

DISTRICT OF: NOVA SCOTIA
DIVISION NO: 01 – HALIFAX
COURT NO: 2021 HFX NO. 503367
ESTATE NO: 51-126312

**THIRD REPORT OF DELOITTE RESTRUCTURING INC.
IN ITS CAPACITY AS RECEIVER OF
3304051 NOVA SCOTIA LIMITED**

JUNE 18, 2021

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INTRODUCTION AND PURPOSE OF THIS REPORT

1. On January 22, 2021, Deloitte Restructuring Inc. ("**Deloitte**") was appointed interlocutory receiver and manager (the "**Interlocutory Receiver**") without security, over certain assets, undertakings and properties of 3304051 Nova Scotia Limited operating as Hefler Forest Products ("**Hefler**") pursuant to an order (the "**Interlocutory Receivership Order**") granted by the Supreme Court of Nova Scotia in Bankruptcy and Insolvency (the "**Court**").
2. On February 11, 2021, Deloitte was appointed as the receiver and manager (in such capacity the "**Receiver**") without security, of all of the assets, undertakings and properties of Hefler acquired for, or used in relation to a business carried on by Hefler pursuant to an order (the "**Appointment Order**") of the Court.
3. In addition to the Appointment Order, the Court also issued the following orders on February 11, 2021:
 - (i) an order (the "**Sale Process Order**") authorizing the Receiver to complete the sale and investment solicitation process (the "**SISP**") as outlined in the First Report; and
 - (ii) an order (the "**Bankruptcy Order**") adjudging Hefler bankrupt.
4. On April 27, 2021, the Court issued the follow orders:
 - (i) an order (the "**MacAdam Sale Approval and Vesting Order**") authorizing the Receiver to sell the real property and certain personal property to MacAdam Construction Inc. ("**MacAdam**");
 - (ii) an order (the "**Nova Scotia Power Sale Approval and Vesting Order**") authorizing the Receiver to sell the power purchase agreements to Nova Scotia Power Inc. ("**NSPI**"); and
 - (iii) an order (the "**Confidentiality Order**") sealing certain information regarding the Sale Process for a period of six months.
5. The purpose of this third report of the Receiver (the "**Third Report**") is to provide information to the Court with respect to:
 - a) the Receiver's activities and its administration of the estate since the Second Report;
 - b) the Receiver's recommendation that the Court issue a distribution order (the "**Distribution Order**");
 - c) an update on the administration of the Hefler bankrupt estate (the "**Hefler Bankruptcy**") that occurred on February 11, 2021;
 - d) the Receiver's request that the Court issue an order approving the activities, fees and costs of the Receiver and its independent legal counsel as described in the Third Report (the "**Professional Fees Order**"); and
 - e) the Receiver's request for an order discharging the Receiver (the "**Discharge Order**") subject to the Receiver completing the administration of the estate, distributing the remaining funds held by the Receiver in the manner more particularly described herein and filing a Receiver certificate with the Court indicating that such activities have been completed. As contained within the motion materials filed by the Receiver, the Distribution Order, Professional Fees Order and Discharge Order have been filed as one order.

6. The Appointment Order, together with related Court documents and other materials relevant to the Receivership, are posted on the Receiver's website at <https://www.insolvencies.deloitte.ca/en-ca/Pages/3304051-Nova-Scotia-Limited.aspx>.

TERMS OF REFERENCE

7. In preparing this Third Report, Deloitte has been provided with, and has relied upon, unaudited, draft and/or internal financial information, Hefler's books and records, discussions with management, and information from third-party sources (collectively, the "**Information**"). Except as described in this Third Report:
- a) Deloitte has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, Deloitte 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 Audit 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) Deloitte has prepared this Third Report in its capacity as Receiver to provide background to the Court for its consideration of the relief being sought. Parties using this Third Report other than for the purposes outlined herein are cautioned that it may not be appropriate for their purposes.
8. Due to restrictions imposed as a result of the Covid-19 pandemic, the Receiver has been unable to perform usual procedures to verify or test Information provided by Management, including continuous physical attendance at Hefler's premises and meetings with Management.
9. While this Third Report references some of the known impacts of Covid-19 on Hefler's current and future operations, there may be further impacts not yet identified that may affect Hefler's business, which may have an adverse effect on its financial performance. Readers should consider the increasingly broad effects on the financial condition of Hefler as a result of the negative effect on Canada, the global economy and major financial markets from the Covid-19 pandemic.
10. Unless otherwise stated, all dollar amounts contained in this Third Report are expressed in Canadian Dollars.

ACTIVITIES OF THE RECEIVER

11. Since the filing of the Second Report, the Receiver's activities have included, but were not limited to:
- a) working with Wickwire Holm ("**Wickwire**") and legal counsel to MacAdam to close the sale of assets contained within the MacAdam Sale Approval and Vesting Order;
 - b) working with Wickwire and representatives of NSPI to close the sale of assets contained within the Nova Scotia Power Sale Approval and Vesting Order;
 - c) working with Canada Revenue Agency ("**CRA**") and former staff of Hefler to resolve issues pertaining to Canadian Emergency Wage Subsidy ("**CEWS**") applications;
 - d) working with CRA to schedule a trust audit relating to Hefler's payroll account (the "**CRA Trust Audit**");
 - e) ensuring that Hefler's accounts with CRA are compliant (i.e. that required filings and remittances where applicable have been made);

- f) continued the administration of the Hefler bankrupt estate; and
 - g) participating in discussions with creditors and stakeholders.
- 12. A summary of estate receipts and disbursements (the "**R&D**") as at June 10, is enclosed as **Appendix A**.
- 13. Significant receipts contained within the R&D include:
 - a) proceeds from the sale of assets of Hefler, including refundable deposits of \$4.9 million;
 - b) collection of trade accounts receivable of \$437 thousand;
 - c) collection of harmonized sales tax ("**HST**") of \$383 thousand; and
 - d) collection of CEWS amounts totaling \$112 thousand.
- 14. Significant disbursements contained within the R&D include:
 - a) repayment of deposits to unsuccessful bidders of \$1.5 million;
 - b) HST remitted to CRA of \$369 thousand;
 - c) payment of professional fees paid to the Receiver of \$190 thousand and Wickwire \$32 thousand for the administration of the estate;
 - d) payments to contractors who provided security and maintenance services of \$100 thousand;
 - e) payment of insurance premiums of \$64 thousand;
 - f) payment of utilities of \$64 thousand;
 - g) payment of property taxes to the Halifax Regional Municipality of \$39 thousand; and
 - h) other disbursements required to complete the administration of the estate.
- 15. As of the date of the Third Report, the Receiver is holding approximately \$3.4 million in trust.
- 16. With the SISP now complete, the Receiver anticipates that its activities will include, but not be limited to:
 - a) working with CRA to ensure Hefler's accounts are in compliance;
 - b) working with Wickwire to realize upon miscellaneous assets of the Hefler estate including scaffolding, Hefler's business name and an interest held by Hefler in Westfor Management Inc. (the "**Unsold Assets**"); and
 - c) distributing any remaining funds after the CRA Trust Audit to CIBC.

PROPOSED DISTRIBUTION

- 17. On April 29, 2021, the Receiver closed the sale transaction with MacAdam (the "**MacAdam Transaction**"). The net proceeds were previously disclosed to the Court in the Confidential Supplement to the Second Report and are protected by the Confidentiality Order. The Receiver advises the Court there were no material adjustments to the MacAdam Transaction.
- 18. On May 3, 2021, the Receiver closed the sale transaction with NSPI (the "**NSPI Transaction**"). The net proceeds were previously disclosed to the Court in the Confidential Supplement to the Second Report and are protected by the Confidentiality Order. The Receiver advises the Court there were no material adjustments to the NSPI Transaction.

19. The Receiver has previously provided the Court with copies of a security opinion (the "**Security Opinion**") received from Wickwire advising that CIBC holds a first ranking valid and enforceable security interest over Hefler's assets with the exception of one piece of equipment that was not included in the SISP.
20. On February 24, 2021, the Receiver, in its capacity as the Licensed Insolvency Trustee (the "**Trustee**") of Hefler, received, reviewed and accepted a proof of claim from CIBC claiming indebtedness as of the date of bankruptcy of \$6.6 million (the "**CIBC Proof of Claim**").
21. As discussed herein, the Receiver has attempted to arrange the CRA Trust Audit on a number of occasions; however, due to COVID restrictions, coupled with the fact Hefler used an external payroll provider, representatives from CRA have advised the Receiver they do not intend to complete the CRA Trust Audit.
22. The Receiver has completed a review of payroll records of Hefler, spoken with Management and engaged representatives from its own tax department to determine the likelihood of CRA having a super priority claim under section 67(2) of the *Bankruptcy and Insolvency Act* (the "**BIA**") (the "**Payroll Review**"). Based on the Payroll Review, the Receiver concludes that the likelihood of any claim from CRA is low and the magnitude would not be material.
23. Based on the Security Opinion, the CIBC Proof of Claim and the Payroll Review, the Receiver has prepared a schedule (the "**Proposed Distribution Schedule**") outlining the proposed interim distribution at this time. A copy of the Proposed Distribution Schedule is enclosed as **Appendix B**.
24. As contained within the Proposed Distribution Schedule, the Receiver is proposing to withhold \$100 thousand (the "**Trust Withholding**") to account for any potential CRA Trust Claim. CIBC is the only affected party in the estate set to receive a distribution and the Receiver has spoken with representatives from CIBC and its legal counsel and understands that CIBC supports the Receiver's request for the Distribution Order and Trust Withholding.
25. The Receiver intends to hold the Trust Withholding in trust until the earlier of (i) obtaining a clearance letter from CRA or (ii) the completion of a CRA Trust Audit. At that time, the Receiver will pay any amounts owing to CRA and remit the remaining proceeds, including those received from the sale of the Unsold Assets, to CIBC (the "**Final Distribution**").
26. Given the information presented and discussed herein, the Receiver requests that the Court grant the Distribution Order as outlined and enclosed with the Receiver's motion materials.

BANKRUPTCY OF HEFLER

27. The Receiver has previously provided the Court with updates regarding the administration of the bankrupt estate of Hefler. The bankruptcy of Hefler was completed to align creditor priorities and there will be no distributions from the estate to creditors.
28. The administration of the bankrupt estate is virtually complete and the Trustee will be looking to wind-up the estate, including seeking its discharge in the short-term.

PROFESSIONAL FEES

29. The Receiver, and its independent legal counsel, Wickwire, have maintained detailed records of their professional time and costs since the granting of the Interlocutory Receivership Order. True copies of the invoices issued by the Receiver and Wickwire are enclosed as **Appendix C**. Where necessary, solicitor-client privileged information and names of the unsuccessful participants of the SISP have been redacted.
30. The total fees of the Receiver for the period January 22 to June 10, 2021 total \$180 thousand, together with expenses and disbursements of \$10 thousand and HST of \$16 thousand for a total of \$206 thousand. In addition to the fees up to and including June 10, 2021, the Receiver has accrued \$34 thousand inclusive of HST to conclude the administration of the receivership estate.
31. The total fees of Wickwire, in its capacity as independent counsel to the Receiver during the period January 22 to June 8, 2021 total \$30 thousand together with expenses and disbursements of \$737 and HST of \$5 thousand for a total of \$36 thousand. In addition to the fees up to and including June 8, 2021, the Receiver has accrued \$7 inclusive of HST for Wickwire to conclude the administration of the receivership estate.
32. The Receiver is of the view that the professional fees and disbursements summarized herein are reasonable. The Receiver is currently seeking the approval of the Court for the Receiver's activities and its fees and disbursements, including the fees and disbursements of its legal counsel as described herein.

RECEIVER'S DISCHARGE

33. The Receiver's remaining activities and duties will include:
 - a) the filing and collection of excise tax returns;
 - b) the payment of all outstanding invoices of Deloitte and Wickwire;
 - c) distributing funds pursuant to the Distribution Order, if the Court sees fit to grant it;
 - d) realizing on the Unsold Assets of Hefler as further described herein;
 - e) obtaining a clearance letter from CRA or scheduling a CRA Trust Audit;
 - f) the filing of the Receiver's interim report pursuant to section 246(2) of the BIA and the Receiver's final report pursuant to section 246(3) of the BIA;
 - g) distributing the Trust Withholding Funds, net of any required payments, to CIBC, if applicable; and
 - h) the filing of the Receiver's Certificate of Discharge (the "**Discharge Certificate**") (collectively, the "**Remaining Activities**").
34. To the best of the Receiver's knowledge and belief, all duties of the Receiver as outlined in the Appointment Order have been or will be completed and the Receiver respectfully requests that this Court grant an Order discharging the Receiver, subject to the Receiver completing the Remaining Activities and filing the Discharge Certificate with the Court.

CONCLUSION

35. The Third Report has been prepared to provide this Court with information regarding the Receiver's activities since the Second Report, and in support of the relief requested herein.
36. Based on the foregoing, the Receiver requests the Court grant the orders in the form submitted by its counsel.

All of which is respectively submitted on June 18, 2021.

DELOITTE RESTRUCTURING INC.

In its capacity as
Receiver of 3304051 Nova Scotia Limited
and not in its personal capacity.

Per:



James Foran
Senior Vice President

Per:



Kurt MacLeod
Vice President

THIRD REPORT DELOITTE RESTRUCTURING INC.
COURT NO: 2021 HFX NO. 503367
ESTATE NO: 51-126312
JUNE 18, 2021

Appendix A

STATEMENT OF RECEIPTS AND DISBURSEMENTS

District of: Nova Scotia
Division No: 01
Estate No: 51-126312

In the matter of the receivership of
3304051 Nova Scotia Limited
the town of Middle Sackville, in the Province of Nova Scotia

Form 12
Interim Statement of Receipts and Disbursement
for the period from January 22 to June 10, 2021

RECEIPTS

1. Payment receipts		
Proceeds from asset sales	2,828,000.00	
Deposits received from sale process	2,085,800.00	
Collection of accounts receivable	437,735.02	
HST collected	382,806.00	
Collection of CEWS	111,669.77	
Collection of pre-receivership HST refund	18,458.34	
HST refund	2,311.91	
Sale of inventory	2,040.00	5,868,821.04
TOTAL RECEIPTS		<u><u>5,868,821.04</u></u>

DISBURSEMENTS

2. Operating disbursements		
Return of deposits - sale process	1,463,785.00	
HST remitted	369,288.50	
Receiver fees and disbursements	190,623.85	
Contractors	100,978.00	
Insurance	63,870.42	
Utilities	63,533.44	
HST paid	42,713.35	
Property taxes (Note 1)	38,698.19	
Legal fees	31,671.25	
WEPPA (Accrual)	15,647.02	
Transfer to third party account	15,000.00	
Appraisal fees	4,000.00	
Security	2,768.89	
Telephone and internet services	2,655.43	
Miscellaneous	2,383.82	
Locksmith	1,758.17	
Advertising	1,601.50	
Bank charges	1,139.00	
Repairs and maintenance	525.00	
Fees paid to official receiver	71.54	2,412,712.37
TOTAL DISBURSEMENTS		<u><u>2,412,712.37</u></u>

AMOUNT RETAINED IN TRUST ACCOUNT 3,456,108.67

Notes to the Interim Receipts and Disbursements

Note 1 - The above amount was paid directly by Wickwire Holm to the Halifax Regional Municipality.

DELOITTE RESTRUCTURING INC.

Acting in its capacity as
Court Appointed Receiver of 3304051 Nova Scotia Limited
and not in its personal capacity

Per:



James Foran
Senior Vice President

Dated this 10th day of June, 2021

Appendix B

PROPOSED DISTRIBUTION SCHEDULE

3304051 Nova Scotia Limited - in Receivership
Proposed distribution schedule
Prepared by Deloitte Restructuring Inc. ("Deloitte") - Court appointed Receiver
Prepared on June 10, 2021

Funds held in trust	A	3,456,109
Adjustments		
Collection of insurance refund		2,482
Excise taxes recoverable, preceding June 10, 2021		26,628
Professional fee accrual of Deloitte		(34,500)
Professional fee accrual of Wickwire Holm		(6,900)
Operating expenditures accrual		(5,750)
Excise taxes recoverable - period subsequent to June 10, 2021		6,150
Total adjustments	B	<u>(11,890)</u>
Funds estimated to be available for distribution	C = A+B	<u>3,444,219</u>
Less: Trust Withholding	D	(100,000)
Proposed Interim Distribution to CIBC	E = C-D	<u><u>3,344,219</u></u>

THIRD REPORT DELOITTE RESTRUCTURING INC.
COURT NO: 2021 HFX NO. 503367
ESTATE NO: 51-126312
JUNE 18, 2021

Appendix C

INVOICES OF THE RECEIVER AND RECEIVER'S LEGAL COUNSEL

**Invoice 8001669803****Deloitte Restructuring Inc.**

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

ATTN: Pathik Ravani
Canadian Imperial Bank of Commerce
25 King Street
Toronto ON M5L 1A2
Canada

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

Date: March 11, 2021
Client No.: 1134044
WBS#: CAN03266
Engagement Partner: Jorden Sleeth
HST Registration : 122893605RT0001

For professional services rendered**Fees**

With respect to the administration of the Receivership of 3304051 Nova Scotia Limited ("Hefler") including, but not limited to the following:

- Preparation and mailing of statutory notices;
- Participating in discussions with CIBC, Burchell's, interested parties, vendors and employees;
- Preparation of the Receiver's first Court Report;
- Preparation of sale process documents including, tender package, teaser and advertisements;
- Inventorying the assets of Hefler; and
- Administering creditor claims

Please see attached appendix.

HST applicable	69,226.50
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Expense

Out of pocket Expenses

HST applicable	1,459.50
Administrative Expense	2,076.80

Sales Tax

HST at 13.00 %	9,459.16
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Total Amount Due (CAD)	82,221.96
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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.

Summary of Fees

For the period January 22, 2021 to February 12, 2021

Professional	Position	Hours	Hourly Rate	Fees
Sleeth, Jorden	Senior Vice President	3.1	520.00	1,612.00
Foran, James	Senior Vice President	31.1	520.00	16,172.00
Adlington, Ryan	Senior Vice President	1.0	520.00	520.00
Macleod, Kurt	Vice President	56.9	425.00	24,182.50
O'Brien, Colleen	Manager	9.0	325.00	2,925.00
Legault, Jean	Senior Associate	66.7	250.00	16,675.00
Lynch, Paul	Associate	22.0	170.00	3,740.00
Upham, Isaac	Associate	20.0	170.00	3,400.00
Total:		209.8		69,226.50

Type of expense	Expense amount
Mail forwarding	334.01
Mileage	272.22
Miscellaneous	686.00
Office supplies	167.27
Total	1,459.50

Date	Name	Hours	Descriptions
22-01-21	Sleeth, Jorden	0.50	Status update call with Kurt MacLeod.
22-01-21	Macleod, Kurt	5.70	Telephone calls with stakeholders; taking possession of 230 Lucasville Road; completing inventory of vehicle assets; locating books and records and discussing the same with Management.
22-01-21	Foran, James	2.50	Prepare for and attend virtual Court hearing; guidance to Deloitte engagement team on possessionary issues.
22-01-21	Legault, Jean	0.70	Calls to various locksmith service providers to secure location.
22-01-21	Legault, Jean	5.10	Site visit at Hefler to secure property.
23-01-21	Legault, Jean	0.70	Travel to Hefler to fix security gate.
25-01-21	Foran, James	1.70	Discussions with Michael Kennedy on behalf of [REDACTED]; emails to/from [REDACTED] re: property reclamation; call with engagement team, emails with legal counsel.
25-01-21	O'Brien, Colleen	2.50	Prepare draft letter for Mail Forwarding ; complete banking for James and Kurt to review; and set up ascend banking.
25-01-21	Sleeth, Jorden	0.50	Call with James Foran, Kurt Macleod and Jean Legault re: possession activities, status updates; SISP activities.
25-01-21	Macleod, Kurt	4.50	Discussions with Bruce Stanford regarding employees; review and employment contracts for employees; reviewing notices; holding telephone discussions with stakeholders.
25-01-21	Legault, Jean	5.00	Securing assets; drafting various correspondence in order to have Deloitte as the main account holder.
26-01-21	Foran, James	2.60	Site visit to Hefler and discussions with team; call with Bruce Clarke and Marc Dunning re: PPA and SISP, emails to/from interested parties.
26-01-21	O'Brien, Colleen	2.00	Prepare AR letter for James and Kurt to review and mail, prepare HST letter and send to CRA, and email regarding banking.

Date	Name	Hours	Descriptions
26-01-21	Macleod, Kurt	4.50	Telephone calls with interested parties; site visit with [REDACTED]; reviewing notices; holding discussions with supplies.
26-01-21	Legault, Jean	6.10	Securing assets; drafting various correspondences, calls with suppliers providing services to the receiver; drafting marketing documents and other receivership matters.
27-01-21	Foran, James	2.50	Calls with interested parties, call with Jorden Sleeth re: sale and investment process; discussions with Kurt MacLeod re: possessionary and other file matters; conference call with CIBC, Deloitte and legal counsel.
27-01-21	O'Brien, Colleen	0.50	Contact CMG regarding advertisement.
27-01-21	Sleeth, Jorden	0.40	Various - emails with James Foran and Kurt Macleod re: funding, SRD; updates re: [REDACTED] interest.
27-01-21	Macleod, Kurt	5.50	Processing 30 day goods claim; having discussions with stakeholders; reviewing employment contracts; preparing banking documents.
27-01-21	Legault, Jean	1.00	Drafting and sending out correspondence.
27-01-21	Legault, Jean	4.00	Count of chemicals inventory.
28-01-21	Foran, James	2.00	Correspondence to David Landrigan at NS Power; discussions with engagement team on possession issues; review of various notices and discuss same with engagement team.
28-01-21	O'Brien, Colleen	2.00	Discuss ROE, T4's with Kurt, print and arrange for mailing. Discuss s245 notice with Kurt and send to Jorden for review. Various emails with CMG regarding advertisement.
28-01-21	Sleeth, Jorden	0.50	Review and comment on letter to NSP and s.245 notices.
28-01-21	Macleod, Kurt	3.70	Discussion with Bruce Stanford regarding chemicals inventory and plant lay up process; discussions with asset appraiser; and telephone calls with stakeholders.
28-01-21	Legault, Jean	3.80	Finishing inventory count for chemicals with Bruce Stanford; sending various correspondence; contacting suppliers and meeting with Bruce Stanford to discuss outstanding matters.
29-01-21	Foran, James	4.00	Work on First Report, review of security opinion received from Wickwire Holm, review various documents relating to the sale and investment process, emails to/from estate stakeholders, call with interested party.
29-01-21	Sleeth, Jorden	0.50	Review teaser and provide comments; review direction letter to CIBC.
29-01-21	Macleod, Kurt	6.00	Telephone discussion with legal counsel; reviewing and issuing further notices; reviewing and issuing S.245 notice.
29-01-21	Legault, Jean	0.60	Correspondence with REgroup regarding garbage pickup.
29-01-21	Legault, Jean	2.70	Work on NSPI reconciliation of account.
29-01-21	Legault, Jean	2.10	Count of chemical assets for remainder of property (other than power plant and garage).
01-02-21	Foran, James	3.10	Finalize First Report and appendices; share with Bruce Clarke and Marc Dunning, discuss SISP and data room with Kurt MacLeod; review of lien claim and call with Maritime Pressure Works; emails to/from stakeholders.
01-02-21	Macleod, Kurt	4.50	Drafting sales and information package; telephone calls with stakeholders; discussions with the asset appraiser; and processing 30 day goods claims.
01-02-21	Lynch, Paul	6.00	Inventory count
01-02-21	Upham, Isaac	6.00	Inventory count

Date	Name	Hours	Descriptions
01-02-21	Legault, Jean	1.80	Tracking responses to sales process.
01-02-21	Legault, Jean	1.50	Work on inventory count.
01-02-21	Legault, Jean	1.00	Various receivership matters and communications.
02-02-21	Foran, James	2.80	First Report and review of filing documents and tender package and teaser, correspondence with interested parties.
02-02-21	Sleeth, Jorden	0.70	Calls with James Foran re: receiver first report.
02-02-21	O'Brien, Colleen	2.00	Prepare various cheques for disbursements payroll, vendors, prepare wire transfer for insurance and call with CIBC.
02-02-21	Macleod, Kurt	3.50	Drafting advertisements; drafting correspondence to stakeholders; telephone calls with stakeholders; and review of distribution lists.
02-02-21	Lynch, Paul	1.00	Inventory count
02-02-21	Legault, Jean	1.70	Tracking sales process interest, responses and sending NDAs to interested parties.
02-02-21	Legault, Jean	0.40	Drafting letter in formerly interested parties.
02-02-21	Legault, Jean	0.20	Finalizing and sending letter to REgroup for garbage pickup.
02-02-21	Legault, Jean	0.40	Call with David Stewart regarding fuel availability.
02-02-21	Legault, Jean	1.00	Tracking communications relating to sales process.
03-02-21	Foran, James	1.40	Finalize Court report for filing; review of filing submissions by Wickwire Holm; call with Marc Dunning, call with interested party.
03-02-21	Macleod, Kurt	3.50	Inventory count
03-02-21	Lynch, Paul	6.00	Inventory count
03-02-21	Adlington, Ryan	1.00	QAR Report.
03-02-21	Upham, Isaac	6.00	Inventory count
03-02-21	Legault, Jean	1.50	Call with Irving Oil to discuss diesel tank fill; chat with Bruce Stanford regarding Volvo loader, propane and oil tanks, assessing condition of oil tanks.
03-02-21	Legault, Jean	0.80	Sending letters to liquidator and formerly interested parties.
03-02-21	Legault, Jean	1.00	Drafting protocols and waiver for site entry related to COVID-19.
04-02-21	Foran, James	1.40	Call with CIBC and legal counsels, discuss sales process with engagement team.
04-02-21	Macleod, Kurt	4.00	Telephone calls with stakeholders; email to employees; reviewing and signing disbursement cheques; site visit to plant; telephone call with CIBC.
04-02-21	Lynch, Paul	6.00	Inventory count
04-02-21	Upham, Isaac	6.00	Inventory count
04-02-21	Legault, Jean	1.00	Field day at Hefler: tracking interested parties communications.
04-02-21	Legault, Jean	0.50	Field day at Hefler: walkthrough of planning mill and filing room with [REDACTED].
04-02-21	Legault, Jean	0.30	Review of email from Mel Osmond at NSPI regarding deposit amount.
04-02-21	Legault, Jean	0.40	Walkthrough of sawmill with [REDACTED].

Date	Name	Hours	Descriptions
04-02-21	Legault, Jean	0.50	Receiving Culligan water at site and calls to set Deloitte as named account holder.
04-02-21	Legault, Jean	0.30	Drafting invoice to Ledwidge lumber for wood pick up on Monday February 4, 2021.
04-02-21	Legault, Jean	0.80	Drafting protocols and waiver for site entry related to COVID-19.
04-02-21	Legault, Jean	0.80	Sending communication regarding WEPPA to former employees.
04-02-21	Legault, Jean	0.70	Discussion at Hefler with [REDACTED], an interested party.
04-02-21	Legault, Jean	0.80	Setting up users in Firmex.
05-02-21	Foran, James	1.00	Discuss data room with Kurt MacLeod; review correspondence from Bruce Clarke; email to CIBC re: [REDACTED].
05-02-21	Upham, Isaac	2.00	Inventory count
05-02-21	Lynch, Paul	3.00	Inventory count
05-02-21	Macleod, Kurt	3.00	Telephone calls with stakeholders; scheduling site visits; launching data room.
05-02-21	Legault, Jean	0.80	Coordinating signing of NDA for Stephen Thurston.
05-02-21	Legault, Jean	0.20	Granting access to interested party to data room.
05-02-21	Legault, Jean	0.30	Work on maintaining active list of interested parties.
05-02-21	Legault, Jean	0.60	Finding RDA payments and Eastlink rental income in SAGE.
05-02-21	Legault, Jean	0.30	Helping [REDACTED] with data room access question.
05-02-21	Legault, Jean	1.50	Completing inventory of plans.
05-02-21	Legault, Jean	0.20	Communicating with former employee regarding form 74; and adjusting data room settings.
08-02-21	Foran, James	1.30	Discuss advertisement with team; discussion with representative from Province of NS Department of Mines and Energy re: COMFIT; review of magnitude of MPW claim and discuss same with Marc Dunning.
08-02-21	Legault, Jean	0.20	Scheduling additional ads for sales process; email REgroup to ensure garbage removal.
08-02-21	Legault, Jean	0.30	Call with John Mackenzie at Freedom Security Solutions to ensure billing is made to receiver.
08-02-21	Legault, Jean	1.40	Documenting inventory of blueprints and drawings.
08-02-21	Legault, Jean	0.80	Communicating with [REDACTED] regarding upcoming site visit, inquiring with Bruce Stanford regarding maintenance records.
08-02-21	Legault, Jean	1.00	Documenting inventory of blueprints and drawings.
09-02-21	Foran, James	0.50	Discussions with engagement team about file issues and interested parties.
09-02-21	Legault, Jean	0.70	Welcoming CME to site visit; discussion with Bruce Stanford regarding maintenance records.
09-02-21	Legault, Jean	0.60	Documenting inventory of blueprints and drawings.
09-02-21	Legault, Jean	0.50	Communications with [REDACTED] regarding upcoming site visit.
09-02-21	Legault, Jean	0.40	Investigation into Suez supplier reporting they would come to retrieve inventory.
09-02-21	Legault, Jean	0.80	Documenting inventory of blueprints and drawings.

Date	Name	Hours	Descriptions
10-02-21	Foran, James	2.30	Internal discussions on [REDACTED] offer; calls and emails with [REDACTED]; conference call with Wickwire Holm and Deloitte; emails to/from Burchell's/CIBC, call with David Landrigan at NS Power.
10-02-21	Macleod, Kurt	2.00	Correspondence with interested parties; discussions regarding [REDACTED] offer with CIBC, legal counsel and James Foran; dealing with estate administration concerns.
10-02-21	Legault, Jean	0.70	Documenting inventory of blueprints and drawings.
10-02-21	Legault, Jean	0.70	Maintaining list of interested parties and summarizing results to Marc Dunning.
10-02-21	Legault, Jean	0.10	Emailing [REDACTED] copy of tender package.
10-02-21	Legault, Jean	0.30	Welcoming [REDACTED] for his site visit.
10-02-21	Legault, Jean	0.10	Sending [REDACTED] tender package.
10-02-21	Legault, Jean	0.50	Drafting notice for front door.
10-02-21	Legault, Jean	0.20	Receiving Ledwidge lumber to pick up lumber at site.
10-02-21	Legault, Jean	0.40	Documenting inventory of blueprints and drawings.
10-02-21	Legault, Jean	0.40	Investing new address of former employee Blaine Greeno.
11-02-21	Foran, James	1.00	Prepare for and attend Court hearing.
11-02-21	Macleod, Kurt	3.00	Telephone discussion with SUEZ Water Technologies regarding potential S. 81.1(1) claim; Answering questions from the insurance company; and correspondence with interested parties.
11-02-21	Legault, Jean	0.40	Printing and applying notices to Hefler property entryways.
11-02-21	Legault, Jean	0.30	Call with Maritime Lumber Bureau to discuss return of stamps and certificates.
11-02-21	Legault, Jean	0.70	Calling tow truck and Eastern Fence.
11-02-21	Legault, Jean	0.40	Call with [REDACTED] regarding Hefler sales process, sending him NDA and granting him access.
11-02-21	Legault, Jean	0.60	Scheduling RDA to come onsite; relaying new gate procedures to Bruce.
11-02-21	Legault, Jean	0.30	Call with After Warranty Automotive Repair regarding F350 plow truck.
12-02-21	Foran, James	1.00	Discussions with interested parties; disbursements.
12-02-21	Macleod, Kurt	3.50	Meeting with Sustane Technologies at Hefler; Finding information relating to Sustane's due diligence questions on the Hefler; telephone call with CIBC regarding estate banking.
12-02-21	Legault, Jean	0.20	Calling tow truck for lockout services.
12-02-21	Legault, Jean	0.40	Taking call from Bruce Marks to explain how to PDF NDA.
12-02-21	Legault, Jean	0.20	Call with automotive mechanic regarding snow plow truck condition.
Total		209.80	

**Invoice 8001886999****Deloitte Restructuring Inc.**Bay Adelaide Centre
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Toronto ON M5H 0A9ATTN: Pathik Ravani
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CanadaTel: (416) 601-6150
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www.deloitte.caDate: June 10, 2021
Client No.: 1134044
WBS#: CAN03266
Engagement Partner: Jorden Sleeth

HST Registration : 122893605RT0001**For professional services rendered****Fees**

With respect to the administration of the Receivership of 3304051 Nova Scotia Limited ("Hefler") including, but not limited to the following:

- Participating in discussions with CIBC, Burchell's, Wickwire Holm, interested parties, vendors and employees.
- Executing the Court approved sale process, including but not limited to, conducting site visits, preparing documents to be provided to interested parties and reviewing offers received.
- Reviewing and adjudicating various creditor claims relating to the assets.
- Preparation and processing of all necessary statutory filings pursuant to the Wage Earner Protection Program Act.
- Participating in discussions with the Canada Revenue Agency regarding outstanding Canadian Emergency Wage Subsidy amounts outstanding.
- Preparation of Canadian Emergency Wage Subsidy claims and filing the same with the Canada Revenue Agency.
- Preparation of Receiver's second Court Report and confidential supplemental report.
- Attending Court hearings relating the Receiver's request for a Sale Approval and Vesting Order.
- Closing asset transactions with successful parties.

Please see attached appendix.

HST applicable 111,331.00

Expense

Out of pocket Expenses

HST applicable 3,190.12
Administrative Expense 3,339.93**Sales Tax**

HST at 13.00 % 15,321.94

Total Amount Due (CAD) 133,182.99

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.

Fee Summary

For the period February 15, 2021 to April 30, 2021

Professional	Position	Hours	Hourly Rate	Fees
Sleeth, Jorden	Senior Vice President	18.8	\$ 520	\$ 9,776.00
Foran, James	Senior Vice President	57.5	\$ 520	\$ 29,900.00
Macleod, Kurt	Vice President	145.0	\$ 425	\$ 61,625.00
O'Brien, Colleen	Manager	20.4	\$ 325	\$ 6,630.00
Legault, Jean	Senior Associate	13.6	\$ 250	\$ 3,400.00
Total:		255.3		\$ 111,331.00

Type of expense	Expense amount
Mileage	304.01
Miscellaneous	2,843.16
Office supplies	42.95
Total	3,190.12

Date	Name	Hours	Descriptions
2/15/2021	O'Brien, Colleen	1.50	Start drafting WEPPA information.
2/16/2021	O'Brien, Colleen	0.90	Prepare payroll cheques.
2/16/2021	Legault, Jean	2.40	Call with James Foran to discuss Hefler and NSPI; Granting access to Firmex for [REDACTED]; and various discussions with Bruce Stanford on upcoming site visits.
2/17/2021	Foran, James	0.20	Discussions with Karen Daniels of PNS re: COMFIT transfer and provide a copy of prior letter, office discussion with engagement team.
2/17/2021	Macleod, Kurt	2.00	Site inspection with representatives from Nova Scotia Power.
2/17/2021	Legault, Jean	2.20	Discussion with Kevin Mackie regarding scaffolding at site and Phone call to Eastlink to restore internet in office and biomass plant.
2/18/2021	Macleod, Kurt	2.00	Meeting with Nova Scotia Department of Lands and Forests regarding outstanding reporting; and telephone discussions with interested parties.
2/18/2021	Legault, Jean	2.40	Maintenance of interested parties list; emails to various parties granting access and scheduling visits; Phone discussion with After Warranty Auto Repair regarding plow; Phone discussion with Rick Cox and retrieving MLB certificates; and Site visits.
2/19/2021	Macleod, Kurt	2.00	Correspondence with interested parties; meeting at the Hefler site with Bruce Stanford; dealing with various information requests from interested parties.
2/19/2021	Legault, Jean	3.00	Arranging work that needed to be completed and discussed the same with the mechanic; various discussions with Bruce Stanford, [REDACTED].
2/22/2021	Foran, James	1.30	Discuss status of engagement with Kurt MacLeod; emails from Marc Dunning; call with Rob Gillis.
2/22/2021	Legault, Jean	1.40	Setting up various site visits; and talk with potential buyers regarding sale process.
2/22/2021	Macleod, Kurt	4.20	Multiple calls with the Canada Revenue Agency regarding various estate matters; telephone call with Jason Westin and Gary MacLennan regarding CEWS; answering questions regarding sale process.

2/23/2021	Sleeth, Jorden	0.30	Call with James Foran re: tax loss sale options.
2/23/2021	Foran, James	0.50	Discuss sale process activity with Kurt MacLeod.
2/23/2021	Legault, Jean	0.50	Discuss sales process with interested parties.
2/23/2021	O'Brien, Colleen	1.00	Prepare wire transfer for insurance; and prepare WEPPA letter for Kurt's review.
2/23/2021	Macleod, Kurt	3.50	Processing insurance wire payment and other estate payments; discussion with Bruce Stanford regarding site visits for the week; drafting letter to Eastlink Communications; review of accounts receivable clearing account; Telephone call with [REDACTED].
2/24/2021	Foran, James	0.90	Discuss CEWS and HST filings with Kurt MacLeod; prepare for and attend conference call with Kyle Lane.
2/24/2021	Macleod, Kurt	2.20	Telephone call with Marc Dunning; Telephone call with Karen Daniels; Telephone call with CIBC in order to provide update on estate.
2/25/2021	Foran, James	0.20	Meeting with team, emails to/from stakeholders.
2/25/2021	Macleod, Kurt	0.60	Telephone discussion with vehicle repair company; telephone discussion with interested party; telephone call with Halifax Water.
2/26/2021	Foran, James	1.00	Emails to/from David Landrigan of Nova Scotia Power re: tax losses and provide financial information, emails to/from potential parties on lumber sales, office discussions with Kurt MacLeod.
2/26/2021	Macleod, Kurt	1.30	Meeting with Maritime Lumber Bureau; site visit for [REDACTED]; Correspondence with RDA.
3/1/2021	Legault, Jean	0.10	Adding [REDACTED] to interested parties list, and sending email with teaser and NDA.
3/1/2021	Macleod, Kurt	1.40	Correspondence with stakeholders, discussions with Marc Dunning re: CIBC assignment document; coordinating site visits for the week; and drafting correspondence with CIBC re: funds received into old account.
3/1/2021	O'Brien, Colleen	1.50	Prepare Payroll Cheques and other disbursements cheques and WEPPA.
3/2/2021	Foran, James	1.00	Review of information received from Karen Daniels at Province of Nova Scotia re: COMFIT transfer, provide same to Kurt MacLeod and discuss.
3/2/2021	Macleod, Kurt	2.00	Preparing for and attending [REDACTED] site visit; Discussions with interested parties regarding offers received; correspondence with Ian Bruce regarding lumber sale.
3/3/2021	Sleeth, Jorden	1.00	Call with counsel re: NSP participation in SISP; follow up call with J. Foran re: same; revise NSP email.
3/3/2021	Foran, James	1.90	Discussions with David Landrigan of Nova Scotia Power re: potential offer, call with engagement team, discuss estate finances with Kurt MacLeod, emails.
3/3/2021	Macleod, Kurt	3.50	Discussions with James Foran and Jorden Sleeth regarding NSP cost differential; preparing net realizable value analysis relating to PPA; telephone call with COMFIT office; providing information relating to COMFIT to interested parties; Site visit with [REDACTED].
3/3/2021	Macleod, Kurt	1.50	Review of employment data relating to WEPPA process; discussing weppa claims with Colleen.
3/4/2021	Foran, James	1.00	Discussion creation of a bid summary document with Jorden Sleeth, provide directions to Jean Legault re: same, contact with interested parties.

3/4/2021	Macleod, Kurt	3.10	Participating in Hefler site visit with [REDACTED], discussions with interested party [REDACTED], discussion with Gary MacLennan regarding CEWS, correspondence with East Link.
3/5/2021	Sleeth, Jorden	1.50	Review offers received, discuss same with James Foran and Kurt Macleod.
3/5/2021	O'Brien, Colleen	2.00	Finalized WEPPA and enter information to Service Canada website.
3/5/2021	Foran, James	2.40	Review of discuss format of offer from NS Power, review of WEPPA workbook and discuss same with Kurt Macleod, discussions with legal counsel re: bid summary and provide same to CIBC.
3/5/2021	Macleod, Kurt	4.20	Telephone call with [REDACTED]; Completing lumber transaction with Ian Bruce; administrative activities at the plant; processing bids as the bid deadline closes.
3/5/2021	Macleod, Kurt	0.50	Telephone call with WEPPA office and James Foran regarding WEPPA mailout.
3/7/2021	Sleeth, Jorden	0.50	Review offers, update summary template, email to James Foran and Kurt Macleod.
3/8/2021	Legault, Jean	0.70	Research on prospective buyers.
3/8/2021	O'Brien, Colleen	1.00	Update two employee letters and schedules; contact the bank to confirm receipt of wire transfers, prepare insurance wire payment to send to Kurt and James to sign.
3/8/2021	Foran, James	1.50	Review of received offers and discuss with Wickwire Holm and Deloitte, prepare for and attend conference call with CIBC re: bids
3/8/2021	Sleeth, Jorden	1.80	Call with James Foran, Kurt Macleod and Marc Dunning re: offers received, follow up diligence, agenda for call with CIBC; prepare for and attend call with CIBC re: offers and next steps, debrief same with James Foran and Kurt Macleod.
3/8/2021	Macleod, Kurt	4.50	Review of offer's received; scanning received offers to the network; discussion regarding offers with James Foran, Jorden Sleeth and Marc Dunning; Telephone call with [REDACTED]; Telephone call with CIBC and Burchell's; Telephone call with Bruce Stanford
3/9/2021	Sleeth, Jorden	0.60	Call with David Landrigan of NSP, debrief with James Foran and Kurt MacLeod; review background on potential purchaser.
3/9/2021	Foran, James	1.00	Prepare for and attend discussion with David Landrigan of Nova Scotia Power, office discussions with Kurt MacLeod re: offers.
3/9/2021	O'Brien, Colleen	1.80	Prepare deposit for cheques received related to tender sale, prepare draft receipts and disbursements summary for Kurt to review.
3/9/2021	Macleod, Kurt	2.70	Telephone calls with [REDACTED], United Gulf, David Landrigan; Drafting correspondence with [REDACTED], and [REDACTED]; and Telephone call with Jason Cowley and Volvo Canada.
3/9/2021	Macleod, Kurt	0.70	Sending WEPPA letters to retained employees. Answering questions regarding the same.
3/10/2021	Sleeth, Jorden	0.70	Review correspondence from [REDACTED] counsel, review financing update from [REDACTED]; revise letter to NSP.
3/10/2021	O'Brien, Colleen	0.80	Prepare cheques for various disbursements and send to Kurt for signing.
3/10/2021	Foran, James	1.00	Participate in conference call with [REDACTED] re: clarification of offer, internal discussions
3/10/2021	Macleod, Kurt	2.90	Telephone call with Canada Post; Drafting correspondence with Nova Scotia Power; initial review of interim R&D; and telephone call with [REDACTED].

3/11/2021	Sleeth, Jorden	0.20	Review NSP correspondence re: offer deadline.
3/11/2021	O'Brien, Colleen	0.50	Contact HRM and for a copy of invoices and prepare cheque to pay.
3/11/2021	Foran, James	0.50	Draft letter and provide to David Landrigan, response from David Landrigan and discuss internally and respond.
3/11/2021	Macleod, Kurt	1.80	Signing cheques, administrative time paying for ford truck repairs and heater rentals. Telephone call with [REDACTED].
3/12/2021	Macleod, Kurt	2.70	Telephone calls with MacAdam Construction, email correspondence with [REDACTED], telephone call with [REDACTED], and preparation of interim statement of receipts and disbursements and cash flow forecast.
3/14/2021	Legault, Jean	0.40	Calls with Freedom Security regarding fire alarms, subsequent calls with Bruce Stanford to decide how to address.
3/15/2021	Legault, Jean	0.20	Two calls with Freedom Security regarding fire alarms.
3/15/2021	Foran, James	1.50	Review of interim R&D and cash flow forecast and discuss same with Kurt MacLeod and Jorden Sleeth.
3/15/2021	Macleod, Kurt	3.10	Preparing interim R&D, and updated receivership forecast, reviewing invoices and providing all the CIBC; Review and signing cheques for estate; correspondence regarding NSDNR wood data; and correspondence with interested parties.
3/15/2021	Macleod, Kurt	0.20	Correspondence regarding WEPPA claims.
3/16/2021	Foran, James	0.50	Office discussion with Kurt MacLeod, telephone discussion with Jorden Sleeth, prepare for call with CIBC, Burchells, Wickwire Holm and Deloitte re: offers, internal call afterwards, letter to David Landrigan
3/16/2021	Sleeth, Jorden	1.00	Review revised bid summaries, call with CIBC, debrief with Marc Dunning, review letter to NSP.
3/16/2021	O'Brien, Colleen	2.00	Banking, prepare payroll cheques, speak with employees regarding WEPP, set up online banking
3/16/2021	Macleod, Kurt	4.50	Telephone call with CIBC and Burchell's; Telephone calls with interested parties; completing final review of CEWS filings; drafting correspondence to Nova Scotia Power; Preparing offer summary.
3/16/2021	Macleod, Kurt	0.20	Telephone calls with employees regarding WEPPA.
3/17/2021	Legault, Jean	0.30	Calls with Freedom Security Services and control regarding fire trouble alarms, emails with John Mackenzie regarding changing contact information
3/17/2021	Foran, James	0.50	Conference call with Wickwire Holm re: revised offers and approach.
3/17/2021	Sleeth, Jorden	1.80	Review updated bids and related correspondence with bidders; call with Kurt MacLeod re: development bid; call with James Foran and Marc Dunning re: bids.
3/17/2021	O'Brien, Colleen	2.00	Revise WEPPA for employees, calls with Service Canada regarding WEPP, banking, review mail.
3/17/2021	Macleod, Kurt	3.20	Drafting offer rejection letters; Correspondence with unsuccessful parties; telephone calls with participants to the sale process; telephone calls with internal engagement team.
3/18/2021	Sleeth, Jorden	1.30	Call with James Foran re: NSP call; call with Kurt MacLeod re: construction offer; review email from Counsel.

3/18/2021	Foran, James	1.50	Sign disbursement cheques, call with David Landrigan re: NS Power offer on PPA, update email to Deloitte and Burchell's.
3/18/2021	Macleod, Kurt	2.20	Telephone discussions with interested parties. Telephone discussions with Deloitte team. Processing payroll cheques and correspondence with unsuccessful parties.
3/18/2021	Macleod, Kurt	0.50	Correspondence to employees regarding revised WEPPA claims.
3/19/2021	Foran, James	1.50	Summary email to Deloitte engagement team re: offers and selection, discuss same with Kurt MacLeod and Jorden Sleeth, discuss file administrative issues with Kurt MacLeod
3/22/2021	Sleeth, Jorden	0.50	Internal call re: offer analysis and approach; review NSP offer revision, [REDACTED] correspondence, internal email memo re: next steps.
3/22/2021	Foran, James	2.00	Internal conference call re: offers and memo to CIBC, email from NSP and share with stakeholders, changes to recommendation letter to CIBC and share with Jorden Sleeth
3/22/2021	Macleod, Kurt	3.70	Telephone calls with interested parties; telephone call with internal Deloitte team; and drafting letter of recommendation to CIBC.
3/23/2021	Foran, James	1.30	Internal discussions and with Marc Dunning of Wickwire Holm, conference call with CIBC, Burchell's and Deloitte, letters to successful bidders, discuss CEWS claim with Kurt MacLeod
3/23/2021	Sleeth, Jorden	1.30	Review and comment on update memo for CIBC; call with CIBC re: SISP recommendation, debrief same with James Foran.
3/23/2021	Macleod, Kurt	3.10	Telephone calls with CIBC and Burchell's; Telephone calls with internal Deloitte team; finalizing letter to CIBC; processing deposit cheque returns; and discussions with interested parties.
3/24/2021	O'Brien, Colleen	1.50	Prepare various cheques and estate banking.
3/24/2021	Foran, James	1.50	Call with David Landrigan, discuss HST implications of offer, letter to success bidders, notification to Burchell's and CIBC, review release letter to VFS and discuss same with Kurt MacLeod.
3/24/2021	Macleod, Kurt	3.50	Concluding Nova Scotia Power generation reconciliation; Drafting letters of rejection and sending the same; Email correspondence with Richard MacNeil; and drafting release letter to Volvo discussing the same with Marc Dunning.
3/25/2021	O'Brien, Colleen	0.30	Prepare HST return.
3/25/2021	Macleod, Kurt	0.50	Correspondence with Volvo Canada and telephone discussion with Marc Dunning.
3/26/2021	Macleod, Kurt	0.50	Updating Nova Scotia Department of Lands and Forest information.
3/26/2021	Foran, James	1.00	Internal discussions with Kurt MacLeod re: agreement of purchase with NSP, call with Marc Dunning re: disclosure to guarantors
3/29/2021	O'Brien, Colleen	1.00	Prepare Payroll cheques and various disbursement cheques and wire transfers.
3/29/2021	Macleod, Kurt	3.00	Review Hefler payroll; discussion with Volvo Canada; telephone call with CRA regarding CEWS.
3/30/2021	O'Brien, Colleen	0.50	Estate banking.
3/30/2021	Foran, James	1.40	Call with Marc Dunning and complete letter to Bruce Clarke for guarantors, outline of Court report.

3/31/2021	Macleod, Kurt	0.50	Processing cheques and other estate administration.
3/31/2021	O'Brien, Colleen	1.00	Prepare updated R&D and supporting documentation for March 31, 2021.
3/31/2021	Foran, James	2.50	Work on Court Report, update email to CIBC.
4/1/2021	Foran, James	1.90	Review and reconcile March 31 receipts and disbursements, work on Court report.
4/1/2021	Macleod, Kurt	4.00	Hefler site visit with MacAdam construction; processing scale slips in order to complete department of lands and forests reporting; discussions with CRA.
4/6/2021	Foran, James	0.90	Work on Court report, emails with legal counsel.
4/6/2021	Macleod, Kurt	3.40	Correspondence with stakeholders; final preparation of DNR reporting; trust examination request letter; telephone call with Gary Maclellan; Telephone call with Scott Peach.
4/7/2021	Sleeth, Jorden	0.40	Consider process letter confidential breach, discuss same with James Foran.
4/7/2021	Macleod, Kurt	2.50	Review of R&D; telephone discussion with Mathew Harris regarding communication from stakeholders; correspondence with Gary Maclellan regarding outstanding CRA items.
4/7/2021	Foran, James	2.50	Court report and appendices, discussions with legal counsel regarding purchase and sale agreements, Burchell's letter and timing.
4/8/2021	Foran, James	3.00	Finalize Court report and provide to legal for review, discuss confidential supplement with Kurt Macleod.
4/8/2021	Macleod, Kurt	4.70	Review of James Foran's draft of second report; Drafting confidential supplement; telephone discussion with the insurance broker.
4/9/2021	Foran, James	2.00	Review of confidential supplement and notes to Kurt MacLeod, conference call with Marc Dunning re: Court process, purchase and sale agreements and correspondence from Maurice Chiasson, discuss tax allocation with tax staff.
4/9/2021	Macleod, Kurt	3.50	Drafting confidential supplement report following comments from James Foran. Telephone discussion with CIBC regarding estate funding transfer.
4/12/2021	Foran, James	2.00	Finalize Court Report and Supplemental Report, internal discussions and discuss with legal counsel.
4/12/2021	Macleod, Kurt	4.20	Drafting court documents and discussions with James Foran, Marc Dunning, and Jorden Sleeth regarding the same.
4/13/2021	Foran, James	0.50	Conference call with legal counsel re: disclosure to stakeholders.
4/13/2021	Macleod, Kurt	3.90	Preparing court documents; Telephone discussion with [REDACTED]; Telephone discussion with Marc Dunning. Correspondence with Richard MacNeil regarding closing.
4/14/2021	Macleod, Kurt	4.00	Correspondence with Richard MacNeil regarding site visit; processing QAR review notes from Jorden Sleeth; review of final agreements of purchase and sale.
4/14/2021	Sleeth, Jorden	2.50	Detailed review of receiver 2nd report and confidential supplement, provide comments to James Foran.
4/15/2021	Sleeth, Jorden	0.50	Call with James Foran and Marc Dinning re: sale approval motion, court materials and receiver arguments to support SISP result.

4/15/2021	Foran, James	0.90	Call with Deloitte engagement team and legal counsel re: Court filings and sharing with stakeholders/interested parties.
4/15/2021	Macleod, Kurt	4.00	Site visit with MacAdam Construction; Finalizing court documents and filing the same.
4/16/2021	Foran, James	0.80	Calls and emails with legal counsel re: upcoming Court hearing and reports, discussions with MacAdam re: assets.
4/19/2021	Foran, James	0.90	Office discussion with Kurt Macleod re: call with [REDACTED] and insurance.
4/19/2021	Macleod, Kurt	2.20	Drafting closing information for MacAdam Construction; Telephone call with [REDACTED]; Telephone call with Marc Dunning.
4/20/2021	Macleod, Kurt	2.00	Telephone calls with the Canada Revenue Agency re: CEWS; drafting of letter to Canada Revenue Agency regarding CEWS; telephone call with Scott Peach and telephone call with Richard MacNiel Re: closing.
4/21/2021	Sleeth, Jorden	0.60	Call with James Foran and Marc Dunning re: report, court motion.
4/21/2021	Macleod, Kurt	2.50	Telephone calls with James Foran, Marc Dunning and MacAdam regarding inventory and sale approval and vesting order.
4/22/2021	Foran, James	1.00	Call with Kurt Macleod and MacAdam re: closing, discuss file closing with Marc Dunning.
4/22/2021	Macleod, Kurt	3.20	Working on site at Helfer to sort books and records in preparation for sale closing. Discussion with Bruce Stanford regarding the same. Telephone call with Gary MacLennan.
4/23/2021	Foran, James	0.50	Call with Marc Dunning, discussion with Kurt Macleod and Jorden Sleeth.
4/26/2021	O'Brien, Colleen	1.00	Prepare payroll cheques and various other vendor payments
4/26/2021	Sleeth, Jorden	1.50	Call with James Foran and Marc Dunning re: [REDACTED] objection, email memo re: same, review responses and consider same.
4/26/2021	Foran, James	2.50	Conference call with Deloitte/Wickwire to discuss development from [REDACTED], call with CIBC, updates from legal counsel.
4/26/2021	Macleod, Kurt	3.00	Internal and external discussions regarding potential opposition to sale approval and vesting order.
4/27/2021	O'Brien, Colleen	0.10	Talk with Kurt on storage of books and records.
4/27/2021	Sleeth, Jorden	0.50	Call with James Foran re: court hearing and result, review email correspondence re: same.
4/27/2021	Foran, James	3.00	Prepare for and attend virtual Court, emails to stakeholders, review of closing documents and comments to legal, discuss closing issues including insurance with Kurt Macleod and Jorden Sleeth.
4/27/2021	Macleod, Kurt	5.20	Attending court hearing, telephone discussions with MacAdam and Deloitte team, drafting notice to contractors, developing closing plan.
4/28/2021	Foran, James	2.00	Work on closing documentation, insurance discussion with Kurt Macleod, emails to/from legal counsel.
4/28/2021	Macleod, Kurt	6.00	Preparation for closing with MacAdam. Drafting notices to stakeholders, collecting books and records, holding discussions with insurance providers.

4/29/2021	Sleeth, Jorden	0.30	Attend to MacAdam closing.
4/29/2021	Foran, James	2.50	Attend Wickwire Holm's office to sign closing documents, discuss insurance issues with Kurt Macleod, discuss closing issues with stakeholders, emails.
4/29/2021	Macleod, Kurt	5.50	Closing the MacAdam construction transaction; Site inspection. Discussions with insurance providers; Organization of documents left on site.
4/30/2021	Foran, James	1.00	Closing transaction issues and discussions with stakeholders.
4/30/2021	Macleod, Kurt	3.20	Sending notices and holding discussions with service providers relating to the transfer of the property to MacAdam Construction Inc.
Total		255.30	

Deloitte Restructuring Inc.
1969 Upper Water Street
Halifax, NS B3J 3R7

January 31, 2021
Invoice No.: 113178
Our File No.: 17199-67840

Attention: James Foran

R121619803

RE: 3304051 Nova Scotia Limited

FOR PROFESSIONAL SERVICES RENDERED on this matter for the period ending January 31, 2021:

DATE	LYR	DESCRIPTION	HOURS
January 17, 2021	MLJD	Correspondence and communications with client and B. Clarke regarding receivership appointment;	0.20
January 18, 2021	MLJD	Correspondence and communications with B. Clarke and client regarding draft Order; review/analyze Notice of Action and motion documents; review/analyze client's draft report; correspondence with client;	1.40
January 21, 2021	MLJD	Correspondence and communications with client, B. Clarke and Court;	0.20
January 22, 2021	MLJD	Attendance at motion via video conference; email from B. Clarke attaching issued Order; email to/from B. Clarke regarding security documents; starting security review;	1.50
January 25, 2021	MLJD	Preparing security opinion; email to B. Clarke regarding documents; correspondence with client regarding Court approval of sales process;	1.00
January 26, 2021	MLJD	Reviewing and analyzing Power Purchase Agreement and Power Purchase Agreement Consent and Acknowledgement; correspondence with client and B. Clarke regarding Power	3.00

Due upon receipt.

Interest applies on overdue accounts at the rate of 1.50% per month (18% per annum).

We accept the following form of payment: Visa, MasterCard, Email Money Transfer, Cheque and Cash. Please call our Accounting Department at (902) 482-7027 to make payment arrangements. For Email Money Transfers, please send email to mcabanasaddley@wickwireholm.com. Thank you.

DATE	LYR	DESCRIPTION	HOURS
		Purchase Agreement and motion to approve sales process; starting to prepare motion documents;	
January 27, 2021	MLJD	Email sent to B. Clarke requesting copy of Minister's consent to assignment of Power Purchase Agreement; Microsoft Teams meeting with client, B. Clarke and CIBC;	0.50
January 28, 2021	MLJD	Email received from B. Clarke regarding Ministerial consent to assignment of contracts to CIBC; correspondence with client and B. Clarke regarding letter to [REDACTED];	0.30
January 29, 2021	MLJD	Preparing, reviewing and finalizing opinion; email to client regarding same; correspondence with client regarding registrations, PPSA notices and last day of production; instructing assistant to register Order in PPSA; attendance to registration of Order in Land Registry; correspondence with client and B. Clarke regarding motion; preparing motion materials; email to client regarding notice to Registrar of Joint Stock Companies; review/analyze Non-Disclosure Agreement; email to client regarding same;	3.50
January 29, 2021	SR	Receipt of instructions from M. Dunning regarding PPSA and Land Registry registration for Notice of Appointment of Receivership; complete PPSA registration and post registration search and forward same to M. Dunning; upload and prepare Property Online for electronic submission;	0.30
OUR FEES			\$ 3,920.50
HST at 15.00%			588.08

Due upon receipt.

Interest applies on overdue accounts at the rate of 1.50% per month (18% per annum).

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Non Taxable Disbursements:

Recording at Registry of Deed	\$ 100.00
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Taxable Disbursements:

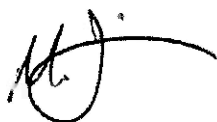
Bank Act Searches	\$ 14.90
HST at 15.00%	2.24
	<hr/>

INVOICE TOTAL

\$ 4,625.72

WICKWIRE HOLM

Per:



Mr. Marc L. Dunning

E. & O.E.

Due upon receipt.

Interest applies on overdue accounts at the rate of 1.50% per month (18% per annum).

We accept the following form of payment: Visa, MasterCard, Email Money Transfer, Cheque and Cash. Please call our Accounting Department at (902) 482-7027 to make payment arrangements. For Email Money Transfers, please send email to mcabanasaddley@wickwireholm.com. Thank you.

Deloitte Restructuring Inc.
1969 Upper Water Street
Halifax, NS B3J 3R7

February 28, 2021
Invoice No.: 113326
Our File No.: 17199-67840

Attention: James Foran

R121619803

RE: 3304051 Nova Scotia Limited

FOR PROFESSIONAL SERVICES RENDERED on this matter for the period ending February 28, 2021:

DATE	LYR	DESCRIPTION	HOURS
February 1, 2021	MLJD	Preparing motion documents; correspondence regarding s. 245 notice; email to K. MacLeod regarding list of equipment and PPSA notice; correspondence with B. Clarke regarding court date; email to client attaching confirmation of registration of Interlocutory Receivership in PPSA and Land Registry; email from B. Clarke attaching draft Receivership Order; review/analyze same; email from client attaching draft First Report; review/analyze same; correspondence with B. Clarke and client regarding same; correspondence with client regarding serial numbered goods; email from client attaching draft teaser; review/analyze same;	2.00
February 2, 2021	MLJD	Preparing motion documents; email draft documents to client; preparing service list for motion; correspondence with B. Clarke regarding same;	1.50
February 3, 2021	MLJD	Preparing motion documents; correspondence with client regarding tender; review/analyze sales package; dictating letter to Court filing same; receipt of filed documents from Court;	1.50

Due upon receipt.

Interest applies on overdue accounts at the rate of 1.50% per month (18% per annum).

We accept the following form of payment: Visa, MasterCard, Email Money Transfer, Cheque and Cash. Please call our Accounting Department at (902) 482-7027 to make payment arrangements. For Email Money Transfers, please send email to mcabanasaddley@wickwireholm.com. Thank you.

DATE	LYR	DESCRIPTION	HOURS
		attendance to service; telephone call with client regarding [REDACTED] offer;	
February 4, 2021	MLJD	Correspondence and communications with B. Clarke and Court regarding hearing; receipt of letter from Court and dictating response to same; email from/to M. Simms regarding Riverroad Holdings; conference call with client and CIBC regarding [REDACTED]; telephone call from client and discussion regarding NSPI deposit and holdback; email from client attaching COMFIT letter;	1.00
February 5, 2021	MLJD	Preparing Affidavit of Service; preparing PPSA notice; email same to client; correspondence with client regarding [REDACTED]; email from client regarding inquiry into status of Power Purchase Agreement and responding to same; preparing oral arguments for motion;	1.50
February 8, 2021	MLJD	Correspondence and communications with B. Clarke regarding hearing; correspondence with client regarding Maritime Pressureworks lien;	0.40
February 9, 2021	MLJD	Correspondence and communications with client regarding draft email to NSPI regarding withholding funds and deposit;	0.30
February 10, 2021	MLJD	Email received from B. Clarke with letter to D. Landrigan; telephone call from/to C. Bryson regarding [REDACTED]; correspondence with client, B. Clarke and CIBC regarding [REDACTED]; Skype call with client and discussion regarding [REDACTED]; email CIBC regarding same; drafting and sending email to C. Bryson regarding same;	1.50
February 11, 2021	MLJD	Email received from C. Bryson; preparing for and attending Court regarding motions for final	1.00

Due upon receipt.

Interest applies on overdue accounts at the rate of 1.50% per month (18% per annum).

We accept the following form of payment: Visa, MasterCard, Email Money Transfer, Cheque and Cash. Please call our Accounting Department at (902) 482-7027 to make payment arrangements. For Email Money Transfers, please send email to mcabanasaddley@wickwireholm.com. Thank you.

DATE	LYR	DESCRIPTION	HOURS
		Receivership Order, Bankruptcy Order and Order Approving Sales Process;	
February 12, 2021	MLJD	Correspondence and communications with client regarding Orders;	0.10
February 16, 2021	MLJD	Email sent to client regarding PPSA Notice; email from B. Clarke regarding Receivership Order;	0.20
February 17, 2021	MLJD	Correspondence and communications with client regarding Order, [REDACTED] access to data room and Estate Information Summary Form;	0.40
February 18, 2021	JFB	Attend to meeting with K. MacLeod;	0.30
February 18, 2021	MLJD	Telephone call from M. Kennedy and discussion regarding data room;	0.20
February 19, 2021	JC	Attendance to amending PPSA registration number 33978271; attendance to registering Notice of Appointment of Receiver on 3304051 Nova Scotia Limited for Deloitte Restructuring Inc.;	0.40
February 19, 2021	NS	Review of email from K. McDonald with instructions from M. Dunning to record Receivership Order; email to K. McDonald; text to S. Rod to ask what form is used; review of text from S. Rod; completing Form 26; email to M. Dunning advising Order is set up in POL worksheet for submission;	0.40
February 22, 2021	MLJD	Receipt of Order Approving Sales Process from Court; email same to client and B. Clarke; email to client providing update on various issues and requesting instructions regarding PPSA Notice;	0.40
February 23, 2021	MLJD	Email sent to client attaching draft Notice to RJSC;	0.20

Due upon receipt.

Interest applies on overdue accounts at the rate of 1.50% per month (18% per annum).

We accept the following form of payment: Visa, MasterCard, Email Money Transfer, Cheque and Cash. Please call our Accounting Department at (902) 482-7027 to make payment arrangements. For Email Money Transfers, please send email to mcabanasaddley@wickwireholm.com. Thank you.

DATE	LYR	DESCRIPTION	HOURS
February 24, 2021	MLJD	Telephone call to client and discussion regarding M. Kennedy request and PPSA Notice;	0.50
February 25, 2021	MLJD	Correspondence and communications with client regarding PPSA Notice; finalize Notice; dictate letter serving Notice on company; email Notice to B. Clarke; email from B. Clarke acknowledging receipt; telephone call to M. Kennedy; email from M. Kennedy; email to client regarding same;	0.50
February 26, 2021	MLJD	Correspondence and communications with client and B. Clarke regarding CIBC assignments;	0.20
OUR FEES			\$ 4,644.00
HST at 15.00%			696.60
<u>Taxable Other Charges:</u>			
Fax Trans			\$ 133.50
HST at 15.00%			20.03
<u>Non Taxable Disbursements:</u>			
PPSA - Registration		\$ 120.95	
PPSA - Search		\$ 17.50	
Prothonotary		\$ 66.00	
Recording at Registry of Deed		\$ 100.00	
Bank service charges		\$ 2.00	
Total Non Taxable Disbursements			306.45
<u>Taxable Disbursements:</u>			
Deliveries			\$ 6.50
HST at 15.00%			0.97
INVOICE TOTAL			\$ 5,808.05

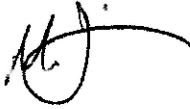
Due upon receipt.

Interest applies on overdue accounts at the rate of 1.50% per month (18% per annum).

We accept the following form of payment: Visa, MasterCard, Email Money Transfer, Cheque and Cash. Please call our Accounting Department at (902) 482-7027 to make payment arrangements. For Email Money Transfers, please send email to mcabanasaddley@wickwireholm.com. Thank you.

WICKWIRE HOLM

Per:



Mr. Marc L. Dunning

E. & O.E.

Due upon receipt.

Interest applies on overdue accounts at the rate of 1.50% per month (18% per annum).

We accept the following form of payment: Visa, MasterCard, Email Money Transfer, Cheque and Cash. Please call our Accounting Department at (902) 482-7027 to make payment arrangements. For Email Money Transfers, please send email to mcabanasaddley@wickwireholm.com. Thank you.

Deloitte Restructuring Inc.
1969 Upper Water Street
Halifax, NS B3J 3R7

March 31, 2021
Invoice No.: 113665
Our File No.: 17199-67840

Attention: James Foran

R121619803

RE: 3304051 Nova Scotia Limited

FOR PROFESSIONAL SERVICES RENDERED on this matter for the period ending March 31, 2021:

DATE	LYR	DESCRIPTION	HOURS
March 1, 2021	MLJD	Correspondence and communications with client regarding CIBC assignments and Volvo loader;	0.40
March 3, 2021	MLJD	Meeting with client via Skype regarding [REDACTED]; sending follow-up email to client regarding same;	0.70
March 5, 2021	MLJD	Email received from client regarding bids;	0.10
March 9, 2021	MLJD	Correspondence and communications with client regarding zoning and [REDACTED];	0.20
March 10, 2021	MLJD	Correspondence and communications with client regarding [REDACTED] and zoning; email from client attaching letters to [REDACTED] and reviewing same; review CIBC closing documents regarding zoning and email to client regarding same;	0.50
March 11, 2021	MLJD	Email received from client regarding letter to [REDACTED]; receipt of letter from [REDACTED] regarding bid clarification and email to client regarding same; correspondence	2.00

Due upon receipt.

Interest applies on overdue accounts at the rate of 1.50% per month (18% per annum).

We accept the following form of payment: Visa, MasterCard, Email Money Transfer, Cheque and Cash. Please call our Accounting Department at (902) 482-7027 to make payment arrangements. For Email Money Transfers, please send email to mcabanasaddley@wickwireholm.com. Thank you.

DATE	LYR	DESCRIPTION	HOURS
		from [REDACTED]; starting to draft Agreement of Purchase and Sale;	
March 12, 2021	MLJD	Email received from client regarding [REDACTED] [REDACTED];	0.10
March 15, 2021	MLJD	Correspondence and communications with client and CIBC regarding bids;	0.20
March 16, 2021	MLJD	Meeting with client and CIBC regarding offers; separate meeting with client regarding same; email from/to client regarding letter to [REDACTED] [REDACTED];	0.80
March 17, 2021	MLJD	Telephone call from client and discussion regarding [REDACTED]; email from/to client regarding letter to [REDACTED]; consideration of options if [REDACTED] [REDACTED]; conference call with client and discussion regarding offers;	2.00
March 18, 2021	MLJD	Email received from client providing update regarding [REDACTED]; email from client attaching [REDACTED]; review/analyze same; drafting and sending comments to client regarding bids;	0.50
March 22, 2021	MLJD	Email received from [REDACTED]; drafting Agreements of Purchase and Sale and documents for sale approval motion;	1.50
March 23, 2021	MLJD	Preparing Agreements of Purchase and Sale and documents for sale approval motion; email from client attaching draft letter to CIBC; review/analyze same and email to client regarding same; conference call with client and CIBC; telephone call from client regarding payment of property taxes and updated opinion on Volvo claim; email from client attaching Volvo lease and proof of claim;	5.50

Due upon receipt.

Interest applies on overdue accounts at the rate of 1.50% per month (18% per annum).

We accept the following form of payment: Visa, MasterCard, Email Money Transfer, Cheque and Cash. Please call our Accounting Department at (902) 482-7027 to make payment arrangements. For Email Money Transfers, please send email to mcabanasaddley@wickwireholm.com. Thank you.

DATE	LYR	DESCRIPTION	HOURS
March 24, 2021	MLJD	Reviewing and analyzing Volvo lease and proof of claim; obtain and review updated PPSA search; email to client with updated opinion on VFS security; preparing Agreements of Purchase and Sale; email agreement [REDACTED] to client for review; telephone call from client and discussion regarding Volvo lease and agreement with [REDACTED] correspondence from client regarding letters to successful bidders;	1.50
March 25, 2021	MLJD	Correspondence and communications with B. Clarke and client [REDACTED]	0.20
March 26, 2021	MLJD	Correspondence and communications with client and B. Clarke [REDACTED]; preparing documents for motion to approve sales; email from client regarding sale to NSPI and preparing agreement regarding same;	3.50
March 29, 2021	MLJD	Email sent to client attaching draft agreement for NSPI; email from client regarding draft agreement for MacAdam Construction; email from/to K. Greenwood attaching agreement for MacAdam Construction; correspondence with B. Clarke regarding Non-Disclosure Agreement and email to client regarding same;	1.00
March 30, 2021	MLJD	Telephone call from client and discussion regarding various issues; email from client regarding draft letter to B. Clarke; review letter; email to client regarding same; email to B. Clarke; correspondence with client regarding notice to media for sealing order and service deadlines for motion documents;	1.00
March 31, 2021	MLJD	Email received from client regarding draft agreement with NSPI; email draft agreement to D. Landrigan; correspondence with B. Clarke and client regarding contact for Katalyst and	0.40

Due upon receipt.

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DATE	LYR	DESCRIPTION	HOURS
		communications with guarantors; correspondence from client to CIBC;	
OUR FEES			\$ 7,403.50
HST at 15.00%			1,110.53
<u>Non Taxable Disbursements:</u>			
PPSA - Search			\$ 8.75
INVOICE TOTAL			\$ 8,522.78

WICKWIRE HOLM

Per:



Mr. Marc L. Dunning

E. & O.E.

Due upon receipt.

Interest applies on overdue accounts at the rate of 1.50% per month (18% per annum).

We accept the following form of payment: Visa, MasterCard, Email Money Transfer, Cheque and Cash. Please call our Accounting Department at (902) 482-7027 to make payment arrangements. For Email Money Transfers, please send email to mcabanasaddley@wickwireholm.com. Thank you.

Deloitte Restructuring Inc.
1969 Upper Water Street
Halifax, NS B3J 3R7

April 30, 2021
Invoice No.: 114152
Our File No.: 17199-67840

Attention: James Foran

R121619803

RE: 3304051 Nova Scotia Limited

FOR PROFESSIONAL SERVICES RENDERED on this matter for the period ending April 30, 2021:

DATE	LYR	DESCRIPTION	HOURS
April 5, 2021	MLJD	Preparing motion documents;	2.50
April 6, 2021	MLJD	Correspondence and communications with client, B. Clarke, M. Chiasson, K. Greenwood, S. Mason, D. Regan and NSPI regarding various matters; revise NSPI agreement and email to client for review;	0.80
April 7, 2021	MLJD	Correspondence and communications with Court regarding availability for motion; amending MacAdam agreement; correspondence with client and B. Clarke regarding disclosure of letter; drafting letter to guarantors regarding confidential information; correspondence with client regarding same; correspondence with client regarding MacAdam/NSPI agreements;	1.00
April 8, 2021	MLJD	Correspondence and communications with client, T. Wood and K. Greenwood regarding Agreements of Purchase and Sale; revising agreements; email from client attaching draft Second Report;	0.50
April 9, 2021	MLJD	Email received from M. Chiasson and forwarding same to client; review/analyze client's Second Report; telephone call with client regarding same; finalizing draft motion	4.50

Due upon receipt.

Interest applies on overdue accounts at the rate of 1.50% per month (18% per annum).

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DATE	LYR	DESCRIPTION	HOURS
		documents and forwarding same to client; email from Court regarding scheduling; email from client regarding research on [REDACTED]; email to/from client regarding same; email to/from K. Greenwood regarding agreement with MacAdam;	
April 12, 2021	MLJD	Correspondence and communications with client, K. Greenwood and M. Chiasson; email from client attaching Confidential Supplement; review/analyze same; email to client with comments on same;	0.80
April 13, 2021	MLJD	Correspondence and communications with client, K. Greenwood and M. Chiasson; dictating letter to Prothonotary making motion by correspondence for Interim Confidentiality Order; revising Agreement of Purchase and Sale with MacAdam;	2.20
April 14, 2021	MLJD	Revising Agreement of Purchase and Sale with MacAdam; correspondence with client and K. Greenwood; email from client attaching final drafts of Second Report and Confidential Supplement; review/analyze same; email from client regarding mixer agreement and email sent to client with opinion on same;	1.00
April 15, 2021	MLJD	Correspondence and communications with client, K. Greenwood, B. Clarke and M. Chiasson; finalizing motion documents; dictating letter to Court regarding same; correspondence with Court regarding same; receipt of filed documents from Court; attending to service of documents; completion and submission of online form to provide media notice regarding motion; email to client with update on Court filing and service; email from/to D. Landrigan regarding public nature of motion and tentative closing plans for sale;	4.00

Due upon receipt.

Interest applies on overdue accounts at the rate of 1.50% per month (18% per annum).

We accept the following form of payment: Visa, MasterCard, Email Money Transfer, Cheque and Cash. Please call our Accounts Receivable Department at (902) 482-7027 to make payment arrangements. For Email Money Transfers, please send email to ar@wickwireholm.com. Thank you.

DATE	LYR	DESCRIPTION	HOURS
April 16, 2021	MLJD	Correspondence and communications with D. Landrigan; correspondence with client regarding Confidential Supplement; dictating letters to 3304051 Nova Scotia Limited, Office of the Superintendent of Bankruptcy and Katalyst serving motion documents; preparing Affidavit of Service;	2.00
April 19, 2021	MLJD	Drafting Receiver's Deed, Bill of Sale and Assignment for MacAdam/NSPI sales; telephone call from client; finalizing and executing Affidavit of Service and dictating letter to Court filing same;	2.40
April 20, 2021	MLJD	Preparing oral arguments for motion;	1.50
April 21, 2021	MLJD	Correspondence and communications with client and M. Chiasson;	1.00
April 22, 2021	MLJD	Email received from client regarding Caper and RDA claim; review/analyze same; email to client with opinion on same; correspondence with M. Chiasson regarding amount owing to CIBC;	0.50
April 23, 2021	MLJD	Correspondence and communications with client, M. Chiasson, K. Greenwood and B. Clarke; correspondence with Court regarding hearing attendance; revising description of personal property to be sold to MacAdam; correspondence with K. Greenwood and client regarding closing adjustments and Bragg easement;	1.20
April 26, 2021	MLJD	Correspondence and communications with client regarding scaffolding and RDA mixer; correspondence with client, B. Clarke, M. Chiasson and C. Bryson regarding [REDACTED] objection; preparing for hearing;	4.00

Due upon receipt.

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DATE	LYR	DESCRIPTION	HOURS
April 27, 2021	MLJD	Correspondence and communications with B. Clarke and client; preparing for and attending hearing; correspondence with Court regarding changes to draft Orders; correspondence with K. Greenwood and NSPI regarding closing documents;	3.00
April 28, 2021	MLJD	Correspondence and communications with client, Court, K. Greenwood and T. Wood regarding closing documents; review adjustments; preparing closing documents; preparing closing letters; drafting agreement with MacAdam regarding scaffolding and RDA mixer;	4.00
April 28, 2021	SR	Receipt of instructions from M. Dunning to prepare adjustments for sale; review information provided and prepare adjustments; email exchange with M. Dunning regarding payment of outstanding taxes; forward completed adjustments to M. Dunning; intraoffice conference with M. Dunning regarding closing and paying taxes; request HRM Tax Certificate and forward receipt to accounting for posting; receipt of Tax Certificate and calculate outstanding taxes to date to be paid and forward same to M. Dunning; prepare letter to HRM to pay outstanding taxes to date;	0.60
April 29, 2021	MLJD	Meeting with client to execute closing documents; finalizing and delivery of closing packages to K. Greenwood and NSPI; correspondence with client and K. Greenwood regarding wire; dictating letter to HRM regarding taxes;	1.50
April 30, 2021	MLJD	Drafting and revising agreement [REDACTED]; email to/from client regarding same; email to K. Greenwood providing draft agreement for review;	1.00

Due upon receipt.

Interest applies on overdue accounts at the rate of 1.50% per month (18% per annum).

We accept the following form of payment: Visa, MasterCard, Email Money Transfer, Cheque and Cash. Please call our Accounts Receivable Department at (902) 482-7027 to make payment arrangements. For Email Money Transfers, please send email to ar@wickwireholm.com. Thank you.

DATE	LYR	DESCRIPTION	HOURS
		correspondence with NSPI regarding information for wire; email from/to client regarding [REDACTED]	
OUR FEES			\$ 13,268.00
HST at 15.00%			1,990.20
<u>Taxable Other Charges:</u>			
Postage			\$ 0.90
HST at 15.00%			0.14
<u>Non Taxable Disbursements:</u>			
Prothonotary		\$ 66.00	
PPSA - Search		\$ 8.75	
Total Non Taxable Disbursements			74.75
<u>Taxable Disbursements:</u>			
Deliveries			\$ 33.00
HST at 15.00%			4.95
INVOICE TOTAL			\$ 15,371.94
Balance forward from previous invoice(s)			8,522.78
TOTAL AMOUNT NOW DUE			\$ 23,894.72

WICKWIRE HOLM

Per:



Mr. Marc L. Dunning

E. & O.E.

Due upon receipt.

Interest applies on overdue accounts at the rate of 1.50% per month (18% per annum).

We accept the following form of payment: Visa, MasterCard, Email Money Transfer, Cheque and Cash. Please call our Accounts Receivable Department at (902) 482-7027 to make payment arrangements. For Email Money Transfers, please send email to ar@wickwireholm.com. Thank you.

Deloitte Restructuring Inc.
 1969 Upper Water Street
 Halifax, NS B3J 3R7

May 31, 2021
 Invoice No.: 114357
 Our File No.: 17199-67840
 R121619803

Attention: James Foran

RE: 3304051 Nova Scotia Limited

FOR PROFESSIONAL SERVICES RENDERED on this matter for the period ending May 31, 2021:

DATE	LYR	DESCRIPTION	HOURS
May 3, 2021	MLJD	Email sent to client attaching court-issued Orders; review draft letter [REDACTED]; correspondence with client regarding same; telephone call from NSPI regarding wire;	0.40
May 4, 2021	MLJD	Correspondence and communications with NSPI and client confirming closing; dictating closing letter to client; email closing letter to client; correspondence with client regarding letter to [REDACTED] [REDACTED] regarding Form 74; review/analyze draft letter; email to client regarding same;	0.50
May 5, 2021	MLJD	Correspondence and communications with client regarding [REDACTED], distribution and discharge;	0.20
May 6, 2021	MLJD	Email received from client regarding correspondence from [REDACTED]; review/analyze same; email to client with opinion on same; confirm receipt of closing funds with client;	0.40
May 11, 2021	MLJD	Correspondence and communications with client regarding bankruptcy discharge;	0.20
May 12, 2021	MLJD	Email received from client [REDACTED];	0.10
May 13, 2021	MLJD	Correspondence and communications with K. Greenwood regarding tax payment to closing;	0.50

Due upon receipt.

Interest applies on overdue accounts at the rate of 1.50% per month (18% per annum).

We accept the following form of payment: Visa, MasterCard, Email Money Transfer, Cheque and Cash. Please call our Accounts Receivable Department at (902) 482-7027 to make payment arrangements. For Email Money Transfers, please send email to ar@wickwireholm.com. Thank you.

DATE	LYR	DESCRIPTION	HOURS
		email from client regarding letter of direction to CIBC regarding Canadian Emergency Wage Subsidy payment;	
May 13, 2021	SR	Receipt and review of email from M. Dunning regarding correspondence from K. Greenwood regarding property tax payment; review file; intraoffice conference with M. Dunning regarding our payment of outstanding taxes on closing;	0.20
May 14, 2021	MLJD	Email received from K. Greenwood regarding taxes;	0.10
May 17, 2021	MLJD	Email received from K. Greenwood attaching signed agreement [REDACTED] and forwarding same to client; email to K. Greenwood providing update on mixer;	0.20
May 18, 2021	MLJD	Correspondence and communications with client [REDACTED]	0.20
May 19, 2021	MLJD	Reviewing and analyzing documents regarding [REDACTED] drafting and sending email to client with preliminary opinion on same;	0.50
May 20, 2021	MLJD	Email received from K. Greenwood regarding scaffolding agreement; email to client regarding same;	0.20
May 25, 2021	MLJD	Correspondence and communications with client regarding letter of direction to CIBC; correspondence with client regarding [REDACTED]; email to client with opinion on [REDACTED]; telephone call to T. Hill [REDACTED];	0.50
May 26, 2021	MLJD	Correspondence and communications with client regarding Third Report and distribution; email from client attaching signed agreement regarding scaffolding; email to K. Greenwood attaching same;	0.40

Due upon receipt.

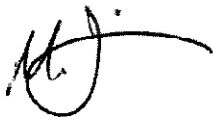
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DATE	LYR	DESCRIPTION	HOURS
May 27, 2021	MLJD	Correspondence and communications with T. Hill and client [REDACTED];	0.50
May 28, 2021	MLJD	Correspondence and communications with client regarding interim R&D and distribution;	0.10
OUR FEES			\$ 1,698.00
HST at 15.00%			254.70
<u>Non Taxable Disbursements:</u>			
Bank service charges			\$ 51.50
<u>Taxable Disbursements:</u>			
Deliveries			\$ 7.00
HST at 15.00%			1.05
INVOICE TOTAL			\$ 2,012.25
Balance forward from previous invoice(s)			23,894.72
TOTAL AMOUNT NOW DUE			\$ 25,906.97

WICKWIRE HOLM

Per:



Mr. Marc L. Dunning

E. & O.E.

Due upon receipt.

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