

ONTARIO SUPERIOR COURT OF JUSTICE

(COMMERCIAL LIST)

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

**DISTINCT INFRASTRUCTURE GROUP INC., DISTINCT INFRASTRUCTURE GROUP WEST
INC., DISTINCTTECH INC., IVAC SERVICES INC., IVAC SERVICES WEST INC., and
CROWN UTILITIES LTD.**

Respondents

**FOURTH REPORT OF DELOITTE RESTRUCTURING INC. IN ITS CAPACITY AS
RECEIVER OF DISTINCT INFRASTRUCTURE GROUP INC. AND ITS SUBSIDIARIES**

RECEIVERSHIP UPDATE AND DISTRIBUTIONS

OCTOBER 15, 2020

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INTRODUCTION AND PURPOSE OF THIS REPORT

1. On March 11, 2019, Deloitte Restructuring Inc. (“**Deloitte**”) was appointed Receiver (in such capacity, the “**Receiver**”), without security, of all of the assets, undertakings and properties of Distinct Infrastructure Group Inc. (the “**Company**”) and its subsidiaries set out in Appendix “A” hereto (collectively with the Company, “**DIG**”) pursuant to an order (the “**Appointment Order**”) of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”).
2. On March 18, 2019, the Receiver issued its first report (the “**First Report**”) to the Court to provide information with respect to the approval of the transaction contemplated by the Agreement of Purchase and Sale (the “**APA**”) dated March 15, 2019 between the Receiver and Crown Pipeline Ltd. (the “**Purchaser**”) and related relief, in connection with the sale of the assets of Crown Utilities Ltd. (“**Crown**”) (the “**Crown Transaction**”).
3. On April 26, 2019 the Receiver issued its second report (the “**Second Report**”) to the Court to provide information about a number of items including the closing of the transaction contemplated under the APA for the sale of a portion of the business, the approval of an auction services agreement, and the approval of an interim distribution to Royal Bank of Canada (“**RBC**”) of the proceeds of sale of the transaction.
4. On November 28, 2019 the Receiver issued its third report, labeled the Special Report of the Receiver (the “**Special Report**”) reporting on the conduct of certain former executives of DIG, seeking an order of the Court requiring them to repay amounts incurred by them using DIG corporate credit cards for their personal benefit and supporting a request by RBC for an order that a statement of claim to be issued by RBC against the Former CEOs be issued on the Ontario Superior Court of Justice (Commercial List) and be case managed by the supervising judge overseeing the DIG receivership proceeding.

5. The Appointment Order, the First Report, and other orders, reports and information filed in connection with the receivership proceedings can be accessed on the Receiver's case website at www.insolvencies.deloitte.ca/en-ca/dig (the "**Receiver's Case Website**").
6. The purpose of this fourth report (the "**Fourth Report**") is to:
 - a. provide an update on the claim received from counsel to the unionized employees represented by the Laborer's International Union of North America, Local 183 ("**LiUNA 183**") or the "**Union**"), as described in the Second Report;
 - b. seek the Court's approval of a settlement agreement between the Receiver and the Union with respect to the claims and priority entitlements of former employees of DIG;
 - c. provide the Court with an update on the Receiver's receipts and disbursements for the period from March 11, 2019 to September 30, 2020; and
 - d. provide the Court with the details of the Receiver's activities and fees and costs of the Receiver and its independent legal counsel as described in this Fourth Report to support an Order approving those activities and fees.
7. Capitalized terms not defined herein shall have the meaning ascribed to them in the Appointment Order, the Pre-filing Report of the Receiver dated February 28, 2019 (the "**Pre-filing Report**") or subsequent Reports of the Receiver, as applicable.

TERMS OF REFERENCE

8. In preparing this Fourth Report, the Receiver has been provided with, and has relied upon unaudited, draft and/or internal financial information, DIG's books and records, discussions with management

of DIG (“**Management**”), and information from third-party sources (collectively, the “**Information**”). Except as described in this Fourth 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;
 - b. As noted in prior reports of the Receiver, the Company has issued press releases and guidance to the financial markets advising that its financial statements are misstated and should not be relied upon. DIG has made material write downs to its accounts receivable, work in progress, and inventory balances, and accordingly, the Receiver cautions that the financial information reported herein is subject to further verification and may require material revision; and
 - c. The Receiver has prepared this Fourth Report in its capacity as Receiver solely for the purposes noted herein. Parties using the Fourth Report other than for the purposes outlined herein are cautioned that it may not be appropriate for their purposes.
9. Unless otherwise stated, all dollar amounts contained in this Fourth Report are expressed in Canadian dollars.

UNION CLAIMS AND SETTLEMENT AGREEMENT

10. The majority of the employees of the Ontario-based debtor companies, DistinctTech Inc. (“**DTS**”) and IVAC Services Inc. (“**IVAC**”) were unionized and represented by the LiUNA 183.

11. The Union filed a proof of claim on behalf of itself and its affected members in both the receivership and the bankruptcy estates of DTS and IVAC. Such claim was amended twice with the Union ultimately claiming an aggregate of \$5,606,459.60 for employee claims, which are summarized as follows:
 - a. \$922,822.50 in respect of pension claims secured under sections 81.5 and 81.6 of the *Bankruptcy and Insolvency Act* (the “**BIA**”);
 - b. \$338,463.73 for secured wage compensation claims pursuant to sections 81.3 and 81.4 of the BIA;
 - c. \$906,055.23 as a priority wage compensation claim pursuant to section 136(1)(d) of the BIA; and
 - d. \$3,439,118.14 by way of an unsecured claim for severance and termination pay.

12. In addition to the settlement funds referred to in this Fourth Report, the unionized employees of DTS and IVAC have received approximately \$1.5 million in payments from the *Wage Earner Protection Program* on account of unpaid wages, vacation pay, and severance and termination pay.

13. The claims filed by the Union could not be fully analyzed by the Receiver until such time as the payroll audit of DIG had been completed by Canada Revenue Agency (the “**CRA**”). Following CRA’s review, there were very minor accounting discrepancies between the Receiver’s calculations and the Union’s calculations, which, although not material, will have an effect on the quantum of the ultimate settlement agreement as proposed in this Fourth Report. There were three primary items of discussion between the Receiver and LiUNA 183, each of which affected the amount of priority claims either under section 81.5/81.6 of the BIA or 81.3/81.4 of the BIA. They were:

- a. whether the various types of claims were eligible for priority under section 81.3 or 81.4 of the BIA;
 - b. whether a portion of a grievance settlement between the Union and DTS and IVAC could be considered to be unpaid pension contributions, and
 - c. the issue that the realizations on the assets of IVAC were insufficient to reimburse all of the purported priority claims against that company, and therefore whether DIG or DTS could be considered a related employer and thereby become liable for this otherwise uncollectable balance.
14. The Union had, prior to the receivership, issued grievances against DTS and IVAC around April 13, 2017, grieving the failure to make payment of amounts due under the collective agreement for payment of wages and other compensation for work performed by its members. These grievances were settled around September 5, 2018 via minutes of settlement (the “**September 2018 Settlement**”) between the Union and those debtors, under a settlement agreement calling for payment of a total of \$1,000,000 to the Union in equal installments to be made over a period of 18 months. Those payments ceased following the receivership. The Receiver understands that \$277,777.75 of payments were made pursuant to the September 2018 Settlement leaving a balance unpaid of \$722,222.25 as of the date of the receivership.
15. As the amounts payable under the September 2018 Settlement included payments of accrued and unpaid wages and benefits, a portion of which would ordinarily be attributable to the pension contribution, the Union claimed that these amounts could be considered within the priority claim for pension contributions as contemplated by the BIA. The contrary position would be that these were payments of a settlement, directed to be paid to the Union rather than to the pension plan, and accordingly cannot be characterized as pension contributions as defined by the BIA.

16. The other issue was the insufficiency of assets within the IVAC estate to meet the priority obligations of IVAC under the wage and pension priority sections of the BIA. The Union's recourse in this event would be to seek a declaration that DIG and IVAC were related employers such that any amounts not recoverable directly from IVAC could be recovered in priority from DIG.
17. Any related employer application would be determined in proceedings before the Ontario Labour Relations Board, which proceedings would be likely to be protracted, expensive and factually complex. This was not a desirable result for either party given the amounts at issue.
18. As a consequence, the Receiver and LiUNA 183 entered into a settlement agreement made as of August 13, 2020, subject to the approval of this Court. RBC has been consulted throughout the settlement process and is supportive of same.
19. The settlement agreement is attached to this Fourth Report as Appendix "**B**", but in general terms:
 - a. 100% of the claimed pension contributions for the period of October 2018 to March 2019 will be paid for the work performed for DTS and IVAC;
 - b. 100% of the claimed vacation pay/benefit priority under Sections 81.3 and 81.4 of the BIA will be paid for the work performed for DTS;
 - c. a portion of the claimed pension contributions relating to the grievance settlement representing approximately 35% of such claim under the grievance claim for pension priority, would be accepted as a priority claim under section 81.5/81.6 of the BIA;
 - d. DTS will cover a portion, being 50%, of the obligations of IVAC for wage and pension priority that would otherwise be unrecoverable due to the insufficiency of IVAC's assets to meet its obligations for priority claims;
 - e. No related employer application will be pursued;

- f. RBC will not object to the settlement; and
 - g. All other minor accounting issues will be resolved.
20. The Receiver seeks Court approval for the settlement agreement, as that is a condition of the agreement set forth at paragraph 9 thereof.
21. As noted, the Receiver has consulted with the primary secured creditor, RBC, who has advised the Receiver that it does not oppose the settlement and supports same. Given that the assets of the estate are insufficient to make full repayment of its secured debt, RBC is the only other party with an economic interest in this settlement.

RECEIPTS AND DISBURSEMENTS

22. Attached hereto as Appendix “C” is the Receiver’s interim statement of receipts and disbursements for the receivership period from March 11, 2019 through October 2, 2020 (the “**R&D**”). The R&D is presented by DIG entity to demonstrate the IVAC realization deficit relative to the priority claims against IVAC’s assets.
23. The Receiver previously filed an interim statement of receipts and disbursements for the period March 11 to April 20, 2019 in the Second Report, which included redacted amounts realized from the Crown Utilities Ltd. transaction. Such amounts were to be kept confidential for a six month period. As this period has lapsed, the R&D appended to this Fourth Report reports those amounts.
24. As set out in the R&D, the Receiver has realized the following significant cash receipts during the DIG receivership:
- a. Proceeds from the sale of Crown Utilities Ltd. (“**Crown**”), a Winnipeg-based subsidiary of DIG, including working capital costs funded by the purchaser prior to closing of the sale transaction;

- b. Funds related to the sale of DTS's construction assets in Toronto;
 - c. Collection of accounts receivable from DIG's customers;
 - d. Collection of insurance premiums financed by a third party insurance financier. These premiums were ultimately refunded to the insurance financier; and
 - e. Collection of cash on hand at the receivership date in DIG's accounts at RBC.
25. The significant disbursements in the DIG receivership to date include distributions to RBC, professional fees to administer the receivership, rent and retention of contracted staff to assist the Receiver.
26. Since the filing of the Second Report, the significant receipts of the Receiver have included collections of accounts receivable, selling DIG's Maple Leaf Sports and Entertainment seat licenses, collection of proceeds from the auction of DIG's owned assets and collecting proceeds from the sale of leased vehicles.
27. Significant disbursements issued since the filing of the Second Report include distributions to RBC and to CAFO (for financed insurance premiums), occupation rent until the completion of the auction, payments to former DIG employees retained to assist the Receiver and payment of professional fees of the Receiver and its counsel.
28. As at October 2, 2020, the excess of receipts over disbursements is approximately \$2.99 million.
29. As there are sufficient proceeds from the realization on the assets of DTS and IVAC to pay the settled amounts, it is the Receiver's intention to make distribution to the Union of the accepted settled priority amounts as set out in the settlement agreement subsequent to the Court approval thereof (should the Court see fit to do so). Pursuant to the previous distribution order made, any subsequent distributions will be made to RBC.

RECEIVER'S PROFESSIONAL FEES

30. The Receiver, and its independent legal counsel, Aird & Berlis LLP (“**A&B**”), have maintained detailed records of their professional time and costs since the issuance of the Appointment Order. The Receiver’s and A&B’s fees to April 20, 2019 and April 5, 2019, respectively, were approved as set out in the Receiver’s Second Report and paid through that date.
31. The total fees of the Receiver during the period from April 21, 2019 to August 31, 2020 total \$506,472.50, together with expenses and disbursements in the sum of \$39,887.43 and HST in the amount of \$71,026.77 total \$617,386.71. Details of the Receiver’s fees and expenses are more particularly described in the Affidavit of Jordan Sleeth sworn October 13, 2020, attached hereto as Appendix “**D**”.
32. The total fees of A&B, in its capacity as independent counsel to the Receiver during the period from April 6, 2019 to September 30, 2020 total \$81,226.50, together with expenses and disbursements in the sum of \$1,158.91 and HST in the amount of \$10,710.11 totalling \$93,095.52, as more particularly described in the Affidavit of Kyle Plunkett sworn October 7, 2020 attached hereto as Appendix “**E**”.
33. The Receiver is of the view that the fees and disbursements of its independent legal counsel are reasonable. The Receiver is currently seeking the approval of the Court of the Receiver’s activities and its fees and disbursements including the fees and disbursements of its legal counsel as described in this Fourth Report.

RECOMMENDATIONS

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

- a. approving the settlement agreement between the Receiver and LiUNA 183, and the payment of the settlement amounts on account of priority claims as set forth therein;
- b. approving the Receiver's Statement of Receipts and Disbursements for the period from March 11, 2019 to October 2, 2020; and
- c. approving the activities, including the fees and expenses, of the Receiver as described herein, and those of its legal counsel as more particularly described at paragraphs 26 and 27, respectively, above and as set out in the Sleeth Affidavit and the Plunkett Affidavit and further authorizing the Receiver to pay all such fees and disbursements from available funds.

All of which is respectfully submitted at Toronto, Ontario this 15th day of October, 2020.

DELOITTE RESTRUCTURING INC.,
solely in its capacity as the Court-appointed
receiver of Distinct Infrastructure Group Inc. and
its subsidiaries set out in Appendix "A" hereto,
and without personal or corporate liability



Per: _____

Jorden Sleeth, CPA, CA, CIRP, LIT
Senior Vice-President

Appendix "A"

List of Subsidiaries

Distinct Infrastructure Group West Inc.
DistinctTech Inc.
iVac Services Inc.
iVac Services West Inc.
Crown Utilities Ltd.

Appendix "B"

Settlement Agreement between LiUNA and the Receiver dated August 13, 2020

SETTLEMENT AGREEMENT

THIS SETTLEMENT AGREEMENT is made as of August 13, 2020, between the Laborers' International Union of North America, Local 183, and its related Trust Funds (collectively, the "**Union**"); and, Deloitte Restructuring Inc. in its capacity as Receiver ("**Deloitte**") of Distinct Infrastructure Group Inc., Distinct Infrastructure Group West Inc., Distincttech Inc. ("**Distinct Ontario**"), Ivac Services Inc. ("**Ivac Ontario**"), Ivac Services West Inc., and Crown Utilities Ltd. (collectively, the Union and Deloitte being the "**Parties**").

WHEREAS, hundreds of members of the Union were employed by Distinct Ontario and/or Ivac Ontario (the "**Affected Members**") prior to the below described Receivership;

WHEREAS, the terms of the Collective Agreement between the Utility Contractors' Association of Ontario, and the Laborers' International Union of North America, Ontario Provincial District Council, effective May 1, 2016 to April 30, 2019 (along with its appendixes and as amended and/or renewed) applied with respect to the employment of the Affected Members by Distinct Ontario and Ivac Ontario (the "**Collective Agreement**");

WHEREAS, the Union is the certified bargaining agent and exclusive representative of the Affected Members, including for the purposes of signing this Settlement Agreement;

WHEREAS, the Union issued two grievances around April 13, 2017 to Distinct Ontario and Ivac Ontario relating to the payment for telecommunications work performed by them under the Collective Agreement (collectively the "**Grievances**");

WHEREAS, the Grievances were settled around September 5, 2018, which terms *inter alia* included the payment of \$1,000,000 to the Union in equal installments of \$55,555.55 over a period eighteen consecutive months commencing with the month of September 2018 (the "**Grievance Settlement**");

WHEREAS, \$277,777.75 of payments were made under the Grievance Settlement leaving a balance of \$722,222.25 still owing;

WHEREAS, pursuant to an order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated March 11, 2019, bearing Court File No. CV-19-00615270-00CL (the "**Receivership Order**"), Distinct Infrastructure Group Inc., Distinct Infrastructure Group West Inc.,

Distinct Ontario, Ivac Ontario, Ivac Services West Inc., and Crown Utilities Ltd. (collectively, the "**Distinct Group**") were placed into Receivership (the "**Receivership**") and Deloitte was appointed Receiver;

WHEREAS, at around the time the Receivership began, all Affected Members that were still employed were terminated;

WHEREAS, pursuant to an assignment in bankruptcy filed by the Receiver pursuant to the Receivership Order, Distinct Ontario became a bankrupt, as per proceedings bearing Court and Estate Nos. 31-2489723 (the "**Bankruptcy**"), and Deloitte was appointed Trustee;

WHEREAS, around April 30, 2019, the Union filed a proof of claim on behalf of itself and the Affected Members in the Receivership, which was amended and filed around May 28, 2020, and then amended again and filed around August 26, 2019, for \$5,606,459.60 (the "**Proof of Claim**"), summarized as follows:

- a) A \$922,822.50 secured pension claim pursuant to section 81.5/81.6 of the *Bankruptcy and Insolvency Act* (the "**BIA**") for unpaid pension contributions owing pursuant to the terms of the Collective Agreement (the "**Secured Pension Claims**"); which amounts are broken down as follows:
 - i. \$576,098.55 relating to the work performed for Distinct Ontario from October 2018 to March 2019;
 - ii. \$121,173.94 relating to the work performed for Ivac Ontario from October 2018 to March 2019;
 - iii. \$225,550.01 relating to amounts still owing pursuant to the Grievance Settlement;

- b) A \$338,463.73 secured wage/compensation claim pursuant to sections 81.3/81.4 of the BIA for unpaid wages, vacation pay and benefit contributions/remittances owing pursuant to the terms of the Collective Agreement (the "**Secured Wage/Compensation Claims**"); which amounts are broken down as follows:

- i. \$70,427.74 relating to the work performed for Distinct Ontario from October 2018 to March 2019 (limited to \$2,000 per worker and assuming WEPP pays on the expected wages and vacation pay claims in the Receivership);
 - ii. \$13,304.18 relating to the work performed for Ivac Ontario from October 2018 to March 2019 (limited to \$2,000 per worker and assuming WEPP pays on the expected wages and vacation pay claims in the Receivership);
 - iii. \$240,709.66 in direct wages and vacation pay relating to the work performed for Distinct Ontario from October 2018 to March 2019 (limited to \$2,000 per worker and expected to be subrogated to WEPP);
 - iv. \$13,304.18 in direct wages and vacation pay relating to the work performed for Ivac Ontario from October 2018 to March 2019 (limited to \$2,000 per worker and expected to be subrogated to WEPP);
- c) A \$906,055.23 priority wage/compensation claim pursuant to section 136(1)(d) of the BIA for unpaid wages, vacation pay and benefit contributions/remittances owing pursuant to:
- 1) the terms of the Collective Agreement for the period of October 2018 to March 2019 that is above \$2,000 per worker; and
 - 2) the Grievance Settlement; and,
- d) A \$3,439,118.14 unsecured claim for severance and termination pay.

WHEREAS, around April 5, 2020, the Union also filed a proof of claim on behalf of itself and its Members in the Bankruptcy, which was amended and filed around April 30, 2020, and then amended again and filed around May 28, 2020, and then amended again and filed around August 26, 2019, making similar claims to those set out in the Receivership;

WHEREAS, the Receiver reports that all but eight of the Affected Members have filed claims pursuant to the *Wage Earner Protection Program* in the Receivership (the "**WEPP Claims**") and those who have filed eligible WEPP Claims have been paid by Service Canada;

WHEREAS, the Receiver reports that eight Affected Members (all of whom worked for Distinct Ontario) with eligible WEPP Claims have not filed WEPP Claims and therefore have not received any payment from Service Canada; and, the Receiver believes four of them would have claims eligible for a section 81.3/81.4 secured claim that would be subrogated by Service Canada in the aggregate of about \$2,515.33 (broken down as follows: Chris Canha - \$1,736.53; Dean Sipsas -

\$193.96; Johnathan Chabot-Rousse - \$292.02; and Mario Courville - \$292.82) (the "**Additional Secured Amount**");

WHEREAS, the Receiver reports that with respect to the Secured Wage/Compensation Claims:

- a) WEPP is subrogated to the amounts of: \$240,709.66 for work done for Distinct Ontario (which amount includes the Additional Secured Amount); and \$14,022.15 for work done for Ivac Ontario; and,
- b) WEPP is not subrogated to the amounts of: \$70,427.74 for work done for Distinct Ontario; and \$13,304.18 for work done for Ivac Ontario;

WHEREAS the Receiver has consulted the secured creditor RBC with respect to the key terms of this Settlement Agreement and RBC has indicated that RBC would not oppose same;

WHEREAS the Parties have engaged in arm's-length, good faith negotiations to resolve the Proof of Claim, including the Secured Pension Claims and the Secured Wage/Compensation Claims and the resulting estate distributions to the Union from the Receivership;

WHEREAS the Union may commence proceedings and/or otherwise pursue the current and/or former directors and officers of the Distinct Group for some or all of the unpaid amounts in its Proof of Claim;

NOW THEREFORE in consideration of the covenants set out below and the representations made in the Recitals above and for other good and valuable consideration, the receipt and sufficiency of which are acknowledged, and subject to the provisions set out herein respecting Court approval of this settlement and its material terms, the Parties agree as follows (the aforementioned "**Settlement Agreement**");

Secured Pension Claims – section 81.5/81.6

1. \$775,000 will be accepted as a section 81.5/81.6 Secured Pension Claim (this would be the full amount for unpaid pension contributions from October 2018 to March 2019, plus \$77,727.51 on account of the claimed \$225,550.01 pension contributions relating to the Grievance Settlement). The balance of this claim would be accepted as an unsecured claim (i.e. \$147,822.50);

2. Of the accepted section 81.5/81.6 Secured Pension Claim, **\$727,544.72** of the \$775,000 will be distributed to the Union from the Receivership estate within 90 days of execution of this Settlement Agreement. For greater clarity, this is broken down as follows:
 - (a) \$576,098.55 from Distinct Ontario regarding the unpaid pension contributions from October 2018 to March 2019;
 - (b) \$77,727.51 from Distinct Ontario regarding the unpaid pension contributions relating to the Grievance Settlement;
 - (c) \$26,263.37 from Ivac Ontario regarding a portion of the \$121,173.94 of unpaid pension contributions from October 2018 to March 2019;
 - (d) \$47,455.28 from Distinct Ontario regarding a portion of the \$121,173.94 of unpaid pension contributions for work done for Ivac Ontario from October 2018 to March 2019;
3. The balance of the accepted Section 81.5/81.6 Secured Pension Claim relating to work done for Ivac Ontario, which is \$47,455.28, will remain as a secured claim against only the assets of Ivac Ontario and not Distinct Ontario. For greater clarity, at this time, it is expected that there will be no future funds available to pay same;

Secured Wage/Compensation Claims – section 81.3/81.4

4. The Receiver will accept the section 81.3/81.4 Secured Wage/Compensation Claims of the Union (subject to the \$2,000 maximum per worker and any subrogation rights to that \$2,000 priority of Service Canada via WEPPA payments);
5. Of the accepted section 81.3/81.4 Secured Wage/Compensation Claims, at least **\$77,079.83** will be distributed to the Union from the estate within 90 days of execution of this Settlement Agreement. For greater clarity, this is broken down as follows:
 - (a) At least \$70,427.74 from Distinct Ontario regarding amounts owed for the work done in October 2018 to March 2019;
 - (b) \$6,652.09 from Distinct Ontario regarding a portion of the \$13,304.18 owed for the work done for Ivac Ontario in October 2018 to March 2019;

6. The balance of the accepted section 81.3/81.4 Secured Wage/Compensation Claims relating to work done for Ivac Ontario, which is \$6,652.09, will remain as a secured claim against only the current assets of Ivac Ontario and not Distinct Ontario; however, at this time, it is expected that there will be no future funds available to pay same;
7. If there continues to be no subrogated claim by Service Canada regarding the approximate \$2,515.33 of Additional Secured Claims, those funds will be paid to the Union at a future date (for greater clarity, this is separate and apart from the \$70,427.74 described above). Any such payment of the approximate \$2,515.33 to the Union will be subject to a reimbursement agreement in case Service Canada ultimately makes a subrogated claim in the Receivership regarding these four employees and the \$2,515.33 secured claim. The terms of the reimbursement agreement will be agreed upon by counsel for the Receiver and Union acting reasonably and shall, at most, be limited to this \$2,515.33;

Additional Terms

8. The Receiver will seek Court approval of this Settlement Agreement, including distribution of funds to the Union as outlined herein (the "**Approval and Distribution Order**");
9. This Agreement is conditional upon the granting by the Court of the Approval and Distribution Order;
10. The Union will not advance a related employer application, and will not seek to hold Distinct Ontario liable for the amounts owed to the Union regarding work performed for Ivac Ontario, other than as set out herein;
11. The Receiver confirms that there is only \$26,263 available for distribution from the estate of Ivac Ontario (including but not limited to the amounts held at RBC regarding accounts receivable that were paid for the Ontario entities and described at paragraphs 72 of the Receiver's Second Report);
12. The Receiver confirms there are sufficient funds in the Receivership estate to make the above distributions to the Union relating to the 81.3 to 81.6 secured claims set out at sections 2 and 5 above;

13. The Parties agree that the terms of this Settlement Agreement is not meant to impede or limit any future action by the Union as against the current and former directors and officers of the Distinct Group for any unpaid amounts in the Proof of Claim;

14. **Definitions and Interpretation**

(a) Definitions

“Approval and Distribution Order” means an order of the Court acceptable to the Union and the Receiver approving this Settlement Agreement, containing the terms required in this Settlement Agreement and making the declarations set out herein, including but not limited to authorizing the distribution provided for in this Settlement Agreement at sections 2 and 5 above. For greater certainty, an order of the Court substantially as set out in Schedule “A” hereto is acceptable to the Parties.

“Person” means and includes an individual, a natural person or persons, a group of natural persons acting as individuals, a group of natural individuals acting in collegial capacity (e.g., as a committee, board of directors, etc.), a corporation, partnership, limited liability company or limited partnership, a proprietorship, joint venture, trust, legal representative, or any other unincorporated association, business organization or enterprise, any government entity and any successor in interest, heir, executor, administrator, trustee, trustee in bankruptcy, or receiver of any person or entity, wherever resident in the world.

“Final Order” means any order that is no longer subject to any appeals, either because the time to appeal has expired without an appeal being filed, or because it has been affirmed by any and all courts with jurisdiction to consider any appeals therefrom.

(b) Interpretation

This Settlement Agreement shall be interpreted applying the following rules of interpretation:

- i. any reference in the Settlement Agreement to an order, agreement, contract, instrument, exhibit or other document means such order,

agreement, contract, instrument, exhibit or other document as it may have been or may be validly amended, modified or supplemented;

- ii. the division of the Settlement Agreement into “sections” is for convenience of reference only and it does not affect the construction or interpretation of the Settlement Agreement, nor are the descriptive headings of the “sections” intended as complete or accurate descriptions of the content thereof;
- iii. unless the context otherwise requires, words importing the singular shall include the plural and vice versa, and words importing any gender shall include all genders;
- iv. the words “includes” and “including” and similar terms of inclusion shall not, unless expressly modified by the words “only” or “solely”, be construed as terms of limitation, but rather shall mean “includes but is not limited to” and “including but not limited to”, so that references to included matters shall be regarded as illustrative without being either characterizing or exhaustive;
- v. unless otherwise specified, all references to time herein and in any document issued pursuant hereto shall mean local time in Toronto, Ontario and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. (Toronto time) on such Business Day;
- vi. unless otherwise specified, time periods within or following which any payment is to be made or act is to be done shall be calculated by excluding the day on which the period commences and including the day on which the period ends and by extending the period to the next succeeding Business Day if the last day of the period is not a Business Day;
- vii. unless otherwise provided, any reference to a statute or other enactment of parliament or a legislature includes all regulations made thereunder, all amendments to or re-enactments of such statute or regulations in force from time to time, and, if applicable, any statute or regulation that supplements or supersedes such statute or regulation; and

- viii. references to a specified “article” or “section” shall, unless something in the subject matter or context is inconsistent therewith, be construed as references to that section of the Settlement Agreement, whereas the terms, “hereof, “herein”, “hereto”, “hereunder” and similar expressions shall be deemed to refer generally to the Settlement Agreement and not to any particular section or other portion of the Settlement Agreement and include any documents supplemental hereto.

15. MOTION FOR SETTLEMENT APPROVAL

(a) Settlement Approval

The Parties shall use their best efforts to implement the Settlement Agreement and, among other things, to secure the Approval and Distribution Order. The Receiver shall file a report recommending the granting by the Court of the Approval and Distribution Order required to implement the Settlement, consistent with the terms of this Settlement Agreement or any subsequent written agreement of the Parties.

16. PAYMENTS

(a) Payments

Upon issuance of the Approval and Distribution Order, the Receiver shall cause the Receivership Estate to pay the funds described above by wire transfer to Koskie Minsky LLP in trust within 10 Business Days following the Approval and Distribution Order (containing the terms required herein) becoming a Final Order.

17. CONDITIONS PRECEDENT

The terms of this Settlement Agreement are conditional upon the fulfillment (or waiver as applicable) of the following conditions:

(a) *Granting of the Approval and Distribution Order*

The Approval and Distribution Order shall have been granted by the Court.

(b) *Expiry of Appeal Periods*

The Approval and Distribution Order shall have become a Final Order.

(c) *Distribution of Funds*

The distribution of the funds to the Union set out at paragraphs 2 and 5 above.

18. MISCELLANEOUS

(a) *Governing Law*

This Settlement Agreement shall be governed by, and will be construed and interpreted in accordance with, the laws of the Province of Ontario and the laws of Canada applicable in the Province of Ontario. The Parties hereby attorn to the jurisdiction of the Court in respect of any dispute arising from this Settlement Agreement.

(b) *Amendment*

No amendment, supplement, modification or waiver or termination of this Settlement Agreement and, unless otherwise specified, no consent or approval by any Party, is binding unless executed in writing by the party to be bound thereby. Any failure by any Party to insist upon the strict performance by the other Party of any of the provisions of this Agreement shall not be deemed a waiver of any of the provisions hereof, and such Party, notwithstanding such failure, shall have the right thereafter to insist upon strict performance of any and all of the provisions of this Agreement to be performed by such other Party.

(c) *Expenses*

Each of the Parties shall pay their respective legal, accounting, and other professional advisory fees, costs and expenses incurred in connection with this Settlement Agreement and its implementation.

(d) *Counterparts*

This Settlement Agreement may be executed in counterparts, each of which shall be deemed to be an original and which together shall constitute one and the same agreement. Delivery of an executed original counterpart of a signature page of this

Settlement Agreement by facsimile or electronic transmission shall be as effective as delivery of a manually executed original counterpart of this Settlement Agreement.

(e) *Motions for Directions*

To the extent that there is any dispute among the Parties regarding this Settlement Agreement, such dispute shall be decided by Justice Hainey on a summary basis or, in the event Justice Hainey is unable to do so, by another judge of the Court to be designated by Justice Hainey or the Commercial List office.

(f) *Negotiated Agreement*

The Settlement Agreement has been the subject of negotiations and many discussions among the Parties. Each of the Parties has been represented and advised by competent counsel, so that any statute, case law, or rule of interpretation or construction that would or might cause any provision to be construed against the drafters of the Settlement Agreement shall have no force and effect.

(g) *Notices*

Any notice, instruction, motion for court approval or motion for directions or court orders sought in connection with the Settlement Agreement or any other report or document to be given by any of the Parties to any of the other Parties shall be in writing and delivered personally, by facsimile or e-mail during normal business hours, or sent by registered or certified mail, or courier postage paid as follows:

LIUNA Local 183 and its related trust funds
c/o Koskie Minsky LLP
20 Queen Street West, Suite 900,
Toronto, ON
M5H 3R3

Attention: Demetrios Yiokaris
Fax: 416 204 2810
Email: dyiokaris@kmlaw.ca

DELOITTE RESTRUCTURING INC.

in its capacity as court-appointed Receiver of Distinct Group and as the Trustee of Distinct Ontario
c/o Aird Berlis LLP
Brookfield Place, 181 Bay Suite 1800,
Toronto, ON
M5J 2T9

Attention: Robb English
Fax: 416.863.1515
Email: renglish@airdberlis.com

or to such other address as any party may from time to time notify the others in accordance with this section. Any such communication so given or made shall be deemed to have been given or made and to have been received on the day of delivery if delivered, or on the day of faxing or emailing, provided that such day in either event is a Business Day and the communication is so delivered, faxed or emailed before 5:00 p.m. (Toronto time) on such day. Otherwise, such communication shall be deemed to have been given and made and to have been received on the next following Business Day.

(h) *Further Assurances*

The Parties all covenant and agree:

- i. to pursue as promptly as practicable court approval of the Settlement Agreement and the granting of the Approval and Distribution Order in an expedited and commercially reasonable fashion;
- ii. to execute any and all documents and perform any and all acts required by the Settlement Agreement, including any consent, approval or waiver requested by the Parties, acting reasonably.

(i) *Successors and Assigns*

This Settlement Agreement shall be binding upon and shall enure to the benefit of the heirs, administrators, executors, legal personal representatives, successors and assigns of any Person named or referred to in this Settlement Agreement.

19. TERMINATION

(a) Impact of Non-Approval and/or Termination

If the conditions precedent set out in this Settlement Agreement are not met or waived, then

- i. the Settlement Agreement shall be null and void in all respects (subject to any survival provisions);
- ii. nothing contained in the Settlement Agreement, and no act taken in preparation of the consummation of the Settlement Agreement, shall
 - a. constitute or be deemed to constitute a waiver or release of any claims or any defences thereto, by or against any of the Parties or any other Person;
 - b. prejudice in any manner the rights of any of the Parties or any other Person; or
 - c. constitute an admission of any sort by any of the Parties, or any other Person;
- iii. the Parties and any other Person affected by the Settlement Agreement will be restored to their respective positions prior to the execution of the Settlement Agreement;
- iv. subject to any survival provisions herein, the Settlement Agreement will have no further force and effect and no effect on the rights of the Parties and any other Person affected by the Settlement Agreement;
- v. the Settlement Agreement is subject to Settlement Privilege and will not be introduced into evidence or otherwise referred to in any litigation or proceeding;

IN WITNESS OF WHICH the Parties have executed this Settlement Agreement.

[signature pages follow]

LIUNA Local 183


Per: _____

Name:

Title:

I have the authority to bind the Union and the Trust Funds.

DELOITTE RESTRUCTURING INC., in its capacity as court-appointed Receiver of Distinct Group and as the Trustee of Distinct Ontario

Per:  _____

Name: Jordan Sleeth

Title: Senior Vice President

Deloitte Restructuring Inc.

in its capacity as court-appointed Receiver of Distinct Group and as the Trustee of Distinct Ontario

I have the authority to bind the Corporation

LIUNA Local 183

Per: 

Name: MASSIMO DIGIOVANNI

Title: COLLECTION OFFICER LIUNA LOCAL 183

I have the authority to bind the Union and the
Trust Funds.

DELOITTE RESTRUCTURING INC., in its
capacity as court-appointed Receiver of
Distinct Group and as the Trustee of Distinct
Ontario

Per: _____

Name: Todd Ambachtsheer

Title: Vice President

I have the authority to bind the Corporation

Schedule "A"

Court File No. CV-19-00615270-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE**

**IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43,
as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended**

B E T W E E N :

ROYAL BANK OF CANADA

Applicant

- and -

**DISTINCT INFRASTRUCTURE GROUP INC., DISTINCT INFRASTRUCTURE
GROUP WEST INC., DISTINCTTECH INC., IVAC SERVICES INC., IVAC SERVICES
WEST INC., and CROWN UTILITIES LTD.**

Respondents

**ORDER
(APPROVAL AND DISTRIBUTION ORDER)**

THIS MOTION made by Deloitte Restructuring Inc., the Court appointed Receiver (the "Receiver") for an order approving the settlement between the Receiver and LIUNA Local 183 and its related trust funds (collectively the "Union") and for an order distributing funds in accordance with that settlement was heard this day via videoconference.

ON READING the Motion Record of the Receiver, the ●th Report of the Receiver dated August ●, 2020, and on the consent of RBC, and on hearing the submissions of counsel for the Receiver and the Union, no one appearing for any other party although duly served:

Sufficiency of Service and Definitions

1. **THIS COURT ORDERS** that the time for service and manner of service of the Notice of Motion and Motion Record of the Receiver, the ●th Report of the Receiver dated August ●, 2020, on any Person are, respectively, hereby abridged and validated, and any further service thereof is hereby dispensed with so that this Motion was properly returnable September ●, 2020.

2. **THIS COURT ORDERS** that capitalized terms not otherwise defined in this Order shall have the meaning attributed to those terms in the settlement agreement between the Receiver and the Union dated as of August ●, 2020 (the “**Settlement Agreement**”).

3. **THIS COURT FINDS** that all persons who failed to appear before the court today shall be and are hereby barred from objecting to the Settlement Agreement.

Approval of Settlement Agreement

4. **THIS COURT ORDERS** that the Settlement Agreement is hereby approved, and the parties thereto are hereby bound by this Order and by those terms of the Settlement Agreement that are conditional upon the granting of this Order and are authorized and directed to comply with their obligations thereunder.

5. **THIS COURT ORDERS** that, notwithstanding:

- a) the pendency of these proceedings;
- b) any applications for a CCAA Order or bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of any of the Respondents and any bankruptcy order issued pursuant to any such applications; and
- c) any assignment in bankruptcy made in respect of any of the Respondents,

the settlement approved pursuant to this Order shall be binding on any trustee in bankruptcy or Monitor that may be appointed in respect of any of the Respondents and shall not be void or voidable by creditors of any of the Respondents, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

Distribution

6. **THIS COURT ORDERS** that the Receiver shall distribute funds from the estate as set out in the Settlement Agreement to the Union. For greater clarity, the funds to be forthwith distributed are **\$805,624.55**, which are broken down as follows:

a) **\$727,544.72** of the \$775,000 Secured Pension Claim being:

- i. \$576,098.55 from Distinct Ontario regarding the unpaid pension contributions from October 2018 to March 2019;
- ii. \$77,727.51 from Distinct Ontario regarding the unpaid pension contributions relating to the Grievance Settlement;
- iii. \$26,263.37 from Ivac Ontario regarding a portion of the \$121,173.94 of unpaid pension contributions from October 2018 to March 2019;
- iv. \$47,455.28 from Distinct Ontario regarding a portion of the \$121,173.94 of unpaid pension contributions for work done for Ivac from October 2018 to March 2019;

b) **\$77,079.83** of the accepted Secured Wage/Compensation Claims being:

- i. \$70,427.74 from Distinct Ontario regarding amounts owed for the work done in October 2018 to March 2019; and,
- ii. \$6,652.09 from Distinct Ontario regarding a portion of the \$13,304.18 owed for the work done for Ivac Ontario in October 2018 to March 2019.

7. **THIS COURT ORDERS** that the provisions of the *Bankruptcy and Insolvency Act* and the *Rules of Civil Procedure* (Ontario) establishing the period within which any appeal or motion for leave to appeal this Order must be commenced shall apply without suspension to this Order, notwithstanding any provision of the *Emergency Management and Civil Protection Act* and any regulations thereunder including Ontario Regulation 73/20.

HAINY, J.

ROYAL BANK OF CANADA
Applicant

-and-

DISTINCT INFRASTRUCTURE GROUP INC., *et al.*
Respondents

Court File No. CV-19-00615270-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT TORONTO

**SETTLEMENT APPROVAL
AND DISTRIBUTION ORDER**

Aird Berlis LLP

Brookfield Place, 181 Bay Suite 1800,
Toronto, ON
M5J 2T9

Robb English

Tel: 416.865.4748

Fax: 416.863.1515

Email: renglish@airdberlis.com

Lawyers for the Receiver, Deloitte Restructuring Inc.

Appendix "C"

Receipts and disbursements from March 11, 2019 to October 2, 2020

**IN THE MATTER OF THE RECEIVERSHIP OF DISTINCT INFRASTRUCTURE GROUP AND ITS
SUMMARY OF THE RECEIVER'S RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD MARCH 11, 2019 TO OCTOBER 2, 2020**

\$CAD	A=B+C+D	B	C	D
	Consolidated	DistinctTech	Crown	iVac East
Receipts				
Sale of assets	8,084,086	1,859,087	6,225,000	-
Collection of accounts receivable	2,288,178	2,115,822	168,566	3,791
Other receipts	909,176	473,408	435,769	-
Cash - deposits in Receiver's Accounts	298,747	995	293,826	3,927
Cash - deposits in RBC's Accounts ⁽¹⁾	508,917	503,421	-	5,496
Refunds	186,609	186,610	-	-
HST refunds and tax collected	79,097	64,867	1,250	12,981
Interest	29,855	18,349	11,367	139
Total receipts	12,384,665	5,222,560	7,135,778	26,333
Disbursements				
Payments to secured creditors (CAFO, RBC)	6,783,215	583,215	6,200,000	-
Professional fees	1,351,037	1,349,637	1,401	-
HST paid	218,878	218,536	343	-
Rent	212,753	212,753	-	-
Contracted services	491,600	189,700	301,898	-
Insurance	77,131	74,726	2,405	-
Security	57,797	57,798	-	-
Miscellaneous disbursements	163,672	28,492	135,112	70
Transfer to bankruptcy estate	32,862	32,863	-	-
Leases	6,111	6,112	-	-
Total disbursements	9,395,056	2,753,832	6,641,159	70
Excess of receipts over disbursements	2,989,609	2,468,728	494,618	26,263

⁽¹⁾ DIG and related entities had multiple accounts at RBC. For efficiency, certain balances were not swept to the Receiver's accounts and remain in RBC's accounts until further instructed by the Receiver.

Appendix "D"

Affidavit of Jordan Sleeth

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

B E T W E E N:

ROYAL BANK OF CANADA

Applicant

- and -

DISTINCT INFRASTRUCTURE GROUP INC., DISTINCT INFRASTRUCTURE GROUP WEST INC., DISTINCTTECH INC., IVAC SERVICES INC., IVAC SERVICES WEST INC., and CROWN UTILITIES LTD.

Respondents

AFFIDAVIT OF JORDEN SLEETH
(Sworn October 13, 2020)

I, Jordan Sleeth of the Town of Oakville, in the Province of Ontario, **MAKE OATH AND SAY:**

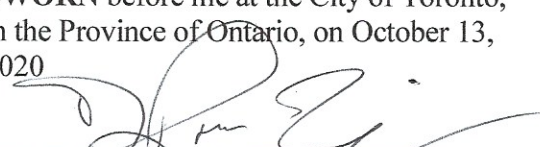
1. I am a Senior Vice-President of Deloitte Restructuring Inc., the court appointed receiver and manager (the “**Receiver**”) of all of the assets, undertakings and properties of Distinct Infrastructure Group Inc. (the “**Company**”) and its subsidiaries set out in **Appendix “A”** hereto (collectively with the Company, “**DIG**”). As such, I have personal knowledge of the matters to which I hereinafter refer.

2. Attached hereto as **Appendix “B”** is a summary of the accounts of the Receiver with respect to DIG for the period April 21, 2019 to August 31, 2020 (the “**Billing Period**”) along with the detailed accounts issued in respect of the Billing Period which include detailed descriptions of the activities, number of hours worked, applicable hourly rates, and total hours and fees. The Receiver’s average hourly rate charged over the Billing Period is approximately

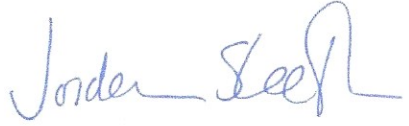
\$325. I confirm that these accounts accurately reflect the services provided by the Receiver in this proceeding for the Billing Period.

3. Based on my review of the accounts referred to herein and my personal knowledge of this matter, the accounts referred to herein represent a fair and accurate description of the services provided and the amounts charged by the Receiver.

4. I swear this affidavit in support of the Receiver's Motion for, among other things, approval of its fees and disbursements and for no other or improper purpose.

SWORN before me at the City of Toronto,)
in the Province of Ontario, on October 13,)
2020)
)

Commissioner for Taking Affidavits



JORDEN SLEETH

*Sworn remotely via
video conference.*

Appendix "A"

List of Subsidiaries

Distinct Infrastructure Group West Inc.
DistinctTech Inc.
iVac Services Inc.
iVac Services West Inc.
Crown Utilities Ltd.

Appendix "B"

Accounts of the Receiver for the period April 21, 2019 to August 31, 2020

In the matter of the Receivership of Distinct Infrastructure Group Inc. et al.
 Summary of invoices issued by Deloitte Restructuring Inc.
 For the period March 11, 2019 to April 20, 2019

Invoice Number	Period		Hours	Fees	Expenses	HST	Total
	Start	End					
8000616963	21-Apr-19	18-May-19	382.2	\$ 117,494.00	\$ 10,439.89	\$ 16,631.41	\$ 144,565.30
8000787268	19-May-19	30-Jun-19	533.6	\$ 139,763.50	\$ 10,602.96	\$ 19,547.64	\$ 169,914.10
8000787270	1-Jul-19	31-Jul-19	76.4	\$ 30,745.50	\$ 6,566.43	\$ 4,850.55	\$ 42,162.48
8000933632 ⁽¹⁾	1-Jun-19	9-Aug-19	361.5	\$ 120,000.00	\$ -	\$ 15,600.00	\$ 135,600.00
8001080674	1-Aug-19	31-Aug-19	14.2	\$ 3,797.50	\$ 1,686.52	\$ 712.92	\$ 6,196.94
8001080671	1-Sep-19	31-Dec-19	87.3	\$ 44,845.00	\$ 4,049.19	\$ 6,356.24	\$ 55,250.43
8001134690	1-Jan-20	31-Mar-20	37.3	\$ 14,007.50	\$ 2,887.61	\$ 2,196.36	\$ 19,091.47
8001234174	1-Apr-20	31-May-20	13.7	\$ 6,295.00	\$ 1,641.57	\$ 1,031.75	\$ 8,968.32
8001375296	1-Jun-20	30-Jun-20	32.5	\$ 18,324.00	\$ 549.72	\$ 2,453.58	\$ 21,327.30
8001375294	1-Jul-20	31-Jul-20	11.1	\$ 6,368.00	\$ 191.04	\$ 852.68	\$ 7,411.72
8001376892	1-Aug-20	31-Aug-20	9.9	\$ 4,832.50	\$ 1,272.50	\$ 793.65	\$ 6,898.65
			1,559.7	\$ 506,472.50	\$ 39,887.43	\$ 71,026.77	\$ 617,386.71

⁽¹⁾ Invoice related to forensic investigations into Distinct Infrastructure Group's accounts and became a fixed fee charge. Activities related to WIP and A/R account and transaction investigations.



Invoice 8000616963

Deloitte LLP

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

ATTN: Paul Casey
Deloitte Restructuring Inc., Court appointed receiver of Distinct
Infrastructure Group Inc. et al
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

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

Date: May 31, 2019
Client No.: 1136959
WBS#: ROY00277
Engagement Partner: Paul Casey

HST Registration: 133245290RT0001

For professional services rendered

Fees

For professional services rendered by Deloitte Restructuring Inc. for the period April 21 to May 18, 2019, in its capacity as Receiver of Distinct Infrastructure Group Inc. et al pursuant to an order of the Court dated March 11, 2019.

Please see attached appendices for details

HST applicable 117,494.00

Expense

Out-of-pocket expenses.

HST applicable 6,915.07

Administrative Expense 3,524.82

Sales Tax

HST at 13.00% 16,631.41

Total Amount Due (CAD) 144,565.30

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 Distinct Infrastructure Group Inc. et al	1136959	8000616963	144,565.30	Payment for invoice 8000616963

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

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	Office	DIG / Crown	Hours	Rate	Amount
Paul Casey	Partner	Toronto	DIG & Crown	3.0	625	1,875.00
Jorden Sleeth	Partner	Toronto	DIG & Crown	47.5	625	29,687.50
Todd Ambachsheer	Senior Manager	Toronto	DIG	67.9	500	33,950.00
John Fritz	Senior Manager	Winnipeg	Crown	1.5	375	562.50
Soo Woo (John) Youn	Senior	Toronto	DIG	124.6	290	36,134.00
Sean Jack	Analyst	Toronto	DIG - WEPPA	17.2	175	3,010.00
Kavita Nair	Staff	Toronto	Record Retention	25.5	75	1,912.50
Lily Chen	Staff	Toronto	Record Retention	25.5	75	1,912.50
Eli Goldfarb	Staff	Toronto	Record Retention	25.5	75	1,912.50
Victoria Kirou	Staff	Toronto	Record Retention	25.5	75	1,912.50
Rose Brown	Consultant	Toronto	Estate admin	18.5	250	4,625.00
Total Professional hours and fees				382.2		117,494.00

Administrative Expenses 3,524.82

Out-of-pocket expenses (details below) 6,915.07

Total Fees and Expenses 127,933.89

Out-of-pocket expenses details:

Dumpster rentals and waste disposal 5,914.19

Great Plains license renewal 1,000.88

Other (charged in error - to be credited on next invoice) 84.68

Total 6,915.07

Appendix # 2

Date	Name	Crown / DIG	Hours	Description
4/22/2019	Ambachtsheer, Todd	DIG	2.8	Follow up on T4s to be issued; discussions re union remittances; deal with Bell property repossession.
4/22/2019	Ambachtsheer, Todd	DIG	4.8	Revise and update second report to court; emails to landlord; discussions re assets to be added to the auction; respond to creditor queries; calls from employees; calls to Bell re payment.
4/22/2019	Sleeth, Jorden	DIG	1.8	Email exchange with G. Ivany re bank account records; respond to asset purchaser; receive updates on status of on-site activities (leased asset returns, WEPPA claims processing); review status of Bell Canada invoices and equipment returns.
4/22/2019	Youn, Soo Won	DIG	6.6	Receivership field work; employee matters (i.e., proof of claim process); accounts receivable analysis; answering questions from auctioneers; independent contractor invoices.
4/23/2019	Ambachtsheer, Todd	DIG	7.7	Deal with environmental waste and discuss same; deal with queries from former employees ; attend to T4s and payroll tax reporting; calls and emails to Bell re: equipment on site; deal with auction agreement; emails to customers re: outstanding accounts; deal with union remittances; review R&D; preliminary discussions re: forensic; revise second court report.
4/23/2019	Brown, Rose	Estate admin	2.5	Trust banking administration: update wires received in Ascend, print invoices and prepare payroll and disbursement cheques.
4/23/2019	Sleeth, Jorden	DIG	3.7	Call with DJ Miller & RBC team re: response to Co-CEOs letter to Receiver re: ABL guarantee, request for repossession, etc.; meet with J. Youn and T. Ambachtsheer re: R&D and separate estates accounting requirement given LiUNA claim; review of second report draft and provide comments to T. Ambachtsheer.
4/23/2019	Youn, Soo Won	DIG	6.3	Accounts receivable analysis for interim R&D updates; update asset release tracker; answering questions from auctioneers; estate transfer coordination.
4/24/2019	Ambachtsheer, Todd	DIG	7.2	Email correspondence with Rogers re: equipment recovery; discussions with A&B re: union claim; review A/R listing and follow up; emails from Koskie Minsky; discussions and email re: auction; revise second court report; follow up on insurance premiums; emails to landlord re: vacating premises; deal with mini excavators and lease buyouts.
4/24/2019	Casey, Paul	DIG	0.5	Teleconference T. Ambachtsheer regarding Court Report and other receivership matters; meeting J. Sleeth regarding related party transactions.
4/24/2019	Jack, Sean	DIG - WEPPA	0.7	Processing and updating of WEPP claims for employees on Service Canada website.
4/24/2019	Sleeth, Jorden	DIG	0.5	Review bank accounts and confirm draft funds to be distributed to Crown, coordinate same with RBC.
4/24/2019	Sleeth, Jorden	DIG	2.2	Review of LiUNA claim and emails with R. English re: same; review union remittance calculations.
4/24/2019	Sleeth, Jorden	DIG	0.3	Update call with K. Plunkett re second report, LiUNA claim.
4/24/2019	Youn, Soo Won	DIG	5.8	Onsite attendance - tour premises with auctioneer; update R&D for collections and disbursements by legal entity; call and email exchanges with the City of Toronto re job site, investigate job contract and value of project.
4/25/2019	Ambachtsheer, Todd	DIG	7.6	Email exchange with Bell re: equipment; attend to second court report revisions and updates; review filing materials and provide comments on same; respond to former employees; emails to counsel re: leases; attend to asset removals.
4/25/2019	Brown, Rose	Estate admin	0.7	Copy bank draft received from RBC and courier to Winnipeg office; prepare transfer between accounts and input into Ascend.
4/25/2019	Fritz, John	Crown	0.2	A/R Logistics and Legal Affidavit.
4/25/2019	Jack, Sean	DIG - WEPPA	1.2	Processing and updating of WEPP claims for employees on Service Canada website.
4/25/2019	Sleeth, Jorden	DIG	3.7	Revise court report, review TGF and A&B edits, discuss same with T. Ambachtsheer to respond to draft notes; review and consider revised form of order; revise and circulate fee affidavit to R. Bengino for comments and finalization; review and comment on revised Receipts and Disbursements schedule.
4/25/2019	Youn, Soo Won	DIG	4.3	Receipts and disbursements analysis; payout analysis for John Deere mini excavators.
4/26/2019	Ambachtsheer, Todd	DIG	6.8	Call with Manitoba government re: Crown; liaison with Maynards re: asset inclusions; discuss HST return with S. Green; correspondence with Bell re: equipment; call with ADP re: payroll; calls from CRA re: payroll audit; review ERV and discuss same with team.
4/26/2019	Brown, Rose	Estate admin	2.8	Trust banking administration: obtain banking reports from RBC, reconcile account to Ascend and liaison with bank and J. Youn; request set up of bank account on RBC express online banking; review return mail and readdress.

Date	Name	Crown / DIG	Hours	Description
4/26/2019	Casey, Paul	DIG	1.5	Meeting J. Sleeth to finalize Receiver's Court Report and other matters; respond to RBC emails.
4/26/2019	Jack, Sean	DIG - WEPPA	0.9	Processing and updating of WEPP claims for employees on Service Canada website.
4/26/2019	Sleeth, Jorden	DIG	7.5	Finalize court report, fee affidavits and supporting materials: various calls with T. Ambachtsheer re: onsite operations, court report updates and revisions, determine approach with LiUNA and discuss same with P. Casey; consider and direct buyout of certain leased equipment for inclusion in auction; review ERV; review changes to Order to mirror updates to report and revisions to relief as requested by LiUNA; memo to RBC re: A&B fees; review correspondence with Foss leasing.
4/26/2019	Youn, Soo Won	DIG	5.5	Update fixed asset listing for returned leased vehicles, review same with T. Ambachtsheer and auctioneers; return creditor and employee calls/emails to Deloitte hotline.
4/28/2019	Jack, Sean	DIG - WEPPA	1.4	Processing and updating of WEPP claims for employees on Service Canada website.
4/29/2019	Ambachtsheer, Todd	DIG	2.1	Discussions with Maynards re: asset additions for auction; emails to A&B re union; discuss bonus payment; call to Rogers.
4/29/2019	Ambachtsheer, Todd	DIG	4.2	Deal with license plates to be returned to MTO; arrange for documents to be posted on website; follow up on letter to Foss; discussions re union claim and court attendance; discussions re leased vehicles; deal with insurance policy changes.
4/29/2019	Casey, Paul	DIG	0.5	Teleconference J. Sleeth regarding various receivership activities and reporting.
4/29/2019	Jack, Sean	DIG - WEPPA	0.7	Processing and updating of WEPP claims for employees on Service Canada website.
4/29/2019	Youn, Soo Won	DIG	6.2	On-site activities - vehicle cleanup coordination; independent contractor invoice preparation; equipment lease review and unit count; develop plan to clean up and vacate premises.
4/30/2019	Ambachtsheer, Todd	DIG	3.1	Look into employee claim amounts; further discussions with TD; union correspondence and review proof of claim.
4/30/2019	Ambachtsheer, Todd	DIG	3.6	calls and email re union claim; discussions on vehicles; WEPP discussions; follow up with CRA re audit; issue letter to Foss; deal with Canada Post and mail; issue letters to Service Canada; review HST; calls to TD re vac trucks.
4/30/2019	Fritz, John	Crown	0.4	Purchaser enquiry re bank account and correspondence to J. Sleeth.
4/30/2019	Jack, Sean	DIG - WEPPA	2.8	Processing and updating of WEPP claims for employees on Service Canada website.
4/30/2019	Sleeth, Jorden	DIG	2.5	Prepare for and attend litigation strategy meeting
4/30/2019	Sleeth, Jorden	DIG	0.6	Update call with T. Ambachtsheer; update memo to R. English at A&B;
4/30/2019	Youn, Soo Won	DIG	3.2	Receivership field work - continue vehicle cleanup coordination; answer questions from auctioneer; job site clean-up coordination; answer questions from lessors; release letters.
5/1/2019	Ambachtsheer, Todd	DIG	2.4	Correspondence with landlord, calls with counsel for potential building purchaser; deal with PSLs and calls to MLSE.
5/1/2019	Ambachtsheer, Todd	DIG	4.2	Review correspondence regarding union proof of claim; discussions with Maynards re assets; call to CRA re status of audit; draft letters to Service Canada; call to Bell re status; deal with Rogers and coordinate pickup of owned equipment.
5/1/2019	Sleeth, Jorden	DIG	1.8	Circulate follow up materials to litigation strategy meeting, update memo to T. Ambachtsheer and J. Youn and directions to obtain litigation support materials.
5/1/2019	Youn, Soo Won	DIG	3.7	Equipment pickup coordination with lessors/bailiffs; vendor payments.
5/2/2019	Ambachtsheer, Todd	DIG	5.8	Discussions re: components of union claim; calls to counsel re: priority amounts; discussions with forensics re search terms; discussions re benefits payable; emails to J. Fritz re required information; search for investigation materials; emails to Bell.
5/2/2019	Brown, Rose	Estate admin	0.8	Trust banking administration: deposits, disbursement cheques and reviewing line banking to confirm incoming wires.
5/2/2019	Fritz, John	Crown	0.6	Return calls to former employees, email Sleeth re HD Petroleum share logistics.
5/2/2019	Jack, Sean	DIG - WEPPA	1.5	Processing and updating of WEPP claims for employees on Service Canada website. Also reviewed Service Canada payment letters and documented for internal tie out procedures.
5/2/2019	Sleeth, Jorden	DIG	1.0	Review board of directors summary; instructions to T. Ambachtsheer re: PSL sale; f/u with J. Fritz and R. Bengino re: HD Petroleum shares (Crown sale); review and consider RBC analysis of DIG accounts and discuss same with T. Ambachtsheer.
5/2/2019	Youn, Soo Won	DIG	7.2	Receivership field work; lease equipment pickup coordination with lessors/bailiffs; employee matters (i.e., proof of claim process); answer questions from auctioneer; and city of Toronto job site clean-up coordination (Shaw/Dundas).

Date	Name	Crown / DIG	Hours	Description
5/3/2019	Ambachtsheer, Todd	DIG	2.7	Provide information to Rogers; discussions with CRA auditor performing review of DIG accounts; correspondence and discussions re priority claims; respond to creditor queries.
5/3/2019	Ambachtsheer, Todd	DIG	2.9	Calls and email re PSLs; follow up on shares held in trust with J. Fritz; discussion re R&D; union claim discussions; deal with environmental waste; follow up on T4s; discussions with forensic group re files to search; have materials posted to website.
5/3/2019	Brown, Rose	Estate admin	1.1	Reconcile GLs to bank and send reports to J. Youn; review account online for incoming wire and input wire received.
5/3/2019	Casey, Paul	DIG	0.2	Meeting J. Sleeth regarding Court attendance and open points.
5/3/2019	Sleeth, Jordan	DIG	2.2	LiUNA claim - review A&B memos, claim filed, discuss same with T. Ambachtsheer, prepare summary tables and draft memo.
5/3/2019	Sleeth, Jordan	DIG	1.6	Prepare for and attend court hearing re: distribution order, draft and circulate update to RBC; update meeting with P. Casey
5/3/2019	Youn, Soo Won	DIG	5.3	Records review re: WIP entries; initial review of HST and payroll support for CRA auditors, discuss same with T. Ambachtsheer; various discussions with auctioneers re: equipment.
5/6/2019	Brown, Rose	Estate admin	1.0	Trust banking administration: disbursement cheques and deposit.
5/6/2019	Jack, Sean	DIG - WEPPA	1.4	Processing and updating of WEPP claims for employees on Service Canada website. Also reviewed Service Canada payment letters and documented for internal tie out procedures.
5/6/2019	Sleeth, Jordan	DIG	1.9	Review draft memo re PSLs and provide comments to T. Ambachtsheer; status update call with T. Ambachtsheer re generators (Wells Fargo, GE), RBC information requests and responses; respond to TGF information requests re insurance claims.
5/6/2019	Youn, Soo Won	DIG	7.5	Review records re: contract employee invoicing for D&O claim; respond to employee queries; attend to auction matters; accounts receivable reconciliation; receivership on-site duties; garbage dump bin pickup arrangements and other operational matters.
5/7/2019	Brown, Rose	Estate admin	1.6	Trust banking administration: prepare payroll and disbursement cheques and review account online for incoming wires.
5/7/2019	Sleeth, Jordan	DIG	2.3	Review PSL memo for RBC and provide revisions; consider CO-CEO life insurance premium payment and renewal; memo re leased asset payments re server equipment; review and consider A&B memo re LiUNA claim.
5/7/2019	Youn, Soo Won	DIG	6.8	Receivership on-site duties; record retention and documentation; A/R reconciliation; A/R invoice back up due diligence for collection; invoice payments; employee matters; auction matters.
5/8/2019	Brown, Rose	Estate admin	1.2	Trust banking and estate administration: input wire and scan send CRA Correspondence to J. Youn; review accounts on line for incoming wires; review return mail and clear up of files; scan and save CRA Assessment correspondence on Q Drive.
5/8/2019	Sleeth, Jordan	DIG	0.3	Status update call with T. Ambachtsheer re Rogers, Bell, LiUNA claim.
5/8/2019	Youn, Soo Won	DIG	6.4	CRA correspondences; A/R collection reconciliation; lessor dispute; environmental waste bucket pickup arrangement; A/R demand letter email correspondence.
5/9/2019	Brown, Rose	Estate admin	0.9	Trust banking administration: disbursement cheque, review account on line for incoming wires, prepare and send transfer between account to RBC for new account entries.
5/9/2019	Sleeth, Jordan	DIG	0.9	Arrange delivery of board of director meeting recordings to TGF.
5/9/2019	Sleeth, Jordan	DIG	1.0	LiUNA claim, call with A&B re claim analysis and process to advance claim position with RBC, TGF and response to LiUNA; draft summary memo and circulate same to RBC and TGF; receive Rogers updates from T. Ambachtsheer.
5/9/2019	Youn, Soo Won	DIG	7.2	Receivership on-site field work; 3M harness inspection product recall investigation; A/R customer investigation; draft of second A/R demand letters; draft of prepaid deposit collection letters; record retention.
5/10/2019	Sleeth, Jordan	DIG	0.3	Call with T. Ambachtsheer re Rogers update, onsite activities.
5/10/2019	Youn, Soo Won	DIG	6.9	Accounts receivable tracker update and reconciliation; record retention and documentation planning; contract employee invoice review; receipts and disbursement update; receivership on-site matters.
5/13/2019	Brown, Rose	Estate admin	0.6	Trust banking: obtain online banking report to date and reconcile banks to go: send report to Jay.
5/13/2019	Jack, Sean	DIG - WEPPA	1.7	Processing and updating of WEPP claims for employees on Service Canada website. Also reviewed Service Canada payment letters and documented for internal tie out procedures.
5/13/2019	Youn, Soo Won	DIG	8.3	Receivership on-site duties; records review re: WIP entries; A/R demand letters; A/R reconciliation; payout discussion with certain lessors; employee matters; junk removal coordination and other operational matters; record retention and documentation.
5/14/2019	Brown, Rose	Estate admin	1.7	Trust banking administration: disbursement cheques and deposits, scan document received by mail and send to J. Youn.

Date	Name	Crown / DIG	Hours	Description
5/14/2019	Fritz, John	Crown	0.3	Attend to employee enquiry and confirmation of status.
5/14/2019	Jack, Sean	DIG - WEPPA	0.8	Processing and updating of WEPP claims for employees on Service Canada website.
5/14/2019	Sleeth, Jordan	DIG	0.8	Attend to R&D analysis for distribution purposes, consider holdbacks and collections to date, discuss same with J. Youn
5/14/2019	Sleeth, Jordan	DIG	2.8	D&O claims: call RBC CIS team, G. Ivany, TGF re: damages analysis and claim strategy, coordinate record retention staffing, consider WIP damages analysis; review MNP email to M Newman and circulate same; call with L. Correia re: WIP forensic analysis; review and consider Bell invoices paid listing vs. DIG A/R; review RBC information request with T. Ambachtsheer.
5/14/2019	Youn, Soo Won	DIG	6.7	Receivership on-site duties; CRA HST notice review; record retention and documentation; WIP records review; junk removal service coordination; employee matters; accounts receivable reconciliation; auction matters; contract employee invoicing.
5/15/2019	Brown, Rose	Estate admin	1.8	Trust banking administration: disbursement and payroll cheques, deposit.
5/15/2019	Chen, Lily	Record Retention	7.5	Record retention and documentation - attend onsite, box physical records and prepare detailed index
5/15/2019	Goldfarb, Eli	Record Retention	7.5	Record retention and documentation - attend onsite, box physical records and prepare detailed index
5/15/2019	Jack, Sean	DIG - WEPPA	1.4	Processing and updating of WEPP claims for employees on Service Canada website.
5/15/2019	Kirou, Victoria	Record Retention	7.5	Record retention and documentation - attend onsite, box physical records and prepare detailed index
5/15/2019	Nair, Kavita	Record Retention	7.5	Record retention and documentation - attend onsite, box physical records and prepare detailed index
5/15/2019	Sleeth, Jordan	DIG	4.1	D&O Claims - meet with A. Booth onsite at DIG for records tour, review business review findings with J. Youn; call with L. Correia and G. Campbell (Deloitte Forensic) re: forensic review of WIP proposal; call with DJ Miller re: WIP forensic review, LIUNA claim approach
5/15/2019	Sleeth, Jordan	DIG	0.4	Update call with P. Casey, determine resolution approach to D&O claim analysis
5/15/2019	Sleeth, Jordan	DIG	0.5	Memo to R. Brown re: distribution instructions
5/15/2019	Sleeth, Jordan	DIG	0.2	Review email from K. Esaw re: LIUNA claim and amended claim
5/15/2019	Youn, Soo Won	DIG	7.6	Planning and overseeing record retention and documentation; employee matters; receipts and disbursement update; forensic backup compilation; auction matters; review of sample Bell project documentation; supplier payments.
5/16/2019	Brown, Rose	Estate admin	0.8	Trust banking administration: prepare wire, liaison with RBC, J. Youn to get correct wire information to process.
5/16/2019	Chen, Lily	Record Retention	10.0	Record retention and documentation - attend onsite, box physical records and prepare detailed index
5/16/2019	Goldfarb, Eli	Record Retention	10.0	Record retention and documentation - attend onsite, box physical records and prepare detailed index
5/16/2019	Jack, Sean	DIG - WEPPA	1.1	Processing and updating of WEPP claims for employees on Service Canada website. Also reviewed Service Canada payment letters and documented for internal tie out procedures.
5/16/2019	Kirou, Victoria	Record Retention	10.0	Record retention and documentation - attend onsite, box physical records and prepare detailed index
5/16/2019	Nair, Kavita	Record Retention	10.0	Record retention and documentation - attend onsite, box physical records and prepare detailed index
5/16/2019	Sleeth, Jordan	DIG	1.2	D&O Claims - prepare for and attend call with J. Finnigan, A. Booth and J. Nashmi, debrief with J. Finnigan
5/16/2019	Sleeth, Jordan	DIG	1.0	Prepare for and attend LIUNA update call with G. Ivany and TGF, debrief same with R. English from A&B.
5/16/2019	Sleeth, Jordan	DIG	0.4	Various - review status update prepared by TGF; attend to distribution cheques to RBC; ERV update discussions with T. Ambachtsheer
5/16/2019	Youn, Soo Won	DIG	7.3	Planning and overseeing record retention and documentation; employee matters; Bell invoice review; forensic backup compilation; CRA audit package compilation; auction matters.
5/17/2019	Brown, Rose	Estate admin	1.0	Trust banking administration: input entries and reconcile account to GL; send reconciliation, GL and banking reports to J. Youn.
5/17/2019	Casey, Paul	DIG	0.3	Update call with T. Ambachtsheer.
5/17/2019	Chen, Lily	Record Retention	8.0	Record retention and documentation - attend onsite, box physical records and prepare detailed index
5/17/2019	Goldfarb, Eli	Record Retention	8.0	Record retention and documentation - attend onsite, box physical records and prepare detailed index
5/17/2019	Jack, Sean	DIG - WEPPA	1.6	Reviewed Service Canada payment letters and documented for internal tie out procedures.
5/17/2019	Kirou, Victoria	Record Retention	8.0	Record retention and documentation - attend onsite, box physical records and prepare detailed index
5/17/2019	Nair, Kavita	Record Retention	8.0	Record retention and documentation - attend onsite, box physical records and prepare detailed index

Date	Name	Crown / DIG	Hours	Description
5/17/2019	Youn, Soo Won	DIG	5.8	Planning and overseeing record retention and documentation; receipts and disbursements update; prepaid expense letter; Bell invoice review.
Total			382.2	



Invoice 8000787268

Deloitte Restructuring Inc.

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

ATTN: Paul Casey
Deloitte Restructuring Inc., Court appointed receiver of Distinct
Infrastructure Group Inc. et al
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

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

Date: September 25, 2019
Client No.: 1136959
WBS#: ROY00277
Engagement Partner: Paul Casey

HST Registration: 122893605RT0001

For professional services rendered

Fees

For professional services rendered by Deloitte Restructuring Inc. for the period May 19 to June 30, 2019, in its capacity as Receiver of Distinct Infrastructure Group Inc. et al pursuant to an order of the Court dated March 11, 2019.

Please see attached appendices for details.

HST applicable 139,763.50

Expense

Out-of-pocket Expenses

HST applicable 6,410.05

Administrative Expense 4,192.91

Sales Tax

HST at 13.00% 19,547.64

Total Amount Due (CAD) 169,914.10

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 Distinct Infrastructure Group Inc. et al	1136959	8000787268	169,914.10	Payment for invoice 8000787268

Contact:

Please send payment confirmation by email to: receivablesdebiturs@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	Office	DIG/Crown	Hours	Rate	Amount
Casey, Paul	Partner	Toronto	DIG & Crown	3.8	\$ 625.00	\$ 2,375.00
Sleeth, Jordan	Partner	Toronto	DIG & Crown	45.5	\$ 625.00	\$ 28,437.50
Fritz, John	Senior Manager	Winnipeg	Crown	1.5	\$ 375.00	\$ 562.50
Koroneos, Anna	Senior Manager	Toronto	DIG - WEPPA	1.1	\$ 500.00	\$ 550.00
Ambachtsheer, Todd	Senior Manager	Toronto	DIG	82.2	\$ 500.00	\$ 41,100.00
Casey, Brian	Manager	Toronto	DIG - IT Preservation	31.6	\$ 400.00	\$ 12,640.00
Youn, Soo Won	Senior	Toronto	DIG	41.9	\$ 290.00	\$ 12,151.00
Choy, Tim	Senior	Toronto	DIG - IT Preservation	11.0	\$ 250.00	\$ 2,750.00
Brown, Rose	Consultant	Toronto	Estate admin	10.7	\$ 250.00	\$ 2,675.00
Darman, Nurdeen	Analyst	Toronto	DIG - IT Preservation	7.8	\$ 175.00	\$ 1,365.00
Jack, Sean	Analyst	Toronto	DIG - WEPPA	69.1	\$ 175.00	\$ 12,092.50
Keene, Ashley	Analyst	Toronto	Estate admin	1.2	\$ 175.00	\$ 210.00
Koo, Ada	Analyst	Toronto	Estate admin	0.6	\$ 175.00	\$ 105.00
Lodin, Khalid	Analyst	Toronto	DIG - IT Preservation	27.0	\$ 175.00	\$ 4,725.00
Chen, Ashley	Staff	Toronto	Record Retention	62.6	\$ 125.00	\$ 7,825.00
Nair, Kavita	Analyst	Toronto	Record Retention	22.5	\$ 75.00	\$ 1,687.50
Li, Ziyong	Staff	Toronto	Record Retention	45.0	\$ 75.00	\$ 3,375.00
Goldfarb, Eli	Staff	Toronto	Record Retention	37.5	\$ 75.00	\$ 2,812.50
Chen, Lily	Staff	Toronto	Record Retention	31.0	\$ 75.00	\$ 2,325.00
Total Professional Hours and Fees				533.6		\$ 139,763.50
Administrative Expenses						\$ 4,192.91
Out-of-pocket expenses:						\$ 6,410.05
Total fees and disbursements						\$ 150,366.46



Appendix #2

Worked performed from May 19, 2019 to June 30, 2019

Date	Name	Hours	Narrative
5/21/2019	Ambachtsheer, Todd	6.2	Respond to queries from prospective buyers from auction; correspondence with MLSE seat license bidders; calls from creditors; WEPPA analysis; supervise office pack up; discussions with the landlord; deal with leased vehicles; correspondence with Rogers and Bell regarding amounts owed
5/21/2019	Casey, Brian	0.6	Discovery / Evidence Support
5/21/2019	Goldfarb, Eli	7.5	Record retention and documentation - attendance onsite to box and index records, prepare for move to Iron Mountain
5/21/2019	Li, Ziyong	7.5	Record retention and documentation - attendance onsite to box and index records, prepare for move to Iron Mountain
5/21/2019	Brown, Rose	0.6	Trust Banking Admin. - Update receipt entries as requested and review AR collections to update GL to New sales as per discussion with JY.
5/21/2019	Casey, Paul	0.5	Discussion J. Sleeth regarding various receivership matters; discuss investigation plan.
5/21/2019	Chen, Ashley	8.5	Record retention and documentation
5/21/2019	Chen, Lily	8.5	Record retention and documentation
5/21/2019	Fritz, John	0.5	Former Employee WEPP enquiries.
5/21/2019	Jack, Sean	0.9	Payment letters processing
5/21/2019	Koroneos, Anna	0.3	Review of email and forward precedent to T. Ambachtsheer; t/c with Priscilla of Service Canada and confirm address for Donovan Smith
5/21/2019	Nair, Kavita	7.5	Record retention and documentation
5/21/2019	Sleeth, Jordan	1.8	Review estimated realization schedule & revise
5/21/2019	Youn, Soo Won	8.0	Record retention and documentation supervision; junk removal supervision; receivership on-site duties; HST returns (March and April); employee matters; Project Snoop; receipts and disbursements review
5/22/2019	Brown, Rose	1.8	Trust Banking Administration - Disbursement & Payroll cheques and relocation GL entries (Sale/HST).
5/22/2019	Ambachtsheer, Todd	4.9	Deal with buyers from auction; discussions re: customer credits to issue; emails with PSL bidders; creditor query responses; WEPPA follow up; supervise office pack up; landlord discussions; deal with leased vehicles; correspondence with Rogers and Bell regarding amounts owed
5/22/2019	Casey, Brian	0.5	Discovery / Evidence Support
5/22/2019	Goldfarb, Eli	7.5	Record retention and documentation - attendance onsite to box and index records, prepare for move to Iron Mountain
5/22/2019	Li, Ziyong	7.5	Record retention and documentation - attendance onsite to box and index records, prepare for move to Iron Mountain

Date	Name	Hours	Narrative
5/22/2019	Youn, Soo Won	8.0	Record retention and documentation, auction process matters, WEPP POC review and filing, supervision of staff for record retention and documentation
5/22/2019	Casey, Paul	1.3	Review draft ERV schedule and comments to J. Sleeth; meeting J. Sleeth regarding auction; investigatory plan; finalize ERV.
5/22/2019	Chen, Ashley	7.5	Record retention and documentation
5/22/2019	Chen, Lily	7.5	Record retention and documentation
5/22/2019	Fritz, John	0.7	Former employee WEPP enquiries, JD Finance call.
5/22/2019	Jack, Sean	1.1	Wepp processing and payment letters
5/22/2019	Koo, Ada	0.2	Bank reconciliations - prepare
5/22/2019	Koroneos, Anna	0.5	Extensive telephone discussion with Service Canada regarding duplicate registrations from union for employees already filed and/or paid; call with T. Ambachtsheer regarding same
5/22/2019	Nair, Kavita	7.5	Record retention and documentation
5/22/2019	Sleeth, Jordan	2.7	Review updated ERV, circulate to R. English for comments and fee estimate inputs; further revise ERV and discuss same with P. Casey and revise ERV accordingly.
5/22/2019	Sleeth, Jordan	0.4	LiUNA issues - call with R. English re: LiUNA meeting timing and approach
5/22/2019	Sleeth, Jordan	0.5	Memo to G. Ivany re: AR and WIP analysis for claim purposes, circulate Deloitte forensic proposal; review AR queries from A. Booth and discuss with T. Ambachtsheer (re: effort and cost required to address queries)
5/23/2019	Brown, Rose	0.2	Deposit.
5/23/2019	Ambachtsheer, Todd	5.7	Discussions with AB re: union claim; office packup supervision; address buyer needs re: auction; respond to creditor questions; deal with software licenses; discussions with bidders for PSLs; follow up on WEPPA claims; discussions with lessors and vehicle follow up
5/23/2019	Casey, Brian	1.0	Discovery / Evidence Support
5/23/2019	Goldfarb, Eli	7.5	Record retention and documentation - attendance onsite to box and index records, prepare for move to Iron Mountain
5/23/2019	Li, Ziyong	7.5	Record retention and documentation - attendance onsite to box and index records, prepare for move to Iron Mountain
5/23/2019	Youn, Soo Won	9.2	Record retention and documentation, update accounts receivable schedule, lease matters, coordination of forensic imaging and backup, supervision of staff for record retention and documentation
5/23/2019	Casey, Paul	0.6	Mtg Sleeth and review updated estimates of costs and recoveries
5/23/2019	Chen, Ashley	7.5	Record retention and documentation
5/23/2019	Chen, Lily	7.5	Record retention and documentation
5/23/2019	Nair, Kavita	7.5	Record retention and documentation

Date	Name	Hours	Narrative
5/23/2019	Sleeth, Jordan	1.5	Meet with G. Ivany re: distribution cheques, review updated ERV budget, review forensic proposal
5/23/2019	Sleeth, Jordan	1.5	Finalize ERV schedule, develop professional fee budget and review with P. Casey
5/23/2019	Sleeth, Jordan	2.3	Review auction proceeds results, prepare summary for TGF and RBC and circulate same; discussions with T. Ambachtsheer re: landlord claims to assets sold at auction, review lease and ownership evidence provided by landlord; review CRA HST audit information requests and documentation to be provided by Receiver to CRA.
5/24/2019	Ambachtsheer, Todd	6.1	Supervise office; deal with auctioneer issues; follow up on customer A/R; discussions with S. Green re: HST; respond to auditor request for HST and source
5/24/2019	Casey, Brian	2.0	Discovery Support / evidence management
5/24/2019	Goldfarb, Eli	7.5	Record retention and documentation - attendance onsite to box and index records, prepare for move to Iron Mountain
5/24/2019	Li, Ziyong	7.5	Record retention and documentation - attendance onsite to box and index records, prepare for move to Iron Mountain
5/24/2019	Youn, Soo Won	8.4	Record retention and documentation, update statement of receipts and disbursements, operational matters (propane replacement, garbage bin disposal and pickup), supervision of staff for Record retention and documentation
5/24/2019	Chen, Ashley	7.5	Record retention and documentation
5/24/2019	Chen, Lily	7.5	Record retention and documentation
5/24/2019	Jack, Sean	2.7	Payment letters processing
5/24/2019	Koroneos, Anna	0.3	Discussion with S. Jack on pre- eligible vacation for employee and response required
5/24/2019	Sleeth, Jordan	0.3	Review correspondence from counsel to Lanni and Agius, discuss same with T. Ambachtsheer
5/25/2019	Goldfarb, Eli	7.5	Record retention and documentation - attendance onsite to box and index records, prepare for move to Iron Mountain
5/25/2019	Youn, Soo Won	8.3	Record retention and documentation, supervision of labourers for site cleanup
5/25/2019	Chen, Ashley	7.5	Record retention and documentation
5/27/2019	Ambachtsheer, Todd	2.2	Supervise office packup; deal with Maynards on auctioned items; respond re: personal seat licenses; deal with chemicals; deal with backup of IT equipment
5/27/2019	Casey, Brian	1.0	Project Mgt / Data Collection / Meetings
5/27/2019	Li, Ziyong	7.5	Record retention and documentation - attendance onsite to box and index records, prepare for move to Iron Mountain
5/28/2019	Ambachtsheer, Todd	5.7	Supervise office packup; discussions with landlord regarding condition of building; discussions with Maynards re: auction assets and transfers related thereto; discussions and analysis of union claim; correspondence with insurer
5/28/2019	Brown, Rose	0.4	Trust Banking - Review accounts online for incoming wires and check mail for cheques rec'd.

Date	Name	Hours	Narrative
5/28/2019	Casey, Brian	1.0	Project Mgt / Data Collection / Meetings
5/28/2019	Li, Ziyong	7.5	Record retention and documentation - attendance onsite to box and index records, prepare for move to Iron Mountain
5/28/2019	Lodin, Khalid	4.8	Onsite extraction of drives and backup of email server/exchange
5/28/2019	Casey, Paul	0.2	Review correspondence from ABL counsel and email team.
5/28/2019	Jack, Sean	7.6	Duties included: Working with retained employees to prepare office and warehouse for vacating, secure and prepare boxes of documentation for pickup by Iron Mountain, aided in the continued auction process with Maynard's
5/28/2019	Sleeth, Jordan	0.7	Update call with T. Ambachtsheer and J. Youn re: premise vacating activities, asset removal status, Lanni & Agius attendance, Bell payment timing, record retention and WIP/AR review.
5/29/2019	Ambachtsheer, Todd	6.2	Supervise office packup; respond to parties re: PSLs; respond to creditor queries; deal with Maynards; landlord discussions; discussions re: union claim; backup of IT equipment discussions; discussions with Rogers
5/29/2019	Brown, Rose	0.8	Trust Banking Adm - Payroll cheques and send location by courier and prepare deposit and take to the bank.
5/29/2019	Casey, Brian	1.0	Project Mgt / Data Collection / Meetings
5/29/2019	Lodin, Khalid	8.3	Recovery of email exchange and main server from Acronis (backup software used by DIG) including device mounting and setup NAS for backup in Deloitte
5/29/2019	Fritz, John	0.3	Invoice items and call with John Deere re: Court order and assignment of leases.
5/29/2019	Jack, Sean	8.4	Duties included: Working with retained employees to prepare office and warehouse for vacation, secure and prepare boxes of documentation for pickup by Iron Mountain, aided in the continued auction process with Maynard's
5/29/2019	Sleeth, Jordan	2.3	On-site attendance - tour premises with landlord to confirm broom swept condition, note damage; supervise ABL asset removal by J. Lanni and A. Agius; email to TGF re: Lanni claims re: ABL staff; update ERV schedule and email to G. Ivany.
5/29/2019	Sleeth, Jordan	1.4	D&O claim - initial review of J. Nashmi emails, circulate same to TGF; review documents circulated by J. Youn (Lanni bankruptcy discharge); update email to RBC CIS re: conference call and analysis approach.
5/30/2019	Ambachtsheer, Todd	6.1	Discussions with Maynards; supervise office packup; respond to creditor queries; correspondence with Bell and Rogers re: outstanding amounts; union claim discussions; discussions re: HST; respond to forensic requests and discussions with S. Green re: same
5/30/2019	Brown, Rose	0.7	Trust Banking Adm - Disbursement cheques, review account online for incoming wires.
5/30/2019	Casey, Brian	1.0	Project Mgt / Data Collection / Meetings
5/30/2019	Lodin, Khalid	4.8	Review backup recovery log analysis and verification

Date	Name	Hours	Narrative
5/30/2019	Jack, Sean	7.8	Duties included: Working with retained employees to prepare office and warehouse for vacation, secure and prepare boxes of documentation for pickup by Iron Mountain, aided in the continued auction process with Maynard's
5/30/2019	Sleeth, Jordan	2.8	D&O claims - detailed review of materials provided by J. Nashmi, call with J. Nashmi and J. Finnigan & J.Hardy; call with RBC CIS team and L. Correia, follow up with L. Correia.
5/30/2019	Sleeth, Jordan	0.6	Update call with T. Ambachtsheer re: vacating premises, Bell collections, former staff retainers, CRA audit
5/31/2019	Ambachtsheer, Todd	2.5	Attend DIG facility for final walk around with landlord
5/31/2019	Brown, Rose	0.8	Review account online for incoming wire and reconcile bank to GL and prepare r&d to May 30, 2019.
5/31/2019	Casey, Brian	1.0	Project Mgt / Data Collection / Meetings
5/31/2019	Casey, Paul	0.2	TCF J. Sleeth regarding premises.
5/31/2019	Choy, Tim	2.0	Electronic document management including organizing drive contents in meaningful way for ease of access; responding to requests for documents from forensic review team
5/31/2019	Lodin, Khalid	3.8	Drive backups and verifications
5/31/2019	Jack, Sean	7.7	Duties included: Working with retained employees to prepare office and warehouse for vacation, secure and prepare boxes of documentation for pickup by Iron Mountain, aided in the continued auction process with Maynard's
5/31/2019	Keene, Ashley	0.1	Website update.
6/3/2019	Ambachtsheer, Todd	4.6	Arrange for payment of expenses; respond to creditor queries and PSL calls; review and discussion of union claim; WEPPA discussions; queries re: equipment sold; discussion with landlord; discussions with TGF re: ongoing legal proceedings; Bell discussions
6/3/2019	Brown, Rose	0.5	Review account online for any incoming receipts. Print back up for several Disbursements.
6/3/2019	Casey, Brian	1.0	Discovery Support / Evidence Support / Data review and extraction
6/3/2019	Choy, Tim	2.5	Electronic document management including organizing drive contents in meaningful way for ease of access; responding to requests for documents from forensic review team
6/3/2019	Lodin, Khalid	5.3	Drive backups and verifications
6/3/2019	Jack, Sean	4.8	Met with T. Ambachtsheer regarding Union claim, continued finalization of claim disputes and verification of WEPP totals
6/3/2019	Koo, Ada	0.4	Bank reconciliations - prepare
6/4/2019	Ambachtsheer, Todd	4.8	Discussions with A&B re: union; review Bell NDA; respond to creditors; correspondence with S. Green re: data requests; hardware discussions; discussions with Zayo re: reel and balance; PSL discussions; insurance call
6/4/2019	Brown, Rose	1.0	Trust Banking Administration - Disbursement cheques - General and Payroll. Review account online and send copy of incoming receipts to TA.

Date	Name	Hours	Narrative
6/4/2019	Casey, Brian	1.0	Discovery Support / Evidence Support / Data review and extraction
6/4/2019	Choy, Tim	2.0	Electronic document management including organizing drive contents in meaningful way for ease of access; responding to requests for documents from forensic review team
6/4/2019	Jack, Sean	5.4	Processing of payment letters, transfer of distinct hardware to the forensics team, further review of union claim
6/4/2019	Sleeth, Jordan	3.6	Prepare for and attend meeting with J. Nashmi and A. Booth and L. Correia re: DIG irregularities; debrief same with A. Booth and L. Correia
6/4/2019	Sleeth, Jordan	0.4	Discussion with L. Correia re: G. Parselias emails, email exchange with J. Finnigan re: same.
6/4/2019	Sleeth, Jordan	2.0	LiUNA claim: meet with counsel to LiUNA re: claim, including pre-meeting with D.R. English and K. Esaw.
6/5/2019	Ambachtsheer, Todd	4.1	Asset sales; respond to purchaser queries; assist with MTO transfers; deal with software licenses; union discussions; forensic discussions; PSL discussions; deal with S. Green re: data requests
6/5/2019	Casey, Brian	2.0	Discovery Support / Evidence Support / Data review and extraction
6/5/2019	Choy, Tim	1.0	Electronic document management including organizing drive contents in meaningful way for ease of access; responding to requests for documents from forensic review team
6/5/2019	Jack, Sean	3.9	Continued DIG tech hardware organization and logging with members of the Forensics Department - continued finalization of Union claim differences, discussed with Scott Green
6/5/2019	Sleeth, Jordan	0.3	Call with J. Finnigan re: G. Parselias emails, relay same to L. Correia
6/6/2019	Ambachtsheer, Todd	5.2	Discussions with S. Green; follow up on HST and payroll audits; respond to forensic requests; correspondence with Rogers; respond to creditor queries
6/6/2019	Brown, Rose	0.4	Trust Banking Adm - view account online.
6/6/2019	Casey, Brian	3.0	Discovery Support / Evidence Support / Data review and extraction
6/6/2019	Choy, Tim	2.0	Electronic document management including organizing drive contents in meaningful way for ease of access; responding to requests for documents from forensic review team
6/6/2019	Jack, Sean	2.5	Continued DIG tech hardware organization and logging with members of the Forensics Department - continued finalization of Union claim differences
6/7/2019	Ambachtsheer, Todd	3.9	Creditor queries; deal with hardware; attend Bell; discussions with Rogers; respond to forensic requests; follow up on audits
6/7/2019	Casey, Brian	3.0	Discovery Support / Evidence Support / Data review and extraction
6/7/2019	Darman, Nurdeen	1.3	Lot hardware organization

Date	Name	Hours	Narrative
6/7/2019	Jack, Sean	1.3	Met with N. Darman of the forensics team to label and sort inventory
6/7/2019	Sleeth, Jorden	1.0	Prepare for and attend call with G. Ivany, T. Ambachtsheer, DJ Miller, R. Bengino re: litigation issues and approaches
6/10/2019	Ambachtsheer, Todd	2.9	Follow up on sale items; emails re: backup of data; discussions with WebSan
6/10/2019	Casey, Brian	1.0	Evidence Mgt / Proj Mgt
6/10/2019	Darman, Nurdeen	1.0	Lot hardware organization
6/10/2019	Jack, Sean	0.6	Entered in WEPP modification for past DIG employee, conducted calls with DIG contractors regarding payment cheques
6/10/2019	Sleeth, Jorden	0.4	Bell Canada receivable - review status update and discuss same with T. Ambachtsheer
6/10/2019	Sleeth, Jorden	1.9	Statement of claim issues - update call with L. Correia re: records review update; emails to TGF re: status of company privacy policy review; compile historical w/c balance summary.
6/11/2019	Ambachtsheer, Todd	2.8	Follow up on requests from forensic group; discussions with J. Sleeth; calls to Rogers; creditor queries
6/11/2019	Casey, Brian	1.0	Evidence / Discovery Support
6/11/2019	Sleeth, Jorden	0.6	Consider RBC comments to TGF draft letter; provide WIP review status update to TGF.
6/12/2019	Ambachtsheer, Todd	2.3	Insurance matters; follow up with S. Jack and J. Young re: IT; follow up with CRA re: HST and source deduction audits
6/12/2019	Brown, Rose	0.5	Trust Banking Administration - Review account for incoming wire and input into Ascend - Prepare transfer between accounts.
6/12/2019	Casey, Brian	1.0	Evidence / Discovery Support
6/12/2019	Choy, Tim	0.5	Electronic document management including organizing drive contents in meaningful way for ease of access; responding to requests for documents from forensic review team
6/12/2019	Darman, Nurdeen	0.9	Lot hardware organization
6/12/2019	Sleeth, Jorden	2.0	Meet with A. Booth and H. Webster of RBC with Deloitte Forensic team to review AR and WIP findings to-date, debrief with L. Correia.
6/12/2019	Sleeth, Jorden	0.2	Review Maynards payout statement and advise re payment.
6/13/2019	Ambachtsheer, Todd	1.2	Follow up with S. Jack re: equipment; insurance matters; call to Bell re: outstanding amounts
6/13/2019	Casey, Paul	1.0	Review draft communication and TC J. Sleeth.
6/13/2019	Chen, Ashley	3.8	Updating WIP Invoices
6/13/2019	Casey, Brian	1.0	Evidence / Discovery Support
6/13/2019	Sleeth, Jorden	2.5	Claim letter - review WIP analysis prepared by J. Nashmi, consider annual WIP misstatements; review draft claim letter circulate to T. Ambachtsheer, L. Correia and J. Youn for comments.

Date	Name	Hours	Narrative
6/14/2019	Ambachtsheer, Todd	1.1	Deal with equipment to be shipped; answer creditor queries; internal discussions re: available information
6/14/2019	Brown, Rose	2.1	Trust Banking Adm - Disbursement cheques and send out by courier. Print invoice for support for deposits and input into Ascend. Reconcile bank to GL.
6/14/2019	Chen, Ashley	6.7	Updating WIP invoices
6/14/2019	Casey, Brian	1.0	Evidence / Discovery Support
6/14/2019	Darman, Nurdeen	1.1	Lot hardware organization
6/14/2019	Sleeth, Jordan	3.1	Claim letter - review draft letter, update with comments from Receiver, call with J. Finnigan and J. Hardy of TGF; call with L. Correia re: forensic analysis to date re: WIP and email reviews; review WIP process memo drafted by DIG.
6/17/2019	Ambachtsheer, Todd	1.7	Deal with leased assets; discussions re: forensic exercise; ship sold assets
6/17/2019	Casey, Brian	0.5	Discovery Support
6/17/2019	Choy, Tim	1.0	Electronic document management including organizing drive contents in meaningful way for ease of access; responding to requests for documents from forensic review team
6/17/2019	Sleeth, Jordan	0.5	Review Bell Portal payment history, compare with WIP, email to L. Correia for additional review and comparison to DIG WIP schedules.
6/17/2019	Sleeth, Jordan	2.2	Review draft claim letter to insurers; discussions with A. Booth at RBC re: duplicate invoices and certain claims in letter, revise letter and provide comments to TGF.
6/18/2019	Ambachtsheer, Todd	1.3	Review of insurance letter; deal with seat licenses; address leased equipment; creditor queries
6/18/2019	Darman, Nurdeen	0.5	Lot hardware organization
6/18/2019	Sleeth, Jordan	0.2	Misc - review PSL sale agreement re: Leafs PSL,
6/18/2019	Sleeth, Jordan	0.6	Call with L. Correia re: status of irregularities investigation, claim letter
6/19/2019	Jack, Sean	8.4	boxing and packaging of Distinct Tech Hardware, shipped out to purchasers from auction
6/19/2019	Casey, Brian	0.5	Discovery Support
6/19/2019	Sleeth, Jordan	1.2	Meeting with J Youn re: forensic review - background re: Nashmi emails and go forward anlysis
6/19/2019	Sleeth, Jordan	0.3	Call with R. English re: union status update
6/20/2019	Chen, Ashley	7.3	HST Returns
6/20/2019	Jack, Sean	3.8	updating of A/R tracker, following up with outstanding invoices
6/20/2019	Casey, Brian	0.5	Discovery Support
6/20/2019	Sleeth, Jordan	0.3	Bell Canada - review proposed offsets and discuss response with T Ambachthseer
6/20/2019	Sleeth, Jordan	0.2	email to G. Ivany re: excess Crown funds to remit to purchaser

Date	Name	Hours	Narrative
6/21/2019	Ambachtsheer, Todd	0.7	Creditor queries; discussions with S. Green; follow up on CRA audits
6/21/2019	Darman, Nurdeen	3.0	Lot hardware organization
6/24/2019	Chen, Ashley	6.3	Updating accounts receivables
6/24/2019	Jack, Sean	2.2	Drafting and Review of Power of Attorney for DIG asset Vehicles
6/24/2019	Keene, Ashley	0.1	Web posting.
6/24/2019	Casey, Brian	1.0	Discovery Support / Evidence Mgt
6/24/2019	Sleeth, Jordan	0.5	Meet with J. Youn re: borrowing base reviews Sept to Nov 2018
6/25/2019	Brown, Rose	0.3	Trust Banking Administration - Confirm wire received into the DIG - MLSE account.
6/25/2019	Keene, Ashley	0.5	Cut chq for 2 invoices, obtain signature, courier.
6/25/2019	Sleeth, Jordan	0.9	Forensic review - meeting with L. Correia and J. Chauvin re: status of analysis, structure of irregularities and form of report for TGF.
6/25/2019	Casey, Brian	1.0	Evidence Support
6/26/2019	Brown, Rose	0.2	Trust Banking Administration - Update resend transfer between accounts.
6/26/2019	Sleeth, Jordan	0.5	Forensic review - review of Bell and Rogers invoicing process documents provided by J. Youn to forensic team, discuss same with L. Correia; call with J. Finnigan re: status of analysis.
6/26/2019	Sleeth, Jordan	1.3	Draft and circulate update memo to RBC re: status of receivership activities, call with DJ Miller re: same.
6/26/2019	Casey, Brian	1.0	Evidence Support
6/27/2019	Brown, Rose	0.2	Trust Banking Admin - Disbursement cheque.
6/27/2019	Keene, Ashley	0.5	Opened account; record transfer between accounts; record wire transactions.
6/27/2019	Casey, Brian	1.5	Discovery / Evidence Support
6/28/2019	Brown, Rose	0.2	Trust Banking Admin - Disbursement cheque.
6/28/2019	Casey, Brian	1.5	Discovery / Evidence Support
Total		533.6	



Invoice 8000787270

Deloitte Restructuring Inc.

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

ATTN: Paul Casey
Deloitte Restructuring Inc., Court appointed receiver of Distinct
Infrastructure Group Inc. et al
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

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

Date: September 25, 2019
Client No.: 1136959
WBS#: ROY00277
Engagement Partner: Paul Casey
HST Registration: 122893605RT0001

For professional services rendered

Fees

For professional services rendered by Deloitte Restructuring Inc. for the month of July, 2019, in its capacity as Receiver of Distinct Infrastructure Group Inc. et al pursuant to an order of the Court dated March 11, 2019.

Please see attached appendices for details

HST applicable 30,745.50

Expense

Out-of-pocket Expenses

HST applicable 4,954.77

Administrative Expense 922.37

Sales Tax

HST at 13.00% 4,760.94

Total Amount Due (CAD) 41,383.58

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 Distinct Infrastructure Group Inc. et al	1136959	8000787270	41,383.58	Payment for invoice 8000787270

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

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	Office	DIG/Crown	Hours	Rate	Amount
Casey, Paul	Partner	Toronto	DIG & Crown	5.1	\$ 625.00	\$ 3,187.50
Sleeth, Jordan	Partner	Toronto	DIG & Crown	16.9	\$ 625.00	\$ 10,562.50
Ambachtsheer, Todd	Senior Manager	Toronto	DIG	7.4	\$ 500.00	\$ 3,700.00
Casey, Brian	Manager	Toronto		5.0	\$ 400.00	\$ 2,000.00
Brown, Rose	Consultant	Toronto	Estate admin	6.3	\$ 250.00	\$ 1,575.00
Youn, Soo Won	Senior	Toronto		30.2	\$ 290.00	\$ 8,758.00
Jack, Sean	Analyst	Toronto	DIG - WEPPA	4.1	\$ 175.00	\$ 717.50
Keene, Ashley	Analyst	Toronto		0.7	\$ 175.00	\$ 122.50
Koo, Ada	Analyst	Toronto		0.7	\$ 175.00	\$ 122.50
Chen, Ashley	Staff	Toronto	Record Retention	-	\$ 125.00	\$ -
Total Professional Hours and Fees				76.4		\$ 30,745.50
Administrative Expenses						\$ 922.37
Out-of-pocket expenses						\$ 4,954.77
Total fees and disbursements						\$ 36,622.64



Appendix #2

Worked performed from July 1, 2019 to July 31, 2019

Date	Name	Hours	Narrative
7/2/2019	Casey, Brian	0.5	Forensic Support
7/2/2019	Koo, Ada	0.3	Bank reconciliations
7/2/2019	Youn, Soo Won	8.2	Financial irregularities review - work with forensic team to review A/R and WIP entries, locate supporting documentation and entries for review; begin preparation of overview of irregularities slides; answering questions from the forensic team.
7/2/2019	Sleeth, Jorden	1.5	Litigation claims - meeting with L. Correia, J. Chauvin, S. Dey and J. Youn re: status of forensic review and plan to create update report
7/2/2019	Jack, Sean	0.6	Responded and coordinated with J Youn for boxing of material from DIG + DIG AR tracker work
7/2/2019	Brown, Rose	0.2	Trust Banking Administration - Disbursement cheque.
7/3/2019	Casey, Brian	0.5	Forensic Support
7/3/2019	Youn, Soo Won	7.2	Financial irregularities review - continue work with forensic team to review A/R and WIP entries; revise overview of irregularities slides including stock price movements, summary balance sheet history.
7/3/2019	Sleeth, Jorden	1.2	Litigation claims - review draft slides prepared by J. Youn and meet with J. Youn to provide comments re: same
7/3/2019	Jack, Sean	2.5	Responded and coordinated with J Youn for boxing of material from DIG + WEPP finalization comparison from Service Canada
7/3/2019	Brown, Rose	0.3	Trust Banking Administration - Payroll Cheques.
7/4/2019	Youn, Soo Won	7.3	Financial irregularities review - revise slide deck based on J. Sleeth review, meet with J. Sleeth re: same.
7/4/2019	Jack, Sean	0.2	Organization of left over equipment, attempted follow ups with Shane and coordinated server pick up with J Youn
7/5/2019	Youn, Soo Won	7.5	Financial irregularities review - support forensic team analysis; continue to prepare slides for presentation to TGF.
7/5/2019	Jack, Sean	0.3	Calls with former IT manager re: unsold IT equipment
7/5/2019	Brown, Rose	0.3	Trust banking Administration - Disbursement cheque. Pull copies of invoices and input receipt from Rogers.
7/8/2019	Casey, Brian	0.5	Evidence management and cleanup
7/8/2019	Jack, Sean	0.5	DIG hardware finalization, dealing with leased equipment and servers
7/8/2019	Ambachtsheer, Todd	1.2	Discussions re: vacation pay and RoE; respond to Service Canada call
7/8/2019	Sleeth, Jorden	2.0	Litigation claims - review draft reports from J. Youn and L. Correia, provide comments re: same for revisions
7/9/2019	Casey, Brian	0.5	Evidence management meetings; respond to forensic requests

Date	Name	Hours	Narrative
7/9/2019	Sleeth, Jorden	0.5	Update call with G. Ivany re: status of file (AR collections, forensic review, claims vs. management).
7/9/2019	Ambachtsheer, Todd	0.4	Finalize seat license arrangements
7/10/2019	Ambachtsheer, Todd	1.2	Call from Service Canada; correspondence re: Bell
7/10/2019	Casey, Brian	0.5	Evidence management and cleanup
7/11/2019	Sleeth, Jorden	0.7	Review managemnt retention contracts, circulate same to J. Hardy (TGF); call with J. Hardy re: other claims vs. former directors and ABL, receive email re: same and consider response and supporting documentation available.
7/11/2019	Sleeth, Jorden	0.2	Call with G. Ivany re: fee payment
7/11/2019	Ambachtsheer, Todd	0.5	Call with B. Naylor from Bell
7/11/2019	Brown, Rose	1.0	Prepare Vacation pay source deduction reports and input number in to the payroll schedule.
7/12/2019	Brown, Rose	0.1	Check online bank for incoming wire.
7/15/2019	Brown, Rose	1.1	Trust Banking Administration - Payroll/vacation pay cheques.
7/15/2019	Sleeth, Jorden	1.8	Litigation claims - review draft forensic reporting report, provide comments to Forensic team; draft cover memo and circulate to TGF.
7/15/2019	Casey, Brian	0.5	Evidence management meetings; respond to forensic requests
7/15/2019	Koo, Ada	0.4	Bank reconciliations
7/16/2019	Casey, Brian	0.5	Evidence management and cleanup
7/16/2019	Sleeth, Jorden	0.2	Review John Deere notice of sale, liase with K. Plunkett re: same
7/16/2019	Brown, Rose	0.4	Trust Banking Administration - Disbursement cheques.
7/17/2019	Casey, Brian	0.5	Forensic Support
7/17/2019	Ambachtsheer, Todd	0.4	Discussion with S. Jack re: RoE
7/17/2019	Brown, Rose	0.1	Trust Banking Administration - checking on Disbursement cheques.
7/18/2019	Casey, Brian	0.5	Evidence management and cleanup
7/19/2019	Brown, Rose	0.5	Trust banking - filing receipts and disbursements
7/19/2019	Casey, Brian	0.5	Forensic Support
7/22/2019	Casey, Paul	2.0	Attend meeting at TGF with J. Finnigan and J. Hardy re: status of forensic review, debrief with J. Sleeth
7/22/2019	Sleeth, Jorden	0.4	Review and approve TGF invoice, circulate to RBC for concurrent approval
7/22/2019	Sleeth, Jorden	0.6	Compile ABL guarantee support and related correspondence with J. Lanni and A. Agius, circulate same to J. Hardy
7/22/2019	Sleeth, Jorden	2.2	Prepare for and attend meeting at TGF with J. Finnigan and J. Hardy re: status of forensic review, debrief same with L. Correia

Date	Name	Hours	Narrative
7/22/2019	Brown, Rose	0.5	Trust Banking Administration - Print invoice for payment, Input into Ascend and print cheques and have signed and send out.
7/23/2019	Ambachtsheer, Todd	0.5	Follow up on purchaser/lessor documentation; follow up on PSLs
7/23/2019	Brown, Rose	0.3	Review account online and put stop payment on cheque # 133.
7/24/2019	Brown, Rose	1.5	Disbursement cheques and prepare schedule of Rogers Receipts.
7/24/2019	Sleeth, Jorden	0.3	Forensic review - review meeting agenda for July 29 meeting
7/24/2019	Ambachtsheer, Todd	2.3	Discussion with CRA auditor and prepare materials for submission in respect of document request
7/24/2019	Casey, Paul	0.5	Discussion with J. Sleeth re: Forensic review status and required preparation for meeting with TGF.
7/25/2019	Keene, Ashley	0.7	Courier; deposit cheque.
7/25/2019	Ambachtsheer, Todd	0.9	Follow up on Zayo outstanding amounts
7/29/2019	Sleeth, Jorden	2.0	Prepare for, attend and debrief meeting with RBC, CIS and TGF re: results of forensic investigation to date
7/29/2019	Sleeth, Jorden	0.7	Call with RBC CIS re: draft WIP analysis, debrief same with L. Correia
7/29/2019	Casey, Paul	2.0	Review next steps, prepare and attend meeting at TGF with RBC to review Phase I of Forensic investigation and action plan.
7/30/2019	Casey, Paul	0.3	Emails and meeting J. Sleeth regarding forensic investigation follow up and communication with client and counsel.
7/30/2019	Sleeth, Jorden	1.3	Call with G. Ivany re: WIP forensic review, debrief same with L. Correia
7/31/2019	Casey, Paul	0.3	TC J. Sleeth regarding Bank reporting; WIP reconciliation and instructions.
7/31/2019	Sleeth, Jorden	0.7	Review emails from DIG executives to auditors and others re: vehicle leases - consider effect of same on irregularities, forward same to L. Correia
7/31/2019	Sleeth, Jorden	0.6	Update call with DJ Miller and R. Bengino, discuss receiver funding of bankruptcy for filing fees and advertisements of bankruptcy
Total		76.4	



Invoice 8000933632

Deloitte Restructuring Inc.
Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

ATTN: Gary Ivany
Royal Bank of Canada
20 King Street West, 2nd Floor
Toronto ON M5H 1C4
Canada

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

Date: December 18, 2019
Client No.: 1136959
WBS#: ROY00277
Engagement Partner: Paul Casey

HST Registration: 122893605RT0001

For professional services rendered

Fees

In connection with the forensic investigation of financial reporting irregularities, Phase 1.

- Targeted analysis of employee emails;
- Analysis of WIP general ledger accounts and related supporting records;
- Summarize WIP potential misstatements and the adjusted WIP balances for the period of January 2015 to September 2018;
- Combination of AR and WIP adjusted balances and potential misstatements for the period of January 2015 to September 2018.

Sales Tax

HST applicable 120,000.00

HST at 13.00% 15,600.00

Total Amount Due (CAD) 135,600.00

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.



Invoice 8001080674

Deloitte Restructuring Inc.

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

ATTN: Paul Casey
Deloitte Restructuring Inc., Court appointed receiver of Distinct
Infrastructure Group Inc. et al
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

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

Date: March 23, 2020
Client No.: 1136959
WBS#: ROY00277
Engagement Partner: Paul Casey

HST Registration : 122893605RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. for the month of August, 2019, in its capacity as Receiver of Distinct Infrastructure Group Inc. et al pursuant to an order of the Court dated March 11, 2019.

Please see attached appendices for details.

Replaces bill #8000827517

HST applicable 3,797.50

Expense

Out-of-pocket Expenses

HST applicable 1,572.59
Administrative Expense 113.93

Sales Tax

HST at 13.00% 712.92

Total Amount Due (CAD) 6,196.94

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.



Invoice Number 8001080674

March 23, 2020

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 Distinct Infrastructure Group Inc. et al	1136959	8001080674	6,196.94	Payment for invoice 8001080674

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, 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	Office	DIG/Crown	Hours	Rate	Amount
Sleeth, Jordan	Partner	Toronto	DIG & Crown	0.9	\$ 625.00	\$ 562.50
Ambachtsheer, Todd	Senior Manager	Toronto	DIG	1.5	\$ 500.00	\$ 750.00
Brown, Rose	Consultant	Toronto	Estate admin	5.6	\$ 250.00	\$ 1,400.00
Keene, Ashley	Analyst	Toronto		1.5	\$ 175.00	\$ 262.50
Klein, Emily	Analyst	Toronto		4.7	\$ 175.00	\$ 822.50
Total Professional Hours and Fees				14.2		\$ 3,797.50
Administrative Expenses						\$ 113.93
Out-of-pocket expenses (Web-San software monthly license fee):						\$ 1,657.59
Expense adjustment re: erroneous charge on April 21-May 18 invoice						\$ (85.00)
Total fees and disbursements						\$ 5,484.02



Appendix #2

Worked performed from August 1, 2019 to August 31, 2019

Date	Name	Narrative	Hours
8/6/2019	Brown, Rose	Scanning Service Canada Letters re: WEPP claims and saving on Q Drive.	1.0
8/6/2019	Ambachtsheer, Todd	Follow up on RoE forms with ADP; discuss HST with S. Green.	0.9
8/7/2019	Ambachtsheer, Todd	Correspondence re: insurance claim.	0.6
8/12/2019	Sleeth, Jordan	Meeting with T. Ambachtsheer re: auto accident claim, RB Auction claim re: secured asset sale, Bell and Rogers payment status.	0.6
8/14/2019	Sleeth, Jordan	Click Irrigation AR - review correspondence from Palett Valo, discuss same with T. Ambachtsheer.	0.3
8/15/2019	Klein, Emily	Review WIP submitted to Rogers and reconcile against amounts paid, review Carmen Brogno retention contract and determine incentive payable.	2.2
8/15/2019	Brown, Rose	Trust Banking Administration - Disbursement cheques and pull previous disbursements as requested by EK. Input receipts on Ascend for July 2019.	0.8
8/16/2019	Brown, Rose	Prepare transfer between accounts for insurance receipt. Input July receipts into Ascend.	0.9
8/16/2019	Klein, Emily	Finalize calculation of amounts due to C. Brogno, circulate to T. Ambachtsheer; call with CRA to receiving tax access codes for iVac, DTS, and Crown.	2.5
8/19/2019	Keene, Ashley	Updating POCs.	1.5
8/20/2019	Brown, Rose	Scan and save disbursement onto the Q Drive, prepare cheques.	1.0
8/21/2019	Brown, Rose	Trust Banking Administration - Disbursement cheque. Scan and save Disbursement onto the Q Drive.	1.2
8/30/2019	Brown, Rose	Scanning and filing disbursement vouchers.	0.7
Total			14.2



Invoice 8001080671

Deloitte Restructuring Inc.

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

ATTN: Paul Casey
Deloitte Restructuring Inc., Court appointed receiver of Distinct
Infrastructure Group Inc. et al
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

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

Date: March 23, 2020
Client No.: 1136959
WBS#: ROY00277
Engagement Partner: Paul Casey

HST Registration : 122893605RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. for the period from September 1, 2019 to December 31, 2019, in its capacity as Receiver of Distinct Infrastructure Group Inc. et al pursuant to an order of the Court dated March 11, 2019.

Please see attached appendices for details.

HST applicable 44,845.00

Expense

Out-of-pocket Expenses

HST applicable 2,703.84
Administrative Expense 1,345.35

Sales Tax

HST at 13.00% 6,356.24

Total Amount Due (CAD) 55,250.43

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.



Invoice Number 8001080671

March 23, 2020

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 Distinct Infrastructure Group Inc. et al	1136959	8001080671	55,250.43	Payment for invoice 8001080671

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, 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	Office	DIG/Crown	Hours	Rate	Amount
Casey, Paul	Partner	Toronto	DIG	18.2	\$ 625.00	\$ 11,375.00
Sleeth, Jordan	Partner	Toronto	DIG	35.8	\$ 625.00	\$ 22,375.00
Ambachtsheer, Todd	Senior Manager	Toronto	DIG	9.1	\$ 500.00	\$ 4,550.00
Youn, Soo Won	Manager	Toronto	DIG	7.3	\$ 400.00	\$ 2,920.00
Klein, Emily	Consultant	Toronto	DIG	8.9	\$ 250.00	\$ 2,225.00
Keene, Ashley	Analyst	Toronto	Estate admin	2.2	\$ 175.00	\$ 385.00
Brown, Rose	Analyst	Toronto	Estate admin	5.5	\$ 175.00	\$ 962.50
Koo, Ada	Analyst	Toronto	Estate admin	0.3	\$ 175.00	\$ 52.50
Total Professional Hours and Fees				87.3		\$ 44,845.00
Administrative Expenses						\$ 1,345.35
Out of pocket Expenses						\$ 2,703.84
Total fees and disbursements						\$ 48,894.19



Appendix #2

Worked performed from September 1, 2019 to December 31, 2019

Date	Name	Narrative	Hours
9/4/2019	Brown, Rose	Trust Banking Administration - Prepare payroll deduction schedule, Input and print payroll and disbursement cheques.	0.5
9/5/2019	Brown, Rose	Trust Banking Administration - Review online bank to confirm receipt of wire.	0.2
9/5/2019	Ambachtsheer, Todd	Discussion re: union claim; finalize Bell settlement; deal with software license.	0.7
9/6/2019	Brown, Rose	Confirm incoming wire received.	0.2
9/6/2019	Koo, Ada	July bank reconciliation	0.3
9/10/2019	Brown, Rose	Saving Scan copies of disbursement on Q Drive and file and organize other Receipts/disbursement from other accounts.	0.3
9/12/2019	Klein, Emily	Filing payment confirmation from Service Canada for employee.	0.3
9/17/2019	Sleeth, Jordan	Call with G. Ivany and TGF re: Mega Diesel lift stay response, email exchange with R. English at A&B re: same; call with J. Hardy re: statement of claim support; review draft statement of claim; review and approve DIG estate bank reconciliations; consider s. 243 creditor notice timing.	2.2
9/18/2019	Sleeth, Jordan	Review response to counsel to Mega Diesel, provide comments re: same.	0.5
9/20/2019	Brown, Rose	Trust Banking Adm - Scan receipts and disbursement for two months and save on Q Drive.	0.8
9/20/2019	Sleeth, Jordan	Call with G. Ivany re: status of forensic review.	0.2
9/20/2019	Sleeth, Jordan	Call with FCA insurance re: auto coverage, debrief with T. Ambachtsheer.	0.6
9/23/2019	Ambachtsheer, Todd	Discussions re: insurance; follow up discussions with J. Youn; discuss union claim with E. Klein; follow up with S. Green re: employment.	1.4
9/23/2019	Keene, Ashley	Estate reporting.	0.3
9/23/2019	Klein, Emily	Review union claim support provided by Koskie Minsky; update receiver schedule accordingly including with WEPPA payments sent by Service Canada.	2.1
9/23/2019	Brown, Rose	Trust Banking Adm - disbursement/payroll cheques.	0.5
9/24/2019	Ambachtsheer, Todd	Draft BIA s.243 report for six month update to creditors.	2.1
9/25/2019	Brown, Rose	Trust Banking Adm - Disbursement cheque. Scanning and faxing Interim Report to OSB.	0.5
9/26/2019	Casey, Paul	Internal meeting J. Sleeth re: file updates, coordinate meeting with G. Ivany.	1.1
9/27/2019	Casey, Paul	Prep call with Stewart & Finnigan; prep with J. Sleeth and meeting with G. Ivany; follow up instructions and planning.	2.2
9/30/2019	Brown, Rose	Trust Banking Adm - complete saving scan receipt and disbursement on q drive.	0.5

Date	Name	Narrative	Hours
10/1/2019	Youn, Soo Won	CRA audit correspondence (payroll and HST).	1.2
10/2/2019	Klein, Emily	Review WEPPA schedule provided by service Canada to ensure amounts paid by CRA matches receiver's records.	2.6
10/2/2019	Youn, Soo Won	CRA audit correspondence (payroll and HST).	2.3
10/3/2019	Sleeth, Jordan	Update with P. Casey, call with J. Hardy re: D&O claims and court attendance.	0.8
10/4/2019	Youn, Soo Won	CRA audit correspondence (payroll and HST).	1.0
10/4/2019	Klein, Emily	Review WEPPA schedule provided by service Canada to ensure amounts paid by CRA matches receiver's records.	0.5
10/4/2019	Sleeth, Jordan	Call with A Stewart re: WIP review and report; notes to file re: same.	0.8
10/7/2019	Ambachtsheer, Todd	Discussions with E. Klein re: union discrepancies	0.6
10/7/2019	Brown, Rose	Trust Banking Administration - Payroll/AP Disbursements. Have signed and scan save on Q Drive.	0.5
10/8/2019	Ambachtsheer, Todd	Draft special collection report; expense summary preparation.	3.5
10/8/2019	Brown, Rose	Trust Banking Administration - Disbursement cheques.	0.3
10/9/2019	Ambachtsheer, Todd	Discussions re: bank account activity; follow up on audit status and discuss same with J. Youn.	0.8
10/10/2019	Klein, Emily	Submitting tax returns for Dig and Crown for June and July.	1.6
10/11/2019	Brown, Rose	Payroll correspondence.	0.2
10/11/2019	Casey, Paul	Review Report and attend meeting with Stewart, J. Sleeth, Correia to prepare for meeting with RBC.	2.1
10/15/2019	Youn, Soo Won	CRA HST audit preparation and documentation.	2.8
10/15/2019	Sleeth, Jordan	Forensic WIP review - prepare for and attend meeting with RBC CIS team, debrief same with L. Correia.	2.8
10/15/2019	Klein, Emily	Pulling GLs for John Youn's review.	0.3
10/15/2019	Casey, Paul	Attend meeting with RBC - Ivany, O'Gorman, Booth, Webster and team; debrief with Stewart and action plan; follow up emails.	1.5
10/16/2019	Casey, Paul	Meeting J. Sleeth regarding next steps and communication regarding RBC forensic team.	0.3
10/16/2019	Sleeth, Jordan	Review and revise draft court report re: expense reimbursement claims vs. J. Lanni and A. Agius, circulate same to J. Hardy at TGF.	1.5
10/16/2019	Sleeth, Jordan	Call with B. Warga and J. Fritz re: Crown claims and Winnipeg L/G.	0.4
10/16/2019	Brown, Rose	Estate Administration - scan and sent SC correspondence to EK.	0.2
10/21/2019	Sleeth, Jordan	Liaise with L. Correia re: CIS status.	0.4
10/21/2019	Casey, Paul	Review and comment on letter to city of Winnipeg regarding letter of guarantee; emails to team regarding status of report finalization.	0.4

Date	Name	Narrative	Hours
10/21/2019	Sleeth, Jordan	Draft letter to City of Winnipeg re: L/G non-renewal, circulate to RBC.	0.9
10/21/2019	Sleeth, Jordan	Call with J Hardy (TGF) and T. Ambachtsheer re: special report draft.	0.7
10/22/2019	Sleeth, Jordan	WIP analysis - update email to J. Finnigan.	0.4
10/22/2019	Sleeth, Jordan	Review draft report, provide comments to T. Ambachtsheer, review queries from TGF on special report, consider responses and information available to respond.	2.5
10/22/2019	Sleeth, Jordan	Call with G. Ivany and P. O'Gorman re: Winnipeg L/C letter, revise and issue.	1.2
10/23/2019	Sleeth, Jordan	Review P. Casey comments on special report, address same	0.7
10/23/2019	Casey, Paul	Review Special Report regarding claims against principals; comments to J. Sleeth; emails to RBC.	0.8
10/25/2019	Sleeth, Jordan	Review updated receiver special report, review notice of motion, provide comments re same to J. Hardy, follow up with J. Nashmi re: expense recovery from Co CEOs.	2.5
10/28/2019	Klein, Emily	Preparing package and letter for CRA assessment for the month of May, submitting WEPP POC.	1.5
11/19/2019	Sleeth, Jordan	Call with K. Plunkett re: stay lift order relief sought and response to same; Review final receiver report, notice of motion and draft RBC statement of claim, provide same to P. Casey.	1.8
11/19/2019	Brown, Rose	Scanning of CRA correspondence received RT0001 & RP0001.	0.2
11/22/2019	Sleeth, Jordan	Update from L. Correia, review analysis circulated to TGF.	0.2
11/25/2019	Sleeth, Jordan	Call with TGF and A&B re: lift stay motion strategy and response, follow up call with K. Plunkett; review draft receiver report comments from P. Casey, revise report accordingly.	1.9
11/25/2019	Casey, Paul	Review Special Report; meeting J. Sleeth to discuss; other matters.	1.8
11/25/2019	Keene, Ashley	Website updates.	0.2
11/26/2019	Casey, Paul	Meeting J. Sleeth to discuss Court Report and recovery litigation.	0.5
11/27/2019	Sleeth, Jordan	Claim vs. co-CEOs - review expenses claimed, memo to J. Hardy re: same.	1.1
11/28/2019	Casey, Paul	Finalize and execute Special Report of Receiver.	0.7
11/28/2019	Brown, Rose	Scan and send CRA correspondence to AT.	0.1
11/29/2019	Casey, Paul	Prepare and meet Stewart, Correia regarding forensic report status.	1.5
12/2/2019	Sleeth, Jordan	Review lift stay receiver report, provide comments to A&B re: same, circulate to TGF with cover memo.	1.3
12/2/2019	Sleeth, Jordan	Prepare for and attend in court re: special motion for costs and claims vs. former co-CEOs.	1.2
12/2/2019	Keene, Ashley	Website update.	0.2

Date	Name	Narrative	Hours
12/3/2019	Keene, Ashley	Website corrections.	0.2
12/4/2019	Sleeth, Jordan	Review comments from TGF on receiver's third report, consider additional request and discuss same with K. Plunkett.	1.5
12/4/2019	Brown, Rose	Review Q driver R&D 2018, Prepare and send GL print from Ascend to JS for update R&D.	0.5
12/5/2019	Sleeth, Jordan	Review May R&D and realization estimate for RBC, initiate update with J. Youn.	0.8
12/6/2019	Sleeth, Jordan	Finalize 3rd report for service.	0.8
12/6/2019	Casey, Paul	Review Monitor's Report regarding security dispute and discussion with J. Sleeth.	1.1
12/9/2019	Keene, Ashley	Website updates.	0.3
12/10/2019	Sleeth, Jordan	Internal call re: meeting with TGF and RBC re: forensic findings.	0.8
12/10/2019	Casey, Paul	Meeting Stewart, Correia, J. Sleeth to prep for meeting with counsel on D&O and Auditor actions; draft correspondence to Ivany/RBC; web-posting instructions; litigation emails.	1.7
12/11/2019	Sleeth, Jordan	Prepare for and attend meeting with TGF and RBC re: final forensic findings, debrief same with P. Casey.	2.8
12/11/2019	Keene, Ashley	Website updates.	0.6
12/11/2019	Casey, Paul	Prepare and attend meeting at TGF with RBC to discuss combined A/R and WIP analysis; litigation strategy; review D&O policies; debrief with J. Sleeth; emails team instructions regarding follow up work for TGF.	2.5
12/12/2019	Keene, Ashley	Website update.	0.2
12/17/2019	Keene, Ashley	Website update.	0.2
12/17/2019	Sleeth, Jordan	Attend at court re: Mega Diesel lift stay motion; review endorsement.	2.2
12/18/2019	Sleeth, Jordan	Review email from TGF re: correspondence from R. Normandeau re: claim vs. directors.	0.3
Total			87.3



Invoice 8001134690

Deloitte Restructuring Inc.

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

ATTN: Paul Casey
Deloitte Restructuring Inc., Court appointed receiver of Distinct
Infrastructure Group Inc. et al
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

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

Date: April 21, 2020
Client No.: 1136959
WBS#: ROY00277
Engagement Partner: Paul Casey

HST Registration : 122893605RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. for the period from January 1, 2020 to March 31, 2020, in its capacity as Receiver of Distinct Infrastructure Group Inc. et al pursuant to an order of the Court dated March 11, 2019.

Please see attached appendices for details.

HST applicable 14,007.50

Expense

Out-of-pocket Expenses

HST applicable 2,467.38
Administrative Expense 420.23

Sales Tax

HST at 13.00% 2,196.36

Total Amount Due (CAD) 19,091.47

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.



Invoice Number 8001134690

April 21, 2020

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 Distinct Infrastructure Group Inc. et al	1136959	8001134690	19,091.47	Payment for invoice 8001134690

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	Office	DIG/Crown	Hours	Rate	Amount
Casey, Paul	Partner	Toronto	DIG	0.9	625.00	562.50
Sleeth, Jordan	Partner	Toronto	DIG	10.9	625.00	6,812.50
Casey, Brian	Senior Manager	Toronto	DIG	1.0	500.00	500.00
Youn, Soo Won	Manager	Toronto	DIG	5.0	400.00	2,000.00
Brown, Rose	Consultant	Toronto	Estate admin	9.6	250.00	2,400.00
Keene, Ashley	Analyst	Toronto	Estate admin	1.2	175.00	210.00
Klein, Emily	Analyst	Toronto	Estate admin	7.9	175.00	1,382.50
Koo, Ada	Analyst	Toronto	Estate admin	0.8	175.00	140.00
Total Professional Hours and Fees				37.3		14,007.50
Administrative Expenses						420.23
Out of pocket Expenses - data storage						2,467.38
Total fees and disbursements (CAD)						16,895.11



Appendix #2

Worked performed from January 1, 2020 to March 31, 2020.

Date	Name	Narrative	Hours
1/6/2020	Koo, Ada	Prepare November bank reconciliation (6 accounts)	0.2
1/9/2020	Klein, Emily	Going through documents to send to the CRA regarding their HST assessment.	0.2
1/10/2020	Casey, Paul	Prepare and meeting with team to review TGF request and draft proforma liquidation comparisons; instructions J. Sleeth.	0.7
1/10/2020	Sleeth, Jordan	Meeting with P. Casey and A. Stewart and L. Correia re: damages estimate analysis	0.5
1/10/2020	Klein, Emily	Completing the HST Assessment documents. Filing taxes for Crown and DistinctTech for September-December, 2019.	1.9
1/13/2020	Youn, Soo Won	Prepare DIG R&D forecast (actual vs. forecast up to Nov 30)	4.0
1/15/2020	Klein, Emily	Going through CRA audit request documents with Scott Green and allocating tasks to complete response.	0.5
1/16/2020	Brown, Rose	Trust Banking Administration - Prepare transfer between accounts and send to RBC.	0.2
1/20/2020	Brown, Rose	Trust Banking Administration - Deposit.	0.3
1/20/2020	Klein, Emily	Filing a nil return for a March, 2019 period.	0.2
1/21/2020	Brown, Rose	WEPP correspondence - Scan and save on Q.	0.1
1/22/2020	Brown, Rose	Trust Banking Administration - Prepare transfer between accounts and input into Ascend. Sent TA print of Insurance general ledger account.	0.3
1/23/2020	Sleeth, Jordan	Prepare for and attend meeting with J. Finnigan and G. Ivany re: damages estimate for claim vs. directors and auditor	1.5
1/23/2020	Brown, Rose	Scan and reviewing HST assessment.	0.1
1/29/2020	Sleeth, Jordan	Damages claim analysis - review draft analysis and required updates	0.3
1/29/2020	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.2
1/30/2020	Klein, Emily	Compiling documents requested from the CRA for an audit of iVac Services.	1.5
1/31/2020	Klein, Emily	Organizing for documents to be delivered to the office from Iron Mountain that are needed for the CRA audit of ivac services.	0.3
2/3/2020	Brown, Rose	Confirm wire received and obtain back up and input into the GL. Update payroll schedules for 2020 and start prepare payroll cheques for S Green.	0.6
2/3/2020	Koo, Ada	Prepare December reconciliation - 6 accounts	0.3
2/3/2020	Sleeth, Jordan	Review DIG damages estimate based on actual receivership realizations, revise and circulate internally to A. Stewart and P. Casey	1.7
2/4/2020	Brown, Rose	Trust Banking Administration - Cheques and take Payroll source deduction payments to the bank for payment.	0.3

Date	Name	Narrative	Hours
2/4/2020	Klein, Emily	Going through Iron Mountain boxes for iVac CRA audit documents. Emailing vendors requesting copies of invoices.	1.3
2/4/2020	Sleeth, Jordan	Revise damages estimate and circulate to TGF and G. Ivany, respond to queries re: analysis	1.5
2/4/2020	Sleeth, Jordan	Review Seafort claim vs. former CEOs	0.5
2/5/2020	Brown, Rose	Take source deduction payment to RBC with original receipts.	0.2
2/5/2020	Sleeth, Jordan	Prepare for and attend meeting at TGF re: revised damages estimate	1.5
2/7/2020	Brown, Rose	Trust Banking Administration - review account for incoming receipts and print payment invoices, Scan CRA Correspondence and sent to TA and save to Q Drive.	0.6
2/7/2020	Klein, Emily	Corresponding with TA, JY, and the forensics team in order to find iVac services invoices needed for the CRA audit.	0.3
2/10/2020	Brown, Rose	Prepare T4 slips (Ivac & Distincttech) and summary, reconcile to Ascend GL. Prepare letter to close DIG-MLSE Trust Account.	2.5
2/10/2020	Sleeth, Jordan	Detailed review of TGF letter to MNP, discuss same with L. Correia, collate comments and circulate to TGF and RBC for review.	1.7
2/11/2020	Klein, Emily	Going through 9 boxes from Iron Mountain in order to find documents requested from the CRA for iVac Services Inc. Corresponding with TA regarding the findings.	1.2
2/11/2020	Casey, Paul	T4 admin and email to team; meeting R. Brown regarding Ball Canada receipt in error; discussion J. Sleeth.	0.2
2/11/2020	Brown, Rose	Trust Banking Administration - Disbursement cheques.	0.2
2/11/2020	Sleeth, Jordan	Meeting with J. Hardy and J. Finnigan re: draft MNP letter and receiver suggested revisions; status update meeting with P. Casey	1.0
2/12/2020	Casey, Brian	Data delivery need copy of server data.	0.5
2/12/2020	Keene, Ashley	Review T4s and discussion with R. Brown regarding same.	0.5
2/14/2020	Brown, Rose	Discuss T4 with TA and have signed t4 Summary.	0.2
2/19/2020	Brown, Rose	Prepare labels, copy and send out T4 Slips.	0.5
2/20/2020	Casey, Brian	Data Collection summary review	0.5
2/21/2020	Keene, Ashley	Website updates and TC T. Ambachtsheer.	0.4
2/24/2020	Brown, Rose	Trust Banking Administration - Deposit.	0.4
2/26/2020	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.2
2/28/2020	Brown, Rose	Trust banking Adm - Print GL and scan receipts and send to TA.	0.6
2/28/2020	Keene, Ashley	R&D report and TC T. Ambachtsheer regarding same.	0.3
3/3/2020	Brown, Rose	Trust Banking Administration - Confirm balance in the account for DIG - Insurance and prepare wire, have signed and fax to RBC to process.	0.5

Date	Name	Narrative	Hours
3/6/2020	Klein, Emily	Going through the HST returns from March 2019 to calculate the refund total.	0.5
3/10/2020	Koo, Ada	Prepare January bank reconciliation	0.3
3/10/2020	Brown, Rose	Discuss T4's mailing with J Youn and review file address updated address.	0.5
3/11/2020	Sleeth, Jordan	Call with J. Hardy re: Lanni and Agius motion preparation for March 17	0.2
3/12/2020	Brown, Rose	Estate Administration - Review T4 slips and copy and send out by mail. Review t4 slips package received from payroll company. Trust Banking Administration - Payroll/remittance disbursement.	1.1
3/17/2020	Sleeth, Jordan	Attend court hearing by conference call re: Lanni/Agus repayment claims	0.5
3/26/2020	Youn, Soo Won	Review of taxes outstanding for all entities.	1.0
Total			37.3



Invoice 8001236174

Deloitte Restructuring Inc.

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

ATTN: Paul Casey
Deloitte Restructuring Inc., Court appointed receiver of Distinct
Infrastructure Group Inc. et al
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

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

Date: June 16, 2020
Client No.: 1136959
WBS#: ROY00277
Engagement Partner: Paul Casey

HST Registration : 122893605RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. for the period from April 1, 2020 to May 31, 2020, in its capacity as Receiver of Distinct Infrastructure Group Inc. et al pursuant to an order of the Court dated March 11, 2019.

Please see attached appendices for details.

HST applicable 6,295.00

Expense

Out-of-pocket Expenses

HST applicable 1,452.72
Administrative Expense 188.85

Sales Tax

HST at 13.00% 1,031.75

Total Amount Due (CAD) 8,968.32

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.



Invoice Number 8001236174

June 16, 2020

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 Distinct Infrastructure Group Inc. et al	1136959	8001236174	8,968.32	Payment for invoice 8001236174

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
Sleeth, Jordan	Partner	4.8	625.00	3,000.00
Casey, Paul	Partner	1.2	625.00	750.00
Ambachtsheer, Todd	Senior Manager	0.4	500.00	200.00
Casey, Brian	Senior Manager	0.5	500.00	250.00
Shum, Wendy	Senior Manager	1.5	500.00	750.00
Brown, Rose	Consultant	4.8	250.00	1,200.00
Keene, Ashley	Senior	0.2	290.00	58.00
Ludena, Kevin	Senior	0.3	290.00	87.00
Total Professional Hours and Fees		13.7		6,295.00
Out-of-pocket Expenses				1,452.72
Total Fees and Expenses (CAD)				7,747.72



Appendix #2

Work performed from April 1 to May 31, 2020.

Date	Name	Narrative	Hours
3/31/2020	Sleeth, Jordan	Email to G. Ivany re: TGF, DT invoices, draft email re: A&B invoices.	0.5
4/2/2020	Shum, Wendy	call w/ Todd re T2s; call w/ Bessy; email team	0.5
4/6/2020	Keene, Ashley	Detailed R&D.	0.2
4/8/2020	Casey, Paul	Attend Conf Call with TGF re D&O claim status and process; debrief with J. Sleeth.	1.2
4/8/2020	Sleeth, Jordan	Call with TGF (Finnigan, Miller, Hardy) and P. Casey regarding litigation strategy for Receiver's D&O claim, debrief with P. Casey.	1.2
4/9/2020	Brown, Rose	Trust Banking Administration - Prepare wires and input cheques.	0.4
4/9/2020	Ludena, Kevin	T2 - Research on bankruptcy and AOC implications	0.3
4/13/2020	Brown, Rose	Trust Banking Administration - input disbursement cheques and print cheques.	0.5
4/13/2020	Shum, Wendy	research on year-ends for bankrupt clients; call w/ Adam; email Todd	0.7
4/14/2020	Brown, Rose	Trust Banking Administration - have cheques signed and mail out.	0.3
4/15/2020	Brown, Rose	Scan mail received and send to TA.	0.1
4/15/2020	Ambachtsheer, Todd	follow up on T4s	0.4
4/16/2020	Shum, Wendy	call w/ Adam	0.2
4/17/2020	Shum, Wendy	email Todd	0.1
4/20/2020	Brown, Rose	Trust Banking Administration - pull legal bill payment and send to JS.	0.1
4/20/2020	Casey, Brian	review of data	0.5
4/24/2020	Brown, Rose	Trust Banking administration - Disbursement cheque.	0.2
4/28/2020	Brown, Rose	Prepare transfer between accounts and sent to RBC and input into Ascend.	0.1
4/30/2020	Brown, Rose	Prepare transfer between accounts and sent to RBC.	0.2
5/1/2020	Brown, Rose	Input transfer in Ascend.	0.1
5/5/2020	Sleeth, Jordan	Call with R. English re: union claim and response.	0.5

Date	Name	Narrative	Hours
5/11/2020	Sleeth, Jordan	Draft union claim memo to RBC, review A&B comments.	0.8
5/11/2020	Brown, Rose	Trust Banking Adm - Pull GL print outs for 5 accounts and send to JY.	0.4
5/12/2020	Brown, Rose	Trust Banking Adm - Pull report from Ascend and send to JY.	0.2
5/19/2020	Sleeth, Jordan	Pro fee invoice payments; draft and circulate Union claim memo to G. Ivany.	0.5
5/20/2020	Brown, Rose	Review/print wire request, Prepare wires and send to JS for signature.	0.8
5/21/2020	Sleeth, Jordan	Call with G. Ivany re: union claim, circulate email update to R. English.	0.8
5/21/2020	Brown, Rose	Trust Banking Administration - complete wire and send to RBC for processed.	0.8
5/28/2020	Brown, Rose	Trust Banking Administration - Prepare CRA/payoll cheques to S Green for May and June/20, have signed and send out.	0.6
5/29/2020	Sleeth, Jordan	Call with Koskie re: Union claim.	0.5
Total			13.7



Invoice 8001375296

Deloitte Restructuring Inc.

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

ATTN: Paul Casey
Deloitte Restructuring Inc., Court appointed receiver of Distinct
Infrastructure Group Inc. et al
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

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

Date: September 23, 2020
Client No.: 1136959
WBS#: ROY00277
Engagement Partner: Paul Casey

HST Registration : 122893605RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. for the period from June 1, 2020 to June 30, 2020, in its capacity as Receiver of Distinct Infrastructure Group Inc. et al pursuant to an order of the Court dated March 11, 2019.

Please see attached appendices for details.

Sales Tax

HST applicable	18,324.00
Administrative Expense	549.72
HST at 13.00%	<u>2,453.58</u>
Total Amount Due (CAD)	<u>21,327.30</u>

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 Distinct Infrastructure Group Inc. et al	1136959	8001375296	21,327.30	Payment for invoice 8001375296

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
Sleeth, Jordan	Partner	11.5	625.00	7,187.50
Casey, Paul	Partner	3.9	625.00	2,437.50
Correia, Lynn	Partner	6.0	625.00	3,750.00
Ambachtsheer, Todd	Senior Manager	7.9	500.00	3,950.00
Youn, Soo Won	Manager	1.9	400.00	760.00
Keene, Ashley	Senior	0.1	290.00	29.00
Klein, Emily	Analyst	1.2	175.00	210.00
Total Professional Hours and Fees		32.5		18,324.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				18,324.00



Appendix #2

Work performed from June 1 to June 30, 2020.

Date	Name	Narrative	Hours
6/1/2020	Sleeth, Jordan	Court attendance re: CEO claim motion scheduling.	0.3
6/2/2020	Sleeth, Jordan	Review WEPPA claim summary, provide claim details to Koskie Minsky.	0.4
6/3/2020	Sleeth, Jordan	Receiver statement of claim - review and comment, collate comments from P. Casey and L. Correia, call with L. Correia.	1.9
6/3/2020	Casey, Paul	Review TGF Draft statement of claim and comments to group, set up call.	1.0
6/4/2020	Casey, Paul	Review blackline and attend team call to discuss comments and recommendations for TGF Statement of Claim.	0.8
6/4/2020	Youn, Soo Won	Review of board meeting minutes from 2017 to 2019; review of Farber business review report; review and documentation of 2016 restatement	1.1
6/4/2020	Sleeth, Jordan	Receiver statement of claim - call with P. Casey, L. Correia, A. Stewart and J. Youn re: Deloitte comments on draft statement of claim; follow up call with L. Correia and J. Youn, revise Receiver comments and circulate to TGF.	2.3
6/4/2020	Correia, Lynn	Review and update claim.	1.7
6/5/2020	Youn, Soo Won	Team discussion on claims and strategy	0.8
6/5/2020	Casey, Paul	Attend call with TGF to discuss Statement of Claim; review subsequent emails.	0.9
6/5/2020	Sleeth, Jordan	Prepare for and attend call with TGF re: statement of claim; follow up call with J. Hardy re: CEO claim and report timing.	1.3
6/5/2020	Correia, Lynn	Call with counsel to discuss claim	0.5
6/8/2020	Ambachtsheer, Todd	Review and discuss union claim.	1.2
6/9/2020	Klein, Emily	Creating a schedule of WEPPA payments made to the unionized employees.	0.8
6/10/2020	Ambachtsheer, Todd	Calls regarding union claim; review calculations.	2.1
6/11/2020	Keene, Ashley	Bank reporting.	0.1
6/11/2020	Ambachtsheer, Todd	Review and discuss amounts available for distribution.	0.6
6/12/2020	Ambachtsheer, Todd	Call re: union claim.	0.6
6/15/2020	Klein, Emily	Calling Service Canada to receive an updated listing of WEPPA payouts.	0.4

Date	Name	Narrative	Hours
6/15/2020	Sleeth, Jordan	Union claim - review claim vs. receiver analysis, review receiver calculation schedules with T. Ambachtsheer.	1.0
6/15/2020	Ambachtsheer, Todd	Follow up on WEPPA matters; union claim review and discussion.	1.1
6/16/2020	Ambachtsheer, Todd	Follow up on tax matters; union claim review.	0.9
6/17/2020	Ambachtsheer, Todd	Prepare for call with counsel re: Union claim.	0.7
6/18/2020	Sleeth, Jordan	Email to J. Hardy re: Statement of Claim updates from Receiver; email to J. Nashmi; review draft R&D.	0.3
6/18/2020	Sleeth, Jordan	Review Union claim schedule, call with R. English re: same, revise schedules with T. Ambachtsheer, review R&D draft.	0.8
6/18/2020	Ambachtsheer, Todd	Call with counsel to discuss claim.	0.7
6/22/2020	Casey, Paul	Emails with counsel re claim.	0.2
6/22/2020	Sleeth, Jordan	Review union claim analysis, discuss same with T. Ambachtsheer, circulate to R. English.	0.8
6/22/2020	Sleeth, Jordan	D&O Claim - call with J. Nashmi re: principals to pursue, memo to TGF re: same, review R&D for D&O claim to describe creditor losses.	0.4
6/26/2020	Sleeth, Jordan	Call with D. Yiokaris re: LiUNA claim and settlement proposal.	0.6
6/30/2020	Correia, Lynn	Review statement of claim revisions	3.8
6/30/2020	Sleeth, Jordan	Review revised Statement of Claim and confirm figures, email exchanges with P. Casey and L. Correia re same, call with J. Hardy re: same.	1.4
6/30/2020	Casey, Paul	Review amended Statement of Claim and follow up with team and counsel; Seafort claim.	1.0
Total			32.5



Invoice 8001375294

Deloitte Restructuring Inc.

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

ATTN: Paul Casey
Deloitte Restructuring Inc., Court appointed receiver of Distinct
Infrastructure Group Inc. et al
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

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

Date: September 23, 2020
Client No.: 1136959
WBS#: ROY00277
Engagement Partner: Paul Casey

HST Registration : 122893605RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. for the period from July 1, 2020 to July 31, 2020, in its capacity as Receiver of Distinct Infrastructure Group Inc. et al pursuant to an order of the Court dated March 11, 2019.

Please see attached appendices for details.

Sales Tax

HST applicable	6,368.00
Administrative Expense	191.04
HST at 13.00%	<u>852.68</u>
Total Amount Due (CAD)	<u>7,411.72</u>

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 Distinct Infrastructure Group Inc. et al	1136959	8001375294	7,411.72	Payment for invoice 8001375294

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
Sleeth, Jordan	Partner	6.9	625.00	4,312.50
Casey, Paul	Partner	0.7	625.00	437.50
Correia, Lynn	Partner	1.8	625.00	1,125.00
Keene, Ashley	Senior	1.7	290.00	493.00
Total Professional Hours and Fees		11.1		6,368.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				6,368.00



Appendix #2

Work performed from July 1 to July 31, 2020.

Date	Name	Narrative	Hours
7/2/2020	Sleeth, Jordan	Review proposal from Co-CEOs re: expenses litigation, provide comments on draft response to J. Hardy, call with J. Hardy re: same.	1.0
7/3/2020	Sleeth, Jordan	Review final co-CEO responding materials, execute and return to J. Hardy.	0.4
7/3/2020	Keene, Ashley	website update.	0.2
7/6/2020	Sleeth, Jordan	Call with R. English re: LiUNA counter proposal.	0.5
7/7/2020	Sleeth, Jordan	Review LiUNA counter proposal and summarize; call with R. English re: same.	0.8
7/20/2020	Correia, Lynn	Review draft statement of claim.	1.0
7/23/2020	Sleeth, Jordan	CEO Claim - call with J. Hardy re: responses to CEOs inquiries.	0.5
7/23/2020	Keene, Ashley	Email T. Ambachtsheer Iron Mountain storage tracker.	0.2
7/24/2020	Sleeth, Jordan	MNP claim - call with P. Casey and L. Correia re: records recovery for MNP claim.	0.3
7/24/2020	Sleeth, Jordan	CEO Claim - draft responses to queries CEOs, review response letter, call with J. Hardy re same.	1.3
7/24/2020	Sleeth, Jordan	Draft update to RBC re: LiUNA settlement offer, circulate to R. English.	0.8
7/24/2020	Casey, Paul	Call with team re litigation/documentation searches and compilation for response to defendants.	0.2
7/24/2020	Keene, Ashley	Offsite storage request.	1.1
7/26/2020	Sleeth, Jordan	Draft and send email to G. Ivany re: LiUNA settlement proposal.	0.5
7/27/2020	Keene, Ashley	Offsite box courier coordination.	0.3
7/29/2020	Correia, Lynn	Review proposal for review of electronic information at request of counsel.	0.3
7/30/2020	Sleeth, Jordan	MNP Claim - call with J. Finnigan, P. Casey and L. Correia re: MNP litigation documents and plan to pull from records stored; pre call with P. Casey.	0.7
7/30/2020	Casey, Paul	Prep and attend call with TGF regarding auditor's negligence claim.	0.5
7/30/2020	Correia, Lynn	Attend call with Counsel to discuss request for electronic information.	0.5
Total			11.1



Invoice 8001376892

Deloitte Restructuring Inc.

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

ATTN: Paul Casey
Deloitte Restructuring Inc., Court appointed receiver of Distinct
Infrastructure Group Inc. et al
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

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

Date: September 24, 2020
Client No.: 1136959
WBS#: ROY00277
Engagement Partner: Paul Casey

HST Registration : 122893605RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. for the period from August 1 to August 31, 2020, in its capacity as Receiver of Distinct Infrastructure Group Inc. et al pursuant to an order of the Court dated March 11, 2019.

Please see attached appendices for details.

HST applicable 4,832.50

Expense

HST applicable 1,127.52
Administrative Expense 144.98

Sales Tax

HST at 13.00% 793.65

Total Amount Due (CAD) 6,898.65

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 Distinct Infrastructure Group Inc. et al	1136959	8001376892	6,898.65	Payment for invoice 8001376892

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
Sleeth, Jordan	Partner	4.4	625.00	2,750.00
Casey, Paul	Partner	0.7	625.00	437.50
Casey, Brian	Senior Manager	3.0	500.00	1,500.00
Keene, Ashley	Senior	0.5	290.00	145.00
Lodhy, Nabela	Analyst	1.0	175.00	175.00
Brown, Rose	Consultant	0.3	250.00	75.00
Total Professional Hours and Fees		9.9		4,832.50
Out-of-pocket Expenses				1,127.52
Total Fees and Expenses (CAD)				5,960.02



Appendix #2

Work performed from August 1 to August 31, 2020

Date	Name	Narrative	Hours
8/6/2020	Brown, Rose	Scanning mail rec'd and send to TA.	0.2
8/8/2020	Sleeth, Jordan	Draft memo to TBC re: MNP claim document search.	1.0
8/10/2020	Brown, Rose	Scan mail rec'd and send to TA.	0.1
8/10/2020	Sleeth, Jordan	Revise MNP document search cost memo and circulate to P. Casey.	0.5
8/11/2020	Casey, Paul	Review draft communication with RBC and discussion J. Sleeth re auditor claim info requests from TGF.	0.7
8/11/2020	Keene, Ashley	Website updates.	0.5
8/12/2020	Sleeth, Jordan	Expense claim litigation - prepare for and attend court hearing re: motion vs. action, document productions, follow up call with J. Hardy.	1.3
8/17/2020	Casey, Brian	New data estimate and planning	0.5
8/18/2020	Casey, Brian	New data discussion	0.5
8/18/2020	Sleeth, Jordan	Call with L. Correia and B. Casey re: CEO expense claim data search.	0.5
8/19/2020	Casey, Brian	New data estimate and planning	0.5
8/19/2020	Sleeth, Jordan	Call with J. Hardy re: CEO expense claim data approach.	0.3
8/20/2020	Casey, Brian	New data estimate and planning	0.5
8/20/2020	Lodhy, Nabela	Evidence Management	1.0
8/20/2020	Sleeth, Jordan	CEO expense claim and MNP litigation - revise memo to RBC re: records search approach and costs, circulate same.	0.8
8/28/2020	Casey, Brian	Meetings, Follow-ups	0.5
8/31/2020	Casey, Brian	Data Collection and Review Validation	0.5
Total			9.9

Appendix "E"

Affidavit of Kyle Plunkett

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

B E T W E E N:

ROYAL BANK OF CANADA

Applicant

- and -

DISTINCT INFRASTRUCTURE GROUP INC., DISTINCT INFRASTRUCTURE GROUP WEST INC., DISTINCTTECH INC., IVAC SERVICES INC., IVAC SERVICES WEST INC., and CROWN UTILITIES LTD.

Respondents

AFFIDAVIT OF KYLE PLUNKETT

(sworn October 7 2020)

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

1. I am a lawyer at Aird & Berlis LLP and, as such, I have knowledge of the matters to which I hereinafter depose. Aird & Berlis LLP has acted as legal counsel for Deloitte Restructuring Inc., in its capacity as Receiver (the “**Receiver**”) of each of Distinct Infrastructure Group Inc., Distinct Infrastructure Group West Inc., DistinctTech Inc., iVac Services Inc., iVac Services West Inc., and Crown Utilities Ltd. without security, of all of the assets, undertakings and properties of, and continues to do so.
2. Aird & Berlis LLP has prepared Statements of Accounts in connection with its mandate as legal counsel to the Receiver, namely:

- (a) An account dated June 28, 2010, for the period from April 1, 2010 to June 26, 2019 in the amount of \$41,153.37, inclusive of HST and disbursements;
- (b) An account dated September 30, 2019, for the period July 5, 2019 to September 23, 2019 in the amount of \$6,476.03, inclusive of HST and disbursements;
- (c) An account dated November 29, 2019, for the period October 10, 2019 to November 29, 2019 in the amount of \$11,195.48, inclusive of HST and disbursements;
- (d) An account dated January 31, 2020 for the period December 2, 2019 to January 31, 2020 in the amount of \$13,644.75, inclusive of HST and disbursements;
- (e) An account dated March 24, 2020 from the period February 10, 2020 to March 10, 2020 in the amount of \$3,298.47, inclusive of HST and disbursements;
- (f) An account dated May 29, 2020 from the period March 26, 2020 to May 29, 2020 in the amount of \$5,713.28, inclusive of HST and disbursements;
- (g) An account dated July 31, 2020 from the period June 2, 2020 to July 30, 2020 in the amount of \$7,856.89, inclusive of HST and disbursements;
- (h) An account dated September 30, 2020 from the period August 5, 2020 to September 30, 2020 in the amount of \$3,757.25, inclusive of HST and disbursements;
- (i) The above accounts total \$93,095.52.

3. Attached hereto and marked as **Exhibit "A"** to this my affidavit are copies of the Statements of Account, along with a breakdown of timekeepers which have worked on this file. The average hourly rate is \$455.52.


4. This Affidavit is made in support of a motion to, *inter alia*, approve the attached account of Aird & Berlis LLP and the fees and disbursements detailed therein, and for no improper purpose.

SWORN before me at the City of)
Toronto, in the Province of Ontario)
this 7th day of October, 2020)


_____)

A commissioner, etc.)

Aaron Collins)



KYLE PLUNKETT

Attached is Exhibit "A"

Referred to in the

AFFIDAVIT OF KYLE PLUNKETT

Sworn before me

This 7th day of October, 2020



Commissioner for taking Affidavits, etc

DELOITTE RESTRUCTURING INC.

In its capacity as Receiver

Lawyer	Call to Bar	2019/2020 average/hr	Total Time	Value
D. Robb English	1980	\$841.06	55.10	\$46,342.50
Kathryn A. Esaw	2010	\$498.00	26.70	\$13,296.50
Donald Johnston		\$725.00	0.40	\$290.00
Kyle B. Plunkett	2011	\$428.14	52.50	\$22,477.50
Michael F. Horvat	1999	\$632.50	0.40	\$253.00
Shakaira John	2017	\$275.00	36.90	\$10,147.50
Damian Lu	2020	\$295.00	1.20	\$354.00
Articling Student				
Jonathan Yantzi		\$215.00	2.10	\$451.50
Filing Clerk				
Patrick Williams		\$190.00	0.60	\$114.00

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

Deloitte Restructuring Inc.
200-8 Adelaide Street East
Toronto, ON
M5H 0A9

Attention: Mr. Paul Casey

Account No.: 638242

PLEASE WRITE ACCOUNT NUMBERS
ON THE BACK OF ALL CHEQUES

File No.: 13945/149423

June 28, 2019

Re: Distinct Infrastructure Group Inc., Distinct Infrastructure Group West Inc., DistinctTech Inc., iVac Services Inc., iVac Services West Inc. and Crown Utilities Inc. (Receiver of)

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended June 26, 2019:

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	01/04/19	\$495.00	0.40	\$198.00	Correspondence w/ T. Ambadatsheer re WEPPP matters; Review WEPPP charts
DRE	08/04/19	\$825.00	0.40	\$330.00	Confer with K. Plunkett; Discussion with J. Sleeth on report for motion
SJ	08/04/19	\$275.00	1.40	\$385.00	Review additional documentation; Revise releases ; Emails to client re same
KBP	08/04/19	\$425.00	0.70	\$297.50	Review and respond to various emails from client team regarding lease matters; attend call with J. Sleeth to discuss updates.
KAE	09/04/19	\$495.00	0.50	\$247.50	Review union proof of claim; Calls w/ Siokinols & TG F re motion to enforce
SJ	09/04/19	\$275.00	2.50	\$687.50	Review additional John Deere documentation; Call w/ D. Watson re same; Discussion w/ K. Plunkett re same; Review additional Jim Pattinson letter documentation; Emails to client re same; Research re Alberta PPSA.
KBP	09/04/19	\$425.00	0.70	\$297.50	Review and respond to emails from

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					client team regarding general administration and report; review and consider emails from third party lessors.
KAE	10/04/19	\$495.00	0.50	\$247.50	Review proofs of claim from union members; Review Deloitte docs re unions.
SJ	10/04/19	\$275.00	1.00	\$275.00	Instruct J. Yantzi re research PMSI priority; Various emails to client re leases; Review and consider various emails from client and letters re same; Call w/ T. Ambachtsheer re Wells Fargo lease
KBP	10/04/19	\$425.00	0.30	\$127.50	Review and consider various emails from client team regarding lease issues; attend call with J. Sleeth to discuss updates.
KAE	11/04/19	\$495.00	1.50	\$742.50	Call w/ T. Amachtsheer re LIUNA claims; Call w/ D. Yiokaris re LIUNA claims; Review LIUNA claims
SJ	11/04/19	\$275.00	2.00	\$550.00	Review and consider emails re leases; Email to K. Plunkett and D. Watson re release language; Calls w/ D. Watson re leases and auction; Review lease documentation; Discussion w/ K. Plunkett re auction
KBP	11/04/19	\$425.00	0.50	\$212.50	Review and consider emails from client team regarding administrative matters and lease issues; attend update call with J. Sleeth.
KBP	12/04/19	\$425.00	0.40	\$170.00	Email exchange with client team regarding lease issues; attend call with client team to discuss CAFO claim.
KAE	15/04/19	\$495.00	0.30	\$148.50	Review materials proposed to send to LIUNA; Correspondence w/ T. Ambachtsheer re same
SJ	15/04/19	\$275.00	0.50	\$137.50	Discussion with J. Yantzi and K. Plunkett re research and findings
KBP	15/04/19	\$425.00	0.70	\$297.50	Review and consider emails from client team regarding leases; email exchange with client regarding

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					administration.
JY	15/04/19	\$215.00	2.10	\$451.50	Research re priority of source deductions versus purchase money security interests
DRE	16/04/19	\$825.00	0.20	\$165.00	Instruct K. Plunkett and update status
KAE	16/04/19	\$495.00	0.30	\$148.50	Confer with R. English re materials proposed to send to LIUNA; Correspondence w/ T. Ambachtsheer
SJ	16/04/19	\$275.00	1.50	\$412.50	Review Meridian lease documentation; Review John Deere release; Revise same
DRE	17/04/19	\$825.00	0.30	\$247.50	Discuss employee claims for priority with K. Esaw; Review Deloitte summary vs Union claim
DRE	18/04/19	\$825.00	0.30	\$247.50	Consult with K. Plunkett on distribution order and issues re leases etc.
DRE	18/04/19	\$825.00	0.30	\$247.50	Review LIUNA claim report from K. Esaw
KAE	18/04/19	\$495.00	0.40	\$198.00	Review correspondence from Koski re union claims; Review materials proposed to send to LIUNA; Correspondence w/ T. Ambachtsheer
DRE	22/04/19	\$825.00	0.50	\$412.50	Discussion with K. Esaw re pension issues; Review K. Esaw's memo and instruct; Telephone call to Deloitte
KBP	23/04/19	\$425.00	0.70	\$297.50	Review and respond to emails from client team regarding updates on general administrative matters; review and respond to email regarding Foss equipment.
DRE	24/04/19	\$825.00	0.60	\$495.00	Telephone call with J. Sleeth; Review pension issue; Meeting with K. Plunkett
DRE	24/04/19	\$825.00	0.50	\$412.50	Review memo and documents on pension issue
KAE	24/04/19	\$495.00	3.00	\$1,485.00	Draft memo re pension priorities; Calls and emails to client re pension

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SJ	24/04/19	\$275.00	2.00	\$550.00	Call w/ J. Youn re BMO release; Review and consider email from J. Youn re same; Discussion w/ K. Plunkett re same; Review BMO leases and PPSA re same; Discussion w/ K. Plunkett re John Deere payouts
KBP	24/04/19	\$425.00	1.70	\$722.50	Review and respond to various emails from client regarding draft report; review report; email and provide comments on draft letter to Foss; attend call with client team to discuss motion for interim distribution;
DRE	25/04/19	\$825.00	1.00	\$825.00	Meeting with K. Esaw; Review documents and pension claim issues; Revise memo
DRE	25/04/19	\$825.00	0.80	\$660.00	Review and revise Receiver's 2nd report
DRE	25/04/19	\$825.00	0.50	\$412.50	Review revised memo and instruct; Letter re revised report
KAE	25/04/19	\$495.00	2.00	\$990.00	Meeting w/ R. English; Meeting w/ K. Plunkett; Revise memo re pensions
SJ	25/04/19	\$275.00	1.00	\$275.00	Draft letter to Foss; Review Foss lease
KBP	25/04/19	\$425.00	3.10	\$1,317.50	Review and revise draft second report; review and consider comments on draft report from TGF; provide comments on same; review and revise draft order; review and respond to emails from client team; attend calls with client team to discuss motion materials.
DRE	26/04/19	\$825.00	2.50	\$2,062.50	Review and revise report, Union issue, conference call re holdback and distribution; Comment on revised order; Letter to Union counsel
KAE	26/04/19	\$495.00	1.00	\$495.00	Call w/ TGF & Deloitte re union issues; Correspondence w/ Deloitte re proposed distribution scheme.
SJ	26/04/19	\$275.00	0.20	\$55.00	Review and revise letter to Foss; Email to client re same
KBP	26/04/19	\$425.00	2.20	\$935.00	Revise and finalize comments on draft

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					motion materials; attend various calls with client team; review and consider email from Koskie Minsky regarding employee claims and distribution;
DRE	29/04/19	\$825.00	0.30	\$247.50	Letter to Demetrios Yiokaris
DRE	29/04/19	\$825.00	0.10	\$82.50	Discuss motion date
DRE	29/04/19	\$825.00	0.20	\$165.00	Meeting with K. Esaw
KAE	29/04/19	\$495.00	1.00	\$495.00	Review correspondence w/ LIUNA's counsel; Converse w/ R. English; Discussion w/ T. Ambachtshar; Draft letter re info.
SJ	29/04/19	\$275.00	1.00	\$275.00	Review TFG Financial lease documentation; Draft release re same
KBP	29/04/19	\$425.00	0.60	\$255.00	Attend call with J. Sleeth to discuss motion returnable May 3, 2019 and updates; review and provide comments on draft letter to Foss.
DRE	30/04/19	\$825.00	0.40	\$330.00	Review letter with LIUNA; Letter to Deloitte; Instruct re approval motion
DRE	30/04/19	\$825.00	0.10	\$82.50	Letter to TGF
DRE	30/04/19	\$825.00	0.50	\$412.50	Receive and review revised LIUNA claim
DRE	30/04/19	\$825.00	0.30	\$247.50	Meeting with Deloitte re various issues re pension
SJ	30/04/19	\$275.00	0.20	\$55.00	Revise letter to Foss; Call w/ C. Ferrs re BMO
KBP	30/04/19	\$425.00	0.40	\$170.00	Review and respond to client team regarding updates on leasing issues; review and respond to emails from working group regarding motion.
DRE	01/05/19	\$825.00	0.20	\$165.00	[A104] Review/Analyze - review Union claim
KBP	01/05/19	\$425.00	0.30	\$127.50	Review and respond to emails from T. Ambachtshar regarding updates and financing lease agreements.
KAE	02/05/19	\$495.00	0.80	\$396.00	Correspondence w/ R. English re

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					status; Review email from T. Ambachtsear re payments
SJ	02/05/19	\$275.00	1.00	\$275.00	Call w/ C. Ferris re release re BMO; Discussion w/ K. Plunkett re same; Call w/ J. Youn re same
DRE	03/05/19	\$825.00	0.40	\$330.00	Update with K. Esaw; Receive endorsement re approval etc.; Letter to Deloitte
DRE	03/05/19	\$825.00	0.10	\$82.50	Review union response; Instruct K. Esaw
KBP	03/05/19	\$425.00	0.90	\$382.50	Review and consider emails from client regarding insurance refund; review and consider emails from J. Sleeth regarding motion approving distribution; review and consider emails from TGF team.
DRE	06/05/19	\$825.00	1.00	\$825.00	Draft memo
DRE	06/05/19	\$825.00	0.50	\$412.50	Revise memo on pensions
KAE	06/05/19	\$495.00	1.00	\$495.00	Review and revise memo to R. English; Correspondence w/ R. English re same
MFH	06/05/19	\$625.00	0.20	\$125.00	Draft email to K. Essa regarding employment WEPPA issue
DRE	07/05/19	\$825.00	0.50	\$412.50	Consult with K. Esaw; Review PBA etc.
DRE	07/05/19	\$825.00	0.50	\$412.50	Revise memo and send to Deloitte
DRE	07/05/19	\$825.00	0.20	\$165.00	Letter to client
SJ	07/05/19	\$275.00	1.50	\$412.50	Various emails to K. Plunkett and client team re BMO release; Discussions w/ K. Plunkett re same; Draft letter re same
KBP	07/05/19	\$425.00	0.80	\$340.00	Review and provide comments on draft letter to BMO leasing; review and respond to emails from working group regarding general administrative matters.
DRE	08/05/19	\$825.00	0.30	\$247.50	Letter to Deloitte; Meeting with K.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Plunkett re privacy issues; RBC inquiries
DRE	08/05/19	\$825.00	0.20	\$165.00	Set up call; Instruct K. Plunkett
DRE	08/05/19	\$825.00	0.10	\$82.50	Set up call with Receiver
SJ	08/05/19	\$275.00	0.20	\$55.00	Review and revise letter to C. Ferris re BMO
DBJ	08/05/19	\$725.00	0.40	\$290.00	Meet with Kyle Plunkett; Email to K. Plunkett
KBP	08/05/19	\$425.00	0.40	\$170.00	Review and respond to email from T. Ambachtsheer regarding insurance payments and general updates; review final letter to BMO transportation.
DRE	09/05/19	\$825.00	0.60	\$495.00	Conference call with Deloitte; Consult with K. Esaw
DRE	09/05/19	\$825.00	0.30	\$247.50	Consult re BMO leased equipment dispute
KAE	09/05/19	\$495.00	0.40	\$198.00	Call w/ R. English, T. Ambachtseer, J. Sleeth re union pension priority memo; Follow up conversation w/ R. English re same
SJ	09/05/19	\$275.00	0.50	\$137.50	Revise letter to C. Ferris re BMO; Various emails to client, K. Plunkett and C. Ferris re same
KBP	09/05/19	\$425.00	1.00	\$425.00	Review and consider email from C. Ferris from BMO Transportation; review and consider response; attend calls with client team to discuss general administration.
DRE	10/05/19	\$825.00	0.30	\$247.50	Review Deloitte memo and consult re next steps
DRE	13/05/19	\$825.00	0.20	\$165.00	Update status of pension discussion
DRE	14/05/19	\$825.00	0.20	\$165.00	Meeting with K. Esaw; Letter to Union; Instruct re Deloitte
KAE	14/05/19	\$495.00	1.00	\$495.00	Call w/ D. Yiokaris re outstanding info request; Correspondence to Deloitte re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DRE	15/05/19	\$825.00	0.40	\$330.00	Meeting with K. Esaw re revised pension claim; Letter to Deloitte
DRE	15/05/19	\$825.00	0.20	\$165.00	Letter to J. Sleeth
KAE	15/05/19	\$495.00	0.50	\$247.50	Correspondence w/ R. English & J. Sleeth re pension follow up
DRE	16/05/19	\$825.00	0.40	\$330.00	Meeting with K. Esaw; Set up call; Review pension documents
DRE	16/05/19	\$825.00	0.50	\$412.50	Conference call with Deloitte
DRE	16/05/19	\$825.00	0.20	\$165.00	Telephone call with J. Sleeth
KAE	16/05/19	\$495.00	0.80	\$396.00	Review pension plan; Correspondence re same; Call w/ client
DRE	17/05/19	\$825.00	0.20	\$165.00	Conference call with Deloitte and K. Esaw
DRE	22/05/19	\$825.00	0.60	\$495.00	Deal with Deloitte on realization estimates; Letter to TGF; Telephone call with DJ Miller; Letter to Deloitte
DRE	22/05/19	\$825.00	0.20	\$165.00	Telephone call with J. Sleeth
DRE	22/05/19	\$825.00	0.30	\$247.50	Letter to Deloitte
KBP	22/05/19	\$425.00	0.20	\$85.00	Review and respond to client team regarding request for information for report and distribution
DRE	23/05/19	\$825.00	0.30	\$247.50	Review union claim approach and scheduling
DRE	23/05/19	\$825.00	0.40	\$330.00	Meeting with K. Esaw
KAE	23/05/19	\$495.00	0.40	\$198.00	Update meeting w/ R. English
SJ	27/05/19	\$275.00	0.20	\$55.00	Telephone call w/ J. Youn re auction
DRE	28/05/19	\$825.00	0.30	\$247.50	Letter to Union, etc.; Review revised proof of claim; Letter to Deloitte
DRE	29/05/19	\$825.00	0.20	\$165.00	Instruct K. Esaw; Prepare for meeting
DRE	29/05/19	\$825.00	0.10	\$82.50	Instruct K. Esaw; Letter to Deloitte
DRE	30/05/19	\$825.00	0.20	\$165.00	Set up meeting

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DRE	30/05/19	\$825.00	0.80	\$660.00	Review Union claim; Prepare for meeting
SJ	30/05/19	\$275.00	1.00	\$275.00	Call w/ T. Ambachtsheer re BMO; Draft acknowledgment re same
KBP	30/05/19	\$425.00	0.60	\$255.00	Review and consider email from client regarding BMO return of equipment and Enterprise equipment; instructions to S. John.
DRE	31/05/19	\$825.00	0.20	\$165.00	Prepare for meeting
SJ	31/05/19	\$275.00	0.50	\$137.50	Review Enterprise lease re surplus
SJ	02/06/19	\$275.00	2.20	\$605.00	Draft materials re summary judgment motion
DRE	03/06/19	\$825.00	0.20	\$165.00	Prepare for Union meeting
KAE	03/06/19	\$495.00	3.00	\$1,485.00	Review proof of claim support from Deloitte; Telephone call w/ Todd A. re same
DRE	04/06/19	\$825.00	0.20	\$165.00	Review explanation for claim
DRE	04/06/19	\$825.00	2.20	\$1,815.00	Prepare and attend meeting with Deloitte and LIUNA counsel
KAE	04/06/19	\$495.00	3.00	\$1,485.00	Meeting w/ Deloitte; Meeting w/ R. English; Meeting w/ Koskie re LIUNA Claim; Prepare for LIUNA meetings
KBP	07/06/19	\$425.00	0.30	\$127.50	Review and respond to emails regarding insurance refunds and outstanding items on leasing side.
DRE	10/06/19	\$825.00	0.20	\$165.00	Consult on leased equipment registration issue
KBP	10/06/19	\$425.00	0.60	\$255.00	Review and consider emails from T. Ambachtsheer regarding transfer of Auction Vehicle; review and consider orders and transfer documents; respond accordingly.
SJ	11/06/19	\$275.00	1.00	\$275.00	Review file re endorsement for K. Plunkett; Call w/ K. Plunkett re letter to MTO
KBP	11/06/19	\$425.00	0.30	\$127.50	Attend call with T. Ambachtsheer to

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					resolve Auction Asset transfer; instruct S. John regarding same.
SJ	12/06/19	\$275.00	0.50	\$137.50	Draft letter to MTO re Foss ownership
DRE	13/06/19	\$825.00	0.30	\$247.50	Deal with Union status report, etc.
SJ	14/06/19	\$275.00	0.80	\$220.00	Revise letter to MTO re foss; Ca;; w/ K. Plunkett re same
KBP	17/06/19	\$425.00	0.30	\$127.50	Review and consider emails from T. Ambachtsheer and purchaser regarding auction asset; attend call with client.
DRE	19/06/19	\$825.00	0.30	\$247.50	Telephone call with J. Sleeth
DRE	19/06/19	\$825.00	0.40	\$330.00	Meeting with P. Casey; Review draft Order re equipment
KBP	19/06/19	\$425.00	1.00	\$425.00	Review and respond to emails from T. Ambachtsheer regarding transfer of auction assets; draft transfer order; circulate same to client team.
DRE	20/06/19	\$825.00	0.10	\$82.50	Book court time
DRE	21/06/19	\$825.00	0.20	\$165.00	Revise Order re transfer; Instruct K. Plunkett
KBP	21/06/19	\$425.00	0.30	\$127.50	Review and consider emails from client regarding draft order; finalize order with R. English.
DRE	24/06/19	\$825.00	0.20	\$165.00	Instruct K. Esaw; Update Union status
DRE	24/06/19	\$825.00	0.10	\$82.50	Telephone call with Deloitte
KBP	24/06/19	\$425.00	1.00	\$425.00	Prepare and attend 9:30 chambers appointment for asset transfer order; email to client regarding same.
DRE	25/06/19	\$825.00	0.10	\$82.50	Instruct K. Esaw
DRE	26/06/19	\$825.00	1.00	\$825.00	Discussion with J. Sleeth; Review status of Union claim with K. Esaw; Revise letter to Union counsel; Letter to T. Ambachtsheer re status of WEPPA etc.
DRE	26/06/19	\$825.00	0.20	\$165.00	Telephone call with P. Casey

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
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TOTAL:			<u>93.80</u>	<u>\$48,345.00</u>	
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OUR FEE					\$48,345.00
Discount on Fees					(\$12,500.00)

\$35,845.00

HST at 13%					\$4,659.85
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DISBURSEMENTS

Subject to HST

Photocopies - Local	\$377.00
Binding and Tabs	\$62.25
Imaging/Scanning	\$13.00
Photocopies	\$102.75
Business Meal & Entertainment	\$18.91

Total Disbursements	\$573.91
HST at 13%	\$74.61

AMOUNT NOW DUE

\$41,153.37

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP

D. Robb English
/ph
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.5% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

Deloitte Restructuring Inc.
200-8 Adelaide Street East
Toronto, ON
M5H 0A9

Attention: Mr. Paul Casey

Account No.: 647171

PLEASE WRITE ACCOUNT NUMBERS
ON THE BACK OF ALL CHEQUES

File No.: 13945/149423

September 30, 2019

Re: Distinct Infrastructure Group Inc., Distinct Infrastructure Group West Inc., DistinctTech Inc., iVac Services Inc., iVac Services West Inc. and Crown Utilities Inc. (Receiver of)

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended September 23, 2019:

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DRE	05/07/19	\$825.00	0.20	\$165.00	Instruct K. Esaw; Letter from Union
KAE	05/07/19	\$495.00	0.20	\$99.00	Correspond w/ Deloitte re status of claims; Receive update from Koskie Minsky re claims
SLJ	16/07/19	\$275.00	0.40	\$110.00	Review documents re John Deare; Email to client re same
DRE	18/07/19	\$825.00	0.20	\$165.00	Review and update Union claim status
DRE	24/07/19	\$825.00	0.20	\$165.00	Review file and status of union documentation
DRE	30/07/19	\$825.00	0.30	\$247.50	Telephone call with J. Sleeth; Telephone call with T. Ambachtsheer; Review status of union info
DRE	31/07/19	\$825.00	0.30	\$247.50	Telephone call with T. Ambachtsheer re status of HTA and CRA audits
SLJ	09/08/19	\$275.00	0.50	\$137.50	Review letter and lease re CWB; Calls with client re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KBP	09/08/19	\$425.00	0.30	\$127.50	Review and consider emails from T. Ambachtsheer regarding sale of lease assets by debtor.
DRE	26/08/19	\$825.00	0.20	\$165.00	Review letter from Union; Instruct K. Esaw
DRE	29/08/19	\$825.00	0.10	\$82.50	Instruct K. Esaw
KAE	29/08/19	\$495.00	1.00	\$495.00	Review proofs of claim; Review file for outstanding issues.
DRE	03/09/19	\$825.00	0.20	\$165.00	Review Union status
DRE	04/09/19	\$825.00	0.50	\$412.50	Meeting with K. Esaw; Review status of Union claims
KAE	04/09/19	\$495.00	1.40	\$693.00	Prepare and attend meeting with R. English; Email to Deloitte re Koskie Minsky August letter and proposed next steps.
DRE	09/09/19	\$825.00	0.10	\$82.50	Instruct K. Esaw
KBP	10/09/19	\$425.00	0.30	\$127.50	Review and respond to email from G. Custavo regarding Insurance CAFO premiums; email exchange with Deloitte.
DRE	13/09/19	\$825.00	0.20	\$165.00	Instruct K. Esaw
DRE	13/09/19	\$825.00	0.50	\$412.50	[A104] Review/Analyze - review letter from creditor re lifting stay; Telephone call with J. Sleeth; Letter to Deloitte
DRE	17/09/19	\$825.00	0.10	\$82.50	Letter to J. Sleeth
DRE	17/09/19	\$825.00	0.50	\$412.50	Draft letter re clam; Telephone call with J. Sleeth
DRE	17/09/19	\$825.00	0.30	\$247.50	Comments from Thornton Group Finnigan
DRE	18/09/19	\$825.00	0.30	\$247.50	Revise letter; Letter to Deloitte
DRE	18/09/19	\$825.00	0.20	\$165.00	Letter to J. Sleeth - send letter
DRE	18/09/19	\$825.00	0.10	\$82.50	Update re LIUNA with J. Sleeth

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DRE	23/09/19	\$825.00	0.20	\$165.00	Instruct K. Esaw
TOTAL:			8.80	\$5,667.00	

OUR FEE \$5,667.00
 HST at 13% \$736.71

DISBURSEMENTS

Subject to HST

Photocopies - Local \$64.00
 HST at 13% \$8.32

AMOUNT NOW DUE \$6,476.03

SUMMARY

Name	Year of Call	Hours	Rate	Value
D. R. English (DRE)	01/01/80	4.70	\$825.00	\$3,877.50
Kathryn A. Esaw (KAE)	01/01/10	2.60	\$495.00	\$1,287.00
Shakaira L. John (SLJ)	01/07/17	0.90	\$275.00	\$247.50
Kyle B. Plunkett (KBP)	30/07/11	0.60	\$425.00	\$255.00

THIS IS OUR ACCOUNT HEREIN
 Aird & Berlis LLP

D. Robb English
 /ph
 E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.5% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTTOR. Please include the account number as reference.

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

Deloitte Restructuring Inc.
200-8 Adelaide Street East
Toronto, ON
M5H 0A9

Attention: Mr. Paul Casey

Account No.: 654128

PLEASE WRITE ACCOUNT NUMBERS
ON THE BACK OF ALL CHEQUES

File No.: 13945/149423

November 29, 2019

Re: Distinct Infrastructure Group Inc., Distinct Infrastructure Group West Inc., DistinctTech Inc., iVac Services Inc., iVac Services West Inc. and Crown Utilities Inc. (Receiver of)

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended November 29, 2019:

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KBP	10/10/19	\$425.00	0.30	\$127.50	Review and respond to emails from client team regarding distribution of certain funds, and status of accounts.
KBP	11/10/19	\$425.00	0.30	\$127.50	Attend call with T. Ambachtsheer regarding distribution of certain funds; review and consider email summary from J. Sleeth.
DRE	18/10/19	\$825.00	0.40	\$330.00	Letter to Letter to C. Colraine; Letter to TGF; Letter response
DRE	21/10/19	\$825.00	0.30	\$247.50	Letter to J. Sleeth; Meeting with and instruct K. Plunkett
DRE	24/10/19	\$825.00	0.20	\$165.00	Letter to C. Colraine
KBP	25/10/19	\$425.00	0.40	\$170.00	Review and consider emails from Alberta counsel regarding lift motion; review correspondence regarding same.
DRE	28/10/19	\$825.00	0.30	\$247.50	Letter to counsel; Instruct K. Plunkett
KBP	28/10/19	\$425.00	1.30	\$552.50	Review and respond to emails from R. Bengino regarding lift stay motion;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					review and consider previous correspondence; discuss same with R. English.
DRE	29/10/19	\$825.00	0.20	\$165.00	Instruct K. Plunkett
DRE	29/10/19	\$825.00	0.20	\$165.00	Letter from R. Bengino
KBP	29/10/19	\$425.00	0.20	\$85.00	Review and respond to emails from TGF team regarding updates;
KBP	04/11/19	\$425.00	0.30	\$127.50	Email exchange with R. Bengino regarding motion to lift stay.
KBP	06/11/19	\$425.00	0.80	\$340.00	Attend call with TGF to discuss motion to lift stay and response to same; attend call with client to discuss next steps.
KBP	07/11/19	\$425.00	1.00	\$425.00	Review and consider email from D. Cassin; review and consider draft motion record.
DRE	12/11/19	\$825.00	0.30	\$247.50	Review motion record received
KBP	14/11/19	\$425.00	0.90	\$382.50	Review and consider court materials; attend call with R. English to discuss next steps; review and respond to email from MB counsel.
DRE	18/11/19	\$825.00	0.20	\$165.00	Setting up call
KBP	18/11/19	\$425.00	0.90	\$382.50	Review and consider materials; email to client team regarding responding materials; attend call with client to discuss same.
DRE	19/11/19	\$825.00	0.20	\$165.00	Confer with K. Plunkett on motion
KBP	19/11/19	\$425.00	0.50	\$212.50	Attend call with client to discuss responding materials for motion returnable December 17th; email to R. Bengino regarding same.
DRE	20/11/19	\$825.00	0.20	\$165.00	Instruct K. Plunkett
KBP	20/11/19	\$425.00	0.30	\$127.50	Email exchange with R. Bengino regarding update call and responding materials.
SLJ	25/11/19	\$275.00	3.00	\$825.00	Review motion materials; Discussion

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					with K. Plunkett re same
KBP	25/11/19	\$425.00	1.00	\$425.00	Attend call with TGF team and client to discuss return motion; instruct S. John regarding draft third report; email exchange with R. English.
SLJ	26/11/19	\$275.00	3.00	\$825.00	Review correspondence in file; Draft report
KBP	26/11/19	\$425.00	2.30	\$977.50	Review and provide comments on draft third report of receiver; email to R. English with draft.
DRE	28/11/19	\$825.00	0.40	\$330.00	Review and revise report
SLJ	28/11/19	\$275.00	0.80	\$220.00	Review and revise report; Review motion record re same; Various emails re same
KBP	28/11/19	\$425.00	1.10	\$467.50	Revise and provide comments on draft third report; circulate same to client team for comments.
DRE	29/11/19	\$825.00	0.30	\$247.50	Review motion record
KBP	29/11/19	\$425.00	1.10	\$467.50	Email exchange with client regarding third report; review and consider motion record of RBC and Receiver.
TOTAL:			<u>22.70</u>	<u>\$9,907.50</u>	

OUR FEE	\$9,907.50
HST at 13%	\$1,287.98
AMOUNT NOW DUE	<u><u>\$11,195.48</u></u>

SUMMARY

Name	Year of Call	Hours	Rate
Kyle B. Plunkett (KBP)	30/07/11	12.70	\$425.00
D. R. English (DRE)	01/01/80	3.20	\$825.00
Shakaira L. John (SLJ)	01/07/17	6.80	\$275.00

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP

D. Robb English
/ph
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

38121355.1

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

Deloitte Restructuring Inc.
200-8 Adelaide Street East
Toronto, ON
M5H 0A9

Attention: Mr. Paul Casey

Account No.: 659926

PLEASE WRITE ACCOUNT NUMBERS
ON THE BACK OF ALL CHEQUES

File No.: 13945/149423

January 31, 2020

Re: Distinct Infrastructure Group Inc., Distinct Infrastructure Group West Inc., DistinctTech Inc., iVac Services Inc., iVac Services West Inc. and Crown Utilities Inc. (Receiver of)

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended January 31, 2020

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DRE	02/12/19	\$825.00	0.20	\$165.00	Letter to Deloitte re report
KBP	02/12/19	\$425.00	1.10	\$467.50	Review and revise draft third report; email same to client team.
DRE	04/12/19	\$825.00	0.20	\$165.00	Review revised report; Instruct K. Plunkett and Deloitte
KBP	04/12/19	\$425.00	1.30	\$552.50	Review and revise third report to include comments from TGF; discuss same with client; review and respond to emails from R. Bengino.
DRE	05/12/19	\$825.00	0.40	\$330.00	Deal with requested revisions on 3rd report and Alberta searches
KBP	05/12/19	\$425.00	1.10	\$467.50	Review and consider comments from TGF; revise and update report to include additional comments; email exchange with J. Sleeth.
DRE	06/12/19	\$825.00	0.20	\$165.00	Letter to P. Casey; Instruct K. Plunkett
DRE	06/12/19	\$825.00	0.40	\$330.00	Review revised report; Instruct re service

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DRE	06/12/19	\$825.00	0.20	\$165.00	Review RBC material
SLJ	06/12/19	\$275.00	3.00	\$825.00	Various emails re service of report; Compile exhibits re same; Instruct internally re same; Calls with internal team re same
DL	06/12/19	\$295.00	1.20	\$354.00	Prepare appendices to Third Report; compile same; serve same to service list
KBP	06/12/19	\$425.00	0.60	\$255.00	Assist with finalizing and serving third report; email exchanges with TGF.
SLJ	09/12/19	\$275.00	0.50	\$137.50	Emails re third report of the receiver
DRE	10/12/19	\$825.00	0.10	\$82.50	Instruct S. John
SLJ	10/12/19	\$275.00	2.00	\$550.00	Revise and serve third report
KBP	10/12/19	\$425.00	1.10	\$467.50	Review and respond to emails from client; review and consider materials; email exchanges with TGF.
DRE	11/12/19	\$825.00	0.10	\$82.50	Letter re motion
KAE	11/12/19	\$495.00	0.30	\$148.50	Call with client; Finalize and send out letter to union counsel
SLJ	11/12/19	\$275.00	1.00	\$275.00	Various emails and discussions re filing of report; Review and revise affidavit of service re same
KBP	11/12/19	\$425.00	1.00	\$425.00	Review and consider facta from parties; email exchange with R. Bengino regarding same.
PLW	11/12/19	\$190.00	0.60	\$114.00	Filed 3rd Report of Receiver at Commercial List Court
KBP	12/12/19	\$425.00	0.60	\$255.00	Review and consider factum of RBC; email exchange with client regarding updates.
KBP	15/12/19	\$425.00	2.00	\$850.00	Review court materials and prepare from lift stay motion returnable December 17, 2019.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DRE	16/12/19	\$825.00	0.40	\$330.00	Review letters received re dates; Instruct K. Plunkett re arguments on motion
KBP	16/12/19	\$425.00	2.00	\$850.00	Prepare for lift stay hearing; attend call with R. Bengino; review and consider emails from client.
DRE	17/12/19	\$825.00	0.20	\$165.00	Update from K. Plunkett and discuss result
KBP	17/12/19	\$425.00	4.00	\$1,700.00	Prepare and attend lift stay motion returnable December 17, 2019; attend post call with client to discuss results and next steps.
DRE	02/01/20	\$825.00	0.20	\$165.00	Confirm status with receiver and accounts
DRE	08/01/20	\$825.00	0.30	\$247.50	Instruct K. Esaw; Review status of Union claim
KBP	21/01/20	\$425.00	0.40	\$170.00	Review and respond to emails from G. Camelino; email exchange with client regarding CAFO funds.
KBP	22/01/20	\$425.00	0.40	\$170.00	Review and respond to emails from client regarding CAFO funds; email exchange with G. Camelino.
KBP	31/01/20	\$425.00	0.30	\$127.50	Review and consider emails from G. Camelino; email exchange with client.

TOTAL: 27.40 \$11,554.00

OUR FEE \$11,554.00
 HST at 13% \$1,502.02

DISBURSEMENTS

Subject to HST

Photocopies - Local	\$419.00
Binding and Tabs	\$25.75
Photocopies	\$57.50
Imaging/Scanning	\$18.75
 Total Disbursements	 \$521.00
HST at 13%	\$67.73

AMOUNT NOW DUE

\$13,644.75

SUMMARY

Name	Year of Call	Hours	Rate	Value
D. R. English (DRE)	01/01/80	2.90	\$825.00	\$2,392.50
Kyle B. Plunkett (KBP)	30/07/11	15.90	\$425.00	\$6,757.50
Shakaira L. John (SLJ)	01/07/17	6.50	\$275.00	\$1,787.50
Damian Lu (DL)		1.20	\$295.00	\$354.00
Kathryn A. Esaw (KAE)	01/01/10	0.30	\$495.00	\$148.50
Patrick L. Williams (PLW)		0.60	\$190.00	\$114.00

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP

D. Robb English
/ph
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

38759270.1

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

Deloitte Restructuring Inc.
200-8 Adelaide Street East
Toronto, ON
M5H 0A9

Attention: Mr. Paul Casey

Account No.: 665473

PLEASE WRITE ACCOUNT NUMBERS
ON THE BACK OF ALL CHEQUES

File No.: 13945/149423

March 24, 2020

Re: Distinct Infrastructure Group Inc., Distinct Infrastructure Group West Inc., DistinctTech Inc., iVac Services Inc., iVac Services West Inc. and Crown Utilities Inc. (Receiver of)

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended March 10, 2020

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DRE	10/02/20	\$875.00	0.20	\$175.00	Consult with K. Plunkett re insurance issue
KBP	10/02/20	\$475.00	0.50	\$237.50	Review and consider email from CAFO; attend call with client to discuss; attend call with G. Camelino; review and consider email to TGF.
KBP	12/02/20	\$475.00	0.20	\$95.00	Email exchange with TGF team regarding CAFO premiums.
DRE	13/02/20	\$875.00	0.20	\$175.00	Confer with K. Plunkett re insurance issue; Letter to Deloitte
KBP	13/02/20	\$475.00	0.60	\$285.00	Email exchange with client and TGF regarding letter from CAFO counsel.
DRE	21/02/20	\$875.00	0.30	\$262.50	Instruct re insurance issue
KBP	21/02/20	\$475.00	0.30	\$142.50	Email exchange with G. Camelino; email exchange with R. Bengino; email exchange with client regarding CAFO payment.
KBP	24/02/20	\$475.00	0.50	\$237.50	Email exchange with TGF regarding CAFO payments; email exchange with client regarding same; attend call with

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					G. Camelino.
DRE	26/02/20	\$875.00	0.10	\$87.50	Consult with K. Plunkett
KAE	26/02/20	\$535.00	0.40	\$214.00	Correspondence re status of receivership; review status of file
KBP	26/02/20	\$475.00	0.30	\$142.50	Email exchanges with client regarding CAFO funds; email exchange with G. Camelino.
DRE	28/02/20	\$875.00	0.20	\$175.00	Instruct K. Esaw
KBP	28/02/20	\$475.00	0.30	\$142.50	Review and respond to emails from client; review and respond to emails from G. Camelino.
KBP	02/03/20	\$475.00	0.60	\$285.00	Email exchange with G. Camelino regarding refunds to CAFO premiums; review and consider emails from client;
DRE	04/03/20	\$875.00	0.20	\$175.00	Creditor inquiries
DRE	10/03/20	\$875.00	0.10	\$87.50	Update outstanding issues
TOTAL:			5.00	\$2,919.00	

OUR FEE	\$2,919.00
HST at 13%	\$379.47
AMOUNT NOW DUE	\$3,298.47

THIS IS OUR ACCOUNT HEREIN
 Aird & Berlis LLP

D. Robb English
 /ph
 E.&O.E.

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 GST / HST Registration # 12184 6539 RT0001

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IN ACCOUNT WITH:

AIRD BERLIS

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T 416.863.1500 F 416.863.1515
airdberlis.com

Deloitte Restructuring Inc.
200-8 Adelaide Street East
Toronto, ON
M5H 0A9

Attention: Mr. Paul Casey

Account No.: 672549

PLEASE WRITE ACCOUNT NUMBERS
ON THE BACK OF ALL CHEQUES

File No.: 13945/149423

May 29, 2020

Re: Distinct Infrastructure Group Inc., Distinct Infrastructure Group West Inc., DistinctTech Inc., iVac Services Inc., iVac Services West Inc. and Crown Utilities Inc. (Receiver of)

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended May 29, 2020:

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DRE	26/03/20	\$875.00	0.30	\$262.50	Update with K. Esaw; Review file
DRE	24/04/20	\$875.00	0.10	\$87.50	Instruct K. Esaw
DRE	04/05/20	\$875.00	0.80	\$700.00	Review union letter and past analysis; Email to Deloitte to set up call
DRE	05/05/20	\$875.00	0.60	\$525.00	Conference call with Receiver over next steps
KAE	05/05/20	\$535.00	0.80	\$428.00	Telephone call with R. English and client re pension claim
DRE	06/05/20	\$875.00	0.20	\$175.00	Approve draft; Instruct K. Esaw
KAE	06/05/20	\$535.00	0.80	\$428.00	Prepare and circulate letter to LIUNA re pension claim
DRE	07/05/20	\$875.00	0.20	\$175.00	Review letter; Instruct K. Esaw
DRE	11/05/20	\$875.00	0.50	\$437.50	Receive and review draft memo from Deloitte on Union claims; Revise memo and note to J. Sleeth on changes
DRE	22/05/20	\$875.00	0.30	\$262.50	Message from J. Sleeth; Review new steps re Union, etc.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DRE	25/05/20	\$875.00	0.20	\$175.00	Union claim discussion
DRE	26/05/20	\$875.00	0.30	\$262.50	Review response from TGF; Set up call with J. Sleeth
DRE	27/05/20	\$875.00	0.40	\$350.00	Telephone call with J. Sleeth; Letter to D. Dyiokaris; Set up conference call
DRE	28/05/20	\$875.00	0.10	\$87.50	Confirm call
DRE	29/05/20	\$875.00	0.80	\$700.00	Conference call with Union counsel and Receiver; Telephone call with J. Sleeth; Telephone call from Union counsel; Review additional Wage/Weppa claim
TOTAL:			<hr/> 6.40	<hr/> \$5,056.00	

OUR FEE	\$5,056.00
HST at 13%	\$657.28
AMOUNT NOW DUE	<hr/> \$5,713.28 <hr/> <hr/>

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP

D. Robb English

D. Robb English
/ph
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

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IN ACCOUNT WITH:

AIRD BERLIS

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Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

Deloitte Restructuring Inc.
200-8 Adelaide Street East
Toronto, ON
M5H 0A9

Attention: Mr. Paul Casey

Invoice No.: 678334

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13945/149423
Client No.: 13945
Matter No.: 149423

July 31, 2020

Re: Distinct Infrastructure Group Inc., Distinct Infrastructure Group West Inc., DistinctTech Inc., iVac Services Inc., iVac Services West Inc. and Crown Utilities Inc. (Receiver of)

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended July 30, 2020:

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DRE	02/06/20	\$875.00	0.30	\$262.50	Letters to Union and receiver re WEPPA and pension claims
DRE	04/06/20	\$875.00	0.20	\$175.00	Letter from Union
DRE	09/06/20	\$875.00	0.30	\$262.50	Telephone call from union counsel and receive letter; Forward to Deloitte
DRE	11/06/20	\$875.00	0.10	\$87.50	Set up call with receiver
DRE	12/06/20	\$875.00	0.30	\$262.50	Telephone call with J. Sleeth to review proposal and WEPPA
DRE	17/06/20	\$875.00	0.40	\$350.00	Review new information on union claim
DRE	18/06/20	\$875.00	0.30	\$262.50	Review Liuna claim and spread sheets; Set up call
DRE	18/06/20	\$875.00	0.50	\$437.50	Telephone call J. Sleeth and T. Ambachtsheer
DRE	18/06/20	\$875.00	0.40	\$350.00	Further review employee liability and schedules of claims with Deloitte

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DRE	18/06/20	\$875.00	0.30	\$262.50	Review chart from T. Ambachtsheer and comment back
DRE	19/06/20	\$875.00	0.50	\$437.50	Conference call with T. Ambachtsheer and J. Sleeth; Review revised schedules; Letter to D. Yiokaris
DRE	19/06/20	\$875.00	0.30	\$262.50	Message from union and schedule call
DRE	23/06/20	\$875.00	0.30	\$262.50	Letters re re-scheduled call
DRE	26/06/20	\$875.00	0.50	\$437.50	Conference call with union counsel; Telephone call with Deloitte
DRE	02/07/20	\$875.00	0.30	\$262.50	Review revised union offer; Letter to Deloitte
DRE	03/07/20	\$875.00	0.40	\$350.00	Review draft report from Deloitte; Review offer from union; Share with Deloitte and set up call
DRE	06/07/20	\$875.00	0.50	\$437.50	Conference call with client and go through offer
DRE	07/07/20	\$875.00	0.60	\$525.00	Review new chart and memo from J. Sleeth; Consult with M. Horvath re labour counsel and OLRB; Telephone call with J. Sleeth
MFH	07/07/20	\$640.00	0.20	\$128.00	Discussion with R. English regarding common employer union and collective agreement risk
DRE	24/07/20	\$875.00	0.40	\$350.00	Consult with J. Sleeth on memo to RBC
DRE	28/07/20	\$875.00	0.40	\$350.00	Instructions from client and RBC and connect on union settlement, etc.
DRE	29/07/20	\$875.00	0.30	\$262.50	Confirm union claim settlement with union counsel; Set up implementation plan
DRE	30/07/20	\$875.00	0.20	\$175.00	Consult with receiver
TOTAL:			8.00	\$6,953.00	

OUR FEE	\$6,953.00
HST at 13%	\$903.89
AMOUNT NOW DUE	\$7,856.89

SUMMARY

Name	Year of Call	Hours	Rate	Value
D. R. English (DRE)	01/01/80	7.80	\$875.00	\$6,825.00
Michael F. Horvat (MFH)	30/07/99	0.20	\$640.00	\$128.00

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP

D. Robb English

D. Robb English
/ph
E.&O.E.

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GST / HST Registration # 12184 6539 RT0001

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41014911.1

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

Deloitte Restructuring Inc.
200-8 Adelaide Street East
Toronto, ON
M5H 0A9

Attention: Mr. Paul Casey

Invoice No.: 684058

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13945/149423
Client No.: 13945
Matter No.: 149423

September 30, 2020

Re: Distinct Infrastructure Group Inc., Distinct Infrastructure Group West Inc., DistinctTech Inc., iVac Services Inc., iVac Services West Inc. and Crown Utilities Inc. (Receiver of)

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended September 30, 2020:

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DRE	05/08/20	\$875.00	0.20	\$175.00	Message with union counsel
DRE	06/08/20	\$875.00	0.20	\$175.00	Letter from union counsel
DRE	07/08/20	\$875.00	0.30	\$262.50	Review settlement draft and comment to Deloitte
DRE	11/08/20	\$875.00	0.20	\$175.00	Letter from J. Sleeth
DRE	12/08/20	\$875.00	0.20	\$175.00	Review settlement document
DRE	12/08/20	\$875.00	0.10	\$87.50	Message from union counsel
DRE	13/08/20	\$875.00	0.60	\$525.00	Revise draft agreement; Letter to counsel; Comments back and agree to revise
DRE	14/08/20	\$875.00	0.20	\$175.00	Follow up on deal
DRE	17/08/20	\$875.00	0.30	\$262.50	Received signed documents from union; Email to Deloitte and union counsel
DRE	18/08/20	\$875.00	0.20	\$175.00	Letter J. Sleeth; Letter D. Yiokaris

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DRE	18/08/20	\$875.00	0.10	\$87.50	Letter to D. Yiokaris
DRE	19/08/20	\$875.00	0.10	\$87.50	Letter to client; Letter to counsel
DRE	21/09/20	\$875.00	0.20	\$175.00	Update with J. Sleeth
DRE	22/09/20	\$875.00	0.20	\$175.00	Letter to J. Sleeth
DRE	23/09/20	\$875.00	0.30	\$262.50	Consult with J. Sleeth
DRE	25/09/20	\$875.00	0.30	\$262.50	Communicate with Union counsel
DRE	30/09/20	\$875.00	0.10	\$87.50	Reminder email to J. Sleeth
TOTAL:			3.80	\$3,325.00	

OUR FEE \$3,325.00
HST at 13% \$432.25

AMOUNT NOW DUE

\$3,757.25

SUMMARY

Name	Year of Call	Hours	Rate	Value
D. R. English (DRE)	01/01/80	3.80	\$875.00	\$3,325.00

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



D. Robb English
/ph
E.&O.E.

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ROYAL BANK OF CANADA

Applicant

- and -

DISTINCT INFRASTRUCTURE GROUP INC. ET AL

Respondents

Court File No. CV-19-00615270-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceedings commenced at Toronto

AFFIDAVIT OF FEES

AIRD & BERLIS LLP
Barristers and Solicitors
Brookfield Place
181 Bay Street, Suite 1800
Toronto, ON M5J 2T9

Tel: 416.863.1500

Fax: 416.863.1515

Email: kplunkett@airdberlis.com /
sjohn@airdberlis.com

D. Robb English – LSUC No. 19862F
Kyle B. Plunkett - LSUC No. 61044N

Lawyers for Deloitte Restructuring Inc. in its Capacity as Receiver Of Distinct Infrastructure Group Inc. Distinct Infrastructure Group West Inc., DistinctTech Inc., iVac Services Inc., iVac Services West Inc., and Crown Utilities Ltd.