

**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 PLANET ORGANIC HEALTH  
CORP. AND DARWEN HOLDINGS LTD.**

**MOTION RECORD OF THE MONITOR  
(CCAA Termination)  
(Returnable August 29, 2016)**

August 16, 2016

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# INDEX

**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  
COMARK INC.**

**INDEX**

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<b>Document</b>	<b>Tab</b>
Notice of Motion (CCAA Termination) dated August 16, 2016.....	1
Eighth Report of the Monitor dated August 16, 2016 .....	2
Affidavit of Paul M. Casey sworn August 16, 2016.....	3
Affidavit of Brendan D. O'Neill sworn August 9, 2016.....	4
Draft Order.....	5

# TAB 1

Court File No. 10-8699-00CL

**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 PLANET ORGANIC HEALTH CORP. AND  
DARWEN HOLDINGS LTD.

APPLICANTS

**NOTICE OF MOTION  
(CCA Termination)  
(Returnable August 29, 2016)**

Deloitte & Touche Inc. (“**Deloitte**”) in its capacity as monitor (the “**Monitor**”) of Planet Organic Health Corp. (“**Planet**”) and Darwen Holdings Ltd. (collectively, the “**Applicants**”), will make a motion before the Honourable Regional Senior Justice Morawetz of the Ontario Superior Court of Justice (Commercial List) on August 29, 2016 at 8:30 a.m. or as soon after that time as the motion can be heard, at 330 University Ave, Toronto, Ontario.

**PROPOSED METHOD OF HEARING:** The motion is to be heard:

- in writing under subrule 37.12.1(1) because it is on consent or unopposed or made without notice;
- in writing as an opposed motion under subrule 37.12.1(4);
- orally.

**THE MOTION IS FOR AN ORDER:**

- (a) abridging the time for and validating service of this Notice of Motion and supporting materials such that the motion is properly returnable on August 29, 2016, and dispensing with further service thereof;
- (b) approving the Seventh Report of the Monitor dated May 31, 2011 and the Eighth Report of the Monitor dated August 16, 2016 and the activities of the Monitor described therein;
- (c) approving the professional fees and disbursements of the Monitor and its legal counsel;
- (d) authorizing and directing the Monitor to distribute the funds held in trust by it to 7562578 Canada Inc. (“**New Planet Organic**”);
- (e) authorizing and directing the Monitor and its counsel to distribute the retainers held by them, subject to the satisfaction of their professional fees and disbursements, to New Planet Organic;
- (f) terminating the Directors’ Charge and the Administration Charge (each as defined in the Initial Order);
- (g) discharging Deloitte as Monitor;
- (h) terminating these CCAA proceedings; and
- (i) such further and other relief as counsel may advise and as this Honourable Court deems just.

**THE GROUNDS FOR THE MOTION ARE:**

- (a) On April 29, 2010, this Honourable Court made an initial order (the “**Initial Order**”) granting protection to the Applicants under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36 as amended (the “**CCAA**”);

- (b) under the Initial Order, Deloitte was appointed to act as Monitor in the CCAA proceedings;
- (c) the Monitor engaged Goodmans LLP (“**Goodmans**”) as its legal counsel;
- (d) on June 4, 2010, this Court granted an Order (the “**Approval and Vesting Order**”) approving the Acquisition Agreement dated May 19, 2010 between the Applicants and the Catalyst Capital Group Inc. on behalf of funds managed by it (the “**Acquisition Agreement**”), and approving the sale of substantially all of the Applicants’ assets (the “**Acquisition Transaction**”);
- (e) pursuant to the Approval and Vesting Order, the Monitor was directed to establish a cash reserve (the “**Cash Reserve**”) of the Applicants’ cash and cash equivalents to be held in trust by the Monitor;
- (f) the Applicants successfully closed the Acquisition Transaction on June 4, 2010;
- (g) since the completion of the Acquisition Transaction, with the assistance of the Monitor the Applicants addressed various post-closing matters and attended to the orderly wind-up of their remaining affairs;
- (h) the stay of proceedings expired on May 31, 2011;
- (i) since late 2010, the receipt and distribution of certain tax refunds from the Canada Revenue Agency (the “**Tax Refunds**”) was the sole remaining matter in the Applicants’ CCAA proceedings;
- (j) pursuant to the Order of the Court dated November 29, 2010, New Planet Organic was authorized to endorse on behalf of either Applicant any and all cheques to New Planet Organic as payee in respect of the Tax Refunds and, once the Tax Refunds were received by New Planet Organic, the Monitor is required to file a report addressing any remaining matters in the CCAA proceedings;
- (k) the Tax Refunds were received by Planet and were distributed to New Planet Organic;

- (l) with the exception of the Cash Reserve and certain retainers held by the Monitor and counsel (the “**Retainers**”), the Applicants have no remaining assets or business and there is no further purpose or benefit to these CCAA proceedings;
- (m) pursuant to the Acquisition Agreement and the Approval and Vesting Order, the remaining balance in the Cash Reserve and any unused portions of the Retainers at the completion of these CCAA proceedings shall vest absolutely in New Planet Organic;
- (n) the Initial Order requires the Monitor and its counsel to pass their accounts and refers said accounts to a judge of this Honourable Court;
- (o) the fees of the Monitor and its counsel incurred are detailed in the Affidavit of Paul M. Casey sworn August 16, 2016 and the Affidavit of Brendan D. O’Neill sworn August 9, 2016, respectively;
- (p) the fees and expenses of each of the Monitor and its counsel are fair and reasonable in the circumstances;
- (q) the provisions of the CCAA;
- (r) paragraphs 29 and 30 of the Initial Order; and
- (s) such further and other grounds as counsel may advise and this Honourable Court may permit.

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

- (a) The Affidavit of Paul M. Casey sworn August 16, 2016;
- (b) The Affidavit of Brendan D. O’Neill sworn August 9, 2016;
- (c) The Eighth Report of the Monitor, to be filed; and
- (d) Such further and other material as counsel may advise and this Honourable Court may permit.



August 16, 2016

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

Court File No. 10-8699-00CL

**AND IN THE MATTER OF PLANET ORGANIC HEALTH CORP. and DARWEN  
HOLDINGS LTD.**

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**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**  
**COMMERCIAL LIST**  
Proceeding commenced at Toronto

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**NOTICE OF MOTION**  
**(CCAA Termination)**  
**(Returnable August 29, 2016)**

---

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Lawyers for the Monitor

TAB 2

Court File No. 10-8699-00CL

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  
PLANET ORGANIC HEALTH CORP. AND  
DARWEN HOLDINGS LTD.

EIGHTH REPORT OF THE MONITOR  
DATED AUGUST 16, 2016

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## INTRODUCTION

1. On April 29, 2010, Planet Organic Health Corp. ("**Planet**") and Darwen Holdings Ltd. ("**Darwen**") (collectively, the "**Applicants**") filed for and obtained protection under the *Companies' Creditors Arrangement Act* (the "**CCAA**") pursuant to the Order of the Court (the "**Court**") dated April 29, 2010 (the "**Initial Order**").
2. Pursuant to the Initial Order, Deloitte & Touche Inc. ("**Deloitte**") was appointed as the Monitor of the Applicants (the "**Monitor**") in the CCAA proceedings and a stay of proceedings was granted in favour of the Applicants. By further Orders of the Court, the stay of proceedings was extended until May 31, 2011 (the "**Stay Period**").
3. The Monitor has provided the Court with the following reports:
  - i. a pre-filing report of the Proposed Monitor dated April 29, 2010 (the "**Pre-Filing Report**") in connection with the Applicants' application for protection under the CCAA;
  - ii. a first report of the Monitor dated May 11, 2010 (the "**First Report**") in connection with the Applicants' motion to adjourn and postpone the Applicants' annual general meeting;



- iii. a second report of the Monitor dated May 19, 2010 (the “**Second Report**”) in connection with the Applicants’ motion to extend the Stay Period to June 18, 2010;
- iv. a third report of the Monitor dated May 28, 2010 (the “**Third Report**”) in connection with the Applicants’ motion for, among other things:
  - a. an Order approving the Acquisition Agreement dated May 19, 2010 between the Applicants and The Catalyst Capital Group Inc. on behalf of funds managed by it (“**Catalyst**”) that resulted from the sales process and pursuant to which an affiliate of Catalyst, 7562578 Canada Inc. (“**New Planet Organic**”), acquired substantially all of the assets of the Applicants, including the Tax Refunds discussed and defined below (the “**Acquisition**”); and
  - b. an Order approving the proposed Directors’ & Officers’ Claims Procedure (“the **D&O Claims Procedure**”);
- v. a fourth report of the Monitor dated June 16, 2010 (the “**Fourth Report**”) in connection with the Applicants’ motion to extend of the Stay Period to July 30, 2010 and to provide the Court with a report on:
  - a. the closing of the Acquisition; and
  - b. the status of the D&O Claims Procedure;
- vi. a fifth report of the Monitor dated July 22, 2010 (the “**Fifth Report**”) in connection with the Applicants’ motion to extend the Stay Period to November 30, 2010 and to provide the Court with a report on:
  - a. the status of obligations settled under the Cash Reserve (the “**Cash Reserve**”) established pursuant to the Approval and Vesting Order dated June 4, 2010 granted in connection with the Acquisition (the “**Approval and Vesting Order**”);
  - b. the completion of the D&O Claims Procedure;

- c. certain matters relating to the Vaughan store location lease and related dealings and disputes with the Vaughan landlord (the “**Vaughan Lease Matters**”); and
  - d. certain mandatory corporate income tax, sales tax and other applicable tax filing requirements of the Applicants to be completed by New Planet Organic on behalf of the Applicants (the “**Tax Filings**”) in connection with the acquisition of any associated refunds (the “**Tax Refunds**”) by New Planet Organic as part of the Acquisition;
- vii. a sixth report of the Monitor dated November 24, 2010 (the “**Sixth Report**”) in connection with the Monitor’s motion to extend the Stay Period (up to the time at which the Tax Refunds are received) and to provide the Court with a report on:
- a. the general status of obligations settled under the Cash Reserve established pursuant to the Approval and Vesting Order;
  - b. the resolution of the Vaughan Lease Matters; and
  - c. the completion of the Tax Filings and the status of the Tax Refunds.
- viii. a seventh report of the Monitor dated May 31, 2011 (the “**Seventh Report**”) in connection with the Monitor’s request for discharge and to provide the Court with a report on:
- a. the completion of the Tax Filings and the status of the Tax Refunds;
  - b. the general status of obligations settled under the Cash Reserve established pursuant to the Approval and Vesting Order, including:
    - i. the refund of \$500,000, the full amount of funds set aside in the Cash Reserve to cover claims covered by the D&O Charge, to New Planet Organic following the completion of the Court approved D&O Claims Process;

- ii. the refund of \$71,284, being the amount remaining of the \$75,000 set aside in the Cash Reserve to cover all claims under section 6(5)a of the CCAA in respect of excluded employees, to New Planet Organic subsequent to the Monitor obtaining adequate evidence that all claims were fully paid;
  - iii. the payment of \$1,207,502 from the Cash Reserve to Partnership Capital Growth LLC, Planet's financial advisor, in respect of the amount owing in accordance with the Acquisition Agreement and the Approval and Vesting Order; and
  - iv. the payment of \$185,966 from the Cash Reserve to settle fees and disbursements incurred to administer the CCAA proceedings since the Closing Date, being obligations secured by the Administration Charge .
4. Copies of the Initial Order, the Pre-Filing Report, the First Report, the Second Report, the Third Report, the Fourth Report, the Fifth Report, the Sixth Report, the Seventh Report, all motion records and orders in the CCAA proceedings, and certain other documents related to the CCAA proceedings have been posted and are available on the Monitor's website at [www.deloitte.com/ca/planet-organic](http://www.deloitte.com/ca/planet-organic).

## PURPOSE

5. The purpose of this eighth report of the Monitor (the "**Eighth Report**") is to provide the Court with information with respect to the following:
  - i. an update on all remaining matters in the CCAA proceedings:
    - a. the status of the Cash Reserve; and,
    - b. the status of the Tax Refunds.
  - ii. the Monitor's motion (the "**Termination and Discharge Motion**") for an Order (the "**Termination and Discharge Order**"), *inter alia*:

- a. approving the Seventh Report and this Eighth Report and the activities of the Monitor described therein and herein;
  - b. approving the professional fees and disbursements of the Monitor and its legal counsel;
  - c. authorizing and directing the Monitor to distribute the funds remaining in the Cash Reserve to New Planet Organic;
  - d. authorizing and directing the Monitor and its counsel to distribute the retainers held by them, subject to the satisfaction of their professional fees, to New Planet Organic;
  - e. terminating the Directors' Charge and the Administration Charge (each as defined in the Initial Order);
  - f. discharging Deloitte as Monitor; and
  - g. terminating these CCAA Proceedings; and
- iii. the Monitor's conclusion and recommendations.

#### **TERMS OF REFERENCE**

6. Capitalized terms used in this Eighth Report but not defined are as defined in the Pre-Filing Report, the First Report, the Second Report, the Third Report, the Fourth Report, the Fifth Report, the Sixth Report, the Seventh Report and the Approval and Vesting Order.

#### **STATUS OF THE CASH RESERVE AND PROFESSIONAL RETAINERS**

7. As previously reported by the Monitor, the balance remaining in the Cash Reserve and held in trust by the Monitor as at the date of the Seventh Report was approximately \$114,000 in respect of the Administration Charge and the costs covered thereby.
8. Since the Closing Date, and with the approvals of New Planet Organic and the Applicants, the Monitor has paid fees and disbursements incurred in connection with the completion of these CCAA proceedings by the Monitor, its counsel, Goodmans LLP, and Heighington Law Firm

and Baker Mackenzie LLP. The balance remaining in the Cash Reserve at this time is approximately \$76,874 in respect of the Administration Charge and the costs covered thereby. A reconciliation of the Cash Reserve funds held in trust by the Monitor is attached as **Exhibit “A”**.

9. As described in further detail below, the Monitor is seeking approval by the Court of the professional fees and disbursements incurred by it and its legal counsel in connection with these CCAA Proceedings.
10. The Approval and Vesting Order provides that following the Closing Date, the Monitor shall reduce the amount of the Cash Reserve to the extent such funds are no longer needed to satisfy the Cash Reserve Costs by distributing such amounts to New Planet Organic, and that all right, title and interest in the funds in the Cash Reserve that are not used to pay the Cash Reserve Costs shall vest absolutely in New Planet Organic and shall be distributed to New Planet Organic.
11. Additionally, the Approval and Vesting Order provides that all right, title and interest in and to the Assets (as defined in the Acquisition Agreement), which include any unused portion of the retainers held by the Monitor, Goodmans LLP and Heighington Law Firm and at the conclusion of the CCAA Proceedings, vest absolutely in New Planet Organic.
12. Following the payment of the Monitor and its legal counsel’s fees and disbursements (including any Additional Fees and Disbursements (defined below)), the Monitor is seeking authorization to distribute to New Planet Organic all funds remaining in the Cash Reserve and the remaining balances held as retainers by the Monitor and its counsel.

#### **STATUS OF TAX REFUNDS**

13. Pursuant to the Order of the Court dated July 28, 2010 (the “**July 28 Order**”), New Planet Organic was authorized to complete the Tax Filings on behalf of the Applicants given that (i) New Planet Organic had acquired all Tax Refunds, if any, due to the Applicants under the Acquisition Agreement, and (ii) post-Acquisition, as the Applicants did not (and do not) have any remaining officers, directors or employees who could have completed the Tax Filings.

14. As reported in the Seventh Report, New Planet Organic completed and filed the Tax Filings in a timely manner; however the Tax Refunds were being withheld by CRA pending receipt of certain missing corporate income tax returns and sales tax filings for one of the affiliates of the Applicants. Management of New Planet Organic was reviewing the books and records of the Applicants and continuing discussions with CRA in order to compile and file such tax returns as soon as possible. However, New Planet Organic was unable to provide an estimate as to when these matters would be resolved with CRA, and when the Tax Refunds would be received.
15. The Monitor understands that Management of Planet solicited the services of Grant Thornton, Heighington Law Firm, and Yvan Boutin, former CFO of Planet, primarily for the following services:
  - i. the audit of the consolidated financial statements of Planet for the years ended June 30, 2010 through June 30, 2012;
  - ii. the corporate tax filings for Planet for the years ended June 30, 2010 through June 30, 2012;
  - iii. the review of the corporate tax accounts transaction history and reconciliation of tax balances of Planet from fiscal years ended June 30, 2008 through June 30, 2011, and related notices of assessment issued by CRA; and
  - iv. the review and completion of outstanding GST returns of Planet.
16. The Monitor understands that Management of Planet incurred professional fees of \$168,222.50 for the above services. Management of Planet advised the Monitor that the professional fees were incurred to satisfy CRA's demand that all Planet and affiliated entity filings were up to date prior to the issuance of the Tax Refunds.
17. The information requested by the CRA was submitted in October 2012 and the CRA issued the Tax Refunds, in the amount of \$423,190, to Planet on or about December 5, 2012.

18. As per the Court Order dated November 29, 2010 (the “**November 29 Order**”), the Motion Record (returned November 29, 2010) authorized New Planet Organic to endorse on behalf of either Applicant (Planet or Darwen) any and all cheques to New Planet Organic as payee in respect of any refunds or other amounts that the Applicants receive in connection with the Tax Filings. However, the Monitor understands that the Tax Refunds were received by Planet.
19. Planet contacted New Planet Organic on or about January 14, 2013 and offered to forward the net refund amount, less professional fees incurred, of \$254,967.50 (“**Net Amount**”) to New Planet in exchange for a full release. Planet provided New Planet Organic with a reconciliation of the Net Amount and support for the costs incurred on behalf of Planet in responding to CRA’s requests and ultimately obtaining the Tax Refund. However, there was a dispute about whether the costs incurred were reasonable.
20. Planet and New Planet Organic were unable to come to terms and execute a release due to a disagreement on what was considered reasonable professional fees to file the necessary tax filings and obtain the Tax Refund.
21. Discussions ensued but the parties were unable to come to a resolution. Communications were eventually lost due to personnel changes and the passage of time. Although the Monitor was not involved in the Tax Filings or the collection of Tax Refunds, the Monitor followed up with representatives of Planet and New Planet Organic from time to time. The Net Amount continued to be held by Planet.
22. Concerned with the passage of time and the lack of resolution, in the fall of 2015 the Monitor encouraged the parties to resume discussions and asked Planet to transfer the Net Amount to the Monitor to be held in escrow, pending a resolution of the dispute.
23. The Net Amount, in the amount of \$254,967.50, was paid to the Monitor on January 11, 2016 to be held in trust.
24. Communications between the parties resumed in January of 2016. Ultimately, the dispute was resolved and an Agreement and Release dated as of May 16, 2016 (the “**Release**”), attached as

**Exhibit “B”**, was executed by Planet, New Planet Organic and The Catalyst Capital Group Inc.

25. In the Release the parties acknowledged that Planet had incurred costs of \$168,222.50 in order to obtain the Tax Refunds of \$423,190 and agreed that payment of the Net Amount of \$254,967.50 from the Monitor’s trust account to New Planet Organic would resolve all issues between the parties relating to the Tax Refunds.
26. Following receipt of a fully executed copy of the Release, the Monitor remitted the Net Amount of \$254,967.50 at the direction of New Planet Organic on July 12, 2016.

#### **APPROVAL OF FEES**

27. The Initial Order requires that the Monitor and its legal counsel pass their accounts and refer said accounts to a judge of this Court.
28. The Monitor’s motion includes a request that the Court approve the fees and disbursements of the Monitor and its legal counsel.
29. The Affidavit of Paul M. Casey sworn August 16, 2016 (the “**Casey Affidavit**”), attests to the fees and disbursements of the Monitor for the period from March 10, 2010 to August 2, 2016 in the amount of \$480,673, including GST/HST.
30. The Affidavit of Brendan D. O’Neill, a partner with the law firm Goodmans LLP (“**Goodmans**”) sworn August 9, 2016 (the “**O’Neill Affidavit**” and, together with the Casey Affidavit, the “**Fee Affidavits**”), attests to the fees and disbursements of Goodmans, acting as legal counsel to the Monitor, for the period from period from April 6, 2010 to July 27, 2016 in the amount of \$337,157.71, including GST/HST. The Monitor confirms that the fees and disbursements set out in the Goodmans’ invoices relate to advice sought by the Monitor and that, in the Monitor’s view, Goodmans’ fees and disbursements are reasonable.
31. In addition to the amounts set forth in the Fee Affidavits, the Monitor requests that the Court authorize and approve the fees and disbursements of the Monitor and Goodmans, respectively, that are not set out in the Fee Affidavits but have been or will be incurred in the performance of the duties of the Monitor up to a maximum amount of \$16,000 (the “**Maximum Remaining**



**Amount**”). The Maximum Remaining Amount is an estimate determined by the Monitor in consultation with Goodmans on the assumption that the Termination and Discharge Motion will proceed on an uncontested basis, and accounting for approximately \$4,200 in unbilled fees of Goodmans. Any further accounts for fees and disbursements actually incurred by the Monitor and Goodmans (the “**Additional Fees and Disbursements**”) will be submitted to New Planet Organic. In the event that the Additional Fees and Disbursements exceed the Maximum Remaining Amount, the additional accounts will be submitted to this Court for approval.

32. It is the Monitor’s view that its fees and disbursements described in the Casey Affidavit, as well as those of its legal counsel, as described in the O’Neill Affidavit, are fair and reasonable in the circumstances. The Monitor therefore requests that this Court approve its fees and disbursements and the fees and disbursements of its legal counsel.
33. To the extent the approved fees (including the Additional Fees and Disbursements up to the Maximum Remaining Amount) have not been paid, the Monitor and Goodmans intend to apply their respective retainers to such amounts, before paying the remainder of the retainers to New Planet Organic in accordance with the Termination and Discharge Order.

#### **TERMINATION OF THE CCAA PROCEEDINGS AND DISCHARGE AND RELEASE OF THE MONITOR**

34. Subject to the completion of the steps outlined herein, the Monitor is not aware of any outstanding matters relating to the CCAA Proceedings.
35. The Monitor has duly and properly discharged and performed its duties and obligations as Monitor in the CCAA Proceedings in compliance and in accordance with the CCAA and all Orders of this Honourable Court made in the CCAA Proceedings.
36. The Monitor does not anticipate any further role as this Court’s officer in the CCAA Proceedings.
37. Accordingly, the Monitor believes that it is appropriate that an order be issued discharging Deloitte as Monitor and terminating these CCAA Proceedings.

**CONCLUSIONS AND RECOMMENDATIONS**

38. For the reasons described above, the Monitor respectfully recommends that the Court grant the Termination and Discharge Order that provides for, *inter alia*, the discharge and release of the Monitor and the termination of the CCAA Proceedings.

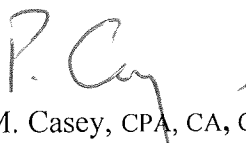
39. The Monitor also respectfully requests that the Court approve the Monitor's Seventh Report and Eighth Report, along with the activities described therein, as well as the fees and disbursements of the Monitor and its counsel.

All of which is respectfully submitted at Toronto, Ontario, this 16<sup>th</sup> day of August, 2016.

**DELOITTE & TOUCHE INC.**

**In its capacity as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.**

Per:



Paul M. Casey, CPA, CA, CIRP  
Senior Vice-President

## EXHIBIT A

<b>CCAA Proceedings of Planet Organic Health Corp.</b> <b>Reconciliation of the Cash Reserve</b> <b>As at August 16, 2016</b>		
<b>Proceeds from sale distributed to Monitor</b>	\$	2,082,502
Less: Payment to PCG, Financial Advisor, per Acquisition Agreement		(1,207,502)
Proceeds held by Monitor in trust to cover specific obligations and claims per the Approval and Vesting Order	\$	875,000
<b>Administration Charge</b>	<b>\$ 300,000</b>	
Less: Professional fees	(204,334)	(204,334)
Less: Publication costs	(18,438)	(18,438)
<b>Balance of Administration Charge</b>	<b>\$ 77,228</b>	
D&O Charge	\$ 500,000	
Less: Claims settled by D&O Charge	-	-
Less: Distribution to New Planet Organic	(500,000)	(500,000)
Balance of D&O Charge	\$ -	
Charge for claims under subsection 6(5)(a) of the CCAA	\$ 75,000	
Less: Claims under subsection 6(5)(a) of the CCAA Applicant's Counsel	(3,716) (71,284)	(3,716) (71,284)
Less: Distribution to New Planet Organic	\$ -	
Balance of charge under subsection 6(5)(a) of the CCAA		
less: Misc Expenses Bank Charges		(354)
<b>Balance in Cash Reserve (balance applicable to Administration Charge)</b>	<b>\$</b>	<b>76,874</b>

**EXHIBIT B**

**[Attached]**

## AGREEMENT AND RELEASE

THIS AGREEMENT is made as of May 16<sup>th</sup>, 2016.

AMONG:

**PLANET HEALTH CORP.**, a body corporate incorporated under the laws of the Province of Alberta and having an office at 730, 1015 – 4<sup>th</sup> Street SW, Calgary, Alberta T2R 1J4 (hereinafter called "**Planet**")

-AND-

**THE CATALYST CAPITAL GROUP INC.**, on behalf of funds managed by it, a body corporate incorporated under the Federal laws of Canada and having an office at 181 Bay Street, #4700, Toronto, Ontario M5J 2T3 (hereinafter called "**Catalyst**")

-AND-

**7562578 CANADA INC.**, a body corporate under the federal laws of Canada and having an office at 181 Bay Street, #4700, Toronto, Ontario M5J 2T3 (hereinafter called "**756**")

**WHEREAS** Planet, a debtor company subject to a proceeding under the *Companies' Creditors Arrangement Act* (the "**CCAA**"), is party to an Acquisition Agreement (the "**Acquisition Agreement**") dated May 19, 2010 with Catalyst on behalf of funds managed by it, which Acquisition Agreement was subsequently assigned by Catalyst to 756;

**AND WHEREAS** under the Acquisition Agreement, 756 acquired certain assets of Planet on June 4, 2010, including Tax Refunds, as such term is defined in the Acquisition Agreement;

**AND WHEREAS** Planet has received a Tax Refund from the Canada Revenue Agency ("**CRA**") in the amount of \$423,190 (the "**Refund**"), details of which have previously been provided to 756;

**AND WHEREAS** Planet has incurred costs of \$168,222.50 to prepare all necessary financial statements and tax returns with CRA which resulted in issuance of the Tax Refund by CRA. The parties agree the Tax Refund would not have been issued if Planet had not filed the returns;

**AND WHEREAS** Planet escrowed the Refund, net of the costs incurred by Planet, with Deloitte & Touche Inc., in its capacity as Monitor (the "**Monitor**") of Planet in its CCAA proceeding;

**AND WHEREAS** 756 has agreed to accept the Refund, net of the costs incurred by Planet, such that Planet shall retain \$168,222.50 of the said Refund to offset its costs and the balance, being \$254,967.50 (the "**Net Refund**"), shall be released by the Monitor to 756 following execution of this Agreement and Release.

**NOW THEREFORE, FOR VALUABLE CONSIDERATION**, (the receipt and sufficiency of which is hereby acknowledged), the parties agree as follows:

1. **Agreement.** Planet hereby agrees and undertakes, immediately upon execution of this Agreement and Release, to authorize and direct the Monitor to pay to 756 the amount of the Net Refund.
2. **Release.** Effective upon the receipt by 756 of the Net Refund, each of 756 and Catalyst hereby irrevocably and unconditionally releases and discharges Planet, its successors and assigns, and its and each of their respective directors, officers, employees and agents (collectively, the "**Released**")

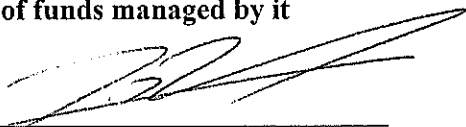
**Parties**”) from (i) all obligations Planet has to 756 under the Acquisition Agreement with respect to Tax Refunds; and (ii) any and all demands, claims, assessments, proceedings, suits, actions, costs, judgments, penalties, interest, liabilities, losses, damages (collectively, the “**Claims**”) that 756 and Catalyst may have against the Released Parties in consequence of, arising from, or in any way relating to the settlement of the Refund noted in the recitals above; provided, for greater certainty, that any remaining obligations of Planet, save and except for the Claims, in favour of 756 under the Acquisition Agreement shall remain in full force and effect in accordance with the provisions of the Acquisition Agreement.

3. Governing Law. This Agreement and Release shall be governed by and construed in accordance with the laws of the Province of Alberta and the parties to this Agreement and Release submit and attorn to the exclusive jurisdiction of the Courts of the Province of Alberta.
4. Enurement. This Agreement and Release shall enure to the benefit of the parties and their respective heirs, executors, administrators, successors and assigns.
5. Entire Agreement. This Agreement and Release constitutes the entire agreement among the parties and supersedes all prior agreements and understandings, oral or written, by and among the parties with respect to the subject matter of this Agreement and Release.
6. Counterpart. This Agreement and Release may be executed in one or more counterparts or by facsimile (or other electronic) transmission and if so executed such counterparts or facsimile (or other electronic) transmissions shall be read and construed together as if they formed one document.

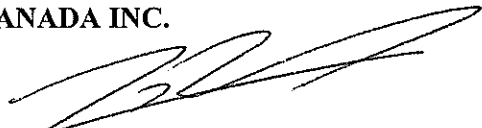
*[Signature pages to follow]*

**THE PARTIES HAVE EXECUTED AND DELIVERED** this Agreement and Release as of the 16<sup>th</sup> day of May, 2016.

**THE CATALYST CAPITAL GROUP INC.,**  
on behalf of funds managed by it

Per:   
Name: Gabriel de Alba  
Title: Managing Director & Partner

**756578 CANADA INC.**

Per:   
Name: Gabriel de Alba  
Title: Chairman

**PLANET HEALTH CORP.**

Per: \_\_\_\_\_  
Name:  
Title:

**THE PARTIES HAVE EXECUTED AND DELIVERED** this Agreement and Release as of the 16<sup>th</sup> day of May, 2016.

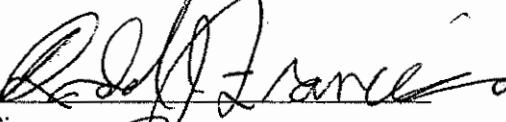
**THE CATALYST CAPITAL GROUP INC.,**  
on behalf of funds managed by it

Per: \_\_\_\_\_  
Name:  
Title:

**756578 CANADA INC.**

Per: \_\_\_\_\_  
Name:  
Title:

**PLANET HEALTH CORP.**

Per:   
Name: \_\_\_\_\_  
Title: RONALD FRANCISCO  
PRESIDENT



IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED  
AND IN THE MATTER OF PLANET ORGANIC HEALTH CORP. AND DARWEN HOLDINGS LTD.

Court File No.:10-8699-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

Proceeding commenced at Toronto

**EIGHTH REPORT OF THE MONITOR  
DATED AUGUST 16, 2016**

**Goodmans LLP**  
Barristers & Solicitors  
333 Bay Street, Suite 3400  
Toronto, Canada M5H 2S7

Brian F. Empey (LSUC#: 30640G)  
Tel: 416.597.4194  
Brendan O'Neill (LSUC #: 43331J)  
Tel: 416.849.6017

Fax: 416.979.1234

Lawyers for the Monitor

# TAB 3

Court File No. 10-8699-00CL

**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  
PLANET ORGANIC HEALTH CORP. AND DARWEN HOLDINGS LTD.**

**AFFIDAVIT OF PAUL M. CASEY  
(Sworn August 16, 2016)**

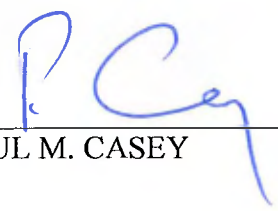
I, PAUL M. CASEY, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am a Partner at Deloitte & Touche Inc. ("**Deloitte**"), the Court appointed Monitor in these proceedings (the "**Monitor**"). As such, I have knowledge of the matters hereinafter deposed to, except where stated to be on information and belief and whereso stated I verily believe it to be true.
2. Deloitte was appointed as Monitor pursuant to the Justice Morawetz (as he then was) dated April 26, 2010. The Monitor retained Goodmans LLP ("**Goodmans**") as its counsel in these proceedings.
3. Attached hereto and marked as Exhibits "A" to "M" are copies of each invoice rendered by the Monitor in respect of the period from March 10, 2010 to August 2, 2016 (the "**Deloitte Application Period**"). The invoices contain the fees (including details of the billing rates and total hours of each of the members of Deloitte who acted on behalf of the Monitor in these proceedings), disbursements and GST charged by Deloitte in these proceedings.
4. As shown on the summary chart attached hereto as Exhibit "N", the Monitor expended a total of 1,068 hours in connection with this matter during the Deloitte Application Period, giving rise to fees and disbursements totalling \$480,673, including GST, as outlined in Exhibits "A" to "M".


5. To the best of my knowledge, Deloitte's rates and disbursements are consistent with those in the market for these types of matters and the hourly billing rates charged by Deloitte are comparable to the rates charged by Deloitte for services rendered in similar proceedings. Deloitte has had its rates and disbursements, including the rates of various professionals who provided services in these proceedings, approved by this Honourable Court in respect of similar services provided in various insolvency and restructuring files.

SWORN before me at the city of Toronto,  
in the Province of Ontario, on this 16<sup>th</sup> day  
of August, 2016.

  
\_\_\_\_\_  
A Commissioner for taking affidavits  
Name: *Ryan Baulke*

  
\_\_\_\_\_  
PAUL M. CASEY

This is Exhibit "A" referred to in the  
affidavit of Paul M. Casey  
sworn before me, this 16<sup>th</sup>  
day of August, 2016.

  
\_\_\_\_\_  
A Commissioner for Taking Affidavits

**Deloitte & Touche Inc.**

1 Place Ville Marie  
Suite 3000  
Montreal QC H3B 4T9  
Canada

Tel: 514-393-7115  
Fax: 514-390-4103  
www.deloitte.ca

Planet Organic Health Corp.  
230-7915 104<sup>th</sup> Street  
Edmonton, AB T6E 4E1

**Attn: Mr. Yvan Boutin, CFO**

Date: April 1<sup>st</sup>, 2010  
Invoice no: 2583909  
Client/Mandate No: 908992.1000000  
Billing Partner: Pierre Laporte  
GST Registration no: 122679988

## Invoice

For professional services rendered for the period March 10, 2010 through March 26, 2010 in connection with Deloitte & Touche Inc.'s role as Restructuring Advisor of Planet Organic Health Corp. per our engagement letter dated March 9, 2010.

Fees	\$ 45,425.00
TPS 5%	2,271.25
<b>Amount payable</b>	<b>\$ 47,696.25</b>

(Refer to the attached *Summary of Hours* and *Summary of Services Rendered*)

Payable upon receipt to: Samson Bélair/Deloitte & Touche Inc.

Please confirm your transfer by sending an email to:  
[deloittemontreal@deloitte.ca](mailto:deloittemontreal@deloitte.ca)

### Bank information for wire transfer

Scotia Bank  
1800 Mc Gill College Avenue  
Montreal QC Canada H3V 3Y1  
Montreal Business Support Centre, Transit: 63 081-002

Swift Code CAD\$: NOS CC ATT  
CDN Account Number: 63081 00830 11  
Swift Code USD\$: NOS CUS 33  
ABA #: 026002532  
US Account Number: 63081 88230 14

# Summary of Hours

For professional services rendered as Advisor of Planet Organic Health Corp.  
for the period March 10, 2010 through March 26, 2010.  
Invoice No. 2583909

<b>Professional</b>	<b>Rate</b>	<b>Hours</b>	<b>Total</b>
Pierre Laporte, Partner	\$650	10.0	\$ 6,500.00
Paul van Eyk, Partner	650	9.5	6,175.00
Huey Lee, Senior Manager	450	40.0	18,000.00
Jaspreet Dehl, Senior Manager	400	12.5	5,000.00
Neil Jones, Manager	325	30.0	9,750.00
<b>Total</b>		<b>102.0</b>	<b>\$45,425.00</b>

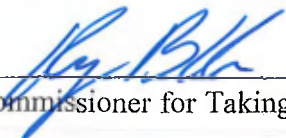
# Summary of Services Rendered

For professional services rendered as Advisor of Planet Organic Health Corp.  
for the period March 10, 2010 through March 26, 2010.  
Invoice No. 2583909

- Meeting with F. Spizzirri and G. McNabb (Baker & McKenzie LLP) to review proposed CCAA filing process;
- Pre-filing discussions with D. Krissie, Office of the CEO, Y. Boutin, CFO, E. Schiller and T. Baird of Partnership Capital Growth Advisors, L.L.C., and preparation of information requests;
- Various meetings with Y. Boutin and E. Schiller to review data room information, financial results, pre-filing marketing and sales process, draft cash flow projections, and filing cut-off procedures;
- Review of data room information including financial results, press releases, industry reports, and pre-filing marketing and sales process summaries;
- Meetings with Y. Boutin and E. Schiller to outline the role of the Monitor in preparation for the CCAA proceeding;
- Review of draft filing and pleading documents including D. Krissie Affidavit;
- Conference calls with lenders, counsels and other stakeholder representatives;
- Drafting of Proposed Monitor's Report to Court to support CCAA filing.



This is Exhibit "B" referred to in the  
affidavit of Paul M. Casey  
sworn before me, this 16<sup>th</sup>  
day of August, 2016.

  
\_\_\_\_\_  
A Commissioner for Taking Affidavits



Deloitte & Touche Inc.  
1 Place Ville Marie  
Suite 3000  
Montréal, QC H3B 4T9  
Canada

Tel: 514-393-7372  
Fax: 514-390-4103  
www.deloitte.ca

Planet Organic Health Corp.  
230-7915 104<sup>th</sup> Street  
Edmonton, AB T6E 4E1

Date: April 28, 2010  
Invoice no: 2604973  
Client/Mandate No: 908992.1000000  
Billing Partner: Pierre Laporte

GST Registration no: 122679988

Attn: Mr. Yvan Boutin, CFO

## Invoice

For professional services rendered for the period March 29, 2010 through April 26, 2010 in connection with Deloitte & Touche Inc.'s role as Restructuring Advisor of Planet Organic Health Corp. per our engagement letter dated March 9, 2010.

Fees	\$ 90,812.50
TPS 5%	4,540.63
<b>Amount payable</b>	<b>\$ 95,353.13</b>

(Refer to the attached *Summary of Hours* and *Summary of Services Rendered*)

Payable upon receipt to: Samson Bélair/Deloitte & Touche Inc.

Please confirm your transfer by sending an email to:  
[deloittemontreal@deloitte.ca](mailto:deloittemontreal@deloitte.ca)

### Bank information for wire transfer

Scotia Bank  
1800 Mc Gill College Avenue  
Montreal QC Canada H3V 3Y1  
Montreal Business Support Centre, Transit: 63 081-002

Swift Code CAD\$: NOS CC ATT  
CDN Account Number: 63081 00830 11  
Swift Code USD\$: NOS CUS 33  
ABA #: 026002532  
US Account Number: 63081 88230 14

## Summary of Hours

For professional services rendered as Restructuring Advisor of Planet Organic Health Corp.

Period March 29, 2010 through April 26, 2010.

Invoice No. 2604973

<b>Professional</b>	<b>Rate</b>	<b>Hours</b>	<b>Total</b>
Pierre Laporte, Partner	\$650	52.5	\$ 34,125.00
Paul van Eyk, Partner	650	5.0	3,250.00
Huey Lee, Senior Manager	450	27.0	12,150.00
Jaspreet Dehl, Senior Manager	400	63.0	25,200.00
Neil Jones, Manager	325	49.5	16,087.50
<b>Total</b>		<b>197.0</b>	<b>\$90,812.50</b>

# Summary of Services Rendered

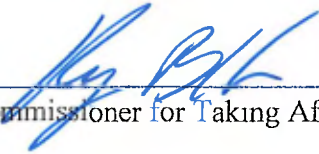
For professional services rendered as Restructuring Advisor of Planet Organic Health Corp.

Period March 29, 2010 through April 26, 2010.

Invoice No. 2604973

- Meetings with F. Spizzirri and G. McNabb of Baker & McKenzie LLP, and Brendan O'Neill of Goodmans LLP, to review proposed CCAA filing process;
- Pre-filing discussions with D. Krissie, Office of the CEO, Y. Boutin, CFO, E. Schiller and T. Baird of Partnership Capital Growth Advisors, L.L.C., and preparation of information requests;
- Review of data room information with specific focus on pre-filing marketing and sales process summaries;
- Review of draft filing and pleading documents including the Initial Order, D. Krissie Affidavit;
- Multiple conference calls with lenders, counsels and other stakeholder representatives;
- Drafting of Proposed Monitor's Report to Court to support CCAA filing;
- Review of management's 13 week cash flow projections;
- Attendance at Client's head office in Edmonton – meetings with Y. Boutin and D. Krissie, understanding of operations, review of management's cash flow projections, review of draft Proposed Monitor's Report with management and discussion of requirements for Directors' and Officer's ("D&O") and Administration Charges;
- Review of D&O Charge and Administration Charge in CCAA Proceedings.
- Drafting of high-level Statement of Estimated Realizations through a review of management's financial records and discussions with Yvan Boutin, CFO; and
- Review of draft Catalyst Acquisition Agreement.

This is Exhibit "C" referred to in the  
affidavit of Paul M. Casey  
sworn before me, this 16<sup>th</sup>  
day of August, 2016.

  
A Commissioner for Taking Affidavits



Deloitte & Touche Inc.  
1 Place Ville Marie  
Sulte 3000  
Montréal, QC H3B 4T9  
Canada

Tel: 514-393-7372  
Fax: 514-390-4103  
www.deloitte.ca

Planet Organic Health Corp.  
230-7915 104<sup>th</sup> Street  
Edmonton, AB T6E 4E1

Date: May 13<sup>th</sup>, 2010  
Invoice no: 2629466  
Client/Mandate No: 908992.1000000  
Billing Partner: Pierre Laporte

Attn: Mr. Yvan Boutin, CFO

GST Registration no: 122679988

## Invoice

For professional services rendered for:

- i) the period April 27, 2010 through April 28, 2010 in connection with Deloitte & Touche Inc.'s role as Restructuring Advisor of Planet Organic Health Corp. per our engagement letter dated March 9, 2010; and
- ii) the period April 29, 2010 through May 7, 2010 in connection with the appointment of Deloitte & Touche Inc. by the Ontario Superior Court of Justice [Commercial List] as Monitor of Planet Organic Health Corp. And Darwen Holdings Ltd.

Fees	\$ 82,362.50
Disbursements	<u>3,681.67</u>
	86,044.17
TPS 5%	4,302.20

<b>Amount payable</b>	<b>\$ 90,346.37</b>
-----------------------	---------------------

(Refer to the attached *Summary of Hours* and *Summary of Services Rendered*)

Payable upon receipt to: Samson Bélait/Deloitte & Touche Inc.

Please confirm your transfer by sending an email to:  
[deloittemontreal@deloitte.ca](mailto:deloittemontreal@deloitte.ca)

### Bank information for wire transfer

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Montreal QC Canada H3V 3Y1  
Montreal Business Support Centre, Transit: 63 081-002

Swift Code CAD\$: NOS CC ATT  
CDN Account Number: 63081 00830 11  
Swift Code USD\$: NOS CUS 33  
ABA #: 026002532  
US Account Number: 63081 88230 14

## Summary of Hours

For professional services rendered as Restructuring Advisor of Planet Organic Health Corp.

Period April 27, 2010 through May 7, 2010.

Invoice No. 2629466

<b>Professional</b>	<b>Rate</b>	<b>Hours</b>	<b>Total</b>
Pierre Laporte, Partner	\$650	32.5	\$ 21,125.00
Huey Lee, Senior Manager	450	28.0	12,600.00
Jaspreet Dehl, Senior Manager	400	59.0	23,600.00
Neil Jones, Manager	325	67.5	21,937.50
Derek Church, Senior Consultant	250	4.0	1,000.00
Alison Brown, Analyst	150	14.0	2,100.00
<b>Total</b>		<b>205.0</b>	<b>\$82,362.50</b>

# Summary of Services Rendered

For professional services rendered as Restructuring Advisor of Planet Organic Health Corp.

Period April 27, 2010 through April 28, 2010.

Invoice No. 2629466

- Conference calls with F. Spizzirri and G. McNabb of Baker & McKenzie LLP, and Brendan O'Neill of Goodmans LLP, to review proposed CCAA filing process;
- Pre-filing discussions with D. Krissie, Office of the CEO, Y. Boutin, CFO, E. Schiller and T. Baird of Partnership Capital Growth Advisors, L.L.C.;
- Multiple conference calls with lenders, counsels and other stakeholder representatives regarding the proposed CCAA filing process;
- Review of draft filing and pleading documents including the Initial Order, D. Krissie Affidavit;
- Drafting and finalizing of Proposed Monitor's Report to Court to support CCAA filing;
- Review of management's 13 week cash flow projections;
- Review of D&O Charge and Administration Charge in CCAA Proceedings;
- Review of financials of Darwen Holdings Ltd.;
- Review of POHC internal and external correspondence pertaining to the anticipated CCAA filing;
- Attendance at Ontario Supreme Court [Commercial List] for CCAA application of Planet Organic Health Corp. and Darwen Holdings Ltd.



Planet Organic Health Corp.  
May 13, 2010  
Page 4

## Summary of Services Rendered

For professional services rendered as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd  
Period April 29, 2010 through May 7, 2010.  
Invoice No. 2629466

- Attendance at the Ontario Superior Court of Justice [Commercial List] for the CCAA application of Planet Organic Health Corp. and Darwen Holdings Ltd.;
- Attendance at Client's head office in Edmonton – meetings with Y. Boutin and accounting staff regarding Monitor Protocol and CCAA review processes and procedures, review of receipts and disbursements, and discussions with creditors and stakeholders;
- Review of various drafts of the Catalyst Acquisition Agreement, Approval and Vesting Order, Affidavit of Darren Krissie;
- Drafting of the Monitor's First Report;
- Multiple conference calls with lenders, counsels and other stakeholder representatives regarding the draft Catalyst Acquisition Agreement and the AGM motion;
- Multiple conference calls with management regarding the CCAA process and Monitor Protocol;
- Sending notice to creditors by mail as directed by the Initial Court Order;
- Placement of advertisements in the Edmonton Journal, Calgary Herald, Toronto Star, National Post and Globe & Mail, as directed by the Initial Order;
- Creation and maintenance of the Monitor's website address, as directed by the Initial Court Order;
- Responding to creditor queries and providing general information on the CCAA proceedings.

This is Exhibit "D" referred to in the  
affidavit of Paul M. Casey  
sworn before me, this 16<sup>th</sup>  
day of August, 2016.

  
\_\_\_\_\_  
A Commissioner for Taking Affidavits



Deloitte & Touche Inc.  
1 Place Ville Marie  
Suite 3000  
Montréal, QC H3B 4T9  
Canada

Tel: 514-393-7372  
Fax: 514-390-4103  
[www.deloitte.ca](http://www.deloitte.ca)

Planet Organic Health Corp.  
230-7915 104<sup>th</sup> Street  
Edmonton, AB T6E 4E1

Date: May 26, 2010  
Invoice no: 2640543  
Client/Mandate No: 908992.1000000  
Billing Partner: Pierre Laporte

Attn: Mr. Yvan Boutin, CFO

GST Registration no: 122679988

## Invoice

For professional services rendered from May 9-14, 2010 in connection with the appointment of Deloitte & Touche Inc. by the Ontario Superior Court of Justice [Commercial List] as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.	
Fees	\$ 40,100.00
Disbursements (travel, communications)	<u>1,248.79</u>
	41,348.79
TPS 5%	2,067.44
<b>Amount payable</b>	<b>\$ 43,416.23</b>

(Refer to the attached *Summary of Hours* and *Summary of Services Rendered*)

Payable upon receipt to: Samson Bélair/Deloitte & Touche Inc.

Please confirm your transfer by sending an email to:  
[deloittemontreal@deloitte.ca](mailto:deloittemontreal@deloitte.ca)

### Bank information for wire transfer

Scotia Bank  
1800 Mc Gill College Avenue  
Montreal QC Canada H3V 3Y1  
Montreal Business Support Centre, Transit: 63 081-002

Swift Code CAD\$: NOS CC ATT  
CDN Account Number: 63081 00830 11  
Swift Code USD\$: NOS CUS 33  
ABA #: 026002532  
US Account Number: 63081 88230 14

## Summary of Hours

For professional services rendered as Restructuring Advisor of Planet Organic Health Corp. and as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.

Period May 9, 2010 through May 14, 2010.

Invoice No.2640543

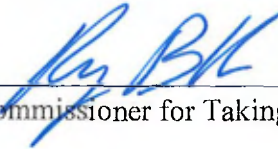
<b>Professional</b>	<b>Rate</b>	<b>Hours</b>	<b>Total</b>
Pierre Laporte, Partner	\$650	10.0	6,500.00
Huey Lee, Senior Manager	450	20.0	9,000.00
Jaspreet Dehl, Senior Manager	400	27.0	10,800.00
Neil Jones, Manager	325	35.5	11,537.50
Derek Church, Senior Consultant	250	5.2	1,300.00
Catalina Laset, Analyst	175	5.5	962.50
<b>Total</b>		<b>103.2</b>	<b>\$40,100.00</b>

# Summary of Services Rendered

For professional services rendered as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.  
Period May 9, 2010 through May 14, 2010.  
Invoice No. 2640543

- Attendance at the Ontario Superior Court of Justice [Commercial List] in respect to the AGM motion;
- Ongoing review of various drafts of the Acquisition Agreement, Approval and Vesting Order, Affidavit of Tripp Baird, AGM motion Order, Stay Period Extension Order, and Motion Records of Application pursuant to AGM motion and Stay Period Extension;
- Drafting, review and finalization of Monitor's First Report with respect to AGM motion;
- Drafting and review of Monitor's Second Report with respect to the extension of the Stay Period;
- Multiple conference calls with lenders, counsels and other stakeholder representatives regarding the draft Acquisition Agreement, AGM motion and extension of Stay Period;
- Multiple calls with management regarding the CCAA process;
- Maintenance of the Monitor's website address, as directed by the Initial Order;
- Responding to creditor queries and providing general information on the CCAA proceedings;
- Review of receipts and disbursements as directed by the Initial Order;
- Other statutory matters.

This is Exhibit "E" referred to in the  
affidavit of Paul M. Casey  
sworn before me, this 16<sup>th</sup>  
day of August, 2016.

  
\_\_\_\_\_  
A Commissioner for Taking Affidavits



Deloitte & Touche Inc.  
1 Place Ville Marie  
Suite 3000  
Montréal, QC H3B 4T9  
Canada

Tel: 514-393-7372  
Fax: 514-390-4103  
www.deloitte.ca

Planet Organic Health Corp.  
230-7915 104<sup>th</sup> Street  
Edmonton, AB T6E 4E1

Date: May 28, 2010  
Invoice no: 2650382  
Client/Mandate No: 908992.1000000  
Billing Partner: Pierre Laporte

GST Registration no: 122679988

Attn: Mr. Yvan Boutin, CFO

## Invoice

For professional services rendered from May 17-28, 2010 in connection with the appointment of Deloitte & Touche Inc. by the Ontario Superior Court of Justice [Commercial List] as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.

	Fees	\$ 55,840.00
	Disbursements (travel, communications)	<u>3,236.59</u>
		59,076.59
	TPS 5%	2,953.83
<b>Amount payable</b>		<b>\$ 62,030.42</b>

(Refer to the attached *Summary of Hours* and *Summary of Services Rendered*)

Payable upon receipt to: Samson Bélair/Deloitte & Touche Inc.

Please confirm your transfer by sending an email to:  
[deloittemontreal@deloitte.ca](mailto:deloittemontreal@deloitte.ca)

### Bank information for wire transfer

Scotia Bank  
1800 Mc Gill College Avenue  
Montreal QC Canada H3V 3Y1  
Montreal Business Support Centre, Transit: 63 081-002

Swift Code CAD\$: NOS CC ATT  
CDN Account Number: 63081 00830 11  
Swift Code USD\$: NOS CUS 33  
ABA #: 026002532  
US Account Number: 63081 88230 14

## Summary of Hours

For professional services rendered as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.

Period May 17, 2010 through May 28, 2010.

Invoice No.2650382

<b>Professional</b>	<b>Rate</b>	<b>Hours</b>	<b>Total</b>
Pierre Laporte, Partner	\$650	15.0	\$9,750.00
Huey Lee, Senior Manager	450	37.0	16,650.00
Jaspreet Dehl, Senior Manager	400	18.0	7,200.00
Neil Jones, Manager	325	51.0	16,575.00
Derek Church, Senior Consultant	250	16.5	4,125.00
Catalina Laset, Analyst	175	8.8	1,540.00
<b>Total</b>		<b>146.3</b>	<b>\$55,840.00</b>



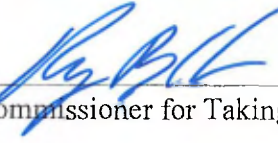
# Summary of Services Rendered

For professional services rendered as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.  
Period May 17, 2010 through May 28, 2010.

Invoice No. 2650382

- Attendance at the Ontario Superior Court of Justice [Commercial List] in respect to the Stay Extension motion;
- Ongoing review of various drafts of the Acquisition Agreement, Approval and Vesting Order, Affidavit of Tripp Baird, Stay Period Extension Order, and Motion Records of Application pursuant to Stay Period Extension, Acquisition Agreement and Approval and Vesting Order;
- Drafting, review and finalization of Monitor's Second Report with respect to the extension of the Stay Period;
- Drafting, review and finalization of Monitor's Third Report with respect to the Catalyst Acquisition Agreement, the Approval and Vesting Order and the Directors' and Officers' Claims Process;
- Multiple conference calls with lenders, counsels and other stakeholder representatives regarding the draft Acquisition Agreement, extension of Stay Period, Approval and Vesting Order and the Directors' and Officers' Claims Process;
- Drafting, review and finalization of high-level Statement of Estimated Realizations through a review of management's financial records and discussions with Yvan Boutin, CFO;
- Review of management's updated week cash flow projections and cash flow variance analysis;
- Multiple calls with management regarding the CCAA process;
- Maintenance of the Monitor's website address, as directed by the Initial Order;
- Responding to creditor queries and providing general information on the CCAA proceedings;
- Review of receipts and disbursements as directed by the Initial Order;
- Other statutory matters.

This is Exhibit "F" referred to in the  
affidavit of Paul M. Casey  
sworn before me, this 16<sup>th</sup>  
day of August, 2016.

  
\_\_\_\_\_  
A Commissioner for Taking Affidavits



Deloitte & Touche Inc.  
1 Place Ville Marie  
Suite 3000  
Montréal, QC H3B 4T9  
Canada

Tel: 514-393-7372  
Fax: 514-390-4103  
www.deloitte.ca

Planet Organic Health Corp.  
230-7915 104<sup>th</sup> Street  
Edmonton, AB T6E 4E1

Date: June 4, 2010  
Invoice no: 2653357  
Client/Mandate No: 908992.1000000  
Billing Partner: Pierre Laporte

GST Registration no: 122679988

Attn: Mr. Yvan Boutin, CFO

## Invoice

For professional services rendered from May 29, 2010 to June 4<sup>th</sup>, 2010 in connection with the appointment of Deloitte & Touche Inc. by the Ontario Superior Court of Justice [Commercial List] as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.

Fees	\$ 18,937.50
TPS 5%	946.88

<b>Amount payable</b>	<b>\$ 19,884.38</b>
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(Refer to the attached *Summary of Hours* and *Summary of Services Rendered*)

Payable upon receipt to: Samson Bélair/Deloitte & Touche Inc.

Please confirm your transfer by sending an email to:  
[deloittemontreal@deloitte.ca](mailto:deloittemontreal@deloitte.ca)

### Bank information for wire transfer

Scotia Bank  
1800 Mc Gill College Avenue  
Montreal QC Canada H3V 3Y1  
Montreal Business Support Centre, Transit: 63 081-002

Swift Code CAD\$: NOS CC ATT  
CDN Account Number: 63081 00830 11  
Swift Code USD\$: NOS CUS 33  
ABA #: 026002532  
US Account Number: 63081 88230 14

## Summary of Hours

For professional services rendered as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.

Period May 29, 2010 through June 4, 2010.

Invoice No. 2653357

<b>Professional</b>	<b>Rate</b>	<b>Hours</b>	<b>Total</b>
Pierre Laporte, Partner	\$650	6.5	\$4,225.00
Huey Lee, Senior Manager	450	16.5	7,425.00
Jaspreet Dehl, Senior Manager	400	4.5	1,800.00
Neil Jones, Manager	325	6.5	2,112.50
Derek Church, Senior Consultant	250	13.5	3,375.00
<b>Total</b>		<b>47.5</b>	<b>\$18,937.50</b>

# Summary of Services Rendered

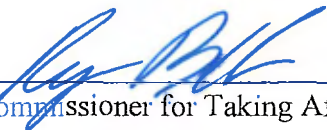
For professional services rendered as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.

Period May 29, 2010 through June 4, 2010.

Invoice No. 2653357

- Attendance at the Ontario Superior Court of Justice [Commercial List] in respect to the Vesting Order and Directors' and Officers' Claims Process motion;
- Ongoing review of various drafts of the Acquisition Agreement, Approval and Vesting Order, Affidavit of Tripp Baird, and Motion Records of Application pursuant to Acquisition Agreement and Approval and Vesting Order;
- Drafting, review and finalization of Monitor's Third Report with respect to the Catalyst Acquisition Agreement, the Approval and Vesting Order and the Directors' and Officers' Claims Process;
- Multiple conference calls with lenders, counsels and other stakeholder representatives regarding the draft Acquisition Agreement, Approval and Vesting Order and the Directors' and Officers' Claims Process;
- Drafting high-level Statement of Estimated Realizations through a review of management's financial records and discussions with Yvan Boutin, CFO;
- Review of management's updated weekly cash flow projections and cash flow variance analysis;
- Multiple calls with management regarding the CCAA process;
- Maintenance of the Monitor's website address, as directed by the Initial Order;
- Responding to creditor queries and providing general information on the CCAA proceedings;
- Review of receipts and disbursements as directed by the Initial Order;
- Other statutory matters.

This is Exhibit "G" referred to in the  
affidavit of Paul M. Casey  
sworn before me, this 16<sup>th</sup>  
day of August, 2016.

  
A Commissioner for Taking Affidavits



Deloitte & Touche Inc.  
1 Place Ville Marie  
Suite 3000  
Montréal, QC H3B 4T9  
Canada

Tel: 514-393-7372  
Fax: 514-390-4103  
www.deloitte.ca

Planet Organic Health Corp.  
230-7915 104<sup>th</sup> Street  
Edmonton, AB T6E 4E1

Date: June 23, 2010  
Invoice no: 2661518  
Client/Mandate No: 908992.1000000  
Billing Partner: Pierre Laporte

Attn: Mr. Yvan Boutin, CFO

GST Registration no: 122679988

## Invoice

For professional services rendered from June 1, 2010 to June 18, 2010 in connection with the appointment of Deloitte & Touche Inc. by the Ontario Superior Court of Justice [Commercial List] as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.

	Fees	\$ 39,660.00
	Disbursements (Publications and Travel)	<u>10,651.74</u>
		\$50,311.74
	TPS 5%	2,515.59
<b>Amount payable</b>		<b>\$ 52,827.33</b>

(Refer to the attached *Summary of Hours* and *Summary of Services Rendered*)

Payable upon receipt to: Samson Bélair/Deloitte & Touche Inc.

Please confirm your transfer by sending an email to:  
[deloittemontreal@deloitte.ca](mailto:deloittemontreal@deloitte.ca)

### Bank information for wire transfer

Scotia Bank  
1800 Mc Gill College Avenue  
Montreal QC Canada H3V 3Y1  
Montreal Business Support Centre, Transit: 63 081-002

Swift Code CAD\$: NOS CC ATT  
CDN Account Number: 63081 00830 11  
Swift Code USD\$: NOS CUS 33  
ABA #: 026002532  
US Account Number: 63081 88230 14

## Summary of Hours

For professional services rendered as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.  
Period June 1, 2010 through June 18, 2010.  
Invoice No. 2661518

<b>Professional</b>	<b>Rate</b>	<b>Hours</b>	<b>Total</b>
Pierre Laporte, Partner	\$650	25.0	\$16,250.00
Huey Lee, Senior Manager	450	8.9	4,005.00
Jaspreet Dehl, Senior Manager	400	26.3	10,520.00
Neil Jones, Manager	325	24.0	7,800.00
Catalina Laset, Analyst	175	2.5	437.50
Alison Brown, Estate Administration	175	3.7	647.50
<b>Total</b>		<b>90.4</b>	<b>\$39,660.00</b>



# Summary of Services Rendered

For professional services rendered as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.  
Period June 1, 2010 through June 18, 2010.

Invoice No. 2661518

- Attendance at the Ontario Superior Court of Justice [Commercial List] in respect to the Vesting Order, Directors' and Officers' Claims Process Order and Stay Extension Order;
- Ongoing review of various drafts of the Acquisition Agreement, Approval and Vesting Order, Stay Extension Order, Affidavits of Tripp Baird and Darren Krissie, and Motion Records of Application pursuant to Acquisition Agreement, Approval and Vesting Order, and Stay Extension Order;
- Finalization of Monitor's Third Report with respect to the Catalyst Acquisition Agreement, the Approval and Vesting Order and the Directors' and Officers' Claims Procedure;
- Drafting, review and finalization of Monitor's Fourth Report with respect to the closing of the Catalyst Acquisition Agreement, status of the Directors' & Officers' Claims Procedure and Stay Extension Order;
- Multiple conference calls with lenders, counsels and other stakeholder representatives regarding the draft Acquisition Agreement, Approval and Vesting Order, Directors' and Officers' Claims Process and Stay Extension;
- Performing requirements per the Directors' and Officers' Claims Procedure Order including publication of notice regarding the claims procedure, posting claims' package of the Monitor's website and responding to creditor queries and providing general information on the claim procedure;
- Performing requirements per the Approval and Vesting Order regarding the Cash Reserve including processing the PCG Fee, and proposing payments to be settled by the Cash Reserve to Catalyst;
- Review of management's updated weekly cash flow projections and cash flow variance analysis;
- Multiple calls with management regarding the CCAA process;
- Maintenance of the Monitor's website address, as directed by the Initial Order;
- Responding to creditor queries and providing general information on the CCAA proceedings;
- Review of receipts and disbursements as directed by the Initial Order;
- Other statutory matters.

This is Exhibit "H" referred to in the  
affidavit of Paul M. Casey  
sworn before me, this 16<sup>th</sup>  
day of August, 2016.

  
\_\_\_\_\_  
A Commissioner for Taking Affidavits



Deloitte & Touche Inc.  
1 Place Ville Marie  
Sulte 3000  
Montréal, QC H3B 4T9  
Canada

Tel: 514-393-7372  
Fax: 514-390-4103  
www.deloitte.ca

Planet Organic Health Corp.  
230-7915 104<sup>th</sup> Street  
Edmonton, AB T6E 4E1

Date: July 23, 2010  
Invoice no: 2677646  
Client/Mandate No: 908992.1000000  
Billing Partner: Pierre Laporte

GST Registration no: 122679988

**Attn: Mr. Yvan Boutin, CFO**

## Invoice

For professional services rendered from June 21, 2010 to July 16, 2010 in connection with the appointment of Deloitte & Touche Inc. by the Ontario Superior Court of Justice [Commercial List] as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.

Fees	\$ 13,800.00
TPS 5%	690.00

<b>Amount payable</b>	<b>\$ 14,490.00</b>
-----------------------	---------------------

(Refer to the attached *Summary of Hours* and *Summary of Services Rendered*)

Payable upon receipt to: Samson Bélair/Deloitte & Touche Inc.

Please confirm your transfer by sending an email to:  
[deloittemontreal@deloitte.ca](mailto:deloittemontreal@deloitte.ca)

### Bank information for wire transfer

Scotia Bank  
1800 Mc Gill College Avenue  
Montreal QC Canada H3V 3Y1  
Montreal Business Support Centre, Transit: 63 081-002

Swift Code CAD\$: NOS CC ATT  
CDN Account Number: 63081 00830 11  
Swift Code USD\$: NOS CUS 33  
ABA #: 026002532  
US Account Number: 63081 88230 14

## Summary of Hours

For professional services rendered as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.

Period June 21, 2010 through July 16, 2010.

Invoice No. 2677646

<b>Professional</b>	<b>Rate</b>	<b>Hours</b>	<b>Total</b>
Pierre Laporte, Partner	\$650	1.5	\$975.00
Huey Lee, Senior Manager	450	8.0	3,600.00
Jaspreet Dehl, Senior Manager	400	15.0	6,000.00
Neil Jones, Manager	325	8.5	2,762.50
Derek Church, Senior Analyst	250	1.5	375.00
Alison Brown, Estate Administration	175	0.5	87.50
<b>Total</b>		<b>35.0</b>	<b>\$13,800.00</b>

# Summary of Services Rendered

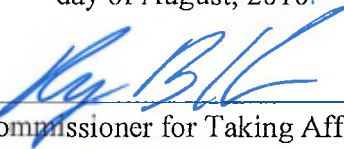
For professional services rendered as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.

Period June 21, 2010 through July 16, 2010.

Invoice No. 2677646

- Multiple conference calls with counsels, the Applicants and other stakeholder representatives regarding the Directors' and Officers' Claim Procedure and the Cash Reserve;
- Performing requirements per the Directors' and Officers' Claims Procedure Order including review of claims received, issuance of Notices of Disallowance, and responding to creditor queries and providing general information on the claim procedure;
- Performing requirements per the Approval and Vesting Order regarding the Cash Reserve including proposing and processing payments to be settled by the Cash Reserve to Catalyst;
- Attendance at Vaughan Store walk-through;
- Maintenance of the Monitor's website address, as directed by the Initial Order;
- Responding to creditor queries and providing general information on the CCAA proceedings;
- Other statutory matters.

This is Exhibit "I" referred to in the  
affidavit of Paul M. Casey  
sworn before me, this 16<sup>th</sup>  
day of August, 2016.

  
A Commissioner for Taking Affidavits



Deloitte & Touche Inc.  
1 Place Ville Marie  
Suite 3000  
Montréal, QC H3B 4T9  
Canada

Tel: 514-393-7372  
Fax: 514-390-4103  
www.deloitte.ca

Planet Organic Health Corp.  
230-7915 104<sup>th</sup> Street  
Edmonton, AB T6E 4E1

Date: September 15, 2010  
Invoice no: 2700774  
Client/Mandate No: 908992.1000000  
Billing Partner: Pierre Laporte  
GST Registration no: 122679988

Attn: Mr. Yvan Boutin, CFO

## Invoice

For professional services rendered from July 19, 2010 to August 20, 2010 in connection with the appointment of Deloitte & Touche Inc. by the Ontario Superior Court of Justice [Commercial List] as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.

Fees	\$ 8,860.00
Disbursements	55.47
	8,915.47
TPS 5%	445.77
<b>Amount payable</b>	<b>\$ 9,361.24</b>

(Refer to the attached *Summary of Hours* and *Summary of Services Rendered*)

Payable upon receipt to: Samson Bélair/Deloitte & Touche Inc.

Please confirm your transfer by sending an email to:  
[deloittemontreal@deloitte.ca](mailto:deloittemontreal@deloitte.ca)

### Bank information for wire transfer

Scotia Bank  
1800 Mc Gill College Avenue  
Montreal QC Canada H3V 3Y1  
Montreal Business Support Centre, Transit: 63 081-002

Swift Code CAD\$: NOS CC ATT  
CDN Account Number: 63081 00830 11  
Swift Code USD\$: NOS CUS 33  
ABA #: 026002532  
US Account Number: 63081 88230 14

# Summary of Hours

For professional services rendered as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.  
Period July 19, 2010 through August 20, 2010.  
Invoice No. 2700774

<b>Professional</b>	<b>Rate</b>	<b>Hours</b>	<b>Total</b>
Pierre Laporte, Partner	\$650	0.5	\$325.00
Jaspreet Dehl, Senior Manager	400	13.5	5,400.00
Neil Jones, Manager	325	9.0	2,925.00
Alison Brown, Estate Administration	175	1.2	210.00
<b>Total</b>		<b>24.2</b>	<b>\$8,860.00</b>




## Summary of Services Rendered

For professional services rendered as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.  
Period July 19, 2010 through August 20, 2010.

Invoice No. 2700774

- Drafting, review and finalization of Monitor's Fifth Report with respect to the Stay Extension motion;
- Attendance at the Ontario Superior Court of Justice [Commercial List] in respect to the Stay Extension motion;
- Performing requirements per the Approval and Vesting Order regarding the Cash Reserve including proposing and processing payments to be settled by the Cash Reserve to Catalyst;
- Maintenance of the Monitor's website address, as directed by the Initial Order;
- Responding to creditor queries and providing general information on the CCAA proceedings;
- Other statutory matters.

This is Exhibit "J" referred to in the  
affidavit of Paul M. Casey  
sworn before me, this 16<sup>th</sup>  
day of August, 2016.

  
A Commissioner for Taking Affidavits



Deloitte & Touche Inc.  
1 Place Ville Marie  
Suite 3000  
Montréal, QC H3B 4T9  
Canada

Tel: 514-393-7372  
Fax: 514-390-4103  
www.deloitte.ca

Planet Organic Health Corp.  
230-7915 104<sup>th</sup> Street  
Edmonton, AB T6E 4E1

Date: November 11, 2010  
Invoice no: 2731503  
Client/Mandate No: 908992.1000000  
Billing Partner: Pierre Laporte  
GST Registration no: 122679988

Attn: Mr. Yvan Boutin, CFO

## Invoice

For professional services rendered from August 23, 2010 to November 5, 2010 in connection with the appointment of Deloitte & Touche Inc. by the Ontario Superior Court of Justice [Commercial List] as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.

Fees	\$ 7,387.50
GST 5%	369.38
<b>Amount payable</b>	<b>\$ 7,756.88</b>

(Refer to the attached *Summary of Hours* and *Summary of Services Rendered*)

Payable upon receipt to: Samson Bélair/Deloitte & Touche Inc.

Please confirm your transfer by sending an email to:  
[deloittemontreal@deloitte.ca](mailto:deloittemontreal@deloitte.ca)

### Bank information for wire transfer

Scotia Bank  
1800 Mc Gill College Avenue  
Montreal QC Canada H3V 3Y1  
Montreal Business Support Centre, Transit: 63 081-002

Swift Code CAD\$: NOS CC ATT  
CDN Account Number: 63081 00830 11  
Swift Code USD\$: NOS CUS 33  
ABA #: 026002532  
US Account Number: 63081 88230 14

## Summary of Hours

For professional services rendered as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.  
Period August 23, 2010 through November 5, 2010.  
Invoice No. 2731503

<b>Professional</b>	<b>Rate</b>	<b>Hours</b>	<b>Total</b>
Pierre Laporte, Partner	\$650	0.5	\$325.00
Hugh Chasmar, Partner - Tax	650	2.0	1,300.00
Jaspreet Dehl, Senior Manager	400	6.0	2,400.00
Lisa Rowe, Senior Manager - Tax	400	6.2	2,480.00
Neil Jones, Manager	325	2.5	812.50
Alison Brown, Estate Administration	175	0.4	70.00
<b>Total</b>		<b>17.6</b>	<b>\$7,387.50</b>

## Summary of Services Rendered

For professional services rendered as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.  
Period August 23, 2010 through November 5, 2010.

Invoice No. 2731503

- Review of the corporate tax returns of Planet Organic Health Corp. and Healthy's, The Athlete's Edge Inc., prepared and remitted by Applicant;
- Performing requirements per the Approval and Vesting Order regarding the Cash Reserve including proposing and processing payments to be settled by the Cash Reserve to Catalyst;
- Maintenance of the Monitor's website address, as directed by the Initial Order;
- Responding to creditor queries and providing general information on the CCAA proceedings;
- Review of mediation notice from Human Rights Tribunal of Ontario regarding Nora Aboudaya vs. Planet Organic Health Corp, Hina Khan and Mirwan Ferris; and,
- Discussion with Goodmans LLP regarding mediation notice from Human Rights Tribunal of Ontario regarding Nora Aboudaya vs. Planet Organic Health Corp, Hina Khan and Mirwan Ferris.

This is Exhibit "K" referred to in the  
affidavit of Paul M. Casey  
sworn before me, this 16<sup>th</sup>  
day of August, 2016.

  
A Commissioner for Taking Affidavits

# Deloitte

Deloitte & Touche Inc.  
1 Place Ville Marie  
Suite 3000  
Montréal, QC H3B 4T9  
Canada

Tel: 514-393-7372  
Fax: 514-390-4103  
www.deloitte.ca

Planet Organic Health Corp.  
230-7915 104<sup>th</sup> Street  
Edmonton, AB T6E 4E1

Date: December 10, 2010  
Invoice no: 2748378  
Client/Mandate No: 908992.1000000  
Billing Partner: Pierre Laporte

GST Registration no: 122679988

Attn: Mr. Yvan Boutin, CFO

## Invoice

For professional services rendered from November 8, 2010 to December 3, 2010 in connection with the appointment of Deloitte & Touche Inc. by the Ontario Superior Court of Justice [Commercial List] as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.

Fees	\$ 6,722.50
GST 5%	336.13
<b>Amount payable</b>	<b>\$ 7,058.63</b>

(Refer to the attached *Summary of Hours* and *Summary of Services Rendered*)

Payable upon receipt to: Samson Bélair/Deloitte & Touche Inc.

Please confirm your transfer by sending an email to:  
[deloittemontreal@deloitte.ca](mailto:deloittemontreal@deloitte.ca)

### Bank information for wire transfer

Scotia Bank  
1800 Mc Gill College Avenue  
Montreal QC Canada H3V 3Y1  
Montreal Business Support Centre, Transit: 63 081-002

Swift Code CAD\$: NOS CC ATT  
CDN Account Number: 63081 00830 11  
Swift Code USD\$: NOS CUS 33  
ABA #: 026002532  
US Account Number: 63081 88230 14

# Summary of Hours

For professional services rendered as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.  
Period November 8, 2010 through December 3, 2010.  
Invoice No. 2748378

<b>Professional</b>	<b>Rate</b>	<b>Hours</b>	<b>Total</b>
Jaspreet Dehl, Senior Manager	400	3.5	1,400.00
Neil Jones, Manager	325	16.0	5,200.00
Alison Brown, Estate Administration	175	0.7	122.50
<b>Total</b>		<b>20.2</b>	<b>\$6,722.50</b>



# Summary of Services Rendered

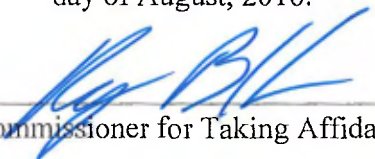
For professional services rendered as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.

Period November 8, 2010 through December 3, 2010.

Invoice No. 2748378

- Review of various drafts of the Stay Extension Order, and Motion Records of Application pursuant to Stay Extension Order;
- Drafting, review and finalization of Monitor's Sixth Report with respect to the Applicant's corporate tax returns, the Vaughan Lease, the Human Rights Tribunal of Ontario and the Stay Extension Order;
- Attendance at the Ontario Superior Court of Justice [Commercial List] in respect to the Stay Extension Order;
- Performing requirements per the Approval and Vesting Order regarding the Cash Reserve including proposing and processing payments to be settled by the Cash Reserve to Catalyst;
- Maintenance of the Monitor's website address, as directed by the Initial Order; and,
- Responding to creditor queries and providing general information on the CCAA proceedings.

This is Exhibit "L" referred to in the  
affidavit of Paul M. Casey  
sworn before me, this 16<sup>th</sup>  
day of August, 2016.

  
A Commissioner for Taking Affidavits



Deloitte & Touche Inc.  
1 Place Ville Marie  
Sulte 3000  
Montréal, QC H3B 4T9  
Canada

Tel: 514-393-7372  
Fax: 514-390-4103  
www.deloitte.ca

Planet Organic Health Corp.  
230-7915 104<sup>th</sup> Street  
Edmonton, AB T6E 4E1

Date: August 25, 2011  
Invoice no: 2917027  
Client/Mandate No: 908992.1000000  
Billing Partner: Pierre Laporte

Attn: Mr. William Jean, CFO (7562578 Canada Inc.)

GST Registration no: 122679988

## Invoice

For professional services rendered from January 1, 2011 to May 31, 2011 in connection with the appointment of Deloitte & Touche Inc. by the Ontario Superior Court of Justice [Commercial List] as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.

Fees	\$ 8,690.00
GST 5%	434.50
<b>Amount payable</b>	<b>\$ 9,124.50</b>

(Refer to the attached *Summary of Hours* and *Summary of Services Rendered*)

Payable upon receipt to: Deloitte & Touche Inc.

Please confirm your transfer by sending an email to:  
[deloittemontreal@deloitte.ca](mailto:deloittemontreal@deloitte.ca)

### Bank information for wire transfer

Scotia Bank  
1800 Mc Gill College Avenue  
Montreal QC Canada H3V 3Y1  
Montreal Business Support Centre, Transit: 63 081-002

Swift Code CAD\$: NOS CC ATT  
CDN Account Number: 63081 00830 11  
Swift Code USD\$: NOS CUS 33  
ABA #: 026002532  
US Account Number: 63081 88230 14

# Summary of Hours

For professional services rendered as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.  
Period January 1, 2011 through May 31, 2011.  
Invoice No. 2917027

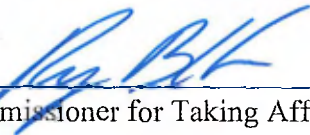
<b>Professional</b>	<b>Rate</b>	<b>Hours</b>	<b>Total</b>
Paul Casey, Partner	650	2.0	1,300.00
Daniel Weisz, Partner	650	1.1	715.00
Neil Jones, Manager	325	20.0	6,500.00
Alison Brown, Estate Administration	175	1.0	175.00
<b>Total</b>		<b>24.1</b>	<b>\$8,690.00</b>

## Summary of Services Rendered

For professional services rendered as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.  
Period January 1, 2011 through May 31, 2011.  
Invoice No. 2917027

- Drafting, review and finalization of Monitor's Seventh Report with respect to the status of the Cash Reserve, the Applicant's corporate tax returns, and the Applicant's and New Planet Organic's decision not to seek a further extension of the Stay Period;
- Discussions with Goodmans LLP, legal counsel of the Monitor, regarding the status of the Cash Reserve, the Applicant's corporate tax returns, and the Applicant's and New Planet Organic's decision not to seek a further extension of the Stay Period;
- Discussions with Yvan Boutin, former CFO of Planet Organic Health Corp., and William Jean, CFO of New Planet Organic regarding the status of the Applicant's corporate tax returns;
- Performing requirements per the Approval and Vesting Order regarding the Cash Reserve including proposing and processing payments to be settled by the Cash Reserve to Catalyst;
- Maintenance of the Monitor's website address, as directed by the Initial Order; and,
- Responding to creditor queries and providing general information on the CCAA proceedings.

This is Exhibit "M" referred to in the  
affidavit of Paul M. Casey  
sworn before me, this 16<sup>th</sup>  
day of August, 2016.

  
A Commissioner for Taking Affidavits



Deloitte Restructuring Inc.  
/Restructuration Deloitte Inc.  
La Tour Deloitte  
1190 Avenue des Canadiens-de-  
Montréal  
Suite 500  
Montreal QC H3B 0M7  
Canada

Tel: 514 393-7372  
Fax: 514 390-4111  
www.deloitte.ca

Planet Organic Health Corp.  
230-7915 104<sup>th</sup> Street  
Edmonton, AB T6E 4E1

Attn: Mr. William Jean, CFO (7562578 Canada Inc.)

Date: August 12, 2016  
Invoice No: 4149219  
Client/Mandate No: 908992.1000000  
Partner: Pierre Laporte

GST Registration No: 122893605  
QST Registration No: 1001722961

## Invoice

For professional services rendered as at August 2<sup>nd</sup>, 2016 in connection with the appointment of Deloitte & Touche Inc. by the Ontario Superior Court of Justice [Commercial List] as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.

(Refer to the attached *Summary of Hours* and *Summary of Services Rendered*)

Fees	\$20,312.50
GST @ 5%	1,015.63
<b>Amount payable</b>	<b>\$21,328.13</b>

See remittance information on the last page

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty (30) days after the invoice date to the date on which the entire account is paid.

Planet Organic Health Corp.  
 August 12, 2016  
 Page 2

## Summary of Hours

For professional services rendered as at August 2<sup>nd</sup>, 2016 in connection with the appointment of Deloitte & Touche Inc. by the Ontario Superior Court of Justice [Commercial List] as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.

Invoice No. 4149219

Professional	Rate	Hours	Total
Paul Casey, Partner	650.00	1.2	780.00
Neil B. Jones, Senior manager	425.00	22.5	9,562.50
Warren Leung, Manager	325.00	0.5	162.50
Graham Page, Manager	325.00	28.4	9,230.00
Rose M. Brown, Estate Administration	175.00	3.3	577.50
<b>Total</b>		<b>55.9</b>	<b>20,312.50</b>



Planet Organic Health Corp.  
August 12, 2016  
Page 3

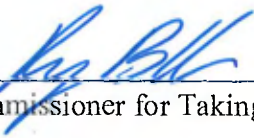
## Summary of Services Rendered

For professional services rendered as at August 2nd, 2016 in connection with the appointment of Deloitte & Touche Inc. by the Ontario Superior Court of Justice [Commercial List] as Monitor of Planet Organic Health Corp. and Darwen Holdings Ltd.

Invoice No. 4149219

- Correspondence with various stakeholders in regards to status of the tax return filing and resulting refund;
- Drafting, review and finalization of the Monitor's Eighth report with respect to an update on all remaining matters in the CCAA proceedings, including the cash reserve and tax refunds as well as the Monitor's request for a Termination and Discharge Order;
- Performing requirements per the Approval and Vesting Order regarding the Cash Reserve including proposing and processing payments to be settled by the Cash Reserve;
- Collecting, keeping in trust and distributing the tax return refund to Catalyst.

This is Exhibit "N" referred to in the  
affidavit of Paul M. Casey  
sworn before me, this 16<sup>th</sup>  
day of August, 2016.

  
\_\_\_\_\_  
A Commissioner for Taking Affidavits

**Deloitte LLP**  
**Billing Summary**  
**Planet Organic**

Invoice #	Date	Fees	Disbursements	Tax	Total
2583909	01-Apr-10	45,425.00	-	2,271.25	47,696.25
2604973	28-Apr-10	90,812.50	-	4,540.63	95,353.13
2629466	13-May-10	82,362.50	3,681.67	4,302.20	90,346.37
2640543	26-May-10	40,100.00	1,248.79	2,067.44	43,416.23
2650382	28-May-10	55,840.00	3,236.59	2,953.83	62,030.42
2653357	04-Jun-10	18,937.50	-	946.88	19,884.38
2661518	23-Jun-10	39,660.00	10,651.74	2,515.59	52,827.33
2677646	23-Jul-10	13,800.00	-	690.00	14,490.00
2700774	15-Sep-10	8,860.00	55.47	445.77	9,361.24
2731503	11-Nov-10	7,387.50	-	369.38	7,756.88
2748378	10-Dec-10	6,722.50	-	336.13	7,058.63
2917027	25-Aug-11	8,690.00	-	434.50	9,124.50
4149219	12-Aug-16	20,312.50	-	1,015.63	21,328.13
<b>TOTAL</b>		<b>438,910.00</b>	<b>18,874.26</b>	<b>22,889.23</b>	<b>480,673.49</b>

Timekeeper	Position	Bill Hours	Bill Amount	Bill Rate (Avg)
Alison Brown	Estate Administration	21.5	3,412.50	158.72
Catalina Laset	Analyst	16.8	2,940.00	175.00
Daniel Weisz	Partner	1.1	715.00	650.00
Derek Church	Senior Consultant	40.7	10,175.00	250.00
Huey Lee	Senior Manager	185.4	83,430.00	450.00
Hugh Chasmar	Partner Tax	2	1,300.00	650.00
Jaspreet Dehl	Senior Manager	248.3	99,320.00	400.00
Lisa Rowe	Senior Manager Tax	6.2	2,480.00	400.00
Neil Jones	Manager/Senior Manager	342.5	113,562.50	331.57
Paul van Eyk	Partner	14.5	9,425.00	650.00
Pierre Laporte	Partner	156	101,400.00	650.00
Paul Casey	Partner	1.2	780.00	650.00
Warren Leung	Manager	0.5	162.50	325.00
Graham Page	Manager	28.4	9,230.00	325.00
Rose M. Brown	Estate Administration	3.3	577.50	175.00
<b>TOTAL</b>		<b>1068.4</b>	<b>438,910.00</b>	
<b>AVERAGE BILLING RATE</b>				<b>410.81</b>

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 PLANET ORGANIC  
HEALTH CORP. AND DARWEN HOLDINGS LTD

*ONTARIO*  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)

Proceeding commenced at Toronto

AFFIDAVIT OF PAUL M. CASEY  
(sworn August 16, 2016)

GOODMANS LLP  
Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Canada M5H 2S7

Brian F. Empey LSUC# 30640G  
bempey@goodmans.ca

Brendan O'Neill LSUC #: 43331J  
boneill@goodmans.ca

Tel: 416.979.2211  
Fax: 416.979.1234

Lawyers for the Monitor

# TAB 4

Court File No. 10-8699-00CL

**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  
PLANET ORGANIC HEALTH CORP. AND DARWEN HOLDINGS LTD.**

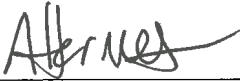
**AFFIDAVIT OF BRENDAN D. O'NEILL  
(Sworn August 9, 2016)**

I, BRENDAN D. O'NEILL, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am a partner with the law firm of Goodmans LLP ("**Goodmans**"), counsel for Deloitte & Touche Inc. ("**Deloitte**") in its capacity as Court-appointed Monitor (the "**Monitor**") in these proceedings. Since April 6, 2010, I have been the partner at Goodmans with overall responsibility for this file. As such, I have knowledge of the matters hereinafter deposed to, except where so stated to be on information and belief and whereso stated I verily believe it to be true.
2. Deloitte was appointed as Monitor pursuant to the Order of Justice Morawetz (as he then was) dated April 26, 2010. The Monitor retained Goodmans as its counsel in these proceedings.
3. Attached hereto and marked as Exhibits "A" to "T" are copies of each invoice rendered by Goodmans to the Monitor in respect of the period from April 6, 2010 to July 27, 2016 (the "**Goodmans Application Period**"). The invoices contain the fees, disbursements, and GST/HST charged by Goodmans in these proceedings.
4. As shown on the summary chart attached hereto as Exhibit "U" detailing the billing rates and total hours of each of the members of Goodmans who acted on behalf of the Monitor in these proceedings, Goodmans expended a total of 500.5 hours in connection with this matter during the Goodmans Application Period, giving rise to fees and disbursements totalling \$337,157.71, including GST/HST as outlined in Exhibits "A" to "T".

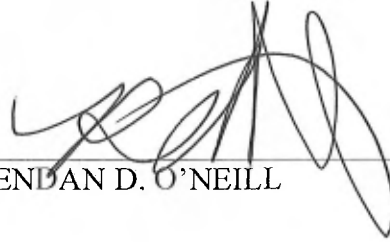
5. Goodmans' rates and disbursements are consistent with those in the market for these types of matters. Goodmans has had its rates and disbursements, including the rates of certain lawyers who provided services in these proceedings, approved by this Honourable Court in respect of similar services provided in other insolvency and restructuring proceedings.

SWORN before me at the City of Toronto,  
in the Province of Ontario, on this 9<sup>th</sup> day of  
August, 2016.



A Commissioner for taking affidavits  
Name:

**Andrew Christopher Harmes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**



BRENDAN D. O'NEILL

This is Exhibit "A" referred to in the  
affidavit of Brendan D. O'Neill  
sworn before me, this 9<sup>th</sup>  
day of August, 2016.



---

A Commissioner for Taking Affidavits

**Andrew Christopher Harmes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**





Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

April 28, 2010

Deloitte & Touche LLP  
1400 Brookfield Place  
181 Bay Street  
Toronto, ON  
Canada M5J 2V1

ATTENTION: Pierre LaPorte

OUR FILE NO. DELO 100845  
OUR INVOICE NO. 539697  
GST REGISTRATION NO. R119422962

Re: Planet Organic

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED  
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Description
04/06/10	BFE	Initial briefing with B. O'Neill; reviewing publicly filed material; reviewing draft materials from company counsel (F. Spizzirri); conference call with company, P. LaPorte, prospective purchaser; telephone conference with P. LaPorte and B. O'Neill.
04/06/10	BON	Background discussions with P. LaPorte and B. Empey and preliminary review of Company profile and recent press releases and financials; attend conference call with Catalyst, Company and Monitor; follow-on telephone call with P. LaPorte; preliminary discussions with B. Empey.
04/07/10	BFE	Office conference with B. O'Neill; conference call with F. Spizzirri and Deloitte re: background and next steps.
04/07/10	BON	Review certain draft Court materials received from Baker & McKenzie; conference call with Deloitte and Baker & McKenzie re: next steps.
04/08/10	BFE	Various emails with Deloitte; office conference with B. O'Neill.
04/08/10	BON	Attention to certain engagement matters; update discussion with B. Empey; correspondence to P. LaPorte re: latest correspondence from Company and PCG re: process; review same.
04/09/10	BFE	Various emails re: status update; office conference with B. O'Neill.
04/09/10	BON	Review latest correspondence and PCG project/bid update presentation; meet with P. LaPorte re: same and conference call with Board, Company and PCG re: same; update

# Goodmans<sup>LLP</sup>

## Barristers & Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #539697 -- page 2

Date	TKID	Description
		discussion with B. Empey.
04/12/10	BFE	Conference call with Company.
04/12/10	BON	Conference call with Company and PCG re: next steps; follow-on telephone calls with P. Laporte and F. Spizziri;
04/13/10	BON	Conference call with the Company and Catalyst re: next steps; follow on calls with P. Laporte and Mcmillan.
04/14/10	LJL	Meeting with B. O'Neill re: precedents for Court approved sales process.
04/15/10	BFE	Reviewing and commenting on draft report of the Proposed Monitor; discussing same with B. O'Neill.
04/15/10	BON	Review Board minutes from April 9 and April 12 and discuss same with G. Shannon and P. LaPorte; discussion on draft report with B. Empey.
04/16/10	BFE	Telephone conference and emails with B. O'Neill re: CCAA issues and comments on draft report.
04/16/10	BON	Review and comment on draft Monitor's Report; attend Board call with P. LaPorte; follow-on telephone call with P. LaPorte; attend second Board call.
04/19/10	BFE	Office conference with B. O'Neill re: update; comparing draft order to model order; reviewing blackline; drafting email to B. O'Neill with comments; telephone conference with B. O'Neill re: same.
04/19/10	DEF	Receipt search request; confirm debtor name and order searches;
04/19/10	BON	Review draft Initial Order and discussion of same with B. Empey; correspondence to F. Spizziri and Deloitte re: same; discussion of security review with J. Uhren; attention to various comments to draft Monitor's Report.
04/19/10	JUN	Reviewing Monitor's Report and Annual Financial Statements of the Company; arranging for PPSA searches; interoffice meeting with B. O'Neill re: same.
04/20/10	BFE	Office conference with B. O'Neill re: proposed Company letter to Catalyst.
04/20/10	DEF	Receipt and review PPSA search results; summarize searches and email J. Uhren same; telephone call with J. Uhren;
04/20/10	BON	Review Catalyst letter and discussion of same with B. Empey and P. LaPorte; correspondence re: confirmation of same.
04/20/10	JUN	Reviewing Monitor's Report and publicly available information; reviewing PPSA search results.



Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #539697 -- page 3

Date	TKID	Description
04/21/10	BFE	Telephone call with B. O'Neill re: response to Catalyst email; telephone conference with Company and Monitor; conference call with McMillan and Baker McKenzie re: next steps; discussion and emails with B. O'Neill re: approach to asset sale to secured creditor under CCAA.
04/21/10	BON	Attention to various correspondence and discussions re: next steps; telephone call with F. Spizzirri re: same; discuss security review with J. Uhren; various update discussions with B Empey and P. LaPorte; conference call with Company re: next steps; discuss certain Initial Order matters with J. Uhren; conference call with Company and Catalyst re: next steps; various follow-on telephone calls re: same with P. LaPorte and Company.
04/21/10	JUN	Reviewing Monitor's Report; reviewing PPSA search results and drafting summary email.
04/22/10	BFE	Dealing with McMillan re: closing documents for security review; discussions with J. Uhren re: instructions for security review opinion; reviewing and commenting on draft Monitor's report; emails and telephone conference with B. O'Neill re: report, security review and certain correspondence from Company; emails re: local agent opinions.
04/22/10	DEF	Emails to and from J. Uhren; conduct security searches in Ontario; summarize results;
04/22/10	BON	Discussions with B. Empey and J. Uhren re: security review issues; review and comment on revised version of Monitor's Report; correspondence with McMillan re: deal documents.
04/22/10	JUN	Arranging for security opinions from counsel in BC, AB and NS; reviewing documents as provided by counsel to Catalyst; drafting security opinion.
04/22/10	TWG	Drafting and revising summary of Intercompany Subordination Agreement and Amended and Restated Term Loan Agreement.
04/23/10	BFE	Reviewing drafts delivered by McMillan; drafting comments; telephone call with F. Spizzirri re: filing issues; office conferences and emails with J. Uhren and local agents re: security opinion; emails with B. O'Neill re: status.
04/23/10	DEF	Telephone call with J. Uhren; conduct Alberta corporate and commercial searches; update search summary; respond to emails from J. Uhren; request IP searches;
04/23/10	BON	Attention to various correspondence with B. Empey, J. Uhren and Deloitte re: draft materials delivered by Company and Catalyst; review of proposed closing agenda materials and timing.
04/23/10	JUN	Arranging for Security opinions; revising documents and drafting Security opinion; internal meeting with B. Empey re: same; drafting Monitor's consent.

# Goodmans<sup>LLP</sup>

Barristers & Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #539697 -- page 4

Date	TKID	Description
04/23/10	TWG	Drafting and revising summary of Intercompany Subordination Agreement and Amended and Restated Term Loan Agreement.
04/24/10	JUN	Drafting and revising Security opinion and emailing same to B. O'Neill and B. Empey; reviewing Affidavit and the Monitor's Report for inconsistencies and emailing same to B. O'Neill and B. Empey.
04/25/10	BFE	Internal emails re: security review; reviewing and commenting on draft APA; telephone conference with B' O'Neill re: co-ordinating comments; telephone conference with P. Laporte, B. O'Neill re: APA, approach to filing and next steps.
04/25/10	DEF	Emails to and from J. Uhren; review Ontario PPSA search results; review assignments made by McMillan; update summary;
04/25/10	BON	Review and comment on draft Approval and Vesting Order; draft Asset Purchase Agreement; draft Monitor's Consent; draft Monitor's Sale Certificate; draft Security Opinion; revised draft of Initial Order; revised draft Affidavit of Darren Krissie; discussion of same with B. Empey; conference call with Deloitte re: same; conference call with Company, Catalyst and Deloitte re: same; follow on call with Company and Deloitte re: same; update correspondence to B. Empey and J. Uhren re: same.
04/25/10	JUN	Drafting and revising Security opinion; reviewing Initial Orders for provisions postponing the AGM; participating in conference call with B. Empey, B. O'Neill and Deloitte & Touche Inc..
04/26/10	BFE	Reviewing and commenting on draft security opinion and local agent opinions; reviewing cash-flow; reviewing revised drafts; office conference with B. O'Neill re: filing structure and CCAA requirements.
04/26/10	DEF	Telephone call with J. Uhren; conduct further corporate searches in Alberta and Ontario; conduct Ontario commercial/security searches against preds.;
04/26/10	RRH	Conduct trade-mark due diligence searches; review results and security attached; memorandum to J. Uhren reporting results;
04/26/10	BON	Conference call with Baker & McKenzie re: draft Affidavit and other timing matters; various update and key issue discussions with Deloitte and B. Empey; attention to matters re: proposed D&O charge and conference call re: same; conference call with Company and Deloitte re: same; attention to various notice issues; reviews and discuss PCG/Catalyst letter; correspondence to Deloitte re: same; attention to preparation of revised version of Proposed Monitor's First Report; various update telephone calls and discussions with Baker & McKenzie, Deloitte and B. Empey.
04/26/10	JUN	Drafting and revising security opinion; reviewing security opinions drafted by local agents; arranging for additional commercial searches against company; internal meeting

# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #539697 -- page 5

Date	TKID	Description
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with B. Empey re: same.

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<b>OUR FEE</b>	<b>\$65,630.00</b>
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**DISBURSEMENTS**

Telephone - Long Distance	69.88
Searches - Corporate/Lien - Disbursement(s)	21.00
Searches - Corporate/Lien - Fee(s)	45.00
Copies	8.00
Meals	8.99
Conference Calls	37.01
Computer Searches - Westlaw Carswell	7.00

<b>TOTAL DISBURSEMENTS</b>	<b>\$196.88</b>
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TOTAL FEES ON THIS INVOICE	\$65,630.00
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GST ON FEES	3,281.50
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NON TAXABLE DISBURSEMENTS	0.00
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TAXABLE DISBURSEMENTS	196.88
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TOTAL DISBURSEMENTS ON THIS INVOICE	\$196.88
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GST ON TAXABLE DISBURSEMENTS	9.84
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<b>TOTAL THIS INVOICE (CANADIAN DOLLARS)</b>	<b>\$69,118.22</b>
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TRUST FUNDS	\$50,000.00
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# Goodmans<sup>LLP</sup>

Barristers & Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #539697 -- page 6

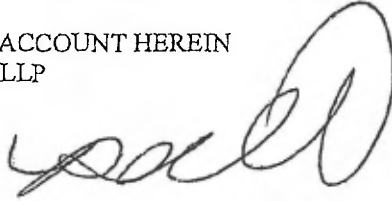
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TOTAL AMOUNT DUE IN CANADIAN DOLLARS

\$69,118.22

THIS IS OUR ACCOUNT HEREIN  
GOODMANS LLP

PER:

A handwritten signature in black ink, appearing to be 'Y. S. O.', is written over the 'PER:' label.


E. & O. E.  
BON /

This invoice is payable upon receipt. In accordance with Section 33 of the Solicitors Act (Ontario) interest will be charged at the rate of 0.50% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

This is Exhibit "B" referred to in the  
affidavit of Brendan D. O'Neill

sworn before me, this 9<sup>th</sup>

day of August, 2016.



---

A Commissioner for Taking Affidavits

Andrew Christopher Harmes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.



Barristers &amp; Solicitors

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333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

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Facsimile: 416.979.1234  
goodmans.ca

May 11, 2010

Deloitte & Touche LLP  
1400 Brookfield Place  
181 Bay Street  
Toronto, ON  
Canada M5J 2V1

ATTENTION: Pierre LaPorte

OUR FILE NO. DELO 100845  
OUR INVOICE NO. 540488  
GST REGISTRATION NO. R119422962

Re: Planet Organic

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED  
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Description
04/27/10	BFE	Reviewing draft report and draft affidavit; office conference with B. O'Neill and conference calls with Company and Catalyst and Deloitte re: Court materials and business issues for a CCAA filing and APA; reviewing and commenting on McMillan comments on Report; dealing with security opinions.
04/27/10	BON	Various update and issue discussions with B. Empey; review and comment on revised draft of Company Affidavit and revise draft Monitor's Report re: same; conference call with Deloitte re: same and next steps; various correspondence and telephone call with H. Clarke and F. Spizzirri re: same; attend all party conference call re: next steps; review and discuss McMillan comments to draft Monitor's Report; review revised version of Initial Order and Company Affidavit.
04/27/10	JUN	Drafting and revising security opinion letter; reviewing documents re: opinion; working with local agents re: local opinions; revising Deloitte & Touche Inc's Consent to Act as Monitor; participating in call with B. O'Neill, B. Empey and Deloitte & Touche Inc.
04/28/10	BFE	Reviewing and commenting on certain issues raised by McMillan; telephone conferences with F. Spizzirri; conference call with Deloitte re: update and reviewing and commenting on numerous drafts of report; negotiations re: changes and cash reserve amounts.
04/28/10	DEF	Receipt and review Debenture particulars and Toronto court search results; update summary;





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Invoice #540488 -- page 2

Date	TKID	Description
04/28/10	BON	Review latest draft of APA; review comment to draft Monitor's Report from Catalyst and Company and discussion of same with Deloitte; telephone call with D. Heighinton re: same; conference call with Company and Deloitte re: APA; review McMillan comments to draft Affidavit; attention to various correspondence and discussions re: Administration Charge; office conference with B. Empey re: next steps and status of Court application; review and comment on latest draft of Company Affidavit and Notice of Application; review and comment on revised version of Monitor's Report; attention to various correspondence with Catalyst and Company re: next steps.
04/28/10	JUN	Drafting and revising security opinion; coordinating with local agents re: security opinion; reviewing Proposed Monitor's Report and commenting thereon; participating in conference call with B. Empey, Deloitte and Touche Inc. re: same.
04/29/10	BFE	Reviewing, commenting on and negotiating court materials including Initial Order, by email, and by conference calls and separate conference calls with counsel for Debtors and for Catalyst; finalizing Report; participate in Board conference call; attend at Court for hearing of initial application and revisions to order.
04/29/10	BON	Attention to various emails and telephone calls with B. Empey re: various initial hearing matters; review of revised Monitor's Report; review of revised Initial Order.
04/29/10	JUN	Attending Court with B. Empey; drafting provisions for the Report of the Proposed Monitor; following up with local agents re: security opinion; reviewing and commenting on revised Initial Order.
04/30/10	BFE	Reviewing and commenting on proposed revisions to order for submission to court; attending hearing in Chambers for finalizing order and discussion with counsel re: next steps; reporting to client; emails with counsel re: next steps.
04/30/10	DEF	Request to update search summary; telephone call with J. Uhren; conduct divisional court searches and court of appeal searches; emails to and from J. Uhren;
04/30/10	JUN	Arranging with local agents for additional security reviews; drafting service list; emailing same to Monitor; reviewing documents to be posted on Monitor's website; arranging for additional searches to be conducted.
05/02/10	JUN	Researching penalty clause for prepayment of principal/interest under Secured Notes; drafting memo re: same.
05/03/10	BFE	Telephone conference with H. Clarke; emails with counsel re: scheduling; office conferences with J. Uhren re: update on security opinion and instructions for memo re: enforceability of pre-payment penalty; email to P. LaPorte re: Court scheduling; meeting with B. O'Neill re: next steps; reviewing draft APA and draft Approval and Vesting Order and drafting email with comments.



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Invoice #540488 -- page 3

Date	TKID	Description
05/03/10	BON	Review final form of Initial Order granted; update discussion with B. Empey; attention to correspondence re: key supplier issues.
05/03/10	JUN	Reviewing Secured Notes re: enforceability of prepayment penalty provision; drafting memo re: same; reviewing Security Opinions drafted by local agents; reviewing and emailing documents to be posted on Monitor's website.
05/04/10	BFE	Reviewing proposed timeline from F. Spizzirri; email to B. O'Neill re: comment; internal emails re: various issues.
05/04/10	BON	Correspondence with F. Spizzirri re: proposed motion dates; review and comment on draft Approval and Vesting Order; review and comment on draft APA; discuss certain research-related issues with J. Uhren and B. Empey; review and comment on draft Notice of Motion for AGM and draft Affidavit re: same.
05/04/10	STL	Receiving instructions from J. Uhren re: researching penalty clauses; reviewing general contract law principles and specific wording of notes and other material documents in question; providing summary of research to J. Uhren re: same.
05/04/10	JUN	Revising security opinion; researching whether the Court will enforce a penalty provision in an insolvency; drafting memo re: same; reviewing acquisition agreements; reviewing Security Opinions of local agents.
05/04/10	TWG	Researching re: assignment of agreements.
05/05/10	BFE	Telephone conference with H. Clarke; conference call with Deloitte & Touche Inc. and B. O'Neill; telephone call with B. O'Neill and F. Spizzirri; conference call with counsel for Company, counsel for McMillan and B. O'Neill re: APA and Vesting Order; emails with J. Uhren re: analysis of enforceability of pre-payment penalty.
05/05/10	GSE	Discussion with B. O'Neill; review agreement.
05/05/10	BON	Background discussion with G. Ernst and discussion of certain tax issues; internal discussions re: 2nd report for AGM; attend conference call with Company, Board and Deloitte re: next steps, APA, etc.; conference call with Company and Catalyst re: APA.
05/05/10	STL	Receiving instructions from B. O'Neil re: researching break fees in the context of CCAA; researching same and providing results to B. O'Neil.
05/05/10	JUN	Reviewing and revising Goodmans' Security Opinion and local agent's Security Opinions; researching debt obligations of the company, including prepayment penalty provision; drafting memo re: same.
05/06/10	BFE	Reviewing draft security opinions of local counsel and Goodmans; office conference with J. Uhren re: comments thereon; reviewing and commenting on McMillan comments on Company's draft motion materials for delay of AGM; office conferences

# Goodmans<sup>LLP</sup>

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Invoice #540488 -- page 4

Date	TKID	Description
		with B. O'Neill re: next steps; reviewing and commenting on draft transcript of endorsements of Morawetz J.
05/06/10	BON	Conference call with Company and Catalyst re: APA; update discussion with B. Empey and J. Uhren; follow-on telephone call with P. LaPorte; review and comment on draft press release.
05/06/10	LIDR	Helping Steven Teal with a literature search.
05/06/10	STL	Follow-up research re: break fees in Canada.
05/06/10	JUN	Reviewing and revising Security Opinion letters; internal meeting with B. Empey re: same; arranging for local agents to finalize Security Opinion letters.

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<b>OUR FEE</b>	<b>\$71,711.50</b>
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## DISBURSEMENTS

Telephone - Long Distance	181.59
Searches - Corporate/Lien - Disbursement(s)	129.00
Searches - Corporate/Lien - Fee(s)	432.00
Copies	10.00
Search - EDD	65.00
Meals	31.73
Search - Corporate	18.00
Computer Searches - Westlaw Carswell	30.00
Search - Fee	66.40

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<b>TOTAL DISBURSEMENTS</b>	<b>\$963.72</b>
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<b>TOTAL FEES ON THIS INVOICE</b>	<b>\$71,711.50</b>
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<b>GST ON FEES</b>	<b>3,585.58</b>
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NON TAXABLE DISBURSEMENTS	74.40
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TAXABLE DISBURSEMENTS	889.32
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<b>TOTAL DISBURSEMENTS ON THIS INVOICE</b>	<b>\$963.72</b>
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<b>GST ON TAXABLE DISBURSEMENTS</b>	<b>44.47</b>
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**Goodmans**<sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #540488 -- page 5

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**TOTAL THIS INVOICE (CANADIAN DOLLARS) \$76,305.27**

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**TRUST FUNDS \$50,000.00**

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**TOTAL AMOUNT DUE IN CANADIAN DOLLARS \$76,305.27**

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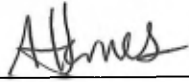
THIS IS OUR ACCOUNT HEREIN  
GOODMANS LLP

PER:

E. & O. E.  
BON /

This invoice is payable upon receipt. In accordance with Section 33 of the Solicitors Act (Ontario) interest will be charged at the rate of 0.50% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

This is Exhibit "C" referred to in the  
affidavit of Brendan D. O'Neill  
sworn before me, this 9<sup>th</sup>  
day of August, 2016.



---

A Commissioner for Taking Affidavits

**Andrew Christopher Harnes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**



Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

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Facsimile: 416.979.1234  
goodmans.ca

May 20, 2010

Deloitte & Touche LLP  
1400 Brookfield Place  
181 Bay Street  
Toronto, ON  
Canada M5J 2V1

ATTENTION: Pierre LaPorte

OUR FILE NO. DELO 100845  
OUR INVOICE NO. 540843  
GST REGISTRATION NO. R119422962

Re: Planet Organic

---

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED  
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Description
05/03/10	LNW	Meet with J. Uhren re: law re: IPSO facto clauses.
05/04/10	DBB	Meet with J. Uhren re: enforcement of penalty clauses.
05/06/10	DEF	Emails to and from J. Uhren; confirm debtor names and order PPSA searches;
05/07/10	BFE	Reviewing final security opinions from local counsel; reviewing and commenting on draft Goodmans opinion; meeting with J. Uhren re: same; issuing final security opinion; emailing all opinions to client; reviewing and commenting on draft insert re: opinion for draft report; circulating transcribed endorsement for comment; office conference with B. O'Neill re: status and next steps.
05/07/10	GSE	Review agreement; e-mails.
05/07/10	DEF	Receipt and review PPSA searches; email results to J. Uhren;
05/07/10	JUN	Finalizing and reviewing security opinions; drafting paragraph for Monitor's Report; internal meeting with B. Empey re: same.
05/08/10	BFE	Drafting and sending email to Deloitte re: draft D&O Claim Procedure Order circulated by McMillan; drafting and sending email to Deloitte re: insert re: security review for draft Monitor's report.
05/10/10	BFE	Office conference with B. O'Neill re: status; reviewing draft Monitor's Report; coordinating comments with B. O'Neill; reviewing draft D&O Claims Procedure Order; telephone conference with F. Spizzirri and B. O'Neill re: AGM issue; conference call

Barristers &amp; Solicitors

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Facsimile: 416.979.1234  
goodmans.ca

# Goodmans<sup>LLP</sup>

Invoice #540843 -- page 2

Date	TKID	Description
		with Deloitte and Goodmans re: Monitor's Report for May 12 motion and re: comments on APA; emails re: APA.
05/10/10	BON	Review and comment on draft First Report of the Monitor; discuss same with B. Empey; review memo re: Catalyst prepayment claim; update telephone call with F. Spizzirri; conference call with Deloitte re: Monitor's Report; attention to further revisions to draft Monitor's Report; further update call with F. Spizzirri.
05/11/10	BFE	Various emails from Deloitte re: Report and status of AGM motion; overseeing finalization and service and filing of Monitor's First Report; reviewing and commenting on preliminary draft affidavits from Baker & McKenzie; draft email with comments; reviewing responding motion record of Ron Francisco; emails and telephone conference with F. Spizzirri re: law and argument for tomorrow's motion; email to F. Spizzirri re: requested language for order approving Monitor's activities; office conference with B. O'Neill re: outstanding issues for APA; conference call Goodmans/Deloitte re: APA status, update on AGM issue, D&O process etc.; all hands conference call with Company, Catalyst, Monitor and advisors re: AGM issue and re: APA; reviewing new affidavit; reviewing and commenting on draft order for May 12.
05/11/10	BON	Discussions with B. Empey and P. LaPorte re: final version of Monitor's Report and next steps; review Responding Record and Factum of Horizon and Eclipse and discuss same with B. Empey; review and comment on revised APA; conference call with Monitor re: application issues for May 12; conference call with Company and Catalyst re: same; review and comment on draft Affidavit of D. Heighinton.
05/11/10	JUN	Reviewing First Report of the Monitor, Affidavit of Darren Krissie and Motion materials; research re: Change of Control provision in the credit agreement and note purchase agreement; reviewing research re: debt obligations of the company.
05/11/10	LNW	E-mail to B.C. counsel re: continuation of Amsty subsidiary; teleconferences with J. Hulett, A. Bowman and M. Biderman re: tax matters; review B. C. Business Corporations Act re: continuance matters.
05/12/10	BFE	Preparing for and attending at Court for motion re: AGM (all-day); meeting with Deloitte re: report for APA; review of precedents for postponing shareholders meetings; discussions with McMillan re: next steps; attending chambers appointment to settle interim order for continuation of motion to Monday; emails re: approval of interim order.
05/12/10	GSE	Discussion re: asset purchase agreement.
05/12/10	BON	Review revised APA and correspondence with Deloitte & Touche re: same; discuss tax issues with G. Ernst.
05/12/10	JUN	Researching whether a mandatory redemption penalty is a debt obligation of the

# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

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Facsimile: 416.979.1234  
goodmans.ca

Invoice #540843 -- page 3

Date	TKID	Description
		company; researching whether a provision re: costs incurred by Catalyst is consistent with the credit facilities; internal meeting with B. O'Neill re: same.
05/12/10	TWG	Meeting with J. Uhren re: exit fees; researching re: same; delivering documents to B. Empey.
05/13/10	BFE	Reviewing and commenting on D&O process order; email comments to all; office conference with B. O'Neill re: APA.
05/13/10	BON	Review revised APA and provide comments to McMillan.
05/13/10	JUN	Researching the debt obligations of the company; drafting a memo re: same; emailing same to B. O'Neill and B. Empey.
05/14/10	BFE	Reviewing and drafting various emails with Company, Baker, McMillan and Deloitte re: status of APA and various court materials.

**OUR FEE****\$37,912.50****DISBURSEMENTS**

Telephone - Long Distance	81.77
Searches - Corporate/Lien - Disbursement(s)	337.00
Searches - Corporate/Lien - Fee(s)	540.00
Copies	98.75
Computer Searches - QL System	44.20
Search - EDD	188.00
Conference Calls	42.92
Delivery - Courier	18.10
Search - Corporate	90.00
Computer Searches - Westlaw Carswell	524.50
Search - Fee	209.60
Search - PPSA	162.00
Printing Material	47.08

**TOTAL DISBURSEMENTS****\$2,383.92****TOTAL FEES ON THIS INVOICE****\$37,912.50****GST ON FEES****1,895.63**



# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7


Telephone: 416.979.2211  
Facsimile: 416.979.1234  
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Invoice #540843 -- page 4

NON TAXABLE DISBURSEMENTS	321.60	
TAXABLE DISBURSEMENTS	2,062.32	
TOTAL DISBURSEMENTS ON THIS INVOICE		\$2,383.92
GST ON TAXABLE DISBURSEMENTS		103.12
<b>TOTAL THIS INVOICE (CANADIAN DOLLARS)</b>		<b>\$42,295.17</b>
<hr/>		
TRUST FUNDS		\$50,000.00
<hr/>		
TOTAL AMOUNT DUE IN CANADIAN DOLLARS		\$42,295.17

THIS IS OUR ACCOUNT HEREIN  
GOODMANS LLP

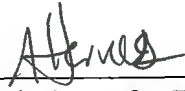
PER:



E. & O. E.  
BON /

This invoice is payable upon receipt. In accordance with Section 33 of the Solicitors Act (Ontario) interest will be charged at the rate of 0.50% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

This is Exhibit "D" referred to in the  
affidavit of Brendan D. O'Neill  
sworn before me, this 9<sup>th</sup>  
day of August, 2016.



---

A Commissioner for Taking Affidavits

**Andrew Christopher Harmes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**

# Goodmans

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

May 26, 2010

Deloitte & Touche LLP  
1400 Brookfield Place  
181 Bay Street  
Toronto, ON  
Canada M5J 2V1

ATTENTION: Pierre LaPorte

OUR FILE NO. DELO 100845  
OUR INVOICE NO. 541090  
GST REGISTRATION NO. R119422962

Re: Planet Organic

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED  
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Description
05/15/10	BFE	Reviewing Company's draft court materials for approval of APA; reviewing and drafting various emails from and to Baker, McMillan, Deloitte and Goodmans; reviewing revised APA and related documents; telephone conference with H. Clarke re: APA and court process points; conference call with Baker, McMillan and Goodmans.
05/15/10	BON	Conference call with Company and Catalyst re: APA, AGM and other outstanding issues; internal correspondence re: same.
05/15/10	JUN	Reviewing Schedules to Claims Procedure Order and Claims Procedure Order; participating in conference call.
05/16/10	BFE	Various email correspondence; reviewing draft schedules for D&O order; drafting and issuing email with comments thereon; telephone call with B. O'Neill re: status.
05/16/10	BON	Correspondence and telephone calls with Deloitte re: transaction value and other issues; telephone call with B. Empey re: same; telephone call with A. Maerov re: same; internal correspondence re: same; review correspondence re: AGM motion and other outstanding issues.
05/17/10	BFE	Attendance at court hearing for continuation of motion re: AGM; email reporting to team; office conference with B. O'Neill re: Monitor's report; telephone conference with H. Lee re: Monitor's Report.
05/17/10	BON	Review revised version of APA and Approval and Vesting Order and latest comments and correspondence re: same; telephone call with McMillan re: same; update

# Goodman's<sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211

Facsimile: 416.979.1234

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Invoice #541090 -- page 2

Date	TKID	Description
		correspondence and discussions with B. Empey and Deloitte re: same: telephone call with Baker re: WEPPA mounts and related issues.
05/17/10	JUN	Reviewing debt obligation research; drafting a memo to B. O'Neill and B. Empey re: same.
05/18/10	BFE	Dealing with Baker McKenzie re: court proceedings and extension of stay motion, including commenting on drafts; reviewing and commenting on draft Monitor's Second Report; email correspondence re: status of Acquisition Agreement; reviewing revised drafts of approval motion materials.
05/18/10	BON	Review and comment on draft stay extension papers; review and comment on draft Second Report of the Monitor; discuss same with B. Empey.
05/19/10	BFE	Overseeing service and filing of Second Report; reviewing revised drafts of APA and all schedules; office conference with B. O'Neill; reviewing and commenting on proposed extension order.
05/19/10	BON	Update discussion with B. Empey; review of revised version of APA and Approval and Vesting Order and correspondence with Deloitte re: same; telephone call with McMillan re: same; discuss draft of Third Report of the Monitor with P. LaPorte.
05/20/10	BFE	Attending Court for hearing of extension motion; numerous discussions and emails re: status of Acquisition Agreement and Approval motion; commenting on next steps; discussions with H. Lee and B. O'Neill re: Monitor's report.
05/20/10	BON	Update discussion with B. Empey; attention to draft Press Release; attention to draft Sale Approval papers and various discussions and correspondence with Deloitte and Baker re same; review and comment on revised Sale Approval Order; review and comment on final draft application materials for sale approval motion.

**OUR FEE****\$24,080.00****DISBURSEMENTS**

Telephone - Long Distance	3.01
Copies	75.50
Delivery - Courier	41.22
Computer Searches - Westlaw Carswell	146.50
Telecopier Charges	7.00

**TOTAL DISBURSEMENTS****\$273.23**

# Goodmans<sup>LLP</sup>

Barristers & Solicitors

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333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

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Invoice #541090 -- page 3

TOTAL FEES ON THIS INVOICE	\$24,080.00
GST ON FEES	1,204.00
NON TAXABLE DISBURSEMENTS	0.00
TAXABLE DISBURSEMENTS	273.23
TOTAL DISBURSEMENTS ON THIS INVOICE	\$273.23
GST ON TAXABLE DISBURSEMENTS	13.66
<b>TOTAL THIS INVOICE (CANADIAN DOLLARS)</b>	<b>\$25,570.89</b>

## ACCOUNTS RECEIVABLE

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
05/20/10	540843	\$42,295.17	\$0.00	\$42,295.17
<b>TOTAL OUTSTANDING INVOICES (IN CDN)</b>				<b>\$42,295.17</b>
TRUST FUNDS				\$50,000.00

# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7Telephone: 416.979. 2211  
Facsimile: 416.979. 1234  
goodmans.ca

Invoice #541090 -- page 4

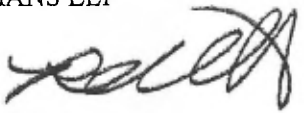
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TOTAL AMOUNT DUE IN CANADIAN DOLLARS

**\$67,866.06**

THIS IS OUR ACCOUNT HEREIN  
GOODMANS LLP


PER:



E. & O. E.  
BON /

This invoice is payable upon receipt. In accordance with Section 33 of the Solicitors Act (Ontario) interest will be charged at the rate of 0.50% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

This is Exhibit "E" referred to in the  
affidavit of Brendan D. O'Neill  
sworn before me, this 9<sup>th</sup>  
day of August, 2016.



---

A Commissioner for Taking Affidavits

**Andrew Christopher Harmes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**

# Goodmans<sup>LLP</sup>

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Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

May 31, 2010

Deloitte & Touche LLP  
1400 Brookfield Place  
181 Bay Street  
Toronto, ON  
Canada M5J 2V1

ATTENTION: Pierre LaPorte

OUR FILE NO. DELO 100845  
OUR INVOICE NO. 541623  
GST REGISTRATION NO. R119422962

Re: Planet Organic

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED  
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Description
05/21/10	BFE	Dealing with Baker McKenzie on notice of motion; telephone conference with H. Clarke re: timing issues; emails with B. O'Neill re: press release, court process.
05/25/10	BFE	Reviewing Applicants' motion record for sale approval; considering issues for report.
05/26/10	BFE	Reviewing client's draft report and working with Brendan O'Neill on revisions; receiving and reviewing handwritten Court reasons re: Postponement of AGM; reviewing and editing typewritten transcription of reasons and circulating same to attending counsel for review; email correspondence with client and with McMillan.
05/26/10	BON	Discussions with Baker & McKenzie re: Vaughan lease issues; review draft Third Report; telephone call with P. LaPorte re: draft Third Report; discuss with B. Empey re: same; attention to revisions to draft Third Report.
05/27/10	BFE	Reviewing and editing draft Report; discussions and emails with B. O'Neill re Report; email update to Baker and McMillan; conference call with Deloitte and B. O'Neill re Report; email correspondence with H. Clarke.
05/27/10	BON	Attention to preparation of Third Report; discussions with B. Empey and P. LaPorte re: same; conference call with Deloitte re: same; further revisions to same.
05/27/10	JUN	Researching the identity of the Term B Agent under the Term B Credit Agreement.

OUR FEE

\$18,805.50



# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211

Facsimile: 416.979.1234

goodmans.ca

Invoice #541623 -- page 2

**DISBURSEMENTS**

Copies	151.25	
Delivery - Courier	34.64	
<b>TOTAL DISBURSEMENTS</b>		<b>\$185.89</b>
<hr/>		
TOTAL FEES ON THIS INVOICE		\$18,805.50
GST ON FEES		940.28
NON TAXABLE DISBURSEMENTS	0.00	
TAXABLE DISBURSEMENTS	185.89	
TOTAL DISBURSEMENTS ON THIS INVOICE		\$185.89
GST ON TAXABLE DISBURSEMENTS		9.29
<b>TOTAL THIS INVOICE (CANADIAN DOLLARS)</b>		<b>\$19,940.96</b>
<hr/>		

**ACCOUNTS RECEIVABLE**

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
05/26/10	541090	\$25,570.89	\$0.00	\$25,570.89
<b>TOTAL OUTSTANDING INVOICES (IN CDN)</b>				<b>\$25,570.89</b>
<hr/>				
TRUST FUNDS				\$50,000.00

# Goodmans<sup>LLP</sup>

Barristers & Solicitors  
Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7  
Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #541623 -- page 3

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TOTAL AMOUNT DUE IN CANADIAN DOLLARS

**\$45,511.85**

THIS IS OUR ACCOUNT HEREIN  
GOODMANS LLP

PER:



E. & O. E.  
BON /

This invoice is payable upon receipt. In accordance with Section 33 of the Solicitors Act (Ontario) interest will be charged at the rate of 0.50% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

This is Exhibit "F" referred to in the  
affidavit of Brendan D. O'Neill  
sworn before me, this 9<sup>th</sup>  
day of August, 2016.



---

A Commissioner for Taking Affidavits

**Andrew Christopher Harmes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**

# Goodmans<sup>LLP</sup>

Barristers & Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

June 3, 2010

Deloitte & Touche LLP  
1400 Brookfield Place  
181 Bay Street  
Toronto, ON  
Canada M5J 2V1

ATTENTION: Pierre LaPorte

OUR FILE NO. DELO 100845  
OUR INVOICE NO. 541936  
GST REGISTRATION NO. R119422962

Re: Planet Organic

---

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED  
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Description
05/28/10	BFE	Conference call between McMillan and Goodmans re comments on Report; emails and telephone conferences with B. O'Neill discussing edits to Report; overseeing service of Report.
05/28/10	BON	Attention to Monitor's Third Report; review comments from McMillan and Baker re: same; telephone calls with McMillan and Baker re: same; discussions with Deloitte re: same; final preparation of Third Report of Monitor re: same; review draft Amending Agreement from McMillan; discussions and correspondence with F. Spizzirri re: same.
05/28/10	JUN	Researching the identity of the Term Agent; internal meeting with B. Empey re: same.
05/31/10	BFE	Telephone conversation with M. Kaplan indicating he is counsel for Vaughan landlord and appearing at June 4 hearing; emails to Baker & McMillan re: Vaughan landlord; telephone calls and emails with parties on extended service list; office conference with B. O'Neill considering and drafting response to amendment proposal from McMillan.
05/31/10	BON	Attention to correspondence with Company re: various sale approval matters; discussions with McMillan re: closing issues and Vaughan lease matters; discuss Acquisition Agreement amendments with B. Empey; correspondence to McMillan re: same.
05/31/10	JUN	Internal meeting with B. O'Neill re: Closing Agenda and closing documents; arranging for same to be printed and bound.
06/01/10	BFE	Telephone conference with H. Clarke re: landlord issue; office conferences with B.

# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #541936 -- page 2

Date	TKID	Description
		O'Neill re: closing documents; reviewing email correspondence from Company and Baker and McMillan re: Vaughan landlord; other closing matters.
06/01/10	BON	Review revised Amending Agreement and Approval and Vesting Order; discuss same with Deloitte; provide comments re: same to McMillan and Baker; review proposed closing documents and discuss same with J. Uhren; further correspondence with McMillan re: revised Approval and Vesting Order and review and comment re: same; update discussion with B. Empey; review and comment on proposed form of release.
06/01/10	JUN	Organizing Closing documents in a binder; reviewing Closing documents.
06/02/10	BFE	Reviewing and commenting on draft factum of Baker; discussing comments with B. O'Neill; reviewing CCAA requirements re: repudiation of lease; internal discussions re: same; discussing comments on closing documents with B. O'Neill; email and telephone communications with V. DaRe (Fogler Rubinoff) re: service of responding materials.
06/02/10	BON	Review and comment on Applicants' draft Factum; review Catalyst's draft Factum; attention to release documents and conversation and discussions with McMillan and Baker re: same; review and comment on raised Closing Documents.
06/02/10	JUN	Organizing Closing documents binders; reviewing Initial Order; Acquisition Agreement and Approval and Vesting Order re: termination of employees and disclaimer of leases; email to B. Empey and B. O'Neill re: same.

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<b>OUR FEE</b>	<b>\$22,035.50</b>
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**DISBURSEMENTS**

Telephone - Long Distance	1.72
Copies	732.25
Delivery - Courier	20.00

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<b>TOTAL DISBURSEMENTS</b>	<b>\$753.97</b>
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<b>TOTAL FEES ON THIS INVOICE</b>	<b>\$22,035.50</b>
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<b>GST ON FEES</b>	<b>1,101.78</b>
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NON TAXABLE DISBURSEMENTS	0.00
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TAXABLE DISBURSEMENTS	753.97
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# Goodmans <sup>LLP</sup>

Barristers &amp; Solicitors

 Bay Adelaide Centre  
 333 Bay Street, Suite 3400  
 Toronto, Ontario M5H 2S7

 Telephone: 416.979.2211  
 Facsimile: 416.979.1234  
 goodmans.ca

Invoice #541936 -- page 3

TOTAL DISBURSEMENTS ON THIS INVOICE	\$753.97
GST ON TAXABLE DISBURSEMENTS	37.70
<b>TOTAL THIS INVOICE (CANADIAN DOLLARS)</b>	<b>\$23,928.95</b>

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**ACCOUNTS RECEIVABLE**

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
05/31/10	541623	\$19,940.96	\$0.00	\$19,940.96
<b>TOTAL OUTSTANDING INVOICES (IN CDN)</b>				<b>\$19,940.96</b>

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TRUST FUNDS	\$50,000.00
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TOTAL AMOUNT DUE IN CANADIAN DOLLARS	\$43,869.91
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 THIS IS OUR ACCOUNT HEREIN  
 GOODMANS LLP

PER:


  
 E. & O. E.  
 BON /

This invoice is payable upon receipt. In accordance with Section 33 of the Solicitors Act (Ontario) interest will be charged at the rate of 0.50% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

This is Exhibit "G" referred to in the  
affidavit of Brendan D. O'Neill  
sworn before me, this 9<sup>th</sup>  
day of August, 2016.



---

A Commissioner for Taking Affidavits

**Andrew Christopher Harmes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**

# Goodmans <sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

June 4, 2010

Deloitte & Touche LLP  
1400 Brookfield Place  
181 Bay Street  
Toronto, ON  
Canada M5J 2V1

ATTENTION: Pierre LaPorte

OUR FILE NO. DELO 100845  
OUR INVOICE NO. 541944  
GST REGISTRATION NO. R119422962

Re: Planet Organic

---

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED  
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Description
06/03/10	BFE	Discussions and emails re: closing matters; office conference with B. O'Neill re: CCAA liabilities of Applicants; reviewing responding material served; preparation for June 4 hearing.
06/03/10	BON	Review and comment on Applicants' revised Factum; disc. Vaughan lease matters with B. Empey and F. Spizzirri; attend all parties c/c re open issues and closing matters; attend Company c/c re closing and other matters; attention to various closing issues and mechanics; review additional proposed Affidavits from D. Krissie re AA amendments and Vaughan lease matters; review Catalyst factum; review Book of Authorities; review Acquisition Agreement re various closing matters; disc. R. Francisco proposal with H. Clarke; review revised Approval and Vesting Order and corr. re same with F. Spizzirri; prep. for hearing; update disc. with P. LaPorte; update discs with Baker and McMillan re pending issues/objection
06/03/10	JUN	Organizing Closing documents binders; reviewing Initial Order; Acquisition Agreement and Approval and Vesting Order re: termination of employees and disclaimer of leases; email to B. Empey and B. O'Neill re: same; participating in a conference call with B. O'Neill; reviewing D&O Claims Procedure Order and checklist; arranging for security opinion invoices to be rendered.
06/04/10	BFE	Attend court hearing for sale approval.
06/04/10	BON	Attend court hearing for sale approval and attention to closing.



# Goodmans<sup>LLP</sup>

Barristers & Solicitors  
 Bay Adelaide Centre  
 333 Bay Street, Suite 3400  
 Toronto, Ontario M5H 2S7  
 Telephone: 416.979.2211  
 Facsimile: 416.979.1234  
 goodmans.ca

Invoice #541944 -- page 2

Date	TKID	Description
06/04/10	JUN	Attention to various hearing and closing matters.

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<b>OUR FEE</b>	<b>\$19,657.50</b>
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<b>TOTAL FEES ON THIS INVOICE</b>	<b>\$19,657.50</b>
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<b>GST ON FEES</b>	<b>982.88</b>
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<b>TOTAL THIS INVOICE (CANADIAN DOLLARS)</b>	<b>\$20,640.38</b>
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## ACCOUNTS RECEIVABLE

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
05/31/10	541623	\$19,940.96	\$0.00	\$19,940.96
06/03/10	541936	\$23,928.95	\$0.00	\$23,928.95
<b>TOTAL OUTSTANDING INVOICES (IN CDN)</b>				<b>\$43,869.91</b>

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<b>TRUST FUNDS</b>	<b>\$50,000.00</b>
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# Goodmans<sup>LLP</sup>

Barristers & Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #541944 -- page 3

---

TOTAL AMOUNT DUE IN CANADIAN DOLLARS

**\$64,510.29**

THIS IS OUR ACCOUNT HEREIN  
GOODMANS LLP

PER:

*Susan Gavery*  
E. & O. E. *for* *Brendan O'Neill*  
BON /

This invoice is payable upon receipt. In accordance with Section 33 of the Solicitors Act (Ontario) interest will be charged at the rate of 0.50% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

This is Exhibit "H" referred to in the  
affidavit of Brendan D. O'Neill  
sworn before me, this 9<sup>th</sup>  
day of August, 2016.



---

A Commissioner for Taking Affidavits

**Andrew Christopher Harmes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**

# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

June 22, 2010

Deloitte & Touche LLP  
1400 Brookfield Place  
181 Bay Street  
Toronto, ON  
Canada M5J 2V1

ATTENTION: Pierre LaPorte

OUR FILE NO. DELO 100845  
OUR INVOICE NO. 542561  
GST REGISTRATION NO. R119422962

Re: Planet Organic

---

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED  
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Description
06/07/10	BFE	Reviewing draft letter from H. Clarke.
06/07/10	ADF	Delivering original Monitor's Certificate and Confirmation from Goodmans to T. Weerasooriya at McMillan Binch (181 Bay St.).
06/07/10	JUN	Arranging for originals of documents to be delivered to McMillan Binch.
06/08/10	BFE	Drafting email to H. Clarke and F. Spizzirri re: comments about H. Clarke's draft email to Fogler's; office conference with B. O'Neill re: next steps.
06/08/10	BON	Correspondence with F. Spizzirri re: stay extension matters.
06/09/10	BON	Correspondence to Deloitte re: preparation of Monitor's Fourth Report; various telephone calls and correspondence with Deloitte and Partnership Capital Growth re: cash reserve cost issues.
06/11/10	BFE	Forward Baker's draft notice of motion and affidavit re: extension of stay to Deloitte for comment; reviewing and commenting on drafts; office conference with B. O'Neill re: report for extension.
06/15/10	BFE	Emails and telephone conference with B. O'Neill re: issues with Company for extension motion.
06/15/10	BON	Review Debtor's motion materials for stay extension; reviewed comment on Monitor's Draft Fourth Report; various discussions with Baker & McKenzie, Deloitte and B.

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

# Goodmans<sup>LLP</sup>

Invoice #542561 -- page 2

Date	TKID	Description
		Empey re: same; review April 20th letter agreement re: Partnership Capital Growth fee; review and comment on revised version of Monitor's Report; correspondence with Partnership Capital Growth counsel re: Cash Reserve.
06/16/10	CAJ	Filing and delivery of court documents.
06/16/10	BON	Various discussions and correspondence with F. Spizzirri re: Applicants' materials and status thereof; conference call with Partnership Capital Growth counsel re: Cash Reserve process; attention to revisions to, filing and serving of Monitor's Fourth Report; review Applicants' motion materials; discuss administration of Reserve account with J. Dehl.
06/17/10	BFE	Emails with H. Clarke; telephone conference with B. O'Neill re: court hearing.
06/17/10	BON	Attend at Court for stay extension hearing; follow up correspondence re: terms for Vaughan Lease.
06/18/10	BON	Discuss matters re: Administration Cash Reserve with J. Dehl; attention to correspondence re: Vaughan Lease matters and discuss same with A. Maerov; review Section 10(c) claims for Cash Reserve Costs.
06/21/10	BON	Various discussions with McMillan and Deloitte re: Cash Reserve Cost issues re: section 10(c) claims; review of D&O Charge provisions re: Miller Thomson bill and correspondence to Deloitte re: same.

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<b>OUR FEE</b>	<b>\$10,665.50</b>
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**DISBURSEMENTS**

Telephone - Long Distance	25.01
Copies	64.50
Meals	26.08
Conference Calls	17.43
Delivery - Courier	1,152.14

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<b>TOTAL DISBURSEMENTS</b>	<b>\$1,285.16</b>
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<b>TOTAL FEES ON THIS INVOICE</b>	<b>\$10,665.50</b>
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GST ON FEES	533.28
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**Goodmans**<sup>LLP</sup>

Barristers & Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #542561 -- page 3

NON TAXABLE DISBURSEMENTS	0.00
TAXABLE DISBURSEMENTS	1,285.16
<b>TOTAL DISBURSEMENTS ON THIS INVOICE</b>	<b>\$1,285.16</b>
GST ON TAXABLE DISBURSEMENTS	64.26
<b>TOTAL THIS INVOICE (CANADIAN DOLLARS)</b>	<b>\$12,548.20</b>
<hr/>	
TRUST FUNDS	\$50,000.00
<hr/>	
TOTAL AMOUNT DUE IN CANADIAN DOLLARS	\$12,548.20

THIS IS OUR ACCOUNT HEREIN  
GOODMANS LLP

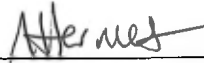
PER:



E. & O. E.  
BON /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the Solicitors Act (Ontario), interest will be charged at the rate of 0.50% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

This is Exhibit "I" referred to in the  
affidavit of Brendan D. O'Neill  
sworn before me, this 9<sup>th</sup>  
day of August, 2016.



---

A Commissioner for Taking Affidavits

**Andrew Christopher Harmes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**

# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

July 12, 2010

Deloitte & Touche LLP  
1400 Brookfield Place  
181 Bay Street  
Toronto, ON  
Canada M5J 2V1

ATTENTION: Pierre LaPorte

OUR FILE NO. DELO 100845

OUR INVOICE NO. 543925

GST/HST REGISTRATION NO. R 119422962

Re: Planet Organic

---

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED  
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Description
06/16/10	BFE	Email correspondence re: materials for extension motion and also re: landlord issues.
06/23/10	BON	Attention to filing; review Cash Reserve Cost issues with J. Dehl and correspondence re: same.
06/28/10	BON	Correspondence with J. Dehl re: Vaughan lease matters; various correspondence with F. Spizzirri re: Company Management issues.
06/29/10	BFE	Discussing claims review and status update with B. O'Neill.
06/29/10	BON	Review of D&O claims summary by Deloitte and correspondence re: same.

---

**OUR FEE****\$1,659.00****DISBURSEMENTS**

Copies	3.00
Conference Calls	9.34
Postage	43.64
Delivery - Courier	8.32



# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #543925 -- page 2

TOTAL DISBURSEMENTS	\$64.30
<hr/>	
TOTAL FEES ON THIS INVOICE	\$1,659.00
GST ON FEES	82.95
NON TAXABLE DISBURSEMENTS	0.00
TAXABLE DISBURSEMENTS	64.30
TOTAL DISBURSEMENTS ON THIS INVOICE	\$64.30
GST ON TAXABLE DISBURSEMENTS	3.22
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$1,809.47
<hr/>	
TRUST FUNDS	\$50,000.00
<hr/>	
TOTAL AMOUNT DUE IN CANADIAN DOLLARS	\$1,809.47

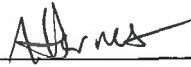
THIS IS OUR ACCOUNT HEREIN  
GOODMANS LLP

PER: 

E. & O. E.  
BON /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the Solicitors Act (Ontario), interest will be charged at the rate of 0.80% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

This is Exhibit "J" referred to in the  
affidavit of Brendan D. O'Neill  
sworn before me, this 9<sup>th</sup>  
day of August, 2016.



---

A Commissioner for Taking Affidavits

**Andrew Christopher Harmes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**

# Goodmans<sup>L.P.</sup>

Barristers & Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

August 9, 2010

Deloitte & Touche LLP  
1400 Brookfield Place  
181 Bay Street  
Toronto, ON  
Canada M5J 2V1

ATTENTION: Pierre LaPorte

OUR FILE NO. DELO 100845  
OUR INVOICE NO. 545552  
GST/HST REGISTRATION NO. R 119422962

Re: Planet Organic

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TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED  
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Description
07/02/10	BON	Attention to emails re Cash Reserve Cost issues.
07/05/10	BON	Review correspondence between Deloitte and McMillan re: Cash Reserve Cost issues; review provisions of Initial Order, D&O Claims Procedure Order and Approval and Vesting Order re: same; telephone conversation with J. Dehl re: same; various follow-on correspondence and discussions with J. Dehl re: same, including GST/PST issues.
07/08/10	BFE	Considering issues for termination of CCAA; emailing note to B. O'Neill.
07/08/10	BON	Update discussion and correspondence with B. Empey re: next steps and correspondence to F. Spizziri re: same; voice message to J. Dehl re: same.
07/12/10	BON	Correspondence with F. Spizziri re: D&O claims process.
07/16/10	BFE	Office conference with B. O'Neill re: update on next steps.
07/16/10	BON	Telephone call with A. Maerov re: status update and stay extension matters; telephone call with J. Dehl re: same; voice mail to F. Spizziri re: same; update discussion with B. Empey re: same.
07/19/10	BFE	Discussion with B. O'Neill and reviewing emails with F. Spizziri and A. Maerov re: extension motion.
07/19/10	GSE	Discussion with B. O'Neill; research re: filing tax returns; e-mail to B. O'Neill.
07/19/10	BON	Telephone call with A. Maerov and F. Spizziri re: next steps; various email

# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #545552 -- page 2

Date	TKID	Description
		correspondence with working group re same; review Acquisition Agreement re: Acquireco entitlement to Tax Refunds; review D&O Claims Procedure materials re: final settlement of D&O Cash Reserve amount.
07/21/10	BFE	Reviewing and commenting on draft notice of motion and order.
07/22/10	BFE	Reviewing e-mails re motion materials, including comments from McMillan, discussing same with B. O'Neill; reviewing and revising draft report, discussing same with B. O'Neill; overseeing preparations for service and filing of report.
07/22/10	JFN	Review motion materials re; tax return filing; discussion with B. O'Neill.
07/22/10	BON	Review and comment on revised Notice of Motion and Order and various discussions and correspondence with Baker, McMillan, Tax, Deloitte and B. Empey re same; review and comment on draft Monitor's Fifth Report and various correspondence and discussions with Baker, McMillan, Deloitte and B. Empey re: same.
07/23/10	BFE	Overseeing finalization of compendium and of service and filing of Report.
07/23/10	BON	Attention to finalizing, filing and Service of Monitor's Fifth Report.
07/27/10	BFE	E-mails re status of extension motion; e-mails re schedules of possible motion re landlord dispute; telephone call with B. O'Neill; telephone call with H. Clarke re same.
07/28/10	BFE	Preparing for and attending Court hearing for motion to extend stay, approve Monitor's reports and other relief.

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<b>OUR FEE</b>	<b>\$11,108.00</b>
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**DISBURSEMENTS**

Telephone - Long Distance	1.29
Agent Fees	592.31
Copies	74.50
Delivery - Courier	13.57
Telecopier Charges	3.50

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<b>TOTAL DISBURSEMENTS</b>	<b>\$685.17</b>
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<b>TOTAL FEES ON THIS INVOICE</b>	<b>\$11,108.00</b>
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<b>HST ON FEES</b>	<b>1,444.04</b>
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# Goodmans<sup>LLP</sup>

Barristers & Solicitors  
 Bay Adelaide Centre  
 333 Bay Street, Suite 3400  
 Toronto, Ontario M5H 2S7  
 Telephone: 416.979.2211  
 Facsimile: 416.979.1234  
 goodmans.ca

Invoice #545552 -- page 3

NON TAXABLE DISBURSEMENTS	0.00
TAXABLE DISBURSEMENTS	685.17
<b>TOTAL DISBURSEMENTS ON THIS INVOICE</b>	<b>\$685.17</b>
GST ON TAXABLE DISBURSEMENTS	30.29
HST ON TAXABLE DISBURSEMENT	10.31
<b>TOTAL THIS INVOICE (CANADIAN DOLLARS)</b>	<b>\$13,277.81</b>

## ACCOUNTS RECEIVABLE

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
07/12/10	543925	\$1,809.47	\$0.00	\$1,809.47
<b>TOTAL OUTSTANDING INVOICES (IN CDN)</b>				<b>\$1,809.47</b>
<b>TRUST FUNDS</b>				<b>\$50,000.00</b>
<b>TOTAL AMOUNT DUE IN CANADIAN DOLLARS</b>				<b>\$15,087.28</b>

THIS IS OUR ACCOUNT HEREIN  
 GOODMAN'S LLP

PER:

E. & O. E.  
 BON /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 0.80% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

This is Exhibit "K" referred to in the  
affidavit of Brendan D. O'Neill  
sworn before me, this 9<sup>th</sup>  
day of August, 2016.



---

A Commissioner for Taking Affidavits

**Andrew Christopher Harmes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**



Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

September 21, 2010

Deloitte & Touche LLP  
1400 Brookfield Place  
181 Bay Street  
Toronto, ON  
Canada M5J 2V1

ATTENTION: Pierre LaPorte

OUR FILE NO. DELO 100845  
OUR INVOICE NO. 547445  
GST/HST REGISTRATION NO. R119422962

Re: Planet Organic

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED  
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Description
08/11/10	BFE	Office conference with B. O'Neill and telephone conference with A. Maerov re: settlement with landlord.
08/11/10	BON	Telephone call with A. Maerov re: Vaughan lease matters; follow-on call to J. Dehl re: same.
08/20/10	BFE	Reviewing form of release re: Catalyst & Landlord settlement; drafting email to J. Dehl re: advice concerning form of release; email to McMillan re: form of release.

**OUR FEE** \$609.00

**DISBURSEMENTS**

Agent Fees 30.95

**TOTAL DISBURSEMENTS** \$30.95

TOTAL FEES ON THIS INVOICE \$609.00

HST ON FEES 79.17

# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

 Bay Adelaide Centre  
 333 Bay Street, Suite 3400  
 Toronto, Ontario M5H 2S7

 Telephone: 416.979.2211  
 Facsimile: 416.979.1234  
 goodmans.ca

Invoice #547445 -- page 2

NON TAXABLE DISBURSEMENTS	0.00
TAXABLE DISBURSEMENTS	30.95
TOTAL DISBURSEMENTS ON THIS INVOICE	\$30.95
HST ON TAXABLE DISBURSEMENT	4.02
<b>TOTAL THIS INVOICE (CANADIAN DOLLARS)</b>	<b>\$723.14</b>

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**ACCOUNTS RECEIVABLE**

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
08/09/10	545552	\$13,277.81	\$0.00	\$13,277.81
<b>TOTAL OUTSTANDING INVOICES (IN CDN)</b>				<b>\$13,277.81</b>

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TRUST FUNDS	\$50,000.00
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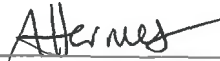
<b>TOTAL AMOUNT DUE IN CANADIAN DOLLARS</b>	<b>\$14,000.95</b>
---	--------------------

 THIS IS OUR ACCOUNT HEREIN  
 GOODMAN'S LLP
PER: 
 E. & O. E.  
 BON /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 0.80% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



This is Exhibit "L" referred to in the  
affidavit of Brendan D. O'Neill  
sworn before me, this 9<sup>th</sup>  
day of August, 2016.



---

A Commissioner for Taking Affidavits

**Andrew Christopher Harnes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**

# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

November 30, 2010

Deloitte & Touche LLP  
1400 Brookfield Place  
181 Bay Street  
Toronto, ON  
Canada M5J 2V1

ATTENTION: Pierre LaPorte

OUR FILE NO. DELO 100845

OUR INVOICE NO. 552082

GST/HST REGISTRATION NO. R 119422962

Re: Planet Organic

---

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED  
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Description
10/06/10	BON	Review letter received re Human Rights Tribunal and discussions with Deloitte and F. Spizzirri re same
10/14/10	BFE	Reviewing correspondence from HRT forwarded by F. Spizzirri; discussing same with B. O'Neill.
11/01/10	BON	Update telephone call with J. Dehl and N. Jones
11/02/10	BON	Discuss conclusion of CCAA proceedings with B. Empey
11/03/10	BON	Telephone call with A. Maerov regarding conclusion of CCAA proceedings
11/15/10	BON	Telephone call with A. Maerov re remaining issues in CCAA proceedings and proposed methods of terminating same
11/18/10	BFE	Meeting with B. O'Neill re: relief to be sought on November 29.
11/18/10	BON	Review discharge orders circulated by A. Maerov; discuss terms of same with same. B. Empey and Deloitte; voice mail to F. Spizzirri re November 29th motion;
11/19/10	BON	Attend to scheduling matters for November 29th hearing; prepare motion materials for final November 29th hearing
11/22/10	BFE	Reviewing drafts and discussing same with B. O'Neill, for final motion returnable November 29.
11/22/10	BON	Update discussion with B. Empey re draft papers; telephone call with McMillan re

# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

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Facsimile: 416.979.1234

goodmans.ca

Invoice #552082 -- page 2

Date	TKID	Description
		same; telephone call with Neil Jones (Deloitte) re matters for Sixth Report of the Monitor; emails with McMillan re final resolution of Vaughan lease matters; prepare motion materials for November 29th application; review and revise McMillan draft of Order for same; discuss motion materials and Order with B. Empey
11/23/10	BFE	Reviewing emails with McMillan, office conference with B. O'Neill re: outstanding issues for materials.
11/23/10	BON	Review and comment on draft Sixth Report and various discussions with Deloitte re same; review Human Rights Tribunal correspondence re same; prepare and finalize motion materials for November 29th hearing and various discussions and circulations with Deloitte, McMillan and Baker & McKenzie re same; review and comment on documents for service and filing of same
11/24/10	BON	Attend to updating, finalizing, serving and filing the November 29th motion materials and emails with Deloitte and McMillan re same
11/29/10	BON	Prepare for and attend at Court for CCAA stay extension and other related relief; prepare revised Order; circulate revised Order to counsel; send revised Order to Justice Morawetz

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<b>OUR FEE</b>	<b>\$13,509.00</b>
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**DISBURSEMENTS**

Telephone - Long Distance	9.03
Copies	83.25
Set Down Motion	127.00
Telecopier Charges	11.50

<b>TOTAL DISBURSEMENTS</b>	<b>\$230.78</b>
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<b>TOTAL FEES ON THIS INVOICE</b>	<b>\$13,509.00</b>
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<b>HST ON FEES</b>	<b>1,756.17</b>
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NON TAXABLE DISBURSEMENTS	127.00
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TAXABLE DISBURSEMENTS	103.78
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<b>TOTAL DISBURSEMENTS ON THIS INVOICE</b>	<b>\$230.78</b>
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# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

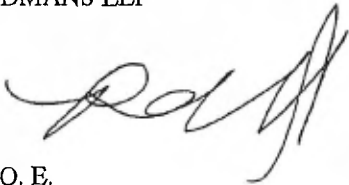
Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #552082 -- page 3

HST ON TAXABLE DISBURSEMENT	13.49
<b>TOTAL THIS INVOICE (CANADIAN DOLLARS)</b>	<b>\$15,509.44</b>
<hr/>	
TRUST FUNDS	\$50,000.00
<hr/>	
TOTAL AMOUNT DUE IN CANADIAN DOLLARS	\$15,509.44


THIS IS OUR ACCOUNT HEREIN  
GOODMANS LLP



E. & O. E.  
BON /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.00% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

This is Exhibit "M" referred to in the  
affidavit of Brendan D. O'Neill  
sworn before me, this 9<sup>th</sup>  
day of August, 2016.



---

A Commissioner for Taking Affidavits

**Andrew Christopher Harmes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**

# Goodmans LLP

Barristers & Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

January 19, 2011

Deloitte & Touche LLP  
1400 Brookfield Place  
181 Bay Street  
Toronto, ON  
Canada M5J 2V1

ATTENTION: Pierre LaPorte

OUR FILE NO. DELO 100845  
OUR INVOICE NO. 554482  
GST/HST REGISTRATION NO. R119422962

Re: Planet Organic

---

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED  
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Description
12/01/10	BON	Voicemails with counsel to S-5 re indemnification issues and disc. same with B. Empey
12/03/10	BON	Attention to final Order from 11/29 hearing and service of same

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<b>OUR FEE</b>	<b>\$571.00</b>
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**DISBURSEMENTS**

Telephone - Long Distance	0.43
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<b>TOTAL DISBURSEMENTS</b>	<b>\$0.43</b>
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<b>TOTAL FEES ON THIS INVOICE</b>	<b>\$571.00</b>
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HST ON FEES	74.23
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NON TAXABLE DISBURSEMENTS	0.00
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TAXABLE DISBURSEMENTS	0.43
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<b>TOTAL DISBURSEMENTS ON THIS INVOICE</b>	<b>\$0.43</b>
--	---------------

# Goodmans <sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M 5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #554482 -- page 2

HST ON TAXABLE DISBURSEMENT 0.06

**TOTAL THIS INVOICE (CANADIAN DOLLARS) \$645.72**

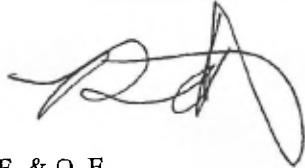
## ACCOUNTS RECEIVABLE

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
11/30/10	552082	\$15,509.44	\$0.00	\$15,509.44
<b>TOTAL OUTSTANDING INVOICES (IN CDN)</b>				<b>\$ 15,509.44</b>

TRUST FUNDS \$50,031.51

**TOTAL AMOUNT DUE IN CANADIAN DOLLARS \$16,155.16**


THIS IS OUR ACCOUNT HEREIN  
GOODMANS LLP



E. & O. E.  
BON /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.00% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

This is Exhibit "N" referred to in the  
affidavit of Brendan D. O'Neill  
sworn before me, this 9<sup>th</sup>  
day of August, 2016.



---

A Commissioner for Taking Affidavits

**Andrew Christopher Harmes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**



# Goodmans <sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211

Facsimile: 416.979.1234

goodmans.ca

July 4, 2011

Deloitte & Touche LLP  
1400 Brookfield Place  
181 Bay Street  
Toronto, ON  
Canada M5J 2V1

ATTENTION: Pierre LaPorte

OUR FILE NO. DELO 100845

OUR INVOICE NO. 563581

GST/HST REGISTRATION NO. R119422962

Re: Planet Organic

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED  
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Description
04/11/11	BON	Review Acquisition Agreement re: receipt of funds by POHC from Trophic sale and correspondence with Neil Jones re: same.
05/11/11	BON	Telephone call with T. Weeresooriya re: May 31.
05/20/11	BFE	Office conference with B. O'Neill re: Monitor's role.
05/20/11	BON	Discuss next steps with B. Empey; voice mail to N. Jones re: same.
05/24/11	BON	Voice mails to A. Maerov and to T. Weeresooriya re: May 31; telephone call with N. Jones re: same; email to McMillan re: same.
05/27/11	BON	Prepare Monitor's Seventh Report and various emails with Deloitte re: same; circulate draft of same to McMillan and Baker & McKenzie.
05/29/11	BFE	Reviewing and commenting on draft report.
05/30/11	BON	Attention to Monitor's Seventh Report and discussions with Deloitte re: same.
05/31/11	BON	Attention to Monitor's Seventh Report and discussions with Deloitte re: same; attention to service and filing of same.

OUR FEE

\$5,035.00

# Goodmans<sup>LLP</sup>

Barristers & Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #563581 -- page 2

## DISBURSEMENTS

Copies	16.25	
<b>TOTAL DISBURSEMENTS</b>		<b>\$16.25</b>
<hr/>		
TOTAL FEES ON THIS INVOICE		\$5,035.00
HST ON FEES		654.55
NON TAXABLE DISBURSEMENTS	0.00	
TAXABLE DISBURSEMENTS	16.25	
TOTAL DISBURSEMENTS ON THIS INVOICE		\$16.25
HST ON TAXABLE DISBURSEMENT		2.11
<b>TOTAL THIS INVOICE (CANADIAN DOLLARS)</b>		<b>\$5,707.91</b>
<hr/>		

## ACCOUNTS RECEIVABLE

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
01/19/11	554482	\$645.72	\$0.00	\$645.72
<b>TOTAL OUTSTANDING INVOICES (IN CDN)</b>				<b>\$645.72</b>
<hr/>				
TRUST FUNDS				\$50,126.99

Goodmans<sup>LLP</sup>

Barristers & Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

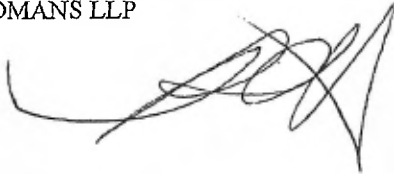
Invoice #563581 -- page 3

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TOTAL AMOUNT DUE IN CANADIAN DOLLARS

**\$6,353.63**

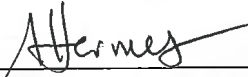
THIS IS OUR ACCOUNT HEREIN  
GOODMANS LLP

A handwritten signature in black ink, appearing to be a stylized name, possibly 'J. A.', written over a horizontal line.

E. & O. E.  
BON /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

This is Exhibit "O" referred to in the  
affidavit of Brendan D. O'Neill  
sworn before me, this 9<sup>th</sup>  
day of August, 2016.



---

A Commissioner for Taking Affidavits

**Andrew Christopher Harmes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**

# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

November 29, 2012

Deloitte & Touche LLP  
1400 Brookfield Place  
181 Bay Street  
Toronto, ON  
Canada M5J 2V1

ATTENTION: Pierre LaPorte

OUR FILE NO. DELO 1 00845  
OUR INVOICE NO. 592043  
GST/HST REGISTRATION NO. R1 19422962

Re: Planet Organic

---

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED  
MATTER.

---

OUR FEE	<b>\$264.00</b>
<hr/>	
TOTAL FEES ON THIS INVOICE	\$264.00
HST ON FEES	34.32
TOTAL THIS INVOICE (CANADIAN DOLLARS)	<b>\$298.32</b>
LESS PAYMENT FROM TRUST FUNDS	(\$298.32)
TOTAL THIS INVOICE DUE(CANADIAN DOLLARS)	<b>\$0 00</b>

# Goodmans<sup>LLP</sup>

Barristers & Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #592043 -- page 2

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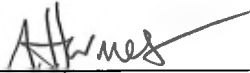
THIS IS OUR ACCOUNT HEREIN  
GOODMANS LLP

A handwritten signature in black ink, appearing to be 'E.O.E.', is written over the text 'GOODMANS LLP'.

E. & O. E.  
BON /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

This is Exhibit "P" referred to in the  
affidavit of Brendan D. O'Neill  
sworn before me, this 9<sup>th</sup>  
day of August, 2016.



---

A Commissioner for Taking Affidavits

**Andrew Christopher Harmes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**

# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

October 30, 2015

Deloitte & Touche LLP  
1400 Brookfield Place  
181 Bay Street  
Toronto, ON  
Canada M5J 2V1

ATTENTION: Pierre LaPorte

OUR FILE NO. DELO 100845  
OUR INVOICE NO. 654612  
GST/HST REGISTRATION NO. R1 19422962

Re: Planet Organic

---

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED  
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Description
09/24/15	BFE	Telephone conference with N. Jones and D. Heighington re: status of refund funds; follow-up call with N. Jones re: next steps.

---

<b>OUR FEE</b>	<b>\$510.00</b>
<hr/>	
TOTAL FEES ON THIS INVOICE	\$510.00
HST ON FEES	66.30
TOTAL THIS INVOICE (CANADIAN DOLLARS)	<b>\$576.30</b>
LESS PAYMENT FROM TRUST FUNDS	<u>\$576.30</u>
BALANCE DUE THIS INVOICE (CANADIAN DOLLARS)	\$0.00



Goodmans<sup>LLP</sup>

Barristers & Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #654612 -- page 2

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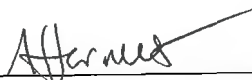
THIS IS OUR ACCOUNT HEREIN  
GOODMANS LLP



E. & O. E.  
BON /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

This is Exhibit "Q" referred to in the  
affidavit of Brendan D. O'Neill  
sworn before me, this 9<sup>th</sup>  
day of August, 2016.



---

A Commissioner for Taking Affidavits

**Andrew Christopher Harnes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**

# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

December 21, 2015

Deloitte & Touche LLP  
1400 Brookfield Place  
181 Bay Street  
Toronto, ON  
Canada M5J 2V1

ATTENTION: Pierre LaPorte

OUR FILE NO. DELO 100845  
OUR INVOICE NO. 658063  
GST/HST REGISTRATION NO. R119422962

Re: Planet Organic

---

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED  
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Description
11/16/15	BFE	Emails with N. Jones.
11/17/15	BFE	Telephone conference with N. Jones re: status update and next steps; reviewing previous Order and Request and draft email to N. Jones.
11/27/15	BFE	Telephone conferences (x2) with N. Jones re: status of net proceeds of tax refunds and next steps.
12/01/15	BFE	Telephone conference with N. Jones re: update.

---

OUR FEE **\$1,445.00**

**DISBURSEMENTS**

Telephone - Long Distance 7.40

**TOTAL DISBURSEMENTS **\$7.40****

---

**TOTAL FEES ON THIS INVOICE **\$1,445.00****

# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #658063 -- page 2

HST ON FEES		187.85
NON TAXABLE DISBURSEMENTS	0.00	
TAXABLE DISBURSEMENTS	7.40	
TOTAL DISBURSEMENTS ON THIS INVOICE		\$7.40
HST ON TAXABLE DISBURSEMENT		0.96
TOTAL THIS INVOICE (CANADIAN DOLLARS)		<b>\$1,641.21</b>
LESS PAYMENT FROM TRUST FUNDS		<b><u>\$1,641.21</u></b>
BALANCE DUE THIS INVOICE (CANADIAN DOLLARS)		\$0.00


THIS IS OUR ACCOUNT HEREIN  
GOODMANS LLP



E. & O. E.  
BON /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

This is Exhibit "R" referred to in the  
affidavit of Brendan D. O'Neill  
sworn before me, this 9<sup>th</sup>  
day of August, 2016.



---

A Commissioner for Taking Affidavits

**Andrew Christopher Harmes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**



Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

February 26, 2016

Deloitte & Touche LLP  
1400 Brookfield Place  
181 Bay Street  
Toronto, ON  
Canada M5J 2V1

ATTENTION: Pierre LaPorte

OUR FILE NO. DELO 100845

OUR INVOICE NO. 661033

GST/HST REGISTRATION NO. R119422962

Re: Planet Organic

---

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED  
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Description
01/14/16	BFE	Telephone conference with N. Jones to discuss next steps to resolve dispute between New and Old Planet and wind-up proceedings; email to A. Maerov re: background and request for call to discuss next steps.
01/19/16	BFE	Preparation for and participation in telephone conference with A. Maerov, T. Weerasooriya, N. Jones .

---

<b>OUR FEE</b>	<b>\$875.00</b>
<b>TOTAL FEES ON THIS INVOICE</b>	<b>\$875.00</b>
<b>HST ON FEES</b>	<b>113.75</b>
<b>TOTAL THIS INVOICE (CANADIAN DOLLARS)</b>	<b>\$988.75</b>
<b>LESS PAYMENT FROM TRUST FUNDS</b>	<b><u>\$988.75</u></b>
<b>BALANCE DUE THIS INVOICE (CANADIAN DOLLARS)</b>	<b>\$0.00</b>

Goodmans<sup>LLP</sup>

Barristers & Solicitors

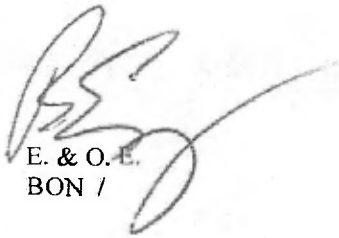
Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #661033 -- page 2

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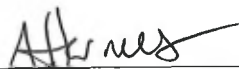
THIS IS OUR ACCOUNT HEREIN  
GOODMANS LLP



E. & O. E.  
BON /

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This is Exhibit "S" referred to in the  
affidavit of Brendan D. O'Neill  
sworn before me, this 9<sup>th</sup>  
day of August, 2016.



---

A Commissioner for Taking Affidavits

**Andrew Christopher Harmes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**



**Goodmans**<sup>LLP</sup>

Barristers & Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

May 30, 2016

Deloitte & Touche LLP  
1400 Brookfield Place  
181 Bay Street  
Toronto, ON  
Canada M5J 2V1

ATTENTION: Pierre LaPorte

OUR FILE NO. DELO 100845  
OUR INVOICE NO. 666009  
GST/HST REGISTRATION NO. R119422962

Re: Planet Organic

---

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED  
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Description
04/19/16	BFE	Emails with N. Jones, reviewing draft Release and providing comments.
05/17/16	BFE	Reviewing executed agreement and release; email to N. Jones re: next steps.
05/18/16	BFE	Meeting with R. Baulke re: instructions for motion material.
05/20/16	RNB	Preparing materials re: fee approval.
05/25/16	BFE	Reviewing file and responding by email to voicemail question from N. Jones re: material for discharge.
05/26/16	BFE	Telephone conference with N. Jones re: distributions and next steps.

---

OUR FEE **\$1,226.50**

**DISBURSEMENTS**

Telephone - Long Distance	2.12
Conference Calls	2.34

**TOTAL DISBURSEMENTS** **\$4.46**

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# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

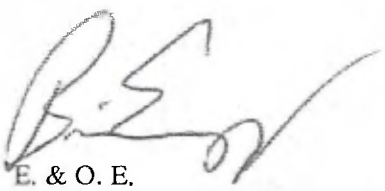
Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #666009 -- page 2

TOTAL FEES ON THIS INVOICE	\$1,226.50
HST ON FEES	159.45
NON TAXABLE DISBURSEMENTS	0.00
TAXABLE DISBURSEMENTS	4.46
TOTAL DISBURSEMENTS ON THIS INVOICE	\$4.46
HST ON TAXABLE DISBURSEMENT	0.58
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$1,390.99
LESS PAYMENT FROM TRUST FUNDS	<u>\$1,390.99</u>
BALANCE DUE THIS INVOICE (CANADIAN DOLLARS)	\$0.00

---

THIS IS OUR ACCOUNT HEREIN  
GOODMANS LLP



E. & O. E.  
BON /

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This is Exhibit "T" referred to in the  
affidavit of Brendan D. O'Neill  
sworn before me, this 9<sup>th</sup>  
day of August, 2016.



---

A Commissioner for Taking Affidavits

**Andrew Christopher Harmes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**

# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

July 28, 2016

Deloitte & Touche LLP  
1400 Brookfield Place  
181 Bay Street  
Toronto, ON  
Canada M5J 2V1

ATTENTION: Pierre LaPorte

OUR FILE NO. DELO 100845  
OUR INVOICE NO. 669388  
GST/HST REGISTRATION NO. R1 19422962

Re: Planet Organic

---

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED  
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Description
06/27/16	BFE	Telephone conference with T. Weerasooriya (TW) re: payee of proceeds and proposed process to finalize and terminate the proceedings; updating Deloitte by email; emails with TW re: direction for payment of refund.
06/29/16	BFE	Receiving and reviewing of payment instructions from T.W., forwarding to Deloitte.
07/04/16	BFE	Reviewing and commenting on draft order and fee affidavits; meeting with R. Baulke re: Court.
07/05/16	BFE	Instructions re: Court scheduling.
07/06/16	BFE	Reviewing and editing and signing Commercial List Request Form.
07/07/16	BFE	Emails re: payment to Catalyst.
07/08/16	RNB	Drafting letter to the service list re: upcoming motion.
07/12/16	BFE	Reviewing and commenting on draft letter to Service List; email to N. Jones seeking comments.
07/18/16	RNB	Teleconference with N. Jones re: CCAA matters; preparing materials re: CCAA fee approval and termination motion.
07/18/16	BFE	Telephone conference with N. Jones and R. Baulke re: next steps; finalizing and signing letter to service list.



Barristers &amp; Solicitors

Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #669388 -- page 2

Date	TKID	Description	
07/19/16	RNB	Preparing and sending letter to service list.	
07/20/16	RNB	Reviewing invoices re: privilege; reviewing and revising motion materials re: CCAA termination and discharge.	
07/20/16	BFE	Emails with F. Spizzirri re: proposed distribution.	
<hr/>			
<b>OUR FEE</b>			<b>\$3,752.50</b>
<b>DISBURSEMENTS</b>			
		Copies	0.25
<b>TOTAL DISBURSEMENTS</b>			<b>\$0.25</b>
<hr/>			
<b>TOTAL FEES ON THIS INVOICE</b>			<b>\$3,752.50</b>
<b>HST ON FEES</b>			<b>487.83</b>
		NON TAXABLE DISBURSEMENTS	0.00
		TAXABLE DISBURSEMENTS	0.25
<b>TOTAL DISBURSEMENTS ON THIS INVOICE</b>			<b>\$0.25</b>
<b>HST ON TAXABLE DISBURSEMENT</b>			<b>0.03</b>
<b>TOTAL THIS INVOICE (CANADIAN DOLLARS)</b>			<b>\$4,240.61</b>
<b>LESS PAYMENT FROM TRUST FUNDS (CANADIAN DOLLARS)</b>			<b>(\$4,240.61)</b>
<b>BALANCE DUE THIS INVOICE (CANADIAN DOLLARS)</b>			<b>\$0.00</b>

Goodmans<sup>LLP</sup>

Barristers & Solicitors

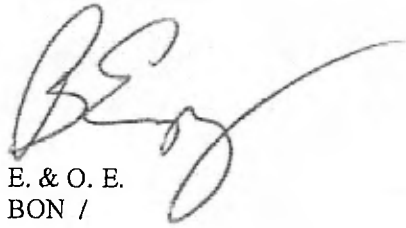
Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #669388 -- page 3

---

THIS IS OUR ACCOUNT HEREIN  
GOODMANS LLP



E. & O. E.  
BON /

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This is Exhibit "U" referred to in the  
affidavit of Brendan D. O'Neill  
sworn before me, this 9<sup>th</sup>  
day of August, 2016.



---

A Commissioner for Taking Affidavits

**Andrew Christopher Harmes, a  
Commissioner, etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 13, 2018.**

Goodmans LLP  
 Billing Summary  
 File No. 100845 Re: Planet Organic

Billing History					
Invoice	Date	Fees	Cost	Tax	Total
539697	4/28/2010	65,630.00	196.88	3,291.34	69,118.22
540488	5/11/2010	71,711.50	963.72	3,630.05	76,305.27
540843	5/20/2010	37,912.50	2,383.92	1,998.75	42,295.17
541090	5/26/2010	24,080.00	273.23	1,217.66	25,570.89
541623	5/31/2010	18,805.50	185.89	949.57	19,940.96
541936	6/3/2010	22,035.50	753.97	1,139.48	23,928.95
541944	6/4/2010	19,657.50	-	982.88	20,640.38
542561	6/22/2010	10,665.50	1,285.16	597.54	12,548.20
543925	7/12/2010	1,659.00	64.30	86.17	1,809.47
545552	8/9/2010	11,108.00	685.17	1,484.64	13,277.81
547445	9/21/2010	609.00	30.95	83.19	723.14
552082	11/30/2010	13,509.00	230.78	1,769.66	15,509.44
554482	1/19/2011	571.00	0.43	74.29	645.72
563581	7/4/2011	5,035.00	16.25	656.66	5,707.91
592043	11/29/2012	264.00	-	34.32	298.32
654612	10/30/2015	510.00	-	66.30	576.30
658063	12/21/2015	1,445.00	7.40	188.81	1,641.21
661033	2/26/2016	875.00	-	113.75	988.75
666009	5/30/2016	1,226.50	4.46	160.03	1,390.99
669388	7/28/2016	3,752.50	0.25	487.86	4,240.61
<b>Total</b>		<b>311,062.00</b>	<b>7,082.76</b>	<b>19,012.95</b>	<b>337,157.71</b>

Timekeeper	Description	Rank	Bill Hours	Bill Amount	Bill Rate (Avg)
GSE	Glenn S. Ernst	Partner (Tax)	2.60	2,145.00	825
BFE	Brian F. Empey	Partner (Restructuring)	150.40	115,782.50	770
LIL	Joseph Latham	Partner (Restructuring)	0.30	229.50	765
BON	Brendan O'Neill	Partner (Restructuring)	178.30	133,928.00	751
DBB	David Bish	Partner (Restructuring)	0.30	225.00	750
JFN	Jarrett Freeman	Associate (Tax)	0.50	262.50	525
LNW	Logan Willis	Associate (Restructuring)	1.40	665.00	475
RRH	Ronnie Hoffer	TradeMark Agent	1.40	875.00	625
RNB	Ryan Baulke	Associate (Restructuring)	3.90	1,716.00	440
JUN	John Uhren	Associate (Restructuring)	121.10	48,440.00	400
CAJ	Adam Chambers	Associate (Corporate)	0.40	84.00	210
DEF	Diane Ferreira	Law Clerk (Corporate)	10.00	2,600.00	260
STL	Steven Teal	Articling Student	7.80	1,794.00	230
TWG	Tommy Wong	Articling Student	5.40	1,242.00	230
ADF	Adrian Frank	Articling Student	0.60	126.00	210
LIDR	Diane Rooke	Library	0.10	23.00	230
WPJB	Jayne Bennett	Word Processing	0.30	25.50	85
WPNB	Susan Buchanan	Word Processing	3.00	165.00	55
DA	Litigation Clerk	No Rank	12.70	734.00	58
	<b>TOTAL</b>		<b>500.50</b>	<b>311,062.00</b>	
	<b>AVERAGE BILLING RATE</b>				<b>622</b>



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 PLANET ORGANIC  
HEALTH CORP. AND DARWEN HOLDINGS LTD

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

Proceeding commenced at Toronto

**AFFIDAVIT OF BRENDAN D. O'NEILL  
(sworn August 9, 2016)**

GOODMANS LLP  
Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Canada M5H 2S7

Brian F. Empey LSUC# 30640G  
bempey@goodmans.ca

Brendan O'Neill LSUC #: 43331J  
boneill@goodmans.ca

Tel: 416.979.2211  
Fax: 416.979.1234

Lawyers for the Monitor

# TAB 5

Court File No. 10-8699-00CL

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

THE HONOURABLE REGIONAL	)	MONDAY, THE 29TH
	)	
SENIOR JUSTICE MORAWETZ	)	DAY OF AUGUST, 2016

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

AND IN THE MATTER OF PLANET ORGANIC HEALTH CORP. AND  
DARWEN HOLDINGS LTD.

**ORDER**

**THIS MOTION**, made by Deloitte & Touche Inc. ("**Deloitte**"), in its capacity as Monitor (the "**Monitor**") of Planet Organic Health Corp. and Darwen Holdings Ltd. (collectively, the "**Applicants**"), for an order, *inter alia*, authorizing and directing the Monitor to distribute the funds held by it in trust, approving the fees and disbursements of the Monitor and Goodmans LLP ("**Goodmans**"), its counsel in these proceedings, discharging Deloitte as Monitor and terminating these CCAA proceedings, and certain related relief, as set out in the Monitor's Notice of Motion dated August 16, 2016, was heard this day at 330 University Avenue, Toronto, Ontario.

**ON READING** the material filed, including the Notice of Motion, the Eighth Report of the Monitor dated August 16, 2016 (the "**Eighth Report**"), the Affidavit of Paul M. Casey sworn August 16, 2016 (the "**Casey Affidavit**") and the Affidavit of Brendan D. O'Neill sworn August 9, 2016 (the "**O'Neill Affidavit**"), and on hearing the submissions of counsel for the Monitor and such other counsel as were present, and on being advised that the Service List was served with the Motion Record herein:

**SERVICE**

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.

**RELEASE OF ESTATE FUNDS**

2. **THIS COURT ORDERS** that the Monitor is hereby authorized and directed to distribute balance of funds in the Cash Reserve (as such term is defined in the Order of this Court dated June 4, 2010) currently held in trust by the Monitor to 7562578 Canada Inc. (“**New Planet Organic**”).

**THE MONITOR’S REPORT, ACTIVITIES AND FEES**

3. **THIS COURT ORDERS** that the Seventh Report of the Monitor dated May 31, 2011 and the Eighth Report, and the activities of the Monitor described therein, be and are hereby approved.

4. **THIS COURT ORDERS** that (a) the fees and disbursements of the Monitor, as set out in the Casey Affidavit, and (b) the fees and disbursements of Goodmans, as set out in the O’Neill Affidavit, respectively, incurred in connection with this proceeding, are hereby authorized and approved.

5. **THIS COURT ORDERS AND DECLARES** that the fees and disbursements of the Monitor and Goodmans, respectively, that are not set out in the Casey Affidavit or the O’Neill Affidavit but have been or will be incurred in the performance of the duties of the Monitor are hereby authorized and approved up to a maximum of \$16,000 in the aggregate and in that regard the Monitor shall provide to New Planet Organic an account or accounts for the fees and disbursements of the Monitor and Goodmans so incurred (the “**Actual Fees and Expenses**”) and, for the avoidance of doubt, only the Actual Fees and Expenses shall be paid to the Monitor and Goodmans.

6. **THIS COURT ORDERS** that, following the payment of the fees and disbursements of the Monitor and Goodmans pursuant to paragraphs 4 and 5 hereof, the Monitor and Goodmans

are hereby authorized and directed to pay the balance of the retainers held by them to New Planet Organic.

### **DISCHARGE OF THE MONITOR**

7. **THIS COURT ORDERS** that Deloitte is hereby discharged from its duties as the Monitor.

8. **THIS COURT ORDERS** that, notwithstanding its discharge, Deloitte shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals, protections and stays of proceedings in favour of Deloitte in its capacity as Monitor.

9. **THIS COURT ORDERS** that Deloitte is hereby discharged from any and all liability that Deloitte now or may hereafter have by reason of, or in any way arising out of, the acts and omissions of Deloitte while acting in its capacity as Monitor. Without limiting the generality of the foregoing, Deloitte is hereby and shall be forever released and discharged from all liability relating to matters that were raised, or could have been raised, in the within proceedings, save and except for any gross negligence or willful misconduct on its part.

10. **THIS COURT ORDERS** that no action or other proceeding shall be commenced against the Monitor in any way arising from or related to its capacity or conduct as Monitor except with prior leave of this Court and on prior written notice to the Monitor.

### **TERMINATION OF CCAA PROCEEDINGS**

11. **THIS COURT ORDERS** that the Directors' Charge (as defined in the Initial Order of this Court granted April 29, 2010) and, subject to the payment in full of all amounts owing to the beneficiaries of the Administration Charge (as defined in the Initial Order of this Court granted April 29, 2010), the Administration Charge, shall be and are hereby terminated, released and discharged.

12. **THIS COURT ORDERS** that these CCAA proceedings are hereby terminated without any other act or formality, save and except as required under the provisions of this Order.

---

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

Court File No. 10-8699-00CL

**AND IN THE MATTER OF PLANET ORGANIC HEALTH CORP. and DARWEN  
HOLDINGS LTD.**

---

***ONTARIO***  
**SUPERIOR COURT OF JUSTICE**  
**(COMMERCIAL LIST)**  
Proceeding commenced at Toronto

---

**ORDER**

---

**GOODMANS LLP**  
Barristers & Solicitors  
Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, ON M5H 2S7

**Brian Empey (LSUC#: 30640G)**  
Email: [bempey@goodmans.ca](mailto:bempey@goodmans.ca)  
**Brendan O'Neill (LSUC#: 43331J)**  
Email: [boneill@goodmans.ca](mailto:boneill@goodmans.ca)

Tel: 416.979.2211  
Fax: 416.979.1234

Lawyers for the Monitor

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT*  
*ACT*,  
R.S.C. 1985, c. C-36, AS AMENDED  
AND IN THE MATTER OF PLANET ORGANIC HEALTH CORP. and  
DARWEN HOLDINGS LTD.**

Court File No. 10-8699-00CL

---

**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**  
**COMMERCIAL LIST**  
Proceeding commenced at Toronto

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**MOTION RECORD OF THE MONITOR**  
**(CCA Termination)**  
**(Returnable August 29, 2016)**

---

**GOODMANS LLP**  
Barristers & Solicitors  
Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto, Canada M5H 2S7

**Brian F. Empey LSUC# 30640G**  
bempey@goodmans.ca  
**Brendan O'Neill LSUC# 43331J**  
boneill@goodmans.ca

Tel: 416.979.2211  
Fax: 416.979.1234

Lawyers for the Monitor