(4), substantially in the form annexed to the Motion as **Exhibit B**.

9. The Foreign Representative is authorized to take all actions it deems necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion.

10. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry, and the Clerk is hereby directed to enter this Order on the docket in the chapter 15 case of each of the Debtors.

11. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and/or enforcement of this Order.

Dated: July 27th, 2023  
Wilmington, Delaware



THOMAS M. HORAN  
UNITED STATES BANKRUPTCY JUDGE



No. S-235288  
Vancouver Registry

**IN THE SUPREME COURT OF BRITISH COLUMBIA**

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  
AND ARRANGEMENT OF NEXTPOINT FINANCIAL,  
INC. AND THOSE PARTIES LISTED ON SCHEDULE  
"A"

PETITIONERS

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**AFFIDAVIT**

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DLA Piper (Canada) LLP  
Barristers & Solicitors  
2800 Park Place  
666 Burrard Street  
Vancouver, BC V6C 2Z7

Tel. No. 604.687.9444  
Fax No. 604.687.1612

File No.: 109926-00007

JDB/day