

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

BETWEEN:

HSBC BANK CANADA

Applicant

- and -

BLUE GOOSE PURE FOODS LTD. O/A TENDER CHOICE FOODS

Respondent

FOURTH AND FINAL REPORT OF THE RECEIVER

DATED JUNE 30, 2020

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INTRODUCTION

1. By Order of the Ontario Superior Court of Justice (the “**Court**”) dated December 21, 2017 (the “**Appointment Order**”), Deloitte Restructuring Inc. (“**Deloitte**”) was appointed as the receiver (the “**Receiver**”) of all of the assets, undertakings and properties of Blue Goose Pure Foods Ltd. o/a Tender Choice Foods (“**Blue Goose**” or the “**Debtor**”) acquired for, or used in relation to the business carried on by the Debtor, including all proceeds thereof (the “**Property**”).
2. The Debtor is a corporation formed pursuant to the *Canada Business Corporations Act* that processed turkey, chicken and fowl, among other carcasses, for sale to its customers in the food industry. The Debtor operated out of leased premises containing office space and a manufacturing facility comprising an area of approximately 225,000 square feet located at 4480 Paletta Court, Burlington, Ontario (the “**Leased Premises**”). The Debtor’s principal assets were machinery and equipment used in the processing of animal carcasses, inventory and accounts receivable. Blue Goose, a private company, is indirectly owned by Dundee Corporation (“**Dundee**”), a publicly traded entity with offices in Toronto, Ontario.
3. On December 14, 2017, prior to the date of the Appointment Order, the Debtor was subject to an interim receivership proceeding. Deloitte was appointed as interim receiver (the “**Interim Receiver**”) with such appointment being terminated upon Deloitte’s appointment as Receiver in accordance with the Appointment Order appointing Deloitte as Interim Receiver.
4. The Appointment Order, together with related Court documents, the Notice to Creditors issued pursuant to sections 245 and 246 of the *Bankruptcy and Insolvency Act* (the “**BIA**”)

are posted on the Receiver's website at www.insolvencies.deloitte.ca/en-ca/BlueGooseTenderChoice.

5. On April 13, 2018, the Court issued an order (the "**April 13, 2018 Order**") which provided, among other things, the distribution of funds to HSBC Bank Canada ("**HSBC**") up to \$30 million without further Order of the Court.
6. On May 25, 2018, the Court issued an Order that, among other things:
 - (a) Authorized the Receiver to file an assignment in bankruptcy on behalf of the Debtor which was effected in accordance with such order;
 - (b) Approved certain fees of the Receiver for the period to March 20, 2018 and the Receiver's activities to date; and
 - (c) Approved the fees of the Receiver's legal counsel, Goldman Sloan Nash & Haber LLP ("**GSNH**") for the period to May 2, 2018.
7. The administration of the Debtor's estate is now complete and the Receiver's remaining activity is limited to the filing of corporate income tax returns and the collection of HST recoveries. All assets that were in the possession of the Receiver have now been realized.

PURPOSE

8. The purpose of this Fourth and Final Report (the "**Fourth and Final Report**") of the Receiver is to:
 - (a) provide the Court with an updated statement of receipts and disbursements for the period from May 11, 2018 to June 29, 2020;

- (b) seek approval of the Receiver's activities and professional fees, including those of its counsel, GSNH, since the Second Report of the Receiver dated May 18, 2018; and
- (c) seek approval of the Receiver's discharge subject to the filing of a certificate with the Court once final tax and HST returns have been processed and assessed and final distributions to HSBC are made.

TERMS OF REFERENCE

9. In preparing this Fourth and Final Report, the Receiver has been provided with, and has relied upon, unaudited, draft and/or internal financial information, the Debtor's books and records, discussions with former management of the Debtor ("**Management**"), and information from third-party sources (collectively, the "**Information**"). Except as described in this Fourth and Final Report:
- (a) the Receiver has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Receiver has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards ("**CAS**") pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the Receiver expresses no opinion or other form of assurance contemplated under CAS in respect of the Information; and
 - (b) the Receiver has prepared this Fourth and Final Report in its capacity as a Court-appointed officer to support the Court's approval of the relief being sought by the

Receiver. Parties using the Fourth and Final Report other than for the purposes outlined herein are cautioned that it may not be appropriate for their purposes.

10. Unless otherwise stated, all dollar amounts contained in the Fourth and Final Report are expressed in Canadian dollars.
11. Unless otherwise provided, all other capitalized terms not otherwise defined in this Fourth and Final Report are as defined in the Appointment Order.

BACKGROUND LEADING TO THE RECEIVERSHIP

12. Prior to its acquisition by Dundee, the Debtor's business was owned and managed by affiliated companies and members of the Paletta family of Burlington, Ontario, whom the Receiver understands have multiple business interests including food processing, real estate and construction, and media and entertainment. According to the website of Paletta International Corporation ("**PIC**"), PIC was founded in 1951 by Pasquale (Pat) Paletta and operated with significant involvement of the other Paletta family members. The Receiver understands that the Paletta family operated the Tender Choice Foods business, the predecessor of the Debtor, at the current site since the 1960s until such time as it was sold as discussed below.
13. Pursuant to the Asset Purchase Agreement effective as of September 1, 2016 (the "**APA**"), the Debtor purchased the business of Tender Choice Foods from the Paletta-controlled entities. After the purchase of the business, the Debtor engaged certain members of the Paletta family to assist senior management with various capacities of the business.

14. The Debtor, in its current form, began operations on October 17, 2016. Blue Goose, as purchaser, financed the purchase price pursuant to the APA with a mixture of debt and equity, with the equity being provided by a related Dundee entity and the senior secured debt financed by the Bank. Pursuant to the APA, Blue Goose acquired all of the assets formerly used in the business of Tender Choice Foods Inc. and Tender Choice Foods (2016) Inc. (together, the “**Vendors**”), including all fixtures of the building related to the operation of such business. Although the Debtor acquired all of the personal property of the Vendors, it did not acquire an ownership interest in the Leased Premises, its principle place of business. In order to retain use of the Leased Premises, a lease agreement dated October 17, 2016 (the “**Lease**”) was executed between the 2519459 Ontario Inc. (“**251 Ontario**”), as lessee, and Paletta Bros. Four Limited as landlord (the “**Landlord**”). The Receiver has been advised that the Landlord is the agent of Penta Properties Inc. (“**Penta**”), which is the beneficial owner of the Leased Premises.
15. The Lease was subsequently assigned to the Debtor by 251 Ontario on October 17, 2016 by way of a Consent to Assignment of Lease agreed between the Landlord, 251 Ontario, the Debtor and Blue Goose Capital Corp. Blue Goose Capital Corp. is the parent company of the Debtor. The Lease has an initial term of ten years.
16. The Leased Premises contain a number of discrete areas. In addition to the area containing the food processing equipment, there were two separate office areas. One was used by the Debtor for its administrative staff with the other being retained by the Landlord for its own use, which was contemplated by the Lease. Such retained area approximated 10,000 square feet of office space.

17. At the time of closing of the APA, the Debtor took over operations and carried on business in the normal course, subject to regulatory oversight typical for the food processing industry. Given that its food products are processed for human and animal consumption, the Debtor was subject to the supervision of the Canadian Food Inspection Agency (“**CFIA**”). The CFIA oversees food production in Canada and, according to its website, is “dedicated to safeguarding food, animals and plants, which enhances the health and well-being of Canada’s people, environment and economy”.
18. Pursuant to its mandate, the CFIA has the ability to inspect food processing operations and, if necessary, to issue corrective action requests (“**CARs**”) which set out certain actions that must be undertaken by licensed facilities. As a result of a number of CARs issued to the Debtor, operations at the Leased Premises were suspended by the CFIA on November 10, 2017 (the “**Suspension**”), with the effect of such Suspension limiting the Debtor’s ability to process and ship product to customers from the Leased Premises. The CARs required, among other things, that the Debtor undertake a number of improvements to the Leased Premises prior to the operational suspension being lifted.
19. Immediately following the Suspension, the Debtor commenced significant repair and maintenance activities within the Leased Premises. During the period from the date of the Suspension to December 6, 2017, approximately \$1.3 million was spent on repairs to the Leased Premises. In addition to the plant remediation costs noted above, approximately \$1.9 million was paid to settle the outstanding accounts payable to the Debtor’s meat suppliers in anticipation of Blue Goose resuming operations, which was planned for mid-December, 2017. This date was dependent on the CFIA’s approval of the remediation efforts as contemplated in the CARs.

20. The plant rehabilitation continued from November 10, 2017 until December 6, 2017, on which date a large fire consumed a portion of the Leased Premises (the “**Fire**”). Thankfully, there were no injuries to any of the employees, contractors or other personnel who were present at the Leased Premises at the time of the Fire.
21. The Debtor’s insurance brokers and insurance company, Everest Insurance (the “**Insurer**”), were notified and an adjuster, ClaimsPro (the “**Adjuster**”), was appointed to manage the Debtor’s claims (the “**Claim**”) arising from the Fire. Management had carriage of the Claim until the Receiver’s appointment.
22. As a result of the Fire and the resulting loss of power over an extended period of time, the frozen inventories of the Debtor that were situate in the freezers and certain trailers at the Leased Premises were deemed to be a total loss and were subject to the Claim.

THE RECEIVER’S ACTIVITIES SINCE THE SECOND REPORT

23. Since the Second Report dated May 18, 2018, the Receiver undertook the following activities:
 - (a) Engaged former employees to assist with the liquidation of the Debtor’s assets and to assist with the Claim. The Claim was settled with the Insurer in July, 2019;
 - (b) Liquidated the remaining off-site freezer inventory and arranged for the destruction of unsalable product by certified handlers;
 - (c) Assigned the Debtor into bankruptcy on June 5, 2018;
 - (d) Pursued litigation against an entity related to the Debtor. Such litigation was settled in December, 2019;

- (e) Complied with interim reporting requirements pursuant to section 246(2) of the BIA;
- (f) Provided the Court with the Third Report of the Receiver dated June 19, 2019 and a supplementary special report related to the intercompany litigation dated August 19, 2019;
- (g) Regularly updated HSBC, Blue Goose's primary secured lender, and issued a first interim distribution to HSBC of \$10 million;
- (h) Complied with the duties of a receiver pursuant to the *Wage Earner Protection Program Act* ("**WEPPA**"); and
- (i) Undertook a process to file all corporate income tax returns that the Receiver is required to perform. Such returns were filed with Canada Revenue Agency ("**CRA**") on June 26, 2020. Based on a preliminary review, the Receiver is of the view that there will be no taxes payable.

REMAINING RECEIVERSHIP ADMINISTRATION

- 24. The liquidation of the Debtor's assets is now complete and, other than HST recoveries, there are no further assets remaining in the estate. The receipt of HST refunds from CRA has been delayed pending the assessment of corporate tax returns which have now been filed.
- 25. Pursuant to the April 13, 2018 Order, all future surplus proceeds will be distributed to HSBC. After interim distributions to HSBC, remaining secured indebtedness exceeds \$23 million. Subject to satisfactory corporate tax assessments, future distributions to HSBC are forecast to be approximately \$150,000, primarily from HST recoveries.

FINAL STATEMENT OF RECEIPTS AND DISBURSEMENTS

26. Attached as Appendix “A” to this Fourth and Final Report is the Statement of Receipts and Disbursements for the Receivership period from May 12, 2018 to June 29, 2020, and for the cumulative receivership period to June 29, 2020. Expected future disbursements, including the payment of the fees and costs disclosed below, total approximately \$58,578 for the Receiver’s fees and disbursements (inclusive of HST) and \$73,500 for GSNH’s fees and disbursements (inclusive of HST).

REQUESTED RELIEF

27. The Receiver is now seeking its discharge from the Court. The Receiver requests that the Court grant such discharge, which will be conditional upon the Receiver filing a certificate with the Court (the “**Certificate**”) certifying that all remaining receivership activities have been satisfactorily completed. The Certificate will be filed once the Debtor’s tax returns have been assessed by CRA, HST refunds received, and a final distribution to HSBC is made. The proposed form of the Certificate is attached as Appendix “B” to this Fourth and Final Report.

28. The Receiver also seeks Court approval of its fees and disbursements for the period from March 21, 2018 to June 29, 2020 (the “**Taxation Period**”), which accounts include an accrual of \$3,915 (plus taxes) for future fees to complete the administration of the estate file the Certificate to effect discharge. Time spent by the Receiver during this period is more particularly set out in the affidavit of Todd Ambachtsheer dated June 30, 2020 (the “**Ambachtsheer Affidavit**”). The Ambachtsheer Affidavit is attached as Appendix “C” which includes a summary of these accounts and copies of the Receiver’s invoices.

29. For the Taxation Period, the Receiver's fees, including the accrual for estimates fees to complete the administration, total \$439,965, plus disbursements of \$2,556 and HST of \$52,895. But for one invoice totalling \$58,578, all such fees and disbursements have been paid to the Receiver from its trust account.

30. The Receiver further seeks Court approval of the fees and disbursements of its independent legal counsel GSNH for the period from May 3, 2018 to June 8, 2020. Particulars of GSNH's fees and disbursements are set out in the affidavit of Mario Forte dated June 30, 2020 (the "**Forte Affidavit**"). The Forte Affidavit is set out in Appendix "**D**" to the Fourth and Final Report and includes copies of the invoices of GSNH during this period. The fees of GSNH during this period total \$59,694, plus disbursements of \$2,053.35 and HST of \$7,892.47. It is estimated that approximately \$3,000 to \$5,000 additional legal fees and expenses will be incurred in the making of this motion and the balance of the administration of the receivership.

RECOMMENDATION

31. For the reasons set out above, the Receiver respectfully requests that the Court approve the Receiver's request for an Order:

- (a) Approve the fees and disbursements of the Receiver as set out in Appendix "C";
- (b) Approve the fees and disbursements of the Receiver's counsel, GSNH, as set out in Appendix "D";
- (c) Approve the Receiver's activities since the Second Report; and
- (d) Discharging the Receiver upon the Receiver filing the Certificate with the Court.

All of which is respectfully submitted this 30th day of June, 2020.

Deloitte Restructuring Inc.

Solely in its capacity as the Court-appointed receiver of the assets, undertakings and properties of Blue Goose Pure Foods Ltd., and without personal or corporate liability



Per:
Paul Casey, CPA, CA, FCIRP, LIT
Senior Vice-President

Appendix "A"
R&D

**DELOITTE RESTRUCTURING INC., RECEIVER OF
BLUE GOOSE PURE FOODS LTD. O/A TENDER CHOICE FOODS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD DECEMBER 21, 2017 TO JUNE 29, 2020**

	To May 11, 2018	May 12, 2018 to June 29, 2020	Total
Receipts			
Advance From Secured Creditor	\$ 472,928	(329,040)	143,888
Insurance Proceeds	-	9,647,489	9,647,489
Accounts Receivable Collections	494,848	807,833	1,302,681
Sale of Inventory	525,501	1,881,218	2,406,718
Sale of Assets	395,514	249,030	644,544
HST Collected	14,588	31,189	45,777
Other	805	89,327	90,132
Total receipts	\$ <u>1,904,183</u>	<u>12,377,046</u>	<u>14,281,229</u>
Disbursements			
Distribution to Secured Creditor (Incl. Bankruptcy Funding)	\$ -	11,237,745	11,237,745
Warehouse Storage Costs	518,103	534,518	1,052,621
Receiver's Fees and Costs	179,327	795,374	974,701
Insurance	109,559	3,604	113,163
Contract Services	97,342	63,483	160,825
Equipment Repairs	25,404	6,842	32,246
Legal Fees and Costs	6,228	93,141	99,369
WEPP Claims	-	11,909	11,909
Commissions	5,826	134,270	140,096
Taxes Paid	103,755	195,329	299,083
Other	7,739	1,693	9,433
Total disbursements	\$ <u>1,053,283</u>	<u>13,077,907</u>	<u>14,131,191</u>
Surplus of Receipts over Disbursements	\$ <u>850,900</u>	<u>(700,861)</u>	<u>150,038</u>

Appendix "B"
Certificate

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

BETWEEN:

HSBC BANK CANADA

Applicant

- and -

BLUE GOOSE PURE FOODS LTD. O/A TENDER CHOICE FOODS

Respondent

RECEIVER'S DISCHARGE CERTIFICATE

RECITALS

1. Pursuant to the Order of the Ontario Superior Court of Justice (Commercial List)(the “**Court**”) dated December 21, 2017, Deloitte Restructuring Inc. was appointed Receiver (the “**Receiver**”), without security, of all of the assets, undertakings and property of Blue Goose Pure Foods Ltd. (the “**Debtor**”).
2. Pursuant to an Order of the Court dated July 10, 2020 (the “**Discharge Order**”), Deloitte Restructuring Inc. was discharged as Receiver of the Debtor, with such discharge to be effective upon the filing by the Receiver of a Certificate with this Court certifying that all matters to be attended to in connection with the receivership as set out in the Fourth and Final Report of the Receiver dated June 30, 2020 (the “**Fourth and Final Report**”) have been completed to the satisfaction of the Receiver.

THE RECEIVER HEREBY CERTIFIES that all matters to be attended to in connection with the receivership as set out in the Fourth and Final Report have been completed to the satisfaction of the Receiver.

DATED AT TORONTO, THIS _____ DAY OF _____ 2020.

DELOITTE RESTRUCTURING INC., solely in its capacity as the Court-appointed Receiver of Blue Goose Pure Foods Ltd., with no personal or corporate liability

Per:

Paul Casey, LIT
Senior Vice-President

Appendix “C”
Ambachtsheer Affidavit
(with Summary of Fees and Invoices)

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

HSBC BANK CANADA

Applicant

- and -

BLUE GOOSE PURE FOODS LTD. O/A TENDER CHOICE FOODS

Respondent

**AFFIDAVIT OF TODD AMBACHTSHEER
(Sworn June 30, 2020)**

I, Todd Ambachtsheer, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am a Chartered Professional Accountant, Licensed Insolvency Trustee, and Chartered Insolvency and Restructuring Professional qualified to practice in the Province of Ontario, and am a Senior Manager at Deloitte Restructuring Inc. (“**Deloitte**”), the Court-appointed receiver and manager (the “**Receiver**”) of the assets, undertakings and properties of the Respondent. Unless I indicate the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

2. Attached as Exhibit "A" is a schedule summarizing each invoice in Exhibit "B", the total billable hours charged per invoice, the total fees charged per invoice, and the average hourly rate charged per invoice.

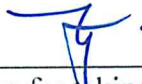
3. Attached as Exhibit "B" are true copies of the invoices for fees and disbursements incurred by Deloitte in the course of the Receiver's administration for the period March 21, 2017 to June 29, 2020.

4. To the best of my knowledge, the rates charged by Deloitte throughout the course of these proceedings are comparable to the rates charged by other accounting firms in the Toronto market for the provision of similar services, and are comparable to the hourly rates charged by Deloitte for services rendered in relation to similar proceedings.

5. I make this affidavit in support of a motion by the Receiver for, *inter alia*, approval of the fees and disbursements of the Receiver.

SWORN BEFORE ME

via Zoom at the City of Toronto,
in the Province of Ontario
this 30th day of June, 2020



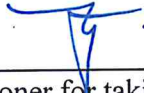
A Commissioner for taking oaths, etc.

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TODD AMBACHTSHEER

*This is **Exhibit "A"** referred to
in the Affidavit of Todd Ambachtsheer
sworn before me via Zoom this 30th day of
June, 2020*

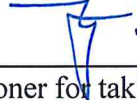


A Commissioner for taking oaths, etc.

**DELOITTE RESTRUCTURING INC., RECEIVER OF
BLUE GOOSE PURE FOODS LTD. O/A TENDER CHOICE FOODS
INVOICE SUMMARY**

Invoice #	Date of invoice	Period covered		# of hours	Total fees			Taxes	Average hourly rate
		Beginning	End		billed	Disbursements			
8000121040	19-May-18	21-Mar-18	20-Apr-18	158.1	\$ 69,002	\$ 1,866	\$ 9,213	\$ 436	
8000162167	26-Jun-18	21-Apr-18	20-May-18	98.4	\$ 42,845	\$ 252	\$ 5,603	\$ 435	
8000185598	25-Jul-18	21-May-18	20-Jun-18	56.4	\$ 26,536	\$ -	\$ 3,450	\$ 470	
8000172546	10-Jul-18	03-Apr-18	27-Jun-18	144.9	\$ 45,403	\$ -	\$ 2,270	\$ 313	
8000218514	30-Aug-18	21-Jun-18	20-Jul-18	29.4	\$ 10,278	\$ 13	\$ 1,338	\$ 350	
8000232690	17-Sep-18	19-Jul-18	20-Aug-18	64.9	\$ 29,046	\$ 19	\$ 3,779	\$ 448	
8000270022	24-Oct-18	21-Aug-18	20-Sep-18	41.6	\$ 18,984	\$ 169	\$ 2,490	\$ 456	
8000304600	19-Nov-18	21-Sep-18	20-Oct-18	67.6	\$ 27,942	\$ 24	\$ 2,636	\$ 413	
8000341103	15-Dec-18	21-Oct-18	20-Nov-18	96.7	\$ 41,395	\$ 14	\$ 5,383	\$ 428	
8000359882	08-Jan-19	21-Nov-18	20-Dec-18	50.6	\$ 20,910	\$ 85	\$ 2,729	\$ 413	
8000416172	14-Feb-19	21-Dec-18	20-Jan-19	7.3	\$ 3,175	\$ 33	\$ 417	\$ 435	
8000471681	19-Mar-19	21-Jan-19	20-Feb-19	46.3	\$ 20,627	\$ 40	\$ 2,687	\$ 446	
8000519509	13-Apr-19	21-Feb-19	20-Mar-19	11.4	\$ 5,286	\$ -	\$ 687	\$ 464	
8000561907	08-May-19	21-Mar-19	20-Apr-19	10.0	\$ 4,060	\$ -	\$ 528	\$ 406	
8000629153	10-Jun-19	21-Apr-19	20-May-19	4.6	\$ 2,224	\$ 40	\$ 294	\$ 483	
8000671872	11-Jul-19	20-May-19	22-Jun-19	11.0	\$ 6,334	\$ -	\$ 823	\$ 576	
8000711565	06-Aug-19	24-Jun-19	31-Jul-19	16.9	\$ 9,756	\$ -	\$ 1,268	\$ 577	
8000755948	05-Sep-19	01-Aug-19	31-Aug-19	5.6	\$ 3,265	\$ -	\$ 424	\$ 583	
8000798635	02-Oct-19	01-Sep-19	30-Sep-19	1.8	\$ 1,061	\$ -	\$ 138	\$ 589	
8001253798	29-Jun-20	01-Oct-19	24-Jun-20	101.4	\$ 51,839	\$ -	\$ 6,739	\$ 511	
Total				1,024.9	439,965	2,556	52,895	\$ 429	

*This is **Exhibit "B"** referred to
in the Affidavit of Todd Ambachtsheer
sworn before me via Zoom this 30th day of
June, 2020*



A Commissioner for taking oaths, etc.



Invoice 8001253798

Deloitte Restructuring Inc.

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

ATTN: John Borch
Blue Goose Pure Foods Ltd. c/o Deloitte Restructuring Inc.,
Receiver
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: June 29, 2020
Client No.: 1136634
WBS#: HSBC0002
Engagement Partner: Paul Casey

HST Registration : 122893605RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. ("Deloitte") as Court-appointed Receiver of Blue Goose Pure Foods Ltd. o/a Tender Choice ("Blue Goose" or the "Company") for the period from October 1, 2019 to June 24, 2020.

Please see the attached appendices for details.

Sales Tax

HST applicable 51,839.00

HST at 13.00% 6,739.07

Total Amount Due (CAD) 58,578.07



Invoice Number 8001253798

June 29, 2020

[Motion Record Page No. 39]

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Blue Goose Pure Foods Ltd. c/o Deloitte Restructuring Inc., Receiver	1136634	8001253798	58,578.07	Payment for invoice 8001253798

Contact:

Please send payment confirmation by email to: receivablesdebitours@deloitte.ca, and reference the invoice number(s) paid

Payment Options

1. EFT Payments(remittance email mandatory) :

Preferred Method

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

CAD Payment

Transit – Institution : 47696-002

Account Number : 1590219

USD Payment

Transit – Institution : 47696-002

Account Number : 1363514

2. Wire Payment :

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

CAD Payment

Account Number : 476961590219

Swift Code : NOSCCATT

USD Payment, Beneficiary Bank (Bank of Nova Scotia) :

Account Number : 476961363514

Swift Code : NOSCCATT

Clearing Code : CC000247696

Address: P.O. Box 4234 STN A, Toronto ON M4W 5P6

USD Payment, Intermediary Bank (Bank of America NA) :

Address: 222 Broadway, New York, NY 10038

Account Number : 476961363514

Swift Code : BOFAUS3N

ABA Routing Number : 026009593

Note: Intermediary Bank information may not be required for payments coming from outside the US

3. Online Payment :

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

Please note we do not accept Interac e-Transfers.

4. Cheque payments, please mail to :

For CAD Dollar (\$) Payments :

DELOITTE MANAGEMENT SERVICES LP
c/o T04567C
PO Box 4567, Stn A
Toronto ON M5W 0J1

For USD Dollar (\$) Payments :

DELOITTE MANAGEMENT SERVICES LP
c/o T04567U
PO Box 4567, Stn A
Toronto ON M5W 0J1



Appendix #1
Summary of Fees

Name	Level	Hours	Rate	Amount
Casey, Paul	Senior Vice-President	16.5	695.00	11,467.50
Ambachtsheer, Todd	Senior Manager	37.2	505.00	18,786.00
Shum, Wendy	Senior Manager	22.6	505.00	11,413.00
Casey, Brian	Senior Manager	0.5	505.00	252.50
Chu, Jonathan	Manager	0.8	450.00	360.00
Ludena, Kevin	Senior	13.9	375.00	5,212.50
Tibbel, Samantha	Analyst	0.7	225.00	157.50
Brown, Rose	Trust Administrator	2.2	125.00	275.00
Total Professional Hours and Fees - Actual		94.4		47,924.00
Casey, Paul	Senior Vice-President	2.0	695.00	1,390.00
Ambachtsheer, Todd	Senior Manager	5.0	505.00	2,525.00
Total - Accrual		7.0		3,915.00
Total Professional Hours and Fees		101.4		51,839.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				51,839.00



Appendix #2

Work performed from October 1, 2019 to June 26, 2020

Date	Name	Narrative	Hours
8/19/2019	Ambachtsheer, Todd	Deal with service of report.	0.3
10/1/2019	Casey, Paul	Emails counsel regarding examinations.	0.2
10/3/2019	Brown, Rose	Trust Banking Administration - Deposit.	0.2
10/7/2019	Ambachtsheer, Todd	Logistics for P. Casey examination.	0.3
10/8/2019	Ambachtsheer, Todd	Review of Project Pat documents re: interco claim.	2.0
10/8/2019	Chu, Jonathan	Response to creditor; website update.	0.4
10/15/2019	Casey, Paul	Email from counsel regarding Blue Goose informal offer and respond.	0.2
10/16/2019	Ambachtsheer, Todd	Discussion and information request list re: claim.	0.7
10/17/2019	Ambachtsheer, Todd	Preparations for P. Casey examination.	2.5
10/17/2019	Brown, Rose	Banking Administration - disbursement cheque.	0.2
10/17/2019	Casey, Paul	Attend Preparatory meeting with GSNH regarding Blue Goose Foods cross examination; file review and additional prep.	3.0
10/18/2019	Casey, Paul	Prepare and attend cross examination on BGF collection action; debrief with counsel and reporting email; discussions T. Ambachtsheer.	3.0
10/18/2019	Ambachtsheer, Todd	Attend P. Casey examination.	2.5
10/21/2019	Casey, Paul	Discussion with John Borch regarding Dundee litigation.	0.3
10/23/2019	Casey, Paul	Emails from counsel regarding Dundee settlement discussions; email to HSBC.	0.3
10/24/2019	Casey, Paul	Respond to counsel regarding settlement offers.	0.2
10/28/2019	Casey, Paul	Review Factum and email to Inspector.	0.4
11/1/2019	Casey, Paul	Discussion T. Ambachtsheer regarding Blue Goose Foods settlement offer and analysis.	0.3
11/5/2019	Ambachtsheer, Todd	Attend Court for Blue Goose Foods hearing; discussions with Counsel re: same.	3.5
11/20/2019	Casey, Paul	Emails regarding Dundee offer.	0.1
11/21/2019	Casey, Paul	TC J. Borch regarding Dundee settlement negotiations and instructions counsel.	0.5
11/25/2019	Casey, Paul	Email counsel and bank regarding Dundee recovery settlement discussions.	0.2

Date	Name	Narrative	Hours
11/26/2019	Casey, Paul	Attend call with counsel and HSBC to discuss Dundee settlement offer; other estate instructions; bank reconciliations.	0.5
11/26/2019	Brown, Rose	Trust Banking Administration - renewal of investment request and correspond with HSBC about maturity investment and interest.	0.4
11/27/2019	Brown, Rose	Review account for interest rate regarding investment renewal - investment not renewed.	0.4
11/27/2019	Casey, Paul	Discharge planning with R. Brown and T. Ambachtsheer.	0.2
12/2/2019	Casey, Paul	Email exchange with counsel/Bank regarding Dundee settlement status.	0.1
12/3/2019	Casey, Paul	Emails counsel regarding Court attendance and settlement with Blue Goose foods.	0.2
12/9/2019	Casey, Paul	Emails counsel and instructions regarding settlement proceeds.	0.1
12/9/2019	Brown, Rose	Trust Banking Administration - Deposit.	0.3
1/10/2020	Casey, Paul	Reporting email to J. Borch, HSBC.	0.1
1/24/2020	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.2
3/24/2020	Casey, Paul	Emails HSBC/J. Borch, T. Ambachtsheer regarding discharge process and final distribution.	0.5
3/26/2020	Casey, Paul	Emails T. Ambachtsheer regarding final activities, discharge and distribution status.	0.1
4/1/2020	Brown, Rose	Review GL's and discuss with TA.	0.3
4/2/2020	Shum, Wendy	Call w/ T. Ambachtsheer re T2s; call w/ Bessy; email team.	0.5
4/3/2020	Casey, Paul	Review S.246 statutory notice and email T. Ambachtsheer.	0.5
4/7/2020	Shum, Wendy	Email A. Hauth re T2.	0.1
4/9/2020	Casey, Paul	Emails T. Ambachtsheer regarding S.246 Report and follow up.	0.2
4/9/2020	Shum, Wendy	Call w/ Kevin re research.	0.3
4/9/2020	Brown, Rose	Fax Interim Report to OSB for Dec 21, 2019 and save on Q Drive.	0.2
4/9/2020	Ludena, Kevin	T2 - Research on bankruptcy and AOC implications.	0.3
4/13/2020	Shum, Wendy	Research on year-ends for bankrupt clients; call w/ A. Hauth; email T. Ambachtsheer.	0.7
4/16/2020	Shum, Wendy	Call w/ A. Hauth.	0.2
4/21/2020	Casey, Brian	Review of archived data.	0.5

Date	Name	Narrative	Hours
4/30/2020	Ambachtsheer, Todd	Conference call with tax; review financial statements.	3.0
5/1/2020	Shum, Wendy	F/u w/ T. Ambachtsheer re T2s.	0.1
5/5/2020	Shum, Wendy	Call w/ T. Ambachtsheer re T2; email A. Hauth.	0.4
5/13/2020	Shum, Wendy	Review GL receipts/FS; call w/ A. Hauth; email T. Ambachtsheer.	0.9
5/14/2020	Shum, Wendy	Call w/ A. Hauth and T. Ambachtsheer; call w/ A. Hauth.	0.7
5/27/2020	Ambachtsheer, Todd	Draft report for discharge.	4.2
5/28/2020	Ambachtsheer, Todd	Discharge report; call with tax.	2.8
5/28/2020	Chu, Jonathan	HST returns and update schedule.	0.4
5/28/2020	Shum, Wendy	Email A. Hauth.	0.1
5/29/2020	Shum, Wendy	Review FS; call w/ T. Ambachtsheer; emails w/ S. Tibbel re t2 authorization page.	1.1
5/29/2020	Casey, Paul	TC T. Ambachtsheer re discharge Report and next steps.	0.3
6/2/2020	Ludena, Kevin	Reviewing files and drafting 2017 return w/ no roll forward information	2.0
6/2/2020	Shum, Wendy	Email K. Ludena re T2.	0.1
6/2/2020	Tibbel, Samantha	Blue Goose Foods: attempted 4 different names for CRA Authorization Request through Rep a Client portal - none matched CRA records. With 5th name, able to process request.	0.7
6/3/2020	Ludena, Kevin	Detail reviewing return and summarizing q list for W. Shum/client.	0.5
6/4/2020	Ludena, Kevin	Discussion with Wendy on various questions.	0.3
6/4/2020	Shum, Wendy	Calls w/ K. Ludena to discuss 2017 FS & T2 discrepancies.	0.6
6/8/2020	Ambachtsheer, Todd	Draft report for discharge.	1.1
6/8/2020	Ludena, Kevin	Discussion with W. Shum, preparing 2017 return including filling out details normally rolled forward, reviewing F/S, drafting question list for W. Shum/client; various research.	2.2
6/9/2020	Casey, Paul	Draft Receiver's Fourth and Final Report to Court; review R&D; final billings; status of T2 filing; instructions T. Ambachtsheer; emails HSBC re remaining debt amount.	2.0
6/9/2020	Ambachtsheer, Todd	Review changes to report and process same.	1.3
6/10/2020	Casey, Paul	Email from counsel re hearing date; emails and TCs T. Ambachtsheer re tax returns, distribution and discharge planning; messaging to A. Hauth re return prep.	0.4
6/10/2020	Shum, Wendy	Email T. Ambachtsheer; calls w/ A. Hauth	0.6

Date	Name	Narrative	Hours
6/10/2020	Ambachtsheer, Todd	discussion with P. Casey re: discharge; financial statements	1.2
6/11/2020	Casey, Paul	Emails T. Ambachtsheer re tax returns and instructions to delay hearing.	0.2
6/11/2020	Shum, Wendy	Emails w/ K. Ludena; review 2017 T2; research on tax provisions for inventory re-valuation, write-off of earn out liability, etc for filing position.	2.2
6/11/2020	Ambachtsheer, Todd	Discussions re: discharge.	0.9
6/12/2020	Shum, Wendy	Email K. Ludena; call w/ K. Ludena to discuss.	0.8
6/12/2020	Ludena, Kevin	Preparing 2018 returns x2, 2019 returns, research on multiple issues regarding numerous expense deductibility; reviewing GL details for various line item expenses; call with CRA to confirm carry forward balances such as GRIP, NOL, Cap Losses, Sch 10, UCC.	4.8
6/12/2020	Ambachtsheer, Todd	Drafting financial statements; correspondence re: taxes.	4.5
6/15/2020	Shum, Wendy	Review 2017 and 2018 pre bankrupt T2; email and call w/ T. Ambachtsheer.	2.8
6/15/2020	Ambachtsheer, Todd	Correspondence re: discharge.	0.7
6/16/2020	Shum, Wendy	Email K. Ludena re discussion with T. Ambachtsheer; call w/ K. Ludena; review 2018 post bankrupt and 2019 T2 incl emails w/ T. Ambachtsheer, research on prof fees deductibility, write off on interco transaction, debt forgiveness etc.	4.1
6/16/2020	Ludena, Kevin	Updating and finalizing 2017-2019 returns, research, various correspondence and calls with W. Shum.	1.8
6/16/2020	Ambachtsheer, Todd	Discussion with W. Shum re: tax returns.	0.6
6/17/2020	Shum, Wendy	Call w/ T. Ambachtsheer; call w/ K. Ludena; review revised FS; update T2s for losses, sch 8, and carryforward amts; call w/ A. Hauth to finalize 2017-2019 t2s; draft assumption email for A. Hauth to review.	3.5
6/17/2020	Ludena, Kevin	Printing returns; re-printing draft returns; setting up dti site; organizing WPs.	0.5
6/17/2020	Ambachtsheer, Todd	Review changes to report and process same.	0.8
6/18/2020	Shum, Wendy	Call w/ K. Ludena re pdf wp for DTi as per TQAS guidelines; email A. Hauth; update T2s + pdfs, finalize and re-pdf T2s for all years; email T. Ambachtsheer.	2.8
6/18/2020	Ludena, Kevin	Printing excel files and various schedules to prepare WP per BT standards; reviewing BT standards; formatting; disc with W. Ludena; some inefficiencies due to IT issues and lost files/saves having to redo work.	1.5
6/18/2020	Ambachtsheer, Todd	Discussions with W. Shum; review of financial statements.	2.1

Date	Name	Narrative	Hours
6/22/2020	Casey, Paul	Review 2017, 2018, 2019 T2 returns; comments and TC T. Ambachtsheer; instructions re distribution and other discharge activities.	1.7
6/22/2020	Ambachtsheer, Todd	Review tax returns; emails to W. Shum re: same.	2.2
6/23/2020	Casey, Paul	Review amended T2s and instructions T. Ambachtsheer.	0.5
6/24/2020	Casey, Paul	Receipt of Court date and instructions, priorities T. Ambachtsheer; distribution instructions.	0.2
6/26/2020	Casey, Paul	Accrual for time to complete administration.	2.0
6/26/2020	Ambachtsheer, Todd	Accrual for time to complete administration.	5.0
Total			101.4



Invoice 8000798635

Deloitte LLP

Bay Adelaide Centre
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ATTN: John Borch
Blue Goose Pure Foods Ltd. c/o Deloitte Restructuring Inc.,
Receiver
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: October 02, 2019
Client No.: 1136634
WBS#: HSBC0002
Engagement Partner: Paul Casey

HST Registration: 133245290RT0001

For professional services rendered

Fees

For services rendered by Deloitte Restructuring Inc. ("Deloitte") as Court-appointed Receiver of Blue Goose Pure Foods Ltd. o/a Tender Choice ("Blue Goose" or the "Company") for the period from September 1 - 30, 2019.

Please see the attached appendices for details.

HST applicable 1,061.00

Sales Tax

HST at 13.00% 137.93

Total Amount Due (CAD) 1,198.93

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.

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Blue Goose Pure Foods Ltd. c/o Deloitte Restructuring Inc., Receiver	1136634	8000798635	1,198.93	Payment for invoice 8000798635

Contact:

Please send payment confirmation by email to: receivablesdebitors@deloitte.ca, and reference the invoice number(s) paid

Payment Options

1. EFT Payments(remittance email mandatory):

Preferred Method

The Bank of Nova Scotia

Business Service Centre, 20 Queen Street West, 4th Floor, Toronto, Ontario M5H 3R3

For CAD Dollar (\$) Payments, pay:

ABA/Transit Routing: 47696002

Account Number: 1590219

For USD Dollar (\$) Payments, pay:

ABA/Transit Routing: 47696002

Account Number: 1363514

2. Wire Payment:

The Bank of Nova Scotia

Business Service Centre, 20 Queen Street West, 4th Floor, Toronto, Ontario M5H 3R3

For CAD Dollar (\$) Payments, pay:

Account Number: 476961590219

Swift Code: NOSCCATT

For USD Dollar (\$) Payments, pay:

Account Number: 476961363514

Swift Code: NOSCUS33

ABA Routing Number: 026002532

3. Online Payment:

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

Please note we do not accept Interac e-Transfers.

4. Cheque payments, please mail to:

For CAD Dollar (\$) Payments, pay:

DELOITTE MANAGEMENT SERVICES LP
c/o T04567C
PO Box 4567, Stn A
Toronto ON M5W 0J1

For USD Dollar (\$) Payments, pay:

DELOITTE MANAGEMENT SERVICES LP
c/o T04567U
PO Box 4567, Stn A
Toronto ON M5W 0J1



**Appendix #1
Summary of Fees**

Name	Level	Hours	Rate	Amount
Casey, Paul	Senior Vice-President	0.8	\$ 695.00	\$ 556.00
Ambachtsheer, Todd	Senior Manager	1.0	\$ 505.00	\$ 505.00
Total Professional Hours and Fees		1.8		\$ 1,061.00

Appendix #2**Work performed from September 1 - 30, 2019.**

Date	Name	Narrative	Hours
9/12/2019	Casey, Paul	Review endorsement of J. Hainey and discussion with T. Ambachtsheer and counsel regarding Blue Goose Foods.	0.5
9/25/2019	Ambachtsheer, Todd	Litigation discussion.	0.4
9/25/2019	Casey, Paul	Review and comment on letter to Blue Goose Foods; instruction T. Ambachtsheer; email counsel.	0.3
9/26/2019	Ambachtsheer, Todd	Emails and discussion regarding legal action on the Blue Goose Foods claim.	0.6
Total			1.8



Invoice 8000755948

Deloitte LLP

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Toronto ON M5H 0A9

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8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: September 05, 2019
Client No.: 1136634
WBS#: HSBC0002
Engagement Partner: Paul Casey

HST Registration: 133245290RT0001

For professional services rendered

Fees

For services rendered by Deloitte Restructuring Inc. ("Deloitte") as Court-appointed Receiver of Blue Goose Pure Foods Ltd. o/a Tender Choice ("Blue Goose" or the "Company") for the period from August 1, 2019 through August 31, 2019.

Please see the attached appendices for details.

HST applicable 3,265.00

Sales Tax

HST at 13.00% 424.45

Total Amount Due (CAD) 3,689.45



**Appendix #1
Summary of Fees**

Name	Level	Hours	Rate	Amount
Casey, Paul	Senior Vice-President	2.7	\$ 695.00	\$ 1,876.50
Ambachtsheer, Todd	Senior Manager	2.7	\$ 505.00	\$ 1,363.50
Brown, Rose	Trust Administrator	0.2	\$ 125.00	\$ 25.00
Total Professional Hours and Fees		5.6		\$ 3,265.00

Appendix #2
Work performed from August 1 - 31, 2019.

Date	Name	Narrative	Hours
8/6/2019	Casey, Paul	Emails regarding HST credits; estate correspondence.	0.2
8/6/2019	Ambachtsheer, Todd	Discussions and drafting of Special Report for the Blue Goose Foods action; follow up on HST correspondence.	1.5
8/7/2019	Casey, Paul	Meeting with T. Ambachtsheer regarding the Interim Report of the Receiver pursuant to Section 246(2) of the Bankruptcy and Insolvency Act ("Interim 246 Report"); Receipt of letter from the Palettas and discuss response; Dundee collection and Special Report.	0.5
8/7/2019	Ambachtsheer, Todd	Review and discuss letter received from Gowlings re: 4480 Paletta Court; draft email to Everest regarding the letter from Gowlings; discussions regarding the Special Report.	1.2
8/13/2019	Casey, Paul	Emails T. Ambachtsheer regarding Special Report.	0.2
8/16/2019	Casey, Paul	Review amendments to Special Report; Emails T. Ambachtsheer	0.5
8/19/2019	Casey, Paul	Final edits and issue Special Report regarding Blue Goose Foods collection.	0.3
8/20/2019	Casey, Paul	Review and edit Interim 246 Report and discussion T. Ambachtsheer.	0.5
8/21/2019	Brown, Rose	Issue Interim 246 Reports to the Office of the Superintendent of Bankruptcy for the periods ending December 21, 2018 and June 21, 2019.	0.2
8/22/2019	Casey, Paul	Discussion with T. Ambachtsheer regarding Blue Goose Foods collection action; email and discussion with M.Forte.	0.3
8/27/2019	Casey, Paul	Email regarding Palleta chattels.	0.1
8/29/2019	Casey, Paul	Email HSBC regarding Blue Goose Foods action.	0.1
Total			5.6



Invoice 8000711565

Deloitte Restructuring Inc.

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
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Blue Goose Pure Foods Ltd. c/o Deloitte Restructuring Inc.,
Receiver
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
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www.deloitte.ca

Date: August 06, 2019
Client No.: 1136634
WBS#: HSBC0002
Engagement Partner: Paul Casey

HST Registration: 122893605RT0001

For professional services rendered

Fees

For services rendered by Deloitte Restructuring Inc. ("Deloitte") as Court-appointed Receiver of Blue Goose Pure Foods Ltd. o/a Tender Choice ("Blue Goose" or the "Company") for the period from June 24, 2019 to July 31, 2019.

Please see the attached appendices for details.

Sales Tax

HST applicable 9,755.50

HST at 13.00% 1,268.22

Total Amount Due (CAD) 11,023.72



**Appendix #1
Summary of Fees**

Name	Level	Hours	Rate	Amount
Casey, Paul	Senior Vice-President	9.1	\$ 695.00	\$ 6,324.50
Ambachtsheer, Todd	Senior Manager	6.2	\$ 505.00	\$ 3,131.00
Chu, Jonathan	Senior	0.4	\$ 375.00	\$ 150.00
Brown, Rose	Trust Administrator	1.2	\$ 125.00	\$ 150.00
Total Professional Hours and Fees		16.9		\$ 9,755.50

Appendix #2
Work performed from June 24, 2019 to July 31, 2019

Date	Name	Narrative	Hours
6/24/2019	Casey, Paul	Review email to Everest; discussion T. Ambachtsheer regarding Proofs of Loss; email to HSBC.	0.3
6/27/2019	Casey, Paul	Email from Everest regarding claims and email T. Ambachtsheer.	0.2
7/3/2019	Casey, Paul	Meeting T. Ambachtsheer and execute/swear final Proof of Loss to Everest.	0.4
7/4/2019	Casey, Paul	Email T. Ambachtsheer; telephone discussion with counsel.	0.1
7/8/2019	Ambachtsheer, Todd	Update Estimated Realizable Value ("ERV") schedule and discuss same with P. Casey	2.5
7/8/2019	Casey, Paul	Telephone discussion with J.Borch regarding insurance receipt and distribution; detailed review of updated ERV statement; proforma distribution calculation; meeting with T. Ambachtsheer.	2.0
7/9/2019	Ambachtsheer, Todd	Finalize ERV	1.2
7/9/2019	Casey, Paul	Follow up with T. Ambachtsheer regarding receipt and disbursement questions.	0.1
7/10/2019	Chu, Jonathan	Instructions to A. Chen re GST/HST netfile; call with Canada Revenue Agency ("CRA") regarding the bankruptcy business number.	0.4
7/18/2019	Brown, Rose	Confirm wire received from Everest Insurance to T. Ambachtsheer and P. Casey; estate update; prepare letter of direction to HSBC and send to HSBC.	1.1
7/22/2019	Brown, Rose	Disbursement cheque to HSBC, and give to T. Ambachtsheer for hand delivery.	0.1
7/22/2019	Casey, Paul	Attend to distribution to HSBC;	0.5
7/23/2019	Casey, Paul	Commence review of Fourth Report of Receiver to support Blue Goose Foods claim.	0.5
7/24/2019	Ambachtsheer, Todd	Work on special report; discussions with P. Casey regarding same.	2.5
7/26/2019	Casey, Paul	Research and edit Receiver's Supplementary Report; emails and discussion T. Ambachtsheer.	3.0
7/29/2019	Casey, Paul	Draft and finalize special report to support Blue Goose Foods Summary Judgement motion.	1.5
7/31/2019	Casey, Paul	Review counsel's comments on Special Report and respond; instructions.	0.5
Total			16.9



Invoice 8000671872

Deloitte LLP

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Toronto ON M5H 0A9

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Canada

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Fax: (416) 601-6151
www.deloitte.ca

Date: July 11, 2019
Client No.: 1136634
WBS#: HSBC0002
Engagement Partner: Paul Casey

HST Registration: 133245290RT0001

For professional services rendered

Fees

For services rendered by Deloitte Restructuring Inc. ("Deloitte") as Court-appointed Receiver of Blue Goose Pure Foods Ltd. o/a Tender Choice ("Blue Goose" or the "Company") for the period from May 20 - June 22, 2019.

Please see the attached appendices for details.

HST applicable 6,334.00

Sales Tax

HST at 13.00% 823.42

Total Amount Due (CAD) 7,157.42

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.



Appendix #1

Summary of Fees

Name	Level	Hours	Rate	Amount
Casey, Paul	Senior Vice-President	4.1	\$ 695.00	\$ 2,849.50
Ambachtsheer, Todd	Senior Manager	6.9	\$ 505.00	\$ 3,484.50
Total Hours and Professional Fees		11.0		\$ 6,334.00



Appendix #2

Time Details

Date	Name	Narrative	Hours
5/22/2019	Casey, Paul	Telephone discussion with T. Ambachtsheer and comments regarding agenda for call with the Insurance Adjuster.	0.5
5/24/2019	Casey, Paul	Pre call and call with Adjuster/Everest regarding the Business Interruption ("BI") claim questions; instructions to T. Ambachtsheer.	1.0
6/3/2019	Ambachtsheer, Todd	Review insurance claim to determine where recovery may be enhanced; draft letter regarding same.	1.2
6/4/2019	Ambachtsheer, Todd	Review of Insurance Claim	0.8
6/5/2019	Ambachtsheer, Todd	Review of Insurance Claim	0.8
6/6/2019	Ambachtsheer, Todd	Review of Insurance Claim	0.6
6/7/2019	Ambachtsheer, Todd	Review of Insurance Claim	1.2
6/10/2019	Casey, Paul	Update draft settlement letter to Everest Insurance; meeting T. Ambachtsheer and issue letter; email HSBC.	1.5
6/10/2019	Ambachtsheer, Todd	Discussions regarding the insurance claim.	0.1
6/11/2019	Ambachtsheer, Todd	Insurance matters; follow up on intercompany claim.	0.3
6/12/2019	Ambachtsheer, Todd	Discussions with P. Casey; follow up on insurance.	0.4
6/13/2019	Ambachtsheer, Todd	Email to insurer; discussion with P. Casey.	0.5
6/17/2019	Ambachtsheer, Todd	Follow up on status of intercompany claim.	0.4
6/19/2019	Casey, Paul	Review Receiver's Report for transfer of Blue Goose Foods litigation to Commercial List; discussions T. Ambachtsheer.	1.0
6/19/2019	Ambachtsheer, Todd	Emails regarding the intercompany claim; discuss same internally	0.3
6/20/2019	Casey, Paul	Email to HSBC regarding Dundee action; Instructions T. Ambachtsheer regarding Final Proofs of Loss.	0.1
6/21/2019	Ambachtsheer, Todd	Review Proof of Loss	0.3
Total			11.0



Invoice 8000629153

Deloitte Restructuring Inc.

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Receiver
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: June 10, 2019
Client No.: 1136634
WBS#: HSBC0002
Engagement Partner: Paul Casey

HST Registration: 122893605RT0001

For professional services rendered

Fees

Rendered by Deloitte Restructuring Inc. ("Deloitte") as Court-appointed Receiver of Blue Goose Pure Foods Ltd. o/a Tender Choice ("Blue Goose" or the "Company") for the period from April 21, 2019 to May 20, 2019.

Please see the attached appendices for details.

HST applicable 2,223.50

Expense

Disbursements.

HST applicable 40.40

Sales Tax

HST at 13.00% 294.31

Total Amount Due (CAD) 2,558.21

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.



Appendix #1

Summary of Fees

Name	Level	Hours	Rate	Amount
Casey, Paul	Partner	1.3	\$ 650.00	\$ 845.00
Ambachtsheer, Todd	Senior Manager	2.8	\$ 470.00	\$ 1,316.00
Brown, Rose	Trust Administrator	0.5	\$ 125.00	\$ 62.50
Total Hours and Professional Fees		4.6		\$ 2,223.50



Appendix #2

Date	Name	Narrative	Hours
5/6/2019	Ambachtsheer, Todd	Telephone discussions with the insurer.	1.5
5/8/2019	Brown, Rose	Estate administration; HST assessment to J. Chu.	0.1
5/15/2019	Brown, Rose	Trust banking administration - Review of general ledger for payments for commissions and results to S. Greenbaum.	0.1
5/16/2019	Brown, Rose	Trust banking administration	0.1
5/16/2019	Casey, Paul	Reschedule call with insurers and instructions.	0.1
5/17/2019	Casey, Paul	Prepare emails with T. Ambachtsheer and attend call with Everest and Adjuster regarding M&E and other claims; follow up call.	1.2
5/17/2019	Brown, Rose	Trust banking administration - disbursement cheque.	0.2
5/17/2019	Ambachtsheer, Todd	With P. Casey and calls to Everest and Adjuster.	1.3
			4.6



Invoice 8000561907

Deloitte Restructuring Inc.

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

Blue Goose Pure Foods Ltd.
c/o Deloitte Restructuring Inc., Receiver
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: May 08, 2019
Client No.: 1136634
WBS#: HSBC0002
Engagement Partner: Paul Casey

HST Registration: 122893605RT0001

For professional services rendered

Fees

Rendered by Deloitte Restructuring Inc. ("Deloitte") as Court-appointed Receiver of Blue Goose Pure Foods Ltd. o/a Tender Choice ("Blue Goose" or the "Company") for the period from March 21, 2019 to April 20, 2019.

Please see the attached appendices for details.

HST applicable 4,059.50

Sales Tax

HST at 13.00% 527.74

Total Amount Due (CAD) 4,587.24



Appendix # 1

Summary of Fees

Name	Level	Rate	Hours	Amount
Paul Casey, CPA, CA, FCIRP	Senior Vice-President	650.00	1.6	1,040.00
Todd Ambachtsheer, CPA, CA, CIRP	Senior Manager	470.00	3.1	1,457.00
Stacey Greenbaum, CPA, CA	Manager	425.00	3.0	1,275.00
Rose Brown	Trust Administrator	125.00	2.3	287.50
Total Professional hours and fees			10.0	4,059.50



Appendix # 2

Date	Name	Description	Hours
3/21/2019	Casey, Paul	Insurance recovery follow up; email T. Ambachtsheer.	0.1
3/27/2019	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.3
3/29/2019	Ambachtsheer, Todd	Draft response to insurer.	1.7
3/31/2019	Casey, Paul	Detailed review of responding letter and instructions to T. Ambachtsheer.	0.5
4/1/2019	Brown, Rose	Trust banking administration: disbursement cheque.	0.2
4/5/2019	Brown, Rose	Download general ledger ("GL") and prepare schedule for sale of inventory.	0.5
4/10/2019	Brown, Rose	Review GL and invoice for inventory per S. Greenbaum email request.	1.3
4/10/2019	Greenbaum, Stacey	Business interruption analysis: inventory sales.	3.0
4/17/2019	Ambachtsheer, Todd	Discussion regarding the letter to be sent to insurer and draft same, discussions with P. Casey re: claim, email to insurer's counsel.	1.4
4/17/2019	Casey, Paul	Detailed review of response to Everest and instructions T. Ambachtsheer; review original BI claim.	1.0
Total			10.0



Invoice 8000519509

Deloitte Restructuring Inc.

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

Blue Goose Pure Foods Ltd.
c/o Deloitte Restructuring Inc., Receiver
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: April 13, 2019
Client No.: 1136634
WBS#: HSBC0002
Engagement Partner: Paul Casey

HST Registration: 122893605RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. ("Deloitte") as Court-appointed Receiver of Blue Goose Pure Foods Ltd. o/a Tender Choice ("Blue Goose" or the "Company") for the period from February 21, 2019 to March 20, 2019.

Please see the attached appendices for details.

HST applicable 5,286.00

Sales Tax

HST at 13.00% 687.18

Total Amount Due (CAD) 5,973.18



Appendix # 1

Summary of Fees

Name	Level	Rate	Hours	Amount
Paul Casey, CPA, CA, FCIRP	Senior Vice-President	650.00	1.0	650.00
Todd Ambachtsheer, CPA, CA, CIRP	Senior Manager	470.00	8.3	3,901.00
Anna Koroneos, CIRP, LIT	Senior Manager	470.00	0.5	235.00
Stacey Greenbaum, CPA, CA	Manager	425.00	1.0	425.00
Rose Brown	Trust Administrator	125.00	0.6	75.00
Total Professional hours and fees			11.4	5,286.00



Appendix # 2

Date	Name	Description	Hours
2/21/2019	Ambachtsheer, Todd	Deal with product to ship; discussions with S. Greenbaum regarding product movements; discussions with Rothsay.	1.7
2/22/2019	Ambachtsheer, Todd	Discussions with Rothsay; calls to Confed regarding shipments; discussions with S. Greenbaum.	2.0
2/22/2019	Brown, Rose	Trust banking administraiton, issue disbursement cheque.	0.2
2/26/2019	Ambachtsheer, Todd	Six month report and send to P. Casey.	1.5
3/6/2019	Brown, Rose	Trust banking administraiton, issue disbursement cheque.	0.4
3/6/2019	Greenbaum, Stacey	Reconciliation of storage costs at Confederation and Rothsay invoices.	1.0
3/15/2019	Koroneos, Anna	Review of correspondence from HRDC on Paramjit Gill and search for payroll information; with S. Jack on instructions to review all payroll for HRDC reporting.	0.5
3/19/2019	Ambachtsheer, Todd	Review of insurer response and prepare draft return correspondence.	3.1
3/20/2019	Casey, Paul	Review correspondence from Everest legal counsel and analysis from T. Ambachtsheer; discussion J. Borch and debrief, instructions T. Ambachtsheer.	1.0
Total			11.4



Invoice 8000471681

Deloitte Restructuring Inc.

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

Blue Goose Pure Foods Ltd.
c/o Deloitte Restructuring Inc., Receiver
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: March 19, 2019
Client No.: 1136634
WBS#: HSBC0002
Engagement Partner: Paul Casey

HST Registration: 122893605RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. ("Deloitte") as Court-appointed Receiver of Blue Goose Pure Foods Ltd. o/a Tender Choice ("Blue Goose" or the "Company") for the period from January 21, 2019 to February 20, 2019.

Please see the attached appendices for details.

HST applicable 20,627.00

Expense

HST applicable 40.40

Sales Tax

HST at 13.00% 2,686.76

Total Amount Due (CAD) 23,354.16

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.

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Blue Goose Pure Foods Ltd. c/o Deloitte Restructuring Inc., Receiver	1136634	8000471681	23,354.16	Payment for invoice 8000471681

Contact:

Please send payment confirmation by email to: receivablesdebitors@deloitte.ca, and reference the invoice number(s) paid

Payment Options

1. EFT Payments(remittance email mandatory):

Preferred Method

The Bank of Nova Scotia

Business Service Centre, 20 Queen Street West, 4th Floor, Toronto, Ontario M5H 3R3

For CAD Dollar (\$) Payments, pay:

ABA/Transit Routing: 47696002

Account Number: 1590219

For USD Dollar (\$) Payments, pay:

ABA/Transit Routing: 47696002

Account Number: 1363514

2. Wire Payment:

The Bank of Nova Scotia

Business Service Centre, 20 Queen Street West, 4th Floor, Toronto, Ontario M5H 3R3

For CAD Dollar (\$) Payments, pay:

Account Number: 476961590219

Swift Code: NOSCCATT

For USD Dollar (\$) Payments, pay:

Account Number: 476961363514

Swift Code: NOSCUS33

3. Online Payment:

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

Please note we do not accept Interac e-Transfers.

4. Cheque payments, please mail to:

For CAD Dollar (\$) Payments, pay:

DELOITTE MANAGEMENT SERVICES LP
c/o T04567C
PO Box 4567, Stn A
Toronto ON M5W 0J1

For USD Dollar (\$) Payments, pay:

DELOITTE MANAGEMENT SERVICES LP
c/o T04567U
PO Box 4567, Stn A
Toronto ON M5W 0J1



Appendix # 1

Summary of Fees

Name	Level	Rate	Hours	Amount
Paul Casey, CPA, CA, FCIRP	Senior Vice-President	650.00	1.5	975.00
Todd Ambachtsheer, CPA, CA, CIRP	Senior Manager	470.00	31.6	14,852.00
Stacey Greenbaum, CPA, CA	Manager	425.00	10.0	4,250.00
Jonathan Chu	Senior	375.00	0.2	75.00
Devin Watson	Analyst	225.00	1.0	225.00
Rose Brown	Trust Administrator	125.00	2.0	250.00
Total Professional hours and fees			46.3	20,627.00

Expenses	Amount
Travel	40.40



Appendix # 2

Date	Name	Description	Hours
1/21/2019	Brown, Rose	Trust banking administration: disbursement cheques.	0.4
1/22/2019	Watson, Devin	Reviewed MDD report and summarized main differences in their model calculation in an email to T. Abachtsheer.	1.0
1/29/2019	Chu, Jonathan	Review Canada Revenue Agency ("CRA") letter; correspondence to D. Watson regarding available documents via box listing.	0.2
1/29/2019	Greenbaum, Stacey	Coordination for Willard orders.	1.0
1/31/2019	Brown, Rose	Trust banking administration: confirm incoming wire, print invoice and input into Ascend.	0.3
2/1/2019	Ambachtsheer, Todd	Follow up with P. Paletta; email to J. Borch regarding Estimated Realizable Value report ("ERV").	1.2
2/4/2019	Ambachtsheer, Todd	Review of MDD report; create support to provide to MDD/insurer/adjuster.	4.2
2/4/2019	Brown, Rose	Trust banking administration: review incoming receipts.	0.1
2/5/2019	Ambachtsheer, Todd	Review MDD report; create support to send to MDD/insurer/adjuster; call to P. Paletta re sales.	5.1
2/6/2019	Ambachtsheer, Todd	Review MDD report; create support to send to MDD/insurer/adjuster; discussions with freezer companies; correspondence with Rothsay re rendering.	4.1
2/6/2019	Brown, Rose	Trust banking administration: disbursement cheques.	0.7
2/6/2019	Greenbaum, Stacey	Coordination for Willard orders.	2.0
2/7/2019	Ambachtsheer, Todd	ERV drafting; discussions with P. Casey regarding information to be provided to insurer.	2.1
2/8/2019	Ambachtsheer, Todd	ERV; discussions with S. Greenbaum regarding shipments.	1.9
2/8/2019	Casey, Paul	Meeting T. Ambachtsheer regarding updated ERV calculation; insurance claim updates and schedules; attend call with counsel regarding Dundee/Blue Goose Foods litigation.	1.5
2/8/2019	Greenbaum, Stacey	Coordination for inventory rendering.	1.0
2/11/2019	Ambachtsheer, Todd	Arrange for product to be rendered; discussions with P. Casey re status; follow up with insurer on calls and emails; follow up on status of copied storage media.	1.9
2/11/2019	Brown, Rose	Trust banking administration: confirm wire and input into Ascend and prepare deposit slip and take to the bank.	0.5
2/12/2019	Ambachtsheer, Todd	Follow up on customer requests; discussions with Rothsay and freezer companies re: product to be rendered.	1.7

Date	Name	Description	Hours
2/13/2019	Ambachtsheer, Todd	Further calls with Rothsay and Confed; discussions with S. Greenbaum about product to move; follow up on claims with insurer; discussions re I/C claim.	2.1
2/13/2019	Greenbaum, Stacey	Coordination for product rendering by Rothsay.	2.0
2/14/2019	Ambachtsheer, Todd	Telephone discussion regarding the intercompany claim; deal with shipments; discussions with S. Greenbaum.	1.8
2/15/2019	Ambachtsheer, Todd	Call to insurer; follow up on cash receipts; deal with freezer companies.	2.1
2/19/2019	Ambachtsheer, Todd	File administration; telephone calls and emails	1.3
2/19/2019	Greenbaum, Stacey	Coordination with Confederation and Rothsay regarding product rendering.	2.0
2/20/2019	Ambachtsheer, Todd	File administration; telephone calls and emails	2.1
2/20/2019	Greenbaum, Stacey	Coordination with Confederation and Rothsay regarding product rendering.	2.0
Total			46.3



Invoice 8000416172

Deloitte LLP

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

ATTN: John Borch
Blue Goose Pure Foods Ltd. c/o Deloitte
Restructuring Inc., Receiver
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: February 14, 2019
Client No.: 1136634
WBS#: HSBC0002
Engagement Partner: Paul Casey

HST Registration: 133245290RT0001

For professional services rendered

Fees

For services rendered by Deloitte Restructuring Inc. ("Deloitte") as Court-appointed Receiver of Blue Goose Pure Foods Ltd. o/a Tender Choice ("Blue Goose" or the "Company") for the period from December 21, 2018 to January 20, 2019.

Please see the attached appendices for details.

HST applicable 3,174.50

Expense

HST applicable 33.16

Sales Tax

HST at 13.00% 417.00

Total Amount Due (CAD) 3,624.66



Appendix #1

Summary of Fees

Name	Level	Rate	Hours	Amount
Casey, Paul	Senior Vice-President	\$ 650.00	0.3	\$ 195.00
Ambachtsheer, Todd	Senior Manager	\$ 470.00	5.6	\$ 2,632.00
Koroneos, Anna	Senior Manager	\$ 470.00	0.5	\$ 235.00
Brown, Rose	Trust Administrator	\$ 125.00	0.9	\$ 112.50
Total Hours and Professional Fees			7.3	\$ 3,174.50
Total Disbursements				\$ 33.16
Total Disbursements and Professional Fees				\$ 3,207.66

Appendix #2

Time Details - December 21, 2018 to January 20, 2019

Date	Name	Narrative	Hours
12/21/2018	Ambachtsheer, Todd	Attend to sales; call to P. Paletta re: sales; call to adjuster.	0.9
1/2/2019	Koroneos, Anna	Review of email from B. Prybyla and respond; discussion with T. Ambachtsheer.	0.2
1/2/2019	Brown, Rose	Trust Banking Administration - Deposit; confirm incoming wire and input.	0.3
1/4/2019	Brown, Rose	Update Wepp claims.	0.3
1/7/2019	Ambachtsheer, Todd	Calls to P. Paletta; follow up with S. Greenbaum.	0.8
1/8/2019	Ambachtsheer, Todd	Follow up on R&D, deal with Rothsay rendering, calls to freeze warehouses.	0.7
1/10/2019	Casey, Paul	Discussion with T. Ambachtsheer regarding Dundee and insurance claims; set up call with counsel.	0.1
1/10/2019	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.1
1/10/2019	Ambachtsheer, Todd	Discussions with Rothsay.	0.4
1/11/2019	Ambachtsheer, Todd	Call with insurer.	1.5
1/15/2019	Casey, Paul	Meeting T. Ambachtsheer regarding status of insurance claims and Dundee action.	0.2
1/15/2019	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.2
1/15/2019	Ambachtsheer, Todd	Follow up on sales; calls to freezer companies.	0.9
1/16/2019	Koroneos, Anna	Discussion with the Ministry of Labour regarding Jeff Van Pelt's claim and confirm WEPP payment to him.	0.3
1/18/2019	Ambachtsheer, Todd	Call to P. Paletta.	0.4
Total			7.3



Invoice 8000359882

Deloitte Restructuring Inc.

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

Blue Goose Pure Foods Ltd.
c/o Deloitte Restructuring Inc., Receiver
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: January 08, 2019
Client No.: 1136634
WBS#: HSBC0002
Engagement Partner: Paul Casey

HST Registration: 122893605RT0001

For professional services rendered

Fees

For services rendered by Deloitte Restructuring Inc. ("Deloitte") as Court-appointed Receiver of Blue Goose Pure Foods Ltd. o/a Tender Choice ("Blue Goose" or the "Company") for the period from November 21, 2018 to December 20, 2018.

Please see the attached appendices for details.

HST applicable 20,910.00

Expense

HST applicable 85.26

Sales Tax

HST at 13.00% 2,729.38

Total Amount Due (CAD) 23,724.64

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.



Appendix # 1

Summary of Fees

Name	Level	Rate	Hours	Amount
Paul Casey, CPA, CA, FCIRP	Senior Vice-President	\$ 650.00	2.3	\$ 1,495.00
Todd Ambachtsheer, CPA, CA, CIRP	Senior Manager	\$ 470.00	31.5	\$ 14,805.00
Anna Koroneos, CIRP	Senior Manager	\$ 470.00	2	\$ 940.00
Casey, Brian	Manager	\$ 425.00	2	\$ 850.00
Choy, Tim	Senior	\$ 375.00	0.5	\$ 187.50
Iqbal, Mohammad	Senior	\$ 375.00	0.7	\$ 262.50
Watson, Devin	Analyst	\$ 225.00	9.2	\$ 2,070.00
Brown, Rose	Trust Administrator	\$ 125.00	2.4	\$ 300.00
Total Professional hours and fees			50.6	\$ 20,910.00

Disbursements

\$ 85.26

Approved by Inspector:

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Appendix # 2

Date	Name	Description	Hours
11/21/2018	Casey, Paul	Meeting T. Ambachtsheer to debrief regarding HSBC reporting and distribution instructions; investment instruction to R. Brown; emails regarding Dundee/Blue Goose collection action.	0.6
11/21/2018	Ambachtsheer, Todd	Deal with remaining inventory; review correspondence re: intercompany claim; calls to P. Paletta re: sales opportunities; calls to insurance adjuster; correspondence regarding rendering of product.	2.0
11/22/2018	Ambachtsheer, Todd	Follow up on insurance; deal with information for the claim; review orders and discuss same with P. Paletta; follow up with freezer warehouses re: orders; discussions with Forensic group regarding the data request.	3.2
11/22/2018	Choy, Tim	Review of company emails and documents for insurance claims	0.5
11/22/2018	Iqbal, Mohammad	Review of company emails and documents for insurance claims	0.7
11/22/2018	Casey, Brian	Review of company emails and documents for insurance claims	0.5
11/22/2018	Brown, Rose	Trust Banking Administration - Disbursement cheques/courier and liaison with the bank to obtain investment rates for GIC Purchase.	0.6
11/23/2018	Ambachtsheer, Todd	Follow up with Forensics regarding the data request; calls to P. Paletta; call to insurance adjuster re: claim; discuss orders with S. Greenbaum	1.9
11/23/2018	Koroneos, Anna	Review of Service Canada statement; with TA on same; instructions to D. Watson to reconcile. enter two new WEPP claims provide to R. Brown.	0.7
11/23/2018	Brown, Rose	Trust Banking Administration - confirm wire received and input receipts into Ascend.	0.3
11/23/2018	Casey, Brian	Review data pursuant to request for insurance claim	0.5
11/26/2018	Watson, Devin	Reconciled WEPPA amounts per Deloitte schedule to the amounts per the CRA.	1.5
11/26/2018	Ambachtsheer, Todd	Internal discussions with P. Casey re: status; discussion of site visit; call to adjuster; coordinate visit with P. Paletta; internal discussion re: available records; correspondence with MDD	2.3
11/26/2018	Casey, Brian	Review electronic records for insurance claims.	0.5
11/26/2018	Koroneos, Anna	Review of D.Watson's summary on WEPP statement from Service Canada; cross reference payments over \$2000 and email to R. Brown to pay super priority	1.0

Date	Name	Description	Hours
11/26/2018	Casey, Paul	Update from T. Ambachtsheer regarding the insurance info requests and schedule site visit; inventory distribution; review email MDD.	0.5
11/27/2018	Ambachtsheer, Todd	Correspondence with MDD; advise insurance adjuster; emails with P. Paletta re: orders	1.9
11/27/2018	Brown, Rose	Trust Banking Administration - Investment purchase, Print documents and input into Ascend and prepare disbursement cheque.	0.5
11/27/2018	Casey, Brian	Discovery Support / Searching and Status / Exporting for insurance claims (emails and documents)	0.5
11/28/2018	Ambachtsheer, Todd	Attend on site to meet MDD.	2.1
11/28/2018	Watson, Devin	Site attendance at plant and supervised MDD access for document review re BI claim.	3.0
11/29/2018	Ambachtsheer, Todd	Call to ClaimsPro; internal update re: same; email to P. Paletta; deal with Rothsay for rendering of product.	1.6
11/29/2018	Watson, Devin	Attendance with MDD at Deloitte offices regarding their BI model and document requests.	4.5
11/30/2018	Ambachtsheer, Todd	Calls to Rothsay; discussion re: insurance claim; call to P. Paletta re: sales opportunities; follow up with MDD.	2.0
12/3/2018	Casey, Paul	Discussion T. Ambachtsheer and review demand to insurance adjuster regarding outstanding claims.	0.5
12/3/2018	Ambachtsheer, Todd	Discussion with Rothsay re: rendering; arrange for shipments; calls to P. Paletta; follow up with adjuster; follow up with MDD.	2.2
12/4/2018	Ambachtsheer, Todd	Coordinate shipments with freezer warehouse; arrange for customer sample; call to P. Paletta.	1.2
12/5/2018	Ambachtsheer, Todd	calls to P. Paletta; update team internally; follow up with adjuster and MDD	1.4
12/6/2018	Ambachtsheer, Todd	Review payment received; call to Platinum; review information request from MDD; call to P. Paletta; review court materials for intercompany claim	2.2
12/6/2018	Brown, Rose	Trust Banking Administration - online banking report and input incoming wire.	0.3
12/7/2018	Ambachtsheer, Todd	Review freezer warehouse invoice; correspondence with S. Greenbaum; follow up with adjuster	0.9
12/7/2018	Casey, Paul	Review Statement of Claim against Blue Goose Foods; discussion T. Ambachtsheer.	0.3
12/10/2018	Ambachtsheer, Todd	Discussion with P. Casey; deal with Rothsay and rendering of product; calls to freezer company; follow up with adjuster; follow up on shipping issue	1.2
12/11/2018	Ambachtsheer, Todd	Deal with shipping issues; follow up on sales opportunities; review of R&D; creditor call	1.0

Date	Name	Description	Hours
12/11/2018	Brown, Rose	Trust Banking Administration - Disbursement cheques.	0.5
12/12/2018	Ambachtsheer, Todd	Inquiries into payments to be made; call to P. Paletta; status update; review freezer charges; discussion re: claim.	1.5
12/13/2018	Ambachtsheer, Todd	Follow up with adjuster; review outstanding information requests; emails	0.9
12/13/2018	Koroneos, Anna	Review of demand and discuss with TA.	0.3
12/14/2018	Ambachtsheer, Todd	Follow up with insurance adjuster; calls to P. Paletta; inquiry re insurance	2.0
12/17/2018	Casey, Paul	Correspondence to HSBC/Borch; estate disbursement.	0.1
12/17/2018	Brown, Rose	Trust Banking Administration - Disbursement.	0.2
12/18/2018	Watson, Devin	Checked GL for invoices received in November.	0.2
12/20/2018	Casey, Paul	Meeting T. Ambachtsheer to debrief regarding insurance claims status.	0.3
Total			50.6



Blue Goose Pure Foods Ltd.
c/o Deloitte Restructuring Inc., Receiver
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

Invoice 8000341103

Deloitte Restructuring Inc.

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: December 15, 2018
Client No.: 1136634
WBS#: HSBC0002
Engagement Partner: Paul Casey

HST Registration: 122893605RT0001

For professional services rendered

Fees

For services rendered by Deloitte Restructuring Inc. ("Deloitte") as Court-appointed Receiver of Blue Goose Pure Foods Ltd. o/a Tender Choice ("Blue Goose" or the "Company") for the period from October 21, 2018 to November 20, 2018.

Please see the attached appendices for details.

HST applicable 41,395.00

Expense

HST applicable 13.91

Sales Tax

HST at 13.00% 5,383.16

Total Amount Due (CAD) 46,792.07

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.

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Blue Goose Pure Foods Ltd. c/o Deloitte Restructuring Inc., Receiver	1136634	8000341103	46,792.07	Payment for invoice 8000341103

Contact:

Please send payment confirmation by email to: receivablesdebitors@deloitte.ca, and reference the invoice number(s) paid

Payment Options

1. EFT Payments(remittance email mandatory):

Preferred Method

The Bank of Nova Scotia

Business Service Centre, 20 Queen Street West, 4th Floor, Toronto, Ontario M5H 3R3

For CAD Dollar (\$) Payments, pay:

ABA/Transit Routing: 47696002

Account Number: 1590219

For USD Dollar (\$) Payments, pay:

ABA/Transit Routing: 47696002

Account Number: 1363514

2. Wire Payment:

The Bank of Nova Scotia

Business Service Centre, 20 Queen Street West, 4th Floor, Toronto, Ontario M5H 3R3

For CAD Dollar (\$) Payments, pay:

Account Number: 476961590219

Swift Code: NOSCCATT

For USD Dollar (\$) Payments, pay:

Account Number: 476961363514

Swift Code: NOSCUS33

3. Online Payment:

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

Please note we do not accept Interac e-Transfers.

4. Cheque payments, please mail to:

For CAD Dollar (\$) Payments, pay:
DELOITTE MANAGEMENT SERVICES LP
c/o T04567C
PO Box 4567, Stn A
Toronto ON M5W 0J1

For USD Dollar (\$) Payments, pay:
DELOITTE MANAGEMENT SERVICES LP
c/o T04567U
PO Box 4567, Stn A
Toronto ON M5W 0J1



Appendix # 1

Summary of Fees

Name	Level	Rate	Hours	Amount
Paul Casey, CPA, CA, FCIRP	Senior Vice-President	650.00	4.10	2,665.00
Hartley Bricks, MBA, CPA, CA, CIRP	Senior Vice-President	550.00	0.80	440.00
Anna Koroneos, CIRP	Senior Manager	470.00	4.10	1,927.00
Todd Ambachtsheer, CPA, CA, CIRP	Senior Manager	470.00	67.90	31,913.00
Stacey Greenbaum, CPA, CA	Manager	425.00	1.00	425.00
Golnaz Haghiri	Senior	375.00	0.90	337.50
Devin Watson	Analyst	225.00	14.50	3,262.50
Rose Brown	Trust Administrator	125.00	3.40	425.00
Total Professional hours and fees			96.70	41,395.00

Expenses	Amount
Mailings and Courier	13.91



Appendix # 2

Date	Name		Hours
10/22/2018	Ambachtsheer, Todd	Deal with shipment issues including lost pallets; deal with Forensics group re: required searches; discussions re: insurance claims; review cash receipts and General Ledger; review support to be provided to MDD; follow up on status of payment for stock claim.	5.6
10/22/2018	Brown, Rose	Review general ledger report and update R&D and forward; review account online for incoming wire.	0.4
10/22/2018	Haghiri, Golnaz	Prepare letters for employees who have not filed WEPP application with Service Canada.	0.3
10/22/2018	Koroneos, Anna	Review of email from Service Canada and reconcile names of employees who have not filed to our schedule; instructions to J. Haghiri.	0.5
10/22/2018	Watson, Devin	Work thorough list of requests made by MDD for the BI insurance claim.	3.5
10/23/2018	Ambachtsheer, Todd	Review materials to be provided to MDD; calls with P. Paletta regarding sales; discussion regarding sales tax returns; follow up on boxes to be recalled; review of credit agreement for MDD; discussions regarding insurance claim.	4.9
10/23/2018	Haghiri, Golnaz	Finalize letters for employees who have not filed WEPP application with Service Canada. Update records with service Canada; prepare letters for mailing.	0.6
10/23/2018	Koroneos, Anna	Discussions with J. Haghiri on Service Canada letter and amend draft; forward proofs of claim issued and master wepp schedule for her use; with T. Ambachtsheer re: HST and ADP; with J. Chu re HST owing and discussion on next steps, penalties and credits.	1.0
10/23/2018	Watson, Devin	Review of records to find hard copies of support to provide MDD; organize file folders to file the support to send to MDD.	1.0
10/24/2018	Ambachtsheer, Todd	Review materials to be provided to insurer and discussions with D. Watson re same; follow up on payment status; emails to P. Paletta regarding sales; correspondence with MDD; review freezer invoices.	7.2
10/24/2018	Brown, Rose	Trust banking: give pdf copies Vision Trucks invoice to TA as requested.	0.3
10/24/2018	Casey, Paul	Email to T. Ambachtsheer regarding insurance claim status and response.	0.2
10/24/2018	Watson, Devin	Go through file boxes from Iron Mountain to find support for MDD information request.	1.0
10/25/2018	Ambachtsheer, Todd	Review materials to be provided to MDD; emails with P. Paletta; follow up with insurance adjuster; follow up on cash receipts.	5.3

Date	Name		Hours
10/25/2018	Brown, Rose	Trust banking administration: disbursement cheques, update inventory schedule.	0.5
10/25/2018	Casey, Paul	Meeting T. Ambachtsheer regarding amended claims and response to Adjuster inquiries.	0.2
10/25/2018	Watson, Devin	Compiled MDD requests; met with T. Ambachtsheer to go over outstanding items.	2.0
10/26/2018	Ambachtsheer, Todd	Review information to be provided to MDD; follow up on electronic searches; discussions with S. Greenbaum re shipments; discussions with P. Paletta; follow up on insurance claim.	4.6
10/26/2018	Watson, Devin	Remove vehicle proceeds and book values from the Machinery and Equipment claim; work through MDD requests.	2.0
10/29/2018	Ambachtsheer, Todd	Review materials to be provided to insurers; discussion re excluded items from policy; discussion regarding M&E claim; review sales invoices.	5.4
10/30/2018	Ambachtsheer, Todd	Review information to be provided to MDD; review denied stock backup; calls to P. Paletta; call from MDD.	3.9
10/30/2018	Casey, Paul	Review email to insurance adjusters/advisors & discussion T. Ambachtsheer.	0.1
10/30/2018	Koroneos, Anna	Review of redirected mail and respond where required, including letter to Juris Litigators on request for employee information; review email from Prybyla on redirected mail; update WEPP for two claimants paid.	1.5
10/30/2018	Watson, Devin	Match receipts to their description in the denied stock claim to send back to MDD; Work through MDD list of request for the BI Claim after discussing with T. Ambachtsheer.	3.0
10/31/2018	Ambachtsheer, Todd	Review of materials to be provided to MDD; internal discussion re: cash flows; follow up on double payments; correspondence with Everest regarding the second payment.	4.3
10/31/2018	Casey, Paul	Review R&D and questions to T. Ambachtsheer; distribution planning.	0.2
11/1/2018	Ambachtsheer, Todd	Review materials to provide to MDD; calls to P. Paletta; review of cash flows and Estimated Realizable Value ("ERV") calculations.	5.2
11/2/2018	Ambachtsheer, Todd	Discussions with P. Paletta re sales opportunities; review of materials to be provided to MDD.	3.9
11/2/2018	Koroneos, Anna	Discussion with T. Ambachtsheer regarding the status of outstanding issues.	0.1
11/5/2018	Ambachtsheer, Todd	Deal with MDD requests and review; follow up with adjuster; internal discussions regarding the insurance claims; emails to P. Paletta.	3.2
11/5/2018	Brown, Rose	Trust banking administration: deposit.	0.2
11/5/2018	Koroneos, Anna	Discussion with Sylvie of Service Canada regarding the filed TIF and submit an amendment; emails from T. Ambachtsheer regarding insurance payment.	0.5

Date	Name		Hours
11/5/2018	Watson, Devin	Search through HR documents to trying and find document with a previous employee of BG.	1.0
11/6/2018	Ambachtsheer, Todd	Communications with MDD; discussions internally regarding costs; call and emails to P. Paletta.	2.9
11/6/2018	Brown, Rose	Trust banking administration: disbursements.	0.4
11/6/2018	Koroneos, Anna	Review of emails with T. Ambachtsheer.	0.2
11/6/2018	Watson, Devin	Research on financial position of Blue Goose Foods Ltd.	1.0
11/7/2018	Ambachtsheer, Todd	Follow up with J. Van Pelt regarding the vehicles on insurance claim; follow up on tray pack issues; follow up with Platinum Assets regarding specific assets; deal with sales and discuss same with P. Paletta.	3.5
11/8/2018	Ambachtsheer, Todd	Correspondence with ClaimsPro; discussions with P. Paletta; internal discussions regarding the status.	1.2
11/9/2018	Ambachtsheer, Todd	Discussions with P. Paletta; discussions regarding the ERV; update ERV; call to ClaimsPro.	2.1
11/9/2018	Brown, Rose	Trust banking administration: review account online for incoming wires.	0.1
11/9/2018	Koroneos, Anna	Discussions with former employee regarding the WEPP letter received and need to register with Service Canada.	0.3
11/12/2018	Ambachtsheer, Todd	Calls to ClaimsPro; discussions with P. Paletta; follow up with freezer companies re: shipments; discussions re ERV.	2.5
11/12/2018	Casey, Paul	Emails regarding inventory sales and instructions; respond to email from Palleta counsel.	0.4
11/12/2018	Greenbaum, Stacey	Review of current inventory.	1.0
11/13/2018	Ambachtsheer, Todd	Update estimated realization schedule for HSBC.	1.2
11/13/2018	Brown, Rose	Trust banking administration: incoming wires, disbursement cheque.	0.6
11/14/2018	Brown, Rose	Trust banking administration: confirm incoming wire and record.	0.3
11/15/2018	Ambachtsheer, Todd	Call to D. Publow at ClaimsPro.	1.0
11/15/2018	Brown, Rose	Trust banking administration: disbursement cheque.	0.1
11/15/2018	Casey, Paul	Detailed review and comments to T. Ambachtsheer regarding updated Statement of Realizations; future receipts & disbursements.	1.0
11/19/2018	Bricks, Hartley	QA review of updated ERV analysis.	0.8
11/19/2018	Casey, Paul	Meeting T. Ambachtsheer regarding updated Statement of Estimated Realizations; other receivership administration.	1.0
11/20/2018	Brown, Rose	Estate administration: payments as required.	0.5

Date	Name		Hours
11/20/2018	Casey, Paul	Review amended Estimated Recovery Statement and draft cover; discussion T. Ambachtsheer.	1.0
Total			96.7



Invoice 8000304600

Deloitte Restructuring Inc.

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

Blue Goose Pure Foods Ltd.
c/o Deloitte Restructuring Inc., Receiver
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: November 19, 2018
Client No.: 1136634
WBS#: HSBC0002
Engagement Partner: Paul Casey

HST Registration: 122893605RT0001

For professional services rendered

Fees

For services rendered by Deloitte Restructuring Inc. ("Deloitte") as Court-appointed Receiver of Blue Goose Pure Foods Ltd. o/a Tender Choice ("Blue Goose" or the "Company") for the period from September 21, 2018 to October 20, 2018.

Please see the attached appendices for details.

HST applicable 27,942.00

Expense

HST applicable 24.41

Sales Tax

HST at 13.00% 3,635.63

Total Amount Due (CAD) 31,602.04

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.



Appendix # 1

Summary of Fees				
Professional	Position	Hours	Rate	
Paul Casey, CPA, CA, FCIRP	Senior Vice-President	4.2	\$650.00	\$ 2,730.00
Anna Koroneos, CIRP	Senior Manager	1.6	\$470.00	752.00
Todd Ambachtsheer, CPA, CA, CIRP	Senior Manager	43.0	\$470.00	20,210.00
Jonathan Chu	Senior	1.6	\$375.00	600.00
Devin Watson	Analyst	15.0	\$225.00	3,375.00
Rose Brown	Trust Administrator	2.2	\$125.00	275.00
Total Professional hours and fees		<u>67.6</u>		<u>\$ 27,942.00</u>
			<u>Out of Pocket Expenses</u>	
			Mailings and courier	24.41
				<u>\$ 27,966.41</u>
			HST @ 13%	3,635.63
			Amount Payable (CAD)	\$ 31,602.04



Appendix # 2

Date	Professional	Description	Hours
9/25/2018	Ambachtsheer, Todd	Correspondence regarding the inventory claim; discuss issues with ClaimsPro; call to Platinum Assets to discuss timing; review storage invoices.	2.5
9/25/2018	Casey, Paul	Discussion T. Ambachtsheer regarding Proof of Loss; status of replacement insurance; telephone discussion with HSBC regarding Blue Goose Foods/Dundee claim.	0.5
9/26/2018	Ambachtsheer, Todd	Calls with P. Paletta to discuss quality claim and sales leads; discussion regarding the offer from Dundee.	1.3
9/26/2018	Brown, Rose	Update inventory schedule and R&D to September 25, 2018; trust banking administration: disbursement cheques and review online banking for incoming wires.	1.1
9/26/2018	Koroneos, Anna	Review of redirected mail; emails to J. Chu regarding Revenu Quebec.	0.5
9/27/2018	Ambachtsheer, Todd	Deal with interim proof of loss; internal discussions regarding the claim; discussions with GSNH on various matters; respond to creditor inquiry.	2.7
9/28/2018	Ambachtsheer, Todd	Emails to landlord counsel; discussion re quality claims and sales leads.	1.1
10/1/2018	Ambachtsheer, Todd	Emails and calls to P. Paletta; follow up on invoices to be provided to insurance company; correspondence with freezer companies; emails and call with insurance broker regarding the new policy.	1.7
10/1/2018	Brown, Rose	Check for incoming wire; review general ledger report from June to September and save for preparation of HST returns; prepare and submit deposit.	0.9
10/1/2018	Casey, Paul	Review and comment on replacement insurance application; review interim Proof of Loss for inventory; meeting T. Ambachtsheer; email re Dundee claim.	0.4
10/1/2018	Chu, Jonathan	Correspondence regarding document storage.	0.1
10/1/2018	Koroneos, Anna	Review of redirected mail and package for Tender Choice Inc. ("TCI") with note to change Paletta addresses.	0.3
10/2/2018	Ambachtsheer, Todd	Calls with A. Moskowitz regarding access; discussion with insurance broker with respect to the new policy including filling out required documentation; correspondence re claim against Blue Goose Foods.	2.3
10/2/2018	Chu, Jonathan	Correspondence to storage to order documentation; retrieve documentation; review invoice with SJ; letter to CRA to open new GST/HST account; prepare, build supporting documents, print, and mail off.	1.5
10/3/2018	Ambachtsheer, Todd	Address insurance renewal; discussion regarding fixed assets for claim; discussions regarding claim correspondence; issue correspondence to insurer and ClaimsPro; work on interim Receiver's report.	1.8

Date	Professional	Description	Hours
10/3/2018	Casey, Paul	Insurance claim matters and draft email with T. Ambachtsheer to Adjuster; inventory discussion.	0.5
10/4/2018	Ambachtsheer, Todd	Finalize interim report; review R&D; follow up and discussion on quality claim; follow up on interim claim with TGF and GSNH; follow up with cold storage warehouses; discussion with P. Paletta.	1.7
10/4/2018	Casey, Paul	Sign S.246 Statutory Report; meeting T. Ambachtsheer regarding open points; telephone discussion with J.Borch regarding insurance, inventory, Dundee claim.	1.0
10/4/2018	Koroneos, Anna	Review and amend report of receiver with T. Ambachtsheer re filing same with OSB.	0.4
10/5/2018	Ambachtsheer, Todd	Discussions re claim; call with adjuster; call to P. Paletta.	1.1
10/5/2018	Brown, Rose	Issue Interim Report to the OSB.	0.2
10/9/2018	Ambachtsheer, Todd	Correspondence with ClaimsPro; analyze proceeds; emails to P. Paletta.	2.6
10/9/2018	Koroneos, Anna	Review of redirected mail; enter wepp notification and call to SC for statement.	0.4
10/10/2018	Ambachtsheer, Todd	Emails to P. Paletta; follow up on claim.	0.7
10/11/2018	Ambachtsheer, Todd	Calls to insurance company; follow up on claim; internal discussions re sales.	2.1
10/11/2018	Casey, Paul	Telephone discussion with T. Ambachtsheer regarding insurance claims and Blue Goose Foods receivable.	0.3
10/12/2018	Ambachtsheer, Todd	Follow up on sales to Direct Poultry; emails to P. Paletta; discussion re freezer bills; follow up with insurer re claim.	1.9
10/12/2018	Casey, Paul	Meeting J. Borch and counsel regarding Blue Goose Foods Claim; instructions T. Ambachtsheer and TCT Forte.	0.5
10/15/2018	Ambachtsheer, Todd	Manage with freezer invoices; discussions with insurer re new policy and fill in necessary application for coverage; emails to landlord counsel re building access; follow up and correspondence with ClaimsPro re claim; follow up with GSNH regarding the insurance claim.	2.4
10/15/2018	Watson, Devin	Meet with forensic team to discuss the BI model; read the report behind the BI model.	3.5
10/16/2018	Ambachtsheer, Todd	Follow up on freezer charges; discussions with GSNH re premises; review insurance model for BI and discussions re same; discussions with P. Paletta.	4.9
10/16/2018	Watson, Devin	Reviewed BI model; meet with member of the forensics team to ask questions about the model.	2.0
10/17/2018	Ambachtsheer, Todd	Review BI model and discuss with D. Watson and K. Keraiff; review correspondence from insurer; follow up with ClaimsPro re: claim; discussions with P. Casey and S. Greenbaum; discuss response to request for BI claim information.	5.4
10/17/2018	Watson, Devin	Review the model for BI and meet with forensics team to discuss insurance company inquiries.	2.5

Date	Professional	Description	Hours
10/18/2018	Ambachtsheer, Todd	Discussions re BI model and review of same; respond to BI queries; discussions re I/C claim; deal with customer inquiries re product; calls to P. Paletta.	3.9
10/18/2018	Casey, Paul	Review correspondence from adjuster and MDD information request list regarding BI claim with T. Ambachtsheer; review draft statement of claim against Blue Goose Foods.	1.0
10/18/2018	Watson, Devin	Review list that was received from MDD with a list of requests for documents; meet with Todd to discuss the breakdown of the list; start to work towards compiling the list.	7.0
10/19/2018	Ambachtsheer, Todd	Discuss BI claim; discussions re access to data with P. Casey; call with P. Paletta.	2.9
Total			67.6



Invoice 8000270022

Deloitte Restructuring Inc.

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

Blue Goose Pure Foods Ltd. c/o Deloitte
Restructuring Inc., Receiver
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: October 23, 2018
Client No.: 1136634
WBS#: HSBC0002
Engagement Partner: Paul Casey
HST Registration: 12289 3605

For professional services rendered

Fees

For services rendered by Deloitte Restructuring Inc. ("Deloitte") as Court-appointed Receiver of Blue Goose Pure Foods Ltd. o/a Tender Choice ("Blue Goose" or the "Company") for the period from August 21, 2018 to September 20, 2018.

Please see the attached appendices for details.

HST applicable 18,983.50

Expense

HST applicable 169.02

Sales Tax

HST at 13.00% 2,489.83

Total Amount Due (CAD) 21,642.35

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.

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Blue Goose Pure Foods Ltd. c/o Deloitte Restructuring Inc., Receiver	1136634	8000270022	21,642.35	Payment for invoice 8000270022

Contact:

Please send payment confirmation by email to: receivablesdebitours@deloitte.ca, and reference the invoice number(s) paid

Payment Options

1. EFT Payments(remittance email mandatory):

Preferred Method

The Bank of Nova Scotia

Business Service Centre, 20 Queen Street West, 4th Floor, Toronto, Ontario M5H 3R3

For CAD Dollar (\$) Payments, pay:

ABA/Transit Routing: 47696002

Account Number: 1590219

For USD Dollar (\$) Payments, pay:

ABA/Transit Routing: 47696002

Account Number: 1363514

2. Wire Payment:

The Bank of Nova Scotia

Business Service Centre, 20 Queen Street West, 4th Floor, Toronto, Ontario M5H 3R3

For CAD Dollar (\$) Payments, pay:

Account Number: 476961590219

Swift Code: NOSCCATT

For USD Dollar (\$) Payments, pay:

Account Number: 476961363514

Swift Code: NOSCUS33

3. Online Payment:

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

Please note we do not accept Interac e-Transfers.

4. Cheque payments, please mail to:

For CAD Dollar (\$) Payments, pay:

DELOITTE MANAGEMENT SERVICES LP
c/o T04567C
PO Box 4567, Stn A
Toronto ON M5W 0J1

For USD Dollar (\$) Payments, pay:

DELOITTE MANAGEMENT SERVICES LP
c/o T04567U
PO Box 4567, Stn A
Toronto ON M5W 0J1



Appendix # 1

Summary of Fees				
Professional	Position	Hours	Rate	
Paul Casey, CPA, CA, FCIRP	Senior Vice-President	3.8	\$650.00	\$ 2,470.00
Anna Koroneos, CIRP	Senior Manager	2.4	\$470.00	1,128.00
Todd Ambachtsheer, CPA, CA, CIRP	Senior Manager	30.9	\$470.00	14,523.00
Stacey Greenbaum	Manager	1.0	\$425.00	425.00
Rose Brown	Trust Administrator	3.5	\$125.00	437.50
Total Professional hours and fees		<u>41.6</u>		<u>\$ 18,983.50</u>
			<u>Out of Pocket Expenses</u>	
			Mailings and courier	169.02
				<u>\$ 19,152.52</u>
			HST @ 13%	2,489.83
			Amount Payable (CAD)	\$ 21,642.35



Appendix # 2

Date	Professional	Description	Hours
8/21/2018	Ambachtsheer, Todd	Various discussions and correspondence regarding the payment demand to Blue Goose Foods; discussions regarding strategy for filing insurance claims; investigate requirements for equipment pursuant to CFIA rules; review invoices sent by freezer companies; discuss intercompany claim with Goldman Sloan Nash and Haber LLP ("GSNH"); discuss sales with P. Paletta; review C. Burkart comments on Machinery and Equipment ("M&E") claim.	3.2
8/21/2018	Casey, Paul	Meeting T. Ambachtsheer regarding Dundee demand, equipment claim; Business Interruption ("BI") claim status.	1.0
8/22/2018	Ambachtsheer, Todd	Review of freezer invoices and discuss same with S. Greenbaum; discussions regarding the BI claim; file M&E claim; review correspondence from Canada Revenue Agency ("CRA") and discuss same; respond to creditor query.	1.8
8/22/2018	Brown, Rose	Trust banking administration: disbursement cheques.	0.8
8/22/2018	Casey, Paul	Review and finalize equipment claim; emails with T. Ambachtsheer; correspondence from CRA re HST arrears.	0.7
8/23/2018	Ambachtsheer, Todd	Review and discuss correspondence from landlord regarding plant issues; follow up and discuss BI claim and also review same; multiple calls on product claim; review invoices received; discussions with A. Moskowitz at Platinum Assets.	2.1
8/24/2018	Ambachtsheer, Todd	Discussions with ClaimsPro regarding plant issues; follow up with Paletta regarding sales; further discussions on BI claim.	1.9
8/27/2018	Ambachtsheer, Todd	Discuss sales with S. Greenbaum; emails to P. Paletta regarding sales opportunities; discuss quality claims; follow up with ClaimsPro; respond to creditor query.	2.1
8/27/2018	Brown, Rose	Trust banking administration: review online banking and confirm incoming wire received.	0.2
8/27/2018	Koroneos, Anna	Update to WEPP payment entries; with T. Ambachtsheer on insurance claim being finalized and invoice received; enter further WEPP payments; search for WEPP statement requested from Service Canada.	0.6
8/28/2018	Ambachtsheer, Todd	Follow up on payments to be received; discussion with customer regarding a refund; finalize insurance claim; discussion regarding insurance with P. Casey.	1.8
8/28/2018	Casey, Paul	Receipt of final BI claim and distribution instructions.	0.1
8/29/2018	Ambachtsheer, Todd	Follow up on orders to be shipped; discussion with insurance advisory regarding the claim; call to ClaimsPro.	0.9
8/29/2018	Casey, Paul	Meeting T. Ambachtsheer and instructions.	0.1

Date	Professional	Description	Hours
8/29/2018	Koroneos, Anna	Review of redirected mail and respond where required.	0.3
8/30/2018	Ambachtsheer, Todd	Follow up on protocol with landlord's counsel; calls to ClaimsPro; emails to P. Paletta; call and email to M. Forte regarding the claim.	1.5
8/31/2018	Ambachtsheer, Todd	Follow up with ClaimsPro; review billings from freezer companies and discuss same with S. Greenbaum; emails and call to P. Paletta.	1.7
9/3/2018	Ambachtsheer, Todd	Follow up with landlord's counsel on protocol; review and discuss sales orders; discuss inventory with S. Greenbaum; follow up on claim.	2.3
9/4/2018	Ambachtsheer, Todd	Call with P. Paletta regarding the sales opportunities; discussion on claim with adjuster; respond to creditor inquiries; follow up on sales orders.	1.8
9/4/2018	Casey, Paul	Meeting T. Ambachtsheer regarding insurance claim meeting and residual inventory sales.	0.1
9/5/2018	Ambachtsheer, Todd	Discuss demand on Blue Goose Foods; emails and calls with P. Paletta regarding Direct Poultry orders; update 246 report.	1.5
9/5/2018	Brown, Rose	Prepare update R&D for Court Report and send to T. Ambachtsheer.	0.3
9/5/2018	Casey, Paul	Discussions with T. Ambachtsheer regarding inventory sales.	0.1
9/5/2018	Greenbaum, Stacey	Coordination for turkey sale.	1.0
9/5/2018	Koroneos, Anna	With T. Ambachtsheer on 246(2) report for the OSB.	0.2
9/6/2018	Ambachtsheer, Todd	Discuss 246 report; emails to P. Paletta; prepare sales invoices; review R&D for sales; follow up with landlord's counsel.	1.8
9/6/2018	Brown, Rose	Trust banking administration: confirm wire received; prepare update inventory list received.	0.5
9/6/2018	Casey, Paul	Meetings T. Ambachtsheer regarding insurance communications, inventory sale; email regarding Dundee Claim.	0.2
9/7/2018	Ambachtsheer, Todd	Follow up on sales of fixed assets; call to ClaimsPro; discuss inventory with S. Greenbaum.	1.2
9/10/2018	Ambachtsheer, Todd	Follow up on insurance proceeds; emails to P. Paletta; respond to creditor inquiries; discussions with P. Casey and S. Greenbaum.	1.9
9/10/2018	Brown, Rose	Trust banking administration: disbursement cheques.	0.6
9/11/2018	Brown, Rose	Trust banking administration: send copy of cheque to team.	0.2
9/11/2018	Casey, Paul	Review S. 246 Notice; email to Burkart; discussion T. Ambachtsheer.	0.3
9/13/2018	Ambachtsheer, Todd	Call with ClaimsPro; call to insurance broker to arrange coverage.	1.0
9/14/2018	Ambachtsheer, Todd	Follow up on insurance; call with P. Paletta re: sales; follow up on protocol with landlord's counsel; discuss demand of Blue Goose Foods.	2.4
9/14/2018	Koroneos, Anna	Review of redirected mail; respond, file.	0.3
9/17/2018	Brown, Rose	Trust banking administration: review account online and input incoming wire.	0.3

Date	Professional	Description	Hours
9/17/2018	Koroneos, Anna	With B. Prybyla and T. Ambachtsheer on water bill; email R. Brown.	0.3
9/18/2018	Brown, Rose	Trust banking administration: review accounts online for incoming wire.	0.3
9/18/2018	Casey, Paul	Meeting T. Ambachtsheer to debrief regarding insurance claim negotiations and next steps.	0.7
9/19/2018	Casey, Paul	Review correspondence with insurance adjuster and discussions T. Ambachtsheer; email to HSBC.	0.5
9/19/2018	Koroneos, Anna	Review of emails from B. Prybyla; with R. Brown on water statements; review of redirected mail for response, documents, where required.	0.4
9/20/2018	Brown, Rose	Trust banking administration: reviewing online banking for incoming wire and advise T. Ambachtsheer wire received from Platinum.	0.3
9/20/2018	Koroneos, Anna	Review of redirected mail and discussion with T. Ambachtsheer on Griffith, Paletta water bill and forward Burlington Hydro invoices with water details.	0.3
Total			41.6



Invoice 8000232690

Deloitte Restructuring Inc.

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
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Blue Goose Pure Foods Ltd.
c/o Deloitte Restructuring Inc., Receiver
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: September 17, 2018
Client No.: 1136634
WBS#: HSBC0002
Engagement Partner: Paul Casey

HST Registration: 12289 3605

For professional services rendered

Fees

By Deloitte Restructuring Inc. ("Deloitte") as Court-appointed Receiver of Blue Goose Pure Foods Ltd. o/a Tender Choice ("Blue Goose" or the "Company") for the period from July 19, 2018 to August 20, 2018.

Please see the attached appendices for details.

HST applicable 29,046.00

Expense

HST applicable 19.44

Sales Tax

HST at 13.00% 3,778.51

Total Amount Due (CAD) 32,843.95

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.



Appendix # 1

Summary of Fees					
Professional	Position	Hours	Rate		
Paul Casey, CPA, CA, FCIRP	Senior Vice-President	12.6	\$650.00	\$	8,190.00
Anna Koroneos, CIRP	Senior Manager	0.5	\$470.00		235.00
Todd Ambachtsheer, CPA, CA, CIRP	Senior Manager	34.8	\$470.00		16,356.00
Stacey Greenbaum	Senior	7.0	\$375.00		2,625.00
Devin Watson	Analyst	3.9	\$225.00		877.50
Rose Brown	Trust Administrator	6.1	\$125.00		762.50
Total Professional hours and fees		<u>64.9</u>		\$	29,046.00
			<u>Out of Pocket Expenses</u>		
			Mailings and courier		19.44
				\$	29,065.44
			HST @ 13%		3,778.51
			Amount Payable (CAD)	\$	32,843.95



Appendix # 2

Date	Professional	Description	Hours
7/19/2018	Ambachtsheer, Todd	Update Estimated Realizable Value schedule ("ERV").	3.1
7/20/2018	Ambachtsheer, Todd	Continue work on ERV; update emails with P. Paletta; internal discussions.	1.6
7/23/2018	Ambachtsheer, Todd	Email to J. Van Pelt regarding data retention; discussion regarding taxes and QST/HST; review emails from freezer warehouses and discuss same with S. Greenbaum; review letter to Canada Revenue Agency ("CRA").	1.8
7/24/2018	Ambachtsheer, Todd	Discussion regarding freezer costs; discussion regarding HST; discussions regarding receivable; discuss Business Interruption claim ("BI") and M&E claim with Insurance Advisory group.	2.1
7/24/2018	Brown, Rose	Trust banking administration: review account online for incoming wire received.	0.5
7/24/2018	Casey, Paul	Receipt of HST assessments and emails to team.	0.1
7/24/2018	Greenbaum, Stacey	Inventory reconciliation.	1.0
7/24/2018	Koroneos, Anna	Discussions via email regarding the claim acknowledgement from Dundee with team.	0.2
7/25/2018	Ambachtsheer, Todd	Correspondence with Platinum Assets regarding access; follow up on demand of Blue Goose Foods and discuss same internally; follow up and discuss claim with insurance company.	1.4
7/25/2018	Brown, Rose	Trust banking administration: check on line for incoming wire and record; prepare disbursement cheque.	0.5
7/25/2018	Casey, Paul	Meeting with T. Ambachtsheer regarding inventory and insurance matters; attend call with Insurance Advisory group regarding open points for BI, Inventory and M&E ACV claims.	1.0
7/26/2018	Ambachtsheer, Todd	Discussions regarding the BI claim; respond to creditor queries; review general ledger; deal with shipment issues.	1.1
7/26/2018	Casey, Paul	Review amended BI claim; meeting with T. Ambachtsheer.	1.5
7/26/2018	Watson, Devin	Review of invoices received and reconcile.	1.0
7/27/2018	Ambachtsheer, Todd	Discussion with Paul Paletta; follow up with ClaimsPro.	0.5
7/28/2018	Casey, Paul	Review updated report and collateral analysis for HSBC; account correspondence; emails T. Ambachtsheer and review documentation.	5.0
7/30/2018	Ambachtsheer, Todd	Update ERV.	3.5

Date	Professional	Description	Hours
7/30/2018	Brown, Rose	Trust banking inquiries.	0.3
7/30/2018	Casey, Paul	Review updated schedules from T. Ambachtsheer and teleconference calls; amend and issue updated ERV with detailed support and Statement of Receipts and Disbursements; follow up re BI claim; emails to HSBC.	2.5
7/30/2018	Greenbaum, Stacey	Coordinate payment to Confederation Freezers.	1.0
7/30/2018	Koroneos, Anna	With T. Ambachtsheer on redirected mail and HST payment request from supplier; review of emails.	0.3
7/31/2018	Ambachtsheer, Todd	Emails to P. Paletta and Confederation Freezers.	0.8
7/31/2018	Brown, Rose	Trust banking administration: review account online for incoming wire; input wire in Ascend and prepare disbursement cheque.	1.3
7/31/2018	Greenbaum, Stacey	Coordinate Willard Foods order with Confederation Freezers for pick up; coordinate payment to Confederation Freezers.	2.0
8/1/2018	Ambachtsheer, Todd	Discuss shipments with S. Greenbaum; deal with Confederation Freezers.	1.5
8/1/2018	Brown, Rose	Trust banking administration: check bank account online for incoming wire; check disbursement payments for commission expenses.	0.6
8/1/2018	Casey, Paul	Emails regarding status of additional insurance claims.	0.1
8/1/2018	Greenbaum, Stacey	Invoicing for Willard orders; coordinate payment to Confederation Freezers.	2.0
8/2/2018	Brown, Rose	Trust banking administration: disbursement cheques and confirm wire received.	0.6
8/2/2018	Casey, Paul	Estate disbursement regarding third party freezer storage.	0.1
8/2/2018	Greenbaum, Stacey	Coordinating payment to Confederation Freezers	1.0
8/3/2018	Brown, Rose	Trust banking administration: disbursement cheque.	0.3
8/8/2018	Brown, Rose	Trust banking administration: review account online, print report for incoming wire received and email S. Greenbaum.	0.2
8/8/2018	Casey, Paul	Review invoice for inventory sale; instructions regarding server retention.	0.3
8/9/2018	Watson, Devin	Updated invoice numbers on the server.	0.6
8/10/2018	Watson, Devin	Updated invoice formats and updated the inventory listing for August 8, 2018.	2.3
8/13/2018	Ambachtsheer, Todd	Discussions regarding the BI claim, discussions with S. Greenbaum re: inventory sales; update call with P. Paletta; calls with ClaimsPro re: status of claim; follow up on Willard orders; discussion re: refrigeration equipment.	4.5

Date	Professional	Description	Hours
8/14/2018	Ambachtsheer, Todd	Follow up on orders to be shipped; call with A. Moskowitz regarding equipment; follow up on sales opportunities; call to ClaimsPro	3.6
8/15/2018	Ambachtsheer, Todd	Discussions with ClaimsPro; emails regarding the building status; follow up on shipments; call to P. Paletta regarding sales; follow up call regarding the quality claim.	3.1
8/15/2018	Brown, Rose	Trust banking administration: review account online for incoming wire, print and input incoming wire received August 14, 2018; prepare schedule of inventory deposit received.	1.4
8/15/2018	Casey, Paul	Meeting T. Ambachtsheer regarding inventory sales and claims; sign estate disbursements; email to Burkart.	0.5
8/16/2018	Ambachtsheer, Todd	Discussions with S. Greenbaum; follow up on BI claim and calls re: same; discussion re: inventory status.	2.1
8/17/2018	Ambachtsheer, Todd	Discuss sale opportunities with P. Paletta; follow up and discuss BI claim.	1.8
8/19/2018	Casey, Paul	Further review of claim; BI.	0.5
8/20/2018	Ambachtsheer, Todd	Finalize BI claim; discussions with P. Paletta.	2.3
8/20/2018	Brown, Rose	Trust banking administration: check online bank for incoming wire and send email to confirm funds received from Direct Poultry; update trust accounting records.	0.4
8/20/2018	Casey, Paul	Meeting T. Ambachtsheer for final review of BI CLaim; review cover letter for equipment claim; other receivership tasks; equipment strategy.	1.0
Total			64.9



Invoice 8000218514

Deloitte Restructuring Inc.

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www.deloitte.ca

Date: August 30, 2018
Client No.: 1136634
WBS#: HSBC0002
Engagement Partner: Paul Casey
HST Registration: 12289 3605

For professional services rendered

Fees

By Deloitte Restructuring Inc. ("Deloitte") as Court-appointed Receiver of Blue Goose Pure Foods Ltd. o/a Tender Choice ("Blue Goose" or the "Company") for the period from June 21, 2018 to July 20, 2018.

Please see the attached appendices for details.

HST applicable 10,278.00

Expense

HST applicable 12.62

Sales Tax

*HST at 13.00% 1,337.78

Total Amount Due (CAD) 11,628.40



Appendix # 1

Summary of Fees				
Professional	Position	Hours	Rate	
Paul Casey, CPA, CA, FCIRP	Senior Vice-President	3.4	\$650.00	\$ 2,210.00
Anna Koroneos, CIRP	Senior Manager	1.9	\$470.00	893.00
Todd Ambachtsheer, CPA, CA, CIRP	Senior Manager	9.5	\$470.00	4,465.00
Jonathan Chu	Senior	1.5	\$375.00	562.50
Stacey Greenbaum	Senior	2.0	\$375.00	750.00
Ada Koo	Analyst	0.1	\$225.00	22.50
Rose Brown	Trust Administrator	11.0	\$125.00	1,375.00
Total Professional hours and fees		<u>29.4</u>		\$ 10,278.00
			<u>Out of Pocket Expenses</u>	
			Mailings and courier	12.62
				\$ 10,290.62
			HST @ 13%	1,337.78
			Amount Payable (CAD)	\$ 11,628.40



Appendix # 2

Date	Professional	Description	Hours
6/21/2018	Ambachtsheer, Todd	Follow up with insurance broker regarding delays in claim payment; follow up on payment status for freezer warehouses; review correspondence re: ammonia leak; follow up with Platinum.	0.7
6/21/2018	Brown, Rose	Trust banking administration: prepare deposit and review online banking, confirm payment of International Cold Storage invoices.	0.2
6/21/2018	Casey, Paul	Review draft correspondence to insurer regarding the inventory claim; discussion T. Ambachtsheer re sold inventory claim.	0.5
6/21/2018	Koo, Ada	Trust banking deposit.	0.1
6/22/2018	Ambachtsheer, Todd	Follow up on payment to freezer companies and discussions re: same; draft email to Dundee re: I/C receivable; coordinate releases.	1.6
6/22/2018	Brown, Rose	Trust banking administration: prepare disbursement cheque and courier.	0.4
6/22/2018	Casey, Paul	Discussion T. Ambachtsheer regarding insurance, inventory; other receivership administration.	0.2
6/25/2018	Ambachtsheer, Todd	Review of invoices from freezer companies; review of legal opinion; discussion with M. Forte	0.8
6/26/2018	Ambachtsheer, Todd	Discussions with P. Paletta regarding sales and lotting issues; correspondence with freezer companies re: inventory; review additional claim; discussions with S. Greenbaum re: inventory; review meat payable data; correspondence with Platinum Assets; follow up with M. Forte re: access and discussions with BLG; review claim received.	1.1
6/27/2018	Ambachtsheer, Todd	Deal with the Business Interruption claim ("BI claim"), discussions re: inventory sales; call to Claims Pro re: status.	0.9
6/28/2018	Casey, Paul	Meeting T. Ambachtsheer regarding various receivership matters.	0.2
7/3/2018	Ambachtsheer, Todd	Discussion on BI claim; deal with P. Paletta regarding the freezer warehouses; respond to creditor query.	1.2
7/4/2018	Ambachtsheer, Todd	Emails re: lotting of product; discussions with P. Paletta re: sales; follow up with Claims Pro.	0.9
7/4/2018	Casey, Paul	Meeting with T. Ambachtsheer regarding various inventory; insurance and reporting matters.	0.3
7/5/2018	Ambachtsheer, Todd	Call to Claims Pro; follow up with M. Forte; creditor query; emails regarding various issues.	0.8
7/6/2018	Ambachtsheer, Todd	Discussion re: taxes; discuss HST; call to P. Paletta; follow up on freezer invoices.	1.5

Date	Professional	Description	Hours
7/6/2018	Brown, Rose	Trust banking administration: review online banking for incoming wire.	0.3
7/6/2018	Greenbaum, Stacey	Update inventory listing.	1.0
7/9/2018	Brown, Rose	Trust banking administration: disbursement.	0.3
7/9/2018	Casey, Paul	Meeting T. Ambachtsheer regarding insurance receipts and BI claim; instructions regarding reporting.	0.2
7/9/2018	Greenbaum, Stacey	Update inventory schedule.	1.0
7/9/2018	Koroneos, Anna	With T. Ambachtsheer on invoicing and payments.	0.3
7/10/2018	Brown, Rose	Trust banking administration: disbursement cheque.	0.2
7/11/2018	Brown, Rose	Trust banking administration: deposit and update R&D; prepare courier slip for sending disbursement cheque.	1.0
7/12/2018	Brown, Rose	Trust banking administration: disbursement cheque and deposits.	1.2
7/13/2018	Brown, Rose	Trust banking administration: deposit and prepare disbursement cheques.	0.8
7/13/2018	Casey, Paul	Teleconference with C. Burkart regarding status of insurance receipts and claims; transitional.	0.4
7/13/2018	Koroneos, Anna	Prepare schedule super priority from WEPP payments; call to Service Canada for invoice and breakdown.	1.0
7/17/2018	Brown, Rose	Trust banking administration: disbursement cheques.	1.2
7/17/2018	Casey, Paul	Meeting T. Ambachtsheer regarding the inventory sale opportunity, insurance claims, reporting and other receivership administration; sign estate cheques; correspondence to HSBC to repay advances.	0.6
7/18/2018	Brown, Rose	Trust banking administration: check online banking for incoming wire received and scan disbursement back up.	0.9
7/19/2018	Brown, Rose	Trust Banking Administration - Review of disbursements made from the account from February 18 to July 19, 2018; prepare disbursement cheque.	2.5
7/19/2018	Casey, Paul	Review of receipts and disbursements and draft report; comments and instructions T. Ambachtsheer.	1.0
7/19/2018	Koroneos, Anna	Call to Service Canada to obtain statement of priority.	0.2
7/20/2018	Brown, Rose	Scan disbursement invoice, prepare pdf and excel format of disbursement for insurance claim.	2.0
7/20/2018	Koroneos, Anna	Calls with Service Canada on statement.	0.2
7/23/2018	Chu, Jonathan	Call with Revenu Quebec; draft letter to CRA regarding HST amendment.	1.5

Date	Professional	Description	Hours
7/23/2018	Koroneos, Anna	With E. Klein on Service Canada letter and updates to WEPP register.	0.2
Total			29.4



Invoice 8000185598

Deloitte LLP

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Canada

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www.deloitte.ca

Date: July 25, 2018
Client No.: 1136634
WBS#: HSBC0002
Engagement Partner: Paul Casey

HST Registration: 133245290RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. ("Deloitte") as Court-appointed Receiver of Blue Goose Pure Foods Ltd. o/a Tender Choice ("Blue Goose" or the "Company") for the period from May 21, 2018 to June 20, 2018.

Please see the attached appendices for details.

HST applicable 26,536.00

Sales Tax

HST at 13.00% 3,449.68

Total Amount Due (CAD) 29,985.68

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Blue Goose Pure Foods Ltd. c/o Deloitte Restructuring Inc., Receiver	1136634	8000185598	29,985.68	Payment for invoice 8000185598

Contact:

Please send payment confirmation by email to: receivablesdebitors@deloitte.ca, and reference the invoice number(s) paid

Payment Options

1. EFT Payments(remittance email mandatory):

Preferred Method

The Bank of Nova Scotia

Business Service Centre, 20 Queen Street West, 4th Floor, Toronto, Ontario M5H 3R3

For CAD Dollar (\$) Payments, pay:

ABA/Transit Routing: 47696002

Account Number: 1590219

For USD Dollar (\$) Payments, pay:

ABA/Transit Routing: 47696002

Account Number: 1363514

2. Wire Payment:

The Bank of Nova Scotia

Business Service Centre, 20 Queen Street West, 4th Floor, Toronto, Ontario M5H 3R3

For CAD Dollar (\$) Payments, pay:

Account Number: 476961590219

Swift Code: NOSCCATT

For USD Dollar (\$) Payments, pay:

Account Number: 476961363514

Swift Code: NOSCUS33

3. Online Payment:

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

Please note we do not accept Interac e-Transfers.

4. Cheque payments, please mail to:

For CAD Dollar (\$) Payments, pay:

DELOITTE MANAGEMENT SERVICES LP
c/o T04567C
PO Box 4567, Stn A
Toronto ON M5W 0J1

For USD Dollar (\$) Payments, pay:

DELOITTE MANAGEMENT SERVICES LP
c/o T04567U
PO Box 4567, Stn A
Toronto ON M5W 0J1



Appendix # 1

Summary of Fees				
Professional	Position	Hours	Rate	
Paul Casey, CPA, CA, FCIRP	Senior Vice-President	14.7	\$650.00	\$ 9,555.00
Anna Koroneos, CIRP	Senior Manager	6.7	\$470.00	3,149.00
Todd Ambachtsheer, CPA, CA, CIRP	Senior Manager	25.6	\$470.00	12,032.00
Stacey Greenbaum	Senior	2.5	\$375.00	937.50
Rose Brown	Trust Administrator	6.9	\$125.00	862.50
Total Professional hours and fees		<u>56.4</u>		\$ 26,536.00
			HST @ 13%	3,449.68
			Amount Payable (CAD)	\$ 29,985.68



Appendix # 2

Date	Professional	Description	Hours
5/21/2018	Ambachtsheer, Todd	Deal with truck ownerships for Platinum; deal with invoices for meat sales; follow up on Export contact details; discussion with P. Paletta re: sales opportunities.	1.4
5/22/2018	Ambachtsheer, Todd	Discussions with P. Casey re inventory and insurance; follow up with ClaimsPro re claim; discussions with P. Paletta; correspondence with GSNH re motion; calls with A. Moskowitz; review auction proposal; deal with Vision Trucks.	2.3
5/22/2018	Brown, Rose	Trust banking administration: review account online for incoming wires.	0.2
5/22/2018	Casey, Paul	Meeting with Todd Ambachtsheer regarding inventory sales; insurance claims; other administration.	0.5
5/22/2018	Greenbaum, Stacey	Review inventory listing for meat sales.	0.5
5/22/2018	Koroneos, Anna	With T. Ambachtsheer on vehicle listing and draft letter for Platinum; discussion on liquidation agreement and report filed; update WEPP with submission from Service Canada.	1.0
5/23/2018	Ambachtsheer, Todd	Discussions with P. Paletta re sales; review of cold storage invoices and discussions re same; discussions with S. Greenbaum re inventory; discussions with creditors re equipment at plant; review of Court materials and have posted on website.	1.3
5/23/2018	Brown, Rose	Trust banking administration: review account online for incoming wires; disbursement cheque.	0.4
5/23/2018	Casey, Paul	Estate disbursements and cash position; emails.	0.2
5/24/2018	Ambachtsheer, Todd	Discussions re status of insurance claim; review invoices from Platinum; calls with P. Paletta; calls to ClaimsPro re claims; correspondence with GSNH re motion; discussions re appendix for Export transaction; invoice preparation for turkey sales; correspondence re business interruption claim; correspondence re potential objection to motion.	2.1
5/24/2018	Brown, Rose	Trust banking administration: review account online for incoming wire and print various invoices.	0.2
5/24/2018	Casey, Paul	Meeting T. Ambachtsheer regarding various receivership administration; emails counsel regarding Dundee opposition.	0.5
5/24/2018	Koroneos, Anna	Review of emails; teleconference with M. Forte and subsequent email to team; with T. Ambachtsheer on court appearance.	1.0
5/25/2018	Ambachtsheer, Todd	Call to ClaimsPro; discussion with P. Paletta; attend Court.	0.8

Date	Professional	Description	Hours
5/25/2018	Brown, Rose	Update website documents and update, deposit and prepare inventory schedule.	1.4
5/25/2018	Casey, Paul	Prepare and attend at Superior Court of Justice for export sale approval and other relief; follow-up discussions with counsel; instructions T. Ambachtsheer and A. Koroneos; Email HSBC re tax attributes; website; review and update.	4.0
5/28/2018	Brown, Rose	Trust banking administration: confirm wire received and recording in estate general ledger.	0.3
5/28/2018	Koroneos, Anna	Redirect mail review; with B. Prybyla on CFIA statement.	1.0
5/29/2018	Brown, Rose	Trust banking administration: deposit.	0.3
5/29/2018	Casey, Paul	Meeting T. Ambachtsheer re Export Sale and auction agreement.	0.4
5/29/2018	Koroneos, Anna	With T. Ambachtsheer on invoices for payment; with R. Brown on same.	1.0
5/30/2018	Brown, Rose	Trust banking administration: review bank account online line for incoming wire and input into Ascend; prepare GL schedule of receipts for S. Greenbaum.	1.0
5/30/2018	Casey, Paul	Discussion T. Ambachtsheer re export; insurance claim; rendering, sign estate disbursement.	0.5
5/31/2018	Brown, Rose	Trust banking administration: review bank accounts online for incoming wires.	0.3
6/1/2018	Brown, Rose	Trust banking administration: review account online for incoming wire, review invoices.	0.5
6/1/2018	Koroneos, Anna	Discussion with T. Ambachtsheer and process reports for ERV; email review.	0.2
6/4/2018	Ambachtsheer, Todd	ERV preparation; call with P. Paletta.	0.9
6/4/2018	Brown, Rose	Trust banking administration: review accounts online and input wire received.	0.5
6/4/2018	Casey, Paul	Receivership, follow-up T. Ambachtsheer re Export Sale.	0.2
6/5/2018	Ambachtsheer, Todd	ERV preparation.	1.1
6/5/2018	Brown, Rose	Trust banking administration: prepare R&D.	0.5
6/5/2018	Casey, Paul	Emails and discussion T. Ambachtsheer.	0.1
6/5/2018	Greenbaum, Stacey	Reconcile export packers sale.	1.0
6/5/2018	Koroneos, Anna	With T. Ambachtsheer on ERV; redirect mail review.	0.5
6/6/2018	Ambachtsheer, Todd	Correspondence with A. Moskowitz; finalize auction proposal; call with C. Burkart re BI claim.	1.3
6/6/2018	Brown, Rose	Trust banking administration: review payment of bills and input detail of wire received.	0.5

Date	Professional	Description	Hours
6/6/2018	Casey, Paul	Teleconference T. Ambachtsheer and amendments to ERV calculation; teleconference J. Borch, HSBC; review R&D; update with T. Ambachtsheer regarding insurance claims, other administration; review and sign auction agreement.	4.0
6/7/2018	Ambachtsheer, Todd	Finalize auction agreement; discussion re cold storage invoices with S. Greenbaum; follow up with Penske re lien discharge; calls with P. Paletta re sales opportunities; call to ClaimsPro re status of claim.	2.1
6/8/2018	Ambachtsheer, Todd	Deal with invoices from freezer warehouses; call with P. Paletta; follow up with ClaimsPro; respond to creditor query.	1.5
6/11/2018	Ambachtsheer, Todd	Call with P. Paletta; review of correspondence; review materials from Platinum; follow up with ClaimsPro.	1.4
6/11/2018	Brown, Rose	Trust banking administration: review account online.	0.3
6/11/2018	Greenbaum, Stacey	Review of updated Confed inventory schedules.	1.0
6/11/2018	Koroneos, Anna	Review of message from CRA on audit; review of construction lien and forward to M. Forte.	0.4
6/12/2018	Ambachtsheer, Todd	Arrange for product release; follow up on Platinum Asset invoices; correspondence with P. Paletta; follow up on invoices required for business interruption claim; correspondence re Sofina.	1.3
6/12/2018	Casey, Paul	Discussion T. Ambachtsheer re premises access; other receivership matters.	0.3
6/12/2018	Koroneos, Anna	Review of redirected mail and respond where required; provide to R. Brown for creditor updates.	0.3
6/13/2018	Ambachtsheer, Todd	Follow up on product claims with P. Paletta and discuss with P. Casey; discuss business interruption claim; issue invoices; respond to creditor query.	1.5
6/13/2018	Casey, Paul	Commence review of Business Interruption claim; discussion T. Ambachtsheer re remaining inventory.	1.0
6/13/2018	Koroneos, Anna	Review of email from R. Brown on WEPP reconciliation; report findings to Koskie Minsky for updated payments.	0.5
6/14/2018	Ambachtsheer, Todd	Discussions with P. Paletta re sales opportunities; discuss cold storage invoices; review business interruption claim and provide comments on same.	1.7
6/14/2018	Casey, Paul	Detailed review and comments on Business Interruption claim.	3.0
6/14/2018	Koroneos, Anna	Forward invoices paid and review response on timing; review of redirected mail and discuss with T. Ambachtsheer.	0.4
6/15/2018	Ambachtsheer, Todd	Discussion re business interruption claim; discussion with P. Paletta re sales opportunities and product claim; call with ClaimsPro.	1.1
6/18/2018	Ambachtsheer, Todd	Deal with access to premises; calls with GSNH and BLG re same; discussion of sales opportunities.	1.1

Date	Professional	Description	Hours
6/19/2018	Ambachtsheer, Todd	Review inventory claim; call to ClaimsPro; calls to insurance broker; call to G. Morphy re intercompany claim.	1.2
6/19/2018	Koroneos, Anna	With T. Ambachtsheer on insurance payment delays; review of redirected mail.	0.4
6/20/2018	Ambachtsheer, Todd	Call with P. Paletta; call with Sure Good Foods; further discussions on business interruption claim.	1.5
6/20/2018	Brown, Rose	Trust banking administration: disbursement cheques and add incoming wire into Ascend.	0.5
Total			56.4



Invoice 8000172546

Deloitte LLP

2800 - 1055 Dunsmuir Street
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Vancouver BC V7X 1P4

ATTN: Paul Casey, Senior Vice-President
Deloitte Restructuring Inc. - Court Appointed
Receiver of Blue Goose Pure Foods Ltd.
8 Adelaide St. West Suite 200
Toronto ON M5H 0A9
Canada

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Fax: (778) 374-0507
www.deloitte.ca

Date: July 10, 2018
Client No.: 1136634
WBS#: HON00003
Engagement Partner: Craig Burkart

GST Registration: 133245290RT0001

For professional services rendered

Fees

o/a Tender Choice Foods

In accordance with our engagement letter dated January 3, 2018.

Professional fees for work done from
April 3, 2018 to June 27, 2018

Please see summary for details.

GST applicable 45,403.00

Sales Tax

GST at 5.00% 2,270.15

Total Amount Due (CAD) 47,673.15

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.

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Deloitte Restructuring Inc. - Court Appointed Receiver of Blue Goose Pure Foods Ltd.	1136634	8000172546	47,673.15	Payment for invoice 8000172546

Contact:

Please send payment confirmation by email to: receivablesdebitours@deloitte.ca, and reference the invoice number(s) paid

Payment Options

1. EFT Payments(remittance email mandatory):

Preferred Method

The Bank of Nova Scotia

Business Service Centre, 20 Queen Street West, 4th Floor, Toronto, Ontario M5H 3R3

For CAD Dollar (\$) Payments, pay:

ABA/Transit Routing: 47696002

Account Number: 1590219

For USD Dollar (\$) Payments, pay:

ABA/Transit Routing: 47696002

Account Number: 1363514

2. Wire Payment:

The Bank of Nova Scotia

Business Service Centre, 20 Queen Street West, 4th Floor, Toronto, Ontario M5H 3R3

For CAD Dollar (\$) Payments, pay:

Account Number: 476961590219

Swift Code: NOSCCATT

For USD Dollar (\$) Payments, pay:

Account Number: 476961363514

Swift Code: NOSCUS33

3. Online Payment:

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

Please note we do not accept Interac e-Transfers.

4. Cheque payments, please mail to:

For CAD Dollar (\$) Payments, pay:

DELOITTE MANAGEMENT SERVICES LP
c/o T04567C
PO Box 4567, Stn A
Toronto ON M5W 0J1

For USD Dollar (\$) Payments, pay:

DELOITTE MANAGEMENT SERVICES LP
c/o T04567U
PO Box 4567, Stn A
Toronto ON M5W 0J1



Summary

Resource Name	Rate	Hours	Total
Burkart, Craig	\$ 520.00	4.60	\$ 2,392.00
Robinson, David	\$ 420.00	35.70	\$ 14,994.00
Kim, Gerald	\$ 420.00	1.50	\$ 630.00
Keraiff, Kristen	\$ 270.00	76.90	\$ 20,763.00
Mah, Eric	\$ 270.00	17.20	\$ 4,644.00
Analyst	\$ 220.00	9.00	\$ 1,980.00
		144.90	\$ 45,403.00

Time Details

Work Date	Resource Name	Hours	Timesheet Comments
4/3/2018	Mah, Eric	0.90	Sales projection analysis for Turkey
4/3/2018	Keraiff, Kristen	2.20	Update MSM analysis; Preparation of report narrative
4/3/2018	Robinson, David	0.40	Review updated analysis
4/4/2018	Keraiff, Kristen	2.00	Call re machinery and equipment claim; Update analysis of Turkey; review
4/4/2018	Robinson, David	1.00	Equipment claim
4/4/2018	Mah, Eric	1.00	Meeting with client to discuss Equipment claim next steps; Inventory analysis for BI
4/6/2018	Mah, Eric	1.50	Update Business Interruption model
4/6/2018	Robinson, David	0.80	Review of inventory analysis
4/6/2018	Keraiff, Kristen	2.40	Preparation of report narrative
4/9/2018	Keraiff, Kristen	1.00	Update analysis for days inventory in sales - Turkey
4/9/2018	Robinson, David	0.30	Engagement management
4/11/2018	Robinson, David	1.20	Review revised BI claim and equipment claim
4/12/2018	Mah, Eric	2.00	Update BI model
4/12/2018	Keraiff, Kristen	0.50	Review asset inventory
4/13/2018	Mah, Eric	0.50	Update Business Interruption Model
4/24/2018	Robinson, David	0.30	Correspondence
4/25/2018	Robinson, David	0.50	Engagement planning; status update
4/26/2018	Robinson, David	0.80	Review updated BI analysis
4/30/2018	Robinson, David	0.50	Prep for equipment meeting and site tour
5/1/2018	Robinson, David	5.00	Tour of facility and discussion of equipment claim
5/2/2018	Robinson, David	0.50	Discussion of equipment claim
5/3/2018	Robinson, David	0.70	Discussion with MDD; correspondence
5/3/2018	Mah, Eric	0.50	Review documents
5/4/2018	Mah, Eric	5.00	Review emails for remediation status
5/7/2018	Robinson, David	0.50	Review updated analysis
5/9/2018	Keraiff, Kristen	5.60	Review remediation emails
5/9/2018	Robinson, David	0.40	Review updated analysis
5/14/2018	Keraiff, Kristen	6.20	Analysis of sales by category; Calculation of total cost
5/14/2018	Robinson, David	1.10	Review updated analysis
5/14/2018	Mah, Eric	0.50	Review CFIA documentation and reconcile to Inventory
5/15/2018	Mah, Eric	1.00	Review CFIA documentation and reconcile to Inventory
5/15/2018	Robinson, David	1.00	Review schedules and report; inventory information
5/17/2018	Keraiff, Kristen	2.60	Preparation of customer replacement analysis
5/17/2018	Robinson, David	1.00	Review updated analysis
5/18/2018	Keraiff, Kristen	3.80	Analysis of sales by customer
5/18/2018	Robinson, David	0.50	Review updated analysis
5/22/2018	Robinson, David	1.10	Review updated analysis

5/22/2018	Keraiff, Kristen	4.90	Update report and scheduels
5/23/2018	Robinson, David	4.00	Review of report narrative
5/23/2018	Mah, Eric	0.30	Inventory reconciliation
5/23/2018	Keraiff, Kristen	7.30	Reconciliation of expected results to historical
5/24/2018	Keraiff, Kristen	6.40	Reconciliation of expected results to historical
5/24/2018	Robinson, David	2.50	Detailed review of analysis
5/24/2018	Analyst	2.00	Update schedules
5/25/2018	Analyst	6.00	Math check of schedules
5/28/2018	Keraiff, Kristen	3.20	Analysis of sales to existing and replacement customers; Analysis of fixed costs
5/28/2018	Analyst	1.00	Math check of schedules
5/28/2018	Kim, Gerald	1.50	QA review
5/29/2018	Burkart, Craig	2.50	Review draft BI report, loss schedules and loss model
5/29/2018	Keraiff, Kristen	5.90	Analysis of fixed costs; preparation of draft report
5/30/2018	Burkart, Craig	0.50	Review revised draft report and loss schedules
6/7/2018	Burkart, Craig	0.50	Email correspondence; call with client
6/11/2018	Mah, Eric	2.00	Reconciliation of inventory claim to BI Claim
6/12/2018	Robinson, David	0.50	Correspondence
6/14/2018	Keraiff, Kristen	1.60	Review report comments and draft response; Analysis of margins by customer
6/14/2018	Robinson, David	2.50	Review/discussion of updated information
6/15/2018	Robinson, David	0.70	Update report and scheduels
6/15/2018	Keraiff, Kristen	2.30	Meeting with client; Update report and schedules
6/18/2018	Robinson, David	1.00	Meeting with client
6/18/2018	Keraiff, Kristen	0.50	Update analysis
6/19/2018	Robinson, David	0.50	Review updates
6/19/2018	Keraiff, Kristen	2.50	Updated information
6/20/2018	Keraiff, Kristen	4.90	Analysis of actual sales; inclusion of actual sales in model and report narrative
6/20/2018	Robinson, David	0.70	Meeting with client
6/21/2018	Keraiff, Kristen	3.40	Update schedules and report for additional info
6/21/2018	Robinson, David	1.30	Review updated analysis
6/22/2018	Mah, Eric	2.00	Reference check schedules
6/22/2018	Burkart, Craig	1.10	Review revised report and loss schedules
6/22/2018	Robinson, David	1.20	Review updated analysis
6/25/2018	Robinson, David	0.50	Review updated analysis
6/26/2018	Keraiff, Kristen	1.20	Update for new information
6/26/2018	Robinson, David	0.70	Review updated analysis
6/26/2018	Keraiff, Kristen	6.50	Update for new information
6/27/2018	Robinson, David	2.00	Review updated analysis

144.90



Invoice 8000162167

Deloitte LLP

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

Blue Goose Pure Foods Ltd. c/o Deloitte
Restructuring Inc., Receiver
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: June 26, 2018
Client No.: 1136634
WBS#: HSBC0002
Engagement Partner: Paul Casey

HST Registration: 133245290RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. ("Deloitte") as Court-appointed Receiver of Blue Goose Pure Foods Ltd. o/a Tender Choice ("Blue Goose" or the "Company") for the period from April 21, 2018 to May 20, 2018.

Please see the attached appendices for details.

HST applicable 42,845.00

Expense

HST applicable 251.57

Sales Tax

HST at 13.00% 5,602.55

Total Amount Due (CAD) 48,699.12

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.

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Blue Goose Pure Foods Ltd. c/o Deloitte Restructuring Inc., Receiver	1136634	8000162167	48,699.12	Payment for invoice 8000162167

Contact:

Please send payment confirmation by email to: receivablesdebitors@deloitte.ca, and reference the invoice number(s) paid

Payment Options

1. EFT Payments(remittance email mandatory):

Preferred Method

The Bank of Nova Scotia

Business Service Centre, 20 Queen Street West, 4th Floor, Toronto, Ontario M5H 3R3

For CAD Dollar (\$) Payments, pay:

ABA/Transit Routing: 47696002

Account Number: 1590219

For USD Dollar (\$) Payments, pay:

ABA/Transit Routing: 47696002

Account Number: 1363514

2. Wire Payment:

The Bank of Nova Scotia

Business Service Centre, 20 Queen Street West, 4th Floor, Toronto, Ontario M5H 3R3

For CAD Dollar (\$) Payments, pay:

Account Number: 476961590219

Swift Code: NOSCCATT

For USD Dollar (\$) Payments, pay:

Account Number: 476961363514

Swift Code: NOSCUS33

3. Online Payment:

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

Please note we do not accept Interac e-Transfers.

4. Cheque payments, please mail to:

For CAD Dollar (\$) Payments, pay:

DELOITTE MANAGEMENT SERVICES LP
c/o T04567C
PO Box 4567, Stn A
Toronto ON M5W 0J1

For USD Dollar (\$) Payments, pay:

DELOITTE MANAGEMENT SERVICES LP
c/o T04567U
PO Box 4567, Stn A
Toronto ON M5W 0J1



Appendix # 1

Summary of Fees				
Professional	Position	Hours	Rate	
Paul Casey, CPA, CA, FCIRP	Senior Vice-President	8.4	\$650.00	\$ 5,460.00
Anna Koroneos, CIRP	Senior Manager	12.5	\$470.00	5,875.00
Todd Ambachtsheer, CPA, CA, CIRP	Senior Manager	60.5	\$470.00	28,435.00
Brian Casey	Manager	1.0	\$425.00	425.00
Stacey Greenbaum	Senior	1.0	\$375.00	375.00
Emily Klein	Analyst	4.0	\$225.00	900.00
Rose Brown	Trust Administrator	11.0	\$125.00	1,375.00
Total Professional hours and fees		<u>98.4</u>		\$ 42,845.00
<u>Out of Pocket Expenses</u>				
	Travel		\$214.46	
	Mailings and courier		26.40	
	Miscellaneous		10.71	\$251.57
				\$ 43,096.57
			HST @ 13%	5,602.55
Amount Payable (CAD)				\$ 48,699.12



Appendix # 2

Date	Professional	Description	Hours
4/23/2018	Ambachtsheer, Todd	Follow up on server access with IT group; correspondence with H. Sale; follow up with ClaimsPro.	1.8
4/23/2018	Ambachtsheer, Todd	Deal with orders to release; review Purchase Orders ("PO") from Export Packers; discussions regarding truck #2304; respond to creditor queries regarding missing equipment; discussions on bids with P. Paletta; review auction proposal and provide comments on same; discussions with Platinum.	3.0
4/23/2018	Casey, Paul	Status meeting with T. Ambachtsheer; priorities.	0.5
4/23/2018	Koroneos, Anna	Calls and emails; review of redirected mail and direct updates to creditor amounts.	1.5
4/24/2018	Ambachtsheer, Todd	Internal discussions re: asset sales; discussions with P. Paletta re: sales opportunities; follow up on insurance claims; deal with creditor queries re: assets; deal with releases for Export; follow up on emails and server access with IT; analysis of sold inventory; call re: access to information request; calls with Cargill re: assets; follow up with ClaimsPro; emails and calls with Platinum.	6.3
4/24/2018	Brown, Rose	Trust banking administration: record incoming wire.	0.3
4/24/2018	Casey, Brian	Project management; data quality check; data backup.	0.5
4/24/2018	Casey, Paul	Discussion T. Ambachtsheer and review auction agreement; account correspondence.	0.6
4/24/2018	Koroneos, Anna	Request invoices from Deloitte insurance and GSNH; with Service Canada on M. Tyrell; email to B. Prybyla on M. Tyrell; return calls to former employees.	0.5
4/25/2018	Ambachtsheer, Todd	Call and discussions regarding site access; follow up on truck status; release products to be shipped; update near term cash flows; discussions with Platinum. Call and discussions regarding access; follow up on truck status; release products to be shipped.	4.0
4/25/2018	Brown, Rose	Trust banking administration: disbursement cheques and review account incoming wire and input.	0.9
4/25/2018	Casey, Brian	Project management; data quality check; data backup.	0.5
4/25/2018	Casey, Paul	Attend conference call with T. Ambachtsheer, Platinum and counsel regarding equipment removal from Paletta Court; other emails; review schedule of receivership liabilities.	1.0
4/25/2018	Greenbaum, Stacey	Update inventory schedule.	1.0

Date	Professional	Description	Hours
4/25/2018	Koroneos, Anna	With Service Canada on M. Tyrell; with Penta on payments to M. Tyrell; review ADP and forward data to Service Canada; review of mail; with T. Ambachtsheer and P. Casey on immediate payments and trust account.	1.0
4/26/2018	Ambachtsheer, Todd	Discussions with S. Greenbaum regarding reconciliation; correspondence regarding site access; communications regarding assets to be removed.	1.0
4/26/2018	Ambachtsheer, Todd	Deal with CFIA invoice; calls with Platinum; calls with ClaimsPro re: claim and required information; respond to creditor queries; follow up on business interruption claim; discussions with P. Paletta re orders; review freezer statements.	2.9
4/26/2018	Brown, Rose	Trust banking administration: disbursement cheques; review online banking and input income wire; prepare Sale of Inventory schedule.	1.3
4/26/2018	Koroneos, Anna	Review of redirected mail; calls and emails on same; update WEPP.	0.5
4/27/2018	Ambachtsheer, Todd	Discussions regarding orders; calls with Platinum regarding auction; discuss inventory levels; calls and emails with P. Paletta re: strategy to liquidate remaining product.	2.9
4/27/2018	Brown, Rose	Trust banking administration: deposit and disbursement cheque; update R&D and review online banking for any incoming wires.	1.6
4/27/2018	Casey, Paul	Meeting T. Ambachtsheer and draft email to HSBC regarding whole bird offer, other inventory prospects; review and issue updated status vmail to HSBC and counsel; emails re 4480 Paletta Court; review and sign storage disbursements.	1.5
4/27/2018	Koroneos, Anna	Review of reporting document and update with WEPP and HST; review of redirected mail; creditor emails.	1.0
4/30/2018	Ambachtsheer, Todd	Discussions with P. Paletta re: sales; deal with payment to J. Van Pelt; correspondence re: insurance claims; discussions with S. Greenbaum re: storage invoices; discussions with Platinum re: assets; communications re: building access.	3.1
4/30/2018	Brown, Rose	Trust banking administration: disbursement cheque and review account online for income wires.	0.5
4/30/2018	Koroneos, Anna	Prepare cheque requisition for two employees with missing cheques; email to HSBC on deposit by ADP; review of redirected mail; update WEPP claim.	1.5
5/1/2018	Ambachtsheer, Todd	Continue work on report for Export; discussions regarding bank repayment; discussions with P. Paletta re: Export and other opportunities; discussions re: equipment claims; discussion with A. Moskowitz re: access.	2.9
5/1/2018	Brown, Rose	Trust banking administration: review online banking for incoming wires; disbursement cheques.	0.9

Date	Professional	Description	Hours
5/2/2018	Ambachtsheer, Todd	Discussions with P. Paletta re: Export and other opportunities; coordinate customer pickups; discussion with P. Casey re: Export status; follow up on payment from auction; update storage warehouses; approve invoices.	3.2
5/3/2018	Ambachtsheer, Todd	Follow up on shipments; discussions with P. Paletta; review proposal to liquidate machinery and equipment and discuss same; drafting report for Export sale; follow up on GSNH accounts; emails re: insurance claims; calls with ClaimsPro; payment to Vision.	2.9
5/3/2018	Brown, Rose	Trust banking administration: disbursement cheque and review online banking report for incoming wires.	0.9
5/4/2018	Ambachtsheer, Todd	Discussions with ClaimsPro; call with P. Paletta; draft report for Export sale, discussions with creditors; follow up on insurance claims and discuss same.	3.1
5/4/2018	Brown, Rose	Trust banking administration: review accounts online and input wire received; prepare updated R&D to May 4, 2018.	0.9
5/4/2018	Koroneos, Anna	Review of court report and amend.	1.0
5/6/2018	Ambachtsheer, Todd	Follow up with International; discussions with CFIA, calls with ClaimsPro; discussions with Platinum re: assets; discussions re: Court attendance; issue payments; update call with Confederation Freezers.	2.9
5/7/2018	Ambachtsheer, Todd	Call with ClaimsPro; internal discussions re: Court; respond to creditor queries; follow up with Platinum; calls with P. Paletta.	3.2
5/7/2018	Brown, Rose	Trust banking administration: review account online and review; print back up for disbursement cheques.	0.5
5/7/2018	Casey, Paul	Meeting T. Ambachtsheer re status and Export transaction; review and edit Court Report; review and swear fee affidavit.	1.5
5/7/2018	Klein, Emily	Work on frozen inventory schedule.	3.0
5/7/2018	Koroneos, Anna	With P. Casey on update; discussion with T. Ambachtsheer; on payments and invoice; with R. Brown on account.	0.8
5/8/2018	Ambachtsheer, Todd	Update calls with Platinum; correspondence with landlord; call with ClaimsPro re: outstanding payment; discussions with P. Paletta re: sales; return creditor calls.	3.0
5/8/2018	Brown, Rose	Trust banking administration: disbursements cheques and review account online for incoming receipts.	1.2
5/9/2018	Ambachtsheer, Todd	Calls with P. Paletta; discussions re: BI claim; follow up on shipments; issue invoices; calls with A. Moskowitz; internal discussions re: storage charges.	2.9
5/9/2018	Klein, Emily	Work on frozen inventory schedule.	1.0
5/10/2018	Ambachtsheer, Todd	Calls with P. Paletta; discussions re: status; obtain release numbers for shipments; discussions re: equipment to be removed; follow up on payments received; discussions with Cargill.	3.1

Date	Professional	Description	Hours
5/10/2018	Brown, Rose	Trust banking administration: review online banking for incoming wire and reallocation of GL entries.	0.5
5/10/2018	Casey, Paul	Email from Paletta regarding access; teleconference T. Ambachtsheer to discuss response; Export sale; Platinum work; insurance claims etc.	0.5
5/11/2018	Brown, Rose	Trust banking administration: review account online for incoming wires.	0.3
5/11/2018	Koroneos, Anna	Review voice mails from CRA and return calls to schedule call re: audit; review of team email from landlord.	0.3
5/14/2018	Ambachtsheer, Todd	Follow up on report with GSNH; calls with P. Paletta; discussions with A. Moskowitz.	1.3
5/14/2018	Brown, Rose	Trust banking administration: reviewing online banking for income wire.	0.2
5/14/2018	Casey, Paul	Review emails from T. Ambachtsheer and A. Koroneos re HST; Court Report.	0.8
5/14/2018	Koroneos, Anna	Review of CRA audit; telephone call with J. Park of CRA to discuss her calculations; report to team; call with T. Ambachtsheer on same; emails from P. Casey and draft summary.	1.5
5/15/2018	Ambachtsheer, Todd	Follow up on truck at Vision; follow up on and discuss insurance claims; follow up with ClaimsPro.	1.5
5/15/2018	Brown, Rose	Trust banking administration: review account online for any new wire and clear of cheques.	0.1
5/15/2018	Casey, Paul	Meetings A. Koroneos and T. Ambachtsheer re HST, Export Sale, assignment, review Court Report; draft communication to HSBC.	2.0
5/15/2018	Koroneos, Anna	Call with T. Ambachtsheer and M. Forte on file status and HST; review of email to stakeholders on status; review of updated court report.	1.4
5/16/2018	Ambachtsheer, Todd	Discussions re: truck 2304; discussions with Platinum; respond to creditor queries; follow up on payments received; discussion with D. Publow re: claim.	2.0
5/16/2018	Brown, Rose	Trust banking administration: review account online for any new wire and clear of cheques.	0.1
5/16/2018	Koroneos, Anna	Review of emails; with T. Ambachtsheer on report and email to stakeholders; review of emails from P. Casey on same and counsel.	1.0
5/17/2018	Ambachtsheer, Todd	Follow up on website; calls with P. Paletta; issue invoices; discussions re: sales; discussion with C. Harper re: pricing	2.0
5/17/2018	Brown, Rose	Trust banking administration: deposit.	0.2
5/17/2018	Koroneos, Anna	Review of emails and search for tax loss info; discussion with T. Ambachtsheer.	0.5

Date	Professional	Description	Hours
5/18/2018	Ambachtsheer, Todd	Follow up on freezer warehouses; calls to ClaimsPro; discussions with P. Paletta; communications re: orders to release; emails re: report.	1.5
5/18/2018	Brown, Rose	Trust banking administration: review account online for new incoming wire; prepare deposit and take to the bank.	0.6
Total			98.4



Invoice 8000121040

Deloitte LLP

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

Blue Goose Pure Foods Ltd. c/o Deloitte
Restructuring Inc., Receiver
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: May 19, 2018
Client No.: 1136634
WBS#: HSBC0002
Engagement Partner: Paul Casey

HST Registration: 133245290RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. ("Deloitte") as Court-appointed Receiver of Blue Goose Pure Foods Ltd. o/a Tender Choice ("Blue Goose" or the "Company") for the period from March 21, 2018 to April 20, 2018.

Please see the attached appendices for details.

HST applicable 69,001.50

Expense

HST applicable 1,865.52

Sales Tax

HST at 13.00% 9,212.71

Total Amount Due (CAD) 80,079.73

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.

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Blue Goose Pure Foods Ltd. c/o Deloitte Restructuring Inc., Receiver	1136634	8000121040	80,079.73	Payment for invoice 8000121040

Contact:

Please send payment confirmation by email to: receivablesdebitors@deloitte.ca, and reference the invoice number(s) paid

Payment Options

1. EFT Payments(remittance email mandatory):

Preferred Method

The Bank of Nova Scotia

Business Service Centre, 20 Queen Street West, 4th Floor, Toronto, Ontario M5H 3R3

For CAD Dollar (\$) Payments, pay:

ABA/Transit Routing: 47696002

Account Number: 1590219

For USD Dollar (\$) Payments, pay:

ABA/Transit Routing: 47696002

Account Number: 1363514

2. Wire Payment:

The Bank of Nova Scotia

Business Service Centre, 20 Queen Street West, 4th Floor, Toronto, Ontario M5H 3R3

For CAD Dollar (\$) Payments, pay:

Account Number: 476961590219

Swift Code: NOSCCATT

For USD Dollar (\$) Payments, pay:

Account Number: 476961363514

Swift Code: NOSCUS33

3. Online Payment:

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

Please note we do not accept Interac e-Transfers.

4. Cheque payments, please mail to:

For CAD Dollar (\$) Payments, pay:

DELOITTE MANAGEMENT SERVICES LP
c/o T04567C
PO Box 4567, Stn A
Toronto ON M5W 0J1

For USD Dollar (\$) Payments, pay:

DELOITTE MANAGEMENT SERVICES LP
c/o T04567U
PO Box 4567, Stn A
Toronto ON M5W 0J1



Appendix # 1

Summary of Fees				
Professional	Position	Hours	Rate	
Paul Casey, CPA, CA, FCIRP	Senior Vice-President	16.6	\$650.00	\$ 10,790.00
Anna Koroneos, CIRP	Senior Manager	46.1	\$470.00	21,667.00
Todd Ambachtsheer, CPA, CA, CIRP	Senior Manager	63.1	\$470.00	29,657.00
Brian Casey	Manager	2.5	\$425.00	1,062.50
Stacey Greenbaum	Senior	3.0	\$375.00	1,125.00
Jonathan Chu	Analyst	12.0	\$200.00	2,400.00
Naveen Venugopal	Analyst	6.0	\$200.00	1,200.00
Rose Brown	Trust Administrator	8.8	\$125.00	1,100.00
Total Professional hours and fees		<u>158.1</u>		<u>\$ 69,001.50</u>
			<u>Out of Pocket Expenses</u>	
			Travel	\$158.83
			Miscellaneous	10.71
			Transfer of vehicle registrations	1,088.48
			Fleet VIN searches	607.50
				<u>1,865.52</u>
				<u>\$ 70,867.02</u>
			HST @ 13%	9,212.71
			Amount Payable (CAD)	\$ 80,079.73



Appendix # 2

Date	Professional	Description	Hours
[Time not captured in prior billing]	Casey, Paul	Meetings with T. Ambachtsheer regarding the receivership administration including the bulk inventory sale, asset disposition; site status and insurance claim; review Court Report and comments to T. Ambachtsheer.	3.0
3/21/2018	Brown, Rose	Trust banking administration: disbursement cheque.	0.2
3/21/2018	Casey, Paul	Meetings A. Koroneos and emails re Erie Foods; teleconference Paletta; conference call with Counsel re Erie and Maple Leaf; email Paletta re storage facilitation; Teleconference HSBC; estate disbursements; set up meeting re BI claim review.	1.5
3/21/2018	Koroneos, Anna	With P. Casey on Erie; call with Erie's counsel and discussion with P. Paletta; calls and emails with former employees; respond to Cascades email; emails with T. Ambachtsheer on status and questions; review of apa and schedule; review of storage costs; review of email by J. Van Pelt and respond; forward payment and USB with HST details.	4.1
3/22/2018	Brown, Rose	Trust banking administration: pull invoice paid and sent to P. Casey and S. Greenbaum.	0.5
3/22/2018	Casey, Paul	Erie Meat transaction, emails PS, counsel; discussion A. Koroneos; meeting S. Greenbaum re Freezer arrangements and costs; set up meeting in Burlington.	1.0
3/22/2018	Chu, Jonathan	Service Ontario for transfer approval stamps.	0.5
3/22/2018	Greenbaum, Stacey	Preparation of freezer storage schedule for Erie Meats sale purchase.	2.0
3/22/2018	Koroneos, Anna	With J. Chu on vehicle stamping for transfer; with A. Moskowitz on vehicle stamps; and release on property confirmation to Ivan B.; discussion re: paying out liens on vehicles for sale; review of list of trailers and forward to J. Chu for reconciliation.	3.5
3/22/2018	Koroneos, Anna	With S. Greenbaum on her schedule and forward location schedule for reconciliation.	0.1
3/22/2018	Koroneos, Anna	Several discussions with P. Paletta re: Erie; discussion with P. Paletta re: Grand River Foods to review product on Brantford at Confederation; with Confed re: same; review of product to remove from Erie sale and update Schedule to APA.	0.1
3/23/2018	Brown, Rose	Trust/estate administration: deposit, scan and input Service Canada letters.	0.7
3/23/2018	Chu, Jonathan	Service Ontario for approval stamps; cross-reference VINs to Platinum list; review box descriptions for required boxes for HST audit.	1.5
3/23/2018	Greenbaum, Stacey	Review of Erie meats asset purchase listing.	1.0

Date	Professional	Description	Hours
3/23/2018	Koroneos, Anna	Further discussion on vehicle transfer and next steps; review of documents from M. Forte with respect to Erie and email to P. Casey to review same.	0.1
3/23/2018	Koroneos, Anna	Continued discussions with Landon re: HST Audit; review of email from J. Van Pelt on audit and draft letter to CRA; instruct J. Chu to get records and invoices for testing by CRA; with T. Ambachtsheer on inventory; with R. Brown on Freshouse payment deposit; update RD; with S. Greenbaum on freezer reconciliation.	2.0
3/23/2018	Koroneos, Anna	Further discussion on vehicle transfer and next steps; review of documents from M. Forte with respect to Erie and email to P. Casey to review same.; telephone call to T. Ambachtsheer to discuss storage and inventory and status update.	0.5
3/25/2018	Casey, Paul	Review amended materials for Erie Bulk sale and emails to A. Koroneos; email instructions to P. Paletta.	1.0
3/26/2018	Casey, Brian	Project management, review of request.	0.5
3/26/2018	Casey, Paul	Emails A. Koroneos; Erie engagement.	0.2
3/26/2018	Koroneos, Anna	Review amended schedule and send as Appendix A to the storage agreement; with S. Greenbaum on storage contacts, reconciliation of charges by weight; review of storage agreement for edits; review of redirected mail and respond to same; update WEPP.	1.2
3/26/2018	Koroneos, Anna	Email correspondence with P. Paletta; discussion with P. Casey on status; emails to Erie counsel; telephone call to Erie counsel and Erie; with J. Chu at Service Ontario for ownership additions; with S. Greenbaum on storage schedule.	4.5
3/27/2018	Ambachtsheer, Todd	Discussion with G. Morphy; calls with A. Moskowitz; call with K. Butt; update ERV.	1.5
3/27/2018	Ambachtsheer, Todd	Follow up on cash received; discussions with ClaimsPro; review R&D statement; discussions with Erie and counsel; discussions with warehouse companies; discussions with P. Paletta re: sales; deal with contractors; follow up with Insurance Advisory re: claim.	3.0
3/27/2018	Brown, Rose	Trust banking administration: prepare draft request, pick up at HSBC and prepare disbursement cheque.	0.5
3/27/2018	Casey, Paul	Emails A. Koroneos re Erie; scheduling re Insurance Group site visit and BI claim review.	0.2
3/27/2018	Koroneos, Anna	With T. Ambachtsheer on update; with Erie; review of Erie documents; telephone call with M. Forte; discussions with P. Casey; conference call with Erie counsel and M. Forte re: detailed review of documents.	3.0
3/28/2018	Ambachtsheer, Todd	Discussion with Erie's counsel; follow up on assets to be sold; discussions re: sales opportunities; discussion re: business interruption claim in Burlington; discussions with J. Van Pelt.	3.9
3/28/2018	Casey, Paul	Emails re cancelled Erie transaction.	0.2

Date	Professional	Description	Hours
3/28/2018	Chu, Jonathan	Trip to Service Canada.	0.4
3/28/2018	Koroneos, Anna	Review of email from Erie Meats and forward to team; insurance meeting and review of Business Interruption ("BI") claim potential; attend at Service Ontario to transfer trailers (in Paletta name) discussion with T. Ambachtsheer re: same; review of lien memo and edit; emails to Platinum Assets.	3.5
3/29/2018	Ambachtsheer, Todd	Sales update call with P. Paletta; prepare memo re: Vision liens; Estimated Realizable Value ("ERV") update; discussions with Platinum; discussions re: HST audit.	5.3
3/29/2018	Koroneos, Anna	Respond to creditor inquiries; with former employees on T4s; discussions with P. Casey and T. Ambachtsheer on potential sale; draft, update Receiver's checklist; review of Accounts Receivable ("A/R") for ERV and forward; draft cover letter; update WEPP payments; discussions with T. Ambachtsheer on various matters.	1.0
4/2/2018	Ambachtsheer, Todd	Calls with P. Paletta re: sales efforts; review vehicle transfer letter; follow up on IT issues; discussion re: HST audit; calls with Platinum re: auction; discussions with contractors.	3.2
4/2/2018	Brown, Rose	Trust banking administration: prepare labels; review and match vehicle ownership slip with letter and stuff envelopes; prepare deposit and take to the bank.	0.9
4/2/2018	Chu, Jonathan	Review of books and records for CRA invoice testing.	4.0
4/2/2018	Koroneos, Anna	Draft letter for vehicle sale at auction with R. Brown on coordinating ownerships with letters; emails with T. Ambachtsheer on sales, vehicles; other outstanding matters; forward GSNH invoice; request new invoice for March; follow-up on Freshhouse cheque deposit; discussions with creditors.	3.0
4/3/2018	Ambachtsheer, Todd	Prepare sale invoices, discussions re: sales efforts; calls with A. Moskowitz; arrange for shipments with Confed; follow up with 864773 re: vehicles to transfer; review Receipts and Disbursements ("R&D"); draft demand letter to Blue Goose Foods.	3.4
4/3/2018	Casey, Paul	Telephone conference call on prospective purchase and instructions; review and update receivership Task List and distribute to team; meeting Ambachtsheer regarding inventory.	1.0
4/3/2018	Chu, Jonathan	Review of books and records for CRA invoice testing.	4.0
4/3/2018	Koroneos, Anna	Work on vehicle reconciliation with ownerships and authorizations for Platinum; with T. Ambachtsheer on same; draft email to A. Moskowitz; review of email from P. Casey on task list; with J. Chu on HST audit and invoice testing; continue work on HST audit response.	3.0
4/4/2018	Ambachtsheer, Todd	Update First Report; discussions re: auction; coordinate customer visit to freezer company; review report from T. Smith; discussions with ClaimsPro re: stock removal and letter received from T. Smith.	2.9
4/4/2018	Brown, Rose	Trust banking administration: disbursement cheques; scan Service Canada letters and update claims register.	1.0

Date	Professional	Description	Hours
4/4/2018	Casey, Paul	Final review and issue Receivers First Report to Court; meeting T. Ambachtsheer regarding other reporting and activity; review and sign storage cheques.	2.0
4/4/2018	Chu, Jonathan	Contact suppliers for copies of invoices for CRA testing.	1.0
4/4/2018	Koroneos, Anna	Draft response to McMillan; transfer vehicle at MTO; review documents and sent to Platinum.	2.0
4/5/2018	Ambachtsheer, Todd	Finalize report and affidavit; discussions regarding sales opportunities; respond to inquires from contractors; discussions with ClaimsPro; discussions with GSNH.	4.1
4/5/2018	Brown, Rose	Trust banking administration: disbursement cheque; review account online for wires; input income wire received.	1.0
4/5/2018	Casey, Brian	Project management; meetings; QC.	0.5
4/5/2018	Casey, Paul	Draft and issue report to HSBC with attachments; meetings T. Ambachtsheer regarding Vision Truck; online auction; R&D and updated forecasts.	2.5
4/5/2018	Chu, Jonathan	Review books and records for documents needed.	0.3
4/5/2018	Koroneos, Anna	Attend at MTO to transfer final trailer w/o ownership in hand; email to 864773 Ontario regarding vehicle; with T. Ambachtsheer on same; email review and respond to A. Moskowitz of Platinum re: vehicle ownerships and authorizations; forward for courier; With J. Chu on HST audit test invoice update; update letter to CRA and schedule meeting to transfer data.	3.0
4/5/2018	Venugopal, Naveen	Forensic analysis of imagined server.	1.0
4/6/2018	Ambachtsheer, Todd	Draft email to HSBC, discussion with P. Paletta re: sales efforts; emails to freezer company re: sales; correspondence to ClaimsPro and discussions re: claim; emails re: demolition; emails and calls re: Vision situation; review Court materials.	2.9
4/6/2018	Brown, Rose	Trust banking administration: deposit and input incoming wire into Ascend.	0.5
4/6/2018	Casey, Paul	Teleconference with J. Borch regarding the Receiver's report; email from A. Moskowitz re auction.	0.2
4/6/2018	Chu, Jonathan	Finalize invoice schedule and send correspondence to A. Koroneos.	0.3
4/6/2018	Koroneos, Anna	Teleconference with creditor on status; review of email on court date and motion materials.	0.3
4/9/2018	Ambachtsheer, Todd	Arrange for shipment of product; discussions with GSNH re: service for Court hearing; follow up on payment for sales; discussions with Platinum re: auction; discussions re: liens; respond to creditors.	2.8
4/9/2018	Brown, Rose	Trust banking administration: review account online and input wires received.	0.5

Date	Professional	Description	Hours
4/9/2018	Casey, Paul	Discussion T. Ambachtsheer regarding the Vision Truck negotiations; other receivership administration.	0.4
4/9/2018	Koroneos, Anna	With former employees and creditors; review of redirected mail and send cheque for deposit; with Platinum on registrations and ownership; with T. Ambachtsheer on same; review of emails; continue work on CRA HST audit response.	2.0
4/10/2018	Ambachtsheer, Todd	Discussions with Platinum re: auction and trucks; calls on liens; prepare for Court; call with GSNH; follow up on access to servers and emails; review storage invoices.	3.1
4/10/2018	Brown, Rose	Trust banking administration: review online banking report and prepare disbursement cheque.	0.5
4/10/2018	Casey, Brian	Data imaging; project management; meetings; requests from the Receiver; data quality check.	0.5
4/10/2018	Casey, Paul	Sign agreement with Vision; CFIA request.	0.1
4/10/2018	Koroneos, Anna	Review of email from Texas lawyer on Motion to Dismiss attendance; teleconference with lawyer from Philadelphia re: same.	0.2
4/10/2018	Koroneos, Anna	Finalize letter to CRA; review and save attachments; meeting with J. Park of CRA to transfer data and discuss next audit steps; email to team; review of emails from former employees; B. Attlee, J. Kaur and Rhea on WEPP and missing payroll; review support.	2.5
4/11/2018	Ambachtsheer, Todd	Deal with lien discharges; calls with Platinum, calls to ClaimsPro; follow up on trailers and building access; discussions with GSNH re: Court hearing; deal with product shipments; respond to creditors.	4.2
4/11/2018	Casey, Paul	Discussion with T. Ambachtsheer; Vision Truck lien discharges; auction website update.	0.5
4/11/2018	Koroneos, Anna	With ADP on uncashed cheques; contact employees with missing cheques and coordinate new payments; review of PPSAs with liens discharged; draft letters for vehicles with liens removed. with B. Attlee; with J. Kaur on payments; with B. Sever on claim.	2.0
4/12/2018	Ambachtsheer, Todd	Discussions with ClaimsPro; discuss Business Interruption claims with D. Robinson; discussions with Vision re: truck 2304; confirm product to be shipped; discussions with P. Paletta re: sales opportunities; deal with trailers and correspondence with 864773 Ontario.	3.1
4/12/2018	Brown, Rose	Trust banking administration: disbursement cheque; review online banking report for incoming wire; update website, adding documents.	1.1
4/12/2018	Koroneos, Anna	ADP document review from disc; confirm and save to company records.	0.5
4/12/2018	Venugopal, Naveen	Data imaging from server.	3.0
4/13/2018	Ambachtsheer, Todd	Attendance at Court; calls with Platinum.	2.5
4/13/2018	Brown, Rose	Trust banking administration: input wire received; deposit.	0.6

Date	Professional	Description	Hours
4/13/2018	Casey, Paul	Attend at Superior Court for Receivers motions; follow up; teleconference and emails to HSBC.	2.0
4/16/2018	Ambachtsheer, Todd	Attend site to meet with ClaimsPro and equipment inspectors and Platinum.	5.9
4/16/2018	Brown, Rose	Trust banking administration: review account online.	0.2
4/16/2018	Koroneos, Anna	With Ellie of Platinum; with T. Ambachtsheer and A. Moskowitz on trailers, ownerships and Paletta responses; with former employees on severance; with former employees on WEPP; with collection agency on Receivership; review and respond to redirected mail.	2.0
4/16/2018	Venugopal, Naveen	Data imagining from server.	2.0
4/17/2018	Ambachtsheer, Todd	Telephone call with J. Reitsma; calls with P. Paletta; calls with Platinum re: trailers and equipment; follow up on shipments.	3.2
4/17/2018	Casey, Paul	Meeting T. Ambachtsheer regarding various receivership activities and planning.	0.3
4/17/2018	Koroneos, Anna	With several employees; resend WEPP information; discussions on payments; with Service Canada on Mark Tyrell and EI, WEPP.	1.0
4/18/2018	Ambachtsheer, Todd	Calls with ClaimsPro; discussions with IT group re: access to servers and emails; deal with auction proposal and discuss same; calls with POSS re: equipment; calls with Platinum Assets; discussions and correspondence with P. Paletta re: sales opportunities.	2.8
4/18/2018	Casey, Brian	Project management; data quality control; meetings with IT team; backup.	0.5
4/18/2018	Casey, Paul	Teleconference T. Ambachtsheer re safeguarding and auction of other equipment; inventory sales; other.	0.5
4/19/2018	Ambachtsheer, Todd	Discussions regarding receivership status; prepare update reporting; discuss sales opportunities; follow up on shipment; deal with calls from creditors; calls with ClaimsPro.	3.5
4/19/2018	Brown, Rose	Trust banking administration: incoming wire.	0.3
4/19/2018	Casey, Brian	Project management; data quality control; meetings with IT team; backup.	0.5
4/19/2018	Koroneos, Anna	Meeting with J. Park of CRA; email to L. Roedding and Muneeb of Dundee re: CRA HST audit to enclose CRA's requests; with J. Kaur on ADP cheque; with T. Ambachtsheer on ownership of trailer and search same.	1.0
4/20/2018	Ambachtsheer, Todd	Discussions regarding the storage warehouse; calls with Platinum; calls with P. Paletta; deal with truck.	1.8
4/20/2018	Brown, Rose	Trust banking administration: deposit.	0.3
Total			158.1

**HSBC BANK CANADA and BLUE GOOSE PURE FOODS LTD. O/A
TENDER CHOICE FOODS**

Court File No. CV-17-588349-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding commenced at Toronto

FEES AFFIDAVIT OF TODD AMBACHTSHEER
(sworn June 30, 2020)

DELOITTE RESTRUCTURING INC.
Bay Adelaide East
8 Adelaide St. West
Toronto, ON M5H 0A9

Receiver

**Appendix “D”
GSNH Affidavit
(with Summary of Fees and Invoices)**