

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 3113736
CANADA LTD., 4362063 CANADA LTD., and A-Z SPONGE & FOAM PRODUCTS LTD.

(the “**Applicants**”)

MOTION RECORD OF THE APPLICANTS
(Re: Stay Extension, Returnable April 20, 2021)

Date: April 15th, 2021

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(as at October 31, 2020)

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF 3113736
CANADA LTD., 4362063 CANADA LTD., and A-Z SPONGE & FOAM PRODUCTS LTD.

(the “**Applicants**”)

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TAB 1

Court File No. CV-12-9545-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
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IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
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CANADA LTD., 4362063 CANADA LTD., and A-Z SPONGE & FOAM PRODUCTS LTD.

(the "**Applicants**")

NOTICE OF MOTION
(Re: Stay Extension Returnable April 20, 2021)

THE MOVING PARTIES, 3113736 Canada Ltd. (formerly known as Valle Foam Industries (1995) ("**Valle Foam**"), 4362063 Canada Ltd. (formerly known as Domfoam International Inc.) ("**Domfoam**"), and A-Z Sponge & Foam Products Ltd. ("**A-Z Foam**") (collectively, the "**Applicants**") will make a motion to The Honourable Justice Cavanagh at 9:30 a.m. on Tuesday, April 20, 2021, or as soon thereafter as the motion can be heard, by Zoom video conference at 330 University Avenue, Toronto, Ontario, pursuant to the Supplementary Notice to the Profession of Justice Morawetz dated September 2, 2020, which is hereby submitted electronically through the Civil Submissions Online portal of the Justice Services Online website in accordance with the aforementioned guidelines due to the COVID-19 pandemic.

PROPOSED METHOD OF HEARING:

This motion is to be heard orally by way of Zoom.

THE MOTION IS FOR:

1. An Order substantially in the form contained at **Tab 4** hereto:
 - a) extending the Stay Period (as that term is defined in the Initial Order of the Honourable Justice Newbould dated January 12, 2012) to and including October 29, 2021;
 - b) approving the fees and disbursements of the Chief Restructuring Officer of the Applicants, Linc Rogers;
 - c) approving the Monitor's report, conduct, and fees; and
2. Such further and other relief as this Honourable Court may deem just.

THE GROUNDS FOR THE MOTION ARE:

3. On January 12, 2012, the Applicants sought and were granted protection under the *Companies' Creditors Arrangement Act*, RSC 1985, c C-36 ("**CCAA**"), as amended pursuant to the Order of the Honourable Mr. Justice Newbould (the "**Initial Order**");
4. Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., was appointed in the Initial Order to act as monitor in these CCAA proceedings ("**Monitor**");
5. As a result of the sale of assets of the Applicants, Valle Foam changed its name to 3113736 Canada Ltd., and Domfoam changed its name to 4362063 Canada Ltd. The

style of cause of these proceedings was changed by the Order of Justice Brown, dated June 15, 2012 to reflect the change of names;

6. The Order of the Honourable Mr. Justice Brown, dated June 15, 2012 established a process to identify pre- and post-filing claims against the Applicants and/or their officers and directors (“**Claims Process Order**”);

7. The Meeting Order was approved by the Honourable Mr. Justice Penny on September 6, 2016, accepting Domfoam’s Plan of Compromise and Arrangement (“**Plan**”) for filing with the Court and authorizing Domfoam to seek approval of the Plan at the meeting of the creditors (“**Creditors’ Meeting**”);

8. The Creditors Meeting was held on October 19, 2016;

9. The Applicants achieved the required statutory “double majority” needed to approve the Plan. Proven Creditors holding 92% in number and 99% in value voted to approve the Resolution in favour of the Plan;

10. The Plan was sanctioned by way of Order from the Honourable Mr. Justice Hainey dated January 24, 2017;

11. Following the implementation of the Plan, the Monitor made a distribution of funds on hand to the creditors in accordance with the Plan and the Orders of this Court;

12. The conditions precedent to Plan implementation have been satisfied or waived, and the Plan has been implemented;

13. Each of the Applicants are claimants in a U.S. class action proceeding relating to price fixing for a product known as “Polyether Polyol” (the “**US Urethane Proceeding**”). A settlement was entered into with one of the defendants in the US Urethane Proceeding, in which the defendant agreed to pay \$834 million USD for distribution to the class members, including the Applicants (“**Polyols Settlement**”);

14. On or about March 21, 2018, an initial distribution representing 85% of the total recovery from the Polyols Settlement was made to the class members, including the Applicants. The final distribution from the Polyols Settlement authorizing the distribution of the holdback was approved by the US Court on November 5, 2018 (“**Final Distribution Order**”). Per the Final Distribution Order, the funds will be disbursed once the appeal period with respect to the order expires;

15. The company that purchased the assets of Domfoam, Domfoam Inc. (formerly known as 4037047 Canada Inc.) (“**Purchaser**”), has brought a motion directing the Applicants to pay the proceeds recovered from the Polyols Settlement to the Purchaser. The Company takes the position that the Purchaser’s motion is without merit. This motion is scheduled to proceed on May 10, 11, and 12, 2021, before the Honourable Justice Cavanagh;

16. The Applicants are also class members in a certified class action in Ontario relating to the same price fixing scheme which is the subject of the US Urethane Proceeding, related to polyether polyols products purchased in Canada (“**Canadian Urethane Proceeding**”). Settlement funds are being held in trust for the benefit of the class members in the Canadian Urethane Proceeding.

17. One of the Applicants recently received settlement funds, and another one of the Applicants is in the process of determining if it has any entitlement to receive any funds from the Canadian Urethane Proceeding. The Purchaser also received funds from the Canadian class action which, by way of Court order, are being held in trust by counsel for the Purchaser pending the adjudication of the Purchaser's motion, which the Applicants assert should properly have been paid to the Applicant, Domfoam. The Purchaser and Domfoam are disputing the entitlement to these additional funds.

Extension of Stay Period

18. The Initial Order granted a Stay Period until February 10, 2012;

19. The Stay Period granted under the Initial Order was subsequently extended for all of the Applicants from time to time by orders of the Court;

20. Most recently, the Stay Period was extended to April 30, 2021, by the Order of the Honourable Justice Conway dated October 26, 2020;

21. The Applicants have been acting and continue to act in good faith and with due diligence in these CCAA proceedings;

22. It is just and convenient and in the interests of the Applicants and their stakeholders that the requested Order be granted and the Stay Period extended;

23. Although the Plan has been approved, the continuation of the stay of proceedings in the Domfoam estate is required to ensure the orderly collection and distribution of the settlement funds from the various class actions;

24. The proposed extension of the Stay Period is supported by the Monitor and there is no known opposition, nor is there any known opposition to the other relief sought on this motion;

25. The provisions of the CCAA and the inherent and equitable jurisdiction of this Honourable Court;

26. Rule 1.04, 1.05, 2.03, 3.02, 16 and 37 of the Ontario *Rules of Civil Procedure*, RSO 1990, Reg. 194, as amended, and section 106 of the Ontario *Courts of Justice Act*, RSO 1990, c C 43, as amended; and

27. Such further and other grounds as counsel may advise.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the motion:

28. The Affidavit of the Chief Restructuring Officer, Linc Rogers, sworn April 15th 2021, and Exhibits thereto;

29. The Fee Affidavit of Chief Restructuring Officer, Linc Rogers, sworn April 14th 2021, and Exhibits thereto;

30. The Twenty-Fourth Report of the Monitor, to be separately filed; and

31. Such further and other material as counsel may advise and this Court may permit.

Date: April 15th, 2021

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Lawyers for the Applicants

To: Service List

TAB 2

Court File No. CV-12-9545-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
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IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
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AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF 3113736
CANADA LTD., 4362063 CANADA LTD., and A-Z SPONGE & FOAM PRODUCTS LTD.

**AFFIDAVIT OF LINC ROGERS
CHIEF RESTRUCTURING OFFICER**

I, **LINC ROGERS**, of the City of Toronto in the Province of Ontario, **MAKE OATH
AND SAY:**

1. I am a lawyer and partner in the Restructuring and Insolvency Group in the Toronto office of Blake, Cassels & Graydon LLP. Pursuant to the Order of the Honourable Justice Conway dated June 8, 2020 (the “**Appointment Order**”), I was appointed as the Chief Restructuring Officer (“**CRO**”) of 3113736 Canada Ltd., formerly known as Valle Foam Industries (1995) Inc. (“**Valle Foam**”), 4362063 Canada Ltd., formerly known as Domfoam International Inc. (“**Domfoam**”), and A-Z Sponge & Foam Products Ltd. (“**A-Z Foam**” and together with Valle Foam and Domfoam, the “**Applicants**”), and as such have knowledge of the matters to which I hereinafter depose.

2. Where the information in this affidavit is based upon information and belief, I have indicated the source of my information and belief, and do verily believe it to be true.

3. To the extent that any of the information set out in this affidavit is based on my review of documents, I verily believe the information in such documents to be true.

4. I swear this affidavit in support of the Applicants' motion for an order extending the stay of proceedings for all of the Applicants to and including October 29, 2021, approving my fees as CRO, and approving the Twenty-Fourth Report of the Monitor, to be filed separately.

Background

5. The Applicants were in the business of manufacturing and distributing flexible polyurethane foam product from facilities located in Ontario, Quebec and British Columbia. The Applicants sought and obtained protection under the *Companies' Creditors Arrangement Act* (Canada) ("**CCAA**") on January 12, 2012 pursuant to an Order of the Court granted the same day (the "**Initial Order**"). Pursuant to the Initial Order, Deloitte Restructuring Inc. was appointed as monitor in respect of the Applicants (in such capacity, the "**Monitor**"). During these proceedings, the Applicants have sold substantially all of their operating assets pursuant to various sale approval and vesting orders issued by this Court. Any remaining proceeds of such sale are being held by the Monitor.

6. The stay of proceedings provided for in the Initial Order has been extended many times by this Court, most recently on October 26, 2020 by the Order of Justice Conway, and is currently set to expire on April 30, 2021. A copy of Justice Conway's Order is attached hereto and marked as **Exhibit "A"**.

7. The principal developments in these proceedings since the last stay extension hearing are:

- a) two case conferences held before the Honourable Justice Koehnen on November 3, 2020 and February 3, 2021, to address procedural and evidentiary issues relating to the hearing of the dispute between the Domfoam Purchaser (as defined below) and Domfoam (the “**Dispute**”);
- b) the scheduling of the Dispute to be heard on May 10, 11, and 12 (if required), 2021 before the Honourable Justice Cavanagh.

(a) The Dispute

8. As noted in the Twenty-Second Report of the Monitor dated April 22, 2020 (the “**Twenty-Second Report**”) filed in support of my appointment as CRO, the Monitor was advised by Applicants’ counsel, Blaney McMurtry LLP, that counsel was unable to obtain instructions from the sole remaining director of Domfoam, Anthony Vallecoccia. On April 16, 2020, Mr. Vallecoccia advised that he no longer felt capable of continuing his duties as a director. At the request of the Monitor, I was appointed by this Court as CRO to fill the corporate governance void, primarily to resolve the Dispute, either by way of consensual resolution or by adjudication. As noted above, the Appointment Order was issued on June 8, 2020.

9. As previously reported to this Court, almost six years after the closing of the sale of substantially all of the operating assets of Domfoam to the entity which purchased the Domfoam business, (the “**Domfoam Purchaser**”), the Domfoam Purchaser brought a motion on September 14, 2018 for an order setting aside an Order (the “**Distribution Order**”) of the Honourable Justice Wilton-Siegel dated May 19, 2018, which had ordered the distribution of proceeds to the creditors of Domfoam. The Distribution Order was made in accordance with a Plan of Arrangement of

Domfoam, which Plan had been approved by the requisite majority of creditors and this Court earlier that year. The Distribution Order was set aside on consent, and the Monitor holds the proceeds subject to the Dispute.

10. In its motion, the Domfoam Purchaser takes the position that it is entitled to the proceeds received by Domfoam as a claimant in a class action related to price fixing in the United States (the “**Class Action Proceeds**”).

11. As set out in the materials filed with this Court, it is Domfoam’s view that the Domfoam Purchaser’s interpretation of the asset purchase agreement between Domfoam and the Domfoam Purchaser is incorrect and is not supported by the factual matrix surrounding the formation and closing of the agreement. It is also Domfoam’s position that the Domfoam Purchaser is now estopped from asserting a claim to the Class Action Proceeds given the passage of time and steps taken within the CCAA proceeding.

12. Further, the Domfoam Purchaser received approximately \$1.4 million (the “**Additional Disputed Funds**”) of litigation settlement proceeds from a Canadian class action proceeding involving substantially the same facts as the US Class Action. These funds are similarly in dispute between Domfoam and the Domfoam Purchaser and therefore also form part of the Dispute. As reported at the prior stay extension hearing, at the direction of Justice Koehnen, the Additional Disputed Funds are being held by counsel to the Domfoam Purchaser pending resolution of the Dispute.

13. Domfoam has had to expend material professional costs regarding the Dispute and at my direction, has specifically consulted with its material creditors and the Monitor and sought their ongoing support of it doing so. The two material creditors are: a) the Competition Bureau, as

represented by the Department of Justice, which is owed in excess of \$5.5 million related to a fine assessed against Domfoam for the violation of the *Competition Act* immediately before filing for CCAA protection; and b) a group of Canadian class action plaintiffs who commenced a class action against Domfoam, and the other Applicants in relation to the same facts which gave rise to the *Competition Act* proceedings.

14. These creditors, through their representatives or counsel, have advised me that they support the position taken by the Applicants against the Domfoam Purchaser. Indeed, the class action plaintiffs have filed an affidavit in support of the Applicants and the Department of Justice has also voiced its support.

15. The Applicants have also been in regular contact with the Monitor regarding this issue.

16. A case conference was held on November 3, 2020 before Justice Koehnen, for the purpose of determining the mechanics of how the Dispute shall be adjudicated (i.e. what type of evidence will be required, whether there will be written affidavit evidence, *viva voce* evidence, etc.). Justice Koehnen released a Direction in that regard dated November 4, 2020, a copy of which is attached as **Exhibit “B”** to this affidavit.

17. A further case conference was held on February 3, 2021 before Justice Koehnen, in order to address evidentiary and documentary production issues, including issues of privilege, that arose. Justice Koehnen ordered a framework to address those issues which the parties are currently working through. A copy of Justice Koehnen’s Endorsement from the February 3, 2021 case conference is attached as **Exhibit “C”** to this affidavit.

18. The hearing of the Dispute is now scheduled to be heard by the Honourable Justice Cavanagh on May 10, 11, and 12 (if necessary), 2021. It shall involve a paper record as well as live testimony from David Ullmann, lead counsel to Domfoam in these proceedings, and live reply evidence from Jacques Vincent, the solicitor to the Domfoam Purchaser who negotiated the subject agreement.

19. As a result of the necessity that Mr. Ullmann testify, I sought outside counsel for Domfoam to complete the litigation of the Dispute and to conduct the hearing scheduled in May 2021. The firm of Lax O'Sullivan Lisus Gottlieb ("**LOLG**") was engaged for this purpose. LOLG has been directing the litigation of the Dispute since October 2020, and attended the case conferences described above. The material creditors and the Monitor were consulted prior to the retention of LOLG.

Valle Foam Collection Efforts Resolved

20. I am advised by Varoujan Arman, a lawyer with Blaney McMurtry LLP, that Valle Foam did not sell its accounts receivable as part of the asset sales process that was approved in this proceeding. I am further advised that, as a result, Valle Foam pursued a number of collection actions against its former customers that did not pay their accounts in full, and that the progress of these actions has been reported upon to the Court from time to time. I am advised by Mr. Arman, and do verily believe, that he has had carriage of these litigation claims, and all of them are now resolved as of a mediation held on November 25, 2020, in the last of those claims. Mr. Arman advises, and I verily believe, that there are no outstanding Valle Foam litigation claims.

A-Z Foam

21. Although the business of A-Z Foam has been ceased for several years at this point in time, it is an affiliated entity of the Applicants, and there remains inter-company accounting to be resolved, as described in the Twenty-Second Report of the Monitor.

Request for Stay Extension

22. The Applicants request a further extension of the stay of proceedings until October 29, 2021, on the basis that:

- a) once established, the stay extension should provide sufficient time for the hearing of the Dispute;
- b) the stay extension will allow sufficient time to reconcile intercompany accounts between A-Z Foam and the other Applicants;
- c) I have spoken with counsel to the largest creditors of Domfoam, the Department of Justice, and counsel to class action plaintiffs, and such creditors are supportive of Domfoam's position in connection with the Dispute;
- d) the Monitor supports the relief requested, and counsel to the Monitor has advised me that that the Monitor is of the view that the Applicants have access to sufficient funds to cover anticipated post-filing expenses during the extended stay period; and
- e) no creditor will be materially prejudiced by the requested relief and the Applicants are acting in good faith and with due diligence.

23. I swear this affidavit in support of the Applicants' motion for an Order, *inter alia*, extending the Stay Period to and including October 29, 2021, and for no improper purpose.

SWORN by Linc Rogers of the City of Toronto in the Province of Ontario, before me at the City of Toronto, in the Province of Ontario, on April 15, 2021 in accordance with O. Reg. 431/20, *Administering Oath or Declaration Remotely*.



V. Arman

Commissioner for Taking Affidavits
VAROUJAN ARMAN

Linc Rogers

LINC ROGERS

This is Exhibit "A" referred to in the Affidavit of Linc Rogers
sworn remotely in the same city before me this 15th day of April,
2021.

Varoujan Arman

Commissioner for Taking Affidavits (or as may be)

Varoujan Arman

Court File No. CV-12-9545-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE)	MONDAY, THE 26 th DAY
)	
JUSTICE CONWAY)	OF OCTOBER, 2020

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
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(the “**Applicants**”)

**ORDER
(Stay Extension)**

THIS MOTION made by the Applicants pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. c-36, as amended (the “**CCAA**”) for an order, *inter alia*, extending the stay of proceedings in respect of the Applicants to and including April 30, 2021, was heard this day by Zoom and is hereby submitted electronically through the Civil Submissions Online portal of the Justice Services Online website pursuant to the Supplementary Notice to the Profession of Justice Morawetz dated September 2, 2020, due to the COVID-19 pandemic.

ON READING the Notice of Motion, the Affidavit of Linc Rogers sworn October 20, 2020 and exhibits thereto, the Twenty-Third Report of Deloitte Restructuring Inc. (formerly Deloitte & Touche Inc.) (the “**Twenty-Third Report**”) in its capacity as the Court-appointed monitor (the “**Monitor**”) of the Applicants, and on hearing the submissions of counsel for the

Applicants and the Monitor, no one appearing for any other person on the Service List, although properly served as appears from the Affidavit of Service of Ariyana Botejue sworn October 21, 2020, filed,

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion, the Motion Record and the Twenty-Third Report is hereby abridged and validated and this Motion is properly returnable today without further service or notice thereof.

DEFINITIONS

2. **THIS COURT ORDERS** that capitalized terms not otherwise defined in this Order shall have the meaning set out in the Twenty-Third Report.

STAY EXTENSION


3. **THIS COURT ORDERS** that the Stay Period granted under the Initial Order of The Honourable Justice Newbould dated January 12, 2012 (the “**Initial Order**”) and as subsequently extended by, *inter alia*, the Order of The Honourable Justice Conway dated April 28, 2020, is hereby extended from October 30, 2020 to and including April 30, 2021.

MONITOR’S REPORT, ACTIONS AND FEES

4. **THIS COURT ORDERS** that the Twenty-Third Report and the actions, decisions and conduct of the Monitor as set out in the Twenty-Third Report are hereby authorized and approved.

- 3 -

5. **THIS COURT ORDERS** that the fees and disbursements of the Monitor and its legal counsel as set out in the Twenty-Third Report, the Affidavit of Catherine A. Hristow sworn October 21, 2020, and the Affidavit of Grant Moffat sworn October 21, 2020, are hereby authorized and approved.



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

IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF 3113736 CANADA LTD., 4362063 CANADA LTD.,
and A-Z SPONGE & FOAM PRODUCTS LTD.

Applicants

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

Proceeding commenced at **Toronto**

**ORDER
(Stay Extension)**

BLANEY McMURTRY LLP
Barristers and Solicitors
Suite 1500 - 2 Queen Street East
Toronto, ON M5C 3G5

David T. Ullmann LSO #42357I
Tel: (416) 596-4289
Fax: (416) 594-2437
E: DUllmann@blaney.com

Varoujan Arman LSO #60025K
Tel: (416) 596-2884
Fax: (416) 593-2960
E: VArman@blaney.com

Lawyers for the Applicants

This is Exhibit "B" referred to in the Affidavit of Linc Rogers sworn remotely in the same city before me this 15th day of April, 2021.

Varoujan Arman

Commissioner for Taking Affidavits (or as may be)

Varoujan Arman

From: Koehnen, Mr. Justice Markus (SCJ) <Markus.Koehnen@scj-csj.ca>
Sent: Thursday, November 5, 2020 9:12 AM
To: Fred Tayar; Varoujan Arman; David T. Ullmann; Grant Moffat; Linc Rogers; Dais-Visca, Jacqueline; 'Reidar M. Mogerma'; Colby Linthwaite
Cc: Matt Gottlieb; Jasmine Landau; JUS-G-MAG-CSD-Toronto-SCJ Commercial List
Subject: Re: fred tayar's Zoom Meeting

Further to my endorsement below, the hearing in this matter will be on February 3 and 4 2021 before Justice Cavanagh. Could I ask Mr. Tayar to send Justice Cavanagh and outlook invitation with a zoom and sync links embedded in it.

Justice Markus Koehnen

Ontario Superior Court of Justice
 361 University Ave.
 Toronto, Ont.
 M5G 1T3
 416-327-5284

From: Koehnen, Mr. Justice Markus (SCJ) <Markus.Koehnen@scj-csj.ca>
Sent: Wednesday, November 4, 2020 2:45 PM
To: Fred Tayar <fred@fredtayar.com>; Varoujan Arman <VArman@blaney.com>; David T. Ullmann <DUllmann@blaney.com>; Grant Moffat <GMoffat@tgf.ca>; Linc Rogers <linc.rogers@blakes.com>; Dais-Visca, Jacqueline <Jacqueline.Dais-Visca@justice.gc.ca>; 'Reidar M. Mogerma' <RMogerma@cfmlawyers.ca>; Colby Linthwaite <colby@fredtayar.com>
Cc: Matt Gottlieb <mgottlieb@lolg.ca>; Jasmine Landau <jlandau@lolg.ca>; JUS-G-MAG-CSD-Toronto-SCJ Commercial List <MAG.CSD.To.SCJCom@ontario.ca>
Subject: Re: fred tayar's Zoom Meeting

This email constitutes my direction arising out of the case conference I held in this matter on November 3, 2020 and should be placed into the court file.

Subject to the qualifications below, both parties have agreed that the dispute about their entitlement to funds arising from certain class actions should be determined by way of application on a paper record.

Mr. Gottlieb wishes to file two additional affidavits. Mr. Tayar submits that Mr. Gottlieb requires a motion for leave to do so. Mr. Gottlieb will be permitted to file an affidavit from Mr. Ullman and from a witness who will speak to what the parties have referred to as the estoppel issue. Mr. Tayar will have the right to file materials in reply to those affidavits.

An issue has arisen between the parties about the extent to which it might be desirable to have Mr. Ullman's evidence proceed viva voce before the judge hearing the application.

Once Mr. Tayar has received Mr. Ullman's affidavit he will decide whether he wishes to cross-examine Mr. Ullman out of court. If so, Mr. Ullman's affidavit will continue to form part of the record placed before the application judge.

If Mr. Tayar decides he would like to cross-examine Mr. Ullman viva voce before the application judge, then Mr. Ullman's affidavit will be discarded and he will testify both in chief and be cross-examined in front of the application judge. If that occurs, Mr. Tayar will not be permitted to make any use of the affidavit when cross-examining Mr. Ullman. The affidavit will be treated as a complete nullity.

The parties will endeavour to agree on a schedule. Two days of court time will be reserved after February 1, 2020. At the time of writing this endorsement, the server servicing the court's scheduling calendar is down, as a result of which I am not able to provide court dates. I will provide court dates as soon as the server is back up.

Justice Markus Koehnen

Ontario Superior Court of Justice
361 University Ave.
Toronto, Ont.
M5G 1T3
416-327-5284

From: Fred Tayar

Sent: Tuesday, October 13, 2020 10:33 AM

To: Fred Tayar <fred@fredtayar.com>; Koehnen, Mr. Justice Markus (SCJ) <Markus.Koehnen@scj-csj.ca>; Varoujan Arman <VArman@blaney.com>; David T. Ullmann <DUllmann@blaney.com>; Grant Moffat <GMoffat@tgf.ca>; 'Rogers, Linc' <linc.rogers@blakes.com>; Dais-Visca, Jacqueline <Jacqueline.Dais-Visca@justice.gc.ca>; 'Reidar M. Mogerma' <RMogerma@cfmlawyers.ca>; Colby Linthwaite <colby@fredtayar.com>

Cc: Matt Gottlieb <mgottlieb@lolg.ca>; Jasmine Landau <jlandau@lolg.ca>

Subject: fred tayar's Zoom Meeting

When: Tuesday, November 3, 2020 6:00 PM-7:00 PM.

Where: <https://us02web.zoom.us/j/86511186543?pwd=amFxMjVBNVVTUUh3Z01USGN2VnJHQTO9>

fred tayar is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://us02web.zoom.us/j/86511186543?pwd=amFxMjVBNVVTUUh3Z01USGN2VnJHQTO9>

Meeting ID: 865 1118 6543

Passcode: 186673

One tap mobile

+13462487799,,86511186543#,,,,,0#,,186673# US (Houston)

+16699006833,,86511186543#,,,,,0#,,186673# US (San Jose)

Dial by your location

+1 346 248 7799 US (Houston)

+1 669 900 6833 US (San Jose)

+1 929 205 6099 US (New York)

+1 253 215 8782 US (Tacoma)

+1 301 715 8592 US (Germantown)

+1 312 626 6799 US (Chicago)

Meeting ID: 865 1118 6543

Passcode: 186673

Find your local number: <https://us02web.zoom.us/u/kdJ4erZd4w>

This is Exhibit "C" referred to in the Affidavit of Linc Rogers sworn remotely in the same city before me this 15th day of April, 2021.

Varoujan Arman

Commissioner for Taking Affidavits (or as may be)

Varoujan Arman

From: Koehnen, Mr. Justice Markus (SCJ) <Markus.Koehnen@scj-csj.ca>

Sent: February 3, 2021 4:15 PM

To: Fred Tayar <fred@fredtayar.com>; Matt Gottlieb <mgottlieb@lolg.ca>; Jasmine Landau <jlandau@lolg.ca>; Colby Linthwaite <colby@fredtayar.com>; JUS-G-MAG-CSD-Toronto-SCJ Commercial List <MAG.CSD.To.SCJCom@ontario.ca>

Cc: Varoujan Arman <VArman@blaney.com>; Chelsea D. Hermanson <CHermanson@cfmlawyers.ca>; Grant Moffat <GMoffat@tgf.ca>

Subject: Re: fred tayar's Zoom Meeting--DOMFOAM CV-12-9545-00CL

Email Endorsement

1. I note that there were several parties at the case conference who are not recipients of this email. I would ask that Mr. Gottlieb and Mr. Linthwaite Courtney to ensure that all parties who attended the hearing receive a copy of this email. Four issues arose for consideration at today's case conference.

I. Estoppel Documents

2. The first issue concerns what the parties have referred to as the estoppel documents. Mr. Gottlieb contends that the purchaser is obliged to provide estoppel documents as part of its affidavit of documents. Estoppel documents are ones that relate to information about the proceeds of the US class action and what would be done with those proceeds.
3. Mr. Linthwaite says that Mr. Pomerantz has already advised that he has no such documents. That, however, is not the end of the inquiry. Mr. Gottlieb's client, the applicant, is particularly concerned about whether the

corporation as a whole and in particular Mr. John Howard have possession, power or control over estoppel documents.

4. The purchaser shall make broader inquiries for estoppel documents beyond Mr. Pomerantz. In particular, the purchaser should ask Mr. Howard for any such documents in his power possession or control and should conduct a broader search to that effect within the purchaser Corporation. After conducting such a search, the purchaser shall advise the applicant of the results of the search.

II. Privileged Documents

5. The purchaser seeks production of communications between the Monitor and its counsel on the one hand and the applicant and its counsel on the other which deal with the proceeds of the US class action. The purchaser and the Monitor claim privilege over those documents.
6. Both parties agree with the concept that while the communication may be privileged, facts contained in those communications are not privileged. It appears that there are approximately 20 such privileged documents. For the most part they are single page documents.
7. Rather than embarking on an expensive motion to determine the issue, the parties have agreed on the following practical solution: Mr. Gottlieb and/or Mr. Finnigan will send me the documents in question. I will review them to determine whether there are any facts in those documents that relate to the proceeds of the US class action

litigation which communications arose before the closing of the sale to Mr. Linthwaite's client.

8. In arriving at the population documents that I am to review, Mr. Gottlieb and Mr. Finnigan will send me documents that refer not only to the BASF receivable but also to documents that refer in any potential proceeds of the US class action. The documents I review will be limited to those created before the closing of the purchase by Mr. Linthwaite's client.
9. If there are any such facts, I will raise them with Mr. Gottlieb and Mr. Finnigan. I will also advise Mr. Linthwaite that I have raised certain facts with Messrs. Gottlieb and Finnigan but will not disclose those facts to Mr. Linthwaite. If Mr. Gottlieb and/or Mr. Finnigan are unable to agree to the disclosure of any such facts, I will hold a further case conference with the parties to determine how to resolve the issue.

III. Reply Evidence

10. In an earlier case conference endorsement, I granted the applicant leave to file an affidavit by Mr. Ullman. That endorsement also gave the purchasers the right to require Mr. Ullman to provide his evidence orally at the hearing and be cross-examined orally at the hearing. The earlier endorsement also authorized the purchaser to file reply material.
11. The purchaser has elected to have Mr. Ullman give evidence at the hearing rather than through his affidavit. The purchaser also wishes to introduce reply evidence orally at the hearing.

12. The applicant objects and says any reply should be delivered by affidavit in advance of the hearing. That does not strike me as practical. It would be difficult for the purchaser to file reply evidence to evidence that has not been introduced yet. At the same time, I am sympathetic to the view that the purchaser may now have gained insight into Mr. Ullman's expected evidence by virtue of having seen the affidavit and that the applicant may be taken by surprise if the purchaser can introduce reply evidence at the last minute of which the applicant has no prior knowledge.

13. It strikes me that the playing field can be levelled by having the applicant provide a detailed will say statement of what Mr. Ullman is expected to testify to at the hearing. The purchaser will then be required to provide a detailed will say statement of any oral reply it intends to call at the hearing. The purchaser's oral reply will be limited to evidence provided by Mr. Ullman. Any other reply must be provided in affidavits.

IV. Sealed Court File

14. Some material in the underlying CCAA application was filed under seal. All parties agree that they should be entitled to see that material.

15. Neither I nor none of the parties at the case conference knew the precise nature of the sealed material. I do not therefore no whose interests might be detrimentally affected by unsealing the information.

16. Unfortunately, there was not enough time to explore the issue during the case conference. As a result, I have asked the parties to determine as best they can the nature of the sealed material. If the parties are able to confirm that the sealed material affects only the interests of those who are consenting to unsealing the court file, they can advise me of that and send me a draft order which effects that result.

17. If the parties are unable to confirm that the sealed material affects only the interests of those consenting or if the sealed material affect the interests of the parties whose consent to the unsealing cannot be obtained, the parties may get in touch with me directly for a further case conference to deal with the issue.

Justice Markus Koehnen

Ontario Superior Court of Justice

361 University Ave.

Toronto, Ont.

M5G 1T3

416-327-5284

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 3113736 CANADA LTD., 4362063 CANADA LTD.,
and A-Z SPONGE & FOAM PRODUCTS LTD.

Applicants

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

Proceeding commenced at Toronto

**AFFIDAVIT OF LINC ROGERS
(Re: Stay Extension, Returnable April 20, 2021)**

BLANEY McMURTRY LLP
Barristers and Solicitors
Suite 1500 - 2 Queen Street East
Toronto, ON M5C 3G5

David T. Ullmann LSO #42357I
Tel: (416) 596-4289
E: DUllmann@blaney.com

Varoujan Arman LSO #60025K
Tel: (416) 596-2884
E: VArman@blaney.com

Lawyers for the Applicants

Email addresses of recipients:
See Service List

TAB 3

Court File No. CV-12-9545-00CL

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

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF 3113736 CANADA LTD., 4362063
CANADA LTD., and A-Z SPONGE & FOAM PRODUCTS LTD.

(the "**Applicants**")

**AFFIDAVIT OF LINC ROGERS
CHIEF RESTRUCTURING OFFICER**

I, **LINC ROGERS**, of the City of Toronto, in the Province of Ontario, MAKE OATH
AND SAY:

1. I am a lawyer and partner in the Restructuring and Insolvency Group in the Toronto office of Blake, Cassels & Graydon LLP ("**Blakes**"). Pursuant to the Order of the Honourable Justice Conway dated June 8, 2020 (the "**Appointment Order**"), I was appointed as the Chief Restructuring Officer ("**CRO**") of 3113736 Canada Ltd., formerly known as Valle Foam Industries (1995) Inc. ("**Valle Foam**"), 4362063 Canada Ltd., formerly known as Domfoam International Inc. ("**Domfoam**"), and A-Z Sponge & Foam Products Ltd. (collectively, the "**Applicants**"), and as such have knowledge of the matters to which I hereinafter depose.
2. Pursuant to the terms of the Appointment Order, I am required to pass the accounts of Blakes rendered in connection with my appointment as CRO from time to time.
3. Blakes' fees and disbursements for the period from the date of my appointment to March 31, 2021 are summarized in the invoices (the "**Invoices**") rendered to Deloitte Restructuring Inc., in its capacity as court-appointed Monitor of the Applicants (the "**Monitor**"), true copies of which are attached hereto and marked as **Exhibit "A"**. The Invoices are a fair and accurate description of the services provided, the disbursements incurred and the amounts charged by Blakes, and are calculated based on Blakes' standard rates and charges.

4. As set out in the summary included at Exhibit "A", Blakes expended a total of 162.1 hours at an average hourly rate of \$857.87.

5. Attached hereto and marked as Exhibit "B" is a summary of the lawyers whose services are reflected on the Invoices, including year of call, hourly rate and the total fees and hours billed.

6. The total amount being claimed for the work performed by Blakes for the period from the date of my appointment as CRO to March 31, 2021 is \$157,139.51, including \$139,061.50 for fees and \$18,078.01 for HST.

7. This affidavit is sworn in support of the Monitor's motion for, among other things, approval of the fees and disbursements of the CRO and for no other purpose.

Sworn before me by video conference by)
Linc Rogers of the City of Toronto, in the)
Province of Ontario, before me at the City)
of Brampton, in the Regional Municipality)
of Peel, on April 14, 2021, in accordance)
with O.Reg.431/20, Administering Oath or)
Declaration Remotely)
)
)
)
)
)



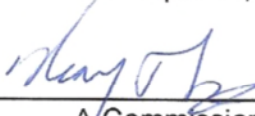
A Commissioner for Taking Affidavits, etc.



LINC ROGERS

Nancy Ann Thompson, a Commissioner, etc.,
Province of Ontario, for Blake, Cassels & Graydon LLP,
Barristers and Solicitors.
Expires July 13, 2021.

This is **Exhibit "A"** referred to in the
Affidavit of Linc Rogers
sworn before me by video conference
on April 14, 2021



A Commissioner, etc.

Nancy Ann Thompson, a Commissioner, etc.,
Province of Ontario, for Blake, Cassels & Graydon LLP,
Barristers and Solicitors.
Expires July 13, 2021.

SUMMARY OF INVOICES OF BLAKE, CASSELS & GRAYDON LLP
(Period to March 31, 2021)

Period Ending	Fees	Disb. Subject to HST	Disb. Not Subject to HST	Subtotal	HST	Total	Hours
June 30, 2020	\$21,328.00	\$0.00	\$0.00	\$21,328.00	\$2,772.64	\$24,100.64	28.0
July 31, 2020	\$3,587.50	\$0.00	\$0.00	\$3,587.50	\$466.38	\$4,053.88	4.1
August 31, 2020	\$20,663.00	\$0.00	\$0.00	\$20,663.00	\$2,686.19	\$23,349.19	23.4
September 30, 2020	\$1,837.50	\$0.00	\$0.00	\$1,837.50	\$238.88	\$2,076.38	2.1
October 31, 2020	\$51,327.50	\$0.00	\$0.00	\$51,327.50	\$6,672.58	\$58,000.08	58.5
November 30, 2020	\$14,700.00	\$0.00	\$0.00	\$14,700.00	\$1,911.00	\$16,611.00	16.8
December 31, 2020	\$2,625.00	\$0.00	\$0.00	\$2,625.00	\$341.25	\$2,966.25	3.0
January 31, 2021	\$14,593.00	\$0.00	\$0.00	\$14,593.00	\$1,897.09	\$16,490.09	16.6
February 28, 2021	\$3,675.00	\$0.00	\$0.00	\$3,675.00	\$477.75	\$4,152.75	4.2
March 31, 2021	\$4,725.00	\$0.00	\$0.00	\$4,725.00	\$614.25	\$5,339.25	5.4
Totals:	\$139,061.50	\$0.00	\$0.00	\$139,061.50	\$18,078.01	\$157,139.51	162.1

Average Hourly Rate:

\$857.87



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice
 number(s) on cheque

July 15, 2020

DELOITTE RESTRUCTURING INC.
 8 Adelaide Street West, Suite 200
 Toronto, ON M5H 0A9
 Canada

Invoice: 2192940
 Billing Lawyer Rogers, Linc
 HST/GST No.: R119396778
 Client: 00023700
 Matter: 000001

Attention: Catherine Hristow
 Senior Vice President - Financial Advisory - Restructuring Services Inc.

Client: 3113736 CANADA LTD., 4362063 CANADA LTD., A-Z SPONGE & FOAM PRODUCTS LTD.
Re: Chief Restructuring Officer

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended June 30, 2020, as follows:

Total Fees	\$ 21,328.00
Harmonized Sales Tax (13.0%)	2,772.64
TOTAL DUE IN CANADIAN CURRENCY	\$ 24,100.64 CAD



Invoice: 2192940
 Date: July 15, 2020
 Page: 2

Re: Chief Restructuring Officer (000001)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
04/21/20	Rogers, Linc	Reviewing and revising draft order and reviewing precedent CRO appointments; related email correspondence.	1.5	875.00	1,312.50
06/08/20	Rogers, Linc	Preparing for and attending case conference relating to appointment of CRO; related email correspondence.	1.5	875.00	1,312.50
06/11/20	Rogers, Linc	Status discussion with D. Ullmann and considering issues related to CRO appointment; email correspondence with counsel for Competition Bureau regarding claim by Crown.	0.5	875.00	437.50
06/18/20	Popov, Eduard	Reviewing issues in connection with pending mediation.	5.1	585.00	2,983.50
06/18/20	Rogers, Linc	Email correspondence with working group regarding mediation; email correspondence with E. Popov regarding same.	0.3	875.00	262.50
06/19/20	Popov, Eduard	Reviewing mediation issues.	6.1	585.00	3,568.50
06/22/20	Laing, Andrea	Discussion with L. Rogers regarding mediation process.	0.3	915.00	274.50
06/22/20	Rogers, Linc	Preparing for mediation including planning call with debtor counsel; strategy discussion with A. Laing (Blakes Litigation); reviewing mediation briefs and reviewing memorandum prepared by E. Popov regarding mediation issues.	4.0	875.00	3,500.00
06/23/20	Laing, Andrea	Reviewing mediation briefs and follow up strategy discussion with L. Rogers.	1.2	915.00	1,098.00
06/23/20	Rogers, Linc	Attending prep call for mediation and reviewing background information regarding same; reviewing email correspondence from A. Laing.	1.3	875.00	1,137.50
06/24/20	Rogers, Linc	Preparing for and attending mediation.	5.5	875.00	4,812.50
06/25/20	Laing, Andrea	Discussion with L. Rogers regarding mediation and next steps regarding counsel issues.	0.4	915.00	366.00
06/25/20	Rogers, Linc	Considering litigation strategy in discussion with A. Laing; follow up discussion with G. Moffatt.	0.3	875.00	262.50



Invoice: 2192940
 Date: July 15, 2020
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
Total Fees for this Matter					\$ 21,328.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Laing, Andrea	ADRL	1.9	915.00	1,738.50
Popov, Eduard	POV	11.2	585.00	6,552.00
Rogers, Linc	LCR	14.9	875.00	13,037.50
Total		28.0		\$ 21,328.00

Harmonized Sales Tax (13.0%)

2,772.64

Total Due for this Matter in Canadian Currency

\$ 24,100.64 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice
 number(s) on cheque

August 20, 2020

DELOITTE RESTRUCTURING INC.
 8 Adelaide Street West, Suite 200
 Toronto, ON M5H 0A9
 Canada

Invoice: 2198660
 Billing Lawyer Rogers, Linc
 HST/GST No.: R119396778
 Client: 00023700
 Matter: 000001

Attention: Catherine Hristow
 Senior Vice President - Financial Advisory - Restructuring Services Inc.

Client: 3113736 CANADA LTD., 4362063 CANADA LTD., A-Z SPONGE & FOAM PRODUCTS LTD.
Re: Chief Restructuring Officer

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended July 31, 2020, as follows:

Total Fees	\$ 3,587.50
Harmonized Sales Tax (13.0%)	466.38
TOTAL DUE IN CANADIAN CURRENCY	\$ 4,053.88 CAD DD



Invoice: 2198660
 Date: August 20, 2020
 Page: 2

Re: **Chief Restructuring Officer** (000001)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
07/02/20	Rogers, Linc	Email correspondence regarding motion to compel delivery of funds to Monitor, currently held by purchaser.	0.2	875.00	175.00
07/10/20	Rogers, Linc	Strategy discussion with D. Ullmann.	0.2	875.00	175.00
07/16/20	Rogers, Linc	Preparing for and attending conference call with D. Ullmann and G. Moffat.	1.0	875.00	875.00
07/17/20	Rogers, Linc	Reviewing and commenting on draft letter prepared by V. Arman.	0.5	875.00	437.50
07/28/20	Rogers, Linc	Reviewing motion record served by counsel to purchaser and related materials; discussion with counsel regarding same.	2.2	875.00	1,925.00
Total Fees for this Matter					\$ 3,587.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Rogers, Linc	LCR	4.1	875.00	3,587.50
Total		4.1		\$ 3,587.50

Harmonized Sales Tax (13.0%)

466.38

Total Due for this Matter in Canadian Currency

\$ 4,053.88 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice
 number(s) on cheque

September 22, 2020

DELOITTE RESTRUCTURING INC.
 8 Adelaide Street West, Suite 200
 Toronto, ON M5H 0A9
 Canada

Invoice: 2203784
 Billing Lawyer Rogers, Linc
 HST/GST No.: R119396778
 Client: 00023700
 Matter: 000001

Attention: Catherine Hristow
 Senior Vice President - Financial Advisory - Restructuring Services Inc.

Client: 3113736 CANADA LTD., 4362063 CANADA LTD., A-Z SPONGE & FOAM PRODUCTS LTD.
Re: Chief Restructuring Officer

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended August 31, 2020, as follows:

Total Fees	\$ 20,663.00
Harmonized Sales Tax (13.0%)	2,686.19
TOTAL DUE IN CANADIAN CURRENCY	\$ 23,349.19 CAD



Invoice: 2203784
 Date: September 22, 2020
 Page: 2

Re: Chief Restructuring Officer (000001)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
08/05/20	Rogers, Linc	Strategy discussion with D. Ullmann and V. Arman; reviewing draft motion materials.	1.0	875.00	875.00
08/06/20	Rogers, Linc	Reviewing background material in connection with affidavit in response to motion brought by purchaser and cross motion; reviewing and revising draft affidavit.	4.5	875.00	3,937.50
08/07/20	Rogers, Linc	Reviewing and revising draft affidavit and reviewing background material in connection with same; various discussions with counsel in connection with same; related email correspondence.	4.5	875.00	3,937.50
08/09/20	Rogers, Linc	Reviewing and revising draft affidavit; related email correspondence.	1.0	875.00	875.00
08/11/20	Rogers, Linc	Reviewing and commenting on draft factum.	1.0	875.00	875.00
08/12/20	Rogers, Linc	Reviewing supplementary motion record; reviewing revised factum; related email correspondence.	1.0	875.00	875.00
08/13/20	Rogers, Linc	Reviewing factum of purchaser and related email correspondence.	0.5	875.00	437.50
08/14/20	Rogers, Linc	Reviewing factum from purchaser; related email correspondence in connection with same.	1.5	875.00	1,312.50
08/16/20	Rogers, Linc	Email correspondence with counsel regarding pending motion.	1.5	875.00	1,312.50
08/17/20	Rogers, Linc	Email correspondence with counsel regarding pending motion.	0.5	875.00	437.50
08/18/20	Rogers, Linc	Preparing for and attending case conference regarding purchaser motion and cross motion; follow up discussion with V. Arman regarding same.	1.0	875.00	875.00
08/19/20	Laing, Andrea	Conversation with L. Rogers regarding upcoming motions.	0.3	915.00	274.50
08/19/20	Rogers, Linc	Strategy discussion with A. Laing.	0.3	875.00	262.50
08/24/20	Laing, Andrea	Reviewing and considering written submissions of parties in connection with various upcoming motions.	2.6	915.00	2,379.00
08/25/20	Laing, Andrea	Completing review of motion materials.	1.4	915.00	1,281.00



Invoice: 2203784
 Date: September 22, 2020
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
08/26/20	Laing, Andrea	Discussion with L. Rogers regarding approach to motions.	0.4	915.00	366.00
08/26/20	Rogers, Linc	Litigation strategy discussion with A. Laing.	0.4	875.00	350.00
Total Fees for this Matter					\$ 20,663.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Laing, Andrea	ADRL	4.7	915.00	4,300.50
Rogers, Linc	LCR	18.7	875.00	16,362.50
Total		23.4		\$ 20,663.00

Harmonized Sales Tax (13.0%)	2,686.19
Total Due for this Matter in Canadian Currency	\$ 23,349.19 CAD



Blake, Cassels & Graydon LLP
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 Patent & Trademark Agents
 199 Bay Street
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October 21, 2020

DELOITTE RESTRUCTURING INC.
 8 Adelaide Street West, Suite 200
 Toronto, ON M5H 0A9
 Canada

Invoice: 2208738
 Billing Lawyer Rogers, Linc
 HST/GST No.: R119396778
 Client: 00023700
 Matter: 000001

Attention: Catherine Hristow
 Senior Vice President - Financial Advisory - Restructuring Services Inc.

Client: 3113736 CANADA LTD., 4362063 CANADA LTD., A-Z SPONGE & FOAM PRODUCTS LTD.
Re: Chief Restructuring Officer

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended September 30, 2020, as follows:

Total Fees	\$ 1,837.50
Harmonized Sales Tax (13.0%)	238.88
TOTAL DUE IN CANADIAN CURRENCY	\$ 2,076.38 CAD



Invoice: 2208738
 Date: October 21, 2020
 Page: 2

Re: **Chief Restructuring Officer** (000001)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
09/09/20	Rogers, Linc	Preparing for and attending strategy call with D. Ullmann regarding pending motion by purchaser and related cross motion.	1.3	875.00	1,137.50
09/22/20	Rogers, Linc	Email correspondence with working group regarding pending litigation.	0.3	875.00	262.50
09/23/20	Rogers, Linc	Email correspondence regarding pending motion.	0.3	875.00	262.50
09/30/20	Rogers, Linc	Email correspondence regarding pending motion.	0.2	875.00	175.00
Total Fees for this Matter					\$ 1,837.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Rogers, Linc	LCR	2.1	875.00	1,837.50
Total		2.1		\$ 1,837.50

Harmonized Sales Tax (13.0%)	238.88
Total Due for this Matter in Canadian Currency	\$ 2,076.38 CAD



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November 10, 2020

DELOITTE RESTRUCTURING INC.
 8 Adelaide Street West, Suite 200
 Toronto, ON M5H 0A9
 Canada

Invoice: 2212431
 Billing Lawyer Rogers, Linc
 HST/GST No.: R119396778
 Client: 00023700
 Matter: 000001

Attention: Catherine Hristow
 Senior Vice President - Financial Advisory - Restructuring Services Inc.

Client: 3113736 CANADA LTD., 4362063 CANADA LTD., A-Z SPONGE & FOAM PRODUCTS LTD.
Re: Chief Restructuring Officer

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended October 31, 2020, as follows:

Total Fees	\$ 51,327.50
Harmonized Sales Tax (13.0%)	6,672.58
TOTAL DUE IN CANADIAN CURRENCY	\$ 58,000.08 CAD <i>DD</i>



Invoice: 2212431
 Date: November 10, 2020
 Page: 2

Re: **Chief Restructuring Officer** (000001)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
10/01/20	Rogers, Linc	Email correspondence with counsel.	0.2	875.00	175.00
10/02/20	Rogers, Linc	Email correspondence regarding stay extension; strategy discussion with counsel.	0.2	875.00	175.00
10/06/20	Rogers, Linc	Reviewing filed court material in connection with tomorrow's motion; reviewing litigation strategy with counsel; email correspondence with counsel for Department of Justice.	2.9	875.00	2,537.50
10/07/20	Rogers, Linc	Various discussions with counsel throughout the day; attending virtual hearing regarding various procedural matters.	4.0	875.00	3,500.00
10/08/20	Rogers, Linc	Reviewing decision of Justice Koehnen regarding yesterday's motion; email correspondence with working group regarding same.	0.8	875.00	700.00
10/09/20	Laing, Andrea	Reviewing endorsement of Koehnen J. and following up with L. Rogers regarding same.	0.5	915.00	457.50
10/09/20	Rogers, Linc	Reviewing and considering issues relating to pending litigation; strategy discussion with counsel; email correspondence with A. Laing.	2.6	875.00	2,275.00
10/13/20	Laing, Andrea	Discussion with L. Rogers regarding endorsement of Koehnen J.	0.5	915.00	457.50
10/13/20	Rogers, Linc	Reviewing and considering litigation strategy; strategy discussion with D. Ullmann; strategy discussion with A. Laing; related email correspondence.	1.5	875.00	1,312.50
10/14/20	Rogers, Linc	Email correspondence with counsel regarding pending litigation; discussion with G. Moffat regarding payment of cost award; reviewing background court material.	2.2	875.00	1,925.00
10/16/20	Rogers, Linc	Preparing for and attending go forward strategy call with counsel; related email correspondence.	1.7	875.00	1,487.50
10/18/20	Rogers, Linc	Considering issues in connection with pending litigation.	0.6	875.00	525.00
10/19/20	Rogers, Linc	Discussion with counsel; reviewing draft affidavit; reviewing relevant case law.	4.1	875.00	3,587.50
10/20/20	Rogers, Linc	Reviewing and revising draft affidavit; discussion with counsel throughout the day;	4.9	875.00	4,287.50



Invoice: 2212431
 Date: November 10, 2020
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		considering issues in connection with pending litigation.			
10/21/20	Rogers, Linc	Reviewing Monitor's Report; email correspondence with counsel; considering litigation issues.	2.6	875.00	2,275.00
10/22/20	Rogers, Linc	Reviewing case law related to issues in connection with pending litigation.	3.5	875.00	3,062.50
10/23/20	Laing, Andrea	Litigation strategy discussion with L. Rogers.	0.2	915.00	183.00
10/23/20	Rogers, Linc	Various discussions with counsel throughout the day and considering issues with respect to pending case conference.	3.1	875.00	2,712.50
10/24/20	Rogers, Linc	Email correspondence regarding pending case conference.	0.3	875.00	262.50
10/25/20	Laing, Andrea	Communications with L. Rogers regarding case conference brief and representation issues; reviewing brief and providing feedback to L. Rogers.	0.8	915.00	732.00
10/25/20	Rogers, Linc	Email correspondence with A. Laing regarding litigation strategy; email correspondence with counsel regarding same; reviewing and considering draft case conference brief.	1.2	875.00	1,050.00
10/26/20	Laing, Andrea	Internal discussion with L. Rogers regarding strategy and next steps for hearing process and arguments to be made.	0.5	915.00	457.50
10/26/20	Rogers, Linc	Attending stay extension motion; email correspondence and strategic discussions throughout the day regarding pending case conference and related matters; litigation strategy discussion with A. Laing.	3.9	875.00	3,412.50
10/27/20	Rogers, Linc	Discussions throughout the day with D. Ullmann and G. Moffat regarding pending litigation matters; discussion with potential special litigation counsel; reviewing background material; strategy discussion with A. Laing.	4.2	875.00	3,675.00
10/28/20	Laing, Andrea	Strategy discussion with L. Rogers regarding special litigation counsel.	0.4	915.00	366.00
10/28/20	Rogers, Linc	Attending to matters related to pending case conference including reviewing and revising draft case conference brief and related email correspondence and telephone discussions.	4.9	875.00	4,287.50



Invoice: 2212431
 Date: November 10, 2020
 Page: 4

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
10/29/20	Laing, Andrea	Reviewing correspondence and telephone discussion with L. Rogers regarding strategy for next steps; reviewing case management brief.	0.6	915.00	549.00
10/29/20	Rogers, Linc	Attending to various matters in connection with pending case conference including telephone calls, email correspondence and review of draft pleadings.	3.1	875.00	2,712.50
10/30/20	Rogers, Linc	Discussions throughout the day with counsel, Monitor's counsel; reviewing case conference briefs; extensive email correspondence.	2.5	875.00	2,187.50
Total Fees for this Matter					\$ 51,327.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Laing, Andrea	ADRL	3.5	915.00	3,202.50
Rogers, Linc	LCR	55.0	875.00	48,125.00
Total		58.5		\$ 51,327.50

Harmonized Sales Tax (13.0%)	6,672.58
Total Due for this Matter in Canadian Currency	\$ 58,000.08 CAD



Blake, Cassels & Graydon LLP
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 Suite 4000, Commerce Court West
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December 10, 2020

DELOITTE RESTRUCTURING INC.
 8 Adelaide Street West, Suite 200
 Toronto, ON M5H 0A9
 Canada

Invoice: 2218171
 Billing Lawyer Rogers, Linc
 HST/GST No.: R119396778
 Client: 00023700
 Matter: 000001

Attention: Catherine Hristow
 Senior Vice President - Financial Advisory - Restructuring Services Inc.

Client: 3113736 CANADA LTD., 4362063 CANADA LTD., A-Z SPONGE & FOAM PRODUCTS LTD.
Re: Chief Restructuring Officer

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended November 30, 2020, as follows:

Total Fees	\$ 14,700.00
Harmonized Sales Tax (13.0%)	1,911.00
TOTAL DUE IN CANADIAN CURRENCY	\$ 16,611.00 CAD DD



Invoice:	2218171
Date:	December 10, 2020
Page:	2

Re: **Chief Restructuring Officer** (000001)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
11/02/20	Rogers, Linc	Attending conference call with counsel; discussion with counsel for Department of Justice; email correspondence throughout the day regarding pending case conference.	3.2	875.00	2,800.00
11/03/20	Rogers, Linc	Various discussions throughout the day with counsel and Monitor's counsel in connection with pending case conference; attending case conference; follow up discussion.	4.0	875.00	3,500.00
11/04/20	Rogers, Linc	Discussions with counsel throughout the day regarding next steps in litigation process.	1.0	875.00	875.00
11/05/20	Rogers, Linc	Email correspondence with working group; status discussion with D. Ullmann.	0.4	875.00	350.00
11/06/20	Rogers, Linc	Strategy considerations in connection with pending litigation.	0.3	875.00	262.50
11/11/20	Rogers, Linc	Strategy discussion with counsel and related email correspondence.	1.5	875.00	1,312.50
11/12/20	Rogers, Linc	Email correspondence with M. Gottlieb and reviewing various matters in connection with pending litigation.	0.5	875.00	437.50
11/13/20	Rogers, Linc	Preparing for and attending strategy call with counsel.	1.5	875.00	1,312.50
11/16/20	Rogers, Linc	Email correspondence with working group regarding litigation matters.	0.3	875.00	262.50
11/19/20	Rogers, Linc	Reviewing draft affidavit by Class Action counsel; discussion with V. Arman regarding same.	1.0	875.00	875.00
11/20/20	Rogers, Linc	Email correspondence regarding pending litigation.	0.3	875.00	262.50
11/24/20	Rogers, Linc	Reviewing email correspondence from counsel at Department of Justice; status discussion with V. Arman and C. Hristow.	1.0	875.00	875.00
11/25/20	Rogers, Linc	Discussion with Monitor and counsel regarding mediation in connection with Cozy Corner matter.	1.0	875.00	875.00
11/29/20	Rogers, Linc	Strategy discussion with counsel.	0.5	875.00	437.50
11/30/20	Rogers, Linc	Email correspondence with counsel regarding pending litigation.	0.3	875.00	262.50



Invoice: 2218171
 Date: December 10, 2020
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
Total Fees for this Matter					\$ 14,700.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Rogers, Linc	LCR	16.8	875.00	14,700.00
Total		16.8		\$ 14,700.00

Harmonized Sales Tax (13.0%)	1,911.00
Total Due for this Matter in Canadian Currency	\$ 16,611.00 CAD



Blake, Cassels & Graydon LLP
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December 31, 2020


DELOITTE RESTRUCTURING INC.
 8 Adelaide Street West, Suite 200
 Toronto, ON M5H 0A9
 Canada

Invoice: 2224618
 Billing Lawyer Rogers, Linc
 HST/GST No.: R119396778
 Client: 00023700
 Matter: 000001

Attention: Catherine Hristow
 Senior Vice President - Financial Advisory - Restructuring Services Inc.

Client: 3113736 CANADA LTD., 4362063 CANADA LTD., A-Z SPONGE & FOAM PRODUCTS LTD.
Re: Chief Restructuring Officer

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended December 31, 2020, as follows:

Total Fees	\$ 2,625.00
Harmonized Sales Tax (13.0%)	341.25
TOTAL DUE IN CANADIAN CURRENCY	\$ 2,966.25 CAD 



Invoice:	2224618
Date:	December 31, 2020
Page:	2

Re: **Chief Restructuring Officer** (000001)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
12/01/20	Rogers, Linc	Attending conference call with working group to discuss litigation strategy.	1.0	875.00	875.00
12/02/20	Rogers, Linc	Email correspondence regarding pending litigation and related matters.	0.3	875.00	262.50
12/04/20	Rogers, Linc	Email correspondence regarding pending litigation.	0.2	875.00	175.00
12/07/20	Rogers, Linc	Email correspondence regarding affidavit from BC plaintiffs.	0.1	875.00	87.50
12/09/20	Rogers, Linc	Reviewing email correspondence from counsel.	0.3	875.00	262.50
12/10/20	Rogers, Linc	Email correspondence with counsel regarding pending litigation.	0.3	875.00	262.50
12/11/20	Rogers, Linc	Email correspondence regarding pending litigation.	0.6	875.00	525.00
12/15/20	Rogers, Linc	Reviewing draft letter prepared by J. Landau.	0.2	875.00	175.00
Total Fees for this Matter					\$ 2,625.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Rogers, Linc	LCR	3.0	875.00	2,625.00
Total		3.0		\$ 2,625.00

Harmonized Sales Tax (13.0%)

341.25

Total Due for this Matter in Canadian Currency

\$ 2,966.25 CAD



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February 16, 2021


DELOITTE RESTRUCTURING INC.
 8 Adelaide Street West, Suite 200
 Toronto, ON M5H 0A9
 Canada

Invoice: 2230598
 Billing Lawyer Rogers, Linc
 HST/GST No.: R119396778
 Client: 00023700
 Matter: 000001

Attention: Catherine Hristow
 Senior Vice President - Financial Advisory - Restructuring Services Inc.

Client: 3113736 CANADA LTD., 4362063 CANADA LTD., A-Z SPONGE & FOAM PRODUCTS LTD.
Re: Chief Restructuring Officer

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended January 31, 2021, as follows:

Total Fees	\$ 14,593.00
Harmonized Sales Tax (13.0%)	1,897.09
TOTAL DUE IN CANADIAN CURRENCY	\$ 16,490.09 CAD 



Invoice: 2230598
 Date: February 16, 2021
 Page: 2

Re: Chief Restructuring Officer (000001)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
01/04/21	Rogers, Linc	Various discussions with counsel regrading pending litigation and draft affidavit; reviewing draft affidavit.	1.3	875.00	1,137.50
01/05/21	Rogers, Linc	Strategy discussion with D. Ullmann and related email correspondence.	0.5	875.00	437.50
01/06/21	Rogers, Linc	Reviewing background material and meeting with D. Ullmann and V. Arman.	1.6	875.00	1,400.00
01/08/21	Rogers, Linc	Commenting on draft affidavit and reviewing related background materials.	2.5	875.00	2,187.50
01/09/21	Rogers, Linc	Finalizing comments on draft affidavit and related review of background material.	1.0	875.00	875.00
01/10/21	Rogers, Linc	Attending conference call with working group to discuss pending litigation and related document review.	2.5	875.00	2,187.50
01/11/21	Rogers, Linc	Reviewing and commenting on draft affidavit and related email correspondence.	0.9	875.00	787.50
01/15/21	Rogers, Linc	Email correspondence regarding pending litigation.	0.3	875.00	262.50
01/18/21	Rogers, Linc	Reviewing correspondence from F. Tayar.	0.3	875.00	262.50
01/19/21	Rogers, Linc	Attending to various matters in connection with pending litigation including conference call with counsel and Monitor's counsel.	1.2	875.00	1,050.00
01/19/21	Rogers, Linc	Call regarding Domfoam matter.	0.5	875.00	437.50
01/20/21	Rogers, Linc	Email correspondence in connection with pending litigation with litigation team.	1.0	875.00	875.00
01/21/21	Rogers, Linc	Email correspondence regarding latest developments in litigation.	0.3	875.00	262.50
01/22/21	Rogers, Linc	Email correspondence regarding pending litigation.	0.3	875.00	262.50
01/26/21	Rogers, Linc	Attending conference call regarding affidavit of documents; email correspondence regarding same.	0.7	875.00	612.50
01/27/21	Laing, Andrea	Considering affidavit of documents and related communications with L. Rogers.	0.6	960.00	576.00
01/27/21	Rogers, Linc	Email correspondence regarding affidavit of documents; discussion with A. Laing	0.3	875.00	262.50



Invoice: 2230598
 Date: February 16, 2021
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		regarding affidavit of documents.			
01/28/21	Rogers, Linc	Email correspondence and discussion regarding revised affidavit of documents.	0.3	875.00	262.50
01/29/21	Laing, Andrea	Further review and comment on affidavit of documents.	0.2	960.00	192.00
01/29/21	Rogers, Linc	Email correspondence regarding affidavit of documents.	0.3	875.00	262.50
Total Fees for this Matter					\$ 14,593.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Laing, Andrea	ADRL	0.8	960.00	768.00
Rogers, Linc	LCR	15.8	875.00	13,825.00
Total		16.6		\$ 14,593.00

Harmonized Sales Tax (13.0%)	1,897.09
Total Due for this Matter in Canadian Currency	\$ 16,490.09 CAD



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March 9, 2021


DELOITTE RESTRUCTURING INC.
 8 Adelaide Street West, Suite 200
 Toronto, ON M5H 0A9
 Canada

Invoice: 2234810
 Billing Lawyer Rogers, Linc
 HST/GST No.: R119396778
 Client: 00023700
 Matter: 000001

Attention: Catherine Hristow
 Senior Vice President - Financial Advisory - Restructuring Services Inc.

Client: 3113736 CANADA LTD., 4362063 CANADA LTD., A-Z SPONGE & FOAM PRODUCTS LTD.
Re: Chief Restructuring Officer

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended February 28, 2021, as follows:

Total Fees	\$ 3,675.00
Harmonized Sales Tax (13.0%)	477.75
TOTAL DUE IN CANADIAN CURRENCY	\$ 4,152.75 CAD 



Invoice: 2234810
 Date: March 9, 2021
 Page: 2

Re: **Chief Restructuring Officer** (000001)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
02/03/21	Rogers, Linc	Reviewing endorsement from case conference; email correspondence regarding case conference.	1.0	875.00	875.00
02/04/21	Rogers, Linc	Conference call with working group to discuss case conference.	0.6	875.00	525.00
02/08/21	Rogers, Linc	Email correspondence regarding case conference matters and document production.	0.3	875.00	262.50
02/22/21	Rogers, Linc	Reviewing will say statement and related email correspondence.	0.5	875.00	437.50
02/23/21	Rogers, Linc	Email correspondence regarding case conference and related matters.	0.2	875.00	175.00
02/24/21	Rogers, Linc	Considering various issues and strategy call with D. Ullmann.	1.0	875.00	875.00
02/25/21	Rogers, Linc	Status discussion with counsel.	0.4	875.00	350.00
02/26/21	Rogers, Linc	Status discussion with M. Gottlieb.	0.2	875.00	175.00
Total Fees for this Matter					\$ 3,675.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Rogers, Linc	LCR	4.2	875.00	3,675.00
Total		4.2		\$ 3,675.00

Harmonized Sales Tax (13.0%)

477.75

Total Due for this Matter in Canadian Currency

\$ 4,152.75 CAD



Blake, Cassels & Graydon LLP
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 199 Bay Street
 Suite 4000, Commerce Court West
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April 13, 2021


DELOITTE RESTRUCTURING INC.
 8 Adelaide Street West, Suite 200
 Toronto, ON M5H 0A9
 Canada

Invoice: 2240489
 Billing Lawyer Rogers, Linc
 HST/GST No.: R119396778
 Client: 00023700
 Matter: 000001

Attention: Catherine Hristow
 Senior Vice President - Financial Advisory - Restructuring Services Inc.

Client: 3113736 CANADA LTD., 4362063 CANADA LTD., A-Z SPONGE & FOAM PRODUCTS LTD.
Re: Chief Restructuring Officer

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended March 31, 2021, as follows:

Total Fees	\$ 4,725.00
Harmonized Sales Tax (13.0%)	614.25
TOTAL DUE IN CANADIAN CURRENCY	\$ 5,339.25 CAD 



Invoice: 2240489
 Date: April 13, 2021
 Page: 2

Re: **Chief Restructuring Officer** (000001)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
03/03/21	Rogers, Linc	Status call with counsel.	0.3	875.00	262.50
03/04/21	Rogers, Linc	Conference call with counsel and Department of Justice lawyers to provide status update.	0.5	875.00	437.50
03/05/21	Rogers, Linc	Email correspondence from Department of Justice; strategy discussion with counsel.	0.5	875.00	437.50
03/10/21	Rogers, Linc	Reviewing updated affidavit of documents provided by purchaser's counsel; considering issues related to same.	0.8	875.00	700.00
03/15/21	Rogers, Linc	Preparing for and attending conference call with M. Gottlieb and J. Finnigan.	0.5	875.00	437.50
03/18/21	Rogers, Linc	Email correspondence regarding pending litigation.	0.3	875.00	262.50
03/22/21	Rogers, Linc	Email correspondence regarding ongoing litigation.	0.3	875.00	262.50
03/23/21	Rogers, Linc	Prep call with M. Gottlieb; discussion with M. Gottlieb and counsel to class action plaintiffs.	0.5	875.00	437.50
03/24/21	Rogers, Linc	Email correspondence regarding pending litigation matters.	0.5	875.00	437.50
03/25/21	Rogers, Linc	Email correspondence regarding cross examination.	0.2	875.00	175.00
03/29/21	Rogers, Linc	Discussion with M. Gottlieb regarding cross examination of L. Brasil.	0.3	875.00	262.50
03/30/21	Rogers, Linc	Email correspondence regarding cross examinations.	0.2	875.00	175.00
03/31/21	Rogers, Linc	Status discussion with M. Gottlieb; status discussion with D. Ullmann.	0.5	875.00	437.50
Total Fees for this Matter					\$ 4,725.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Rogers, Linc	LCR	5.4	875.00	4,725.00
Total		5.4		\$ 4,725.00

Harmonized Sales Tax (13.0%)

614.25



Invoice: 2240489
Date: April 13, 2021
Page: 3

Total Due for this Matter in Canadian Currency

\$ 5,339.25 CAD

This is **Exhibit "B"** referred to in the
Affidavit of Linc Rogers
sworn before me by video conference
on April 14, 2021



A Commissioner, etc.

Nancy Ann Thompson, a Commissioner, etc.,
Province of Ontario, for Blake, Cassels & Graydon LLP,
Barristers and Solicitors.
Expires July 13, 2021.

EXHIBIT "B"

Name of Lawyer	Practice Group	Year of Call	Hourly Rate	Total Hours
Laing, Andrea	Litigation & Dispute Resolution	2000	\$915	10.1
			\$960	0.8
Popov, Eduard	Restructuring & Insolvency	2018	\$585	11.2
Rogers, Linc	Restructuring & Insolvency	2000	\$875	140.0

Total Fees Billed: \$139,061.50
Total Hours: 162.1
Average Hourly Rate: \$857.87

Court File No.: CV-12-9545-00CL

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c.C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
3113736 CANADA LTD., 4362063 CANADA LTD., and A-Z SPONGE & FOAM PRODUCTS LTD.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding Commenced at Toronto

**AFFIDAVIT OF LINC ROGERS
Sworn April 14, 2021**

BLAKE, CASSELS & GRAYDON LLP
Barristers and Solicitors
199 Bay Street
Suite 4000, Commerce Court West
Toronto, Ontario M5L 1A9

Linc Rogers, LSO # •43562N
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Email: linc.rogers@blakes.com

Chief Restructuring Officer

TAB 4

Court File No. CV-12-9545-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE)	TUESDAY, THE 20 th DAY
)	
JUSTICE CAVANAGH)	OF APRIL, 2021

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 3113736
CANADA LTD. 4362063 CANADA LTD., and A-Z SPONGE & FOAM PRODUCTS LTD.

(the “**Applicants**”)

**ORDER
(Stay Extension)**

THIS MOTION made by the Applicants pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. c-36, as amended (the “**CCAA**”) for an order, *inter alia*, extending the stay of proceedings in respect of the Applicants to and including October 29, 2021, was heard this day by Zoom and is hereby submitted electronically through the Civil Submissions Online portal of the Justice Services Online website pursuant to the Supplementary Notice to the Profession of Justice Morawetz dated September 2, 2020, due to the COVID-19 pandemic.

ON READING the Notice of Motion, the Affidavit of Linc Rogers sworn April 14, 2021 and exhibits thereto, the Affidavit of Linc Rogers sworn April 15, 2021 and exhibits thereto, the Twenty-Fourth Report of Deloitte Restructuring Inc. (formerly Deloitte & Touche Inc.) (the “**Twenty-Fourth Report**”) in its capacity as the Court-appointed monitor (the “**Monitor**”) of the Applicants, and on hearing the submissions of counsel for the Applicants and the Monitor, no

one appearing for any other person on the Service List, although properly served as appears from the Affidavit of Service of Ariyana Botejue sworn April 15, 2021, filed;

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion, the Motion Record and the Twenty-Fourth Report is hereby abridged and validated and this Motion is properly returnable today without further service or notice thereof.

DEFINITIONS

2. **THIS COURT ORDERS** that capitalized terms not otherwise defined in this Order shall have the meaning set out in the Twenty-Fourth Report.

STAY EXTENSION

3. **THIS COURT ORDERS** that the Stay Period granted under the Initial Order of Justice Newbould dated January 12, 2012 (the “**Initial Order**”) and as subsequently extended by, *inter alia*, the Order of the Honourable Justice Conway, dated October 26, 2020, is hereby extended from April 30, 2021 to and including October 29, 2021.

CHIEF RESTRUCTURING OFFICER’S FEES

4. **THIS COURT ORDERS** that the fees and disbursements of the Chief Restructuring Officer, Linc Rogers, of Blake, Cassels & Graydon LLP, are hereby authorized and approved.

MONITOR’S REPORT, ACTIONS AND FEES

5. **THIS COURT ORDERS** that the Twenty-Fourth Report and the actions, decisions and conduct of the Monitor as set out in the Twenty-Fourth Report are hereby authorized and approved.

6. **THIS COURT ORDERS** that the fees and disbursements of the Monitor and its legal counsel as set out in the Twenty-Fourth Report, the Affidavit of Catherine A. Hristow, sworn April __, 2021, and the Affidavit of Grant Moffat, sworn April __, 2021, are hereby authorized and approved.

EFFECTIVENESS OF ORDER

7. **THIS COURT ORDERS** that, due to the COVID-19 pandemic, this Order is immediately effective and enforceable without the need for entry and filing until further direction from this Court.

IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF 3113736 CANADA LTD., 4362063 CANADA LTD.,
and A-Z SPONGE & FOAM PRODUCTS LTD.

Applicants

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

Proceeding commenced at **Toronto**

**ORDER
(Stay Extension)**

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Lawyers for the Applicants

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 3113736 CANADA LTD., 4362063 CANADA LTD.,
and A-Z SPONGE & FOAM PRODUCTS LTD.

Applicants

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

Proceeding commenced at Toronto

**MOTION RECORD OF THE APPLICANTS
(Re: Stay Extension, Returnable April 20, 2021)**

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See Service List