

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

**IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF
ONTARIO ELECTRONIC STEWARDSHIP**

**APPLICATION UNDER SS. 243, 244 AND 246 OF THE *CORPORATIONS ACT*, R.S.O.
1990, C c.38**

DELOITTE RESTRUCTURING INC.

Applicant

MOTION RECORD

January 23, 2026

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

**IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF
ONTARIO ELECTRONIC STEWARDSHIP**

**APPLICATION UNDER SS. 243, 244 and 246 OF THE *CORPORATIONS ACT*, R.S.O.
1990, C. C.38**

DELOITTE RESTRUCTURING INC.

Applicant

**NOTICE OF MOTION
(Termination, Dissolution and Discharge Order)
(Returnable February 3, 2026)**

The Applicant, Deloitte Restructuring Inc. (“**Deloitte**”), in its capacity as Court-appointed liquidator of Ontario Electronic Stewardship (“**OES**”) (in such capacity, the “**Liquidator**”) will make a motion before the Honourable Justice Steele of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) on Tuesday, February 3, 2026 at 10:00 am, or as soon after that time as the motion can be heard.

PROPOSED METHOD OF HEARING: The motion is to be heard

- ☐ In writing under subrule 37.12.1 (1) because it is (*insert one of on consent, unopposed or made without notice*);
- ☐ In writing as an opposed motion under subrule 37.12.1 (4);
- ☐ In person;
- ☐ By telephone conference;
- ☒ By video conference.

At the following location: zoom videoconference details to be uploaded to Case Center in advance of the hearing.

THE MOTION IS FOR:

1. An order (the “**Termination, Dissolution and Discharge Order**”) substantially in the form of the draft order attached at Tab 3 of the Liquidator’s Motion Record dated January 23, 2026 (the “**Motion Record**”), among other things:
 - (a) approving the third report of the Liquidator dated January 23, 2026 (the “**Third Report**”) and the activities described therein;¹
 - (b) approving the Liquidator’s statement of receipts and disbursements (the “**SRD**”) for the period of April 1, 2021 to January 20, 2026;
 - (c) approving the fees and disbursements of the Liquidator (the “**Liquidator Fees**”) and Gowling WLG (Canada) LLP (“**Gowling**”), legal counsel to the Liquidator (the “**Gowling Fees**”, and together with the Liquidator Fees, the “**Professional Fees**”) incurred to date and an estimate of fees to be incurred to complete the Winding Up Proceedings;
 - (d) ordering the dissolution of OES pursuant to s.267(1) of the *Corporations Act* (as defined below);
 - (e) approving the discharge of Deloitte as Liquidator upon the filing of the Termination Certificate and thereafter releasing Deloitte from all liability in connection with the Winding Up Proceedings; and
 - (f) such further and other relief as counsel may advise and as this Court deems just.

¹ Capitalized terms used in this Notice of Motion and not otherwise defined herein have the meanings ascribed to them in the Third Report

THE GROUNDS FOR THIS MOTION ARE:

Background

1. On February 8, 2018, the Minister of the Environment and Climate Change (now the Minister of the Environment, Conservation and Parks (the “**Minister**”)) directed OES to develop a plan to wind up the Waste Electrical and Electronic Equipment Program (the “**Program**”) pursuant to the *Waste Diversion Transition Act, 2016*, SO 2016, c 12, Sched 2 (the “**Transition Act**”). OES submitted its wind-up plan (the “**Plan**”) to the Resource Productivity and Recovery Authority (“**RPR**A”) on July 25, 2019. The Plan was conditionally approved by RPR A on August 20, 2019.
2. The Transition Act is the main statute governing OES’ operations and wind up.
3. As contemplated by the Plan, the OES Board of Directors (the “**Board**”) passed a resolution on February 24, 2021 requiring OES to be wound up voluntarily under the provisions of the *Corporations Act*, RSO 1990, C C38, as modified by the provisions of the Transition Act and O Reg 351/17: Industry Funding Organizations – Rules That Apply On Winding Up made thereunder (the “**Corporations Act**”). The Board appointed Deloitte as liquidator effective April 1, 2021.
4. On June 11, 2021, on application to the Court made by Deloitte in its capacity as privately-appointed liquidator of OES, Mr. Justice Dunphy issued:
 - (a) an Order (the “**Appointment Order**”) appointing Deloitte as Liquidator, without security, of all of the assets, undertakings and properties of OES including all proceeds thereof or any sum or balance due from any contributory to which OES

is entitled (the “**Property**”) for the purpose of winding up the business and affairs of OES and distributing the Property; and

- (b) an Order (the “**Claims Procedure Order**”) approving a procedure for the identification, quantification, and resolution of claims of creditors of OES (the “**Claims Procedure**”).

5. Pursuant to the Appointment Order, the winding up of OES’ business and affairs, and the distribution of the Property once all proven claims are satisfied is to be completed in accordance with the terms of the Plan, pursuant to directions received from the Minister and as approved by RPRA, or as otherwise ordered by the Court.
6. Pursuant to the Plan, any residual funds remaining after the resolution of OES’ financial obligations and the completion of the wind-up activities (the “**Surplus Funds**”) were to be transferred to the RPRA, to offset registry-related expenses incurred pursuant to the *Resource Recovery and Circular Economy Act, 2016*, SO 2016, c 12, Sched 1 (which established the new program for managing waste electronics in Ontario).
7. On January 27, 2025, the Liquidator brought a motion to the Court for, and was granted, an order (the “**Distribution Order**”), among other things:
 - (a) authorizing, in accordance with the Plan, payment of the Surplus Funds to RPRA (the “**Interim Distribution**”), minus a holdback of \$1,000,000 (the “**Holdback**”) for estimated future professional fees of the Liquidator, the Liquidator’s counsel and auditors, income tax liability resulting from interest earned on the portion of the Surplus Funds held in term deposits, if any, and any unanticipated costs that

may be incurred by the Liquidator in completing the Winding Up Proceedings;
and

- (b) authorizing the distribution by the Liquidator of any unused portion of the Holdback to RPRA in accordance with the Plan and upon completion of all matters ancillary to the Winding Up Proceedings (the “**Final Distribution**”).
8. Following the granting of the Distribution Order, and in accordance with the requirements of the Transition Act, the Liquidator finalized OES’ final report to RPRA and the Minister (the “**Final Implementation Report**”) setting out the steps that were taken to implement the Plan, and confirming that the Plan has been implemented.
9. Following the Minister’s and RPRA’s assessment of the Final Implementation Report, on November 17, 2025, the Minister issued a notice in accordance with the provisions of the Transition Act, terminating the Program (the “**Termination Notice**”).
10. As confirmed by the Final Implementation Report, the Liquidator has implemented the Plan. The Liquidator has completed its duties as set out in the Appointment Order and all subsequent Orders of this Court, save and except for the following (collectively, the “**Termination Matters**”):
- (a) attending to administrative matters resulting from the dissolution of OES as a corporate entity in accordance with the provisions of the *Corporations Act*;
 - (b) filing income tax returns in respect of the year ended December 31, 2025 and for the stub period from January 1 to February 28, 2026; and
 - (c) remitting the Final Distribution to RPRA.

Relief Sought

Approval of Activities

11. The Liquidator's activities since the granting of the Distribution Order are more fully described in the Third Report.
12. The actions, conduct and activities undertaken by the Liquidator and described in the Third Report have been conducted in good faith and in accordance with the requirements of the Transition Act, the terms of the Plan and the Appointment Order.

Approval of the SRD, Professional Fees and Estimated Remaining Fees

13. The SRD appended to the Third Report is a fair and accurate representation of the funds received and disbursed by the Liquidator for the period of April 1, 2021 to January 20, 2026.
14. Pursuant to the Appointment Order, the Liquidator and its counsel are to be paid their reasonable fees and disbursements at their standard rates and charges and are to pass their accounts from time to time.
15. As described in detail in the Third Report, the Liquidator has been diligent in administering the Winding Up Proceedings and has maintained detailed records of professional time and associated fees.
16. The Liquidator and Gowling anticipate incurring additional fees and disbursements in connection with the completion of the Termination Matters. Accordingly, the Liquidator is also seeking approval of the Estimated Remaining Fees (as defined in the Third Report).

17. The Liquidator is of the view that the Professional Fees (including the Estimated Remaining Fees) are reasonable, accurately reflect the work done, or anticipated to be done in terminating the Winding Up Proceedings, and are appropriate in the circumstances.

Dissolution of OES as a Corporate Entity

18. Pursuant to the modified *Corporations Act*, the Court may, upon a motion by the Liquidator, make an order dissolving OES at any time after its affairs have been fully wound up and after the Minister has issued the Termination Notice.
19. The Liquidator has submitted the Final Implementation Report (as defined in the Third Report) and the Termination Notice has been issued. Accordingly, it is the Liquidator's view that it is appropriate to dissolve OES as a corporate entity at this time.

Termination of the Winding Up Proceedings and Discharge of Deloitte as Liquidator

20. Apart from the Termination Matters, the Liquidator has completed its duties, the Plan has been implemented and the Termination Notice has been issued. Accordingly, the Termination, Dissolution and Discharge Order contemplates that the Liquidator shall remain as Liquidator for the performance of such incidental duties as may be required to complete the administration of its mandate, and that once those duties (including the completion of the Termination Matters) are complete, the Liquidator will file a certificate with the Court (the "**Termination Certificate**"), at which time it will be discharged and these Winding Up Proceedings will be terminated.

Other Grounds

21. The provisions of the Transition Act and the regulations thereunder, including Ontario Regulation 357/17: Industry Funding Organizations — Rules That Apply on Winding Up;
22. Part VI of the *Corporations Act*;
23. Rules 1.04, 1.05, 2.03, 16, and 37 of the Ontario *Rules of Civil Procedure*, R.R.O.1990, Reg. 194, as amended; and
24. Such further and other grounds as counsel for the Applicant may advise and this Court may permit.

DOCUMENTARY EVIDENCE

25. The following documentary evidence will be used at the hearing of the motion:
 - (a) The Third Report of the Liquidator dated January 23, 2026, including the appendices thereto; and
 - (b) Such further and other materials as counsel for the Liquidator may advise and as this Court may permit.

Date: January 23, 2026

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IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF ONTARIO ELECTRONIC
STEWARDSHIP

APPLICATION UNDER SS. 243, 244 AND 246 OF THE *CORPORATIONS ACT*, R.S.O. 1990, C. C.38
DELOITTE RESTRUCTURING INC.

Court File No.: CV-21-00663305-00CL

Applicant

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

(PROCEEDING COMMENCED AT TORONTO)

**NOTICE OF MOTION
(Returnable February 3, 2026)**

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DELOITTE RESTRUCTURING INC.

Applicant

**THIRD REPORT TO THE COURT SUBMITTED BY DELOITTE RESTRUCTURING INC. IN
ITS CAPACITY AS COURT APPOINTED LIQUIDATOR OF ONTARIO ELECTRONIC
STEWARDSHIP**

January 23, 2026

LIST OF APPENDICES

Appendix 1	Appointment Order dated June 11, 2021
Appendix 2	Claims Procedure Order dated June 11, 2021
Appendix 3	Bar Date Order dated October 8, 2021
Appendix 4	First Report of the Liquidator dated September 23, 2021, without Appendices
Appendix 5	Second Report of the Liquidator dated January 17, 2025, without Appendices
Appendix 6	Distribution Order dated January 27, 2025
Appendix 7	Copy of the Final Implementation Report dated May 23, 2025
Appendix 8	Copy of the Termination Notice issued by the Minister of the Environment, Conservation and Parks dated November 17, 2025
Appendix 9	Statement of Receipts and Disbursements
Appendix 10	Fee Affidavit of Jorden Sleeth sworn January 22, 2026
Appendix 11	Fee Affidavit of Emmanuelle Virginie Gauthier sworn January 22, 2026

INTRODUCTION AND BACKGROUND

1. This third report of the Liquidator (the “**Third Report**”) is submitted by Deloitte Restructuring Inc. (“**Deloitte**”) in its capacity as Liquidator (as defined herein) of the assets of Ontario Electronic Stewardship (“**OES**”).
2. On February 8, 2018, the Minister of the Environment and Climate Change (now known as the Minister of Environment, Conservation and Parks, the “**Minister**”), directed OES to develop a plan to wind up the Waste Electrical and Electronic Equipment Program (the “**Program**”) pursuant to the *Waste Diversion Transition Act, 2016*, SO 2016, c 12, Sched 2 (the “**Transition Act**”). OES submitted its wind-up plan (the “**Plan**”) to the Resource Productivity and Recovery Authority (“**RPRA**”) on July 25, 2019. The Plan was conditionally approved by RPRA on August 20, 2019.
3. The Transition Act is the main statute governing OES’ operations and wind up. The Transition Act serves as a transition between the Program and the new program for managing waste electronics established pursuant to the *Resource Recovery and Circular Economy Act, 2016*, SO 2016, c 12, Sched 1 (the “**RRCEA**”).
4. As contemplated by the Plan, the OES Board of Directors (the “**Board**”) passed a resolution on February 24, 2021, requiring OES to be wound up voluntarily under the provisions of the Transition Act, which incorporate by reference and modify the winding up provisions of the *Corporations Act*, RSO 1990, c C38 (the “**Corporations Act**”). The Board appointed Deloitte as liquidator effective April 1, 2021.
5. On June 11, 2021, on application made by Deloitte in its capacity as privately-appointed liquidator of OES to the Ontario Superior Court of Justice (Commercial List) (the “**Court**”), Justice Dunphy issued:
 - (a) an Order (the “**Appointment Order**”) appointing Deloitte as court-appointed liquidator (the “**Liquidator**”), without security, of all the assets, undertakings and properties of OES including all proceeds thereof or any sum or balance due from any contributory to which OES is entitled (the “**Property**”) for the purpose of winding up the business and affairs of OES and distributing the Property; and

- (b) an Order (the “**Claims Procedure Order**”) approving a procedure for the identification, quantification, and resolution of claims of creditors of OES (the “**Claims Procedure**”).

A copy of the Appointment Order and the Claims Procedure Order, as granted, are attached as **Appendix “1”** and **Appendix “2”**, respectively.

6. Pursuant to the Appointment Order, the winding up of OES’ business and affairs, and the distribution of the Property, is to be completed in accordance with the terms of the Plan, pursuant to directions received from the Minister and as approved by RPRA, or as otherwise ordered by the Court.
7. In accordance with the provisions of the Claims Procedure Order, on October 8, 2021, the Liquidator brought a motion to the Court for, and was granted, an order (the “**Bar Date Order**”) fixing a claims bar date of October 21, 2021 (the “**Bar Date**”) with respect to the Claims Procedure. A copy of the Bar Date Order as granted is attached as **Appendix “3”**.
8. In connection with the Liquidator’s motion for the Bar Date Order, the Liquidator submitted its First Report to the Court dated September 23, 2021 (the “**First Report**”). A copy of the First Report, without Appendices, is attached as **Appendix “4”**.
9. Pursuant to the Plan, any residual funds remaining after the resolution of OES’ financial obligations and the completion of the wind-up activities (the “**Surplus Funds**”) were to be transferred to RPRA, to offset registry-related expenses incurred pursuant to the RRCEA.
10. On January 27, 2025, the Liquidator brought a motion to the Court for, and was granted, an order (the “**Distribution Order**”), among other things:
 - (a) approving the Liquidator’s second report to the Court dated January 17, 2025 (the “**Second Report**”), attached hereto, without Appendices, as **Appendix “5”**, and the activities and conduct of the Liquidator described therein;
 - (b) authorizing, in accordance with the Plan, payment of the Surplus Funds to RPRA (the “**Interim Distribution**”), minus a holdback of \$1,000,000 (the “**Holdback**”) for estimated future professional fees of the Liquidator, the Liquidator’s counsel and auditors, income tax liability resulting from interest earned on the portion of the Surplus Funds held in term deposits, if any, and any unanticipated costs that may be incurred by the Liquidator in completing the Winding Up Proceedings; and

- (c) authorizing the distribution by the Liquidator of any unused portion of the Holdback to RPRA in accordance with the Plan and upon completion of all matters ancillary to the Winding Up Proceedings (the “**Final Distribution**”).

A copy of the Distribution Order is attached as **Appendix “6”**.

- 11. As further described below, following the granting of the Distribution Order, and in accordance with the requirements of the Transition Act, the Liquidator completed the implementation of the Plan and submitted OES’ final report confirming that the Plan had been implemented (the “**Final Implementation Report**”) to RPRA and the Minister. A copy of the Final Implementation Report is attached as **Appendix “7”**.
- 12. The Final Implementation Report was subsequently assessed by RPRA and the Minister in accordance with the provisions of the Transition Act. Following this assessment, on November 17, 2025, the Minister issued a notice in accordance with the provisions of the Transition Act, terminating the Program (the “**Termination Notice**”), a copy of which is attached as **Appendix “8”**. Considering the foregoing, the Liquidator is now seeking to terminate these Winding Up Proceedings, dissolve OES as a corporate entity, and be discharged as Liquidator.

PURPOSE OF THE THIRD REPORT

- 13. This Third Report is filed:
 - (a) to provide the Court with information regarding the Liquidator’s activities since the date of the Second Report; and
 - (b) in support of the Liquidator’s request for an order (the “**Termination, Dissolution and Discharge Order**”), among other things:
 - i) approving this Third Report, including the actions and activities of the Liquidator since the Second Report as described in this Third Report;
 - ii) approving the fees and disbursements of the Liquidator (the “**Liquidator Fees**”) and Gowling WLG (Canada) LLP (“**Gowling**”), legal counsel to the Liquidator (the “**Gowling Fees**”, and together with the Liquidator Fees, the “**Professional Fees**”) both incurred to date and estimated for the remainder of the Winding Up Proceedings, as described herein;

- iii) terminating the Winding Up Proceedings upon the filing of the Termination Certificate (as defined below) by the Liquidator, confirming that all matters required to complete the Winding Up Proceedings, including the Termination Matters (as defined below), have been completed;
- iv) ordering the dissolution of OE pursuant to and in accordance with the provisions of the Corporations Act (as modified by the regulations to the Transition Act); and
- v) approving the discharge of Deloitte as Liquidator upon the filing of the Termination Certificate (as defined below) and thereupon to release Deloitte from all liability in connection with the Winding Up Proceedings.

TERMS OF REFERENCE AND DISCLAIMER

- 14. In preparing this Third Report, the Liquidator has relied upon certain audited and unaudited financial information, and other information contained in the books and records of OES (collectively, the “**Information**”). Except as otherwise described in this Third Report, the Liquidator has not audited, reviewed or otherwise attempted to verify the accuracy and completeness of the Information in a manner that would comply with Canadian Generally Accepted Assurance Standards.
- 15. This Third Report has been prepared for the use of the Court to provide general information and an update regarding the Winding Up Proceedings for the purpose of assisting the Court in making a determination as to whether to approve the relief sought. This Third Report should not be relied on for any other purpose. The Liquidator will not assume responsibility or liability for losses incurred as a result of the circulation, publication, reproduction or use of this Third Report contrary to the provisions of this paragraph.
- 16. Capitalized terms not defined in this Third Report are as defined in the Appointment Order.
- 17. Copies of materials filed in the Winding Up Proceedings to date are available on the Liquidator’s Website at: <https://www.insolvencies.deloitte.ca/en-ca/Pages/OntarioElectronicStewardship.aspx?searchpage=Search-Insolvencies.aspx>

ACTIVITIES SINCE THE GRANTING OF THE DISTRIBUTION ORDER

18. Prior to finalizing and delivering the Final Implementation Report, the Liquidator identified the following outstanding matters to be completed by the Liquidator in order to fully implement the Plan (collectively, the “**Ancillary Matters**”):
 - (a) Transfer all Surplus Funds to RPRA;
 - (b) Complete its remaining obligations under each of the data management plan (the “**Data Management Plan**”) and data retention and destruction plan (the “**Data Retention and Destruction Plan**”) developed by the Liquidator through the course of the Winding Up Proceedings;
 - (c) Arrange for the submission of final tax returns and obtain a clearance certificate from Canada Revenue Agency (“**CRA**”);
 - (d) Prepare and issue final audited financial statements of OES;
 - (e) Distribute amounts from the Holdback to the Liquidator, its counsel and auditors for payment of professional fees and disbursements; and
 - (f) Distribute amounts from the Holdback to pay any income tax liability resulting from interest earned on the Surplus Funds held in term deposits, and any other unanticipated costs to be incurred by the Liquidator in completing the Winding Up Proceedings.
19. In order to complete the distribution noted in paragraph 18(a) above, the Liquidator sought and obtained the Distribution Order authorizing the Liquidator to (1) make immediate payment of the Interim Distribution to RPRA; and (2) make payment of the Final Distribution to RPRA following the Liquidator’s completion of all matters ancillary to the Winding Up Proceedings.
20. Following the granting of the Distribution Order, the Liquidator completed most of the Ancillary Matters, save for the Termination Matters listed in paragraph 33 of this Third Report, including by:
 - (a) Making the Interim Distribution in the amount of \$17,526,514 to RPRA on March 14, 2025 in accordance with the terms of the Distribution Order;
 - (b) Completing its remaining obligations under the Data Management Plan;

- (c) Completing its remaining obligations under the Data Retention and Destruction plan including by:
 - i) Transferring all historic and current Program data to RPRA;
 - ii) Engaging a third-party IT firm to execute the shutdown of all internal system and accounts and purge all data (with the exception of the data referred to in iv), below);
 - iii) Arranging for the destruction of all physical data (with the exception of the data referred to in iv), below); and
 - iv) Ensuring that all data required to be retained in order to ensure compliance with residual Program operations was appropriately retained;
- (d) Preparing and issuing final audited financial statements in respect of OES for the year ended December 31, 2024. An unaudited financial statement for the year ended December 31, 2025, will be prepared for the purposes of filing final tax returns as discussed below; and
- (e) Submitting a tax return to the CRA in respect of 2024. The 2025 tax return as well as tax returns for the stub period from January 1 to February 28, 2026 (the “**2026 Stub Period**”) will be filed in March 2026.

21. In addition to the Ancillary Matters, the Liquidator has also completed the following activities since the approval of the Second Report:

- (a) Corresponded with RPRA about the liquidation process and the status of the Winding Up Proceedings;
- (b) Corresponded with RPRA regarding its comments and questions on the December Final Implementation Report, and worked with counsel to prepare the Final Implementation Report for submission to RPRA and the Minister;
- (c) Took steps, through counsel, to discontinue a Law Pro claim commenced against a former legal advisor of OES (the “**Law Pro Claim**”). The Law Pro Claim was discontinued as a result of the Liquidator having received refunds in the aggregate amount of \$15,832,000 from the CRA in connection with the Liquidator’s claim for over-

remitted HST (the “**CRA Claim**”). The CRA Claim is discussed in further detail in the First Report and the Second Report;

(d) Coordinated the preparation of 2025 financial statements and tax returns; and

(e) Submitted the Final Implementation Report in accordance with the Transition Act requirements to RPRA and the Minister on May 23, 2025.

STATEMENT OF RECEIPTS AND DISBURSEMENTS OF THE LIQUIDATOR

22. **Appendix “9”** is the Liquidator’s statement of receipts and disbursements (“**SRD**”) for the period of April 1, 2021 to January 20, 2026, which indicates a balance of \$709,048 in the Liquidator’s trust account, representing the Holdback.

23. A final SRD will be provided to RPRA prior to making the Final Distribution to RPRA in accordance with the terms of the Distribution Order. The Liquidator anticipates that the only changes to the SRD from January 21, 2026 to the ultimate distribution date will be interest earnings and discharging the costs and professional fees contemplated by the Holdback. The Liquidator estimates that the Final Distribution to RPRA will be approximately \$592,000.

LIQUIDATOR’S FEES AND DISBURSEMENTS

24. Pursuant to paragraph 19 of the Appointment Order, the Liquidator and its counsel are to be paid their reasonable fees and disbursements at their standard rates and charges, incurred both before and after the Appointment Order. In this regard, the Liquidator and counsel to the Liquidator have been granted a first charge (the “**Liquidator’s Charge**”) on the Property in priority to all security interests, trust, liens, charges and encumbrances, statutory or otherwise, in favour of any Person for payment of the Professional Fees.

25. Pursuant to paragraph 20 of the Appointment Order, the Liquidator and its counsel shall pass their accounts.

26. The Liquidator seeks to have the Professional Fees approved by the Court. The Liquidator and its counsel have maintained detailed records of their professional time and costs.

27. The total Liquidator Fees for the period of March 1, 2021 to December 31, 2025 are \$453,470.00, plus disbursements of \$187,558.22, plus HST of \$83,333.68, for a total of \$724,361.90. The total estimated Liquidator Fees for the period of January 1, 2026 until the filing of the Termination

Certificate (as defined below) are \$64,000, plus HST of \$8,320, for a total of \$72,320 (the “**Liquidator Estimated Remaining Fees**”). The time spent by the Liquidator (or with respect to the Liquidator Estimated Remaining Fees, the time anticipated to be spent) is more particularly described in the Affidavit of Jorden Sleeth sworn January 22, 2026 (the “**Sleeth Affidavit**”), which is attached to this Third Report as **Appendix “10”** and contains copies of invoices that set out the services provided, or anticipated to be provided, during this time period.

28. The total Gowling Fees, as counsel to the Liquidator, for the period of March 2, 2021 to December 31, 2025 are \$309,727.00, plus disbursements of \$2,126.89, plus HST of \$40,465.41, for a total of \$352,319.30. The total estimated Gowling Fees for the period of January 1, 2026 until the filing of the Termination Certificate (as defined below) are \$20,000, plus HST of \$2,600, for a total of \$22,600 (the “**Gowling Estimated Remaining Fees**”, and together with the Liquidator Estimated Remaining Fees, the “**Estimated Remaining Fees**”). The time spent by Gowling (or with respect to the Gowling Estimated Remaining Fees, the time anticipated to be spent) is more particularly described in the Affidavit of Emmanuelle Virginie Gauthier sworn January 22, 2026 (the “**Gauthier Affidavit**”), which is attached to this Third Report as **Appendix “11”** and contains copies of invoices that set out the services provided, or anticipated to be provided, by Gowling during this period of time.
29. It is the Liquidator’s opinion that the Professional Fees accurately reflect the work done, or anticipated to be done (including in respect of the Termination Matters (as defined below)), by the Liquidator and on behalf of the Liquidator by Gowling in connection with the Winding Up Proceedings and the administration of the Property of OES from March 1, 2021 until the Termination Certificate (as defined below) is issued.
30. It is the Liquidator’s opinion that the Gowling Fees are fair and reasonable and justified in the circumstances. The Liquidator recommends approval of Gowling’s accounts by the Court.

TERMINATION OF THE WINDING UP PROCEEDINGS, DISSOLUTION OF OES AND DISCHARGE OF DELOITTE AS LIQUIDATOR

31. Apart from the Termination Matters (as defined below), the duties of Deloitte as Liquidator as provided for under the Appointment Order and all subsequent Orders of this Court have been completed. On this basis, the Liquidator requests that Deloitte be discharged as Liquidator of OES and that the Winding Up Proceedings be terminated upon the Liquidator filing a certificate in the form to be attached as Schedule “A” to the Termination, Dissolution and Discharge Order,

certifying that the Liquidator has completed the administration of the estate (the “**Termination Certificate**”).

32. Upon the Liquidator filing the Termination Certificate, the Liquidator shall be discharged as Liquidator, provided however, notwithstanding its discharge (a) the Liquidator shall remain Liquidator for the performance of such incidental duties as may be required to complete the administration of its mandate; and (b) the Liquidator shall continue to have the benefit of the provisions of all Orders made during the pendency of the Winding Up Proceedings, including all protections and stays of proceedings in favour of Deloitte as Liquidator.
33. Prior to issuing the Termination Certificate, the Liquidator will complete the following matters in respect of the Winding Up Proceedings:
 - (a) Attending to administrative matters resulting from the dissolution of OES as a corporate entity in accordance with the provisions of the Corporations Act, as modified by the regulations to the Transition Act;
 - (b) Filing income tax returns in respect of the year ended December 31, 2025 and the 2026 Stub Period; and
 - (c) Remitting the Final Distribution to RPRA.(collectively, the “**Termination Matters**”)
34. With respect to the dissolution of OES, pursuant to the Corporations Act (as modified by the regulations to the Transition Act), the Court may, upon application or motion by the Liquidator, at any time after the affairs of the corporation have been fully wound up and after the Minister has issued the Termination Notice, make an order dissolving OES, with such dissolution to be effective at and from the date of the order.
35. Accordingly, the Liquidator requests the relief sought in the Termination, Dissolution and Discharge Order that OES be dissolved as a corporate entity.
36. The Liquidator does not anticipate the need for any further court appearances in order to complete the Termination Matters. Accordingly, the Liquidator is of the view that the relief sought in connection with the Termination, Dissolution and Discharge Order is a cost effective, efficient approach to concluding the Winding Up Proceedings.


LIQUIDATOR'S RECOMMENDATION

37. The Liquidator recommends and respectively requests that this Court grant the Termination, Dissolution and Discharge Order, including:

- (a) Approving this Third Report and the activities and conduct of the Liquidator as described herein;
- (b) Approving the SRD;
- (c) Approving the Professional Fees;
- (d) Dissolving OES as a corporate entity pursuant to and in accordance with the provisions of the Corporations Act (as modified by the regulations to the Transition Act);
- (e) Terminating the Winding Up Proceedings upon the filing of the Termination Certificate; and
- (f) Discharging and releasing Deloitte, as Liquidator, upon the filing of the Termination Certificate and otherwise pursuant to the Termination, Dissolution and Discharge Order.

All of which is respectfully submitted this 23 day of January, 2026.

DELOITTE RESTRUCTURING INC., in its
capacity as Court-appointed Liquidator of
Ontario Electronic Stewardship

A handwritten signature in blue ink, reading "Jorden Sleeth". The signature is fluid and cursive, with the first name "Jorden" and last name "Sleeth" clearly distinguishable.

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

Appendix “1”

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.

)

FRIDAY, THE 11TH

JUSTICE DUNPHY

)

DAY OF JUNE, 2021

)

**IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF
ONTARIO ELECTRONIC STEWARDSHIP**

APPLICATION UNDER SS. 243, 244 and 246 OF THE *CORPORATIONS ACT*, R.S.O. 1990,
C. C.38

DELOITTE RESTRUCTURING INC.

Applicant

**ORDER
(Wind Up and Appointment of a Liquidator)**

THIS APPLICATION made by the Applicant for an Order pursuant to sections 243(b), (d) and 246 of the *Corporations Act*, R.S.O. 1990, c. C. 38, as modified by Ontario Regulation 357/17 (the “*Corporations Act*”) appointing Deloitte Restructuring Inc. as Court-appointed liquidator (in such capacity, the “**Liquidator**”) without security, of all of the assets, undertakings and properties of Ontario Electronic Stewardship (“**OES**” or the “**Corporation**”) was heard this day by judicial videoconference via Zoom in Toronto, Ontario due to the COVID-19 pandemic.

ON READING the affidavit of Richard Williams sworn May 31, 2021 (the “**Williams Affidavit**”) and the Exhibits thereto and the consent of Deloitte Restructuring Inc. to act as the Liquidator, and on hearing the submissions of counsel for the Applicant, counsel for Resource Productivity & Recovery Authority, no one appearing for any other person on the service list, although duly served as appears from the affidavit of service of Katherine Yurkovich sworn June 2, 2021 and on reading the consent of Deloitte Restructuring Inc. to act as the Liquidator,

WINDING UP AND APPOINTMENT

1. **THIS COURT ORDERS** that pursuant to section 243 of the *Corporations Act*, the Corporation be wound up in accordance with the terms of this Order.

2. **THIS COURT ORDERS** that pursuant to sections 243 and 246 of the *Corporations Act*, Deloitte Restructuring Inc. is hereby appointed Liquidator, without security, of all of the assets, undertakings and properties of the Corporation including all proceeds thereof or any sum or balance due from any contributory to which the Corporation is entitled (the “**Property**”) for the purpose of winding up the Corporation’s business and affairs and distributing its Property. The winding up shall be completed in accordance with the terms of the Corporation’s plan to wind up the Corporation attached as Exhibit F to the Williams Affidavit (the “**Wind Up Plan**”), or pursuant to directions received from the Minister of the Environment, Conservation and Parks, and as approved by the Resource Productivity and Recovery Authority (“**RPRA**”), or as otherwise ordered by the Court.

LIQUIDATOR’S POWERS

3. **THIS COURT ORDERS** that the Liquidator, in exercising its powers and performing its functions, including, without limitation, all such powers under the *Corporations Act*, shall act as the agent of the Corporation and shall be empowered to exercise all powers and authorities in lieu, and in stead, of the officers and directors of the Corporation, including the Corporation’s power and authority to make or amend rules pursuant to the *Waste Diversion Transition Act*, 2016, S.O. 2016, c.12, Sched 2 (the “**WDTA**”), and in exercising and performing any such powers pursuant to this order, or any further order of this Court made in this proceeding, only the Corporation shall be liable for any act performed or thing done by the Liquidator pursuant to the powers conferred upon it by this order or any other order of this Court made in this proceeding and the Liquidator shall have no personal liability therefore.

4. **THIS COURT ORDERS** that the Liquidator shall review all of the Property and shall make inquiries as to any security, rights, claims or other interests asserted in, to or against any of the Property.

5. **THIS COURT ORDERS** that Liquidator may, in the course of its determination as to the assets, liabilities and claims against the Property, apply to this Court for directions as to any process or processes for the determination of the claims and entitlements of all persons who may have rights as creditors, claimants to interests in the Property, or against the Corporation or any of its Property and, subject to such claims process, may request any other directions concerning any further steps to realize upon the Property and to complete the liquidation of the Corporation.

6. **THIS COURT ORDERS** that the Liquidator is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Liquidator is hereby expressly empowered and authorized to do any of the following where the Liquidator considers it necessary or desirable:

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Liquidator's powers and duties, including without limitation those conferred by this Order;
- (d) to receive and collect all monies and accounts now owed or hereafter owing to the Corporation and to exercise all remedies of the Corporation in collecting such monies, including, without limitation, to enforce any security held by the Corporation;

- (e) to settle, extend or compromise any indebtedness owing to the Corporation;
- (f) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Liquidator's name or in the name and on behalf of the Corporation, for any purpose pursuant to this Order;
- (g) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Corporation, the Property or the Liquidator, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (h) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Liquidator in its discretion may deem appropriate;
- (i) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
 - (i) without the approval of this Court in respect of any transaction not exceeding \$50,000, provided that the aggregate consideration for all such transactions does not exceed \$100,000; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, shall not be required.

- (j) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (k) to report to, meet with and discuss with such affected Persons (as defined below) as the Liquidator deems appropriate on all matters relating to the Property and the wind up, and to share information, subject to such terms as to confidentiality as the Liquidator deems advisable;
- (l) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (m) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Liquidator, in the name of the Corporation;
- (n) to exercise any shareholder, partnership, joint venture or other rights which the Corporation may have;
- (o) to apply the Property of the Corporation in satisfaction of all its debts, obligations and liabilities;
- (p) to facilitate the transfer to RPRA of all commercial data and information in the possession of the Corporation in accordance with the terms of the Corporation's Wind Up Plan; and
- (q) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations,

and in each case where the Liquidator takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Corporation, and without interference from any other Person. For avoidance of doubt, nothing in this Order will detract from, or diminish, the obligation of the Liquidator, in the

name of the Corporation, to continue to pay any and all amounts that the Corporation is required to pay under the *WDTA*.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE LIQUIDATOR

7. **THIS COURT ORDERS** that the Corporation, all of its current and former directors, officers, employees, agents, accountants, legal counsel and members, and all other persons acting on its instructions or behalf, and all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being “**Persons**” and each being a “**Person**”) shall forthwith advise the Liquidator of the existence of any Property in such Person’s possession or control, shall grant immediate and continued access to the Property to the Liquidator, and shall deliver all such Property to the Liquidator upon the Liquidator’s request.

8. **THIS COURT ORDERS** that all Persons shall forthwith advise the Liquidator of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Corporation, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the “**Records**”) in that Person’s possession or control, and shall provide to the Liquidator or permit the Liquidator to make, retain and take away copies thereof and grant to the Liquidator unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 8 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Liquidator due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

9. **THIS COURT ORDERS** that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Liquidator for the purpose of allowing the Liquidator to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying

the information as the Liquidator in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Liquidator. Further, for the purposes of this paragraph, all Persons shall provide the Liquidator with all such assistance in gaining immediate access to the information in the Records as the Liquidator may in its discretion require including providing the Liquidator with instructions on the use of any computer or other system and providing the Liquidator with any and all access codes, account names and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE LIQUIDATOR

10. **THIS COURT ORDERS** that no proceeding or enforcement process in any court or tribunal (each, a "**Proceeding**"), shall be commenced or continued against the Liquidator except with the written consent of the Liquidator or with leave of this Court.

NO PROCEEDINGS AGAINST THE CORPORATION OR THE PROPERTY

11. **THIS COURT ORDERS** that, no Proceeding against or in respect of the Corporation or the Property shall be commenced or continued except with the written consent of the Liquidator or with leave of this Court and any and all Proceedings currently under way against or in respect of the Corporation or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

12. **THIS COURT ORDERS** that all rights and remedies against the Corporation, the Liquidator, or affecting the Property, are hereby stayed and suspended except with the written consent of the Liquidator or leave of this Court, and further provided that nothing in this paragraph shall (i) empower the Liquidator or the Corporation to carry on any business which the Corporation is not lawfully entitled to carry on, (ii) exempt the Liquidator or the Corporation from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE LIQUIDATOR

13. **THIS COURT ORDERS** that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Corporation, without written consent of the Liquidator or leave of this Court.

CONTINUATION OF SERVICES

14. **THIS COURT ORDERS** that all Persons having oral or written agreements with the Corporation or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Corporation are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Liquidator, and that the Liquidator shall be entitled to the continued use of the Corporation's current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Liquidator in accordance with normal payment practices of the Corporation or such other practices as may be agreed upon by the supplier or service provider and the Liquidator, or as may be ordered by this Court.

LIQUIDATOR TO HOLD FUNDS

15. **THIS COURT ORDERS** that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Liquidator from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property, the pursuit of any claim of OES, and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Liquidator (the "**Liquidation Accounts**") and the monies standing to the credit of such Liquidation Accounts from time to time, net of any disbursements provided for herein, shall be held by the Liquidator to be paid in accordance with the terms of this Order or any further Order of this Court.

PIPEDA

16. **THIS COURT ORDERS** that, to facilitate the transfer of personal information held by the Corporation to RPRA as required under sub-section 14(12) of the *WDTA*, pursuant to clauses 7(3)(c) and 7(3)(i) of the *Canada Personal Information Protection and Electronic Documents Act*, the Liquidator shall disclose personal information of identifiable individuals to RPRA and its advisors, but only to the extent desirable or required to carry out the Corporation's Wind Up Plan, as prepared or amended in accordance with the requirements of section 14 of the *WDTA*, the terms of the Wind Up Plan, or pursuant to directions received from the Minister of Environment, Conservation and Parks, and as approved by RPRA. RPRA shall be entitled to continue to use the personal information provided to it in implementing its mandate under the *Resource Recovery and Circular Economy Act, 2016*, S.O. 206, c. 12, Sched 1.

TRANSFER OF DATA TO RPRA

17. **THIS COURT ORDERS** that, subject to the provisions of paragraph 15 above, the Liquidator shall be authorized and directed to transfer all electronic data of OES to RPRA.

LIMITATION ON THE LIQUIDATOR'S LIABILITY

18. **THIS COURT ORDERS** that the Liquidator, as well as any and all consultants properly engaged as contemplated under this Order, shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part.

LIQUIDATOR'S ACCOUNTS

19. **THIS COURT ORDERS** that the costs, charges and expenses of the winding up, including the remuneration of the Liquidator and its counsel, are payable out of the Property of the Corporation in priority to all other claims. In connection therewith, the Liquidator and counsel to the Liquidator shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Liquidator and counsel to the Liquidator shall be entitled to and are hereby granted a charge (the "**Liquidator's Charge**") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings,

and that the Liquidator's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person.

20. **THIS COURT ORDERS** that the Liquidator and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Liquidator and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

21. **THIS COURT ORDERS** that prior to the passing of its accounts, the Liquidator shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Liquidator or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

SERVICE AND NOTICE

22. **THIS COURT ORDERS** that the E-Service Protocol of the Commercial List (the "Protocol") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol with the following URL <https://www.insolvencies.deloitte.ca/en-ca/Pages/OntarioElectronicStewardship.aspx?searchpage=Search-Insolvencies.aspx>.

23. **THIS COURT ORDERS** that if the service or distribution of documents in accordance with the Protocol is not practicable, the Liquidator is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the Corporation's creditors or other interested parties at their respective addresses as last shown on the records of the Corporation and that any such service or distribution by

courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

GENERAL

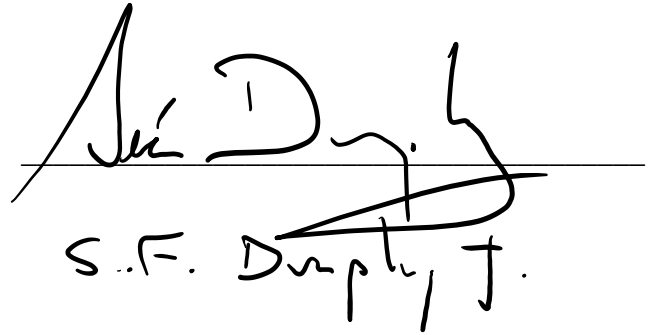
24. **THIS COURT ORDERS** that the Liquidator may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

25. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Liquidator and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Liquidator, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Liquidator and its agents in carrying out the terms of this Order.

26. **THIS COURT ORDERS** that the Liquidator be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Liquidator is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

27. **THIS COURT ORDERS** that any interested party may apply to this Court to vary or amend this Order on not less than ten (10) days' notice to the Liquidator and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

28. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. Eastern Standard/Daylight Time on the date of this Order and is enforceable without any need for entry and filing.



A handwritten signature in black ink, appearing to read "S.F. Dupl, J.", is written over a horizontal line. The signature is stylized and cursive.

IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF ONTARIO
ELECTRONIC STEWARDSHIP
APPLICATION UNDER SS. 243, 244 and 246 OF THE *CORPORATIONS ACT*,
R.S.O. 1990, C. C.38
DELOITTE RESTRUCTURING INC.

Applicant

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT
TORONTO

**ORDER
(Wind Up and Appointment of a Liquidator)**

GOWLING WLG (CANADA) LLP

1 First Canadian Place
100 King Street West, Suite 1600
Toronto ON M5X 1G5

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Lawyers for the Applicant, Deloitte Restructuring Inc.

Appendix “2”

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE

)

FRIDAY, THE 11TH

MR. JUSTICE DUNPHY

)

DAY OF JUNE, 2021

IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF
ONTARIO ELECTRONIC STEWARDSHIP

APPLICATION UNDER SS. 243, 244 AND 246 OF THE *CORPORATIONS ACT*, R.S.O. 1990,
C. C.38

DELOITTE RESTRUCTURING INC.

Applicant

CLAIMS PROCEDURE ORDER



THIS MOTION, made by the Applicant pursuant to the *Corporations Act*, R.S.O. 1990, c. C.38, as amended (the “**Corporations Act**”) for an order (the “**Claims Procedure Order**”) approving a procedure for the identification, quantification, and resolution of claims of creditors of Ontario Electronic Stewardship (“**OES**”), was heard this day by way of judicial videoconference via Zoom in Toronto, Ontario due to the COVID-19 pandemic.

ON READING the Notice of Motion, the affidavit of Richard Williams sworn May 31, 2021 and the Exhibits thereto, and on hearing the submissions of counsel for the Applicant, counsel for Resource Productivity & Recovery Authority and those other parties that were present as listed on the counsel slip, no other party appearing although duly served as appears from the affidavit of service of Katherine Yurkovich dated June 2, 2021, filed.

INTERPRETATION

1. **THIS COURT ORDERS** that, in addition to terms defined elsewhere herein, the following terms shall have the following meanings:

- (a) **“Appointment Order”** means the Order of Mr. Justice Dunphy made June 11, 2021 in these Proceedings;
- (b) **“Bar Date”** has the meaning given to it in paragraph 18 hereof;
- (c) **“Bar Date Order”** has the meaning given to it in paragraph 18 hereof;
- (d) **“Business Day”** means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in Toronto, Ontario;
- (e) **“Claim”** means any right of claim of any Person that may be asserted or made in whole or in part against OES, whether or not asserted or made, in connection with any indebtedness, liability or obligation of any kind whatsoever, and any interest accrued thereon or costs payable in respect thereof, including by reason of the commission of a tort (international or unintentional), by reason of any breach of contract or other agreement (oral or written), by reason of any breach of duty (including any legal, statutory, equitable or fiduciary duty) or by reason of any right of ownership of or title to property or assets or right to a trust or deemed trust (statutory, express, implied, resulting, constructive, or otherwise), and whether or not such indebtedness, liability or obligation is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present or future, known or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including any right or ability of any Person to advance a claim for contribution or indemnity or otherwise against OES with respect to any matter, action, cause or chose

in action, whether existing at present or commenced in the future, which indebtedness, liability or obligation, and any interest accrued thereon or costs payable in respect thereof;

- (f) “**Claimant**” means any Person asserting a Claim and includes the transferee or assignee of a Claim, transferred and recognized in accordance with paragraphs 23 and 24 hereof or a trustee, executor, liquidator, receiver, receiver and manager, or other Person acting on behalf of or through such Person;
- (g) “**Claims Package**” means the Pre-Populated Proof of Claim, the Proof of Claim form, the Notice to Claimants, the Instruction Letter, and any other documentation the Liquidator may deem appropriate;
- (h) “**Claims Procedure**” means the procedures outlined in this Claims Procedure Order, including the Schedules hereto;
- (i) “**Communication**” has the meaning given to it in paragraph 26 hereof;
- (j) “**Corporations Act**” means the *Corporations Act*, R.S.O. 1990, c. C.38, as amended;
- (k) “**Court**” means the Ontario Superior Court of Justice (Commercial List);
- (l) “**Court Appointment Date**” means June 11, 2021;
- (m) “**Instruction Letter**” means the instruction letter to Claimants, substantially in the form attached as Schedule “B” hereto, regarding the completion of a Proof of Claim by a Claimant and the Claims Procedure described herein;
- (n) “**Known Claimants**” has the meaning given to it in paragraph 10 hereof;
- (o) “**Liquidator**” means Deloitte Restructuring Inc., in its capacity as the Court-appointed liquidator of OES;

- (p) **“Liquidator’s Website”** means the case website established by the Liquidator with the following URL: <https://www.insolvencies.deloitte.ca/en-ca/Pages/OntarioElectronicStewardship.aspx?searchpage=Search-Insolvencies.aspx>
- (q) **“Notice to Claimants”** means the notice for publication by the Liquidator as described in paragraph 12 hereof, in the form attached as Schedule “A”;
- (r) **“Notice of Revision or Disallowance”** means the notice referred to in paragraph 21 hereof, substantially in the form of Schedule “D” hereto, advising a Claimant that the Liquidator, has revised or rejected all or part of such Claimant’s Claim as set out in its Proof of Claim;
- (s) **“Orders”** means any and all orders issued by the Court within these Proceedings, including the Appointment Order;
- (t) **“Person”** means any individual, corporation, firm, limited or unlimited liability company, general or limited partnership, association (incorporated or unincorporated), trust, unincorporated organization, joint venture, trade union, government authority or any agency, regulatory body or officer thereof or any other entity, wherever situate or domiciled, and whether or not having legal status, and whether acting on their own or in a representative capacity;
- (u) **“Pre-Populated Proof of Claim”** means the proof of claim pre-populated by the Liquidator stating the amount owing, if any, by OES to the Known Claimant based on the books and records of OES;
- (v) **“Proceedings”** means the within proceedings;
- (w) **“Proof of Claim”** means the Proof of Claim referred to in paragraph 16 hereof to be filed by Claimants, substantially in the form attached as Schedule “C”;

(x) **“Proof of Claims Filing Date”** means 5:00 p.m. (Eastern Time) on August 31, 2021; and

(y) **“Proven Claim”** means the amount of a Claim of a Claimant as finally determined in accordance with this Claims Procedure Order.

2. **THIS COURT ORDERS** that all references to time herein shall mean local time in Toronto, Ontario, Canada, and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day unless otherwise indicated herein.

3. **THIS COURT ORDERS** that all references to the word “including” shall mean “including without limitation”.

4. **THIS COURT ORDERS** that all references to the singular herein include the plural, the plural include the singular, and any gender includes all genders.

GENERAL PROVISIONS

5. **THIS COURT ORDERS** that the Liquidator is hereby authorized (i) to use reasonable discretion as to the adequacy of compliance with respect to the manner in which forms delivered hereunder are completed and executed, and may, where it is satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Claims Procedure Order as to completion and execution of such forms, and (ii) to request any further documentation from a Claimant that the Liquidator may reasonably require in order to determine a Claim.

6. **THIS COURT ORDERS** that notwithstanding any other provisions of this Claims Procedure Order, the receipt of a Pre-Populated Proof of Claim by a Claimant, solicitation by the Liquidator of Claims or the filing by any Claimant of any Claims shall not, for that reason only, grant any Person standing in these Proceedings.

7. **THIS COURT ORDERS** that all Claims filed shall be denominated in the original currency of the Claim. Where no currency is indicated, the Claim shall be presumed to be in Canadian Dollars. Any Claims denominated in a foreign currency shall be converted to Canadian Dollars based on the Bank of Canada's daily average exchange rate for that currency against the Canadian Dollar on the Court Appointment Date.

LIQUIDATOR'S ROLE

8. **THIS COURT ORDERS** that the Liquidator, in addition to its prescribed rights, duties, responsibilities and obligations under the Corporations Act and under the Appointment Order, shall administer the Claims Procedure, including the determination of Claims of the Claimants, and is hereby directed and empowered to take such other actions and fulfill such other roles as are contemplated by this Claims Procedure Order or incidental thereto.

9. **THIS COURT ORDERS** that (i) in carrying out the terms of this Claims Procedure Order, the Liquidator shall have all of the protections given to it by the Corporations Act, the Appointment Order, and this Claims Procedure Order, and as an officer of this Court, including the stay of proceedings in its favour, (ii) the Liquidator shall incur no liability or obligation as a result of the carrying out of the provisions of this Claims Procedure Order, except to the extent that the Liquidator has acted with gross negligence or willful misconduct, (iii) the Liquidator shall be entitled to rely on the books and records of OES and any information provided by OES or its agents, all without independent investigation, and (iv) the Liquidator shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information or in any information provided by any Claimant, except to the extent that the Liquidator has acted with gross negligence or willful misconduct.

NOTICE TO CLAIMANTS AND CLAIMS PACKAGES

10. **THIS COURT ORDERS** that the Liquidator shall compile a list of known potential Claimants from the books and records of OES (the "**Known Claimants**") and each a "**Known Claimant**") as at the

Court Appointment Date, showing for each Known Claimant, their name, address, email address (where available) and amount owed pursuant to OES' books and records.

11. **THIS COURT ORDERS** that the Liquidator shall send a Claims Package to each Known Claimant by email to the last known email address of the Known Claimant set out in the books and records of OES, or by ordinary mail, courier or facsimile to the last known mailing address or facsimile number of the Known Claimant if an email address for such Known Claimant is not known, by no later than June 30, 2021.

12. **THIS COURT ORDERS** that as soon as practicable, but no later than 5:00 p.m. on June 30, 2021, the Liquidator shall cause the Notice to Claimants to be published, for at least two (2) Business Days, at an interval of one week, in each of *The Globe and Mail* (National Edition) and *The Toronto Star*.

13. **THIS COURT ORDERS** that the Liquidator shall cause the Notice to Claimants, the Claims Package and the Claims Procedure Order to be posted to the Liquidator's Website as soon as reasonably practicable and cause it to remain posted thereon until its discharge as Liquidator of OES.

14. **THIS COURT ORDERS** that upon request by a Claimant for a Claims Package or documents or information relating to the Claims Procedure prior to the Proof of Claims Filing Date, the Liquidator shall forthwith send a Claims Package, direct such Person to the documents posted on the Liquidator's Website, or otherwise respond to the request for information or documents as the Liquidator considers appropriate in the circumstances.

15. **THIS COURT ORDERS** that the form and substance of each of the Notice to Claimants, Proof of Claim, Instruction Letter and Notice of Revision or Disallowance, substantially in the forms attached as schedules hereto, are hereby approved. Despite the foregoing, the Liquidator may, from time to time, make such minor changes to such forms as the Liquidator considers necessary or desirable.

PROOFS OF CLAIM TO BE FILED PRIOR TO PROOF OF CLAIMS FILING DATE

16. **THIS COURT ORDERS** that any Person who (i) disagrees with, or wishes to assert a Claim in addition to the Claim stated in the Pre-Populated Proof of Claim received by such Person, or (ii) wishes to assert a Claim, must deliver to the Liquidator, on or before the Proof of Claims Filing Date, a completed Proof of Claim, including all relevant supporting documentation in respect of such Claim, in the manner set out in this Claims Procedure Order.

17. **THIS COURT ORDERS** that not less than five (5) business days following the Proof of Claims Filing Date, the Liquidator shall send a notice to the Known Claimants who have not filed a Proof of Claim reminding them of the Proof of Claims Filing Date and informing them of the Liquidator's intention to seek a Bar Date Order.

18. **THIS COURT ORDERS** that as soon as practicable following the Proof of Claims Filing Date, and in any case no less than three (3) days following the delivery of the notice referred to in paragraph 17 above, the Liquidator shall bring a motion to the Court, on notice to the Service List and Known Claimants referred to in paragraph 17 above, for an Order (the "**Bar Date Order**") providing, amongst other things, for a date (the "**Bar Date**") after which:

- (a) the Claim of any Person who received a Pre-Populated Proof of Claim in accordance with paragraph 11 and did not return a Proof of Claim by the Bar Date shall be deemed to be as set out in the Pre-Populated Proof of Claim and the Claimant will be barred from disputing or appealing same, and the balance of such Claimant's Claim, if any, shall be forever barred and extinguished;
- (b) any Person who has not received a Pre-Populated Proof of Claim and has not filed a Proof of Claim by the Bar Date shall:

- (i) not be entitled to receive further notice with respect to, and shall not be entitled to participate as a Claimant or creditor in, the Claims Procedure or these Proceedings in respect of such Claim; and
- (ii) be forever barred, estopped and enjoined from asserting or enforcing such Claim against OES and OES shall not have any liability whatsoever in respect of such Claim and such Claim shall be extinguished without any further act or notification by the Liquidator.

ADJUDICATION OF CLAIMS

19. **THIS COURT ORDERS** that the Liquidator shall review all Proofs of Claim filed in accordance with this Claims Procedure Order, and at any time may:

- (a) request additional information from a Claimant;
- (b) request that a Claimant file a revised Proof of Claim;
- (c) attempt to resolve and settle any issue arising in a Proof of Claim or in respect of a Claim;
- (d) accept (in whole or in part), any Claim and so notify the Claimant in writing; and
- (e) revise or disallow (in whole or in part) any Claim and so notify the Claimant in writing.

20. **THIS COURT ORDERS** that where a Claim has been accepted by the Liquidator in accordance with this Claims Procedure Order, such Claim shall constitute such Claimant's Proven Claim. The acceptance of any Claim or other determination of same in accordance with this Claims Procedure Order, in full or in part, shall not constitute an admission of any fact, thing, liability, or quantum or status of any claim by any Person, save and except in the context of these Proceedings. In these Proceedings, a Claim shall be deemed accepted by the Liquidator (i) if included in a Pre-Populated Proof of Claim, (ii) if,

following the receipt of a Proof of Claim, the Liquidator does not issue a Notice of Revision or Disallowance pursuant to paragraph 21 hereof, or (iii) as resolved in accordance with paragraphs 21 and 22 hereof.

RESOLUTION OF CLAIMS

21. **THIS COURT ORDERS** that as soon as practicable after a Proof of Claim is received by the Liquidator in accordance with this Claims Procedure Order, the Liquidator may attempt to resolve and settle the Claim with the Claimant. If, in the Liquidator's determination, the Claim cannot be resolved or settled, the Liquidator shall issue a Notice of Revision or Disallowance in respect of such Claim.

22. **THIS COURT ORDERS** that any Claimant who wishes to dispute a Claim as stated in a Notice of Revision or Disallowance, shall bring, within 30 days of the deemed receipt of the Notice of Revision or Disallowance in respect of such Claim, a motion to the Court to seek a determination by the Court of the disputed Claim.

NOTICE OF TRANSFEREES

23. **THIS COURT ORDERS** that the Liquidator shall not be obligated to give notice to or otherwise deal with the transferee or assignee of a Claim unless and until actual notice of the transfer or assignment, together with satisfactory evidence of the existence and validity of such transfer or assignment, shall have been received and acknowledged by the Liquidator in writing. Thereafter, such transferee or assignee shall, for all purposes hereof, constitute the "Claimant" in respect of such Claim. Any such transferee or assignee of a Claim shall be bound by any notices given or steps taken in respect of such Claim in accordance with this Claims Procedure Order prior to the receipt and acknowledgment by the Liquidator of satisfactory evidence of such transfer or assignment. A transferee or assignee of a Claim takes the Claim subject to any right of set-off to which OES may be entitled with respect to such Claim. For greater certainty, a transferee

or assignee of a Claim is not entitled to set off, apply, merge, consolidate or combine any Claims assigned or transferred to it against or on account or in reduction of any amounts owing by such Person to OES.

24. **THIS COURT ORDERS** that if a Claimant or any subsequent holder of a Claim, who in any such case has previously been acknowledged by the Liquidator as the holder of the Claim, transfers or assigns the whole of such Claim to more than one Person or part of such Claim to another Person, such transfers or assignments shall not create separate Claims and such Claims shall continue to constitute and be dealt with as a single Claim notwithstanding such transfers or assignments. The Liquidator shall not, in each case, be required to recognize or acknowledge any such transfers or assignments and shall be entitled to give notices to and to otherwise deal with such Claim only as a whole and then only to and with the Person last holding such Claim, provided such Claimant may, by notice in writing delivered to the Liquidator, direct that subsequent dealings in respect of such Claim, but only as a whole, shall be dealt with by a specified Person and in such event, such Person shall be bound by any notices given or steps taken in respect of such Claim with such Claimant or in accordance with the provisions of this Claims Procedure Order.

SERVICE AND NOTICES

25. **THIS COURT ORDERS** that the forms of notice to be provided in accordance with this Claims Procedure Order shall constitute good and sufficient service and delivery of notice of this Claims Procedure Order and the Proof of Claims Filing Date on all Persons who may be entitled to receive notice and who may assert a Claim and no other notice or service need be given or made and no other documents or material need be sent to or served upon any Person in respect of this Claims Procedure Order.

26. **THIS COURT ORDERS** that the Liquidator may, unless otherwise specified by this Claims Procedure Order, serve and deliver the Claims Package, and any letters, notices or other documents (a “**Communication**”) to the Claimants or any other interested Person by forwarding true copies thereof by prepaid ordinary mail, registered mail, courier, personal delivery, facsimile transmission or email to such Persons at the physical or electronic address, as applicable, last shown on the books and records of OES or

set out in such Claimant's Proof of Claim; provided, however, that if the Liquidator receives notice that the Communication cannot be delivered at the address used by the Liquidator and the Liquidator has an alternative address for such Claimant, the Liquidator shall attempt to deliver the Communication to such alternate address. Any such service and delivery shall be deemed to have been received: (a) if sent by ordinary mail or registered mail, on the third Business Day after mailing; (b) if sent by courier or personal delivery, on the next Business Day following dispatch; and (c) if delivered by facsimile transmission or email by 5:00 p.m. on a Business Day, on such Business Day and if delivered after 5:00 p.m. or other than on a Business Day, on the following Business Day.

27. **THIS COURT ORDERS** that any notice or communication (including Proofs of Claim) to be given under this Claims Procedure Order by any Person to the Liquidator shall be in writing in substantially the form provided for in this Claims Procedure Order and will be sufficiently given only if delivered by email, or if it cannot be given by email by prepaid registered mail, courier or personal delivery, addressed to:

Deloitte Restructuring Inc.
Court-appointed Liquidator of Ontario Electronic Stewardship
8 Adelaide Street West, Suite 200
Toronto ON M5J 0A9

Attention: Richard Williams CIRP, LIT
Email: oeswindup@deloitte.ca
Phone: 416-607-1392

Any such notice or communication delivered by a Claimant shall be deemed to be received upon actual receipt thereof during normal business hours on a Business Day or if delivered outside of normal business hours, the next Business Day.

28. **THIS COURT ORDERS** that if during any period during which notices or other communications are being given pursuant to this Claims Procedure Order, a postal strike or postal work stoppage of general application should occur, such notices, notifications or other communications sent by ordinary or registered mail and then not received shall not, absent further order of this Court, be effective and notices and other

communications given hereunder during the course of any such postal strike or work stoppage of general application shall only be effective if given by courier, personal delivery, facsimile transmission or email in accordance with this Claims Procedure Order.

29. **THIS COURT ORDERS** that in the event that this Claims Procedure Order is later amended by further order of the Court, the Liquidator shall post such further order on the Liquidator's Website, and such posting shall constitute adequate notice to Claimants of such amended Claims Procedure.

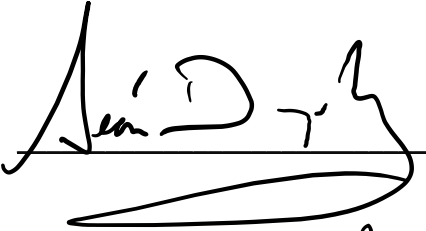
MISCELLANEOUS

30. **THIS COURT ORDERS** that notwithstanding the terms of this Claims Procedure Order, the Liquidator may apply to this Court from time to time for directions from this Court with respect to this Claims Procedure Order, or for such further order or orders as it may consider necessary or desirable to amend, supplement or clarify the terms of this Claims Procedure Order.

31. **THIS COURT ORDERS** that this Claims Procedure Order shall have full force and effect in all provinces and territories in Canada, outside Canada and against all Persons against whom it may be enforceable.

32. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, or abroad, to give effect to this Claims Procedure Order and to assist the Liquidator and its respective agents in carrying out the terms of this Claims Procedure Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Liquidator, as an officer of this Court, as may be necessary or desirable to give effect to this Claims Procedure Order, to grant representative status to OES in any foreign proceeding, or to assist the Liquidator and its respective agents in carrying out the terms of this Claims Procedure Order.

33. **THIS COURT ORDERS** that the Liquidator be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Claims Procedure Order and for assistance in carrying out the terms of this Claims Procedure Order.



S.F. Dunphy J.

SCHEDULE "A"

NOTICE TO CREDITORS OF ONTARIO ELECTRONIC STEWARDSHIP

RE: NOTICE OF PROOF OF CLAIMS FILING DATE IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF ONTARIO ELECTRONIC STEWARDSHIP

NOTICE IS HEREBY GIVEN that pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) made June 11, 2021 (the "**Claims Procedure Order**"), a claims procedure has been commenced for the identification, quantification, and resolution of claims of creditors of Ontario Electronic Stewardship ("**OES**"). Capitalized terms that are not defined herein have the meanings ascribed thereto in the Claims Procedure Order.

PLEASE TAKE NOTICE that any Person who wishes to assert a Claim, must deliver to Deloitte Restructuring Inc., in its capacity as the court-appointed liquidator of OES (the "**Liquidator**"), on or before the Proof of Claims Filing Date stated below, a completed Proof of Claim, including all relevant supporting documentation in respect of such Claim, in the manner set out in the Claims Procedure Order.

Pursuant to the Claims Procedure Order, the Proof of Claims Filing Date is 5:00 p.m. (Eastern Time) on August 31, 2021. Proofs of Claim must be completed and filed with the Liquidator so as to be received on or before the Proof of Claims Filing Date.

NOTE THAT AS SOON AS PRACTICABLE FOLLOWING THE PROOF OF CLAIMS FILING DATE THE LIQUIDATOR SHALL BRING A MOTION TO THE COURT FOR AN ORDER SETTING A FINAL BAR DATE (the "Bar Date Order") AFTER WHICH ALL CLAIMS THAT HAVE NOT BEEN FILED WITH THE LIQUIDATOR WILL BE FOREVER BARRED AND EXTINGUISHED.

PLEASE TAKE NOTICE that the Liquidator will cause Claims Packages including a Pre-Populated Proof of Claim to be sent to all Known Claimants on or before June 30, 2021. If you have received a Pre-Populated Proof of Claim and you (i) disagree with the Claim as stated in the Pre-Populated Proof of Claim, or (ii) wish to assert a further Claim, you must complete and file a Proof of Claim form with the Liquidator so as to be received on or before the Proof of Claims Filing Date.

NOTE THAT AS SOON AS PRACTICABLE FOLLOWING THE PROOF OF CLAIMS FILING DATE THE LIQUIDATOR SHALL BRING A MOTION TO THE COURT FOR AN ORDER SETTING A FINAL BAR DATE (the "Bar Date Order") PROVIDING THAT THE CLAIM OF ANY PERSON WHO HAS RECEIVED A PRE-POPULATED PROOF OF CLAIM AND DOES NOT RETURN A PROOF OF CLAIM ON OR BEFORE THE CLAIMS BAR DATE (TO BE ESTABLISHED PURSUANT TO THE BAR DATE ORDER), WILL BE DEEMED TO BE AS SET OUT IN THE PRE-POPULATED PROOF OF CLAIM AND SUCH CLAIMANT WILL BE BARRED FROM DISPUTING OR APPEALING SAME, AND THE BALANCE OF SUCH CLAIM, IF ANY, SHALL BE FOREVER BARRED AND EXTINGUISHED.

A copy of the Claims Procedure Order and the Claims Package is available at the following website: <https://www.insolvencies.deloitte.ca/en-ca/Pages/OntarioElectronicStewardship.aspx?searchpage=Search-Insolvencies.aspx>

CREDITORS REQUIRING INFORMATION or claim documentation may contact the Liquidator at the following address by prepaid registered mail, courier, personal delivery, facsimile transmission, email or telephone:

Deloitte Restructuring Inc., Court-appointed Liquidator of OES

Claims Process

8 Adelaide Street West, Suite 200
Toronto ON M5J 0A9
Attention: Richard Williams CIRP, LIT
Email: oeswindup@deloitte.ca
Phone: 416-607-1392

SCHEDULE “B”

INSTRUCTION LETTER FOR THE CLAIMS PROCEDURE OF ONTARIO ELECTRONIC STEWARDSHIP

CLAIMS PROCEDURE

By Order of the Ontario Superior Court of Justice (Commercial List) dated June 11, 2021 (as such Order may be amended from time to time, the “**Claims Procedure Order**”) Deloitte Restructuring Inc., in its capacity as the Court-appointed liquidator (the “**Liquidator**”) of Ontario Electronic Stewardship (“**OES**”), has been authorized to conduct a claims procedure (the “**Claims Procedure**”). A copy of the Claims Procedure Order and other public information concerning this proceeding is available on the Liquidator’s website at <https://www.insolvencies.deloitte.ca/en-ca/Pages/OntarioElectronicStewardship.aspx?searchpage=Search-Insolvencies.aspx>.

This letter provides general instructions for completing a Proof of Claim form. Capitalized terms not defined within this instruction letter shall have the meaning ascribed thereto in the Claims Procedure Order.

The Claims Procedure serves to identify and determine the amount of any claims against OES. Please review the Claims Procedure Order for the full terms of the Claims Procedure.

Please direct all forms and inquiries with respect to the Claims Procedure to the Liquidator by prepaid registered mail, courier, personal delivery, facsimile transmission, email, or telephone at the address below:

Deloitte Restructuring Inc., Court-appointed Liquidator of OES
Claims Process
8 Adelaide Street West, Suite 200
Toronto ON M5J 0A9
Attention: Richard Williams CIRP, LIT
Email: oeswindup@deloitte.ca
Phone: 416-607-1392

FOR CREDITORS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Claim against OES and you have not received a Pre-Populated Proof of Claim, you must complete and file a Proof of Claim form with the Liquidator. All Proofs of Claim **must be received by the Liquidator before 5:00 p.m. (Toronto Time) on August 31, 2021** (the “**Proof of Claims Filing Date**”). If you do not file a Proof of Claim in respect of such Claim by the Proof of Claims Filing Date, note that as soon as practicable following the Proof of Claims Filing Date the Liquidator shall bring a motion to the Court for an Order setting a final bar date (the “**Bar Date Order**”), after which all claims that have not been filed with the Liquidator shall not be entitled to receive further notice with respect to, and shall not be entitled to participate as a Claimant or creditor in the Claims Procedure or these Proceedings in respect of such Claim and you will be forever barred, estopped and enjoined from asserting or enforcing such Claim against OES and OES shall not have any liability whatsoever in respect of such Claim and such Claim shall be extinguished without any further act or notification by the Liquidator.

If you have received a Pre-Populated Proof of Claim and you (i) disagree with the Claim as stated in the Pre-Populated Proof of Claim, or (ii) wish to assert an additional Claim, you must complete and file a Proof of Claim form with the Liquidator. All Proofs of Claim **must be received by the Liquidator before 5:00 p.m. (Toronto Time) on August 31, 2021** (the “**Proof of Claims Filing Date**”). Note that as soon as practicable following the Proof of Claims Filing Date the Liquidator shall bring a motion to the Court for the Bar Date Order providing that the Claim of any person who has received a Pre-Populated Proof of Claim and does not return a Proof of Claim by the claims bar date (to be established pursuant to the Bar Date Order) will be deemed to be as set out in the Pre-

Populated Proof of Claim and such Known Claimant will be barred from disputing or appealing same, and the balance of such Claim, if any, shall be forever barred and extinguished.

ADDITIONAL FORMS

Additional Proof of Claim forms are available on the Liquidator's website at <https://www.insolvencies.deloitte.ca/en-ca/Pages/OntarioElectronicStewardship.aspx?searchpage=Search-Insolvencies.aspx> or by contacting the Liquidator.

DATED at _____ this _____ day of _____, 2021.

SCHEDULE "C"
PROOF OF CLAIM FORM

ONTARIO

SUPERIOR COURT OF JUSTICE

COMMERCIAL LIST

IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF

ONTARIO ELECTRONIC STEWARDSHIP

APPLICATION UNDER SS. 243, 244 AND 246 OF THE *CORPORATIONS ACT*, R.S.O. 1990, C. C.38

DELOITTE RESTRUCTURING INC.

Applicant

PROOF OF CLAIM

1. PARTICULARS OF CREDITOR

Full Legal Name of Creditor:

Full Mailing Address of Creditor:

Telephone Number of Creditor:

Facsimile Number of Creditor:

E-mail Address of Creditor:

Attention (Contact Person):

2. PARTICULARS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED CLAIM, IF APPLICABLE:

Have you acquired this Claim by assignment?

Yes ☐ No ☐

(if yes, attach documents evidencing assignment)

Full Legal Name of original creditors(s): _____

3. **PROOF OF CLAIM**

THE UNDERSIGNED CERTIFIES AS FOLLOWS:

That I am a Creditor of Ontario Electronic Stewardship (“OES”) / I hold the position of _____ of the Creditor;

That I have knowledge of all the circumstances connected with the Claim described and set out below; and

OES was and still is indebted to the Creditor as follows:¹

Debtor	Claim Amount
Ontario Electronic Stewardship	

4. **PARTICULARS OF CLAIM:**

The particulars of the undersigned’s Claims are attached.

(Provide full particulars of the Claim and supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor(s) which has guaranteed the Claim, particulars and copies of any security and amount of Claim allocated thereto, date and number of all invoices, particulars of all credits, discounts, etc. claimed).

5. **FILING OF CLAIM**

This Proof of Claim must be returned to, and received by, the Liquidator by **5:00 p.m. (Toronto Time) on the Proof of Claims Filing Date (August 31, 2021)**.

Completed forms must be delivered by prepaid registered mail, courier, personal delivery, facsimile transmission or email at the address below to the Liquidator at the following address:

Deloitte Restructuring Inc., Court-appointed Liquidator of OES

Claims Process

8 Adelaide Street West, Suite 200
Toronto ON M5J 0A9

Attention: Richard Williams CIRP, LIT
Email: oeswindup@deloitte.ca
Phone: 416-607-1392

¹ Any Claims denominated in a foreign currency shall be converted to Canadian Dollars based on the Bank of Canada’s daily average exchange rate for that currency against the Canadian Dollar on the Court Appointment Date

DATED at _____ this _____ day of _____, 2021.

*(signature of creditor or its authorized
representative)*

Name:

Title:

Capitalized terms that are not defined herein have the meanings ascribed thereto in the Claims Procedure Order.

**SCHEDULE “D”
NOTICE OF REVISION OR DISALLOWANCE**

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF

ONTARIO ELECTRONIC STEWARDSHIP

**APPLICATION UNDER SS. 243, 244 AND 246 OF THE *CORPORATIONS ACT*, R.S.O. 1990, C.
C.38**

DELOITTE RESTRUCTURING INC.

Applicant

NOTICE OF REVISION OR DISALLOWANCE

TO: [insert name and address of creditor]

Capitalized terms not defined in this Notice of Revision or Disallowance have the meaning ascribed to them in the Claims Procedure Order of the Ontario Superior Court of Justice (Commercial List) dated June 11, 2021 (the “**Claims Procedure Order**”).

Pursuant to the Claims Procedure Order, Deloitte Restructuring Inc. in its capacity as the court-appointed liquidator (the “**Liquidator**”) of Ontario Electronic Stewardship hereby gives you notice that it has reviewed your Proof of Claim and has revised or disallowed all or part of your Claim. Subject to further dispute by you in accordance with the Claims Procedure Order, your Proven Claim will be as follows:

Debtor	Amount of Claim per Proof of Claim	Amount of Claim Allowed per this Notice of Revision or Disallowance
ONTARIO ELECTRONIC STEWARDSHIP	CAD \$	CAD \$

Reasons for Revision or Disallowance

PROCEDURE TO APPEAL THIS NOTICE OF REVISION OR DISALLOWANCE

If you disagree with the amount of your Claim allowed pursuant to this Notice of Revision or Disallowance, you must, **within thirty (30) days** after you have been deemed to have received the Notice of Revision or Disallowance under the Claims Procedure Order, bring a motion in the Proceedings to seek a determination by the Court of the disputed Claim.

If you do not bring a motion for the determination by the Court of the disputed Claim, your Claim shall be deemed to be as set out in this Notice of Revision or Disallowance.

IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIOD, THIS NOTICE OF REVISION OR DISALLOWANCE WILL BE BINDING UPON YOU.

DATED at _____ this _____ day of _____, 2021.

IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF ONTARIO
ELECTRONIC STEWARDSHIP
APPLICATION UNDER SS. 243, 244 and 246 OF THE *CORPORATIONS ACT*,
R.S.O. 1990, C. C.38
DELOITTE RESTRUCTURING INC.

Applicant

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT
TORONTO

CLAIMS PROCEDURE ORDER

GOWLING WLG (CANADA) LLP

1 First Canadian Place
100 King Street West, Suite 1600
Toronto ON M5X 1G5

Virginie Gauthier (LSO#: 41097D)

Tel: 416-844-5391

Email: virginie.gauthier@gowlingwlg.com

Kate Yurkovich (LSO#: 80396R)

Tel: 416-862-4342

Email: kate.yurkovich@gowlingwlg.com

Lawyers for the Applicant, Deloitte Restructuring Inc.

Appendix “3”

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE

MR. JUSTICE CAVANAGH

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FRIDAY, THE 8TH

DAY OF OCTOBER, 2021

IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF
ONTARIO ELECTRONIC STEWARDSHIP

MOTION PURSUANT TO S. 260 OF THE *CORPORATIONS ACT*, R.S.O. 1990, C. C.38

DELOITTE RESTRUCTURING INC.

Applicant

BAR DATE ORDER



THIS MOTION, made by the Applicant pursuant to section 260 of the *Corporations Act*, R.S.O. 1990, c. C.38, as amended (the “**Corporations Act**”) (which incorporates by reference sections 25-27 of the *Assignments and Preferences Act*, R.S.O. 1990, c. A.33), for an order (the “**Bar Date Order**”) approving a Bar Date following Deloitte Restructuring Inc.’s, in its capacity as Court-appointed liquidator (the “**Liquidator**”), administration of the Claims Procedure for the identification, quantification, and resolution of claims of creditors of Ontario Electronic Stewardship (“**OES**”), was heard this day by way of judicial videoconference via Zoom in Toronto, Ontario due to the COVID-19 pandemic.

ON READING the Notice of Motion, the Claims Procedure Order (the “**Claims Procedure Order**”) granted by his Honour Mr. Justice Dunphy on June 11, 2021, the first report of the Liquidator dated September 23, 2021 and the appendices thereto, and on hearing the submissions of counsel for the Applicant, and those other parties that were present as listed on the counsel slip, no other party appearing

although duly served as appears from the affidavit of service of Katherine Yurkovich dated September 23, 2021, filed.

INTERPRETATION

1. **THIS COURT ORDERS** that defined terms used herein shall have the meanings ascribed to them in the Claims Procedure Order.

2. **THIS COURT ORDERS** that the Bar Date to be set pursuant to the Claims Procedure Order shall be 5:00 p.m. (Eastern Time) on October 21, 2021.

LIQUIDATOR'S ROLE

3. **THIS COURT ORDERS** that (i) in carrying out the terms of this Bar Date Order, the Liquidator shall have all of the protections given to it by the *Corporations Act*, the Appointment Order, the Claims Procedure Order, and this Bar Date Order, and as an officer of this Court, including the stay of proceedings in its favour, (ii) the Liquidator shall incur no liability or obligation as a result of the carrying out of the provisions of this Bar Date Order, except to the extent that the Liquidator has acted with gross negligence or willful misconduct, (iii) the Liquidator shall be entitled to rely on the books and records of OES and any information provided by OES or its agents, all without independent investigation, and (iv) the Liquidator shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information or in any information provided by any Claimant, except to the extent that the Liquidator has acted with gross negligence or willful misconduct.

PROOFS OF CLAIM TO BE FILED PRIOR TO CLAIMS BAR DATE

4. **THIS COURT ORDERS** that, in accordance with paragraph 18 of the Claims Procedure Order, if any Person who received a Pre-Populated Proof of Claim in accordance with paragraph 11 of the Claims Procedure Order does not return a Proof of Claim in accordance with paragraph 16 of the Claims Procedure

Order by the Bar Date, such Claim shall be deemed to be as set out in the Pre-Populated Proof of Claim and the Claimant will be barred from disputing or appealing same, and the balance of such Claimant's Claim, if any, shall be forever barred and extinguished.

5. **THIS COURT ORDERS** that, in accordance with Paragraph 18 of the Claims Procedure Order, any Person who has not received a Pre-Populated Proof of Claim and has not filed a Proof of Claim in accordance with paragraph 16 of the Claims Procedure Order with the Liquidator by the Bar Date shall:

- (a) not be entitled to receive further notice with respect to, and shall not be entitled to participate as a Claimant or creditor in, the Claims Procedure or these Proceedings in respect of such Claim; and
- (b) be forever barred, estopped and enjoined from asserting or enforcing such Claim against OES and OES shall not have any liability whatsoever in respect of such Claim and such Claim shall be extinguished without any further act or notification by the Liquidator.

SERVICE AND NOTICES

6. **THIS COURT ORDERS** that the posting of this Bar Date Order on the Liquidator's Website shall constitute good and sufficient service and delivery of notice of this Bar Date Order and the Bar Date on all Persons who may be entitled to receive notice and who may assert a Claim and no other notice or service need be given or made and no other documents or material need be sent to or served upon any Person in respect of the Claims Procedure Order or this Bar Date Order.

7. **THIS COURT ORDERS** that the Liquidator may, unless otherwise specified by the Claims Procedure Order, serve and deliver any letters, notices or other documents to the Claimants or any other interested Person by forwarding true copies thereof by prepaid ordinary mail, registered mail, courier, personal delivery, facsimile transmission or email to such Persons at the physical or electronic address, as applicable, last shown on the books and records of OES or set out in such Claimant's Proof of Claim. Any

such service and delivery shall deemed to have been received: (a) if sent by ordinary mail or registered mail, on the third Business Day after mailing; (b) if sent by courier or personal delivery, on the next Business Day following dispatch; and (c) if delivered by facsimile transmission or email by 5:00 p.m. on a Business Day, on such Business Day and if delivered after 5:00 p.m. or other than on a Business Day, on the following Business Day.

MISCELLANEOUS

8. **THIS COURT ORDERS** that notwithstanding the terms of this Bar Date Order, the Liquidator may apply to this Court from time to time for directions from this Court with respect to this Bar Date Order, or for such further order or orders as it may consider necessary or desirable to amend, supplement or clarify the terms of this Bar Date Order.

9. **THIS COURT ORDERS** that this Bar Date Order shall have full force and effect in all provinces and territories in Canada, outside Canada and against all Persons against whom it may be enforceable.

10. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, or abroad, to give effect to this Bar Date Order and to assist the Liquidator and its respective agents in carrying out the terms of this Bar Date Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Liquidator, as an officer of this Court, as may be necessary or desirable to give effect to this Bar Date Order, to grant representative status to OES in any foreign proceeding, or to assist the Liquidator and its respective agents in carrying out the terms of this Bar Date Order.

11. **THIS COURT ORDERS** that the Liquidator be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Bar Date Order and for assistance in carrying out the terms of this Bar Date Order.

IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF ONTARIO
ELECTRONIC STEWARDSHIP
MOTION UNDER S. 260 OF THE *CORPORATIONS ACT*, R.S.O. 1990, C. C.38
DELOITTE RESTRUCTURING INC.

Applicant

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

PROCEEDING COMMENCED AT
TORONTO

BAR DATE ORDER

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Lawyers for the Applicant, Deloitte Restructuring Inc.

Appendix “4”

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

**IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF
ONTARIO ELECTRONIC STEWARDSHIP**

MOTION PURSUANT TO S. 260 OF THE *CORPORATIONS ACT*, R.S.O. 1990, C. C.38

DELOITTE RESTRUCTURING INC.

Applicant

**FIRST REPORT TO THE COURT SUBMITTED BY DELOITTE RESTRUCTURING INC. IN
ITS CAPACITY AS COURT APPOINTED LIQUIDATOR OF ONTARIO ELECTRONIC
STEWARDSHIP**

(SEPTEMBER 23, 2021)

LIST OF APPENDICES

Appendix 1	Appointment Order granted June 11, 2021
Appendix 2	Claims Procedure Order granted June 11, 2021
Appendix 3	Affidavit of Richard Williams sworn May 31, 2021, excluding exhibits
Appendix 4	Notice to Known Claimants of the Liquidator's Motion to seek the Bar Date Order sent September 13, 2021
Appendix 5	Copy of the Notice to Claimants published in the <i>Globe and Mail</i> on June 25, 2021 and July 2, 2021
Appendix 6	Copy of the Notice to Claimants published in the <i>Toronto Star</i> on June 27, 2021 and July 4, 2021
Appendix 7	Notice to Known Claimants of the Liquidator's Motion to seek the Bar Date Order sent September 23, 2021

INTRODUCTION AND BACKGROUND

1. On February 8, 2018, the Minister of the Environment and Climate Change directed Ontario Electronic Stewardship (“**OES**”) to develop a plan to wind up the Waste Electrical and Electronic Equipment Program pursuant to the *Resource Recovery and Circular Economy Act, 2016*, SO 2016, c 12, Sched 1. OES submitted its wind-up plan (the “**Plan**”) to the Resource Productivity and Recovery Authority (“**RPRA**”) on July 25, 2019. The Plan was conditionally approved by RPRA on August 20, 2019.
2. As contemplated by the Plan, the OES Board of Directors (the “**Board**”) passed a resolution on February 24, 2021 requiring OES to be wound up voluntarily under the provisions of the *Corporations Act*, RSO 1990, C C38 (the “**Corporations Act**”). The Board appointed Deloitte Restructuring Inc. (“**Deloitte**”) as liquidator effective April 1, 2021.
3. On June 11, 2021, on application made by Deloitte, in its capacity as privately-appointed liquidator of OES, to the Ontario Superior Court of Justice (Commercial List) (the “**Court**”), Mr. Justice Dunphy issued:
 - (a) an Order (the “**Appointment Order**”) appointing Deloitte as court-appointed liquidator (the “**Liquidator**”), without security, of all of the assets, undertakings and properties of OES including all proceeds thereof or any sum or balance due from any contributory to which OES is entitled (the “**Property**”) for the purpose of winding up the business and affairs of OES and distributing the Property; and
 - (b) an Order (the “**Claims Procedure Order**”) approving a procedure for the identification, quantification, and resolution of claims of creditors of OES.

A copy of the Appointment Order and the Claims Procedure Order, as granted, are attached as **Appendix “1”** and **Appendix “2”**, respectively.
4. The proceedings (hereinafter referred to as the “**Winding Up Proceedings**”) were commenced by way of an application made by Deloitte (the “**Application**”) under sections 243, 244 and 246 of the Corporations Act. The Corporations Act provides at section 260 that the identification and determination of any claim against a winding up entity must be conducted in accordance with the process contemplated in sections 25-27 of the *Assignments and Preferences Act*, RSO 1990, c A33 (the “**Assignments and Preferences Act**”).

5. Further background information pertaining to the commencement of the Winding Up Proceedings can be found in the Affidavit of Richard Williams sworn May 31, 2021, a copy of which is attached without exhibits as **Appendix “3”**.

PURPOSE OF THE FIRST REPORT

6. The purpose of this first report of the Liquidator (the “**First Report**”) is to:
 - (a) inform the Court of the Liquidator’s activities so far in the Winding Up Proceedings, including in implementing the Claims Procedure Order; and
 - (b) provide the Court with information in support of the Liquidator’s motion returnable before the Court on October 8, 2021, by zoom video-conference at 11:00 am, for an order (the “**Bar Date Order**”), made pursuant to both paragraph 18 of the Claims Procedure Order and section 260 of the Corporations Act, fixing a claims bar date of October 21, 2021 (the “**Bar Date**”).

TERMS OF REFERENCE AND DISCLAIMER

7. In preparing this First Report, the Liquidator has relied upon certain audited and unaudited financial information, and other information contained in the books and records of OES (collectively, the “**Information**”). Except as otherwise described in this First Report, the Liquidator has not audited, reviewed or otherwise attempted to verify the accuracy and completeness of the Information in a manner that would comply with Canadian Generally Accepted Assurance Standards.
8. This First Report has been prepared for the use of the Court to provide general information and an update regarding the Winding Up Proceedings for the purpose of assisting the Court in making a determination as to whether to approve the relief sought. This First Report should not be relied on for any other purpose. The Liquidator will not assume responsibility or liability for losses incurred as a result of the circulation, publication, reproduction or use of this First Report contrary to the provisions of this paragraph.
9. Capitalized terms not defined in this First Report are as defined in the Claims Procedure Order.
10. Copies of materials filed in the Winding Up Proceedings to date are available on the Liquidator’s Website at: <https://www.insolvencies.deloitte.ca/en-ca/Pages/OntarioElectronicStewardship.aspx?searchpage=Search-Insolvencies.aspx>

OVERVIEW OF THE CLAIMS PROCEDURE

11. At the hearing of the Application on June 11, 2021, his Honour Justice Dunphy directed that the Claims Procedure Order contemplate the Liquidator bringing a motion to the Court at a later date for an order setting a claims bar date following adequate notice to Known Claimants that had not yet filed a Proof of Claim in accordance with the provisions of the Claims Procedure Order. This First Report is in support of this motion.
12. Salient features and a timeline of the Claims Procedure provided under the Claims Procedure Order are contained in the below table:

<i>Proof of Claims to Known Claimants [paragraph 10 of the Claims Procedure Order]</i>	
Following the Court Appointment Date	Liquidator shall compile a list of Known Claimants as at the Court Appointment Date, showing for each Known Claimant, their name, address, email address (where available) and amount owed pursuant to OES' books and records.
<i>Notification Process [paragraphs 11 - 13 of the Claims Procedure Order]</i>	
No later than June 30, 2021	Liquidator shall send a Claims Package (which, for greater certainty, shall include a Pre-Populated Proof of Claim) to each Known Claimant by email to the last known email address of the Known Claimant set out in the books and records of OES.
No later than 5:00 pm on June 30, 2021	Liquidator shall cause the Notice to Claimants to be published, for at least two (2) Business Days, at an interval of one week, in each of <i>The Globe and Mail</i> (National Edition) and the <i>Toronto Star</i> .
Following Publication in <i>The Globe and Mail</i> and <i>Toronto Star</i>	Liquidator shall cause the Notice to Claimants, the Claims Package and the Claims Procedure Order to be posted on the Liquidator's Website
<i>Proof of Claims Filing Date [paragraphs 16-17 of the Claims Procedure Order]</i>	
August 31, 2021 (the "Proof of Claims Filing Date")	Any Person who (i) disagrees with the Claim stated in the Pre-Populated Proof of Claim, or (ii) wishes to assert a Claim, must deliver to the Liquidator, on or before the Proof of Claims Filing Date, a completed Proof of Claim, including all relevant supporting documentation.
Not less than five (5) business days following the Proof of Claims Filing Date	Liquidator shall send a notice (a "Notice") to the Known Claimants who have not filed a Proof of Claim reminding them of the Proof of Claim Filing Date and informing them of the Liquidator's intention to seek a Bar Date Order. The Liquidator sent that Notice, which is attached as Appendix "4" , on September 13, 2021.
<i>Bar Date [paragraph 18 of the Claims Procedure Order]</i>	

Not less than three (3) days following delivery of a Notice	Liquidator shall bring a motion to the Court, on notice to the Service List and Known Claimants who received a Notice, for the Bar Date Order providing, amongst other things, for a Bar Date.
Impact of the Bar Date	<p>If any Person who received a Pre-Populated Proof of Claim did not return a Proof of Claim in the manner noted above by the Bar Date, such Claim shall be deemed to be as set out in the Pre-Populated Proof of Claim and the Claimant will be barred from disputing or appealing same, and the balance of such Claimant's Claim, if any, shall be forever barred and extinguished.</p> <p>Any Person who did not receive a Pre-Populated Proof of Claim and did not file a Proof of Claim with the Liquidator pursuant to the Claims Procedure Order by the Bar Date shall:</p> <p>(a) not be entitled to receive further notice with respect to, and shall not be entitled to participate as a Claimant or creditor in, the Claims Procedure or these Proceedings in respect of such Claim; and</p> <p>(b) be forever barred, estopped and enjoined from asserting or enforcing such Claim against OES and OES shall not have any liability whatsoever in respect of such Claim and such Claim shall be extinguished without any further act or notification by the Liquidator.</p>
<i>Adjudication and Resolution of Claims [paragraphs 21-22 of the Claims Procedure Order]</i>	
Following the Liquidator's receipt of Proofs of Claim	As soon as practicable after a Proof of Claim is received by the Liquidator, the Liquidator will attempt to resolve and settle the Claim with the Claimant. If the Liquidator determines, in its sole discretion, acting reasonably, that the Claim cannot be resolved or settled, the Liquidator shall issue a Notice of Revision or Disallowance in respect of such Claim.
30 Days Following Receipt of a Notice of Revision or Disallowance	Any Claimant who wishes to dispute a Claim as stated in a Notice of Revision or Disallowance shall bring a motion to the Court to seek a determination by the Court of the disputed Claim, within 30 days of the deemed receipt of the Notice of Revision or Disallowance in respect of such Claim.

ACTIVITIES SINCE THE GRANTING OF THE CLAIMS PROCEDURE ORDER

Activities related to the Claims Procedure Order

13. Following the issuance of the Claims Procedure Order, the Liquidator took immediate steps to implement the Claims Procedure.
14. On June 14th, 2021, the Liquidator posted the Claims Procedure Order appending the Claims Package and the Notice to Claimants to the Liquidator's Website.

15. On or about June 24th, 2021 the Liquidator sent Claims Packages to 1,969 Known Claimants by email to the last known email address of the Known Claimants set out in the books and records of OES.
16. On Friday, June 25th and Friday, July 2nd, 2021, the Liquidator published the Notice to Claimants in *The Globe and Mail* (National Edition). On Sunday, June 27th and Sunday, July 4th, 2021, the Liquidator published the Notice to Claimants in the *Toronto Star*. A copy of the Notice to Claimants published in the *Globe and Mail* and the *Toronto Star* are attached as **Appendix “5”** and **Appendix “6”**, respectively. With respect to the Notice to Claimants published in the *Toronto Star*, advertisements of this nature are only available for publication on Sundays. Accordingly, the Notice to Claimants was posted in the Sunday edition of the *Toronto Star* rather than a Business Day (as called for under the terms of the Claims Procedure Order), as the *Toronto Star* has a larger readership than alternative publications that were available.
17. Following the delivery of Claims Packages to the Known Claimants, 4 Known Claimants filed Proofs of Claim with the Liquidator. RPRA filed a Proof of Claim for future amounts owing to it pursuant to applicable legislation. Another Known Claimant filed a Proof of Claim, the quantum of which is disputed by the Liquidator. At the time of filing this First Report, discussions between that Known Claimant and the Liquidator continue. Another two Known Claimants each filed a Proof of Claim, the amounts of which are each admitted by the Liquidator. Other than previously stated, no other Proof of Claim(s) have been returned to the Liquidator.
18. On Monday, September 13th, 2021 the Liquidator sent the Notice to Known Claimants advising such Known Claimants of the Liquidator’s intention to seek the Bar Date Order.
19. Following the delivery of the Notice, the hearing date for the Liquidator’s motion to seek the Bar Date Order was rescheduled to October 8, 2021 (the “**Hearing Date**”), given the Court’s closure for the observance of the National Day for Truth and Reconciliation.
20. On Thursday, September 23, 2021 the Liquidator delivered a further notice to the Known Claimants that had not yet filed a Proof of Claim, advising such Known Claimants of the Hearing Date, providing a link to the Liquidator’s Website where the Liquidator’s Motion Record and supporting documentation would be available for download, and providing interested parties with information regarding how to request attendance at the hearing of the motion for the Bar Date Order. A copy of the notice sent September 23, 2021 is attached as **Appendix “7”**.

21. The Claims against OES may be summarized as follows:

Aggregate Known Claims as per Pre-Populated Proofs of Claims:	\$36,879.17
Aggregate Additional Proofs of Claims Filed:	\$240,930.12
Aggregate Additional Claims Disputed:	\$151,498.30
Aggregate Additional Claims Admitted:	\$89,431.82

Other Activities

22. In addition to the foregoing, the Liquidator has:

- (a) Developed a data management plan with respect to the preservation and transfer of data (the “**OES Data**”) held by OES and by the Electronic Products Recycling Association (“**EPRA**”) in its capacity as administrative agent of OES;
- (b) Taken steps to preserve and transfer the OES Data as contemplated by the data management plan;
- (c) Prepared and filed GST/HST returns on behalf of OES;
- (d) Maintained and reconciled the Liquidator’s trust account, including the settlement of obligations incurred after the issuance of the Appointment Order;
- (e) Corresponded with creditors, RPRA, EPRA and other stakeholders; and
- (f) Engaged Deloitte LLP to pursue a recovery of GST/HST remitted prior to the issuance of the Appointment Order. Depending on the outcome of the communications between Deloitte LLP and Canada Revenue Agency, the Liquidator will consider the appropriate next steps in order to pursue the recovery of these amounts.

BAR DATE ORDER

23. Paragraph 18 of the Claims Procedure Order provides that:

“as soon as practicable following the Proof of Claims Filing Date, and in any case no less than three (3) days following the delivery of the [Notice], the Liquidator shall bring a motion to the Court, on notice to the Service List and Known Claimants..., for an Order (the “**Bar Date Order**”) providing, amongst other things, for a date (the “**Bar Date**”)...”

24. As discussed above, the Proof of Claims Filing Date, August 31, 2021, has passed. The Liquidator seeks the Bar Date Order at this time in order to complete the Claims Procedure and continue with the winding up of OES in accordance with the Plan.
25. The relief sought in this motion is pursuant to and in accordance with, the terms of the Claims Procedure Order, and ample notice of both the Proof of Claims Filing Date and the Bar Date Order has been given to all Known Claimants and potential Claimants to date. In light of the foregoing, it is the Liquidator’s opinion that it is appropriate for the Court to grant the Bar Date Order at this time.

LIQUIDATOR’S RECOMENDATION

26. The Liquidator submits this First Report to the Court in support of the Liquidator’s motion for the relief as set out in the Notice of Motion dated September 23, 2021, and recommends that the Court grant the Bar Date Order, as filed at Tab 3 of the Liquidator’s Motion Record dated September 23, 2021

All of which is respectfully submitted this 23rd day of September, 2021.

DELOITTE RESTRUCTURING INC., in its
capacity as Court-appointed Liquidator of
Ontario Electronic Stewardship



Richard Williams CIRP LIT
Senior Vice President



Jorden Sleeth CA CIRP LIT
Senior Vice President

Appendix “5”

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

**IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF
ONTARIO ELECTRONIC STEWARDSHIP**

**APPLICATION UNDER SS. 243, 244 and 246 OF THE *CORPORATIONS ACT*, R.S.O.
1990, C. C.38**

DELOITTE RESTRUCTURING INC.

Applicant

**SECOND REPORT TO THE COURT SUBMITTED BY DELOITTE RESTRUCTURING INC.
IN ITS CAPACITY AS COURT APPOINTED LIQUIDATOR OF ONTARIO ELECTRONIC
STEWARDSHIP**

(January 17, 2025)

LIST OF APPENDICES

Appendix 1	Appointment Order dated June 11, 2021
Appendix 2	Claims Procedure Order dated June 11, 2021
Appendix 3	Bar Date Order dated October 8, 2021
Appendix 4	First Report of the Liquidator dated September 23, 2021
Appendix 5	Copy of the Data Management Plan
Appendix 6	Copy of the Data Retention and Destruction Plan
Appendix 7	Statement of Receipts and Disbursements

INTRODUCTION AND BACKGROUND

1. This report is submitted by Deloitte Restructuring Inc. (“**Deloitte**”) in its capacity as Liquidator (as defined herein) of the assets of Ontario Electronic Stewardship (“**OES**”).
2. On February 8, 2018, the Minister of the Environment and Climate Change (now known as the Minister of Environment, Conservation and Parks, the “**Minister**”) directed OES to develop a plan to wind-up the Waste Electrical and Electronic Equipment Program (the “**Program**”) pursuant to the *Waste Diversion Transition Act, 2016* (the “**Transition Act**”). OES submitted its wind-up plan (the “**Plan**”) to the Resource Productivity and Recovery Authority (“**RPRA**”) on July 25, 2019. The Plan was conditionally approved by RPRA on August 20, 2019.
3. The Transition Act is the main statute governing OES’ operations and wind-up. The Transition Act serves as a transition between the Program and the new program for managing waste electronics established pursuant to the *Resource Recovery and Circular Economy Act, 2016*, SO 2016, c 12, Sched 1 (the “**RRCEA**”).
4. The Transition Act provides that the wind-up plan developed by OES be prepared in accordance with the provisions of the *Corporations Act*, RSO 1990, C C38 (the “**Corporations Act**”) that are prescribed to apply to it. O Reg 357/17: Industry Funding Organizations – Rules that Apply on Winding Up (the “**Transition Act Regulations**”), enacted pursuant to the Transition Act, modify the winding-up provisions of the Corporations Act (as modified, the “**Modified Corporations Act**”) to specifically address the winding-up of industry funding organizations, including OES.
5. As contemplated by the Plan, the OES Board of Directors (the “**Board**”) passed a resolution on February 24, 2021 requiring OES to be wound-up voluntarily under the provisions of the Transition Act, and the Modified Corporations Act. The Board appointed Deloitte as liquidator effective April 1, 2021.
6. On June 11, 2021, on application made by Deloitte, in its capacity as privately appointed liquidator of OES to the Ontario Superior Court of Justice (Commercial List) (the “**Court**”), Mr. Justice Dunphy issued:
 - (a) an Order (the “**Appointment Order**”) appointing Deloitte as Court-appointed liquidator (the “**Liquidator**”), without security, of all the assets, undertakings and properties of OES including all proceeds thereof or any sum or balance due from any contributory to

which OES is entitled (the “**Property**”) for the purpose of winding-up the business and affairs of OES and distributing the Property; and

- (b) an Order (the “**Claims Procedure Order**”) approving a procedure for the identification, quantification, and resolution of claims of creditors of OES (the “**Claims Procedure**”).

A copy of the Appointment Order and the Claims Procedure Order, as granted, are attached as **Appendix “1”** and **Appendix “2”**, respectively. The winding-up of OES is hereafter referred to as the “**Winding-Up Proceedings**”.

- 7. Pursuant to the Appointment Order, the winding-up of OES’ business and affairs, and the distribution of the Property once all proven claims are satisfied, is to be completed in accordance with the terms of the Plan, pursuant to directions received from the Minister, and as approved by RPRA, or as otherwise ordered by the Court.
- 8. The Plan provides, among other things, that any residual funds remaining after the resolution of OES’ financial obligations and the completion of the wind-up activities (the “**Surplus Funds**”) be transferred to RPRA to offset registry-related expenses incurred pursuant to the RRCEA. At the date of this second report of the Liquidator (the “**Second Report**”), the Liquidator holds Surplus Funds totalling approximately \$18.2 million.
- 9. In accordance with the provisions of the Claims Procedure Order, on October 8, 2021 the Liquidator brought a motion to the Court for, and was granted, an order (the “**Bar Date Order**”) fixing a claims bar date of October 21, 2021 (the “**Bar Date**”) with respect to the Claims Procedure. A copy of the Bar Date Order as granted is attached as **Appendix “3”**.
- 10. In connection with the Liquidator’s motion for the Bar Date Order, the Liquidator submitted its First Report to the Court dated September 23, 2021 (the “**First Report**”). A copy of the First Report is attached as **Appendix “4”**.

PURPOSE OF THE SECOND REPORT

- 11. This Second Report is filed:
 - (a) to provide the Court with information regarding the Liquidator’s activities since the date of the First Report; and

(b) in support of the Liquidator's request for an order (the "**Distribution Order**"), among other things:

- i) approving this Second Report, including the actions and activities of the Liquidator since the First Report as described in this Second Report;
- ii) authorizing the distribution of the Surplus Funds to RPRA (the "**Interim Distribution**"), minus a holdback of \$1,000,000 for estimated future professional fees of the Liquidator, the Liquidator's counsel and auditors, income tax liability resulting from interest earned on the portion of the Surplus Funds held in term deposits (if any), and any unanticipated costs that may be incurred by the Liquidator in completing the Winding-Up Proceedings (the "**Holdback**"); and
- iii) authorizing the distribution by the Liquidator of any unused portion of the Holdback to RPRA in accordance with the Plan upon completion of all matters ancillary to the Winding-Up Proceedings (the "**Final Distribution**").

TERMS OF REFERENCE AND DISCLAIMER

- 12. In preparing this Second Report, the Liquidator has relied upon certain audited and unaudited financial information, and other information contained in the books and records of OES (collectively, the "**Information**"). Except as otherwise described in this Second Report, the Liquidator has not audited, reviewed or otherwise attempted to verify the accuracy and completeness of the Information in a manner that would comply with Canadian Generally Accepted Assurance Standards.
- 13. This Second Report has been prepared for the use of the Court to provide general information and an update regarding the Winding-Up Proceedings for the purpose of assisting the Court in making a determination as to whether to approve the relief sought. This Second Report should not be relied on for any other purpose. The Liquidator does not assume responsibility or liability for losses incurred as a result of the circulation, publication, reproduction or use of this Second Report contrary to the provisions of this paragraph.
- 14. Capitalized terms not defined in this Second Report are as defined in the Appointment Order.

15. Copies of materials filed in the Winding-Up Proceedings to date are available on the Liquidator's Website at: [Ontario Electronic Stewardship \(deloitte.ca\)](https://deloitte.ca/ontario-electronic-stewardship).

ACTIVITIES SINCE THE GRANTING OF THE BAR DATE ORDER

Claims Procedure

16. As more fully described in the First Report, the Liquidator completed the Claims Procedure as approved by the Court pursuant to the Claims Procedure Order. Defined terms used in the following paragraphs 17 - 20 of this Second Report and not otherwise defined herein have the meanings ascribed to them in the Claims Procedure Order.
17. Following the issuance of the Bar Date Order, and as of the Bar Date of October 21, 2021, the Liquidator admitted Claims in the aggregate amount of \$149,841.
18. As of the Bar Date of October 21, 2021, the Liquidator revised or denied Claims in the aggregate amount of \$89,777. In accordance with the provisions of the Claims Procedure Order, the Liquidator advised such Claimants in writing that the Liquidator had revised or rejected all or part of such Claimant's Claim as set out in its applicable Proof of Claim by delivering a Notice of Revision or Disallowance to each such Claimant.
19. One Claimant that received a Notice of Revision or Disallowance in connection with its Claim contacted the Liquidator following receipt of such notice, disputing the quantum of its revised Claim as determined by the Liquidator (the "**Disputed Claim**"). The Disputed Claim was subsequently settled by the Liquidator, with the approval of RPRA.
20. In carrying out the Claims Procedure, the Liquidator issued payments aggregating \$186,720 representing 100% of the face amount of all Proven Claims.

Activities in Relation to the Claim Against the CRA for an HST Refund (the "HST Claim")

21. In reviewing the books and records of OES, the Liquidator identified a potential issue with respect to the remittance of HST notionally collected on environmental handling fees ("**EHF**") from stewards (being the entities that brought electronics or manufactured electronics for sale in the province of Ontario, and participated in the Program) (collectively, the "**Stewards**") between February 2019 and December 2020.

22. In April 2018, the Tax Court of Canada ruled that input tax credits (“ITCs”) previously claimed by OES on its GST/HST returns were valid, resulting in an HST refund of approximately \$60 million that was received in February 2019. Given the HST refund, the EHF was reduced to zero by Ministerial direction on February 1, 2019.
23. Notwithstanding the reduction of the EHF, and acting on legal advice, OES continued to issue invoices to Stewards after February 1, 2019, reflecting a notional EHF charge and associated GST/HST. The invoices showed the notional charge reduced to zero, reflecting settlement of the EHF from the operating surplus. OES remitted the notional HST to Canada Revenue Agency (“CRA”), even though it did not actually collect any HST from Stewards.
24. The Liquidator filed GST/HST returns with CRA on February 18, 2022, seeking a refund of approximately \$3.5 million to resolve the over-remittance. On July 20, 2022, CRA wrote to the Liquidator raising a number of questions with respect to the GST/HST returns filed by the Liquidator on behalf of OES. In addition to responding to CRA’s questions, the Liquidator requested an amendment to the originally filed returns to increase the refund claim to approximately \$14.3 million.
25. In December 2023, CRA concluded that OES was entitled to the ITCs and issued a notice of assessment approving \$14.3 million in ITCs and adjustments and \$0.9 million in interest on the refund. The Liquidator, on behalf of OES, received the resulting HST refund, totalling \$15.2 million, in January 2024. A second return, reflecting adjustments to the review period, resulted in a further additional refund of approximately \$632,000, which was received by the Liquidator in June 2024.

Data Management Plan

26. As required by the Plan, the Liquidator prepared a data management plan (the “**Data Management Plan**”) to:
 - (a) ensure the security of OES’ data (the “**OES Data**”);
 - (b) ensure the OES Data was used solely by OES and the Liquidator for the purpose of implementing the Plan;
 - (c) manage the transfer of OES Data to RPRA;

- (d) document steps to be taken by the Liquidator to retain necessary OES Data in compliance with applicable legislation; and
 - (e) ensure the secure destruction of OES Data not required for retention.
- 27. RPRA approved the Data Management Plan on September 27, 2021.
- 28. The Liquidator has worked closely with RPRA and the Electronic Product Recycling Association (OES' former administrative services provider) (the "**EPRA**") to identify, categorize and secure the OES Data. These efforts included:
 - (a) reviewing records maintained by EPRA and conducting interviews with management and technical staff;
 - (b) identifying and securing physical records maintained at OES' offices and at off-site storage locations;
 - (c) cataloguing and digitizing all physical records;
 - (d) uploading all OES Data to a secure document library and facilitating RPRA's review of the OES Data to identify which data would be transferred;
 - (e) reviewing applicable legislation to determine retention requirements; and
 - (f) transferring OES Data to RPRA pursuant to paragraph 17 of the Appointment Order and the requirements of the Plan.
- 29. In addition to the foregoing, the Liquidator prepared a supplementary plan for the retention and destruction of OES Data (the "**Data Retention and Destruction Plan**"). Copies of the Data Management Plan and the Data Retention and Destruction Plan are attached hereto as **Appendix "5"** and **Appendix "6"**, respectively.
- 30. The terms of both the Data Management Plan and the Data Retention and Destruction Plan, as prepared in consultation with and approved by RPRA, are consistent with the provisions of both the Transition Act and the Modified Corporations Act. In this regard, the Transition Act specifically requires that the Plan include a proposal for transferring or sharing data that is within OES' custody or control and that relates to waste that will no longer be included in the Program,

and the Modified Corporations Act requires that, where OES has been wound-up and is about to be dissolved, its books, accounts and documents and those of the Liquidator be given to RPRA.

31. The Liquidator will complete its remaining obligations under the Data Retention and Destruction Plan following the issuance of the Distribution Order.

Other Activities

32. In addition to the foregoing, the Liquidator has, since the First Report:
 - (a) prepared and filed GST/HST returns on behalf of OES;
 - (b) maintained and reconciled the Liquidator's trust account, including the settlement of obligations incurred after the issuance of the Appointment Order;
 - (c) corresponded with creditors, RPRA, EPRA and other stakeholders about the liquidation process and the status of the Winding-Up Proceedings;
 - (d) assisted RPRA in the conduct by RPRA of a consultation with stakeholders with respect to the proposed use of Surplus Funds, if and when distributed to RPRA, and responded to information requests from Stewards following such consultation;
 - (e) held a joint information session with RPRA to update the Stewards, among others, on the HST Claim and prepared a presentation to be delivered to the Stewards at the joint information session;
 - (f) made arrangements to transfer OES Data to RPRA in accordance with the Data Management Plan, and, in accordance with the Data Retention and Destruction Plan, initiated the destruction and retention of remaining OES Data;
 - (g) arranged for the preparation of audited financial statements and annual reports for the years ending December 31, 2021 through December 31, 2024; and
 - (h) prepared a draft Final Implementation Report (as defined and described below) to be finalized and submitted to RPRA and the Minister in accordance with the requirements of the Transition Act following the issuance of the Distribution Order, if granted, and the completion of the Ancillary Matters (as defined and described below).

STATEMENT OF RECEIPTS AND DISBURSEMENTS OF THE LIQUIDATOR

33. Attached hereto as **Appendix “7”** is the Liquidator’s statement of receipts and disbursements (the “SRD”) for the period April 1, 2021 to July 31, 2024 which indicates a balance of \$18,232,265 in the Liquidator’s trust account, representing the Surplus Funds.
34. The Surplus Funds are held by the Liquidator in its trust account (approximately \$432,265) and in term deposits (approximately \$17.8 million). A final SRD will be provided to RPRA prior to the distribution of the Final Distribution representing residual funds remaining after payment of the amounts contemplated to be paid out of the Holdback. The Liquidator anticipates that the only changes to the SRD from July 31, 2024 to the ultimate distribution date will be interest earnings and discharging the costs and professional fees contemplated by the Holdback. The Liquidator estimates that the final total distribution to RPRA will be in the range of \$17.0 to \$18.0 million.

DISTRIBUTION

35. The Liquidator has completed the Claims Procedure, and the Bar Date has passed. All Claims that were disallowed or disputed by the Liquidator have been either settled, as described above, or otherwise not been challenged or contested. The Proven Claims were paid in full.
36. The HST Claim is now resolved and the Liquidator has received the proceeds from such HST Claim.
37. OES does not have any employees and there are no employee-related claims outstanding to be paid by the Liquidator.
38. In accordance with the terms of the Plan, all Surplus Funds are to be transferred to RPRA. It is the view of the Liquidator that it is now appropriate to distribute the Interim Distribution to RPRA.
39. The Liquidator anticipates that the quantum of the proposed Holdback will be applied to amounts owing with respect to future professional fees of the Liquidator, the Liquidator’s counsel and auditors, an income tax liability resulting from interest earned on the portion of the Surplus Funds held in term deposits, if any, and any unanticipated costs that may be incurred by the Liquidator in completing the Winding-Up Proceedings. The Liquidator has consulted with RPRA with respect to the proposed Holdback and RPRA has no objection to the quantum of the Holdback.

40. The Liquidator is accordingly seeking authorization to make the Final Distribution to RPRA of any unused portion of the Holdback in accordance with the Plan following a final determination of the amounts required to be paid out of the Holdback. The Liquidator notes that the quantum of the Final Distribution will be immaterial compared to the Interim Distribution.

NEXT STEPS IN THE WINDING-UP PROCEEDINGS

41. Pursuant to the Plan and the Transition Act, certain preliminary matters must be completed before the Liquidator can complete its mandate as set out in the Appointment Order, ultimately terminate these Winding-Up Proceedings and dissolve OES as a corporate entity.
42. These steps include, among other things, the requirement under the Transition Act that the Liquidator prepare a final report to RPRA setting out the steps that were taken to implement the Plan, and confirming that the Plan has been implemented (the “**Final Implementation Report**”). As of the date hereof, the Liquidator has prepared and circulated a draft Final Implementation Report to RPRA, however, in order to finalize this report and confirm that the Plan has been implemented, the Plan requires that all Surplus Funds remaining in OES after the winding-up activities are complete be transferred to RPRA. This transfer of Surplus Funds to RPRA is consistent with the provisions of the Transition Act and the Modified Corporations Act.
43. The Liquidator is accordingly seeking the granting of the Distribution Order at this time as a requisite step to completing the Final Implementation Report and, ultimately, these Winding-Up Proceedings. The Distribution Order is necessary to authorize the Liquidator to make the Interim Distribution and the Final Distribution of Surplus Funds to RPRA once all Ancillary Matters (as defined below) to the Winding-Up Proceedings are complete.
44. In addition, the Liquidator must complete the following remaining matters in accordance with the Plan and the Transition Act:
- (a) complete its remaining obligations under the Data Management Plan and Data Retention and Destruction Plan;
 - (b) arrange for the submission of final tax returns and obtaining a clearance certificate from the CRA;
 - (c) arrange for the preparation and issuance of final audited financial statements of OES;

(d) distribute amounts from the Holdback to the Liquidator, its counsel and OES' auditors for payment of professional fees and disbursements in accordance with the terms of the Distribution Order, if granted by the Court; and

(e) distribute amounts from the Holdback to pay any income tax liability resulting from interest earned on the Surplus Funds held in term deposits, and any unanticipated costs to be incurred by the Liquidator in completing the Winding-Up Proceedings, in accordance with the terms of the Distribution Order, if granted by the Court,

(collectively, the “**Ancillary Matters**”).

45. Once all Ancillary Matters are complete, the Liquidator will have completed all steps required to implement the Plan in accordance with the requirements of the Transition Act, with the exception of making the Final Distribution, the quantum of which the Liquidator notes will be immaterial compared to the Interim Distribution.

46. Following the completion of the Ancillary Matters, the Liquidator will submit the Final Implementation Report to RPRA for review. Following review, RPRA will recommend to the Minister that OES has completed all of the steps of the Plan and that the Program is able to be formally terminated.

47. Upon receipt of the Final Implementation Report and letter from the RPRA board of directors recommending that the Program be formally terminated, the Minister shall, in accordance with the provisions of the Transition Act, issue a notice (the “**Termination Notice**”) terminating the Program as of the date set out in the Termination Notice.

48. Following the issuance of the Termination Notice by the Minister, the Winding-Up Proceedings will have run their course, and the Liquidator intends to bring a final motion to the Court for an Order (the “**Termination, Discharge and Dissolution Order**”), among other things:

(a) approving the third report of the Liquidator, to be filed, and the activities of the Liquidator since this Second Report;

(b) approving the fees and disbursements of the Liquidator and its counsel;

(c) terminating the Winding-Up Proceedings;

- (d) ordering the dissolution of OES as a corporate entity in accordance with the provisions of the Modified Corporations Act upon the issuance of the Termination, Discharge and Dissolution Order, if so granted; and
- (e) approving the discharge of Deloitte as Liquidator of OES and releasing it and its counsel from all claims in connection with the Winding-Up Proceedings.

LIQUIDATOR'S RECOMMENDATION

49. The Liquidator recommends and respectfully requests that this Court grant the Distribution Order, including:
- i) approving this Second Report and the activities and conduct of the Liquidator as described herein;
 - ii) authorizing the payment of the Interim Distribution to RPRA in accordance with the Plan; and
 - iii) authorizing the payment of the Final Distribution representing any unused portion of the Holdback to RPRA in accordance with the Plan following the completion by the Liquidator of all Ancillary Matters required to complete the Winding-Up Proceedings.

All of which is respectfully submitted this 17th day of January, 2025.

DELOITTE RESTRUCTURING INC., in its
capacity as Court-appointed Liquidator of
Ontario Electronic Stewardship



Jorden Sleeth
Senior Vice President

Appendix “6”



Court File No. CV-21-00663305-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE)	MONDAY, THE 27TH
)	
JUSTICE PENNY)	DAY OF JANUARY, 2025

IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF
ONTARIO ELECTRONIC STEWARDSHIP

APPLICATION UNDER SS. 243, 244 and 246 OF THE *CORPORATIONS ACT*, R.S.O. 1990,
C. C.38

DELOITTE RESTRUCTURING INC.

Applicant

**ORDER
(Distribution)**

THIS MOTION, made by the Applicant, Deloitte Restructuring Inc. (“**Deloitte**”), in its capacity as Court-appointed liquidator (in such capacity, the “**Liquidator**”) without security, of all of the assets, undertaking and properties of Ontario Electronic Stewardship (“**OES**” or the “**Corporation**”) for an order, among other things: (i) approving the second report of the Liquidator dated January 17, 2025 (the “**Second Report**”) and the activities described therein; (ii) authorizing payment by the Liquidator of the Surplus Funds (as defined in the Second Report) to RPRA minus amounts contemplated for the Holdback (as defined in the Second Report) (the “**Interim Distribution**”), and (iii) authorizing payment by the Liquidator of any unused portion of the Holdback representing Surplus Funds to RPRA in accordance with the Plan following the completion by the Liquidator of all ancillary matters required to complete the Winding-Up Proceedings, was heard this day by Zoom videoconference in Toronto, Ontario.

ON READING the Motion Record of the Liquidator dated January 17, 2025, the Second Report, and on hearing the submissions of counsel for the Liquidator, counsel for the Resource Productivity and Recovery Authority, no one appearing for any other person on the Service List, although duly served as appears from the affidavit of service of Katherine Yurkovich sworn January 17, 2025:

DEFINED TERMS

1. **THIS COURT ORDERS** that all terms capitalized but not defined herein shall have the meanings ascribed to such terms in Wind Up and Appointment of a Liquidator order dated June 11, 2021 in these proceedings (the “**Appointment Order**”), or the Second Report, as applicable.

APPROVAL OF THE SECOND REPORT AND ACTIVITIES

2. **THIS COURT ORDERS** that the Second Report and the actions, conduct and activities of the Liquidator referred to therein, be and is hereby approved; provided, however, that only Deloitte, in its capacity as Liquidator and in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.

DISTRIBUTIONS

3. **THIS COURT ORDERS** that the Liquidator shall, upon this Order becoming effective, pay the Surplus Funds held by the Liquidator in relation to this proceeding as follows:

(a) First, to provide a Holdback of \$1,000,000 for the estimated remaining professional fees of the Liquidator, its counsel and auditors, income tax liability resulting from interest earned on the portion of the Surplus Funds held in term deposits, if any, and any unanticipated costs that may be incurred by the Liquidator in completing the Winding-Up Proceedings; and

(b) Second, to pay the Interim Distribution to RPRA in accordance with the terms of the Plan.

4. **THIS COURT ORDERS** that the Liquidator shall, upon completion of all matters ancillary to these Winding-Up Proceedings, pay any unused portion of the Holdback representing additional Surplus Funds to RPRA in accordance with the Plan.

GENERAL

5. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories of Canada.

6. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Liquidator and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Liquidator, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Liquidator and its agents in carrying out the terms of this Order.

7. **THIS COURT ORDERS** that the Liquidator be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Liquidator is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

8. **THIS COURT ORDERS** that any interested party may apply to this Court to vary or amend this Order on not less than ten (10) days' notice to the Liquidator and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

9. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. Eastern Standard/Daylight Time on the date of this Order and is enforceable without any need for entry and filing.

A627

IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF ONTARIO
ELECTRONIC STEWARDSHIP
APPLICATION UNDER SS. 243, 244 AND 246 OF THE *CORPORATIONS ACT*,
R.S.O. 1990, C. C.38
DELOITTE RESTRUCTURING INC.

Applicant

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

PROCEEDING COMMENCED AT
TORONTO

**ORDER
(Distribution)**

GOWLING WLG (CANADA) LLP

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Lawyers for the Applicant

Appendix “7”

FINAL IMPLEMENTATION REPORT

OES WIND-UP PLAN

**Submitted to the Resource Productivity and Recovery Authority and the Ontario Minister
of the Environment, Conservation and Parks**

May 2025

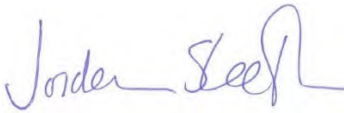
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SIGNATURE OF THE LIQUIDATOR

This report has been approved by Deloitte Restructuring Inc., in its capacity as privately-appointed and Court-appointed liquidator of Ontario Electronic Stewardship (“**OES**”) (in such capacity, the “**Liquidator**”) for submission to the Resource Productivity and Recovery Authority (“**RPRA**”) and the Minister of the Environment, Conservation and Parks (the “**Minister**”) in accordance with the requirements of subsection 14(20) of the *Waste Diversion Transition Act, 2016* (the “**WDTA**”) with respect to the waste diversion program for waste electrical and electronic equipment.

**DELOITTE RESTRUCTURING INC.,
in its capacity as Court-appointed
Liquidator of Ontario Electronic
Stewardship**

A handwritten signature in blue ink, reading "Jordan Sleeth". The signature is fluid and cursive, with the first name "Jordan" and last name "Sleeth" clearly distinguishable.

Per: Jordan Sleeth, Senior Vice-
President

SECTION 1: FINAL IMPLEMENTATION REPORT – OES WIND-UP PLAN

BACKGROUND

The waste diversion program for waste electrical and electronic equipment (the “**WEEE Program**”) was designed to promote the re-use and refurbishment of waste electronics and ensure that the valuable resources found in waste electronics, that cannot be re-used, are processed and recycled in an environmentally responsible manner in accordance with the WDTA.

OES is the “Industry Funding Organization” (the “**IFO**”), previously responsible for managing the WEEE Program under the WDTA.

Since its inception in 2009, the WEEE program has diverted over 67 million electronic devices or over 500,000 tonnes of waste electronics from Ontario landfills.

Pursuant to the WDTA, the Minister directed OES to wind up the WEEE Program to enable transition to the management of related materials to the individual producer responsibility regulatory framework under the *Resource Recovery and Circular Economy Act, 2016* (the “**RRCEA**”).

As further described herein, as directed by the Minister and after holding consultation sessions with a number of stakeholders, on July 25, 2019, OES submitted a wind-up plan (the “**Wind-Up Plan**”) to RPRA. The Wind-Up Plan was approved on August 16, 2019.

Following approval of the Wind-Up Plan, OES took steps to ensure the termination of the WEEE Program on December 31, 2020. In accordance with the terms of the Wind-Up Plan, OES continued to function as a corporate entity beyond the December 2020 WEEE Program termination date in order to process claims from service provider partners, dispose of any remaining net assets and resolve financial arrangements with stewards. The Wind-Up Plan additionally contemplated that, following the reconciliation of OES steward and service provider accounts and the termination of the WEEE Program, OES would appoint a liquidator to dispose of any remaining assets and coordinate the steps necessary for corporate dissolution.

This Final Implementation Report focuses on final steps taken by the Liquidator to wind-up the WEEE Program throughout the period of April 2021 – May 2025 and provides key summary information regarding the Liquidator’s implementation of the OES Wind-Up Plan over the course of the wind-up period in accordance with the provisions of the WDTA.

DISCLAIMER: in preparing this Final Implementation Report, including Appendix A hereto, the Liquidator has relied on certain information (including contained in the Wind-Up Plan, both unaudited financial and otherwise) that relates to activities and wind-up implementation steps that were taken by OES prior to the private appointment of Deloitte as Liquidator effective April 1, 2021 (“**Pre-Appointment Activities**”). The Liquidator has relied entirely on OES, the provisions of the Wind-Up Plan and OES Annual Reports for the purposes of reporting on the completion of Pre-Appointment Activities in this Final Implementation Report, without independent verification.

Except as otherwise described in this Report:

The Liquidator has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Liquidator has not audited or otherwise attempted to verify the accuracy or completeness of such information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards (“GAAS”) pursuant to

the Chartered Professional Accountants Canada Handbook and, accordingly, the Liquidator expresses no opinion or other form of assurance contemplated under GAAS in respect of the Information; and

Some of the Information referred to in this Report consists of forecasts and projections. An examination or review of the financial forecast and projections, as outlined in Chartered Professional Accountants Canada Handbook, has not been performed.

Future oriented financial information referred to in this Report was prepared based on Management's estimates and assumptions. Readers are cautioned that since projections are based upon assumptions about future events and conditions that are not ascertainable, the actual results will vary from the projections, even if the assumptions materialize, and the variations could be significant.

Except as otherwise indicated, the Liquidator's understanding of factual matters expressed in this Report concerning the Petitioners and its business is based on the Information, and not independent factual determinations made by the Liquidator.

The Liquidator assumes no responsibility or liability for any loss or damage occasioned by any party as a result of the circulation, publication, reproduction, or use of this Report. Any use, which any party makes of this Report, or any reliance or decision to be made based on this Report, is the sole responsibility of such party.

OES WIND-UP SUMMARY

The Wind-Up Plan developed by OES and conditionally approved by RPRA, establishes the framework for the wind-up of the WEEE Program.

Table 1 below summarizes the Ministerial directions received in relation to the winding-up of the WEEE Program and timelines established for implementation of its wind-up.

Table 1: Ministerial Direction and Timelines		
Date	Ministerial Direction	Details of Direction
February 8, 2018	WEEE Program Wind-Up Direction	<ul style="list-style-type: none"> Direction to wind-up the WEEE Program by June 30, 2020; OES to develop a plan to wind-up the WEEE Program and submit it to RPRA by no later than December 31, 2018; Direction to, as part of the wind-up plan, wind up OES operations once the WEEE Program has ceased operations; RPRA to approve the wind-up plan by June 30, 2019; and Direction included addendum of specific directions related to the details to be included in the wind-up plan.
July 2, 2019	Direction re Surplus Funds	<ul style="list-style-type: none"> Issued following RPRA's report to the Minister providing options to ensure that any surplus funds not needed by OES for WEEE Program operations or wind-up expenses related to the WEEE Program (the "Surplus Funds") be used for the benefit of Ontario consumers. This report recommended that the WEEE Program be continued for an additional 6-month period, during which fees payable by stewards be suspended (the "Fee Suspension"); Amended the timelines set out in the February 8, 2018 direction, and directed that the WEEE Program cease operation on December 30, 2020, with OES to subsequently wind-up its operations; and Directed an amendment to the wind-up plan initially submitted by OES to RPRA to outline the steps needed to (i) implement the proposal of RPRA to extend the WEEE Program and Fee Suspension during the wind-up period and to substantially eliminate the Surplus Funds; (ii) set out a proposal to deal with any residual Surplus Funds after the Fee Suspension concluded and OES had completed its final financial reconciliations for the WEEE Program and OES wind-up.

At the start of the WEEE Program wind-up period in April 2018, OES was successful in a tax appeal against Canada Revenue Agency (the "**CRA**") and received an approximate \$60.8 million

tax refund (the “**2018 Tax Refund**”) from the CRA in respect of previously denied input tax credits (“**ITCs**”) for HST paid by OES to third parties in operating the WEEE Program.

As a result of the tax refund received, it was expected that OES would have Surplus Funds in excess of \$35 million. On April 2, 2019, the Minister directed RPRA to consult on options to ensure that any Surplus Funds that OES did not need for WEEE Program operations or wind-up costs be used for the benefit of Ontario consumers. RPRA engaged in consultations with stakeholders in June of 2019.

As noted in the July 2, 2019 direction to OES, RPRA’s report recommended that the WEEE Program be continued for an additional 6-month period (until December 30, 2020), during which the Fee Suspension in favour of stewards would be in effect. As a result, the wind-up plan initially submitted by OES to RPRA was amended to both reflect the extension of the WEEE Program until December 30, 2020 and to require that any residual Surplus Funds held by OES following its wind-up be transferred to RPRA to offset registry costs incurred pursuant to the RRCEA.

The Wind-Up Plan was approved by RPRA’s board of directors on August 16, 2019, subject to conditions.

Consistent with approved OES Wind-Up Plan requirements, OES ceased operation of the WEEE Program on December 30, 2020.

Between January 1 and March 31, 2021, OES took additional steps to reconcile outstanding steward and processor accounts, resolve outstanding payments, exit contracts and operating leases and complete other administrative steps necessary for the wind-up. These steps were taken in close consultation with RPRA and other stakeholders to ensure transparency and to support a smooth transition to electronics recycling under the RRCEA legislative framework.

On December 1, 2020, and in accordance with the terms of the Wind-Up Plan, the board of directors of OES (the “**Board**”) initiated a request for proposal (“**RFP**”) process for a qualified firm to act as liquidator of OES and complete the winding-up of the WEEE Program. The appointment of a liquidator for the purposes of winding-up and industry funding organization is consistent and in accordance with the provisions of the WDTA and O. Reg 357/17: Industry Funding Organizations – Rules that Apply on Winding Up (the “**WDTA Regulation**”) enacted under the WDTA.

As a result of the RFP, the Board, on February 24, 2021, selected Deloitte Restructuring Inc. (“**Deloitte**”) to act as Liquidator of OES, effective April 1, 2021. Deloitte’s appointment was approved by RPRA pursuant to the WDTA Regulation. All members of the Board resigned as directors of OES effective April 1, 2021.

The general mandate of the Liquidator (as defined and outlined in the RFP) (the “**Liquidator’s Mandate**”) is to apply the property of OES in satisfaction of all of its debts. More particularly, the RFP outlined specific powers and obligations of the Liquidator, consistent with the WDTA Regulation. These powers and obligations are attached hereto as **Schedule “A”**.

As further described below, Deloitte was appointed as Court-appointed Liquidator of OES on June 11, 2021 pursuant to an Order (the “**Winding Up and Appointment Order**”) of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”).

This Final Implementation Report focuses on final steps taken by the Liquidator to wind-up the WEEE Program throughout the period of April 2021 – May 2025 and provides key summary information regarding the Liquidator's implementation of the OES Wind-Up Plan over the course of the wind-up period in accordance with the provisions of the WDTA.

Additional information related to the implementation of wind-up activities through 2018 – 2023 can be found in the Ontario Electronic Stewardship Annual Reports [2018](#) (at Appendix E of the RPRA 2018 Annual Report), [2019](#) (at Appendix E of the RPRA 2019 Annual Report), [2020](#), [2021](#), [2022](#), [2023](#), prepared by OES and the Liquidator, as applicable, in accordance with the requirements of the WDTA and the terms of the Wind-Up Plan.

COST PERFORMANCE TO BUDGET 2021 – 2024

The Liquidator has maintained detailed financial records of the revenues and expenses realized and incurred in OES' wind up. The table below represents the audited statements of operations for the years ended December 31, 2021 to 2024.

The Liquidator did not prepare a detailed budget for the complete wind-up. However, in its RFP response, the Liquidator originally estimated fees of \$115,000 (excluding HST and disbursements) to complete the wind-up. As the liquidation was implemented, additional activities that were not contemplated in this fee estimate (i.e., primarily: court supervision and attendances, additional consultations with stakeholders, and pursuing material HST refunds) were required to be implemented. Throughout the liquidation, the Liquidator consulted with RPRA on the required steps and cost estimates to implement same. As a result of these additional measures, the Liquidator implemented a court supervised and consultative wind-up of OES which also resulted in the un-anticipated recovery of approximately \$15.8 million in HST input tax credits.

Ontario Electronic Stewardship

Statement of Operations⁽¹⁾

For the years ended December 31, 2021 to 2024

	Total	2024	2023	2022	2021
Revenue					
Interest	\$ 1,016,212	\$ 807,259	\$ 169,797	\$ 25,568	\$ 13,588
Other	14,935	-	-	-	14,935
HST recovery	15,839,338	674,878	15,164,460	-	-
	16,870,485	1,482,137	15,334,257	25,568	28,523
Expenses					
Material management	5,019,198	-	-	-	5,019,198
Program delivery and administration	1,269,966	-	-	-	1,269,966
Shared promotion and education	12,571	-	-	-	12,571
RPRA administration	1,180,057	191,286	224,683	266,760	497,328
Liquidator fees	829,705	189,935	201,390	237,904	200,476
Professional fees and other ⁽²⁾	361,357	148,780	103,708	108,869	-
	8,672,854	530,001	529,781	613,533	6,999,539
Excess of revenue over expenses	\$ 8,197,631	\$ 952,136	\$ 14,804,476	\$ (587,965)	\$ (6,971,016)

Notes:

⁽¹⁾ Audited by KPMG LLP for all years

⁽²⁾ Consists of fees of the liquidator's counsel and Deloitte LLP for HST advisory services.

STEWARD REGISTRATION, REPORTING AND COMPLIANCE ACTIVITIES

The following section provides a high-level overview of steward registration, reporting and OES compliance and audit activities with respect to stewards conducted by OES.

With the WEEE Program ceasing operations on December 31, 2020, final steward reports and related audit activity were effectively completed in 2021.

As noted, in accordance with Ministerial Direction and the terms of the OES Wind-Up Plan, electrical and electronic equipment (“**EEE**”) fees (“**EHFs**”) payable by stewards were reduced to zero starting February 1, 2019. Despite the Fee Suspension, stewards remained obligated to report on EEE supply into the Ontario market until December 1, 2020.

Stewards were required to submit supply reports and pay existing EHFs for January 2019 by no later than February 28, 2019. Adjustments and corrections to such reports were permitted to be submitted to OES until April 30, 2019.

Stewards continued to be required to submit EEE supply reports to OES throughout the wind-up period, despite the Fee Suspension. Final steward reports for the month ending December 31, 2020 were due to OES by February 1, 2021, with correction or adjustments to such reports due no later than March 15, 2021.

Compliance activity related to stewards, including both risk-based assessments and random steward assessments to verify the accuracy of steward reports, continued following program termination in December 2020 and into March 2021 (with an emphasis on risk-based accuracy following program termination on December 31, 2020).

SERVICE PROVIDER CONTRACTS, CLAIMS AND COMPLIANCE ACTIVITIES

The following section provides a high-level overview of service provider contract status, claims and OES compliance and audit activities with respect to service providers conducted by OES. Further information in this regard can be found in the OES Annual Reports for the years 2018-2021.

In the third quarter of 2020, and in contemplation of the WEEE Program terminating on December 31, 2020, processor mass balancing reports were moved from a quarterly to monthly basis to facilitate wind-up and expedite OES payments in the final six months of program operations. In addition, OES continued with its regular compliance review activities during the wind-up period and conducted additional onsite processor visits to validate inputs and outputs related to processor reports.

Consumer collection sites were maintained throughout the wind-up period and, beginning in July of 2020, OES began working with collectors and generators in preparation for WEEE Program shutdown. Collected EEE was only eligible for program incentives to the extent that it was dropped off at a collection site by December 31, 2020 and the related MTS bill of lading (“**BOL**”) for pick up and transportation was submitted to OES by end of day on December 31, 2020.

As of January 1, 2021, collectors and generators were no longer able to add new volume to the OES MTS and no new BOL submissions were accepted.

Collector claims for incentives on EEE materials collected prior to December 31, 2020 were required to be submitted to OES by no later than March 1, 2021.

Re-use and refurbish service providers were required to submit reports to OES on re-use and refurbishment activities by January 15, 2021.

Processors were required to submit claims to OES for the MTS BOL's completed and submitted by December 31, 2020 by no later than January 15, 2021. Mass balancing reports were completed and submitted to OES by March 15, 2021. Onsite inspections and wind up audits occurred between January to March 2021.

In the final six-month period leading up to the termination of the WEEE Program, OES increased the audits of processors to ensure claims were entered correctly, were valid and that processors continued to function in accordance with WEEE Program requirements.

Collectors, transporters and processors (amongst other key suppliers), were given a minimum of 90 days notice (or more where the terms of the contract required) of contractual terminations.

TRANSITIONAL ACTIVITIES FOLLOWING THE PRIVATE APPOINTMENT OF DELOITTE AS LIQUIDATOR

Prior to the commencement of the formal liquidation proceedings (the commencement and Court approval of which are discussed below under "Court Appointment of Deloitte as Liquidator"), OES and Deloitte developed a project work plan with the objective of facilitating the transfer of knowledge and effecting a smooth transition on April 1, 2021. The work plan covered financial and operational issues, as well as the issues to be addressed in the liquidation proceedings.

On March 20, 2021, Deloitte met with the Board in order to address outstanding issues relating to the transfer of Surplus Funds and the rationale for bringing an application to the Court for the Court-appointment of Deloitte as Liquidator.

Deloitte provided access to a file-sharing website and made arrangements for the transfer of data from OES to Deloitte, as well as requisitioning a full inventory of OES data and information systems.

During its operation, the WEEE Program was administered by OES through a service agreement with the Electronic Product Recycling Association ("ERPA"). OES' contractual closure with ERPA occurred following program termination. Following the termination of the OES operating agreement with ERPA, the Liquidator assumed responsibility for remaining OES operations and entered into a contract with ERPA to continue providing services on a transitional basis during the formal liquidation proceedings on February 28, 2021. The Liquidator subsequently amended and extended the agreement with ERPA on July 1, 2021 and September 30, 2021. With the claims process nearing completion and ERPA's services no longer required, the Liquidator decided not to renew this agreement.

COURT APPOINTMENT OF DELOITTE AS LIQUIDATOR

On February 24, 2021, the OES Board appointed Deloitte as Liquidator of OES, effective April 1, 2021.

Following such appointment, on application by Deloitte in its capacity as privately-appointed liquidator of OES, to the Court, Deloitte was appointed as Court-appointed Liquidator of OES on June 11, 2021 pursuant to the Winding Up and Appointment Order.

The powers and duties of the Liquidator provided under the terms of the Winding Up and Appointment Order largely mirror the Liquidator's Mandate as defined and described in the RFP and reproduced in **Schedule "A"**. The Court-appointment of Deloitte as Liquidator was necessary in the circumstances to assist the Liquidator in carrying out the Liquidator's Mandate, ensure that the wind-up process was conducted in an open and fair manner, and provided an effective mechanism to complete the wind-up of OES in accordance with regulatory requirements.

A copy of the Winding Up and Appointment Order granted by the Court dated June 11, 2021 is available on the [Liquidator's website](#).

CLAIMS PROCESS

The OES Wind-Up Plan specifically contemplated the appointment of the Liquidator to dispose of any remaining OES assets and take the final steps necessary to dissolve OES as a corporate entity. In furtherance of the Liquidator's Mandate to apply the property of OES in satisfaction of all its debts, obligations and liabilities, the Liquidator (with the assistance of counsel) developed a procedure for the identification, quantification, and resolution of claims of creditors of OES (the "**Claims Procedure**"), to be approved by the Court.

The Claims Procedure was developed in accordance with the requirements of the WDTA and the WDTA Regulations. In this regard, the provisions of the WDTA and the WDTA Regulations incorporate by reference the winding-up provisions of the *Corporations Act* (Ontario) (the "**Corporations Act**"). The Corporations Act, as modified by the WDTA Regulations, provides that the identification and determination of any claim against a winding up entity must be conducted in accordance with the process outlined under the *Assignments and Preferences Act* (Ontario).

On June 11, 2021, concurrent with the Liquidator's application for its Court-appointment, the Liquidator sought, and the Court issued, an order (the "**Claims Procedure Order**") approving the Claims Procedure.

A copy of the Claims Procedure Order granted by the Court dated June 11, 2021 is available on the [Liquidator's website](#).

Table 2 below outlines the salient features and a timeline of the Claims Procedure carried out by the Liquidator pursuant to the Claims Procedure Order.

Capitalized terms used in this section of the Report, including Table 2 below, are as defined in the [Claims Procedure Order](#).

Table 2: Claims Procedure Timeline		
Timeline Prescribed under Claims Procedure Order	Date Completed by Liquidator	Details
<i>Proof of Claims to Known Claimants</i> [paragraph 10 of the Claims Procedure Order]		
Following the Court Appointment Date	June 11, 2021	Liquidator compiled a list of Known Claimants as at the Court Appointment Date, showing for each Known Claimant, their name, address, email address (where available) and amount owed pursuant to OES' books and records.
<i>Notification Process</i> [paragraphs 11 - 13 of the Claims Procedure Order]		
No later than June 30, 2021	June 14, 2021	Liquidator sent a Claims Package (including a Pre-Populated Proof of Claim) to each Known Claimant by email to the last known email address of the Known Claimant set out in the books and records of OES.
No later than 5:00 pm on June 30, 2021	<i>Globe and Mail</i> June 15, 2021 July 2, 2021 <i>Toronto Star</i> June 27, 2021 July 4, 2021	<p>Liquidator caused the Notice to Claimants to be published, for at least two (2) Business Days, at an interval of one week, in each of <i>The Globe and Mail</i> (National Edition) and the <i>Toronto Star</i>.</p> <p>With respect to the Notice to Claimants published in the <i>Toronto Star</i>, advertisements were only available for publication on Sundays. Accordingly, the Notice to Claimants was posted in the Sunday edition(s) of the <i>Toronto Star</i>, rather than a Business Day, as the <i>Toronto Star</i> has a larger readership than alternative publications that were available.</p>
Following Publication in <i>The Globe and Mail</i> and <i>Toronto Star</i>	June 11, 2021	Liquidator posted the Notice to Claimants, the Claims Package and the Claims Procedure Order on the Liquidator's Website
<i>Proof of Claims Filing Date</i> [paragraphs 16-17 of the Claims Procedure Order]		
August 31, 2021 (the "Proof of Claims Filing Date")	August 31, 2021	Any Person who (i) disagreed with the Claim stated in the Pre-Populated Proof of Claim, or (ii) wished to assert a Claim, were to deliver to the Liquidator, on or before the Proof of Claims Filing Date, a completed Proof of Claim, including all relevant supporting documentation.

Table 2: Claims Procedure Timeline		
Timeline Prescribed under Claims Procedure Order	Date Completed by Liquidator	Details
		<p>Four Known Claimants filed Proofs of Claim with the Liquidator on or before the Proof of Claims Filing Date as follows:</p> <p>RPRA filed a Proof of Claim for future amounts owing to it pursuant to applicable legislation;</p> <p>One Known Claimant filed a Proof of Claim, the quantum of which was disputed by the Liquidator;</p> <p>Two Known Claimants filed Proof(s) of Claim, the amounts of each were admitted by the Liquidator.</p>
Not less than five (5) business days following the Proof of Claims Filing Date	September 13, 2021	Liquidator sent a notice (a "Notice") to the Known Claimants who had not filed a Proof of Claim, reminding them of the Proof of Claim Filing Date and informing them of the Liquidator's intention to seek a Bar Date Order.
<i>Bar Date</i> [paragraph 18 of the Claims Procedure Order]		
Not less than three (3) days following delivery of a Notice	Motion heard by the Court on October 8, 2021	<p>On September 23, 2021, the Liquidator delivered a further notice to the Known Claimants that had not yet filed a Proof of Claim, advising such Known Claimants of the October 8, 2021 hearing date (described below), and providing a link to the Liquidator's website where the Liquidator's Motion Record and supporting documentation would be available for download. Interested parties were provided with information regarding how to request attendance at the hearing of the motion for the Bar Date Order.</p> <p>Liquidator brought a motion to the Court, on notice to the Service List and Known Claimants who received a Notice, for the Bar Date Order providing, amongst other things, for a Bar Date.</p>

In accordance with the provisions of the Claims Procedure Order, on October 8, 2021, the Liquidator brought a motion to the Court for, and was granted, an Order (the "**Bar Date Order**") fixing a claims bar date of October 21, 2021 (the "**Bar Date**") with respect to the Claims Procedure.

A copy of the Bar Date Order granted by the Court dated October 8, 2021 is available on the [Liquidator's website](#).

Following the issuance of the Bar Date Order, and as of the Bar Date of October 21, 2021, the Liquidator admitted Claims in the aggregate amount of \$149,841.

As of the Bar Date of October 21, 2021, the Liquidator revised or denied Claims in the aggregate amount of \$89,777. In accordance with the provisions of the Claims Procedure Order, the Liquidator advised such Claimants in writing that the Liquidator had revised or rejected all or part of such Claimant's Claim as set out in its applicable Proof of Claim by delivering a Notice of Revision or Disallowance to each such Claimant.

One Claimant that received a Notice of Revision or Disallowance in connection with its Claim contacted the Liquidator following receipt of such notice, disputing the quantum of its revised Claim as determined by the Liquidator (the "**Disputed Claim**"). The Disputed Claim was subsequently settled by the Liquidator, with the approval of RPRA.

In carrying out the Claims Procedure, the Liquidator issued payments aggregating \$186,720 representing 100% of the face amount of all Proven Claims. By virtue of the Claims Procedure, any financial obligations or Claims not presented or resolved during the Claims Procedure were extinguished by Court order.

CLAIM AGAINST THE CRA FOR AN HST REFUND (HST CLAIM)

As noted, at the start of the WEEE Program wind-up period in April 2018, OES was successful in a tax appeal against CRA and received the 2018 Tax Refund. As a result of the 2018 Tax Refund, and in light of the large balance of Surplus Funds resulting from the 2018 Tax Refund, the Fee Suspension was implemented on February 1, 2019.

Notwithstanding the Fee Suspension, and acting on legal advice, OES continued to issue invoices to stewards after February 1, 2019, reflecting a notional EHF charge and associated GST/HST. The invoices showed the notional charge reduced to zero, reflecting settlement of the EHF from the operating surplus. OES remitted the notional HST to CRA, despite not actually collecting any HST from stewards during this period.

In accordance with the Liquidator's Mandate, the Liquidator filed GST/HST returns with CRA on February 18, 2022, seeking a refund of approximately \$3.5 million to resolve the over-remittance of HST. On July 20, 2022, CRA wrote to the Liquidator raising a number of questions with respect to OES' GST/HST returns. In addition to responding to CRA's questions, the Liquidator requested an amendment to the originally filed returns, increasing the refund claim to approximately \$14.3 million.

In December 2023, CRA concluded that OES was entitled to the ITCs and issued a notice of assessment approving \$14.3 million in ITCs and adjustments and \$0.9 million in interest on the refund. The Liquidator, on behalf of OES received a resulting HST refund, totalling \$15.2 million in January 2024. A second return, reflecting adjustments to the review period, resulted in a further additional refund of \$632,000, which was received by the Liquidator in June 2024.

STAKEHOLDER COMMUNICATIONS AND CONSULTATION

The Liquidator has, since its appointment by the Board effective April 2021, consulted and communicated with a variety of OES stakeholders with respect to the liquidation process and the status of the OES wind-up. These stakeholders include creditors, RPRA, ERPA and stewards. The Liquidator also maintained its website to provide stakeholders with updates on the liquidation process.

More particularly, the Liquidator has conducted stakeholder consultations in respect of (1) the distribution of Surplus Funds to RPRA, and (2) the additional Surplus Funds resulting from the additional HST refund(s) received by the Liquidator in connection with the HST Claim.

Regarding the distribution of Surplus Funds to RPRA, under the approved Wind-Up Plan, OES is obligated to disburse Surplus Funds to RPRA to offset registry costs incurred pursuant to the RRCEA.

Following the private appointment of Deloitte as Liquidator of OES by the OES Board effective April 1, 2021, the Liquidator identified a potential conflict or ambiguity between the terms of the OES Wind-Up Plan and the rules for stewards with respect to payment of EHF's ("**Steward Rules**") implemented by OES pursuant to the WDTA.

In summary, the Steward Rules that were in force in April 2021 required that, where a steward had paid more EHF's in a fiscal year than was required ("**Excess EHF's**"), OES would either credit or pay such Excess EHF's to the steward. Under the provisions of the WDTA (section 35(5)), OES is permitted to distribute remaining Surplus Funds to RPRA, however such distribution may only occur after all liabilities of OES in respect of the WEEE Program have been satisfied.

The Liquidator identified that the obligation to return Excess EHF's pursuant to the Steward Rules likely constituted a financial liability of OES such that Surplus Funds could not be transferred to RPRA in accordance with the Wind-Up Plan until such financial liability was addressed.

To address this ambiguity and ensure consistency and adherence to the terms of the Wind-Up Plan, the Liquidator proposed to amend the Steward Rules (following its Court-appointment as Liquidator) to include a new provision allowing for the distribution of Surplus Funds to RPRA, whether or not such Surplus Funds were comprised of any amounts in respect of Excess EHF's.

In accordance with the provisions of the WDTA, which allow OES to amend Steward Rules following consultation with stewards, the Liquidator, on behalf of OES, distributed a notice of consultation to stewards on May 10, 2021, together with a presentation providing an overview of the proposed amendment to the Steward Rules. The May 10, 2021 notice of consultation notified stakeholders of consultations to be held by webinar on May 20 and 21, 2021, and invited stakeholders to submit questions or comments in writing in advance of such webinars by no later than May 14, 2021.

On May 14, 2021, the Liquidator sent an email to stakeholders, advising recipients that an updated presentation regarding the proposed amendment to the Steward Rules had been posted on the Liquidator's website, and extending the deadline for stakeholders to submit questions and comments to the Liquidator until May 18, 2021.

The Liquidator did not receive any objections with respect to the proposed amendment to the Steward Rules, however, Electronics Product Stewardship Canada, an organization representing

the vast majority of stewards that participated in the WEEE Program, requested that it continue to be consulted with respect to the distribution of Surplus Funds. Following the conclusion of the consultation process in May 2021, the Liquidator posted a summary of the consultation process, including all questions and comments received during the consultation process, together with the Liquidator's responses, on its case website.

The Steward Rules were amended effective June 23, 2021, following approval by RPRA's board of directors.

Regarding the HST Claim, the Liquidator and RPRA hosted a joint online information session on April 10, 2024, to provide stakeholders with an update on OES' financial position and the status and outcome of the HST Claim. The Liquidator and RPRA addressed all questions during the online information session.

The joint information session provided stakeholders with background information regarding the commencement and outcome of the HST Claim, the Liquidator's estimate of the quantum of the final distribution of Surplus Funds to be made to RPRA, and a summary of next steps to be completed by the Liquidator to complete the implementation of the Wind-Up Plan and conclude the winding-up of OES.

TRANSITION OF MTS AND OTHER INTELLECTUAL PROPERTY

During the operation of the WEEE Program, OES tracked waste EEE through various service providers to intended recycling outcomes throughout the use of MTS, a proprietary software specifically designed to track waste EEE in accordance with regulatory requirements.

In accordance with the terms of the Wind-Up Plan, the OES MTS system was made available to stakeholders as a free software as of July 1, 2020. Following the termination of the WEEE Program in December 2020, OES transferred the MTS to RPRA to act as trustee of the MTS source code and enable RPRA to continue to make MTS available following the wind-up.

OES' additional intellectual property includes the domain name for the OES website and the trademark for the business name *Ontario Electronic Stewardship*. Legal ownership rights to the OES trademark and website domain name were transferred to RPRA following WEEE Program termination in December 2020.

OES' dormant website domain (recycleyourelectronics.ca) will also be transferred to RPRA following dissolution of OES as a corporate entity in accordance with the terms of the Wind-Up Plan.

DATA RETENTION, MANAGEMENT AND DESTRUCTION

The Wind-Up Plan requires that OES take steps to ensure that data retention required to ensure compliance with residual program obligations, any outstanding Corporations Act or taxation requirements will be retained in a manner consistent with these obligations.

In addition, as part of the wind-up process, OES is required to provide all WEEE Program data to RPRA and, following the completion of OES post-program termination administrative tasks, engage with a third-party IT firm to destroy all remaining OES data and ensure that all data is cleansed from OES devices.

As required by the Wind-Up Plan, the Liquidator prepared a data management plan (the “**Data Management Plan**”) to (i) ensure the security of OES’ data; (ii) ensure OES data was used solely by OES and the Liquidator for the purpose of implementing the Wind-Up Plan; (iii) manage the transfer of data to RPRA in accordance with the terms of the Wind-Up Plan; (iv) document steps to be taken by the Liquidator to retain necessary OES data in compliance with applicable legislation; and (v) ensure the secure destruction of OES data not required for retention.

The Data Management Plan was approved by RPRA on September 27, 2021.

The Liquidator worked closely with RPRA and ERPA to identify, categorize and secure all OES data. These efforts included (i) reviewing records maintained by ERPA and conducting interviews with management and technical staff; (ii) identifying and securing physical records maintained at OES’ offices and off-site storage facilities; (iii) cataloging and digitizing all physical records; (iv) uploading all OES data to a secure document library and facilitating RPRA’s review of the OES data to identify which data should and would be transferred; (v) reviewing applicable legislation to determine retention requirements; and (vi) transferring OES data to RPRA pursuant to the requirements of the Winding Up and Appointment Order and the terms of the Wind-Up Plan.

In addition to the foregoing, the Liquidator prepared a supplementary plan for the retention and destruction of OES Data (the “**Data Retention and Destruction Plan**”).

With the exception of certain retention obligations required by applicable law, the Liquidator completed its remaining obligations under the Data Management Plan and Data Retention and Destruction Plan. These activities included: (i) inquiring with management and attending site visits to identify which soft and hard copy documents are in management’s custody; (ii) identifying the documents to be transferred to the Liquidator and confirming their transfer; and (iii) identifying the documents to be destroyed and confirming their destruction. On July 7, 2023, a third party issued an Agreed-Upon Procedures Report confirming the destruction and transfer of certain identified data sets.

SURPLUS FUND AND RESIDUAL FUND DISBURSEMENTS

As a result of the 2018 Tax Refund, by February 2019, OES had sufficient reserve fund balances from previous steward EHF’s to fully offset EHF’s chargeable to stewards to manage the WEEE Program. Notwithstanding the implementation of the Fee Suspension (representing a reduction of EHF’s charged to zero effective February 1, 2019), and as a result of the additional HST refunds received in December 2023 and January 2024 as a result of the HST Claim, Surplus Funds in totalling approximately \$18.2 million are being held by the Liquidator.

The Wind-Up Plan provides that any Surplus Funds remaining after the resolution of OES’ financial obligations and the completion of the wind-up activities be transferred to RPRA to offset registry-related expenses incurred pursuant to the RRCEA, and that such transfer is consistent with the requirements of the WDTA.

The Corporations Act (as modified by the WDTA Regulations) provides that, upon a winding up, the Liquidator “shall apply the property of the corporation in satisfaction of all of its liabilities and, after satisfying the liabilities, shall distribute the property in a way that is consistent with the wind up plan approved under section 14 of the *Waste Diversion Transition Act, 2016* and with the purposes set out in section 35 of that Act”.

In accordance with the provisions of the Corporations Act (as modified by the WDTA Regulation), the Liquidator has completed the Claims Procedure and the Bar Date has long passed. All claims that were disallowed or disputed by the Liquidator as part of the Claims Procedure have been either settled, or otherwise not challenged or contested. Claims that were proved as part of the Claims Process have been paid in full.

The Surplus Funds are held by the Liquidator in its trust account (approximately \$432,265) and in term deposits (approximately \$17.8 million).

The Corporations Act (as modified by the WDTA Regulation) provides that “the costs, charges and expenses of a winding up, including the remuneration of the liquidator, are payable out of the property of the corporation in priority to all other claims” (s.255 of the Corporations Act). Similarly, the Winding Up and Appointment Order provides, at paragraph 19, that “the costs, charges and expenses of the winding up, including the remuneration of the Liquidator and its counsel, are payable out of the Property of the Corporation in priority to all other claims”, and grants the Liquidator and its counsel a charge on the property of OES as security for such fees and disbursements.

In light of the Wind-Up Plan requiring a distribution of the Surplus Funds to RPRA, on January 27, 2025, the Liquidator brought a motion to the Court (the “**Distribution Motion**”) for an Order (the “**Distribution Order**”), among other things, (i) authorizing payment of the Surplus Funds to RPRA minus a holdback of \$1,000,000 (the “**Interim Distribution**”) for estimated future professional fees of the Liquidator, the Liquidator’s counsel and auditors, income tax liability resulting from interest earned on the portion of the Surplus Funds being held in term deposits, and any unanticipated costs that may be incurred in completing the winding-up of OES (the “**Holdback**”); and (ii) authorizing the distribution by the Liquidator of any unused portion of the Holdback to RPRA in accordance with the Wind-Up Plan upon completion of all Ancillary Matters (defined below) to the winding-up of OES (the “**Final Distribution**”).

A copy of the Distribution Order granted by the Court dated January 27, 2025, is available on the [Liquidator’s website](#).

In accordance with the terms of the Wind-Up Plan and the provisions of the WDTA, the Liquidator was required to complete the following remaining matters prior to making the Final Distribution:

- Arranged for the submission of final tax returns and obtaining a clearance certificate from the CRA;
- Prepared and issued final audited financial statements of OES, a copy of which are attached at Section 2 of this Report;
- Distributed amounts from the Holdback to the Liquidator, its counsel and auditors for payment of professional fees and disbursements in accordance with the terms of the Distribution Order; and
- Distributed amounts from the Holdback to pay any income tax liability resulting from interest earned on the Surplus Funds held in term deposits, and any unanticipated costs to be incurred by the Liquidator in completing the winding-up of OES, in accordance with the terms of the Distribution Order

(collectively, the “**Ancillary Matters**”).

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In accordance with the terms of the Distribution Order, the Liquidator made the Interim Distribution to RPRA on March 14, 2025.

Following the completion of the Ancillary Matters, the Liquidator intends to provide RPRA with final statement of receipts and disbursements, after payment of the amounts contemplated to be paid out of the Holdback, reflecting the quantum of the Final Distribution.

In accordance with the terms of the Distribution Order, the Liquidator intends to make the Final Distribution to RPRA following the dissolution of OES as a corporate entity.

FINAL OES WIND-UP STEPS

All tasks associated with the operation of WEEE Program wind-up have been implemented by OES and the Liquidator, as applicable, in accordance with the Wind-Up Plan, with the exception of the items noted in this section.

Following the issuance of the Minister's notice terminating the WEEE Program under section 14(21) of the WDTA, the winding-up of OES will be complete, and the Liquidator will be in a position to (i) terminate the Court-supervised winding-up proceedings; (ii) dissolve OES as a corporate entity in accordance with the provisions of the Corporations Act, as modified by the WDTA Regulation; and (iii) be discharged as Court-appointed Liquidator of OES.

In order to bring the winding-up proceedings to a close, the Liquidator proposes to bring a motion to the Court (the "**Termination, Discharge and Dissolution Motion**") for an order (the "**Termination, Discharge and Dissolution Order**"), among other things:

- Approving the activities of the Liquidator since the issuance of the Distribution Motion;
- Approving the fees and disbursements of the Liquidator and its counsel;
- Terminating the Court-supervised winding-up proceedings;
- Ordering the dissolution of OES as a corporate entity upon the granting of the Termination, Discharge and Dissolution Order, in accordance with the provisions of the Corporations Act, as modified by the WDTA Regulation; and
- Approving the Discharge of Deloitte as Liquidator of OES and releasing it and its counsel from claims in connection with the Winding Up Proceedings.

Following the issuance of the Termination, Discharge and Dissolution Order, OES will have been dissolved as a corporate entity. Following dissolution, the Liquidator will (i) make the Final Distribution to RPRA and (ii) file with the Minister, in accordance with the provisions of the Corporations Act, as modified by the WDTA Regulation, a certified copy of the Termination, Discharge and Dissolution Order.

SCHEDULE “A” - LIQUIDATOR’S MANDATE

- To take possession of and exercise control over the property of OES and any and all proceeds, receipts and disbursements arising out of or from the property;
- To take such steps as necessary to protect and preserve the property of OES, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- To take possession of and review the books and records of OES, in electronic or paper form, to ascertain the property of OES, all liabilities and obligations of OES;
- To engage consultants, appraisers, agents, experts, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, and including the OES wind up oversight manager, to assist with the exercise of the Liquidator’s powers and duties;
- To receive and collect all monies and accounts now owed or hereafter owing to OES and to exercise all remedies of OES in collecting such monies, including, without limitation, the initiation of legal proceedings and the enforcement of any security held by OES. All funds, monies, cheques, instruments, and other forms of payments received or collected by the Liquidator from and after its appointment from any source whatsoever, including without limitation the sale of all or any of the property of OES and the collection of any accounts receivable in whole or in part, whether in existence on the date of its appointment or thereafter, shall be deposited into one or more new accounts to be opened by the Liquidator (the "Liquidator’s Accounts") and the monies standing to the credit of the Liquidator’s Accounts from time to time, net of any disbursements provided for herein, shall be held by the Liquidator and applied to satisfy the debts and obligations of OES; to draw, accept, make and endorse any bill of exchange or promissory note in the name and on behalf of OES;
- To execute, assign, issue and endorse documents of whatever nature in respect of any of the property of OES, whether in the Liquidator’s name or in the name and on behalf of OES;
- To initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to OES, the property of OES or the Liquidator and RPRA hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding and subject to an Order of the Court to settle or compromise any such proceeding;
- To arrange for the final reconciliation of financial obligations owed by or to OES;
- To market the tangible property, if any, of OES for sale and negotiate such terms and conditions of sale as the Liquidator in its discretion may deem appropriate;

- To the extent necessary, apply to the Court for any vesting order or other orders necessary to convey the property of OES or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such property;
- To apply to the Court for directions as may be necessary in carrying out its duties;
- To report to, meet with and discuss with such affected persons, including employees, Stewards, service providers, government officials and representatives of any of the foregoing as the Liquidator deems appropriate on all matters relating to the property and / or the debts and obligations of OES and to share information with such persons, subject to such terms as to confidentiality as the Liquidator deems advisable;
- To report to RPRA as required for wind up compliance. This may be on a bi-weekly basis and frequency, as established and agreed to between the Liquidator and RPRA.
- To file all required HST and other tax returns and obtain appropriate clearances from the CRA;
- To take any remaining steps necessary to transition the Material Tracking System (**MTS**) to RPRA so that it can be made available to brand owners of electronics under new independent producer responsibility regime;
- To arrange for the final transfer of any OES data to RPRA;
- To issue invoices to OES, subject to the written approval of RPRA, for its compensation and to deduct its compensation from the program residual funds of OES;
- To take any steps reasonably incidental to the exercise of the above-noted powers or the performance of any statutory obligations, any direction to the OES from the Minister, including the wind-up or dissolution of OES as a corporate entity.

Following the liquidation of all of OES' assets and fiscal obligations, the Liquidator's Mandate (as defined and described in the RFP) included the requirement to:

- Distribute any WEEE Program residual funds in accordance with the OES Wind-Up Plan and amendments as approved by RPRA;
- Prepare and submit a final report to RPRA including a financial accounting of all receipts and disbursements made by the Liquidator in carrying out its duties;
- Submit this Final Implementation Report to RPRA and the Minister, pursuant to section 14(20) of the WDTA; and
- In consultation with RPRA, initiate steps to wind-down and terminate the existence of OES as a corporate entity.

SECTION 2: 2024 AUDITED FINANCIAL STATEMENTS

Financial Statements of

**ONTARIO ELECTRONIC
STEWARDSHIP**

And Independent Auditor's Report thereon

Year ended December 31, 2024

**KPMG LLP**

Vaughan Metropolitan Centre
100 New Park Place, Suite 1400
Vaughan, ON L4K 0J3
Canada
Telephone 905 265 5900
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INDEPENDENT AUDITOR'S REPORT

To the Administrator of Ontario Electronic Stewardship

Opinion

We have audited the financial statements of Ontario Electronic Stewardship (the Entity), which comprise:

- the balance sheet as at December 31, 2024
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies, (Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2024, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the **"Auditor's Responsibilities for the Audit of the Financial Statements"** section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter - Basis of Preparation

We draw attention to note 1(a) to the financial statements which describes that the financial statements are not prepared on a going concern basis of accounting.

Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the liquidation basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants, Licensed Public Accountants

Vaughan, Canada

February 12, 2025

ONTARIO ELECTRONIC STEWARDSHIP

Balance Sheet

December 31, 2024, with comparative information for 2023

	2024	2023
Assets		
Current assets:		
Cash and cash equivalents	\$ 18,004,611	\$ 2,447,343
Accounts receivable	701,900	15,237,860
	\$ 18,706,511	\$ 17,685,203

Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities	\$ 149,020	\$ 79,848
Net assets:		
Contingency reserve (note 3)	18,557,491	17,605,355
	\$ 18,706,511	\$ 17,685,203

See accompanying notes to financial statements.

On behalf of the Administrator:

Administrator

ONTARIO ELECTRONIC STEWARDSHIP

Statement of Operations

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Revenue:		
Interest	\$ 807,259	\$ 169,797
HST recovery	674,878	15,164,460
	1,482,137	15,334,257
Expenses:		
Resource Productivity and Recovery Authority administration	191,286	224,683
Liquidator fees	189,935	103,708
Professional fees and other	148,780	201,390
	530,001	529,781
Excess of revenue over expenses	\$ 952,136	\$ 14,804,476

See accompanying notes to financial statements.

ONTARIO ELECTRONIC STEWARDSHIP

Statement of Changes in Net Assets

Year ended December 31, 2024, with comparative information for 2023

	2024			2023
	Unrestricted	Contingency reserve	Total	Total
Balance, beginning of year	\$ –	\$ 17,605,355	\$ 17,605,355	\$ 2,800,879
Excess of revenue over expenses	952,136	–	952,136	14,804,476
Transfer to contingency reserve (note 3)	(952,136)	952,136	–	–
Balance, end of year	\$ –	\$ 18,557,491	\$ 18,557,491	\$ 17,605,355

See accompanying notes to financial statements.

ONTARIO ELECTRONIC STEWARDSHIP

Statement of Cash Flows

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used in):		
Operating activities:		
Excess of revenue over expenses	\$ 952,136	\$ 14,804,476
Change in non-cash operating working capital:		
Accounts receivable	14,535,960	(15,178,072)
Accounts payable and accrued liabilities	69,172	26,707
Increase (decrease) in cash and cash equivalents	15,557,268	(346,889)
Cash and cash equivalents, beginning of year	2,447,343	2,794,232
Cash and cash equivalents, end of year	\$ 18,004,611	\$ 2,447,343

See accompanying notes to financial statements.

ONTARIO ELECTRONIC STEWARDSHIP

Notes to Financial Statements

Year ended December 31, 2024

The Ontario Electronic Stewardship ("OES" or the "Organization") was set up to act as the Industry Funding Organization for the administration of provincial programs for the reduction, reuse and recycling of waste electrical and electronic equipment ("WEEE") pursuant to the Waste Diversion Act, 2002. The Organization is a not-for-profit organization and, as such, is not subject to income taxes.

On September 20, 2007, the Organization was formally incorporated in the Province of Ontario as a corporation without share capital.

On July 9, 2008, the Organization was designated as the Industry Funding Organization for WEEE by regulation under the Waste Diversion Act, 2002.

OES worked cooperatively with the Resource Productivity and Recovery Authority ("RPRA") to meet the requirements set out by the WEEE and the Ontario Ministry of the Environment, Conservation and Parks (the "Ministry").

Management received a letter from the Ministry on February 8, 2018. Pursuant to Section 14 of the Waste Diversion Transition Act, 2016, the Ministry directed OES to wind up the waste diversion program for WEEE in full, representing substantially all of OES's current operations. In a letter from the Ministry on April 2, 2019, the wind-up date for OES was extended from June 30, 2020 to December 31, 2020. On August 16, 2019, RPRA's Board approved the wind-up plan and as per Ministerial direction, the OES program operations were terminated on December 31, 2020. OES appointed the liquidator on February 26, 2021 pursuant to Section 230(1) of the Corporations Act, effective as of April 1, 2021, to dispose of any remaining assets and coordinate the steps necessary for corporate dissolution.

1. Significant accounting policies:

(a) Basis of preparation:

As a result of the approval of the wind-up plan and cessation of operations effective December 31, 2020, the going concern basis of presentation is not appropriate. As such, these financial statements are prepared on the liquidation basis of accounting in accordance with Canadian accounting standards for not-for-profit organizations.

Accordingly, for the year ended December 31, 2024, assets are adjusted to their estimated net realizable value, which represents the estimated amount of cash that the Organization will receive and disburse as it carries out its wind-up plan. The liquidation value of the Organization's assets is presented on an undiscounted basis. Liabilities are carried at their contractual amounts due or estimated settlement amounts. See note 2 for the "Wind-up plan".

ONTARIO ELECTRONIC STEWARDSHIP

Notes to Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

The financial statements as at December 31, 2024 and for the year then ended do not include costs to liquidate the assets of the Organization or settle any contingent liabilities to wind-up the activities of the Organization. The financial statements include accruals of professional fees and future administrative costs.

(b) Revenue recognition:

Interest revenue is recognized on an accrual basis. HST recovery is recorded when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

(c) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value.

The Organization has not elected to carry any such financial instruments at fair value. Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Organization determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Organization expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

ONTARIO ELECTRONIC STEWARDSHIP

Notes to Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(d) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include accounts payable and accrued liabilities. Actual results could differ from management's best estimates as additional information become available in the future.

2. Wind-up plan:

Following the issuance of the Ministry notice, terminating the WEEE program under section 14(21) of the Waste Diversion Transition Act ("WDTA"), the winding-up of OES will be complete, and the liquidator will be in a position to (i) terminate the Court-supervised winding-up proceedings; (ii) dissolve OES as a corporate entity in accordance with the provisions of the Corporations Act, as modified by the WDTA regulation; and (iii) be discharged as Court-appointed liquidator of OES. The liquidator anticipates the completion of the termination, operational wind-up activities, and financial arrangements, including the dissolution of the corporate entity by June 30, 2025.

3. Contingency reserve:

In the past, the Board of Directors established a contingency reserve to accumulate sufficient funds to ensure stable program operations continued through variable economic conditions. All excess revenue over expenses not used for the purchase of capital assets are transferred to the reserve. In a year where an operating deficit occurs, a transfer is made from the contingency reserve to the unrestricted net assets to cover the current year's operating deficit.

APPENDIX A: SUMMARY IMPLEMENTATION CHART

Wind-Up Activity	Implementation
Implementation of Steward OES Fee Suspension on February 1, 2019	
OES notice to stewards re proposed Fee Suspension via steward webinar session	<ul style="list-style-type: none"> Email blast invitation. Completed: November 19, 2018 Webinar updating OES Financials and providing notice of EHF reduction to zero for February 1, 2019. Completed: November 23, 2018 Posting of webinar on OES website (consultation update).
Formal OES notification of EHF reduction to zero	<ul style="list-style-type: none"> Website posting. Steward email blast. Identification of key dates for final fee payments to OES along with final dates for any fee adjustment corrections. OES contact information/process re questions. Completed: December 3, 2018
Implementation of steward Fee Suspension	<ul style="list-style-type: none"> Update EHF fee rates and references throughout OES website. Completed: February 1, 2019
Final date for submission of steward reports requiring fee payments	<ul style="list-style-type: none"> OES staff follow-up as required. Completed: February 28, 2019
Final date for stewards to report any corrections to supply reports and associated fee adjustments.	<ul style="list-style-type: none"> OES staff follow-up as required. Completed: April 30, 2019
Deadline for submission of inventory adjustment claims from retailers	<ul style="list-style-type: none"> February 28, 2019 deadline for submission of claims. April 30, 2019 deadline for adjustments to claims. One on one staff follow-up as required.

Wind-Up Activity	Implementation
Notice to Stakeholders re RPRA Approval of OES Wind-Up Plan	
Stewards	<ul style="list-style-type: none"> • Preparation and release of notification materials. • Website update. • Steward Newsletter. • Email Blast. August 2019
Collectors/ Transporters/ Processors/ Generators/ Re-use and Refurbishers/ Municipalities	<ul style="list-style-type: none"> • Preparation and release of notification materials. • Website update. • Email Blast. August 2019
Public	<ul style="list-style-type: none"> • Preparation and release of notification materials. • Website update. August 2019
Formal Notification to Service Providers of Contract Terminations	
Stewards-Remitters/ Collectors/ Municipalities	<ul style="list-style-type: none"> • Preparation of contract termination notice (email/letter). • Identification of date on which OES service contract will be terminated. • Reference to key submission dates regarding finalization of contract obligations. • OES contact information/process re questions. January 2020
Refurbishers/ Processors	<ul style="list-style-type: none"> • Preparation of contract termination notice (email/letter).

Wind-Up Activity	Implementation
	<ul style="list-style-type: none"> • Identification of date on which OES service contract will be terminated. • Reference to key submission dates re finalization of contract obligations. • OES contact information/process re questions. <p>January 2020</p>
Making MTS Software Available to WEEE Program Participants	
Notification to stewards, service providers of OES MTS information session	<ul style="list-style-type: none"> • Letter indicating time and date of session to provide briefing on MTS requirements, process for transfer. <p>March 2020</p>
Conduct MTS information session	<ul style="list-style-type: none"> • Development of briefing materials for information session <p>April 2020</p>
MTS software available for transfer	<ul style="list-style-type: none"> • Development of internal process, software modifications, instructions, necessary to facilitate transfer • MTS made available as free software as of July 2020 (and remained available until WEEE Program termination on December 31, 2020)
Provision of MTS software to RPRA for potential transfer to WEEE recyclers post-program termination.	<ul style="list-style-type: none"> • After December 31, 2020 MTS software transferred to RPRA.
Submission and Publication of OES 2019 Annual Report	

Wind-Up Activity	Implementation
Draft and Submit Annual Report	<ul style="list-style-type: none"> • Compile data • Draft Annual Report • Engage auditor complete financial statements • Completed and approved by RPRA: April 2020
Implementation of Process for Finalization of OES Steward Supply Reports	
Notification of Wind-Up processes and deadline to stewards-remitters	<ul style="list-style-type: none"> • Preparation and release of wind-up reminders. • Newsletters. • Email blasts. • Website postings. <p>July 2020 to December 2020</p>
Transition of steward reporting/registration link from recyclemyelectronics.ca to ontariostewardship.ca	<ul style="list-style-type: none"> • Implementation of IT adjustments. • Implementation of changes to both websites. <p>January 1, 2021</p>
Follow up one on one contact with stewards as required	<ul style="list-style-type: none"> • Staff contact any stewards which have not submitted final reports or submitted deficient reports by February 1, 2021 deadline. <p>February 1 2021</p>
Additional one-on-one steward follow-up as required	<ul style="list-style-type: none"> • Staff contact stewards to resolve correction or adjustment to reports. <p>March 15, 2021</p>
Final OES steward supply report reconciliations	<ul style="list-style-type: none"> • OES finalizes steward supply reports for 2020 operating period. <p>March-April 2021</p>

Wind-Up Activity	Implementation
Implementation of Process for Finalization of Collector (Including Municipalities) Incentive Payments	
Reminder notifications of wind-up processes and deadlines to collectors	<ul style="list-style-type: none"> • Preparation and release of wind-up reminders. • Email blasts. • Website postings. • Direct staff contact. July 2020 to December 2020
Arrangement of final collector WEEE pickups	<ul style="list-style-type: none"> • Staff arrangement of final collector pickups. By January 15, 2021
One on one follow-up with collectors as required	<ul style="list-style-type: none"> • Staff contact any collectors to resolve any issues with claims submissions due by January 31, 2021. February 2021
Processing of final collection incentive payments to collectors	<ul style="list-style-type: none"> • Processing of final collector incentive payments. February-March 2021
Implementation of Process for Finalization of Processor Incentive Payments	
Reminder notification of wind-up processes and deadlines to processors	<ul style="list-style-type: none"> • Preparation and release of wind-up reminders. • Email blasts. • Website postings. • Direct staff contact. July 2020 to December 2020

Wind-Up Activity	Implementation
One on one work with processors re additional audit/verification requirements re wind up requirements	<ul style="list-style-type: none"> • OES Identification of additional verification requirements/revised time frames for documentation, etc. • Additional site visits as required. November 2020 – January 2021
One on one follow up with processors as required	<ul style="list-style-type: none"> • Follow up with processors re final incentive claims submissions due February. February – March 2021
Final processor site visits – completion of mass balance reports	<ul style="list-style-type: none"> • Final staff processor site visits and completion of mass balance reports. • Final adjustments to incentive claims volumes. March 2021
Processing of final OES processor incentive payments	<ul style="list-style-type: none"> • Processing of final processor incentive payments. April/May 2021
Finalization of OES Transporter, Re-Packer and Consolidator Arrangements	
Reminder notification of wind-up processes and deadlines to processors	<ul style="list-style-type: none"> • Preparation and release of wind-up reminders. • Email blasts. • Website postings. • Direct staff contact. July 2020 to December 2020
Final purchase orders for services	<ul style="list-style-type: none"> • Staff processing of final purchase. • orders for services.

Wind-Up Activity	Implementation
	January 2021
Processing of payments for final purchase orders	<ul style="list-style-type: none"> Processing of payment for final purchase orders. February 2021
Implementation of Process for Finalization of Re-use and Refurbisher Reports	
Reminder notification of wind-up processes and deadlines to processors	<ul style="list-style-type: none"> Preparation and release of wind-up reminders. Email blasts. Website postings. Direct staff contact. July 2020 to December 2020
One on one follow up with refurbishers	<ul style="list-style-type: none"> Staff follow-up with refurbishers as required re submission of final reuse and refurbish reports (due by January 15, 2021). January-February 2021
Processing of final OES payments for reuse and refurbish reports	<ul style="list-style-type: none"> Staff processing of final payments for last reuse and refurbish reports. February – March 2021
Collection of OES Branded Materials Used by Collectors or Processors	
Reminder notifications of wind-up processes and deadlines to collectors	<ul style="list-style-type: none"> Direct staff contact with collectors re inventories of OES materials. November-December 2020

Wind-Up Activity	Implementation
Arrangement of collection of OES branded materials from collectors in conjunction with final WEEE pickups	<ul style="list-style-type: none"> Staff arrangement of final material pickups. December 2020-January 2021
Arrangement of collection of OES branded materials from processors	<ul style="list-style-type: none"> Staff arrangement of final material pickups. February-March 2021
Auctioning off of any OES branded materials with value	<ul style="list-style-type: none"> Materials to be auctioned off in conjunction with dispersal of other remaining OES assets. March-April 2021
Arrangement for recycling of OES branded materials with no material value	<ul style="list-style-type: none"> Staff arrangement of branded materials recycling. February-March 2021
Appointment of OES Liquidator	
Consultation with RPRA	<ul style="list-style-type: none"> OES Board consults with RPRA re appointment of liquidator. Completed: Fall 2020
Request for Proposal Process	<ul style="list-style-type: none"> Request for Proposal published. Completed: December 1, 2020. Response deadline under Request for Proposal: December 21, 2020.
Selection of Liquidator	<ul style="list-style-type: none"> OES Board selection of Deloitte as Liquidator, subject to RPRA approval. Development and assignment of Liquidator functions and engagement of Liquidator. Completed: February 24, 2021, Liquidator appointment effective April 1, 2021

Wind-Up Activity	Implementation
Resignation of OES Board	<ul style="list-style-type: none"> Board resignation and transfer of duties to Liquidator. Completed: effective April 1, 2021
Application by the Liquidator to the Court for the Court-Appointment of Deloitte as Liquidator	<ul style="list-style-type: none"> Application Materials served on all interested parties on June 1, 2021. Winding Up and Appointment Order Granted: June 11, 2021
Submission and Publication of OES 2020 Annual Report	
Draft and Submit Annual Report	<ul style="list-style-type: none"> Compile data. Draft Annual Report. Engage auditor complete financial statements. Completed and approved by RPRA: April 2021
Data Management, Retention and Destruction	
Review of statutory obligations relating to data management, retention and destruction and identification and classification of OES WEEE Program data and securing of OES data	<ul style="list-style-type: none"> Liquidator review of applicable legislation to ensure compliance with residual program obligations including Corporations Act, taxation and privacy requirements. Completed: June 2021 Liquidator (in coordination with RPRA and ERPA) to categorize and secure of all OES data. Completed: June – August 2021
Development of Data Management Plan and Data Retention and Destruction Plan	<ul style="list-style-type: none"> Liquidator to develop Data Management Plan. Completed and Approved by RPRA: September 27, 2021 Liquidator to develop Data Retention and Destruction Plan. Completed: November 2023
Termination of OES-EPRA Service Agreement	

Wind-Up Activity	Implementation
Termination of OES consumer functions on EPRA recyclemyelectronics.ca website	<ul style="list-style-type: none"> • Preparation and implementation of necessary IT and website changes • Links to OES ontarioelectronicstewardship.ca website. • Completed: January 1, 2021
Final arrangements for termination of OES-EPRA service agreement	<ul style="list-style-type: none"> • Completed: Spring 2021
Transitional service agreement between EPRA and the Liquidator	<ul style="list-style-type: none"> • Liquidator and EPRA to enter into Service Agreement for the provision of EPRA services during winding-up. Completed: July 1, 2021
Shut down of OES website	<ul style="list-style-type: none"> • Transition of domain name and trademarks to RPRA including preparation of necessary transfer and legal documents and implementation of necessary IT changes. • Completed: July 2021
Amendment to Steward Rules	
Review of Steward Rules against requirements of Wind-Up Plan	<ul style="list-style-type: none"> • Liquidator to determine whether Steward Rules are consistent with Wind-Up Plan requirements to distribute Surplus Funds to RPRA following WEEE Program termination and winding-up. • Liquidator to propose plan to address ambiguity and inconsistencies between Steward Rules and Wind-Up Plan. • Completed: April 2021
Consultation with stewards regarding amendment to Steward Rules	<ul style="list-style-type: none"> • Delivery of notice of consultation to stewards regarding proposed amendment to Steward Rules to allow Surplus Funds to be distributed to RPRA in accordance with terms of Wind-Up Plan. Completed: May 10, 2021.

Wind-Up Activity	Implementation
	<ul style="list-style-type: none"> • Receipt and solicitation of questions from stewards regarding materials circulated in advance of consultation sessions. Completed: May 18, 2021. • Consultation with stewards regarding amendment to Steward Rules. Completed: May 20-21, 2021
Adoption of amended Steward Rules	<ul style="list-style-type: none"> • Submission of amended Steward Rules to RPRA for approval. • Adoption of amended Steward Rules. Completed: June 23, 2021
HST Claim	
Filing of 2021 OES Tax Return with CRA	<ul style="list-style-type: none"> • On the advice of legal counsel, Liquidator filed Tax Return to seek refund of amounts over-remitted in respect of HST as a result of OES continuing to remit notional HST on EHF's. • Completed: February 18, 2022
Correspondence with CRA regarding Tax Returns	<ul style="list-style-type: none"> • Correspondence with CRA. • Completed: July, 2022
Notice of Assessment	<ul style="list-style-type: none"> • Notice of assessment to be issued concluding that OES was entitled to ITCs and reflecting adjustments. • HST refund received in the amount of \$15.2 million. Completed: January 2024. • Additional HST refund in the amount of \$632,000. Completed: June 2024.
Submission and Publication of OES 2021 Annual Report	
Draft and Submit Annual Report	<ul style="list-style-type: none"> • Compile data. • Draft Annual Report. • Engage auditor complete financial statements. • Completed and approved by RPRA: April 2022

Wind-Up Activity	Implementation
Consultation Regarding OES Surplus Funds Resulting from HST Claim	
Consultation with stakeholders regarding additional Surplus Funds received as a result of the HST Claim	<ul style="list-style-type: none"> • Notice of joint information session with RPRA providing background information regarding outcome of HST Claim and proposed distribution of Surplus Funds to RPRA in accordance with Wind-Up Plan. Completed: February 16, 2024 • Joint information session regarding outcome of HST Claim and proposed distribution of additional resulting Surplus Funds. Completed: April 10, 2024
Claims Procedure	
Motion by the Liquidator to the Court for approval of the Claims Procedure and the issuance of the Claims Procedure Order	<ul style="list-style-type: none"> • Motion Materials served on all interested parties on June 1, 2021. • Claims Procedure Order Granted: June 11, 2021
Compilation of list of Known Claimants	<ul style="list-style-type: none"> • Liquidator to prepare list of Known Claimants including name, address, email address and amount owed per OES books and records. • Complete: June 11, 2021
Notification of Claims Procedure and Process	<ul style="list-style-type: none"> • Liquidator to deliver Claims Package (including Pre-Populated Proof of Claim) to each Known Claimants by email to the last known email address set out in the books and records of OES. Completed: June 14, 2021. • Liquidator to publish Notice to Claimants in each of the <i>Toronto Star</i> and <i>Globe and Mail</i>. Completed: June 27, 2021, July 4, 2021 (<i>Toronto Star</i>) June 15, 2021 and July 2, 2021 (<i>Globe and Mail</i>). • Liquidator to publish Notice to Claimants on Liquidator's Website. Completed: June 11, 2021

Wind-Up Activity	Implementation
Proof of Claims Filing Date	<ul style="list-style-type: none"> Any Person who (i) disagreed with the Claim stated in the Pre-Populated Proof of Claim, or (ii) wished to assert a Claim, delivered to the Liquidator, on or before the Proof of Claims Filing Date, a completed Proof of Claim, including all relevant supporting documentation. Completed: August 31, 2021
Notice of Known Claimants re Proof of Claims Filing Date	<ul style="list-style-type: none"> Liquidator sent a notice (a “Notice”) to the Known Claimants who had not filed a Proof of Claim, reminding them of the Proof of Claim Filing Date and informing them of the Liquidator’s intention to seek a Bar Date Order. Completed: September 13, 2021 Further Notice to Known Claimants advising of the Liquidator’s intention to seek a Bar Date Order. Completed: September 23, 2021
Motion by the Liquidator to the Court for the issuance of the Bar Date Order	<ul style="list-style-type: none"> Bar Date Order fixed a Claims Bar Date of October 21, 2021 (the “Bar Date”) with respect to the Claims Procedure. Completed: October 8, 2021
Resolution of Disputed Claim	<ul style="list-style-type: none"> Liquidator to deliver Notice of Revision or Disallowance following review of Proof(s) of Claims to applicable parties. Settlement of Disputed Claim. Completed: October 2021
Bar Date for the filing of any Claims against OES	<ul style="list-style-type: none"> Completed: October 21, 2021 As of the Bar Date, the Liquidator admitted Claims in the aggregate amount of \$149,841, and issued payments aggregating \$186,720 representing 100% of the face amount of all Proven Claims
Submission and Publication of OES 2022 Annual Report	
Draft and Submit Annual Report	<ul style="list-style-type: none"> Compile data. Draft Annual Report. Engage auditor complete financial statements. Completed and approved by RPRA: April 2023

Wind-Up Activity	Implementation
Submission and Publication of OES 2023 Annual Report	
Draft and Submit Annual Report	<ul style="list-style-type: none"> • Compile data. • Draft Annual Report. • Engage auditor complete financial statements. • Completed and approved by RPRA: April 2024
Consultation regarding OES Surplus Funds	
Consultation with stakeholders regarding additional Surplus Funds received as a result of the HST Claim	<ul style="list-style-type: none"> • Notice of joint information session with RPRA providing background information regarding outcome of HST Claim and proposed distribution of Surplus Funds to RPRA in accordance with Wind-Up Plan. Completed: March 2024 • Joint information session regarding outcome of HST Claim and proposed distribution of additional resulting Surplus Funds. Completed: April 10, 2024
Court Approval of Distribution of Surplus Funds	
Motion by the Liquidator to the Court for the issuance of the Distribution Order	<ul style="list-style-type: none"> • Materials served on all interested parties on January 17, 2025 • Distribution Order Granted: January 27, 2025
Interim Distribution to RPRA	<ul style="list-style-type: none"> • Liquidator to make Interim Distribution to RPRA in accordance with provisions of the Distribution Order and Wind-Up Plan. Completed: March 14, 2025
Distribution of Holdback	

Wind-Up Activity	Implementation
Income Tax	<ul style="list-style-type: none"> • Payment of any income tax liability resulting from interest earned on portion of the Surplus Funds being held in term deposits. See below under “Final Tax Matters”
Payment of Professional Fees from the Holdback	<ul style="list-style-type: none"> • Distribution to legal counsel. To be completed following final court proceedings • Distribution to auditors. Completed: March 19, 2025
Final Tax Matters	
Income Tax Liability	<ul style="list-style-type: none"> • Payment of any income tax liability resulting from interest earned on portion of the Surplus Funds being held in term deposits. • The external auditor (i.e., KPMG) advised the Liquidator that there will be no income tax liability payable by the Liquidator. The Liquidator must file a final tax return which will be done after the discharge order is obtained from the Court.
Preparation of final Tax Return	<ul style="list-style-type: none"> • Tax Return Filed. Completed: April 25, 2025
CRA Clearance Certificate	<ul style="list-style-type: none"> • Liquidator to apply for a Clearance Certificate upon the filing of the final income tax return. • The Clearance Certificate will be obtained after CRA reviews the final income tax return as filed.
Finalization Arrangements re OES DATA	
Final WEEE Program data transfers from OES to RPRA	<ul style="list-style-type: none"> • Consultation with RPRA. • Transfer of any remaining WEEE Program data to RPRA. Completed: February 2, 2024

Wind-Up Activity	Implementation
Retention of OES data	<ul style="list-style-type: none"> Liquidator to secure all OES data required to be retained in accordance with the WDTA, the WDTA Regulation, the Corporations Act, taxation and privacy legislation.
Destruction of OES data	<ul style="list-style-type: none"> Liquidator to securely destroy OES data that was not transferred to RPRA in accordance with the requirements of the WDTA and OES' Data Management Plan and Data Retention and Destruction Plan, as approved by RPRA. All paper and hard copy data and records were destroyed on June 28, 2022. Any OES data that must be retained as part of the Liquidator's working papers and required by statute and/or Deloitte policy will be retained and destroyed in accordance with the statute and/or policy in the future. The liquidator will provide written confirmation to RPRA that this data has been destroyed.
Submission of Final Implementation Report to RPRA and Minister	
Draft and submit wind up report as required by subsection 14(20) of the WDTA	<ul style="list-style-type: none"> Engage Auditor to prepare final audited financial statements. Completed: March 2025 Draft Final Implementation Report submitted to RPRA. Completed: March 2025 RPRA staff assessment of steps taken to implement Wind-Up Plan and comments on Draft Final Implementation Report. Completed: April 2025 RPRA staff recommendation to RPRA Board of Directors that OES has completed all required steps under Wind-Up Plan and that the WEEE Program/OES should be formally terminated. Completed: May 2025

Wind-Up Activity	Implementation
	<ul style="list-style-type: none"> • RPRA Board of Directors letter to the Minister communicating that the Wind-Up Plan has been implemented and the WEEE Program/OES should be formally terminated. Completed: May 2025 • Final Implementation Report submitted by OES to RPRA and the Minister. Completed: May 2025
Minister to issue Notice of Termination recommending that the WEEE Program be formally terminated and OES dissolved as a corporate entity in accordance with subsection 14(21) of the WDTA	<ul style="list-style-type: none"> • Minister to issue notice terminating the WEEE Program and OES as of the date set out in the notice issued pursuant to subsection 14(21) of the WDTA.
Books and Records	
Liquidator to provide all books, accounts and documents held by the Liquidator to RPRA	<ul style="list-style-type: none"> • In accordance with the provisions of the Corporations Act (as modified by the WDTA Regulation), the Liquidator has provided books, accounts and documents to RPRA.
Court Approval of Termination of the Winding-Up of OES, Discharge of the Liquidator and Dissolution of OES	
Motion by the Liquidator to the Court for the issuance of the Termination, Dissolution and Discharge Order	<ul style="list-style-type: none"> • Materials served to all interested parties • Relief sought to include, among other things, approval of the activities of the Liquidator since the Distribution Motion, approval of the fees and disbursements of the Liquidator and its counsel, termination of the winding-up proceedings of OES, discharge of Deloitte as Liquidator and the dissolution of OES as a corporate entity. • Seek Termination, Dissolution and Discharge Order

Wind-Up Activity	Implementation
Distribution of remaining Surplus Funds to RPRA	
Payment of the Final Distribution to RPRA	<ul style="list-style-type: none"> • Deloitte to provide final statement of receipts and disbursements to RPRA. • Deloitte to make Final Distribution to RPRA in accordance with the provisions of the Distribution Order.
Dissolution of OES as Corporation	
Dissolution of OES as a corporate entity	<ul style="list-style-type: none"> • Pursuant to the provisions of the Corporations Act (as modified by the WDTA Regulation) dissolution effective at and from the date of the Termination, Discharge and Dissolution Order.
Filing of the Termination, Discharge and Dissolution Order	<ul style="list-style-type: none"> • Deloitte to file copy of Termination, Discharge and Dissolution Order with the Minister in accordance with the provisions of the Corporations Act (as modified by the WDTA Regulation).
Submission and Publication of OES 2024 Annual Report	
Draft and Submit Annual Report	<ul style="list-style-type: none"> • Compile data • Draft Annual Report • Engage auditor complete financial statements • Completed and approved by RPRA: April 2025

Appendix “8”

**Ministry of the Environment,
Conservation and Parks**

Office of the Minister

777 Bay Street, 5th Floor
Toronto ON M7A 2J3
Tel.: 416-314-6790

**Ministère de l'Environnement,
de la Protection de la nature et des
Parcs**

Bureau du ministre

777, rue Bay, 5^e étage
Toronto (Ontario) M7A 2J3
Tél. : 416.314.6790



357-2025-1068

November 17, 2025

Jorden Sleeth
Deloitte Restructuring Inc.
Email: jsleeth@deloitte.ca

Robert Poirier
Chair
Resource Productivity and Recovery
Authority
Email: chair@RPRA.ca

Dear Jorden Sleeth and Robert Poirier:

This letter is to provide notice of termination for the Waste Electrical and Electronic Equipment (WEEE) program, pursuant to section 14 of the *Waste Diversion Transition Act, 2016* (WDTA).

The WEEE program started on April 1, 2009, and ended operations on December 31, 2020, and collected and managed over 636,190 tonnes of electronics. The program included information technology, televisions as well as audio visual equipment (ITT/AV).

As part of Ontario's transition to a producer responsibility framework under the *Resource Recovery and Circular Economy Act, 2016* (RRCEA), producers of ITT/AV were required to establish and operate collection and management systems as set out under the Electrical and Electronic Equipment (EEE) Regulation starting on January 1, 2021. The EEE Regulation also requires producers of various types of lighting to establish and operate collection and management systems.

Ontario Electronic Stewardship (OES) was directed on February 8, 2018, to develop and consult on a wind-up plan for the WEEE program. On August 16, 2019, the wind-up plan submitted by Deloitte was approved by the Resource Productivity and Recovery Authority (the Authority) with conditions regarding program data and intellectual property, overseeing compliance activities for service providers, providing communications for public and affected stakeholders about the wind-up, and consultation about transferring residual funds to the Authority.

As required by the WDTA, on May 23, 2025, Deloitte Restructuring Incorporated (Deloitte), the court-appointed liquidator of OES, provided me with its final report which summarizes how it implemented the steps in its approved wind-up plan for the WEEE program.

I would like to recognize OES and the efforts of industry stewards, municipal representatives, service providers as well as consumers that participated in the WEEE program. I am confident that the current EEE Regulation will continue to build on the former program's success.

Jorden Sleeth and Robert Poirier
Page 2.

Lastly, in addition to this letter being posted on the Environmental Registry, the Authority shall post this letter on its website.

Sincerely,

A handwritten signature in blue ink, appearing to read "Todd McCarthy", with a long horizontal flourish extending to the left.

Todd McCarthy
Minister of the Environment, Conservation and Parks

c: Sarah Harrison, Deputy Minister, MECP
Noah Gitterman, CEO, Resource Productivity and Recovery Authority

Ministry of the Environment,
Conservation and Parks

Ministère de l'Environnement,
de la Protection de la nature et des
Parcs

Office of the Minister

Bureau du ministre

777 Bay Street, 5th Floor
Toronto ON M7A 2J3
Tel.: 416-314-6790

777, rue Bay, 5^e étage
Toronto (Ontario) M7A 2J3
Tél. : 416 314-6790



357-2025-1068

17 novembre 2025

Jorden Sleeth
Restructuration Deloitte Inc.
Email: jsleeth@deloitte.ca

Robert Poirier
Président
Office de la productivité et de la
recupération des ressources
Email: chair@RPRA.ca

À l'intention de Jorden Sleeth et de Robert Poirier.

La présente lettre a pour but de vous informer de la résiliation du programme de réacheminement des déchets d'équipements électriques et électroniques (EEE), conformément à l'article 14 de la *Loi transitoire de 2016 sur le réacheminement des déchets*.

Le programme a débuté le 1^{er} avril 2009 et a pris fin le 31 décembre 2020. Il a permis de collecter et de gérer plus de 636 190 tonnes de déchets électroniques. Ce programme concernait les appareils de technologies de l'information, les téléviseurs et les équipements audiovisuels.

L'Ontario a mis en place un cadre de responsabilité des producteurs pour les déchets, en vertu de la *Loi de 2016 sur la récupération des ressources et l'économie circulaire*, qui précise que les producteurs d'équipements de technologie de l'information, de télécommunication et audiovisuels sont tenus de mettre en place et d'exploiter des systèmes de collecte et de gestion de ces équipements conformément au règlement sur les EEE, à compter du 1^{er} janvier 2021. Le règlement sur les EEE exige également que les producteurs de divers types de matériel d'éclairage mettent en place et exploitent des systèmes de collecte et de gestion de ces dispositifs.

Le 8 février 2018, l'initiative *Ontario Electronic Stewardship (OES)* a reçu pour mandat d'élaborer un plan de liquidation pour le programme de réacheminement des déchets d'équipements électriques et électroniques et de mener des consultations à ce sujet. Le 16 août 2019, le plan de liquidation soumis par Deloitte a été approuvé par l'Office de la productivité et de la récupération des ressources (l'Office), sous réserve de certaines conditions concernant les données du programme et la propriété intellectuelle, pour la supervision des activités de conformité des fournisseurs de services, l'élaboration de communications destinées au public et aux parties prenantes concernées par la liquidation ainsi que l'organisation de consultations concernant le transfert de fonds résiduels à l'Office.

Conformément à la *Loi transitoire sur le réacheminement des déchets*, le 23 mai 2025, Restructuration Deloitte Inc. (Deloitte), le liquidateur judiciaire désigné par le tribunal pour l'OES, m'a remis son rapport final qui résume la manière dont les étapes du plan de liquidation approuvé ont été mises en place pour le programme de réacheminement des EEE.

Je tiens à saluer l'OES et les efforts déployés par les responsables industriels, les représentants municipaux, les prestataires de services ainsi que les consommateurs qui ont participé au programme de réacheminement des EEE. Je suis convaincu que le règlement actuel sur les EEE continuera à s'appuyer sur le succès du programme précédent.

Enfin, cette lettre sera affichée sur le Registre environnemental ainsi que sur le site Web de l'Office.

Cordialement,

A handwritten signature in blue ink, appearing to read 'Todd McCarthy', with a long horizontal flourish extending to the left.

Todd McCarthy
Ministre de l'Environnement, de la Protection de la nature et des Parcs

CC: Sarah Harrison, Sous ministre de l'Environnement, de la Protection de la nature et des Parcs
Noah Gitterman, Chef de la direction, Office de la productivité et de la récupération des ressources

Appendix “9”

**In the Matter of the Liquidation of
Ontario Electronic Stewardship
of the City of Toronto, in the Province of Ontario
Statement of Receipts and Disbursements
for the Period April 1, 2021 to Jan 20, 2026**

RECEIPTS	Amount(\$)
HST Refund - Pre Liquidation	15,164,460
Cash on deposit upon Liquidator appointment	4,664,508
Interest earned on deposits	1,132,585
HST Refund - Post Liquidation	1,004,917
Asset sales and collections	15,251
Rent deposit refund	12,637
TOTAL RECEIPTS	\$ 21,996,300
 DISBURSEMENTS	
Dividend Payments	17,526,514
Payments to RPRA for Waste Recycling	1,453,952
Liquidators fees and costs	641,028
Legal fees & disbursements	358,137
Consultation Services	307,392
HST/GST paid on disbursements	251,030
Creditor Claim Payments	186,721
Accounting services	184,188
HST on Liquidators fees and costs	83,334
Contract services	62,942
Computer services	50,509
Other misc disbursements	47,064
HST paid on legal fees	46,480
Operating expenses	27,587
Legal Action-Settlement	20,000
Insurance	19,535
HST/GST paid	8,674
Outside consulting	6,022
Licence Fee	5,715
Bank charges	428
TOTAL DISBURSEMENTS	\$ 21,287,251
 CASH ON HAND	 \$ 709,048

Appendix “10”

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF

ONTARIO ELECTRONIC STEWARDSHIP

**APPLICATION UNDER SS.243, 244 AND 246 OF *THE CORPORATION'S ACT*, R.S.O. 1990,
C.C.38**

DELOITTE RESTRUCTURING INC.

Applicant

**AFFIDAVIT OF JORDEN SLEETH
(Sworn January 22, 2026)**

I, Jorden Sleeth, in the Province of Ontario, MAKE OATH AND SAY:

1. I am a Senior Vice-President with Deloitte Restructuring Inc. ("**Deloitte**") in its capacity as Liquidator, without security, of the undertaking of all the assets, undertakings, and properties of Ontario Electronic Stewardship. ("**OES**" or the "**Corporation**") pursuant to an order of the Court dated June 11, 2021, and as such, have knowledge of the matters to hereinafter deposed to.
2. Attached hereto as Exhibit "**A**" is a schedule summarizing each invoice attached hereto in Exhibit "**B**", the total billable hours charged per invoice, the total fees charged per invoice and the average hourly rate charged per invoice.
3. Attached hereto as Exhibit "**B**", is a true copy of the invoices issued by Deloitte for fees and disbursements incurred during the Corporation's liquidation proceedings between March 01, 2021, and December 31, 2025. The total fees charged by Deloitte during that period were \$453,470.00 plus disbursements of \$187,558.22, plus Harmonized Sales Tax ("**HST**") in the amount of \$83,333.68 for a total of \$724,361.90.
4. Accordingly, I verify believe that the total fees, disbursements, administration fees, and HST as at the date of this fee affidavit are \$724,361.90.

5. Deloitte responded to a request for proposal issued by OES to conduct the liquidation of OES and agreed to charge a flat rate of \$350 per hour for all professionals. This is reflected in all but the first invoice issued by Deloitte for the period March 1 to April 1, 2021, during which time Deloitte worked with OES to scope the mandate and negotiate the billing rate. The average rate for all professionals on this mandate including this first invoice is \$357.
6. Deloitte's fees and disbursements for the period of January 1, 2026, to the date of the Liquidator's discharged are estimated to be approximately \$64,000 before applicable taxes, and \$72,320 once HST is applied.
7. I make the affidavit in support of a motion by the Liquidator for, among other things, approval of the fees and disbursements of the Liquidator and its counsel.

SWORN BEFORE ME This 22nd day of January
2026.



Todd Jeffrey Ambachtsheer,
a Commissioner, etc., Province of Ontario,
for Deloitte LLP and Deloitte Restructuring Inc.
Expires September 9, 2027.



JORDEN SLEETH

A Commissioner for taking Affidavits (*or as may be*)

This is Exhibit "A" referred to in the Affidavit of Jorden Sleeth
sworn January 22, 2026



Todd Jeffrey Ambachtsheer,
a Commissioner, etc., Province of Ontario,
for Deloitte LLP and Deloitte Restructuring Inc.
Expires September 9, 2027.

Commissioner for Taking Affidavits (or as may be)

EXHIBIT "A"

In the matter of the liquidation of Ontario Electronic Stewardship

Summary of the fees and disbursements of Deloitte Restructuring Inc. in its capacity as liquidator of the Debtors.
For the period March 01, 2021 to December 31, 2025

Sr No	Invoice #	Period		Hours	Fees	Disbursements	Subtotal	HST	Total	Average Hourly Rate
		Start	End							
1	8001744234	1-Mar-2021	1-Apr-2021	24.6	18,000.00	-	18,000.00	2,340.00	20,340.00	732
2	8001791160	2-Apr-2021	30-Apr-2021	82.8	28,980.00		28,980.00	3,767.40	32,747.40	350
3	8001821107	1-May-2021	14-May-2021	47	16,450.00	626.20	17,076.20	2,219.91	19,296.11	350
4	8001880245	15-May-2021	31-May-2021	38.9	13,615.00	19.30	13,634.30	1,772.46	15,406.76	350
5	8001909919	1-Jun-2021	15-Jun-2021	23.6	8,260.00		8,260.00	1,073.80	9,333.80	350
6	8001934139	16-Jun-2021	30-Jun-2021	33.2	11,620.00		11,620.00	1,510.60	13,130.60	350
7	8001961008	1-Jul-2021	16-Jul-2021	19.7	6,895.00		6,895.00	896.35	7,791.35	350
8	8001990589	17-Jul-2021	31-Jul-2021	15.7	5,495.00	524.64	6,019.64	782.55	6,802.19	350
9	8002049587	1-Aug-2021	31-Aug-2021	17.8	6,230.00	711.44	6,941.44	902.39	7,843.83	350
10	8002109326	1-Sep-2021	30-Sep-2021	58.3	20,405.00	5,432.74	25,837.74	3,358.91	29,196.65	350
11	8002185895	1-Oct-2021	31-Oct-2021	29.1	10,185.00		10,185.00	1,324.05	11,509.05	350
12	8002253995	1-Nov-2021	30-Nov-2021	20.3	7,105.00	39,922.10	47,027.10	6,113.52	53,140.62	350
13	8002315190	1-Dec-2021	31-Dec-2021	19.1	6,685.00	44.16	6,729.16	874.79	7,603.95	350
14	8002382511	1-Jan-2022	31-Jan-2022	42.5	14,875.00		14,875.00	1,933.75	16,808.75	350
15	8002458212	1-Feb-2022	28-Feb-2022	12.1	4,235.00	19,598.91	23,833.91	3,098.41	26,932.32	350
16	8002521380	1-Mar-2022	31-Mar-2022	51.5	18,025.00	486.18	18,511.18	2,406.45	20,917.63	350
17	8002582801	1-Apr-2022	30-Apr-2022	29.6	10,360.00	264.42	10,624.42	1,381.17	12,005.59	350
18	8002676107	1-May-2022	31-May-2022	16.0	5,600.00	1,580.78	7,180.78	933.50	8,114.28	350
19	8002739543	1-Jun-2022	30-Jun-2022	10.6	3,710.00	264.42	3,974.42	516.67	4,491.09	350
20	8002814518	1-Jul-2022	31-Jul-2022	9.1	3,185.00	514.67	3,699.67	480.96	4,180.63	350
21	8002891583	1-Aug-2022	31-Aug-2022	10.3	3,605.00	528.84	4,133.84	537.40	4,671.24	350
22	8002969234	1-Sep-2022	30-Sep-2022	11.8	4,130.00		4,130.00	536.90	4,666.90	350
23	8003042859	1-Oct-2022	31-Oct-2022	8.9	3,115.00	264.42	3,379.42	439.32	3,818.74	350
24	8003164322	1-Nov-2022	30-Nov-2022	7.1	2,485.00	264.42	2,749.42	357.42	3,106.84	350
25	8003206339	1-Dec-2022	31-Dec-2022	11.0	3,850.00	3,050.02	6,900.02	897.00	7,797.02	350
26	8003332916	1-Jan-2023	31-Jan-2023	19.2	6,720.00	3,916.02	10,636.02	1,382.68	12,018.70	350
27	8003408529	1-Feb-2023	28-Feb-2023	31.7	11,095.00	3,762.48	14,857.48	1,931.47	16,788.95	350
28	8003549086	1-Mar-2023	31-Mar-2023	63.7	22,295.00	7,303.20	29,598.20	3,847.77	33,445.97	350
29	8003592892	1-Apr-2023	30-Apr-2023	12.2	4,270.00	4,091.60	8,361.60	1,087.01	9,448.61	350
30	8003683975	1-May-2023	31-May-2023	7.2	2,520.00		2,520.00	327.60	2,847.60	350
31	8003758321	1-Jun-2023	30-Jun-2023	8.5	2,975.00	4,351.60	7,326.60	952.46	8,279.06	350

This is Exhibit “B” referred to in the Affidavit of Jorden Sleeth
sworn January 22, 2026



Todd Jeffrey Ambachtsheer,
a Commissioner, etc., Province of Ontario,
for Deloitte LLP and Deloitte Restructuring Inc.
Expires September 9, 2027.

Commissioner for Taking Affidavits (or as may be)



Ontario Electronic Stewardship
5750 Explorer Dr #301
Mississauga ON L4W 5K9
Canada

Invoice 8001744234

Deloitte Restructuring Inc.

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

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

Date: April 15, 2021
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth
HST Registration : 122893605RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period March 1, 2021 to April 1, 2021 pursuant to a letter of engagement dated February 26, 2021.

Fees for Transition Period

Sales Tax

HST applicable 18,000.00

HST at 13.00 % 2,340.00

Total Amount Due (CAD) 20,340.00

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 Number 8001744234

April 15, 2021

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8001744234	20,340.00	Payment for invoice 8001744234

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

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

**Work performed from March 1, 2021 to April 1, 2021**

Date	Name	Narrative	Hours
01-03-21	Williams, Richard	Intro call K. Hulme, L. Kitimura, J. Sleeth. T/c J. Sleeth. Set up sharefile folder. T/c V. Gauthier.	2.2
01-03-21	Sleeth, Jorden	OES - call with K. Hulme and L. Kitamura, debrief same with R. Williams.	1.5
02-03-21	Williams, Richard	T/C V. Gauthier. T/c J. Sleeth. Review program materials.	1.5
02-03-21	Sleeth, Jorden	Review call agenda, comment.	0.2
03-03-21	Williams, Richard	Review comments on draft agenda. Attend meeting with K. Hulme, L. Kitimura, J. Sleeth, V. Gauthier. T/c V. Gauthier. Review OES board meeting minutes. T/c J. Sleeth, V. Gauthier. T/c J. Sleeth.	3.0
03-03-21	Sleeth, Jorden	Call with K. Hulme and L. Kitamura; follow up call with V. Gauthier and R. Williams.	1.7
04-03-21	Williams, Richard	T/c V. Gauthier.	0.2
08-03-21	Williams, Richard	Email M. McTaggart, J. Sleeth, A. Hamer. Download and review docs from shared drive. Emails L. Kitimura. T/c R. Brown. T/c J. Sleeth.	2.0
09-03-21	Williams, Richard	Emails L. Kitamura, V. Gauthier. Email from K. Hulme and preliminary review of additional documents.	0.5
10-03-21	Williams, Richard	T/c V. Gauthier, L. Kitimura, K. Hulme. Review HST info.	1.2
10-03-21	Sleeth, Jorden	Introduction call to RIPRA, debrief with R. Williams.	0.5
16-03-21	Williams, Richard	Draft board presentation.	1.5
18-03-21	Williams, Richard	Finalize board presentation. Emails L. Kitimura re: board meeting and additional info request. Emails L. Kitimura, V. Gauthier re: draft resolution.	0.6
19-03-21	Williams, Richard	Emails V. Gauthier, review board presentation comments and revise. T/c V. Gauthier. Review V. Gauthier edits to board presentation.	1.0
22-03-21	Williams, Richard	Final revisions to board presentation; email to L. Kitimura.	0.2
22-03-21	Sleeth, Jorden	Review and comment on draft board presentation.	0.5
23-03-21	Williams, Richard	Emails L. Kitimura.	0.1
24-03-21	Williams, Richard	Emails L. Kitimura.	0.2
26-03-21	Williams, Richard	Emails L. Kitimura re: sharefile access.	0.1

Date	Name	Narrative	Hours
29-03-21	Williams, Richard	Emails L. Kitimura. Attend board meeting. T/c J. Sleeth.	0.7
29-03-21	Sleeth, Jorden	Board meeting - prepare for and attend.	0.5
31-03-21	Williams, Richard	Email V. Gauthier. Review draft materials and email comments to K. Yurkovich. Email L. Kitimura. Review lease, insurance policies and other material uploaded by L. Kitimura. Email from K. Yurkovich re: court application.	2.0
01-04-21	Keene, Ashley	Website creation.	0.9
01-04-21	Williams, Richard	T/c L. Kitimura. Emails T. Vlaanderen, F. Denton. Instruct associate re: website. Emails C. Parrack, A. Keene. Review audited statements and board minutes.	1.8
Total			24.6



Ontario Electronic Stewardship
5750 Explorer Dr #301
Mississauga ON L4W 5K9
Canada

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period April 2, 2021 to April 30, 2021 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendix.

Sales Tax

Invoice 8001791160

Deloitte Restructuring Inc.

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

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

Date: May 04, 2021
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth
HST Registration : 122893605RT0001

HST applicable 28,980.00

HST at 13.00 % 3,767.40

Total Amount Due (CAD) 32,747.40

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 8001791160

May 04, 2021

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8001791160	32,747.40	Payment for invoice 8001791160

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

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
Moons, Laurent	Partner	3.5	350.00	1,225.00
Williams, Richard	Senior Manager	49.9	350.00	17,465.00
Lazor, Stephanie	Senior Manager	15.1	350.00	5,285.00
Brown, Rose	Manager	5.3	350.00	1,855.00
Conorton, Laura	Consultant	0.4	350.00	140.00
Keene, Ashley	Senior	0.2	350.00	70.00
McTaggart, Michael	Senior	8.4	350.00	2,940.00
Total Professional Hours and Fees		82.8		28,980.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				28,980.00

Appendix #2

Work performed from April 2, 2021 to April 30, 2021

Date	Name	Narrative	Hours
05-04-21	Brown, Rose	Discussions re: trust account required and instructions to RBC. Prepare wire instruction sheet and sent to RW.	1.0
05-04-21	Williams, Richard	T/c, emails V. Gauthier. Emails L. Kitimura re: legal opinion on HST. T/c L. Kitimura, T. Hyatt.. T/c C. Parrack.	2.0
05-04-21	Williams, Richard	Emails K. Yurkovich. Emails L. Kitimura, J. Musgrove. Review appointment letter. T/c and emails R. Brown. Emails L. Kitimura, V. Gauthier re: appointment letter. T/c W. Lee, C. Parrack. Review consultation documents forwarded by C. Parrack and reply.	2.0
06-04-21	Williams, Richard	Email L. Kitimura. Travel to and attendance at OES premises. Meeting with L. Kitimura. T/c V. Gauthier and K. Yurkovich. Emails to bank account managers and landlord.	3.5
06-04-21	Williams, Richard	Emails L. Kitimura, V. Gauthier re: appointment letter. Review financial information uploaded and email L. Kitimura. Review OES website modifications and email C. Parrack.	0.7
07-04-21	McTaggart, Michael	Drafting documents and letters to CRA to grant authorization and open RT0002 account	0.6
07-04-21	Lazor, Stephanie	OES HST - review materials sent and initial discussion with Laurent	0.8
07-04-21	Williams, Richard	Emails L. Kitimura re information requests. Email V. Gauthier re: surplus. Emails C. Parrack re website. Email N. Kormal re: CIBC balance transfer. T/c J. Fortier, L. Moon re HST issue. Email L. Moon. Emails L. Kitimura, A. Drew.	2.0
07-04-21	Moons, Laurent	HST question: review the doc + TelCo Richard + internal disc.	1.0
08-04-21	McTaggart, Michael	Updating CRA package based on review comments, faxing final version to CRA	0.2
08-04-21	Williams, Richard	Review draft CRA letters and provide comments. T/c L. Kitimura. Emails L. Kitimura, R. Frantianni re: RBC account. Emails L. Brodeur, L. Kitimura re: CIBC account. T/c K. Myers, S. Khan re: lease. Email K. Myers re security deposit.	1.4
08-04-21	Williams, Richard	Emails A. Drew, K. Myers, R. Fratianni. Review L. Kitimura email re: surplus discussions. Emails L. Kitimura, K. Bertrand re: RBCx access. Review additional materials uploaded. Emails J. Zomok; prepare instruction letter. Emails R. Frattiani.	2.0
09-04-21	Williams, Richard	Review revised CRA request and sign RC59. Emails R. Fratianni. Download additional materials from Sharefile site. Emails L. Kitimura. Draft memo re: surplus funds and send to V. Gauthier. Emails C. Parrack, D. Melo.	4.8

Date	Name	Narrative	Hours
12-04-21	Keene, Ashley	Email regarding website.	0.2
12-04-21	Williams, Richard	Review insurance policies and email A. Drew. T/c J. Sleeth. Email C. Parrack re: distribution. Emails L. Kitimura, R. Brown re CIBC wire transfer. Emails A. Keene, C. Besant. Review legal invoices from McMillan. Further emails A. Drew, C. Parrack.	1.6
12-04-21	Williams, Richard	Emails L. Kitimura re: CIBC wire, insurance policy. Review transaction list and email L. Kitimura re: support. Review EPRA contract extension and email L. Kitimura. Emails Nancy H., L. Kitimura re: Uline. T/c L. Kitimura. Emails L. Kitimura, C. Parrack.	1.6
13-04-21	Williams, Richard	Emails C. Parrack. Prepare disbursement schedule. Emails L. Kitimura, M. McTaggart re: disbursements. Email R. Fratianni. Review disbursement schedule and email L. Kitimura.	1.0
13-04-21	McTaggart, Michael	Cheque requisitions for week of April 12.	0.8
14-04-21	McTaggart, Michael	Updating cheque requisitions per comments from R. Williams, sending to R. Brown for payment.	0.2
14-04-21	Brown, Rose	Trust Banking Adminsitration - Disbursement cheques.	0.5
14-04-21	Williams, Richard	T/c R. Gillibrand, L. Kitimura re: Greentec dispute. Emails L. Kitimura, M. McTaggart re: cheques. Emails L. Brodeur re: CIBC account. Emails L. Kitimura re: HST return. Emails L. Kitimura re: consultation, HST. Review HST return and email T. Hayes.	1.8
15-04-21	Williams, Richard	Emails T. Hyatt re: HST return. T/c L. Kitimura re: RBC account. Emails C. Parrack, J. Sleeth. Draft enclosures for cheques and request cheque for fees. Instructions R. Gillibrand re: Greentec dispute. Draft RPRA update. PPSA search. Emails R. Gilibrand.	2.0
15-04-21	Brown, Rose	Trust Banking Administration - Print cheques, have cheques signed and print letters.	0.3
16-04-21	Brown, Rose	Trust Banking Administration - Disbursement wire.	0.3
16-04-21	Williams, Richard	Review OES 2020 annual report. Email L. Moon. Emails C. Parrack. Emails J. Sleeth, V. Gauthier. Receive HST supporting docs and instructions to associate. Email C. Parrack re: surplus and provide draft memo. Emails L. Kitimura, R. Gillibrand.	1.4
16-04-21	Lazor, Stephanie	Research re potential recovery re GST remittances;	1.0
19-04-21	Lazor, Stephanie	OES potential recovery - research re EHF GST/HST exigible (gather facts)	1.3
19-04-21	Brown, Rose	Review costs for Re-direction and obtain utility bill.	0.1

Date	Name	Narrative	Hours
19-04-21	Williams, Richard	Update interim report to RPRA. Emails R. Brown re: Arrow payment. Emails C. Parrack re: residual funds discussion. Emails L. Kitimura. Emails G. Mannu re: tax filings. Emails re COM2 LC cancellation.	2.6
20-04-21	Lazor, Stephanie	OES HST position analysis	4.6
20-04-21	Brown, Rose	Prepare correspondence for re-direction request.	0.2
20-04-21	Williams, Richard	Emails L. Kitimura re: COM2, postage lease. Review workplan, follow up on outstanding info requests. Review CGL policy, emails A. Falconi-Drew re cancellation of same. Emails M. Gulati and review tax returns.	2.0
21-04-21	McTaggart, Michael	Cheque requisitions for week of April 19	0.7
21-04-21	Lazor, Stephanie	Finalized preliminary conclusions and email analysis (including call with Laurent);	5.1
21-04-21	Moons, Laurent	Internal discussion re: HST issue.	1.0
21-04-21	Williams, Richard	Emails J. Musgrove. Emails C. Parrack, R. Brown. Review revised T2 and covering letter. Emails R. Frattiani re: COM2 LOC. Email L. Howkins re furniture rental. T/c L. Kitimura.	1.6
21-04-21	Conorton, Laura	Processing wire to DRI, admin, filing.	0.4
21-04-21	Williams, Richard	Email from L. Kitimura attaching HST correspondence and review same. Forward email to S. Lazore. Email L. Kitimura re: CRA director update. Review Box.com folder with supporting docs and prepare instructions to associate. Emails L. Kitimura re: rentals.	1.0
22-04-21	McTaggart, Michael	Additional cheque requisition for week of April 19	0.2
22-04-21	Brown, Rose	Prepare correspondence for re-direction request, have RW sign. Prepare request and take to Canada Post to place re-direction of mail for 1 year.	1.0
22-04-21	Williams, Richard	Emails C. Parrack, L. Kitimura re: MTS system. Review and approve disbursements.	0.4
22-04-21	Williams, Richard	T/c L. Kitimura. Emails A. Drew, R. Frattiani. Review misdirected payment to be refunded to EPRA steward. Emails A. Coluccio. Review KPMG invoices and instruct associate. Review and execute mail redirection. Emails C. Parrack; provide update report.	1.5
23-04-21	Williams, Richard	Review and approve payment requisition. T/c V. Gauthier. Review and consider email re: retention of accounting system records and email L. Kitimura. T/c and emails C. Parrack re: MTS, data management. Email L. Kitimura. Emails L. Moon re HST issue.	2.1
23-04-21	Brown, Rose	Trust Banking Administration - Confirm wire received in Trust Account and input into Ascend. Print and review disbursement requests.	0.9

Date	Name	Narrative	Hours
25-04-21	Moons, Laurent	Review HST analysis.	0.5
26-04-21	Williams, Richard	Email C. Parrack re tonnage discrepancy in annual v quarterly report and review of reports. Emails C. Parrack, L. Kitimura.	0.3
26-04-21	Williams, Richard	Emails L. Kitimura. Review RPRA invoice. Emails A. Drew re: insurance. T/c L. Kitimura. Call with RPRA. T/c V. Gauthier. Emails L. Kitimura. Review L. Moon memo re: HST and email L. Kitimura. Review email re: amended operating agreement b/w Ministry, RPRA.	3.5
26-04-21	Moons, Laurent	Internal discussions re HST issue.	0.5
26-04-21	Lazor, Stephanie	Call with Laurent and Jean re HST EHF matter;	0.5
27-04-21	Brown, Rose	Trust Banking Administration - Input print disbursement cheques, Have signed, copy and send out in the mail..	0.7
27-04-21	Williams, Richard	T/c J. Sleeth re: RPRA call, HST issue. Letter A. Drew. Email K. Meyers. Draft RPRA email and send to V. Gauthier. Email C. Parrack. Emails L. Kitimura.	1.0
27-04-21	Moons, Laurent	Discussion with Richard re GST/HST opportunity	0.5
28-04-21	McTaggart, Michael	Completing and filing cheque requisitions for week of April 26, call with R. Brown, email communication with RPRA, reviewing updates to March 2021 GST / HST Tax Filing	1.1
28-04-21	Brown, Rose	Trust Banking Administration - Print/Review disbursement requests.	0.3
28-04-21	Lazor, Stephanie	Review sample invoice and returns (summary spreadsheet, analysis vs Budget and email to Laurent and Jean re same);	1.8
28-04-21	Williams, Richard	T/c L. Kitimura. Emails T. Connor, R. Fratianni re: credit card balance. Review HST return filed by EPRA.	1.0
28-04-21	Williams, Richard	Emails re Canada Post, PB lease. Review LK email re: HST. Emails LK re: MST shutdown and transfer. Draft memo re HST recovery. Review and approve HST return. Multiple emails L. Kitimura, C. Parrack re operational issues. Review and approve disbursements.	1.7
29-04-21	McTaggart, Michael	Payment review of disbursements >\$50k, uploading supporting documents to Q drive, tracing all payments through to individual invoices, email of follow-up inquiries to Taylor Hyatt	3.8
29-04-21	Williams, Richard	Emails K. Meyers, L. Kitimura re: move-out.	0.1
29-04-21	Williams, Richard	Review remitter and sub-remitter agreements. Forward same to V. Gauthier. Review draft invoice to EPRA and emails L. Kitimura. Emails V. Gauthier. Emails L. Kitimura, T. Connors re VISA bills. Email R. Gillibrand. RPRA update call.	1.5

Date	Name	Narrative	Hours
30-04-21	McTaggart, Michael	Follow-up inquiries with Taylor Hyatt, updates to payment review workbook & uploading additional documents, summary email to R. Williams	0.8
30-04-21	Williams, Richard	Emails L. Kitimura. Emails B. Casey, M. Lizotte re: data retention requirements. Emails L. Kitimura, K. Meyers. T/c L. Kitimura re: data transfer, consultation, etc... Review and comment on draft Greentec release.	1.8
Total			82.8



Ontario Electronic Stewardship
5750 Explorer Dr #301
Mississauga ON L4W 5K9
Canada

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period May 1 - 14, 2021 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendix.

Expense

Out-of-pocket Expenses

Sales Tax

Invoice 8001821107

Deloitte Restructuring Inc.

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

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

Date: May 18, 2021
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth
HST Registration : 122893605RT0001

HST applicable 16,450.00

HST applicable 626.20

HST at 13.00 % 2,219.91

Total Amount Due (CAD) 19,296.11

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 8001821107

May 18, 2021

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8001821107	19,296.11	Payment for invoice 8001821107

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, Jorden	Partner	2.8	350.00	980.00
Moons, Laurent	Partner	0.5	350.00	175.00
Williams, Richard	Senior Manager	27.9	350.00	9,765.00
Lazor, Stephanie	Senior Manager	8.5	350.00	2,975.00
Brown, Rose	Manager	2.4	350.00	840.00
Conorton, Laura	Consultant	0.2	350.00	70.00
Keene, Ashley	Senior	1.6	350.00	560.00
McTaggart, Michael	Senior	3.1	350.00	1,085.00
Total Professional Hours and Fees		47.0		16,450.00
Out-of-pocket Expenses				626.20
Total Fees and Expenses (CAD)				17,076.20

Appendix #2

Work performed from May 1 - 14, 2021

Date	Name	Narrative	Hours
12-04-21	Sleeth, Jorden	Review surplus funds entitlement memo, call with R. Williams re: same.	1.0
26-04-21	Sleeth, Jorden	Call with RPRA	1.0
27-04-21	Sleeth, Jorden	Update calls with R. Williams re: consultation and HST returns.	0.8
03-05-21	Brown, Rose	Trust Banking Administration - Input disbursement cheque entries. Telephone call to Canada Post to inquiry why they are sending us incorrect unit mail regarding re-direction. Scanning re-direction mail and sent to RW.	0.8
03-05-21	Williams, Richard	Emails L. Kitimura re: MTS, annual report. Review OTS addendum and email L. Moons. Email V. Gauthier re: appeal period and distribution. Draft notice re consultation.	1.0
03-05-21	Lazor, Stephanie	Review Ministerial directives provided re recovery opp and prior info sent (edits to facts portion of write up);	2.8
03-05-21	Williams, Richard	Emails L. Kitimura re: office premises and inspection. Emails A. Drew re insurance and review of CGL policy. T/c L. Kitimura re: data transfer issues and consultation. Emails S. Kerr, C. Parrack.	1.7
03-05-21	Williams, Richard	Review redirected mail. Review notice of assessment, email T. Hyatt. Emails L. Kitimura re: EPRA invoice. Emails re steward refund. T/c V. Gauthier re: customer agreements, timing of court appearance. T/c J. Sleeth. Emails C. Parrack, L. Moons.	1.5
04-05-21	Lazor, Stephanie	Cont'd with revised response for OES/ review OTS stuff and consider that - sent both email responses to Laurent for review;	2.7
04-05-21	Williams, Richard	Emails C. Parrack re: annual report, EPRA service agreement, invoice for review.	0.5
04-05-21	Williams, Richard	Emails C. Parrack re: MTS transfer, distribution schedule. Emails L. Kitimura, C. Parrack re: annual reports. T/c C. Parrack. T/c V. Gauthier. Review comments on draft notice and send revision to C. Parrack. Draft slide deck for consultation.	2.5
05-05-21	McTaggart, Michael	Cheque requisitions and disbursement register for Week of May 3	0.4
05-05-21	Brown, Rose	Trust Banking Administration - Prepare disbursement cheques, have signed, copy and mail out. Review mail from re-direction and send mail from Unit 301 back to Post office.	1.2
05-05-21	Williams, Richard	Emails L. Kitimura re EPRA fees, Stratapime agreement.	0.2

Date	Name	Narrative	Hours
05-05-21	Williams, Richard	Review and comment on cheque requisitions. Email draft deck to C. Parrack. Emails L. Kitimura re: Strataprime, EPRA payments. Prepare schedule of MTS data stored in OES Box and email C. Parrack. Emails K. Yurkovich, V. Gauthier re: court date.	1.5
05-05-21	Williams, Richard	Review and approve repair quote for office premises. Review V. Gauthier comments on consultation deck and revise same. Emails R. Gillibrand re: Greentec. Review EPRA transactions set out in payment review. Emails L. Kitimura and review Box files.	1.9
06-05-21	Keene, Ashley	Website update.	0.2
06-05-21	Williams, Richard	Emails L. Kitimura. Review uninvoiced AP listing and supporting docs. Review MTS information available. Email M. McTaggart. T/c EPRA, Strataprime. T/c C. Parrack. T/c J. Sleeth. Revisions to consultation materials.	3.2
06-05-21	Lazor, Stephanie	Concurrence call with Laurent and quick prep before; created memo and edits to draft response per concurrence call	3.0
06-05-21	Moons, Laurent	disc. S. Lazor	0.5
07-05-21	Keene, Ashley	Website updates.	0.6
07-05-21	Brown, Rose	Trust Banking Administration - Confirm wire received and input into Ascend.	0.4
07-05-21	Williams, Richard	T/c L. Kitimura re: COM2 claim. Review and amend draft email to stewards re: consultation. Emails M. McTaggart. Emails M. Vanbruaene, R. Brown re sale of correx bags.	1.0
07-05-21	Williams, Richard	Email A. Keene re: website update. Emails L. Correia re: data management issues. Email C. Parrack re; consultation materials. Emails T. Hyatt, prepare banking instruction. Various emails re CIBC and RBC accounts. Emails L. Moons. Review COM2 claim, email	1.9
08-05-21	Keene, Ashley	Website updates.	0.3
10-05-21	Keene, Ashley	Website update.	0.3
10-05-21	Williams, Richard	Further t/c and emails C. Parrack, L. Kitimura, J. Sleeth. Preliminary review of documents in COM2 dispute. Email R. Glibrand. Review CIBC letter of direction. Review EPRA contract and email L. Kitimura. Emails re COM2. Review processor agreement.	2.5
10-05-21	Williams, Richard	Emails L. Kitimura, V. Gauthier. Update project plan. Emails C. Parrack, L. Kitimura re consultation. Multiple calls with V. Gauthier to discuss distribution and claims order. T/c, emails C. Parrack and L. Kitimura re: consultation notice. Review HST memo	3.0
11-05-21	Keene, Ashley	Website update.	0.1

Date	Name	Narrative	Hours
11-05-21	Williams, Richard	Review annual reports and send to C. Parrack. T/c L. Kitimura re COM2, EPRA contract. Emails T. Hyatt, M. McTaggart re PB payment.	0.6
11-05-21	Williams, Richard	Emails A. Drew, L. Kitimura. Engagement planning call - M. McTaggart. Emails L. Kitimura, V. Gauthier re COM2 claim. Emails re CIBC signing authority. Emails T. Conor re RBC cards.	1.5
12-05-21	Williams, Richard	Email T. Hyatt re: PB status. Email L. Moons. Revised consultation deck and send to J. Sleeth, V. Gauthier. Emails M. McTaggart re: claims and creditor info. Emails B. Casey, R. Gillibrand.	1.2
12-05-21	McTaggart, Michael	Transfer of municipality claims and support to Q drive, review of support and documenting findings, completing Ascend Credit import documentation	1.2
13-05-21	Williams, Richard	Emails V. Gauthier, review revisions to deck. T/c V. Gauthier, K. Yurkovich. Emails T. Hyatt. Review creditor listing and emails M. McTaggart. Email draft deck to C. Parrack. Emails L. Kitimura, T. Connor re: credit card balance.	1.1
14-05-21	Conorton, Laura	Importing creditor list to Ascend, formatting of Excel list	0.2
14-05-21	Williams, Richard	Emails L. Kitimura, V. Gauthier re processor contracts. Email T. Connor re: RBC Visa. Emails L. Kitimura, C. Parrack re: stakeholder consultations. Review stakeholder notice. Emails A. Livingstone, B. Casey.	1.1
14-05-21	McTaggart, Michael	Transfer of COM-2 disputed claims and support to Q drive, review of support, and documenting findings	1.5
14-05-21	Keene, Ashley	Website update.	0.1
Total			47.0



Ontario Electronic Stewardship
5750 Explorer Dr #301
Mississauga ON L4W 5K9
Canada

Invoice 8001880245

Deloitte Restructuring Inc.

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

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

Date: June 07, 2021
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth
HST Registration : 122893605RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period May 15 - 31, 2021 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

Expense

Sales Tax

HST applicable 13,615.00

HST applicable 19.30

HST at 13.00 % 1,772.46

Total Amount Due (CAD) 15,406.76

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 8001880245

June 07, 2021

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8001880245	15,406.76	Payment for invoice 8001880245

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, Jorden	Partner	6.8	350.00	2,380.00
Williams, Richard	Senior Manager	22.4	350.00	7,840.00
Casey, Brian	Senior Manager	5.5	350.00	1,925.00
Brown, Rose	Manager	0.5	350.00	175.00
Conorton, Laura	Consultant	1.4	350.00	490.00
Keene, Ashley	Senior	0.1	350.00	35.00
McTaggart, Michael	Senior	0.5	350.00	175.00
Garcia, Andy	Staff	1.7	350.00	595.00
Total Professional Hours and Fees		38.9		13,615.00
Out-of-pocket Expenses				19.30
Total Fees and Expenses (CAD)				13,634.30

Appendix #2

Work performed from May 15 - 31, 2021

Date	Name	Narrative	Hours
10-05-21	Sleeth, Jorden	Call re: OES opportunities re: stewardship database.	0.5
13-05-21	Sleeth, Jorden	Review consultation presentation deck and provide comments to R. Williams, call re: same.	1.0
17-05-21	Sleeth, Jorden	HST call with R. Williams; review HST fee proposal.	0.6
17-05-21	Casey, Brian	Data transfer configuration , extraction, documenting, meetings with IT, project management	1.0
17-05-21	Williams, Richard	Review draft materials for court application.	1.2
17-05-21	Williams, Richard	Emails L. Kitimura, J. Dajao, B. Casey. Receipt and review of notice of assessment. Receipt and review of registrant list for consultations. Email N. Muhammad. Emails T. Connor. Emails re: CIBC access. Email R. Gillibrand. Emails J. Sleeth, L. Moons.	1.3
18-05-21	Casey, Brian	Data transfer configuration , extraction, documenting, meetings with IT, project management	1.0
18-05-21	Conorton, Laura	Processing wires from OES to Prolink and DRI; administration	0.8
18-05-21	Williams, Richard	Email L. Kitimura re: access to CIBC account. Email C. Parrack. T/c B. Casey, L. Correia. Emails L. Moons. Emails A. Drew, approve cheque requisitions. Review legal invoices from McMillan and approve for payment.	1.4
18-05-21	Brown, Rose	Review disbursement request and send to LC to process.	0.1
19-05-21	Sleeth, Jorden	Review affidavit and draft orders, provide comments to R. Williams.	2.5
19-05-21	McTaggart, Michael	Cheque requisitions for week of May 22, bank account reconciliations as at April 30	0.5
19-05-21	Casey, Brian	Data transfer configuration , extraction, documenting, meetings with IT, project management	1.0
19-05-21	Brown, Rose	Trust Administration - Review Company bank account statement received and update reconciliation notes and save with Deloitte reconciliations for Apr/21.	0.4
19-05-21	Williams, Richard	Review April bank reconciliations. T/c and emails R. Brown, M. McTaggart. Emails C. Parrack. T/c L. Kitimura, dry-run of consultation. T/ J. Sleeth. Review cheque requisitions. Email R. Gillibrand.	2.1
19-05-21	Conorton, Laura	Completion of wires from OES to DRI and Prolink	0.1
20-05-21	Conorton, Laura	Processing wire from OES to McMillan LLP.	0.5

Date	Name	Narrative	Hours
20-05-21	Williams, Richard	Review and approve wire. Email V. Gauthier re consultation. Hold consultation. T/c, emails L. Kitimura. T/c, emails S. Kerr. T/c V. Gauthier, J. Sleeth.	2.2
20-05-21	Garcia, Andy	Data download from box account, case background.	1.0
20-05-21	Casey, Brian	Data transfer configuration , extraction, documenting, meetings with IT, project management	1.0
20-05-21	Sleeth, Jorden	Attend steward consultation call, debrief with R. Williams and consider stakeholder email to DRI.	0.5
21-05-21	Garcia, Andy	Quality check for copied rclone files on "OES - Accounting" folder.	0.5
21-05-21	Casey, Brian	Data transfer configuration , extraction, documenting, meetings with IT, project management	0.5
21-05-21	Williams, Richard	Review of draft application documents and email counsel. Review data summary and emails B. Casey. Emails K. Yurkovich, L. Kitimura, L. Correia. Prepare for and conduct consultation hearing. Call with Gowlings to review draft materials. Email S. Kerr.	3.0
25-05-21	Garcia, Andy	QC for MTS Data Extracts (Retention Copy).	0.2
25-05-21	Williams, Richard	Instructions to associate. Emails C. Parrack, L. Haase. Review C. Parrack data request and precedent. Email L. Kitimura. Email GlobalUSS re electronics fees. T/c C. Parrack. T/c J. Sleeth. Emails, meeting L. Kitimura.	2.6
25-05-21	Casey, Brian	Review of collected data	0.5
26-05-21	Sleeth, Jorden	Call with R. Williams and Gowlings re: draft materials, stakeholder consultations, claims process, debrief same with R. Williams; review revised comments on filing materials.	1.5
26-05-21	Williams, Richard	Review EPSC written submission. Emails V. Gauthier. Email C. Parrack. T/c V. Gauthier, K. Yurkovich, J. Sleeth. Draft FAQ document and prepare blackline of revised steward rules. Emails C. Parrack re drafts. Emails R. Gillibrand, L. Kitimura. Review draft	3.0
27-05-21	Casey, Brian	Review of data collected / meetings	0.5
27-05-21	Williams, Richard	Emails L. Moon, K. Yurkovich, H. Bricks. Email L. Haase. Review updated CPO. Emails R. Elik, T. Hyatt re: Bentall checks. Emails C. Parrack, revise draft consultation summary. T/c C. Parrack, t/c L. Kitimura. Email V. Gauthier.	2.1
28-05-21	Sleeth, Jorden	Review QA comments on draft materials.	0.2
28-05-21	Williams, Richard	Emails L. Kitimura. Review collection site data. Emails B. Casey. Review H. Bricks' comment on draft affidavit. Review draft notice of motion and application. T/c L. Kitimura. Email C. Parrack re: collection sites. Review HST proposal from Deloitte LLP.	1.0

Date	Name	Narrative	Hours
28-05-21	Keene, Ashley	Website update.	0.1
31-05-21	Williams, Richard	Review C. Parrack request for copy of EL. Emails J. Sleeth. Review C. Parrack email re: site listing. Email L. Kitimura. Review revised court materials. Emails C. Parrack, K. Yurkovich. Meet K. Yurkovich and swear affidavit.	1.3
31-05-21	Williams, Richard	Review and comment on HST proposal. Emails L. Kitimura, M. McTaggart. Review edits to draft court materials. Emails V. Gauthier, J. Sleeth. Review RPRA invoice. Email C. Parrack, emails J. Sleeth.	1.2
Total			38.9



Ontario Electronic Stewardship
5750 Explorer Dr #301
Mississauga ON L4W 5K9
Canada

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period June 1 - 15, 2021 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendix.

Sales Tax

Invoice 8001909919

Deloitte Restructuring Inc.

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

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

Date: June 24, 2021
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth
HST Registration : 122893605RT0001

HST applicable 8,260.00

HST at 13.00 % 1,073.80

Total Amount Due (CAD) 9,333.80

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 8001909919

June 24, 2021

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8001909919	9,333.80	Payment for invoice 8001909919

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, Jorden	Partner	2.6	350.00	910.00
Williams, Richard	Senior Manager	17.9	350.00	6,265.00
Casey, Brian	Senior Manager	2.0	350.00	700.00
Conorton, Laura	Consultant	0.5	350.00	175.00
Keene, Ashley	Senior	0.3	350.00	105.00
McTaggart, Michael	Senior	0.3	350.00	105.00
Total Professional Hours and Fees		23.6		8,260.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				8,260.00



Appendix #2

Work performed from June 1 - 15, 2021

Date	Name	Narrative	Hours
31-05-21	Sleeth, Jorden	Review RPRA comments on Liquidator materials.	0.5
31-05-21	Casey, Brian	Project Mgt	0.5
01-06-21	Williams, Richard	Emails L. Kitimura, C. Parrack. T/c L. Kitimura. Review RPRA payment. Emails C. Parrack. Emails L. Kitimura.	1.3
01-06-21	McTaggart, Michael	Cheque requisitions for week of May 31, emails to R. Williams and R. Brown.	0.3
02-06-21	Williams, Richard	Emails C. Parrack, B. Casey. Review motion record as served.	0.4
02-06-21	Sleeth, Jorden	Review HST proposal	0.3
03-06-21	Williams, Richard	Emails R. Brown, T. Hyatt re: CIBC account. Email T. Connors re: RBC account. Emails B. Casey re: data management.	0.4
04-06-21	Williams, Richard	Review draft factum and email K. Yurkovich.	0.3
06-06-21	Williams, Richard	Emails L. Moon, B. Casey. Emails R. Brown re: trust account compliance.	0.3
07-06-21	Keene, Ashley	Website updates.	0.3
07-06-21	Williams, Richard	Review M. McTaggart revisions to creditor listing. Verify website update. Email C. Parrack re: invoice.	0.4
07-06-21	Williams, Richard	Review redirected mail. Emails L. Kitimura. Review service materials and emails A. Keene. T/c L. Kitimura. Emails C. Parrack, B. Casey. Draft data management proposal. Emails M. McTaggart re: HST. Emails with creditors. RPRA call re compliance.	3.4
08-06-21	Williams, Richard	T/c J. Sleeth, M. McTaggart, L. Moons. Draft data management plan. T/c V. Gauthier.	2.2
08-06-21	Casey, Brian	Data review / server configuration / working with vendor, coordination / meetings	0.5
08-06-21	Sleeth, Jorden	Call with R. Williams re: HST proposal.	0.5
09-06-21	Casey, Brian	Data review / server configuration / working with vendor, coordination / meetings	0.5
09-06-21	Williams, Richard	Emails B. Casey. Review revised creditor listing and email M. McTaggart. Review 2020 notice of assessment. T/c V. Gauthier. Emails V. Gauthier, S. Kerr.	0.5
10-06-21	Casey, Brian	Data review / server configuration / working with vendor, coordination / meetings	0.5

Date	Name	Narrative	Hours
10-06-21	Williams, Richard	Email T. Connors. Review and approve disbursement.	0.2
10-06-21	Williams, Richard	Review redirected mail. Emails T. Connor, R. Brown. Email V. Gauthier re: draft order. Review revised materials. Update draft data management plan, t/c B. Casey. Email L. Kitimura re data segregation. T/c L. Kitimura. Review payables and email M. McTaggar	3.0
11-06-21	Williams, Richard	Attend before Dunphy J. for appointment and claims process order. Review and approve wire request. T/c and emails with counsel re: revisions to draft materials. T/c C. Parrack. Review FOIA request and send to counsel. Review signed orders.	2.5
11-06-21	Sleeth, Jorden	Prepare for and attend court hearing, debrief with counsel and R. Williams, review revised order and PoC process; HST discussion with R. Williams.	1.3
11-06-21	Williams, Richard	Email R. Gilibrand re Greentech litigation.	0.1
11-06-21	Conorton, Laura	Processing wire to DRI, admin, filing	0.5
12-06-21	Williams, Richard	Emails L. Haase re: online banking access.	0.1
14-06-21	Williams, Richard	Review draft NDA. Emails L. Kitimura, V. Gauthier. T/c V. Gauthier, K. Yurkovich re: FOIA request and HST recovery. Prepare claims materials. T/c L. Kitimura. Meeting M. McTaggart re: Claims process. Emails re: access to CIBC bank account.	2.5
15-06-21	Williams, Richard	T/c V. Gauthier. Emails M. McTaggart re: creditor listing. Email L. Kitimura.	0.3
Total			23.6



Ontario Electronic Stewardship
5750 Explorer Dr #301
Mississauga ON L4W 5K9
Canada

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period June 16 - 30, 2021 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

Sales Tax

HST applicable	11,620.00
HST at 13.00 %	<u>1,510.60</u>
Total Amount Due (CAD)	<u>13,130.60</u>

Invoice 8001934139

Deloitte Restructuring Inc.

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

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

Date: July 06, 2021
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth
HST Registration : 122893605RT0001



Invoice Number 8001934139

July 06, 2021

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8001934139	13,130.60	Payment for invoice 8001934139

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, Jorden	Partner	0.3	350.00	105.00
Williams, Richard	Senior Manager	14.0	350.00	4,900.00
Casey, Brian	Senior Manager	2.5	350.00	875.00
Brown, Rose	Manager	0.6	350.00	210.00
Conorton, Laura	Consultant	2.0	350.00	700.00
Keene, Ashley	Senior	0.8	350.00	280.00
McTaggart, Michael	Senior	13.0	350.00	4,550.00
Total Professional Hours and Fees		33.2		11,620.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				11,620.00

Appendix #2

Work performed from June 16 - 30, 2021

Date	Name	Narrative	Hours
14-06-21	Keene, Ashley	Website update; emails regarding newspaper ad process.	0.8
16-06-21	Williams, Richard	Comments on creditor list. Emails N. Mohammed, L. Kitimura. Meet with indirect tax group re HST proposal.	1.0
16-06-21	Brown, Rose	Trust Banking Administration - Deposit and Scan Mail rec'd and send RW.	0.5
16-06-21	McTaggart, Michael	Review of HST amounts and supporting documents for April 2021, compiling vendor list from 2019 and 2020, email inquiries to the Globe and Star re: ad placements	2.0
17-06-21	Williams, Richard	Emails M. McTaggart re: claims process, review newspaper ad requests. RPRA update call. Emails L. Kitimura. T/c M. McTaggart.	1.1
17-06-21	McTaggart, Michael	Compiling HST returns from OES and Ascend transactions for April 2021, drafting proof of claim and notice lists	2.5
18-06-21	McTaggart, Michael	Emails to the Star and Globe re: placing ads and providing documents to create proofs, reviewing proofs provided by the Star and Globe, update email to R. Williams.	1.1
18-06-21	Williams, Richard	T/c L. Kitimura. Review draft newspaper ads. Email C. Parrack. Emails L. Kitimura, A. Livingstone re: data transfer fees. Email V. Gauthier.	0.6
21-06-21	McTaggart, Michael	Emails to Globe & Star on ad placement, drafting proof of claim and notice packages	1.0
21-06-21	Williams, Richard	Emails V. Gauthier re newspaper ad. Emails R. Gillibrand, C. Parack. T/c J. Sleeth. Update call L. Kitimura. Emails N. Muhammad. Review ad proofs and email M. McTaggart.	1.7
21-06-21	Sleeth, Jorden	Call with R. Williams re: HST proposal, liquidation update.	0.3
22-06-21	Williams, Richard	T/c M. McTaggart. Emails B. Casey, L. Kitimura. Emails C. Parrack re: data management plan. Email R. Gillibrand re release. Email N. Muhammad.	1.0
22-06-21	Brown, Rose	Discuss Mailing and POC process with MM.	0.1
22-06-21	Casey, Brian	Collection Follow-up / Meetings	1.0
22-06-21	McTaggart, Michael	Calls with Globe and Star on ad placement, confirming invoice details, drafting cover letter for claim package, calls with R. Brown and ops on logistics of mailout for claims packages	1.2
23-06-21	McTaggart, Michael	Finalizing claims package and cover letter, emails to R. Williams, call to Toronto Star to confirm invoice details and provide payment, cheque requisition for Greentec	1.0

Date	Name	Narrative	Hours
23-06-21	Casey, Brian	Collection Follow-up / Meetings	0.5
23-06-21	Williams, Richard	Revise data management plan and send to C. Parrack. Email V. Gauthier. Email confirming RPRA approval of draft amended rules and emails C. Parrack. Execute rules and return to RPRA. Emails R. Gilibrand re: Greentec . T/c M. McTaggart re mailings.	1.6
24-06-21	McTaggart, Michael	Drafting instructions for printing / mailing of claim packages, cheque requisitions for the week of June 21, drafting and testing mail out email packages / templates, emails to R. Williams	1.5
24-06-21	Williams, Richard	Instructions re disbursements.	0.2
24-06-21	Williams, Richard	Emails C. Parrack re steward communications. Emails L. Kitimura re data management, EPRA invoice. Emails L. Kitimura, R. Fahrer re: DMG invoice. Review legal account and authorize payment. T/c C. Parrack, L. Kitimura. Email V. Gauthier re: EPRA contract.	2.2
24-06-21	Casey, Brian	Collection Follow-up / Meetings	0.5
25-06-21	McTaggart, Michael	Finalizing and emailing out all claims packages (notices and claims), updating tracking, status reports to R. Williams.	2.7
25-06-21	Williams, Richard	Review and approve wire payments. T/c V. Gauthier. Emails A. Livingstone, L. Kitimura. T/c L. Kitimura. T/c and emails M. McTaggart re: claims mailing.	1.6
25-06-21	Conorton, Laura	Processing wires to DMG, DRI, Greentec and Gowling; admin, filing	2.0
28-06-21	Casey, Brian	Follow-up/meetings/emails	0.5
28-06-21	Williams, Richard	Email L. Kitimura. T/c and emails with creditors.	0.5
29-06-21	Williams, Richard	Review RPRA invoice and instructions M. McTaggart. Review L. Kitimura invoice re: COM2. Review draft EPRA extension agreement and revise same. Email L. Kitimura.	0.8
30-06-21	Williams, Richard	Emails L. Moons, L. Kitimura. Review and respond to creditor emails. Update DMP. T/c L. Kitimura and revisions to EPRA agreement. Review and approval of EPRA invoices.	1.7
Total			33.2



Ontario Electronic Stewardship
5750 Explorer Dr #301
Mississauga ON L4W 5K9
Canada

Invoice 8001961008

Deloitte Restructuring Inc.

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

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

Date: July 20, 2021
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth
HST Registration : 122893605RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period July 1 - 16, 2021 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

Sales Tax

HST applicable 6,895.00

HST at 13.00 % 896.35

Total Amount Due (CAD) 7,791.35

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



Invoice Number 8001961008

July 20, 2021

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8001961008	7,791.35	Payment for invoice 8001961008

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
Williams, Richard	Director	7.6	350.00	2,660.00
Casey, Brian	Senior Manager	3.5	350.00	1,225.00
Brown, Rose	Manager	2.2	350.00	770.00
Conorton, Laura	Consultant	0.5	350.00	175.00
McTaggart, Michael	Senior	5.9	350.00	2,065.00
Total Professional Hours and Fees		19.7		6,895.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				6,895.00

Appendix #2

Work performed from July 1 - 16, 2021

Date	Name	Narrative	Hours
05-07-21	Williams, Richard	Emails L. Kitimura. Review MTS options and emails B. Casey. Emails N. Muhammad, L. Moons.	0.8
05-07-21	Casey, Brian	Data transfer discussion / vendor meetings / review of environment / data collection.	0.5
06-07-21	Casey, Brian	Data transfer discussion / vendor meetings / review of environment / data collection.	0.5
06-07-21	Williams, Richard	Engagement planning meeting. Finalize revisions to data management and HST plans and send to C. Parrack. Update call with RPRA. Email C. Parrack, S. Bowman re: fees.	1.7
07-07-21	Williams, Richard	Emails C. Parrack, L. Kitimura.	0.2
07-07-21	Casey, Brian	Data transfer discussion / vendor meetings / review of environment / data collection.	0.5
08-07-21	McTaggart, Michael	Cheque requisitions for the week of July 5.	0.4
08-07-21	Casey, Brian	Data transfer discussion / vendor meetings / review of environment / data collection.	0.5
08-07-21	Williams, Richard	Email T. Connors re RBC accounts. Email R. Haase re CIBC accounts. Review MTS documents and emails B. Casey. Email C. Parrack. Emails R. Brown re term deposits. Review and approval of disbursement vouchers.	1.0
08-07-21	Brown, Rose	Trust Banking Adm - Confirm investment rate with RBC and confirm investment amount with RW.	0.2
09-07-21	Brown, Rose	Trust Banking Adm - Request purchase of Investment with RBC. Prepare investment voucher and have signed. Scan mail rec'd and sent to RW/MM. Print Cheque request for July 5, 2021.	0.8
09-07-21	Williams, Richard	Emails R. Brown, J. Sleeth. Review redirected mail. Emails C. Parrack, L. Moons re HST litigation.	0.5
09-07-21	Casey, Brian	Data transfer discussion / vendor meetings / review of environment / data collection.	0.5
12-07-21	Conorton, Laura	Processing wire payment to DRI, correspondence with bank.	0.5
12-07-21	Williams, Richard	Emails L. Conorton, review and approve wire request. Meeting with HST team to discuss HST recovery. Review Azure invoices, emails L. Kitimura, M. McTaggart. Review and revise draft tax EL. Review and approval of term investment purchase.	1.5
13-07-21	Brown, Rose	Trust Banking Administration - Disbursement cheques. Scan mail received and send to RW/MM.	0.5

Date	Name	Narrative	Hours
13-07-21	Williams, Richard	Emails L. Kitimura, review Projexia invoice. Emails M. McTaggart. Email T. Connors re RBC account. Emails A. di Cerbo re: HST engagement letter. Revise EL. Review redirected mail and emails M. McTaggart.	1.0
13-07-21	Casey, Brian	Meeting to discuss DB move.	0.5
13-07-21	McTaggart, Michael	Filtering OES inbox and responses, tracking delivery failures, responding to inquiries, call to CRA re: HST return payments .	3.0
14-07-21	McTaggart, Michael	Filtering OES inbox and responses, tracking delivery failures, responding to inquiries.	2.5
14-07-21	Casey, Brian	Meeting to discuss DB move.	0.5
14-07-21	Williams, Richard	Emails L. Moons. T/c M. McTaggart re: claims mailing, HST returns.	0.4
15-07-21	Brown, Rose	Trust Banking Administration - Disbursement cheques. Scanning of Mail rec'd and send to RW/MM.	0.7
15-07-21	Williams, Richard	Email M. Hergott. Email L. Moon attaching revised EL. Review and approve cheque requisitions.	0.5
Total			19.7



Ontario Electronic Stewardship
5750 Explorer Dr #301
Mississauga ON L4W 5K9
Canada

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period July 17 - 31, 2021 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

Expense

Sales Tax

Invoice 8001990589

Deloitte Restructuring Inc.

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

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

Date: August 04, 2021
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth
HST Registration : 122893605RT0001

HST applicable 5,495.00

HST applicable 524.64

HST at 13.00 % 782.55

Total Amount Due (CAD) 6,802.19

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 8001990589

August 04, 2021

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8001990589	6,802.19	Payment for invoice 8001990589

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

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, Jorden	Partner	0.5	350.00	175.00
Williams, Richard	Director	7.5	350.00	2,625.00
Casey, Brian	Senior Manager	4.0	350.00	1,400.00
Brown, Rose	Manager	0.2	350.00	70.00
Conorton, Laura	Consultant	0.9	350.00	315.00
McTaggart, Michael	Senior	2.6	350.00	910.00
Total Professional Hours and Fees		15.7		5,495.00
Out-of-pocket Expenses				524.64
Total Fees and Expenses (CAD)				6,019.64

Appendix #2

Work performed from July 17 - 31, 2021

Date	Name	Narrative	Hours
12-07-21	Sleeth, Jorden	Review Tax EL and provide comments to R. Williams.	0.5
19-07-21	Williams, Richard	T/c, emails B. Casey re: MTS database transfer.	0.3
20-07-21	McTaggart, Michael	Formatting address information for email delivery failures re: claim notices for physical mail out.	1.5
20-07-21	Williams, Richard	Emails J. Sleeth, B. Casey. Follow-up on bank requests. Emails C. Parrack re invoicing. Emails L. Moons, M. McTaggart.	0.8
21-07-21	Williams, Richard	Emails M. McTaggart, L. Kitimura. Emails T. Hyatt, M. McTaggart re: HST returns.	0.3
21-07-21	McTaggart, Michael	Cheque requisitions for week of July 19, 2021	0.3
22-07-21	Brown, Rose	Open and scan redirected mail.	0.2
22-07-21	Casey, Brian	Database follow-up requests and meetings.	1.0
22-07-21	Williams, Richard	Review S. Lazor email re: info request. Review cheque voucher.	0.2
23-07-21	Williams, Richard	Review B. Casey email re MTS database. Review RPRA comments on data management plan. T/c, emails L. Kitimura. Review and approve wire request. Emails S. Lazor. Review HST information provided by EPRA. Emails T. Hyatt.	1.5
23-07-21	McTaggart, Michael	Preparing HST returns for April, May 2021	0.8
23-07-21	Conorton, Laura	Payment processing.	0.5
26-07-21	Williams, Richard	Review RPRA invoice. Email M. McTaggart. Emails A. Rozema.	0.3
26-07-21	Casey, Brian	Review of data requirements / meetings/ coordination of data collection.	1.0
27-07-21	Williams, Richard	Emails V. Gauthier, R. Luke-Hasse. Engagement planning meeting. Prepare CIBC letter of direction. Emails StrataPrime, L. Kitimura re outstanding invoices. T/c V. Gauthier.	2.0
28-07-21	Williams, Richard	Review email A. Livingstone re: MTS database. T/c CRA re HST Returns. Emails M. McTaggart. Emails T. Connors re RBC account.	0.6
28-07-21	Casey, Brian	Review of data requirements / meetings/ coordination of data collection.	1.0
29-07-21	Williams, Richard	Emails R. Hasse, S. Damiani. Emails L. Kitimura, A. Livingstone re data transfer. Review cheque requisitions and emails M. McTaggart. Review RPRA comments on DMP in advance of meeting. RPRA update call. Emails S. Lazor.	1.3

Date	Name	Narrative	Hours
29-07-21	Conorton, Laura	Correspondence with RBC and R. Williams re incoming wire.	0.2
29-07-21	Conorton, Laura	Preparing cheques to Strataprime and RPRA for printing.	0.2
30-07-21	Casey, Brian	Review of data requirements / meetings/ coordination of data collection.	1.0
30-07-21	Williams, Richard	Emails M. McTaggart, L. Conorton re: RBC transfer. Emails B. Casey.	0.2
Total			15.7



Ontario Electronic Stewardship
5750 Explorer Dr #301
Mississauga ON L4W 5K9
Canada

Invoice 8002049587

Deloitte Restructuring Inc.

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

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

Date: September 07, 2021
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

HST Registration : 122893605RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period August 1 - 31, 2021 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

HST applicable	6,230.00
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Expense

Out-of-pocket Expenses

HST applicable	711.44
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Sales Tax

HST at 13.00 %	902.39
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Total Amount Due (CAD)	7,843.83
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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.



Invoice Number 8002049587

September 07, 2021

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8002049587	7,843.83	Payment for invoice 8002049587

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

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, Jorden	Partner	0.5	350.00	175.00
Williams, Richard	Director	4.8	350.00	1,680.00
Casey, Brian	Senior Manager	1.5	350.00	525.00
Brown, Rose	Manager	3.4	350.00	1,190.00
Conorton, Laura	Consultant	1.4	350.00	490.00
McTaggart, Michael	Senior	6.2	350.00	2,170.00
Total Professional Hours and Fees		17.8		6,230.00
Out-of-pocket Expenses				711.44
Total Fees and Expenses (CAD)				6,941.44

Appendix #2

Work performed from August 1 - 31, 2021

Date	Name	Narrative	Hours
26-07-21	McTaggart, Michael	Preparing and formatting supplementary physical mailout of claims forms for email bouncebacks, co-ordinating with print shop, responding to requests / inquiries from potential claimants	2.7
27-07-21	Sleeth, Jorden	Call with R. Williams and V. Gauthier re: next court report, claims bar date.	0.5
29-07-21	McTaggart, Michael	Preparing cheque requisitions for the week of July 26, updating May HST return per comments re: ERPA and Microsoft, email to OES re: bank account reconciliations	0.8
03-08-21	Williams, Richard	Meeting M. McTaggart. Emails K. Yurkovich, R. Haase. Emails R. Sable, K. Wilde.	0.4
03-08-21	Brown, Rose	Estate Adminiatration - Open return mail, scan and save on Q Drive.	0.5
04-08-21	Casey, Brian	Data Collection / Coordination / Meetings / Project Mgt	0.5
05-08-21	Brown, Rose	Review and scanning of physical mail received. Email M. McTaggart.	0.5
06-08-21	McTaggart, Michael	Email responses to inquiries re: cheque requisitions and claims forms, reviewing returned mail from mailout of claim forms, deposit requisition for RBC wire, filing HST returns for RT1 and RT2 accounts.	2.7
06-08-21	Williams, Richard	Emails K. Wildie, M. McTaggart. Review TrioVest calculations re: rent deposit and emails K. Bertrand.	0.3
09-08-21	Brown, Rose	Scan return mail from Jun 25, 2021 notice and save on Q Drive.	0.5
10-08-21	Williams, Richard	Meeting with EPRA re SAP report.	0.5
10-08-21	Conorton, Laura	Correspondence with R. Williams on incoming wire from OES	0.1
11-08-21	Conorton, Laura	Processing receipt of funds from OES account.	0.3
11-08-21	Casey, Brian	Data Collection / Coordination. Project Mgt.	0.5
11-08-21	Williams, Richard	T/c S. Bowman - RPRA update. Emails S. Bowman, J. Sleeth. Review legal account. Prepare disbursement vouchers.	1.0
12-08-21	Brown, Rose	Trust Banking Adm - review disbursement request.	0.1
13-08-21	Conorton, Laura	Processing wires to DRI, Gowing and Projexia; filing, admin.	1.0
13-08-21	Casey, Brian	Data Collection / Coordination. Project Mgt.	0.5
18-08-21	Brown, Rose	Receipt and review of redirected mail.	0.5

Date	Name	Narrative	Hours
19-08-21	Williams, Richard	Creditor correspondence and claims. Email L. Kitimura. Prepare and update claims register. Emails N. Muhammad.	1.0
20-08-21	Williams, Richard	Emails L. Kitimura, T. Hyatt. Prepare deposit voucher.	0.2
25-08-21	Williams, Richard	Review of claims received. Emails V. Gauthier, N. Muhammad. T/c V. Gauthier. Email J. Carhart.	0.9
25-08-21	Brown, Rose	Trust Banking Administration; receipt and review of redirected mail.	1.3
26-08-21	Williams, Richard	Emails J. Carhart. Email L. Kitimura.	0.1
27-08-21	Williams, Richard	Emails w/ Microsoft, L. Kitimura re claim.	0.2
30-08-21	Williams, Richard	Emails L. Kitimura, D. Fava re Microsoft entities.	0.2
Total			17.8



Ontario Electronic Stewardship
5750 Explorer Dr #301
Mississauga ON L4W 5K9
Canada

Invoice 8002109326

Deloitte Restructuring Inc.

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

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

Date: October 04, 2021
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

HST Registration : 122893605RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period September 2021 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

HST applicable	20,405.00
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Expense

Out-of-pocket Expenses

HST applicable	5,432.74
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Sales Tax

HST at 13.00 %	3,358.91
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Total Amount Due (CAD)	29,196.65
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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.



Invoice Number 8002109326

October 04, 2021

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8002109326	29,196.65	Payment for invoice 8002109326

Contact:

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

Payment Options

1. EFT Payments(remittance email mandatory) :

Preferred Method

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
Williams, Richard	Director	25.7	350.00	8,995.00
Bricks, Hartley	Director	0.2	350.00	70.00
Hristow, Catherine	Director	0.1	350.00	35.00
Casey, Brian	Senior Manager	5.5	350.00	1,925.00
Brown, Rose	Manager	7.6	350.00	2,660.00
Conorton, Laura	Consultant	14.8	350.00	5,180.00
Tsianos, Nicolette	Senior	4.1	350.00	1,435.00
Florea, Ramona	Analyst	0.3	350.00	105.00
Total Professional Hours and Fees		58.3		20,405.00
Out-of-pocket Expenses				5,432.74
Total Fees and Expenses (CAD)				25,837.74

Appendix #2

Work performed from September 1 - 30, 2021

Date	Name	Narrative	Hours
01-09-21	Brown, Rose	Scan of return Mail for the week and save on the Q Drive.	0.5
07-09-21	Williams, Richard	Revisions to data management plan, emails L. Kitimura. Emails B. Casey re data migration.	0.7
09-09-21	Conorton, Laura	Processing cheque for OES to RPRA	0.2
09-09-21	Williams, Richard	Emails L. Kitimura, S. Bowman, L. Moons. Update call with RPRA.	0.5
10-09-21	Williams, Richard	Emails V. Gauthier, K. Yurkovich. Review of draft claims notice. Update claims register and review mailing lists, coordinate mailing. Review and revise court application materials re: application for claims bar date. Emails R. Brown re bar date notice.	2.8
10-09-21	Williams, Richard	Review COM2 claim and email N. Muhammad.	0.6
10-09-21	Brown, Rose	Estate Administration - Review mailing request, Update Mailing listing, prepare/print labels and label and stuff envelopes.	2.0
13-09-21	Conorton, Laura	Email mailing for Bar Date Order	4.5
13-09-21	Williams, Richard	Review and response to creditor emails re claims bar date. Emails N. Muhammad, J. Mertella re: disputed claims.	0.7
13-09-21	Brown, Rose	Estate Administration - Mailing - Discuss procedures with LC and set folder on Q Drive.	1.7
13-09-21	Casey, Brian	Project Mgt / Data download / Collection , Backup	0.5
14-09-21	Conorton, Laura	Sorting returned emails from yesterday's electronic mailing	0.2
14-09-21	Williams, Richard	T/c CRA re HST returns.	0.2
14-09-21	Casey, Brian	Project Mgt / Data download / Collection , Backup	1.0
15-09-21	Casey, Brian	Project Mgt / Data download / Collection , Backup	1.0
16-09-21	Conorton, Laura	Sorting emails from electronic mailing on Sept 13/21	0.6
16-09-21	Williams, Richard	Emails N. Muhammad, L Kitimura. Email B. Casey re data transfer. Banking administration and review of creditor correspondence. Emails to RQP re COM2 revocation. Update mailing records.	2.6
16-09-21	Brown, Rose	Discuss undeliverable emails from mailing of Sep 13-21 with RW.	0.1
16-09-21	Casey, Brian	Project Mgt / Data download / Collection , Backup	1.0

Date	Name	Narrative	Hours
17-09-21	Williams, Richard	Update mail records to reflect email failures. T/c M. McTaggart. Review revisions to report and emails K. Yurkovich, V. Gauthier. Prepare cheque requisitions. Emails K. McKenzie, N. Muhammad.	2.2
17-09-21	Conorton, Laura	Reviewing returned emails	4.0
17-09-21	Brown, Rose	Trust Banking Administration - Prepare wires and send to HB for signature and input disbursement cheques. Send email RW regarding payments.	1.5
19-09-21	Williams, Richard	Emails K. Yurkovich, L. Conorton.	0.2
20-09-21	Conorton, Laura	Sorting creditor list from mailing on 09/13/21	1.0
20-09-21	Bricks, Hartley	Review and execute wire transfers	0.2
20-09-21	Williams, Richard	Correspondence re creditor claims. Draft EPRA extension. Email S. Bowman re court date. Review bank statements, emails re trust admin. Review and finalize HST returns for April - June, 2021. Emails with creditors. Emails V. Gauthier.	3.7
20-09-21	Brown, Rose	Stuffing 300 envelopes for second mailing of Claim Bar notice.	0.9
20-09-21	Hristow, Catherine	Review, approve and sign wire payment.	0.1
21-09-21	Conorton, Laura	Recording receipt of funds from Triovert.	0.6
21-09-21	Tsianos, Nicolette	Deposit requisition for August 30.	0.3
21-09-21	Conorton, Laura	Mailing to creditors (bounce back emails from last weeks distribution)	2.5
21-09-21	Williams, Richard	Bank statement review and emails T. Hyatt re: misdirected Anixter payments. Filed HST returns. Draft COM2 notice of disallowance. Emails N. Muhammad, V. Gauthier. Review and approve deposit voucher. T/c N. Tsianos.	2.2
21-09-21	Brown, Rose	Trust Banking Administration - Completed wire and send out disbursement cheques.	0.5
21-09-21	Casey, Brian	Project Mgt / Data download / Collection , Backup	1.0
22-09-21	Tsianos, Nicolette	Prepared Cheque Requisition for week of September 20/21	0.2
22-09-21	Williams, Richard	Emails L. Kitimura, B. Casey. Revise disbursement voucher and send same to R. Brown. Review and execute finalized EPRA extension agreement, email copy to L. Kitimura. Review updated court materials and emails K. Yurkovich. T/c C. Parrack.	2.0
22-09-21	Williams, Richard	T/c V. Gauthier re COM2 claim. Email K. Yurkovich attaching final documents for service.	0.3
23-09-21	Florea, Ramona	Upload court documents to case website.	0.2

Date	Name	Narrative	Hours
23-09-21	Williams, Richard	Emails B. Casey re data transfer to Relativity. Finalize court materials and coordinate email service. Coordinate service, website posting with R. Falesy, K. Yurkovich.	1.0
23-09-21	Brown, Rose	Trust Banking Administration - Prepare disbursement cheque, have signed and send out. Scan and save on Q Drive.	0.3
24-09-21	Tsianos, Nicolette	Updated disbursement voucher for week of Sept 20	0.2
24-09-21	Florea, Ramona	Upload court documents to case website.	0.1
24-09-21	Williams, Richard	Creditor emails. Review and approve amended disbursement voucher. Emails w/ trust admin group. Email L. Kitimura.	0.8
24-09-21	Conorton, Laura	Reviewing request for payment/refund to Anixter based on July & August transfers to OES non-trust account	0.3
24-09-21	Casey, Brian	Project Mgt / Data download / Collection , Backup	1.0
27-09-21	Williams, Richard	Emails E. Pardinas, C. Parrack re Relativity training. Emails K. Yurkovich. Emails B. Casey. T/c L. Moons, S. Lazor and tax team re HST recovery project. Review creditor correspondence and emails L. Kitimura. T/c L. Kitimura.	1.5
27-09-21	Brown, Rose	Open and scan mail rec'd and send to SG/JC.	0.1
28-09-21	Conorton, Laura	Processing cheque to Anixter, admin & filing	0.3
28-09-21	Williams, Richard	Review additional documentation on COM2 claim. Emails L. Kitimura, V. Gauthier. T/c L. Kitimura. File remaining HST returns for RT0001 account. Review and revise letter to Whitewater. File August RT0002 return. Emails RS Trust, D. Ward re Anixter payment.	2.5
28-09-21	Conorton, Laura	Sorting and filing of returned mail from Sept 21 creditors distribution notice	0.6
28-09-21	Tsianos, Nicolette	Prepared fax for Township of Whitewater Region; Updated OES Mailing List for email bounce-backs and returned mail	3.2
29-09-21	Williams, Richard	Receipt and review of RPRA invoice. Emails K. Yurkovich, Y. Kovalevich. T/c various creditors. Instruction letter to close CIBC account.	1.0
30-09-21	Williams, Richard	Emails T. Connors, creditor correspondence.	0.2
30-09-21	Tsianos, Nicolette	Prepared payment vouchers for Week of Sept 27	0.2
Total			58.3



Ontario Electronic Stewardship
5750 Explorer Dr #301
Mississauga ON L4W 5K9
Canada

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period October 2021 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

Sales Tax

Invoice 8002185895

Deloitte Restructuring Inc.

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

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

Date: November 09, 2021
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

HST Registration : 122893605RT0001

HST applicable 10,185.00

HST at 13.00 % 1,324.05

Total Amount Due (CAD) 11,509.05

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 8002185895

November 09, 2021

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8002185895	11,509.05	Payment for invoice 8002185895

Contact:

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

Payment Options

1. EFT Payments(remittance email mandatory) :

Preferred Method

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
Williams, Richard	Director	14.7	350.00	5,145.00
Casey, Brian	Senior Manager	6.0	350.00	2,100.00
Brown, Rose	Manager	0.6	350.00	210.00
Conorton, Laura	Consultant	3.5	350.00	1,225.00
Tsianos, Nicolette	Senior	3.6	350.00	1,260.00
Florea, Ramona	Analyst	0.1	350.00	35.00
Zhou, Han	Analyst	0.6	350.00	210.00
Total Professional Hours and Fees		29.1		10,185.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				10,185.00

Appendix #2

Work performed from October 1 - 31, 2021

Date	Name	Narrative	Hours
27-09-21	Casey, Brian	Project management and review of emails.	0.5
01-10-21	Williams, Richard	Review and sign disbursement. Receipt and review of HST assessments. Emails RS Trust, K. Yurkovich.	0.6
01-10-21	Conorton, Laura	Inputting cheque to Resource Productivity & Recovery Authority	0.2
04-10-21	Tsianos, Nicolette	Call w Gowling WLG re: COM2 claim dispute	0.5
04-10-21	Williams, Richard	T/c Gowlings re COM2. Email N. Tsianos, L. Kitimura. Review revised notice of revision / disallowance and provide comments. Creditor correspondence. Email C. Parrack.	1.1
04-10-21	Casey, Brian	Billings, data qa, meetings, coordinate training	0.5
05-10-21	Williams, Richard	Emails K. Yurkovich, C. Parrack. T/c and emails L. Kitamura.	0.2
05-10-21	Casey, Brian	Billings, data qa, meetings, coordinate training	0.5
06-10-21	Conorton, Laura	Printing cheque to Resource Productivity; admin, filing	0.2
06-10-21	Williams, Richard	Review and comment on EPRA invoice. T/c L. Kitimura re COM2 claim. Emails K. Yurkovich. Review and sign cheque requisition. Review letter from D. Boulos, counsel to COM2, re disputed claim. Emails B. Casey re data management.	1.7
06-10-21	Conorton, Laura	Filing returned notices from September mailout.	0.5
06-10-21	Conorton, Laura	Issuing wire payment to DRI.	0.3
06-10-21	Tsianos, Nicolette	Prepared payment vouchers for week of Oct 4; Updated returned mail list.	0.4
06-10-21	Casey, Brian	Billings, data qa, meetings, coordinate training.	0.5
07-10-21	Conorton, Laura	Completion of wire payment to DRI, admin, filing.	0.3
07-10-21	Williams, Richard	Emails L. Kitimura, V. Gauthier re COM2 dispute. Email from K. Yurkovich and review revised court materials. T/c V. Gauthier re COM2 dispute and emails L. Kitimura to obtain additional information. Email L. Conorton. Emails B. Staykova re HST.	1.5
07-10-21	Casey, Brian	Billings, data qa, meetings, coordinate training.	0.5
07-10-21	Williams, Richard	Email from D. Boulos providing copy of COM2 permit application. Review of application, regulations and agency service standards. Email V. Gauthier. Emails B. Staykova, L. Kitimura to coordinate call on HST. Emails S. Lazor, provide authorization form.	1.0

Date	Name	Narrative	Hours
08-10-21	Williams, Richard	Emails V. Gauthier re claims received. Creditor correspondence. Attend at hearing for claims bar order. T/c V. Gauthier.	1.0
12-10-21	Williams, Richard	Receipt and review of claims bar date order. Emails R. Florea. Review service provider invoices. Email L. Kitimura.	0.3
12-10-21	Florea, Ramona	Website update.	0.1
12-10-21	Tsianos, Nicolette	Prepared payment vouchers for week of Oct 12, 2021.	0.5
12-10-21	Casey, Brian	Project Mgt / meetings / billings / coordinate training.	1.0
13-10-21	Conorton, Laura	Processing wire to Projexia.	0.5
13-10-21	Williams, Richard	Emails L. Kitimura. Emails R. Brown, approve deposit voucher. Review and execute wire payment. Emails S. Lazor, T. Hyatt re HST recovery. Emails V. Gauthier re CASL regs.	0.8
13-10-21	Brown, Rose	Trust Banking Administration - Prepare deposit and take to the bank. Scan save deposit slip on Q Drive. Scan mail rec'd and send to RW.	0.4
13-10-21	Zhou, Han	Relativity one training user creation.	0.6
13-10-21	Casey, Brian	Project Mgt / meetings / billings / coordinate training.	1.0
14-10-21	Tsianos, Nicolette	Prepared and sent fax for City of Sarnia.	0.4
14-10-21	Williams, Richard	Emails L. Kitimura, V. Gauthier re COM2. Creditor correspondence. Meeting V. Gauthier re COM2. Emails T. Connor, Y. Kovalevich, R. Brown re bank balances. Emails V. Gauthier, D. Boulos.	1.1
15-10-21	Tsianos, Nicolette	Updated returned mail list.	0.9
15-10-21	Williams, Richard	Email V. Gauthier. T/c EPRA, tax group on HST process overview. Emails D. Boulos, V. Gauthier.	0.7
18-10-21	Williams, Richard	Emails L. Kitimura, Y. Kovalevich. T/c V. Gauthier.	0.5
19-10-21	Tsianos, Nicolette	Prepared disbursement vouchers for week of October 18, 2021; Prepared fax for Township of Southgate.	0.6
19-10-21	Williams, Richard	Emails B. Casey, C. Parrack re relativity training. Creditor correspondence. T/c R. Brown re mail redirection. Review redirected mail, email N. Tsianos. Review and approve disbursement voucher and creditor correspondence.	0.7
19-10-21	Brown, Rose	Trust Estate Adm - Scan mail received and send mail received for ER back to them - error by Canada Post.	0.2
19-10-21	Casey, Brian	Data QA.	0.5
20-10-21	Conorton, Laura	Processing cheque for Microsoft.	0.5
25-10-21	Williams, Richard	Emails L. Kitimura.	0.2

Date	Name	Narrative	Hours
26-10-21	Tsianos, Nicolette	Prepared disbursement vouchers for the week of October 25, 2021.	0.2
26-10-21	Williams, Richard	Review and comment on iterations of disb. voucher. Approve same.	0.2
27-10-21	Conorton, Laura	Processing wire payment to ERPA.	0.5
27-10-21	Williams, Richard	Review and approve wire request. Emails V. Gauthier, D. Boulos. RPRA update call. Emails B. Casey.	1.0
28-10-21	Tsianos, Nicolette	Prepared fax for city of Waterloo.	0.1
28-10-21	Williams, Richard	Emails S. Lazor, B. Casey, C. Parrack. Review RPRA invoice and forward for processing. Emails V. Gauthier re COM2 settlement. Review creditor correspondence. Emails S. Lazor, C. Parrack re requirement for credit notes. Review draft settlement agreement.	1.5
28-10-21	Conorton, Laura	Preparing payment to RPRA.	0.5
28-10-21	Casey, Brian	Data / Online Access Support.	0.5
29-10-21	Williams, Richard	Emails K. Yurkovich, V. Gauthier re settlement agreement. Review edits to settlement agreement. Email T. Connor.	0.6
29-10-21	Casey, Brian	Data / Online Access Support.	0.5
Total			29.1



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period November 2021 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

Expense

Out-of-pocket Expenses

Sales Tax

Invoice 8002253995

Deloitte Restructuring Inc.

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

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

Date: December 07, 2021
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

HST Registration : 122893605RT0001

HST applicable 7,105.00

HST applicable 39,922.10

HST at 13.00 % 6,113.52

Total Amount Due (CAD) 53,140.62

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 8002253995

December 07, 2021

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8002253995	53,140.62	Payment for invoice 8002253995

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

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
Williams, Richard	Director	9.9	350.00	3,465.00
Brown, Rose	Manager	2.2	350.00	770.00
Conorton, Laura	Consultant	6.1	350.00	2,135.00
Tsianos, Nicolette	Senior	2.1	350.00	735.00
Total Professional Hours and Fees		20.3		7,105.00
Out-of-pocket Expenses				39,922.10
Total Fees and Expenses (CAD)				47,027.10

**Appendix #2****Work performed from November 1 - 30, 2021**

Date	Name	Narrative	Hours
01-11-21	Williams, Richard	Email S. Lazor. File RT001 and RT002 returns.	0.5
02-11-21	Williams, Richard	Emails V. Gauthier. Review redirected mail. Emails D. Boulos, V. Gauthier and review of revisions to settlement agreement.	0.7
03-11-21	Williams, Richard	Email D. Boulos.	0.1
04-11-21	Williams, Richard	Emails D. Boulos, K. Yurkovich re COM2 settlement.	0.3
05-11-21	Williams, Richard	Emails K. Yurkovich, D. Boulos. Review and execute revised settlement agreement.	0.3
08-11-21	Williams, Richard	Review and approval of vendor invoices. Prepare supporting documentation for OES claims distribution and provide same to N. Tsianos.	0.8
08-11-21	Brown, Rose	Update POC on Ascend for prepare of cheques.	0.5
08-11-21	Tsianos, Nicolette	Prepared disbursement vouchers for week of November 8, 2021	0.3
09-11-21	Tsianos, Nicolette	Prepared OES claims distribution documents.	1.0
09-11-21	Conorton, Laura	Preparing labels for dividend payments, admin, correspondence with N.Tsianos	1.0
09-11-21	Conorton, Laura	Wires to Deloitte LLP and Strataprimé.	1.0
09-11-21	Williams, Richard	Review cash requirements for distribution and instruct RS trust. Review and approve disbursement vouchers and wire instruction. Coordinate distribution. Emails C. Parrack.	1.0
09-11-21	Brown, Rose	Cash out part of investment, prepare entries for inputting in Ascend.	1.3
10-11-21	Williams, Richard	T/c, emails re distribution. Authorize wire. Emails B. Casey re training. Emails C. Parrack re fees, data transfer / training.	0.8
10-11-21	Tsianos, Nicolette	Prepared payment voucher for October 2021 fees for Deloitte Restructuring Inc; Updated returned mail list.	0.3
10-11-21	Conorton, Laura	Completing dividend settlement cheques and wire, admin, filing.	3.0
11-11-21	Williams, Richard	Emails S. Lazor, L. Kitimura re HST recovery. Receipt and review of draft covering letter and credit note. Emails V. Gauthier, K. Yurkovich.	1.0
15-11-21	Conorton, Laura	Preparing wire payment to DRI.	0.5

Date	Name	Narrative	Hours
15-11-21	Williams, Richard	Review and approve wire payment. Emails S. Lazor, L. Kitimura. Emails V. Gauthier re credit note language. Emails S. Lazor et al re credit notes.	0.7
16-11-21	Williams, Richard	Receipt and review of legal account. Forward invoice for processing. Review revisions to credit note and forward draft correspondence to RPRA. Review and approve cheque requisition. Emails R. Brown, T. Connor re RBC operating account.	0.8
16-11-21	Tsianos, Nicolette	Prepared cheque requisition for week of November 15, 2021.	0.3
17-11-21	Williams, Richard	Emails C. Parrack. Review HST refund cheque and prepare deposit instruction. Emails R. Brown, T. Connors. Emails B. Staykova, T. Hyatt, L. Kitimura on steward contact details for HST recovery mailing. Review and approve wire instruction.	0.9
17-11-21	Conorton, Laura	Processing wire payment to Gowlings.	0.5
17-11-21	Brown, Rose	Trust Banking Administration-deposit.	0.4
22-11-21	Williams, Richard	Review RPRA comments on draft letter to stewards and revise letter. Email S. Lazor.	0.5
23-11-21	Williams, Richard	Review redirected mail. Emails S. Lazor, C. Parrack.	0.3
24-11-21	Williams, Richard	RPRA update call.	0.5
26-11-21	Williams, Richard	Emails S. Lazor.	0.2
29-11-21	Williams, Richard	Receipt and review of RPRA invoice - forward for processing.	0.2
30-11-21	Tsianos, Nicolette	Prepared cheque requisition for week of November 29, 2021.	0.2
30-11-21	Williams, Richard	Emails N. Tsianos, RS Trust re cheque redirection. Email C. Parrack.	0.3
30-11-21	Conorton, Laura	Entering cheque payment to RPRA.	0.1
Total			20.3



Ontario Electronic Stewardship
5750 Explorer Dr #301
Mississauga ON L4W 5K9
Canada

Invoice 8002315190

Deloitte Restructuring Inc.

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

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

Date: January 05, 2022
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

HST Registration : 122893605RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period December 2021 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

HST applicable	6,685.00
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Expense

Out-of-pocket Expenses

HST applicable	44.16
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Sales Tax

HST at 13.00 %	874.79
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Total Amount Due (CAD)	7,603.95
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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.



Invoice Number 8002315190

January 05, 2022

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8002315190	7,603.95	Payment for invoice 8002315190

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

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
Williams, Richard	Director	7.9	350.00	2,765.00
Casey, Brian	Senior Manager	3.5	350.00	1,225.00
Brown, Rose	Manager	1.1	350.00	385.00
Conorton, Laura	Consultant	3.5	350.00	1,225.00
Keene, Ashley	Senior	1.9	350.00	665.00
Tsianos, Nicolette	Senior	0.2	350.00	70.00
Pardinas, Elijah	Senior	1.0	350.00	350.00
Total Professional Hours and Fees		19.1		6,685.00
Out-of-pocket Expenses				44.16
Total Fees and Expenses (CAD)				6,729.16



Appendix #2

Work performed from December 1 - 31, 2021

Date	Name	Narrative	Hours
01-12-21	Conorton, Laura	Processing cheque payment to RPRA	0.5
01-12-21	Brown, Rose	Trust Banking Administration - Update GL with incoming wire received in Oct/21.	0.2
02-12-21	Williams, Richard	T/c B. Staykova re HST recovery. Receipt and review of Deloitte invoice re HST. Review and approve disbursement voucher.	0.5
03-12-21	Conorton, Laura	Processing wire payment to Deloitte LLP	0.5
03-12-21	Williams, Richard	Review and approve wire payment. Emails L. Conorton re cash balances.	0.2
06-12-21	Williams, Richard	Review and approve disbursement voucher. Emails A. Livingstone.	0.2
06-12-21	Brown, Rose	Trust Banking Administration - Cash out part of investment, Send email to RBC, Prepare schedule for signature and input into Ascend.	0.5
07-12-21	Williams, Richard	Emails R. Brown. Review and approve receipt voucher. Emails B. Staykova, A. Keene re mailing. Email C. Parrack, S. Bowman.	0.6
08-12-21	Brown, Rose	Review time to determine expense charges to WIP.	0.3
08-12-21	Conorton, Laura	Processing payment to Strataprime; filing returned mail from Bar Date Mailing Sept/21	1.5
08-12-21	Williams, Richard	Emails R. Brown, C. Parrack re Liquidator's invoice. Review and approve disbursement vouchers.	0.5
09-12-21	Conorton, Laura	Processing payment to DRI	0.5
09-12-21	Williams, Richard	Creditor correspondence. Review and approve wire request. Emails C. Parrack, L. Kitimura.	0.5
10-12-21	Williams, Richard	Emails B. Staykova, S. Lazor re steward correspondence. T/c L. Kitimura. Review draft steward correspondence and email C. Parrack. Emails B. Casey.	1.5
13-12-21	Williams, Richard	Emails B. Casey. Emails C. Parrack re OES data. Emails C. Parrack, B. Staykova re HST recovery mailing. T/c L. Kitimura re OES collection bins. Review legal invoice and email V. Gauthier.	1.1
14-12-21	Conorton, Laura	Processing wire payment to Gowling	0.5
14-12-21	Williams, Richard	Emails B. Casey, C. Parrack re data issues. Emails B. Staykova, T. Hyatt. Approve wire request. T/c B. Staykova to discuss mailing of steward notices.	0.8

Date	Name	Narrative	Hours
14-12-21	Casey, Brian	Data Support	1.0
15-12-21	Williams, Richard	Emails B. Casey, A. Livingstone.	0.2
15-12-21	Casey, Brian	Data Support	1.0
16-12-21	Keene, Ashley	Preparation for mailing, admin and discussions with team re same.	1.9
16-12-21	Williams, Richard	T/c and emails re: HST recovery mailing. Emails B. Casey re Box contents. Emails R. Brown, T. Connors re RBC account.	1.2
16-12-21	Tsianos, Nicolette	Coordinating access to OES shared mailbox for HST recovery mailing	0.2
16-12-21	Casey, Brian	Data Support	1.0
17-12-21	Williams, Richard	Emails B. Casey, L. Kitamura, C. Parrack.	0.1
21-12-21	Casey, Brian	Workign with vendor to correct docs in R1	0.5
21-12-21	Brown, Rose	Trust Banking Adminitration - Disbursement cheque - discuss distribution with Region of Durham	0.1
22-12-21	Williams, Richard	Emails L. Kitamura, C. Slaughter re payment to Durham. Emails B. Casey, L. Kitamura re OES data.	0.5
23-12-21	Pardinas, Elijah	Loading of documents in relativity one	1.0
Total			19.1



Ontario Electronic Stewardship
5750 Explorer Dr #301
Mississauga ON L4W 5K9
Canada

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period January 2022 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

Sales Tax

Invoice 8002382511

Deloitte Restructuring Inc.

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

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

Date: February 07, 2022
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

HST Registration : 122893605RT0001

HST applicable 14,875.00

HST at 13.00 % 1,933.75

Total Amount Due (CAD) 16,808.75

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 8002382511

February 07, 2022

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8002382511	16,808.75	Payment for invoice 8002382511

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

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
Williams, Richard	Director	11.7	350.00	4,095.00
Casey, Brian	Senior Manager	8.5	350.00	2,975.00
Keene, Ashley	Manager	13.0	350.00	4,550.00
Brown, Rose	Manager	1.3	350.00	455.00
Conorton, Laura	Consultant	0.7	350.00	245.00
Tsianos, Nicolette	Senior	3.7	350.00	1,295.00
Dew, Todd	Senior	0.6	350.00	210.00
Dhayagude, Tanya	Senior	3.0	350.00	1,050.00
Total Professional Hours and Fees		42.5		14,875.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				14,875.00

Appendix #2

Work performed from January 1 - 31, 2022

Date	Name	Narrative	Hours
04-01-22	Williams, Richard	Review RPRA November invoice and forward for processing. Emails L. Kitamura. Review and approve disbursement voucher.	0.3
04-01-22	Conorton, Laura	Inputting cheque for RPRA.	0.2
04-01-22	Tsianos, Nicolette	Prepared cheque requisition for week of Jan 3, 2022.	0.2
04-01-22	Casey, Brian	Data downloads/ Meetings / Validation.	1.0
05-01-22	Williams, Richard	Emails L. Kitamura. Meeting L. Kitamura, B. Casey re data inventory.	1.0
05-01-22	Casey, Brian	Data downloads/ Meetings / Validation.	1.0
06-01-22	Williams, Richard	Emails C. Parrack, B. Casey, L. Kitamura, B. Staykova. Emails re trust accounting.	0.8
06-01-22	Brown, Rose	Trust Banking Administration - Disbursement cheque and cash out part of investment.	0.7
06-01-22	Tsianos, Nicolette	Prepared deposit requisition for week of Jan 3, 2022	0.3
06-01-22	Casey, Brian	Data downloads/ Meetings / Validation.	1.0
06-01-22	Dew, Todd	Trust Accounting.	0.3
06-01-22	Keene, Ashley	Coordination re mailout.	0.8
07-01-22	Williams, Richard	Emails A. Keene, B. Staykova re HST credit note mailing. File outstanding RT0001 and RT0002 HST returns. Emails B. Casey, L. Kitamura re data issue.	1.2
07-01-22	Casey, Brian	Data downloads/ Meetings / Validation.	1.0
07-01-22	Keene, Ashley	Internal correspondence re mailing.	0.7
10-01-22	Brown, Rose	Input receipt from Nov 1, 2021 and scan back up.	0.2
10-01-22	Williams, Richard	Review and approve deposit requisition. T/c L. Kitamura.	0.7
10-01-22	Casey, Brian	Data review/Meeting QA.	1.0
11-01-22	Williams, Richard	Emails B. Casey, B. Staykova, S. Kerr, C. Parrack.	0.6
11-01-22	Keene, Ashley	Emails and coordination for mailout.	1.4
11-01-22	Casey, Brian	Data review/Meeting QA.	1.0
12-01-22	Williams, Richard	Review B. Staykova emails and attachments. T/c A. Keene re mailing. Review final version of HST memo. Emails A. Keene, B. Staykova re delivery tools.	0.6

Date	Name	Narrative	Hours
12-01-22	Keene, Ashley	prep / planning and emails re mailout	3.6
13-01-22	Williams, Richard	Coordinate credit note distribution. Test of email delivery.	0.8
13-01-22	Dhayagude, Tanya	Processing - new docs; Rel ingestion.	1.5
13-01-22	Keene, Ashley	Emails and testing for mailout	4.2
14-01-22	Dhayagude, Tanya	Processing; Post Ingestion	1.0
14-01-22	Keene, Ashley	Emails re finalizing of mass mailout	0.5
14-01-22	Williams, Richard	Coordinate credit note distribution. Creditor correspondence. Emails C. Parrack, L. Kitamura.	1.0
17-01-22	Williams, Richard	Review MECP correspondence re FOIA request. Review and approval of Deloitte LLP invoice for HST recovery project.	0.3
17-01-22	Tsianos, Nicolette	Prepared cheque requisition for week of January 17, 2022	0.2
17-01-22	Keene, Ashley	Emails and admin.	0.7
18-01-22	Conorton, Laura	Processing wire payment to Deloitte LLP	0.5
18-01-22	Williams, Richard	Emails N. Tsianos, A. Keene. Review and approve disbursement voucher. Emails C. Parrack, L. Kitamura re data transfer. Emails N. Tsianos, B. Staykova re creditor requests for French materials. Emails B. Casey.	1.0
18-01-22	Tsianos, Nicolette	Updated OES mailbox for HST recovery emails	1.9
18-01-22	Casey, Brian	Meetings / Data QA / Support	0.5
18-01-22	Keene, Ashley	Emails and admin.	1.1
19-01-22	Williams, Richard	T/c L. Kitamura. RPRA update call.	1.5
19-01-22	Dhayagude, Tanya	Workspace Cleanup; Review Support	0.5
19-01-22	Casey, Brian	Meetings / Data QA / Support	1.0
20-01-22	Williams, Richard	Emails KPMG re audit.	0.2
20-01-22	Tsianos, Nicolette	Put together registered mail slips for undeliverable emails	0.6
20-01-22	Casey, Brian	Meetings / Data QA / Support	0.5
21-01-22	Williams, Richard	Review redirected mail.	0.3
24-01-22	Williams, Richard	Emails S. Lazor, B. Staykova re HST filing.	0.2
24-01-22	Casey, Brian	Data QA	0.5
25-01-22	Tsianos, Nicolette	HST recovery claim email responses	0.3
26-01-22	Williams, Richard	Emails K. Travers.	0.1

Date	Name	Narrative	Hours
26-01-22	Dew, Todd	Trust accounting	0.3
27-01-22	Williams, Richard	T/c KPMG re audit. Prepare receipt voucher for HST refund check. T/c and emails C. Parrack. Emails K. Travers.	1.0
27-01-22	Brown, Rose	Open mail and scan copies to RW.	0.1
28-01-22	Williams, Richard	Emails C. Parrack. Review RPRA invoice and approve for processing.	0.1
31-01-22	Brown, Rose	Trust Banking Administration- deposit	0.3
31-01-22	Tsianos, Nicolette	Prepared cheque requisition for week of Jan 31, 2022	0.2
Total			42.5

**Invoice 8002458212****Deloitte Restructuring Inc.**

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

Ontario Electronic Stewardship
5750 Explorer Dr #301
Mississauga ON L4W 5K9
Canada

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

Date: March 11, 2022
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth
HST Registration : 122893605RT0001

For professional services rendered**Fees**

By Deloitte Restructuring Inc. in the period February 2022 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

HST applicable 4,235.00

Expense

Out-of-pocket Expenses

HST applicable 19,598.91

Sales Tax

HST at 13.00 % 3,098.41

Total Amount Due (CAD) 26,932.32

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 8002458212

March 11, 2022

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8002458212	26,932.32	Payment for invoice 8002458212

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

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
Williams, Richard	Director	7.3	350.00	2,555.00
Brown, Rose	Manager	1.1	350.00	385.00
Conorton, Laura	Consultant	1.5	350.00	525.00
Tsianos, Nicolette	Senior	2.2	350.00	770.00
Total Professional Hours and Fees		12.1		4,235.00
Out-of-pocket Expenses				19,598.91
Total Fees and Expenses (CAD)				23,833.91

Appendix #2

Work performed from February 1 - 28, 2022

Date	Name	Narrative	Hours
01-02-22	Williams, Richard	Review and approve disbursement voucher. T/c L. Kitamura. T/c with OES re data requests. Emails B. Casey.	1.0
01-02-22	Brown, Rose	Trust Banking Administration - disbursement cheque	0.3
01-02-22	Tsianos, Nicolette	Email re: cheque req for week of Jan 31	0.1
02-02-22	Williams, Richard	Emails B. Casey, S. Kerr. T/c S. Kerr. Creditor correspondence. T/c L. Moons, B. Staykova.	0.5
03-02-22	Brown, Rose	Scan return mail and send RW.	0.1
03-02-22	Williams, Richard	Emails S. Kerr, L. Kitamura, B. Casey.	0.3
04-02-22	Williams, Richard	Review and sign letter to County of Dufferin.	0.1
04-02-22	Tsianos, Nicolette	Prepared and sent fax to County of Dufferin	0.8
07-02-22	Brown, Rose	Trust Banking Administration - Scan mail rec'd and send to SG.	0.1
08-02-22	Williams, Richard	Emails RS trust re registered mail return.	0.1
09-02-22	Tsianos, Nicolette	email re: Dufferin County outstanding cheque	0.3
09-02-22	Brown, Rose	Prepare label and registered mail form to send out notice to The Brick.	0.2
10-02-22	Williams, Richard	Emails C. Parrack, N. Tsianos. Review and approve disbursement voucher. Emails B. Casey, coordinate RPRA meeting.	0.5
10-02-22	Conorton, Laura	Preparing wire payment to DRI	0.2
10-02-22	Tsianos, Nicolette	Prepared cheque requisition form	0.3
10-02-22	Brown, Rose	Scan save Register mail voucher to Q Drive.	0.1
11-02-22	Conorton, Laura	Completion of wire payment to DRI	0.3
11-02-22	Williams, Richard	Emails re HST recovery. Review and approve wire request. Emails RS Trust. Review and approve disbursement voucher.	0.3
11-02-22	Tsianos, Nicolette	Prepared cheque requisition	0.4
14-02-22	Williams, Richard	Creditor correspondence.	0.1
15-02-22	Conorton, Laura	Processing wire payment to DRI	0.5
15-02-22	Williams, Richard	Review and approve wire request. Emails N. Tsianos, L. Kitamura.	0.3

Date	Name	Narrative	Hours
16-02-22	Williams, Richard	Emails B. Staykova re HST report.	0.1
17-02-22	Williams, Richard	Emails C. Parrack re annual reports. Emails B. Staykova re HST. Email L. Kitamura re EPRA invoice.	0.3
18-02-22	Williams, Richard	Emails L. Moon, B. Staykova. Prepare HST return.	1.0
22-02-22	Williams, Richard	Emails L. Kitamura.	0.2
23-02-22	Williams, Richard	Review and approve disbursement voucher. Trust account administration. Meeting with C. Parrack. Relativity administration. Review OTS annual report.	1.0
23-02-22	Tsianos, Nicolette	Prepared cheque requisition for week of Feb 21, 2022	0.3
23-02-22	Brown, Rose	Scanning and send mail rec'd to SD.	0.1
24-02-22	Williams, Richard	Review and approve wire request. Emails B. Casey, C. Parrack. Review KPMG engagement letter and t/c Q. Yang.	0.5
24-02-22	Conorton, Laura	Processing wire payment to EPRA	0.5
24-02-22	Brown, Rose	Trust Banking Administration - Cash out Part of investment and record in Ascend.	0.2
27-02-22	Williams, Richard	Review and revise KPMG engagement letter. Email J. Sleeth for review.	0.5
28-02-22	Williams, Richard	Review RPRA invoice. Review and approve wire request. Steward correspondence.	0.5
Total			12.1

**Invoice 8002521380****Deloitte Restructuring Inc.**

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

Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

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

Date: April 06, 2022
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth
HST Registration : 122893605RT0001

For professional services rendered**Fees**

By Deloitte Restructuring Inc. in the period March 2022 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

HST applicable 18,025.00

Expense

Out-of-pocket Expenses

HST applicable 486.18

Sales Tax

HST at 13.00 % 2,406.45

Total Amount Due (CAD) 20,917.63

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 8002521380

April 06, 2022

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8002521380	20,917.63	Payment for invoice 8002521380

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

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, Jorden	Partner	0.5	350.00	175.00
Williams, Richard	Director	21.5	350.00	7,525.00
Brown, Rose	Manager	4.6	350.00	1,610.00
Conorton, Laura	Consultant	2.5	350.00	875.00
Tsianos, Nicolette	Senior	22.4	350.00	7,840.00
Total Professional Hours and Fees		51.5		18,025.00
Out-of-pocket Expenses				486.18
Total Fees and Expenses (CAD)				18,511.18

**Appendix #2****Work performed fro the period March 2022**

Date	Name	Narrative	Hours
01-03-22	Williams, Richard	Correspondence re Anixter payments. Execute engagement letter and send to Q. Yang.	0.3
01-03-22	Tsianos, Nicolette	Prepared cheque requisition for week of Feb 28	0.3
01-03-22	Brown, Rose	Trust Banking - review deposit received in account. Print and scan statement as support as requested by RW.	0.7
02-03-22	Williams, Richard	Review and approve cheque voucher. Emails with OES, forensics group.	0.3
02-03-22	Conorton, Laura	Preparing a stop payment on unreceived cheque	0.3
02-03-22	Brown, Rose	Trust Banking Disbursement cheque	0.3
02-03-22	Tsianos, Nicolette	review client assistance listing for audit of OES	0.4
04-03-22	Brown, Rose	Trust Banking Administration - Prepare R&D and pull ascend report and send to RW.	0.5
04-03-22	Williams, Richard	Review correspondence with auditor, including year-end reporting checklists. Review SRD and confirm reserve balance to RPRA. Email C. Parrack re liquidator fees.	1.2
04-03-22	Tsianos, Nicolette	Prepared deposit requisition for week of Feb 28	0.3
07-03-22	Brown, Rose	Trust Banking - review incoming wire details and discuss with LC/RD.	0.1
07-03-22	Conorton, Laura	Processing stop payment and incoming wire HST reimbursement. Correspondence with R. Brown & N. Tsianos	0.8
07-03-22	Williams, Richard	Emails with RPRA. Internal correspondence. Review and approve stop payment forms and deposit requisitions. Emails C. Parrack re invoice revision, residual surplus transfer. T/c RPRA. Emails L. Moons, V. Gauthier.	1.6
07-03-22	Tsianos, Nicolette	Prepared OES cheque requisitions; call with RS Trust re: EPRA invoice	1.2
08-03-22	Brown, Rose	Pull monthly GL reports and send to RW as requested.	0.3
08-03-22	Williams, Richard	Emails V. Gauthier. Review HST recovery invoice and emails L. Moons.	0.5
08-03-22	Tsianos, Nicolette	Prepared KPMG audit requests	0.5
09-03-22	Williams, Richard	Emails V. Gauthier, L. Moons. Email instructions re Anixter repayment. Correspondence with Anixter. Review responses to KPMG re audit.	1.5

Date	Name	Narrative	Hours
09-03-22	Brown, Rose	Trust banking-disbursement cheque.	0.8
09-03-22	Tsianos, Nicolette	Prepared OES cheque requisitions; completed KPMG 2021 audit requests	2.8
10-03-22	Conorton, Laura	Processing wire payment to Deloitte LLP	0.5
10-03-22	Tsianos, Nicolette	finalize audit requests; email to KPMG re: audit support	0.7
10-03-22	Williams, Richard	Emails T. Hyatt. Preparing estimate of costs and disbursements to discharge. Emails C. Parrack, L. Moons.	1.0
11-03-22	Williams, Richard	Emails C. Parrack, V. Gauthier. Prepare scenario analysis of costs and available funds for distribution. Emails J. Sleeth. Emails L. Kitamura re Anixter.	1.2
14-03-22	Williams, Richard	T/c L. Kitamura, emails J. Sleeth, C. Parrack re interim distribution estimate. T/c CRA.	1.3
14-03-22	Conorton, Laura	Processing wire payment to DRI	0.4
14-03-22	Sleeth, Jorden	Review interim distribution analysis, liaise with R. Williams re: same.	0.5
16-03-22	Williams, Richard	Receipt and review of CRA audit letter. Emails L. Moons, L. Kitamura. Emails D. Ward re Anixter payment.	0.7
17-03-22	Williams, Richard	Review returned mail. Emails L. Kitamura.	0.5
21-03-22	Williams, Richard	Correspondence with auditor.	0.3
21-03-22	Tsianos, Nicolette	Review KPMG auditor fieldwork requests	0.6
22-03-22	Conorton, Laura	Report for R.Williams	0.1
22-03-22	Brown, Rose	Trust Banking Adm - as request send a copy of the bank statement & reconciliation for Dec/21. Pull Ascend reports and send all to RW.	0.2
22-03-22	Williams, Richard	Prepare working papers for audit. T/c and emails with KPMG, EPRA.	6.0
23-03-22	Williams, Richard	T/c, emails KPMG re external audit. Emails re bank statements.	1.0
23-03-22	Tsianos, Nicolette	Call with KPMG auditors; provided audit requests; prepared adjusting journal entry for 2021 FS	2.5
24-03-22	Williams, Richard	Emails N. Tsianos, review sample request. T/c N. Tsianos re adjusting entries. Emails L. Moons re HST audit.	1.2
24-03-22	Brown, Rose	Pull reports on Ascend and send to NT.	0.5
24-03-22	Tsianos, Nicolette	Prepared adjusting entries; prepared financial statements; answered audit requests	4.5

Date	Name	Narrative	Hours
25-03-22	Brown, Rose	Review Bank Confirmation request, Pull reports on Ascend and sent to NT.	0.9
25-03-22	Williams, Richard	Review of journal entries and meetings N. Tsianos.	1.5
25-03-22	Tsianos, Nicolette	Addressing audit requests - prepared updated financial statements, prepared adjusting entries, provided supporting documentation for substantive testing	6.1
28-03-22	Williams, Richard	Emails re audit.	0.3
28-03-22	Tsianos, Nicolette	Answering audit requests	0.9
29-03-22	Tsianos, Nicolette	Answering audit requests; prepared cheque requisition form	0.8
29-03-22	Williams, Richard	Email L. Moons. Approve RPRA invoice for processing. T/c CRA.	0.8
30-03-22	Tsianos, Nicolette	Prepared deposit requisition form; answered audit requests	0.8
30-03-22	Brown, Rose	Trust Banking Administration - Cash out investment and input receipt in Ascend and Scan/file back up.	0.3
30-03-22	Williams, Richard	Review emails re 2021 audit. Emails C. Parrack.	0.3
30-03-22	Conorton, Laura	Producing cheque for RFPA	0.4
Total			51.5



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8002582801

Deloitte Restructuring Inc.

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

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

Date: May 03, 2022
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period April 2022 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

HST applicable	10,360.00
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Expense

Out-of-pocket Expenses

HST applicable	264.42
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Sales Tax

HST at 13.00 %	1,381.17
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Total Amount Due (CAD)	12,005.59
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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.



Invoice Number 8002582801

May 03, 2022

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8002582801	12,005.59	Payment for invoice 8002582801

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

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
Williams, Richard	Director	19.6	350.00	6,860.00
Brown, Rose	Manager	3.8	350.00	1,330.00
Conorton, Laura	Consultant	1.6	350.00	560.00
Tsianos, Nicolette	Senior	1.1	350.00	385.00
Ramada, Nancy	Senior	1.5	350.00	525.00
Brulé-Ouellette, Geneviève	Senior	2.0	350.00	700.00
Total Professional Hours and Fees		29.6		10,360.00
Out-of-pocket Expenses				264.42
Total Fees and Expenses (CAD)				10,624.42



Appendix #2

Work performed fro the period April 2022

Date	Name	Narrative	Hours
01-04-22	Tsianos, Nicolette	Prepared cheque requisition form	0.3
04-04-22	Williams, Richard	File RT2 HST returns for December, January, February. Begin draft of annual report.	2.0
05-04-22	Williams, Richard	Emails L. Kitimura. Review and approve disbursement voucher. Review creditor correspondence. Emails L. Moons re HST audit letter.	0.4
05-04-22	Brown, Rose	Scan and send mail to RW/NT.	0.1
05-04-22	Tsianos, Nicolette	Prepared cheque requisition.	0.2
06-04-22	Williams, Richard	Recalculate projected costs over HST recovery period. Email C. Parrack re revised cost projection. Draft annual report. T/c L. Kitimura re ~ 330 boxes of records located in an offsite storage locker. Trust account maintenance.	2.2
06-04-22	Conorton, Laura	Processing cheques to RBC for Audit fees.	0.7
06-04-22	Tsianos, Nicolette	Prepared cheque requisition form.	0.3
07-04-22	Williams, Richard	Email L. Kitimura providing list of boxes from offsite storage facility. Emails B. Grochalova, B. Casey re document retention and scanning.	0.5
07-04-22	Conorton, Laura	Processing wire payment to DRI.	0.5
08-04-22	Williams, Richard	Emails L. Moon, review draft CRA response.	0.5
11-04-22	Williams, Richard	Emails B. Gorchova, L. Kitamura re record retention. Finalize response to HST audit letter and emails L. Moons, B. Staykova. Internal meetings.	2.0
11-04-22	Brown, Rose	Trust Banking Administration - Pull reports, confirm & reconcile bank to GL, Prepare R&D to Mar 31, 2022 and send to RW. Scan and send mail rec'd to SG/SD.	0.8
11-04-22	Tsianos, Nicolette	Internal discussions re file administration.	0.3
12-04-22	Williams, Richard	Emails L. Moons, B. Staykova re HST audit response. Emails L. Kitamura, B. Casey.	0.4
13-04-22	Williams, Richard	Emails L. Kitamura, Q. Yang. Continue draft of annual report.	0.5
14-04-22	Williams, Richard	T/c, emails B. Grochalova. Email V. Gauthier.	0.5
18-04-22	Williams, Richard	Review additional audit request.	0.1

Date	Name	Narrative	Hours
19-04-22	Williams, Richard	Emails T. Hyatt re audit request. Review supporting invoices and forward to auditor. Emails B. Staykova re HST audit response. Draft annual report, emails C. Parrack.	3.0
20-04-22	Williams, Richard	Review incoming cheque and prepare deposit voucher. Emails R. Brown. Emails V. Gauthier, RPRA re interim distribution.	0.3
20-04-22	Brown, Rose	Trust Banking Administration - Deposit.	0.4
21-04-22	Williams, Richard	Review comments on draft annual report. Revise draft and send update to RPRA. Emails C. Parrack.	1.0
21-04-22	Brown, Rose	Scan Cheque received and send to RW.	0.1
22-04-22	Williams, Richard	Emails re audit, annual report. Prepare receipt voucher and emails RS Trust.	0.5
22-04-22	Brown, Rose	Trust BankingAdm-deposit.	0.5
25-04-22	Williams, Richard	Emails KPMG re audit deliverables. Internal emails and review of formatted annual report. Emails R. Brown, M. Lin re stale-dated cheques. Review and sign vouchers. Email C. Parrack. Emails B. Grochalova re boxes / relativity.	1.0
25-04-22	Brown, Rose	Trust Banking Administration - Prepare stop payment, have signed send to RBC and input into Ascend.	0.4
26-04-22	Williams, Richard	Internal emails re translation, mail redirection. Email C. Parrack re annual report and financial statements. Emails Q. Yang, RS Trust re bank confirmations. Review draft statements and emails Q. Yang.	1.4
26-04-22	Brown, Rose	Trust Banking Adm - Prepare re-direction mail renewal correspondence and send to RW for signature.	0.5
27-04-22	Brown, Rose	Trust Banking - Review inquiry from RW regarding Bank Confirmation and respond.	0.2
27-04-22	Williams, Richard	Internal emails re translation of statements. Emails Q. Yang. Review and sign rep letter. T/c RPRA. Review translation and further emails Q. Yang.	1.5
27-04-22	Ramada, Nancy	G-22-0204,Annual Report dated December 31, 2021.	1.0
28-04-22	Williams, Richard	Emails Q. Yang, L. Kitamura. Compile full annual report with statements and send to C. Parrack. Review RPRA procedures for final report and emails C. Parrack, J. Sleeth. T/c M. Gill. File HST return, prepare voucher.	1.6
28-04-22	Brown, Rose	Trust banking Adm- disbursement cheque. Take cheque and letter to Canada post to renew re-direction of mail for 12 months. Scan cheque and support and save on Q.	0.8
28-04-22	Brulé-Ouellette, Geneviève	G-22-0204,Annual Report dated December 31, 2021.	2.0
28-04-22	Ramada, Nancy	G-22-0204,Annual Report dated December 31, 2021.	0.5

Date	Name	Narrative	Hours
29-04-22	Williams, Richard	Emails re translation of financial statements.	0.2
30-03-22	Conorton, Laura	Producing cheque for RFPA	0.4
Total			29.6



Ontario Electronic Stewardship
5750 Explorer Dr #301
Mississauga ON L4W 5K9
Canada

Invoice 8002676107

Deloitte Restructuring Inc.

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

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

Date: June 03, 2022
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period May 2022 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

HST applicable	5,600.00
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Expense

Out-of-pocket Expenses

HST applicable	1,580.78
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Sales Tax

HST at 13.00 %	933.50
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Total Amount Due (CAD)	8,114.28
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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.



Invoice Number 8002676107

June 03, 2022

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8002676107	8,114.28	Payment for invoice 8002676107

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

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, Jorden	Partner	1.0	350.00	350.00
Williams, Richard	Director	8.3	350.00	2,905.00
Bricks, Hartley	Director	0.1	350.00	35.00
Casey, Brian	Senior Manager	4.0	350.00	1,400.00
Brown, Rose	Manager	1.6	350.00	560.00
Conorton, Laura	Consultant	1.0	350.00	350.00
Total Professional Hours and Fees		16.0		5,600.00
Out-of-pocket Expenses				1,580.78
Total Fees and Expenses (CAD)				7,180.78

**Appendix #2****Work performed fro the period May 2022**

Date	Name	Narrative	Hours
20-04-22	Sleeth, Jorden	Review draft annual report, provide comments to R. Williams.	1.0
02-05-22	Williams, Richard	Review redirected mail. T/c M. Gill.	0.2
03-05-22	Williams, Richard	Review T2 and sign authorization. Emails C. Parrack. Review RPRA invoice.	0.5
05-05-22	Bricks, Hartley	Review and execute wire transfer	0.1
05-05-22	Brown, Rose	Trust Banking Administration - Disbursement wire and review cheque request.	0.4
09-05-22	Conorton, Laura	Processing wire to Gowlings	0.4
10-05-22	Williams, Richard	Review and approve cheque and wire requisitions. Emails Q. Yang, B. Casey. Receipt and review of French language financial statements. Compile annual report with statements and send same to C. Parrack.	1.0
11-05-22	Conorton, Laura	Processing wire payment to EPRA	0.4
11-05-22	Williams, Richard	Review OES data access report and emails L. Kitamura. Review and approve wire request. Emails B. Casey to coordinate document pickup.	1.0
11-05-22	Brown, Rose	Trust Banking Adm - Disbursement cheque.	0.3
12-05-22	Williams, Richard	Emails PrintLegal, EPRA re document pickup. Receipt and review of Projexia data management reports. Emails L. Kitamura re website, social media sites.	0.6
13-05-22	Williams, Richard	Emails B. Casey, L. Kitamura, S. Donahue re websites and social media. Domain setup.	0.6
16-05-22	Williams, Richard	Email M. Lin re tax return mailing. Emails, meeting re website transfer.	1.0
16-05-22	Casey, Brian	Meetings re: Scanning and Domain move	1.0
17-05-22	Williams, Richard	Emails re website transfer. Receipt and review of corporate income tax notice of assessment. Emails Q. Yang, K. Travers.	0.6
17-05-22	Casey, Brian	Meetings re: Scanning and Domain move	1.0
18-05-22	Williams, Richard	Emails re website transfer, document destruction. Email T. Hyatt re SAP reporting. Email C. Parrack.	0.5
18-05-22	Casey, Brian	Meetings re: Scanning and Domain move	1.0

Date	Name	Narrative	Hours
19-05-22	Williams, Richard	Review and approve disbursement voucher.	0.1
19-05-22	Conorton, Laura	Preparing wire to KPMG	0.2
19-05-22	Casey, Brian	Meetings re: Scanning and Domain move	1.0
20-05-22	Williams, Richard	Review and approve disbursement voucher.	0.1
24-05-22	Brown, Rose	Trust Banking Admin - Prepares Wire/cheque request, Review balances and inform RW of Balance.	0.5
24-05-22	Williams, Richard	Trust admin.	0.3
25-05-22	Williams, Richard	Emails B. Staykova, L. Moons. Emails B. Grochalova.	0.2
26-05-22	Brown, Rose	Trust Banking Adm - cash out part of investment.	0.4
26-05-22	Williams, Richard	Trust administration. Review CRA correspondence and emails R. Brown. Emails C. Parrack re annual report, interim distribution.	0.8
27-05-22	Williams, Richard	Emails R. Brown re CRA payment.	0.2
30-05-22	Williams, Richard	Email B. Ghorayeb. Email PrintLegal re scanning.	0.1
31-05-22	Williams, Richard	T/c and emails C. Parrack. Internal correspondence.	0.5
Total			16.0



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8002739543

Deloitte Restructuring Inc.

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

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

Date: July 06, 2022
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period June 2022 in its capacity
as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

HST applicable	3,710.00
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Expense

Out-of-pocket Expenses

HST applicable	264.42
----------------	--------

Sales Tax

HST at 13.00 %	516.67
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Total Amount Due (CAD)	4,491.09
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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.



Invoice Number 8002739543

July 06, 2022

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8002739543	4,491.09	Payment for invoice 8002739543

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

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
Williams, Richard	Director	4.8	350.00	1,680.00
Casey, Brian	Senior Manager	1.5	350.00	525.00
Brown, Rose	Manager	0.5	350.00	175.00
Conorton, Laura	Consultant	1.8	350.00	630.00
Dhayagude, Tanya	Senior	2.0	350.00	700.00
Total Professional Hours and Fees		10.6		3,710.00
Out-of-pocket Expenses				264.42
Total Fees and Expenses (CAD)				3,974.42

**Appendix #2****Work performed fro the period June 2022**

Date	Name	Narrative	Hours
01-06-22	Williams, Richard	Review and approve RPRA invoice. Emails re document destruction / data upload. Review and approve disbursement voucher.	0.3
01-06-22	Conorton, Laura	Preparing cheque payment to RPRA	0.4
02-06-22	Dhayagude, Tanya	Processing; Post-Ingestion tasks	1.0
02-06-22	Williams, Richard	File HST returns for RT0002 and RT0001 accounts - April and May 2022. Emails B. Gorchalova, B. Casey re supplemental data upload.	0.7
02-06-22	Casey, Brian	Receive and QA new data	1.0
03-06-22	Casey, Brian	Receive and QA new data	0.5
06-06-22	Williams, Richard	Email C. Parrack. Review and approve scanning invoice.	0.2
07-06-22	Williams, Richard	Emails C. Parrack, M. Lin. Review and approve disbursement voucher.	0.2
07-06-22	Conorton, Laura	Processing wire payment to DRI	0.5
08-06-22	Williams, Richard	RPRA meeting, emails V. Gauthier.	0.5
10-06-22	Williams, Richard	Emails B. Ghorayeb re CRA audit. Review NOA for HST return.	0.2
13-06-22	Williams, Richard	Review and approve Projexia invoice. File RT0001 return for March 2022. Trust administration.	0.5
13-06-22	Conorton, Laura	Processing wire payment to Projexia	0.5
15-06-22	Williams, Richard	Review emails re HST audit. Verify that all opening AP was paid and confirm same to tax team.	0.5
21-06-22	Williams, Richard	Emails B. Casey, PrintLegal re file scanning.	0.4
22-06-22	Williams, Richard	Review and approve cheque requisitions. Emails re records management.	0.4
22-06-22	Conorton, Laura	Processing wire to EPRA	0.4
27-06-22	Williams, Richard	Review and approve RPRA invoice.	0.1
28-06-22	Dhayagude, Tanya	User Creation/Review Support	1.0
29-06-22	Williams, Richard	Trust administration. Emails re document destruction.	0.3

Date	Name	Narrative	Hours
29-06-22	Brown, Rose	Trust Banking Administration - Deposit and disbursement cheque.	0.5
30-06-22	Williams, Richard	Emails B. Grochalova, B. Casey re data readability issue. Download files from Box and send to RPRA.	0.5
Total			10.6



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8002814518

Deloitte Restructuring Inc.

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

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

Date: August 08, 2022
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period July 2022 in its capacity
as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

HST applicable	3,185.00
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Expense

Out-of-pocket Expenses

HST applicable	514.67
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Sales Tax

HST at 13.00 %	480.96
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Total Amount Due (CAD)	4,180.63
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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.



Invoice Number 8002814518

August 08, 2022

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8002814518	4,180.63	Payment for invoice 8002814518

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

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
Williams, Richard	Director	3.7	350.00	1,295.00
Brown, Rose	Manager	0.3	350.00	105.00
Conorton, Laura	Consultant	0.9	350.00	315.00
Dhayagude, Tanya	Senior	3.5	350.00	1,225.00
Lin, Mu-Shan Martin	Senior	0.7	350.00	245.00
Total Professional Hours and Fees		9.1		3,185.00
Out-of-pocket Expenses				514.67
Total Fees and Expenses (CAD)				3,699.67

**Appendix #2****Work performed for the period July 2022**

Date	Name	Narrative	Hours
05-07-22	Williams, Richard	Review Iron Mountain invoices and approve for processing. Emails T. Hyatt.	0.2
06-07-22	Williams, Richard	Emails B. Casey, T. Hyatt. Review disbursement voucher and suggest edits.	0.3
06-07-22	Dhayagude, Tanya	Review Support/Document Identification/Layout Changes	1.0
06-07-22	Lin, Mu-Shan Martin	Preparation of disbursement form.	0.3
07-07-22	Williams, Richard	Review emails re data issues on Relativity. Email C. Parrack, B. Gorchalova. Trust administration.	0.6
07-07-22	Conorton, Laura	Processing wire payment to ERPA	0.4
12-07-22	Williams, Richard	Emails M. Lin.	0.2
13-07-22	Conorton, Laura	processing wire payment to DRI	0.5
13-07-22	Lin, Mu-Shan Martin	Preparation of cheque form.	0.4
14-07-22	Williams, Richard	T/c, emails R. Brown re investment management.	0.2
14-07-22	Dhayagude, Tanya	Conceptual Analytics & Clustering (2)	2.0
15-07-22	Dhayagude, Tanya	Review Support	0.5
18-07-22	Williams, Richard	T/c M. Gill at CRA re HST audit - left message. File June HST returns (RT1 / RT2).	0.5
19-07-22	Brown, Rose	Trust Banking Adm - deposit	0.3
19-07-22	Williams, Richard	Trust administration.	0.3
20-07-22	Williams, Richard	T/c M. Gill. Emails M. Laurent.	0.5
21-07-22	Williams, Richard	Receipt and review of audit request letter. Forward to tax team.	0.2
26-07-22	Williams, Richard	T/c M. Gill, email B. Ghorayeb re audit response. Emails V. Gauthier.	0.5
27-07-22	Williams, Richard	Emails B. Grochalova.	0.2
Total			9.1



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8002891583

Deloitte Restructuring Inc.

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

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

Date: September 13, 2022
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period August 2022 in its capacity
as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

HST applicable	3,605.00
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Expense

Out-of-pocket Expenses

HST applicable	528.84
----------------	--------

Sales Tax

HST at 13.00 %	537.40
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Total Amount Due (CAD)	4,671.24
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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.



Invoice Number 8002891583

September 13, 2022

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8002891583	4,671.24	Payment for invoice 8002891583

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

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
Williams, Richard	Director	5.9	350.00	2,065.00
Brown, Rose	Manager	0.7	350.00	245.00
Conorton, Laura	Consultant	2.0	350.00	700.00
Lin, Mu-Shan Martin	Senior	1.3	350.00	455.00
Dew, Todd	Senior	0.2	350.00	70.00
Florea, Ramona	Analyst	0.2	350.00	70.00
Total Professional Hours and Fees		10.3		3,605.00
Out-of-pocket Expenses				528.84
Total Fees and Expenses (CAD)				4,133.84

**Appendix #2****Work performed for the period August 2022**

Date	Name	Narrative	Hours
02-08-22	Williams, Richard	Review Gmail expenses and emails B. Casey.	0.2
03-08-22	Williams, Richard	Review RPRA invoice. Trust administration.	0.2
03-08-22	Lin, Mu-Shan Martin	Preparation of cheque disbursement.	0.7
05-08-22	Williams, Richard	Emails C. Parrack.	0.2
08-08-22	Conorton, Laura	Completion of SRD to July 31, 2022, balancing	1.0
08-08-22	Williams, Richard	Emails K. Bertrand, S. Kerr., C. Parrack re Triocest funds and steward consultation. Review annual reports and respond S. Kerr. T/c C. Parrack.	1.5
09-08-22	Conorton, Laura	Processing wire payment to DRI for July fees	0.4
09-08-22	Williams, Richard	Emails C. Parrack. Trust administration. Emails S. Donahue, B. Casey.	0.5
10-08-22	Williams, Richard	Trust administration, emails A. Deschanes.	0.3
10-08-22	Florea, Ramona	Website update.	0.2
10-08-22	Brown, Rose	Draft email to Rbc for cashing out part investment	0.7
10-08-22	Lin, Mu-Shan Martin	Preparation of disbursement req.	0.6
15-08-22	Williams, Richard	Emails V. Gauthier, B. Casey. Emails B. Ghorayeb.	0.5
16-08-22	Conorton, Laura	Recording investment cash out	0.2
17-08-22	Conorton, Laura	Processing wire payment to Gowling	0.4
22-08-22	Dew, Todd	Bank reconciliation	0.2
30-08-22	Williams, Richard	T/c and emails re HST claim. Project management and internal correspondence. Meeting with Gowlings re preservation of claim against former tax counsel. Emails L. Moon - gather financial data to respond to CRA.	2.5
Total			10.3



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8002969234

Deloitte Restructuring Inc.

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

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

Date: October 14, 2022
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period September 2022 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices for details.

Sales Tax

HST applicable 4,130.00

HST at 13.00 % 536.90

Total Amount Due (CAD) 4,666.90

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 8002969234

October 14, 2022

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8002969234	4,666.90	Payment for invoice 8002969234

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

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
Williams, Richard	Director	8.2	350.00	2,870.00
Brown, Rose	Manager	0.9	350.00	315.00
Lin, Mu-Shan Martin	Manager	0.2	350.00	70.00
Conorton, Laura	Consultant	1.8	350.00	630.00
Dew, Todd	Senior	0.2	350.00	70.00
Borzellino, Krista	Senior	0.5	350.00	175.00
Total Professional Hours and Fees		11.8		4,130.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				4,130.00



Appendix #2

Work performed from September 2022

Date	Name	Narrative	Hours
9/1/2022	Williams, Richard	Emails L. Moons, M. Bussman. Review HST response.	0.5
9/2/2022	Williams, Richard	T/c and emails re HST recovery. Emails L. Moon re quantum of CRA Refund. Emails S. Kerr, C. Parrack. Receipt and review of RPRA invoice. T/c C. Parrack. T/c V. Gauthier, email L. Moons.	2.0
9/6/2022	Williams, Richard	Emails B. Casey. Review and approve disbursement voucher for RPRA invoice. Update meeting with RPRA. Review / consider data transfer issues.	1.0
9/6/2022	Lin, Mu-Shan Martin	Preparation of disbursement form.	0.2
9/7/2022	Williams, Richard	Emails B. Casey, B. Grocholova. Trust administration.	0.3
9/7/2022	Conorton, Laura	processing cheque payment to RPRA	0.4
9/9/2022	Williams, Richard	Prepare summary of evolution of approach of HST recovery and email same to C. Parrack. Emails re data transfer.	1.0
9/13/2022	Williams, Richard	Conference call with Gowlings and tax group. Emails C. Parrack. Trust administration.	0.7
9/13/2022	Conorton, Laura	Preparing wire payment to DRI.	0.2
9/14/2022	Conorton, Laura	Processing wire payment to DRI.	0.2
9/16/2022	Williams, Richard	Emails S. Kerr, C. Parrack.	0.3
9/16/2022	Dew, Todd	Bank reconciliations	0.2
9/19/2022	Williams, Richard	Emails C. Parrack, S. Kerr. Review redirected mail.	0.3
9/22/2022	Williams, Richard	Emails L. Moon, M. Sorenson.	0.2
9/23/2022	Williams, Richard	Trust administration.	0.2
9/26/2022	Conorton, Laura	Processing wire to Gowing	0.5
9/26/2022	Williams, Richard	Trust administration. Emails S. Kerr.	0.2
9/27/2022	Borzellino, Krista	Prepared wire requisitions for outstanding invoices. Prepared deposit requisition for investment account.	0.5
9/27/2022	Conorton, Laura	Processing wire to Deloitte LLP.	0.5
9/27/2022	Williams, Richard	Trust administration.	0.3
9/28/2022	Brown, Rose	Trust Banking Adm - Cash out Part of investment at RBC and input into Ascend, Prepare disbursement cheque have signed and mail out.	0.9

Date	Name	Narrative	Hours
9/28/2022	Williams, Richard	Emails L. Moon, M. Bussman re OES HST recovery.	0.2
9/29/2022	Williams, Richard	HST recovery meeting and follow-on emails. Emails T. Hyatt, B. Staykova, L. Moons. Review SAP audit reports.	1.0
Total			11.8



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8003042859

Deloitte Restructuring Inc.

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

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

Date: November 11, 2022
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period October 2022 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices for details.

HST applicable	3,115.00
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Expense

Out-of-pocket Expenses.

HST applicable	264.42
----------------	--------

Sales Tax

HST at 13.00 %	439.32
----------------	--------

Total Amount Due (CAD)	3,818.74
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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.



Invoice Number 8003042859

November 11, 2022

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8003042859	3,818.74	Payment for invoice 8003042859

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

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
Williams, Richard	Director	4.3	350.00	1,505.00
Casey, Brian	Senior Manager	2.0	350.00	700.00
Lin, Mu-Shan Martin	Manager	0.2	350.00	70.00
Conorton, Laura	Consultant	0.8	350.00	280.00
Dew, Todd	Senior	0.2	350.00	70.00
Borzellino, Krista	Senior	1.4	350.00	490.00
Total Professional Hours and Fees		8.9		3,115.00
Out-of-pocket Expenses				264.42
Total Fees and Expenses (CAD)				3,379.42



Appendix #2

Work performed from October 2022

Date	Name	Narrative	Hours
10/3/2022	Williams, Richard	Email M. Bussmann, L. Moons. RPRA update call. Emails B. Casey, A. Livingstone.	1.0
10/4/2022	Williams, Richard	T/c B. Casey. Emails C. Parrack re Relativity.	0.5
10/6/2022	Casey, Brian	Meetings and review of future support and hosting	1.0
10/7/2022	Casey, Brian	Meetings and review of future support and hosting	1.0
10/13/2022	Williams, Richard	Emails C. Parrack, K. Bertrand, B. Staykova.	0.3
10/17/2022	Williams, Richard	Review and approve legal invoice. Emails V. Gauthier, C. Parrack. Email from T. Hyatt.	0.2
10/18/2022	Borzellino, Krista	Prepared cheque requisition for outstanding invoice.	0.2
10/19/2022	Borzellino, Krista	Prepared cheque requisition for outstanding invoice.	0.2
10/19/2022	Conorton, Laura	Preparing wire payment to DRI and Gowling, trust admin banking	0.4
10/19/2022	Williams, Richard	Review steward data for HST correction. Trust admin. Emails B. Staykova. Emails A. Deschanes re data removal audit.	0.7
10/20/2022	Conorton, Laura	Processing wire payments to DRI and Gowling, trust admin banking	0.4
10/25/2022	Williams, Richard	Emails V. Gauthier.	0.2
10/25/2022	Dew, Todd	Bank reconciliations	0.2
10/27/2022	Borzellino, Krista	Call with CRA re: update to business account.	1.0
10/27/2022	Williams, Richard	T/c L. Kitimura. Emails K. Borzellino re CRA correspondence.	0.7
10/31/2022	Williams, Richard	Emails L. Kitimura re data removal verification. Emails V. Gauthier. Trust admin. T/c V. Gauthier re HST litigation.	0.7
10/31/2022	Lin, Mu-Shan Martin	Disbursement voucher.	0.2
Total			8.9

**Invoice 8003164322****Deloitte Restructuring Inc.**

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

Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

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

Date: December 19, 2022
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth
GST/HST Registration: 122893605RT0001

For professional services rendered**Fees**

By Deloitte Restructuring Inc. in the period November 2022 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices for detail.

HST applicable 2,485.00

Expense

Out-of-pocket Expenses.

HST applicable 264.42

Sales Tax

HST at 13.00 % 357.42

Total Amount Due (CAD)

3,106.84

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 8003164322

December 19, 2022

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8003164322	3,106.84	Payment for invoice 8003164322

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
Williams, Richard	Director	1.8	350.00	630.00
Casey, Brian	Senior Manager	1.0	350.00	350.00
Brown, Rose	Manager	0.7	350.00	245.00
Lin, Mu-Shan Martin	Manager	2.4	350.00	840.00
Conorton, Laura	Consultant	1.0	350.00	350.00
Dew, Todd	Senior	0.2	350.00	70.00
Total Professional Hours and Fees		7.1		2,485.00
Out-of-pocket Expenses				264.42
Total Fees and Expenses (CAD)				2,749.42



Appendix #2
Work performed from November 2022

Date	Name	Narrative	Hours
11/1/2022	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.3
11/7/2022	Williams, Richard	Review redirected mail. Approve Invoice for processing.	0.1
11/9/2022	Williams, Richard	T/c L. Kitamura, B. Casey re data verification.	0.7
11/14/2022	Lin, Mu-Shan Martin	Drafting of letter to Region of Durham.	1.5
11/14/2022	Williams, Richard	Review and approve legal invoice. Review and revise letter to Region of Durham.	0.2
11/15/2022	Williams, Richard	Trust admin.	0.2
11/15/2022	Lin, Mu-Shan Martin	OES disbursement form and transfer of investment to cash form.	0.6
11/16/2022	Conorton, Laura	Processing wire payment to Gowling, reviewing bank account balance, correspondence with R.Williams on investment	0.5
11/16/2022	Brown, Rose	Trust Banking Administration - Prepare email to cash out part of investment and sent to RBC.	0.3
11/16/2022	Dew, Todd	Bank Reconciliation	0.2
11/17/2022	Conorton, Laura	Entering interest from investment, processing wire payment to DRI	0.5
11/17/2022	Brown, Rose	Complete recording of Investment in Ascend.	0.1
11/21/2022	Williams, Richard	Emails LK.	0.1
11/29/2022	Williams, Richard	Emails B. Casey re Gmail account. Review draft credit note correspondence and send to RPRA. Emails L Kitamura.	0.5
11/29/2022	Casey, Brian	Testing access to various services for OES	0.5
11/30/2022	Lin, Mu-Shan Martin	Disbursement request.	0.3
11/30/2022	Casey, Brian	Testing access to various services for OES	0.5
Total			7.1



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8003206339

Deloitte Restructuring Inc.

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

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

Date: January 05, 2023
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth
HST Registration: 122893605RT0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period December 2022 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

HST applicable	3,850.00
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Expense

Out-of-pocket Expenses.

HST applicable	3,050.02
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Sales Tax

HST at 13.00 %	897.00
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Total Amount Due (CAD)	7,797.02
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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.



Invoice Number 8003206339

January 05, 2023

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8003206339	7,797.02	Payment for invoice 8003206339

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

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
Williams, Richard	Director	2.6	350.00	910.00
Casey, Brian	Senior Manager	5.0	350.00	1,750.00
Brown, Rose	Manager	0.3	350.00	105.00
Lin, Mu-Shan Martin	Manager	1.9	350.00	665.00
Conorton, Laura	Consultant	1.0	350.00	350.00
Dew, Todd	Senior	0.2	350.00	70.00
Total Professional Hours and Fees		11.0		3,850.00
Out-of-pocket Expenses				3,050.02
Total Fees and Expenses (CAD)				6,900.02



Appendix #2

Work performed from December 2022

Date	Name	Narrative	Hours
12/1/2022	Conorton, Laura	Preparing wire payment to Deloitte LLP	0.5
12/1/2022	Casey, Brian	Data transition/deletipn meeting	0.5
12/5/2022	Williams, Richard	Emails C. Parrack, B. Casey.	0.2
12/5/2022	Casey, Brian	Testing Access to data platforms	1.0
12/8/2022	Casey, Brian	Document review	0.5
12/9/2022	Casey, Brian	Searching	0.5
12/9/2022	Williams, Richard	Emails L Kitamura, C. Ezeibe, B. Casey. Review proposed workplan for data audit. T/c V. Gauthier, M. Sorenson.	1.0
12/12/2022	Brown, Rose	Trust Banking administration - Disbursement cheque.	0.3
12/12/2022	Lin, Mu-Shan Martin	Address comments to package to be sent to CRA.	1.5
12/13/2022	Casey, Brian	Testing Access , email follow-up	0.5
12/20/2022	Williams, Richard	Review invoices for legal fees and tech licenses. Emails L. Kitamura, B. casey.	0.5
12/20/2022	Casey, Brian	Test/Review Access to various OES sites	0.5
12/21/2022	Conorton, Laura	Processing wire payment to Gowling	0.5
12/21/2022	Williams, Richard	Review KPMG estimate. Review Relativity docs related to HST recovery project. Trust administration.	0.7
12/21/2022	Dew, Todd	Bank reconciliation.	0.2
12/21/2022	Casey, Brian	Relatovty searching and extraction	1.0
12/22/2022	Casey, Brian	Test/Review Access to various OES sites	0.5
12/23/2022	Williams, Richard	Trust administration.	0.2
12/23/2022	Lin, Mu-Shan Martin	Preparation of 2 cheque requisitions.	0.4
Total			11.0



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8003332916

Deloitte Restructuring Inc.

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

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

Date: February 22, 2023
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 12289 3605 RT0001
QST Registration: 1000870419 TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period January 2023 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices for details.

HST applicable	6,720.00
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Expense

Out-of-pocket Expenses

HST applicable	3,916.02
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Sales Tax

HST at 13.00 %	1,382.68
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Total Amount Due (CAD)	12,018.70
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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.



Invoice Number 8003332916

February 22, 2023

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8003332916	12,018.70	Payment for invoice 8003332916

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

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
Williams, Richard	Director	4.9	350.00	1,715.00
Casey, Brian	Senior Manager	10.5	350.00	3,675.00
Brown, Rose	Manager	1.0	350.00	350.00
Lin, Mu-Shan Martin	Manager	0.8	350.00	280.00
Conorton, Laura	Consultant	1.8	350.00	630.00
Dew, Todd	Senior	0.2	350.00	70.00
Total Professional Hours and Fees		19.2		6,720.00
Out-of-pocket Expenses				3,916.02
Total Fees and Expenses (CAD)				10,636.02



Appendix #2

Work performed from January 2023

Date	Name	Narrative	Hours
1/3/2023	Brown, Rose	Trust Banking Administration - Disbursement cheques.	0.7
1/3/2023	Casey, Brian	Access review / domain review	0.5
1/5/2023	Williams, Richard	Emails L. Kitamura.	0.1
1/6/2023	Williams, Richard	Emails L. Kitamura.	0.2
1/10/2023	Conorton, Laura	Processing wire payment to DRI	0.4
1/10/2023	Williams, Richard	Emails C. Parrack. Trust administration. Meeting L. Kitamura, EPRA, B. Casey re o/s data transfer issues.	0.8
1/10/2023	Lin, Mu-Shan Martin	Preparation of cheque req. form.	0.3
1/10/2023	Casey, Brian	Review of Access/Meetings/QA of Data	1.0
1/11/2023	Casey, Brian	Review of Access/Meetings/QA of Data	1.0
1/12/2023	Williams, Richard	Emails V. Gauthier, L. Kitamura. Trust administration.	0.3
1/12/2023	Lin, Mu-Shan Martin	Cheque req preparation.	0.5
1/12/2023	Casey, Brian	Review of Access/Meetings/QA of Data	1.0
1/13/2023	Conorton, Laura	Processing wire payment to Gowling	0.4
1/13/2023	Williams, Richard	Emails re Azure invoices. Trust administration. Emails B. Casey re domain transfer, Gsuite.	0.5
1/16/2023	Casey, Brian	Various tasks, testing access, review of data. review of invoices, extraction of data	1.0
1/17/2023	Williams, Richard	Review and comment on draft letter to J. Millar.	0.2
1/17/2023	Casey, Brian	Various tasks, testing access, review of data. review of invoices, extraction of data	1.0
1/18/2023	Williams, Richard	Emails B. Casey re domain transfer.	0.1
1/18/2023	Casey, Brian	Various tasks, testing access, review of data. review of invoices, extraction of data	1.0
1/19/2023	Casey, Brian	Various tasks, testing access, review of data. review of invoices, extraction of data	1.0
1/20/2023	Conorton, Laura	Inputting 12 cheques for Microsoft Azure	1.0
1/20/2023	Brown, Rose	Review Disbursement request.	0.3

Date	Name	Narrative	Hours
1/20/2023	Williams, Richard	T/c L. Kitamura re tax discovery. Emails M. Lin, B. Casey. Review KPMG EL for data removal verification.	0.5
1/23/2023	Casey, Brian	Review Access/Reporting	1.0
1/24/2023	Williams, Richard	Emails C. Parrack, Q. Yang re annual audit / report.	0.2
1/25/2023	Williams, Richard	Emails L. Kitamura, C. Parrack. T/c V. Gauthier re claim against tax counsel. Emails B. Casey re IT infrastructure.	0.5
1/26/2023	Williams, Richard	Review J. Millar emails and related materials provided by L. Kitamura. Email V. Gauthier, J. Sorenson providing same. Emails B. Casey, S. Donahue. T/c C. Parrack, B. Goracholova.	1.0
1/26/2023	Dew, Todd	Bank Reconciliations	0.2
1/27/2023	Casey, Brian	Review Access/Reporting	1.0
1/27/2023	Williams, Richard	T/c and emails V. Gauthier re Millar Krewkeweltz claim.	0.5
1/31/2023	Casey, Brian	QA server / data review	1.0
Total			19.2



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8003408529

Deloitte LLP

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

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

Date: March 17, 2023
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period February 2023 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices for details.

HST applicable	11,095.00
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Expense

Out of pocket Expenses.

HST applicable	3,762.48
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Sales Tax

HST at 13.00 %	1,931.47
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Total Amount Due (CAD)	16,788.95
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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.



Invoice Number 8003408529

March 17, 2023

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8003408529	16,788.95	Payment for invoice 8003408529

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

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
Williams, Richard	Director	8.8	350.00	3,080.00
Casey, Brian	Senior Manager	13.0	350.00	4,550.00
Brown, Rose	Manager	1.5	350.00	525.00
Lin, Mu-Shan Martin	Manager	7.0	350.00	2,450.00
Conorton, Laura	Consultant	1.0	350.00	350.00
Dew, Todd	Senior	0.2	350.00	70.00
Florea, Ramona	Analyst	0.2	350.00	70.00
Total Professional Hours and Fees		31.7		11,095.00
Out-of-pocket Expenses				3,762.48
Total Fees and Expenses (CAD)				14,857.48



Appendix #2
Work performed from February 2023

Date	Name	Narrative	Hours
2/1/2023	Williams, Richard	Review notice of action. Emails L. Kitamura.	0.2
2/1/2023	Casey, Brian	QA server / data review	1.0
2/6/2023	Williams, Richard	T/c L. Kitamura. Review and comment on draft steward correspondence. Coordinate electronic distribution of steward materials.	1.5
2/6/2023	Lin, Mu-Shan Martin	File HST return.	1.1
2/7/2023	Casey, Brian	Meetings / Data extractions / Testing Transfer	1.0
2/8/2023	Williams, Richard	Review revised credit note and emails with tax group.	0.3
2/8/2023	Casey, Brian	Meetings / Data extractions / Testing Transfer	1.0
2/9/2023	Williams, Richard	Trust administration. Emails Q. Yang.	0.3
2/9/2023	Casey, Brian		1.0
2/9/2023	Lin, Mu-Shan Martin	Preparation of cheque requisition.	0.3
2/10/2023	Conorton, Laura	Preparing wire to EPRA, correspondence with team	0.3
2/10/2023	Casey, Brian	Meetings / Data extractions / Testing Transfer	1.0
2/10/2023	Williams, Richard	Trust admin. Internal discussions re RPRA consultation reference on website. T/c C. Parrack.	0.8
2/13/2023	Williams, Richard	Trust administration. Emails C. Parrack. Website maintenance.	0.5
2/13/2023	Florea, Ramona	Website update.	0.2
2/13/2023	Casey, Brian	Various meetings / Testing transfer of server / domain transfer	1.0
2/14/2023	Williams, Richard	Emails L. Moon.	0.2
2/14/2023	Casey, Brian	Various meetings / Testing transfer of server / domain transfer	1.0
2/15/2023	Casey, Brian	Various meetings / Testing transfer of server / domain transfer	1.0
2/16/2023	Williams, Richard	Emails V. Gauthier, C. Parrack. Execute KPMG EL for 2022 audit. Emails D. Chu.	0.5
2/16/2023	Casey, Brian	Various meetings / Testing transfer of server / domain transfer	1.0

Date	Name	Narrative	Hours
2/17/2023	Casey, Brian	Various meetings / Testing transfer of server / domain transfer	1.0
2/17/2023	Lin, Mu-Shan Martin	Cheque requisition.	0.8
2/18/2023	Lin, Mu-Shan Martin	Cheque req. preparation.	0.2
2/21/2023	Williams, Richard	Trust administration. Emails Q. Yang.	0.5
2/21/2023	Brown, Rose	Trust Banking Adm - Cash out part of Investment, Email to RBC and confirm credited to account and Input into Ascend. Input Disbursement request.	0.8
2/21/2023	Conorton, Laura	Reviewing and preparing wire payment to EPRA	0.7
2/21/2023	Dew, Todd	Bank Reconciliations	0.2
2/21/2023	Casey, Brian	Virtual Server transport to Deloitte , via SFTP, testing	1.0
2/22/2023	Williams, Richard	Emails to coordinate delivery of credit note corrections.	0.5
2/22/2023	Casey, Brian	Virtual Server transport to Deloitte , via SFTP, testing	1.0
2/23/2023	Casey, Brian	Virtual Server transport to Deloitte , via SFTP, testing	1.0
2/24/2023	Williams, Richard	Emails C. Parrack. Emails re credit note distribution. Provide bank confirmations for audit.	0.5
2/25/2023	Lin, Mu-Shan Martin	Preparation of client assistance schedule for audit.	2.1
2/27/2023	Williams, Richard	Review control questionnaires, etc... re FY22 audit. Review draft statement of claim. Emails V. Gauthier, C. Parack, B. Grochalova. Trust administration. Coordinate credit note corrections.	2.0
2/27/2023	Brown, Rose	Estate Admin. - Pull - Bank Reconciliation and GL's (Detail and Summary) for Dec 31, 2022 and send to ML.	0.3
2/27/2023	Lin, Mu-Shan Martin	Preparation of cheque reqs.	1.0
2/28/2023	Brown, Rose	Trust Banking Administration - Disbursement cheque and Scan mail rec'd and send to RW.	0.4
2/28/2023	Williams, Richard	Emails w/ RPRA re credit note corrections. Review 2021 TB and address questions on audit. Review of directed and redirected mail.	1.0
2/28/2023	Lin, Mu-Shan Martin	TB preparation.	1.5
Total			31.7



Appendix #2
Expenses incurred in February 2023

Date	Description	Expense
2/3/2023	Hosting fees	\$ 3,651.60
2/24/2023	Gsuite fees	\$ 110.88
Total		\$ 3,762.48



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8003549086

Deloitte Restructuring Inc.

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

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

Date: May 02, 2023
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period March 2023 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices for details.

HST applicable	22,295.00
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Expense

Out of pocket expenses.

HST applicable	7,303.20
----------------	----------

Sales Tax

HST at 13.00 %	3,847.77
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Total Amount Due (CAD)	33,445.97
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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.



Invoice Number 8003549086

May 02, 2023

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8003549086	33,445.97	Payment for invoice 8003549086

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

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, Jorden	Partner	0.5	350.00	175.00
Bricks, Hartley	Director	0.8	350.00	280.00
Williams, Richard	Director	16.5	350.00	5,775.00
Casey, Brian	Senior Manager	10.0	350.00	3,500.00
Brown, Rose	Manager	3.5	350.00	1,225.00
Lin, Mu-Shan Martin	Manager	18.6	350.00	6,510.00
Kamath, Saiprasad	Manager	8.0	350.00	2,800.00
Conorton, Laura	Consultant	2.4	350.00	840.00
Dew, Todd	Senior	0.2	350.00	70.00
Ghorayeb, Bassem	Senior	0.2	350.00	70.00
Garcia, Andy	Analyst	3.0	350.00	1,050.00
Total Professional Hours and Fees		63.7		22,295.00
Out-of-pocket Expenses				7,303.20
Total Fees and Expenses (CAD)				29,598.20



Appendix #2
Work performed from March 2023

Date	Name	Narrative	Hours
3/1/2023	Casey, Brian	Data review and domain transfer	0.5
3/2/2023	Williams, Richard	Review mailing details and email B. Staykova. Emails V. Gauthier.	0.5
3/2/2023	Lin, Mu-Shan Martin	TB and FS preparation.	2.1
3/3/2023	Williams, Richard	Coordinate credit note mailing. Receipt and review of statement of claim. Emails RPRA, V. Gauthier.	1.5
3/3/2023	Brown, Rose	Prepare document request for RW, Reconciliations and Excel GL print out from Ascend.	0.5
3/6/2023	Kamath, Saiprasad		8.0
3/6/2023	Ghorayeb, Bassem	Call with brigita	0.2
3/7/2023	Williams, Richard	Coordinate credit note mailing.	0.5
3/7/2023	Brown, Rose	Request Banking print out for Feb 1 to 28, 2023 for Audit request.	0.1
3/7/2023	Lin, Mu-Shan Martin	Call with auditor.	1.5
3/8/2023	Williams, Richard	Emails re FY22 audit, credit note issuance.	0.5
3/8/2023	Conorton, Laura	Pulling invoices and payments for audit	0.6
3/8/2023	Brown, Rose	Obtain print out from bank and request to reconcile.	0.2
3/8/2023	Casey, Brian	Internal test of transfer of files/Meetings/Review of cloud data	1.0
3/8/2023	Lin, Mu-Shan Martin	Audit package preparation.	1.7
3/9/2023	Casey, Brian	Internal test of transfer of files/Meetings	0.5
3/10/2023	Lin, Mu-Shan Martin	Call with auditors.	0.9
3/10/2023	Garcia, Andy	Using rclone to copy data from Box.com. Verifying copied data and drafting an email explaining a discrepancy in the file count.	1.0
3/10/2023	Williams, Richard	Correspondence re credit notes. Emails B. Casey re Azure transfer. Begin drafting annual report. Emails re translation services.	1.5
3/13/2023	Conorton, Laura	Reviewing invoices for audit	0.3
3/13/2023	Williams, Richard	Emails re audit. Review HST reconciliation. Finalize draft of annual report.	2.0

Date	Name	Narrative	Hours
3/13/2023	Lin, Mu-Shan Martin	OES audit request including samples and bank confirmation; OES HST return from July to Feb.	3.5
3/13/2023	Casey, Brian	Meetings / Data coordination with rpra, Data triage and review	1.0
3/14/2023	Williams, Richard	Engaged with FY22 audit.	0.5
3/14/2023	Brown, Rose	OES Audit - Bank Confirmation inquiry - RBC - Send email to obtain correction to bank confirmation provide to KPMG.	0.2
3/15/2023	Williams, Richard	Trust admin	0.5
3/15/2023	Conorton, Laura	processing wire payment to Deloitte LLP	0.5
3/15/2023	Garcia, Andy	Creating TC/WC and updating evidence management.	0.5
3/15/2023	Brown, Rose	Trust Banking Administration - Cash out part of investment and record in Ascend. Follow up with RBC on Bank Confirmation and confirm send to KPMG.	0.5
3/15/2023	Casey, Brian	Meetings / Data coordination with rpra, Data triage and review	1.0
3/16/2023	Williams, Richard	Review and revise annual report. Email H. Bricks re QAR. Trust admin. Review HST workbooks.	1.5
3/16/2023	Conorton, Laura	Processing wire payment to Gowling, trust admin banking	0.5
3/16/2023	Sleeth, Jorden	Review annual report and provide comments.	0.5
3/17/2023	Bricks, Hartley	QA review of 2022 Annual Report and provide comments to R. Williams and J. Sleeth	0.8
3/19/2023	Williams, Richard	Revisions to draft annual report. Email C. Parrack.	0.5
3/20/2023	Garcia, Andy	Verifying data copied onto NAS. Drafting email summary to Brian.	0.5
3/20/2023	Williams, Richard	Trust administration.	0.5
3/20/2023	Dew, Todd	Bank Reconciliations	0.2
3/20/2023	Lin, Mu-Shan Martin	2 cheque requisitions preparation.	1.2
3/21/2023	Williams, Richard	Trust administration. Emails re domain / data transfer.	0.5
3/21/2023	Conorton, Laura	Sorting and inputting cheques for payments to Microsoft Azure Corp	0.5
3/21/2023	Brown, Rose	Trust Banking Administration - Disbursement cheques.	0.8
3/21/2023	Lin, Mu-Shan Martin	Respond to audit request; call with auditor.	1.2
3/21/2023	Casey, Brian	Collecting evidence / Meetings	1.0
3/22/2023	Brown, Rose	Trust Banking Adm - Pull Receipt/Disbursement for Audit request and send to ML.	0.8

Date	Name	Narrative	Hours
3/22/2023	Garcia, Andy	Copying VM Files and consolidating data from NAS and Brian's blade machine into TC/WC	0.5
3/22/2023	Casey, Brian	Collecting evidence / Meetings	1.0
3/23/2023	Brown, Rose	Review Investment documentation and respond to RW audit request.	0.2
3/23/2023	Williams, Richard	Correspondence with RPRA and auditors re timing of financial statements. Audit enquiries.	1.0
3/24/2023	Williams, Richard	Review draft FS and notes to Q. Yang. Internal emails M. Lin.	1.3
3/24/2023	Lin, Mu-Shan Martin	Call with auditors; audit request lookup.	1.5
3/26/2023	Lin, Mu-Shan Martin	Booking of adjusting entries to clear out opening balances.	2.5
3/27/2023	Brown, Rose	Filing Disbursement request.	0.1
3/27/2023	Williams, Richard	Emails B. Grachalova re annual report. Emails V. Gauthier re LawPro request. Emails L, Kitamura, B. Casey re data transfer. Finalize annual report and submit for translation.	0.8
3/27/2023	Casey, Brian	Testing Accounting Server and data downloads	1.0
3/28/2023	Williams, Richard	Coordinate translation of annual report. T/c with Gowlings on release of CRA letters to LawPro. Emails L. Kitamura re delivery receipt for records.	0.7
3/28/2023	Garcia, Andy	Updating evidence management, verifying the data on the duplicate drives. Copying credentials for servers onto the TC/WC.	0.5
3/28/2023	Casey, Brian	Testing Accounting Server and data downloads	2.0
3/29/2023	Brown, Rose	Scanning and saving T5 Slip on Q and file hardcopy.	0.1
3/29/2023	Lin, Mu-Shan Martin	Audit request: HST reconciliation and proposal of AJE.	2.5
3/30/2023	Williams, Richard	Emails L. Kitamura re SAP reporting. Emails KPMG re audit. Review and approve financial statements in draft.	1.0
3/30/2023	Casey, Brian	Domain transfer meetings	0.5
3/31/2023	Casey, Brian	Domain transfer meetings	0.5
3/31/2023	Williams, Richard	Emails B. Casey re website domains. Emails Q. Yang, C. Parrack re FY22 audit. Execute management rep letter. Receipt and review of French-translated annual report. Coordinate formatting of annual reports.	1.2
Total			63.7



Ontario Electronic Stewardship
5750 Explorer Dr #301
Mississauga ON L4W 5K9
Canada

Invoice 8003592892

Deloitte LLP

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

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

Date: May 16, 2023
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period April 2023 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

HST applicable	4,270.00
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Expense

Out-of-pocket Expenses.

HST applicable	4,091.60
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Sales Tax

HST at 13.00 %	1,087.01
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Total Amount Due (CAD)	9,448.61
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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.



Invoice Number 8003592892

May 16, 2023

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8003592892	9,448.61	Payment for invoice 8003592892

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

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
Williams, Richard	Director	3.4	350.00	1,190.00
Casey, Brian	Senior Manager	1.5	350.00	525.00
Brown, Rose	Manager	0.6	350.00	210.00
Lin, Mu-Shan Martin	Manager	1.5	350.00	525.00
Conorton, Laura	Consultant	1.3	350.00	455.00
Dew, Todd	Senior	0.2	350.00	70.00
Garcia, Andy	Analyst	3.7	350.00	1,295.00
Total Professional Hours and Fees		12.2		4,270.00
Out-of-pocket Expenses				4,091.60
Total Fees and Expenses (CAD)				8,361.60



Appendix #2
Work performed from April 2023

Date	Name	Narrative	Hours
4/3/2023	Williams, Richard	Meeting with RPRA. Trust administration. Emails B. Casey re domain registration. Emails Q. Yang re audit.	0.7
4/3/2023	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.3
4/3/2023	Conorton, Laura	Processing wire payment to KPMG	0.5
4/3/2023	Lin, Mu-Shan Martin	Three cheque requisitions forms.	0.8
4/4/2023	Williams, Richard	Emails re domain transfer	0.5
4/4/2023	Brown, Rose	Trust Bank Adm - Cash out part of Investment and input into Ascend.	0.3
4/6/2023	Williams, Richard	Emails re domain transfer. Coordinate annual report formatting.	0.4
4/10/2023	Williams, Richard	Review formatted annual report and email to RPRA. Internal emails coordinating finalization of report.	0.5
4/11/2023	Williams, Richard	Emails re OES annual report.	0.1
4/11/2023	Casey, Brian	Data collection / backup QA / inv	0.5
4/12/2023	Garcia, Andy	Collecting data from mailroom, Imaging 1TB SSD, evidence management, duplicating data to TC/WC, verifying image.	1.5
4/13/2023	Williams, Richard	Review and sign tax returns.	0.5
4/13/2023	Casey, Brian	Data collection / backup QA / inv	0.5
4/14/2023	Garcia, Andy	Evidence management, and preserving data into AD1 containers.	0.5
4/14/2023	Williams, Richard	Coordinating delivery of annual report.	0.5
4/17/2023	Garcia, Andy	Evidence management - Linking images to TC/WC on Relativity. Duplicating data onto TC/WC.	0.5
4/17/2023	Casey, Brian	QA/Evidence and process	0.5
4/18/2023	Garcia, Andy	Validating data on drive matches preserved image. Storing evidence in forensic vault and updating evidence management.	0.5
4/24/2023	Williams, Richard	Emails C. Parrack, trust administration.	0.2
4/24/2023	Conorton, Laura	Preparing wire payments for DRI and Gowling	0.8
4/24/2023	Lin, Mu-Shan Martin	Process of 2 cheque req. forms.	0.7



Date	Name	Narrative	Hours
4/25/2023	Garcia, Andy	Moving TC/WC to forensic vault and updating Relativity evidence management.	0.2
4/25/2023	Dew, Todd	Bank Reconciliation	0.2
4/28/2023	Garcia, Andy	Control Sheet evidence management.	0.5
Total			12.2



Appendix #3
Out-of-pocket Expenses

Date	Expensed	Amount
4/3/2023	Professional fees	440.00
4/3/2023	Hosting fees	3,651.60
Total		4,091.60



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period May 2023 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices for details.

Sales Tax

Invoice 8003683975

Deloitte Restructuring Inc.

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

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

Date: June 12, 2023
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

HST applicable 2,520.00

HST at 13.00 % 327.60

Total Amount Due (CAD) 2,847.60

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 8003683975

June 12, 2023

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8003683975	2,847.60	Payment for invoice 8003683975

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

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
Williams, Richard	Director	2.7	350.00	945.00
Casey, Brian	Senior Manager	0.5	350.00	175.00
Brown, Rose	Manager	0.3	350.00	105.00
Lin, Mu-Shan Martin	Manager	1.1	350.00	385.00
Conorton, Laura	Consultant	2.4	350.00	840.00
Dew, Todd	Senior	0.2	350.00	70.00
Total Professional Hours and Fees		7.2		2,520.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				2,520.00



Appendix #2
Work performed from May 2023

Date	Name	Narrative	Hours
5/1/2023	Casey, Brian	Validation www move	0.5
5/2/2023	Williams, Richard	Trust admin and internal correspondence.	0.5
5/2/2023	Brown, Rose	Estate Adm - Scan and sent mail rec'd to RW.	0.1
5/3/2023	Lin, Mu-Shan Martin	Overview of req. forms with Faye.	0.3
5/4/2023	Lin, Mu-Shan Martin	Review of cheque req forms and answer questions.	0.8
5/5/2023	Conorton, Laura	Reviewing and processing wire payments to DRI, Deloitte LLP and EPRA, trust banking and administration	1.5
5/5/2023	Williams, Richard	Trust admin	0.2
5/5/2023	Brown, Rose	Trust Banking Adm - Disbursement cheque.	0.2
5/10/2023	Conorton, Laura	Processing wire payment to Gowling	0.4
5/10/2023	Williams, Richard	Trust administration.	0.2
5/12/2023	Williams, Richard	Trust administration	0.1
5/15/2023	Williams, Richard	Trust administration. Emails V. Gauthier, L. Moons.	0.5
5/16/2023	Dew, Todd	Bank Reconciliations	0.2
5/23/2023	Williams, Richard	Emails L. Kitamura re status of KPMG report. Emails L. Moons re status of CRA audit. Email C. Parrack re liquidator fees.	0.5
5/26/2023	Williams, Richard	Emails L. Kitamura, B. Casey.	0.5
5/30/2023	Williams, Richard	Emails L. Moons, V. Gauthier.	0.2
5/31/2023	Conorton, Laura	Processing wire to DRI	0.5
Total			7.2



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period June 2023 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices for details.

Expense

Out-of-pocket Expenses.

Sales Tax

Invoice 8003758321

Deloitte Restructuring Inc.

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

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

Date: July 07, 2023
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

HST applicable 2,975.00

HST applicable 4,351.60

HST at 13.00 % 952.46

Total Amount Due (CAD) 8,279.06

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 8003758321

July 07, 2023

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8003758321	8,279.06	Payment for invoice 8003758321

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

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
Williams, Richard	Director	3.6	350.00	1,260.00
Casey, Brian	Senior Manager	2.5	350.00	875.00
Brown, Rose	Manager	0.2	350.00	70.00
Lin, Mu-Shan Martin	Manager	1.0	350.00	350.00
Conorton, Laura	Consultant	1.0	350.00	350.00
Dew, Todd	Senior	0.2	350.00	70.00
Total Professional Hours and Fees		8.5		2,975.00
Out-of-pocket Expenses				4,351.60
Total Fees and Expenses (CAD)				7,326.60

**Appendix #2****Work performed in the month of June 2023**

Date	Name	Narrative	Hours
6/1/2023	Williams, Richard	Emails L. Moon, V. Gauthier.	0.2
6/6/2023	Williams, Richard	Emails re delivery of tax information to TJX.	0.2
6/7/2023	Casey, Brian	QA check on files and documentation	0.5
6/8/2023	Williams, Richard	Emails B. Casey, T. Hyatt.	0.3
6/9/2023	Lin, Mu-Shan Martin	Cheque req preparation.	0.3
6/9/2023	Williams, Richard	Trust administration, emails B. Casey.	0.2
6/12/2023	Williams, Richard	Trust administration.	0.1
6/13/2023	Lin, Mu-Shan Martin	Preparation of cheque req. form.	0.2
6/13/2023	Conorton, Laura	Processing wire payments to EPRA and DRI	1.0
6/13/2023	Williams, Richard	Email C. Parrack. Trust administration. Emails B. Casey, V. Gauthier.	0.5
6/14/2023	Casey, Brian	Data review/vendor review/services review	0.5
6/16/2023	Lin, Mu-Shan Martin	Preparation of cheque req - RPRA.	0.2
6/19/2023	Dew, Todd	Bank reconciliations.	0.2
6/20/2023	Brown, Rose	Trust Banking Adm - Disbursement cheque.	0.2
6/22/2023	Casey, Brian	Access revoke, and data review	0.5
6/23/2023	Williams, Richard	Review draft KPMG report on data transfer validation and provide comments to L. Kitamura.	0.8
6/23/2023	Casey, Brian	Access revoke, and data review	0.5
6/26/2023	Williams, Richard	Emails L. Kitamura and review of comments on draft KPMG report.	0.5
6/27/2023	Williams, Richard	T/c L. Kitamura re KPMG report	0.5
6/28/2023	Williams, Richard	Review KPMG invoice.	0.2
6/28/2023	Casey, Brian	Review of online stores and email	0.5
6/29/2023	Lin, Mu-Shan Martin	Cheque req. form.	0.3
6/30/2023	Williams, Richard	Trust administration.	0.1
Total			8.5



Appendix #2
Out-of-pocket Expenses

Date	Expensed	Amount
6/1/2023	Desktop publishing - Annual report - April 2023	700.00
6/2/2023	Hosting charges - May 2023	3,651.60
Total		4,351.60



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8003855210

Deloitte Restructuring Inc.

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

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

Date: August 13, 2023
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period July 2023 in its capacity
as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices for details.

Sales Tax

HST applicable 2,345.00

HST at 13.00 % 304.85

Total Amount Due (CAD) 2,649.85

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 8003855210

August 13, 2023

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8003855210	2,649.85	Payment for invoice 8003855210

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

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



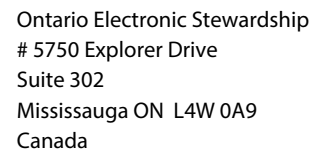
Appendix #1
Summary of Fees

Name	Level	Hours	Rate	Amount
Williams, Richard	Director	2.5	350.00	875.00
Casey, Brian	Senior Manager	1.0	350.00	350.00
Brown, Rose	Manager	1.2	350.00	420.00
Lin, Mu-Shan Martin	Manager	1.0	350.00	350.00
Conorton, Laura	Consultant	0.8	350.00	280.00
Dew, Todd	Senior	0.2	350.00	70.00
Total Professional Hours and Fees		6.7		2,345.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				2,345.00



Appendix #2
Work performed in the month of July 2023

Date	Name	Narrative	Hours
7/5/2023	Williams, Richard	Email L. Moons.	0.1
7/6/2023	Williams, Richard	Trust administration, review revised KPMG report.	0.5
7/6/2023	Lin, Mu-Shan Martin	Preparation of cheque req. form.	0.2
7/7/2023	Williams, Richard	Trust administration, emails L. Kitamura.	0.2
7/7/2023	Lin, Mu-Shan Martin	Preparation of investment cash-out form.	0.1
7/10/2023	Williams, Richard	Emails KPMG, L. Kitamura re report distribution issue.	0.3
7/11/2023	Brown, Rose	Trust Banking Administration - Input maturity of investment, confirmation balance in account and re-invest funds, Input into Ascend.	1.0
7/12/2023	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.2
7/14/2023	Casey, Brian	Cloud data/access review	0.5
7/18/2023	Williams, Richard	T/c ERPA and KPMG re access letter issue. Emails V. Gauthier re suit against J. Millar.	0.7
7/20/2023	Williams, Richard	Emails L. Moon.	0.1
7/24/2023	Williams, Richard	Trust administration. Emails C. Knox, B. Casey re domain status.	0.3
7/24/2023	Conorton, Laura	Processing wire to Gowling	0.4
7/24/2023	Lin, Mu-Shan Martin	Prepare cheque requisitions.	0.4
7/24/2023	Dew, Todd	Bank reconciliations	0.2
7/25/2023	Williams, Richard	Trust administration	0.2
7/26/2023	Lin, Mu-Shan Martin	Prepare cheque requisition form.	0.3
7/26/2023	Williams, Richard	Trust administration	0.1
7/26/2023	Conorton, Laura	Processing wire to DRI	0.4
7/26/2023	Casey, Brian	Site check	0.5
Total			6.7

**Deloitte Restructuring Inc.**

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

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

Date: September 20, 2023
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period August 2023 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices for details.

Sales Tax	HST applicable	1,365.00
	HST at 13.00 %	<u>177.45</u>
	Total Amount Due (CAD)	1,542.45

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 8003962108

September 20, 2023

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8003962108	1,542.45	Payment for invoice 8003962108

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

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
Williams, Richard	Director	1.2	350.00	420.00
Casey, Brian	Senior Manager	0.5	350.00	175.00
Brown, Rose	Manager	0.3	350.00	105.00
Lin, Mu-Shan Martin	Manager	0.5	350.00	175.00
Conorton, Laura	Consultant	1.2	350.00	420.00
Dew, Todd	Senior	0.2	350.00	70.00
Total Professional Hours and Fees		3.9		1,365.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				1,365.00

**Appendix #2****Work performed in the month of August 2023**

Date	Name	Narrative	Hours
8/1/2023	Williams, Richard	Emails B. Casey re OES website.	0.1
8/1/2023	Casey, Brian	Review of domain	0.5
8/2/2023	Williams, Richard	Emails L. Kitamura, M. Lin re KPMG invoice.	0.1
8/2/2023	Lin, Mu-Shan Martin	Trust administration, emails KPMG.	0.5
8/8/2023	Williams, Richard	Emails L. Moons re CRA audit. Emails B. Casey, C. Parrack re OES domain.	0.3
8/9/2023	Williams, Richard	Emails re domain registration.	0.2
8/9/2023	Conorton, Laura	Processing cheque payment to RPRA	0.4
8/10/2023	Williams, Richard	Trust administration	0.1
8/17/2023	Williams, Richard	Trust administration.	0.2
8/17/2023	Conorton, Laura	Preparation of 2 wires for processing, DRI and Gowling	0.8
8/22/2023	Williams, Richard	Trust administration, emails T. Hyatt.	0.2
8/22/2023	Brown, Rose	Trust Banking Adm - Disbursement wire.	0.3
8/28/2023	Dew, Todd	Bank reconciliation	0.2
Total			3.9



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8004025954

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

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

Date: October 09, 2023
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth
GST/HST Registration: 122893605RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period September 2023 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendix for details.

HST applicable	1,505.00
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Expense

Out-of-pocket Expenses -
AFT Hosting August 2023

HST applicable	3,551.60
----------------	----------

Sales Tax

HST at 13.00 %	<u>657.36</u>
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Total Amount Due (CAD)	<u>5,713.96</u>
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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.



Invoice Number 8004025954

October 09, 2023

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8004025954	5,713.96	Payment for invoice 8004025954

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

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 #3
Out-of-pocket Expenses

Date	Expensed	Amount
9/8/2023	AFT Hosting August 2023	3,551.60
Total		3,551.60



Appendix #1
Summary of Fees

Name	Level	Hours	Rate	Amount
Williams, Richard	Director	1.6	350.00	560.00
Lin, Mu-Shan Martin	Manager	1.7	350.00	595.00
Conorton, Laura	Consultant	0.8	350.00	280.00
Dew, Todd	Senior	0.2	350.00	70.00
Total Professional Hours and Fees		4.3		1,505.00
Out-of-pocket Expenses				3,551.60
Total Fees and Expenses (CAD)				5,056.60

**Appendix #2****Work performed in the month of September 2023**

Date	Name	Narrative	Hours
9/7/2023	Williams, Richard	Review CRA update and emails L. Moons.	0.2
9/13/2023	Williams, Richard	Trust administration re stale dated cheque, KMPG refund.	0.5
9/13/2023	Lin, Mu-Shan Martin	Prepare receipt requisition forms. Email creditor.	1.3
9/19/2023	Williams, Richard	Trust administration, emails D. Chu.	0.2
9/20/2023	Williams, Richard	Emails Q. Yang, D. Chu re year end audit.	0.4
9/20/2023	Lin, Mu-Shan Martin	Prepare disbursement form.	0.2
9/20/2023	Dew, Todd	Trust account reconciliation	0.2
9/21/2023	Williams, Richard	Trust administration, emails C. Parrack re data transfer.	0.3
9/21/2023	Conorton, Laura	Processing wire payment to DRI	0.4
9/29/2023	Lin, Mu-Shan Martin	Prepare cheque req.	0.2
9/29/2023	Conorton, Laura	Processing wire payment to deloitte llp	0.4
Total			4.3



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice

8004137544

Deloitte Restructuring Inc.

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

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

Date: November 12, 2023
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period October 2023 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see the attached appendix for invoice details.

HST applicable	2,660.00
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Expense

Out-of-pocket Expenses

HST applicable	3,602.05
----------------	----------

Sales Tax

HST at 13.00 %	814.07
----------------	--------

Total Amount Due (CAD)	7,076.12
-------------------------------	-----------------

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



Invoice Number 8004137544

November 12, 2023

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8004137544	7,076.12	Payment for invoice 8004137544

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

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
Williams, Richard	Director	4.2	350.00	1,470.00
Casey, Brian	Senior Manager	3.0	350.00	1,050.00
Brown, Rose	Manager	0.2	350.00	70.00
Dew, Todd	Senior	0.2	350.00	70.00
Total Professional Hours and Fees		7.6		2,660.00
Out-of-pocket Expenses				3,602.05
Total Fees and Expenses (CAD)				6,262.05

**Appendix #2****Work performed in the month of October 2023**

Date	Name	Narrative	Hours
10/3/2023	Williams, Richard	Emails B. Casey re data retention.	0.2
10/3/2023	Casey, Brian	Data stats details/meetings	1.0
10/4/2023	Williams, Richard	Receipt and review of RPRA invoices for July and August.	0.1
10/5/2023	Williams, Richard	T/c L. Moons re CRA. Emails C. Parrack.	0.3
10/6/2023	Williams, Richard	Emails C. Parrack re destruction of OES data.	0.1
10/11/2023	Williams, Richard	Drafting data retention and destruction plan.	1.0
10/12/2023	Williams, Richard	Drafting data retention plan.	0.7
10/16/2023	Brown, Rose	Trust Banking - Disbursement cheque.	0.2
10/16/2023	Williams, Richard	Trust administration	0.2
10/17/2023	Williams, Richard	Emails B. Casey re data mapping	0.1
10/19/2023	Dew, Todd	Bank Reconciliations	0.2
10/19/2023	Casey, Brian	Review of Data and tags	0.5
10/20/2023	Casey, Brian	Review of Data and tags	0.5
10/25/2023	Williams, Richard	Development of data retention and destruction plan. Review data mapping and emails B. Casey.	1.5
10/25/2023	Casey, Brian	Relativity Support	0.5
10/26/2023	Casey, Brian	Relativity Support	0.5
Total			7.6



Appendix #2
Out-of-pocket Expenses

Date	Expensed	Amount
10/6/2023	AFT Hosting September 2023	3,551.60
10/10/2023	Professional Support Software	50.45
Total		3,602.05



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8004227906**Deloitte Restructuring Inc.**

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

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

Date: December 06, 2023
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period November 2023 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices for details.

HST applicable	6,545.00
----------------	----------

Expense

Out-of-pocket Expenses

HST applicable	3,551.60
----------------	----------

Sales Tax

HST at 13.00 %	1,312.56
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Total Amount Due (CAD)	11,409.16
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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.



Invoice Number 8004227906

December 06, 2023

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8004227906	11,409.16	Payment for invoice 8004227906

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

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
Williams, Richard	Director	4.0	350.00	1,400.00
Casey, Brian	Senior Manager	9.5	350.00	3,325.00
Brown, Rose	Manager	0.7	350.00	245.00
Lin, Mu-Shan Martin	Manager	3.9	350.00	1,365.00
Conorton, Laura	Consultant	0.4	350.00	140.00
Dew, Todd	Senior	0.2	350.00	70.00
Total Professional Hours and Fees		18.7		6,545.00
Out-of-pocket Expenses				3,551.60
Total Fees and Expenses (CAD)				10,096.60

**Appendix #2****Work performed in the month of November 2023**

Date	Name	Narrative	Hours
02/11/2023	Casey, Brian	Data review, extraction requirements, sampling	1.0
06/11/2023	Williams, Richard	Finalize draft data retention and destruction plan, send to C.	1.0
06/11/2023	Lin, Mu-Shan Martin	Prepare cheque requisitions.	0.8
07/11/2023	Williams, Richard	Trust administration	0.2
07/11/2023	Brown, Rose	Trust Adm Banking - Disbursement cheque.	0.3
08/11/2023	Casey, Brian	Data review	0.5
13/11/2023	Williams, Richard	Trust administration, email C. Parrack re CRA.	0.2
13/11/2023	Brown, Rose	Print back up for cheque request.	0.1
13/11/2023	Lin, Mu-Shan Martin	Prepare cheque requisition form.	0.3
14/11/2023	Williams, Richard	Trust administration.	0.2
14/11/2023	Lin, Mu-Shan Martin	Prepare cheque requisition form.	0.3
14/11/2023	Brown, Rose	Trust Banking - Disbursement cheques.	0.3
15/11/2023	Casey, Brian	Data Extraction / meetings / QA	0.5
16/11/2023	Williams, Richard	Emails S. Kerr.	0.1
17/11/2023	Casey, Brian	Data Extraction / meetings / QA	2.0
17/11/2023	Dew, Todd	Bank reconciliations	0.2
20/11/2023	Casey, Brian	Data extraction / testing / qa	0.5
21/11/2023	Casey, Brian	Data extraction / testing / qa	0.5
22/11/2023	Williams, Richard	Emails C. Parrack, B. Casey re data transfer / destruction.	0.3
22/11/2023	Casey, Brian	Data extraction / testing / qa	0.5
23/11/2023	Williams, Richard	T/c CRA - agent advised that CRA had accepted the liquidator's proposed adjustments and would refund the full \$14 million. Email L. Moons. T/c V. Gauthier, M. Bussman. T/c C. Parrack. Email C. Parrack re data transfer issues.	1.5
23/11/2023	Casey, Brian	Data extraction / testing / qa	0.5
24/11/2023	Casey, Brian	Data extraction / testing / qa	0.5
27/11/2023	Casey, Brian	Meeting /Data Review	1.0
28/11/2023	Williams, Richard	Review and approve schedule of HST returns.	0.3
28/11/2023	Lin, Mu-Shan Martin	Prepare and file HST returns from March to October.	2.5
29/11/2023	Williams, Richard	Trust administration	0.2
29/11/2023	Conorton, Laura	Preparing wire payment to Deloitte LLP	0.4
30/11/2023	Casey, Brian	Meeting /Data Review	2.0
Total			18.7



Appendix #3
Out-of-pocket Expenses

Date	Expensed	Amount
06/10/2023	AFT Hosting October 2023	3,551.60
Total		3,551.60



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8004331113

Deloitte Restructuring Inc.

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

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

Date: January 05, 2024
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period December 2023 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached Appendix for details.

HST applicable	6,580.00
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Expense

Out of pocket Expenses.

HST applicable	3,551.60
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Sales Tax

HST at 13.00 %	1,317.11
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Total Amount Due (CAD)	11,448.71
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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.



Invoice Number 8004331113

January 05, 2024

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8004331113	11,448.71	Payment for invoice 8004331113

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

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
Williams, Richard	Director	1.20	350.00	420.00
Casey, Brian	Senior Manager	11.50	350.00	4,025.00
Brown, Rose	Manager	2.90	350.00	1,015.00
Lin, Mu-Shan Martin	Manager	1.60	350.00	560.00
Conorton, Laura	Consultant	1.40	350.00	490.00
Dew, Todd	Senior	0.20	350.00	70.00
Total Professional Hours and Fees		18.80		6,580.00
Out-of-pocket Expenses				3,551.60
Total Fees and Expenses (CAD)				10,131.60



Appendix #2
Work performed in the month of December 2023

Date	Name	Narrative	Hours
12/1/2023	Casey, Brian	Meeting /Data Review	2.00
12/5/2023	Williams, Richard	Emails M. Lin re outstanding invoices.	0.20
12/6/2023	Williams, Richard	Trust administration	0.20
12/6/2023	Brown, Rose	Trust Banking - Confirm payment of RPRA invoices and cheque cleared the bank.	0.20
12/6/2023	Casey, Brian	Data extract/validation/meetings/QA/scanning	2.00
12/7/2023	Lin, Mu-Shan Martin	Prepare cheque req.	0.20
12/7/2023	Casey, Brian	Data extract/validation/meetings/QA/scanning	1.00
12/8/2023	Conorton, Laura	Processing wire payment to DRI	0.40
12/8/2023	Casey, Brian	Data extract/validation/meetings/QA/scanning	1.00
12/12/2023	Lin, Mu-Shan Martin	Prepare deposit req. form.	0.20
12/12/2023	Conorton, Laura	Processing cheque to RPRA, recording receipt of funds	1.00
12/12/2023	Williams, Richard	Trust accounting, emails B. Casey.	0.20
12/12/2023	Brown, Rose	Trust Banking Adm - Take Deposit to the bank.	0.20
12/12/2023	Casey, Brian	QA data extraction	1.00
12/13/2023	Casey, Brian	QA data extraction	1.00
12/14/2023	Williams, Richard	Review CRA correspondence and forward to L. Moons, V. Gauthier.	0.20
12/14/2023	Casey, Brian	QA data extraction	1.00
12/15/2023	Dew, Todd	Bank reconciliations	0.20
12/15/2023	Casey, Brian	QA data extraction	1.00
12/19/2023	Brown, Rose	Scan mail rec'd and send to RW.	0.10
12/20/2023	Brown, Rose	Scan mail/cheques rec'd and send to RW.	0.70
12/20/2023	Lin, Mu-Shan Martin	Prepare May 2022 to Aug 2023 deposit req. form.	1.20
12/20/2023	Casey, Brian	Data export QA check	0.50
12/21/2023	Brown, Rose	Trust Banking Adm - Input HST Refund cheques into Ascend, Prepare deposit slip and take to the bank.	1.70
12/21/2023	Casey, Brian	Data export QA check	0.50
12/22/2023	Casey, Brian	Data export QA check	0.50

Date	Name	Narrative	Hours
12/26/2023	Williams, Richard	Review CRA correspondence. Emails V. Gauthier, L. Moons.	0.20
12/28/2023	Williams, Richard	Review quarterly SAP access reporting and forward same to C. Parrack.	0.20
Total			18.80



Appendix #2
Out-of-pocket Expenses

Date	Expensed	Amount
10/6/2023	AFT Hosting November 2023	3,551.60
Total		3,551.60



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8004423019

Deloitte Restructuring Inc.

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

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

Date: February 02, 2024
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period January 2024 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

HST applicable 5,880.00

Expense

Out-of-pocket Expenses

HST applicable 3,651.60

Sales Tax

HST at 13.00 % 1,239.11

Total Amount Due (CAD) 10,770.71

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 8004423019

February 02, 2024

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8004423019	10,770.71	Payment for invoice 8004423019

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

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
Williams, Richard	Director	3.4	350.00	1,190.00
Casey, Brian	Senior Manager	6.5	350.00	2,275.00
Brown, Rose	Manager	0.9	350.00	315.00
Lin, Mu-Shan Martin	Manager	4.2	350.00	1,470.00
Conorton, Laura	Consultant	1.6	350.00	560.00
Dew, Todd	Senior	0.2	350.00	70.00
Total Professional Hours and Fees		16.8		5,880.00
Out-of-pocket Expenses				3,651.60
Total Fees and Expenses (CAD)				9,531.60

**Appendix #2****Work performed in the month of January 2024**

Date	Name	Narrative	Hours
1/2/2024	Lin, Mu-Shan Martin	Call CRA re. Jan 2022 HST return. Prepare receipt form for return.	1.1
1/2/2024	Brown, Rose	Trust Banking Adm - Deposit	0.5
1/2/2024	Casey, Brian	Data Backup / QA/ virus scanning	1.0
1/3/2024	Williams, Richard	Emails re 2023 audit. Review information request list. Emails C. Parrack.	0.5
1/3/2024	Brown, Rose	Check with RBC to confirm deposit was credit to account for 15M	0.1
1/4/2024	Casey, Brian	Data Backup / QA/ virus scanning	1.0
1/5/2024	Lin, Mu-Shan Martin	Prepare cheque requisition forms.	0.5
1/5/2024	Casey, Brian	Data review	0.5
1/8/2024	Conorton, Laura	Processing wire payment to Gowling	0.4
1/8/2024	Brown, Rose	Trust Banking Adm - Disbursement cheque.	0.3
1/10/2024	Lin, Mu-Shan Martin	Prepare cheque req forms. Check March 2023 HST return for adjustments.	1.2
1/10/2024	Casey, Brian	Finalize Data	1.0
1/11/2024	Williams, Richard	Trust administration, emails M. Lin, L. Moons re HST return.	0.5
1/11/2024	Conorton, Laura	Processing wire payments to Gowling and DRI	0.8
1/11/2024	Casey, Brian	Finalize Data	1.0
1/15/2024	Lin, Mu-Shan Martin	Prepare signed confirmation.	0.2
1/15/2024	Casey, Brian	Data review	1.0
1/16/2024	Casey, Brian	Data review and shipping	1.0
1/22/2024	Williams, Richard	Meeting with L. Moons, S. Lazor and Gowlings re HST return. Confirmed S. Lazor will file amendment. Emails C. Parrack.	0.8
1/23/2024	Dew, Todd	Bank reconciliations	0.2
1/25/2024	Lin, Mu-Shan Martin	Prepare OES audit requests.	1.2

Date	Name	Narrative	Hours
1/31/2024	Conorton, Laura	Reviewing and obtaining items for audit request. Following up on stale dated cheque and research on address/company name	0.4
1/31/2024	Williams, Richard	Emails re bank recs, KPMG audit. Draft slides re HST claim update.	1.6
Total			16.8



Appendix #2
Out-of-pocket Expenses

Date	Expensed	Amount
1/10/2024	AFT Hosting December 2023	3,651.60
Total		3,651.60



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8004531736

Deloitte Restructuring Inc.

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

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

Date: March 06, 2024
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 12289 3605 RT0001
QST Registration: 1000870419 TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period February 2024 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

HST applicable 13,930.00

Expense

Out-of-Pocket Expenses.

HST applicable 3,680.37

Sales Tax

HST at 13.00 % 2,289.35

Total Amount Due (CAD) 19,899.72

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 8004531736

March 06, 2024

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8004531736	19,899.72	Payment for invoice 8004531736

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

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
Williams, Richard	Director	9.5	350.00	3,325.00
Casey, Brian	Senior Manager	3.0	350.00	1,050.00
Brown, Rose	Manager	1.9	350.00	665.00
Lin, Mu-Shan Martin	Manager	23.8	350.00	8,330.00
Conorton, Laura	Consultant	1.4	350.00	490.00
Dew, Todd	Senior	0.2	350.00	70.00
Total Professional Hours and Fees		39.8		13,930.00
Out-of-pocket Expenses				3,680.37
Total Fees and Expenses (CAD)				17,610.37



Appendix #2

Work performed in the month of February 2024

Date	Name	Narrative	Hours
2/1/2024	Lin, Mu-Shan Martin	Prepare 2023 audit package, including financials, bank reconciliation, outstanding cheque report, and audit forms. Draft email to Quantum Lifecycle Partners re. outdated cheque.	8.2
2/2/2024	Casey, Brian	Data transfer follow-up	0.5
2/2/2024	Conorton, Laura	Correspondence with bank, processing stop payment from Nov 2021 cheque	0.4
2/5/2024	Williams, Richard	Finalize draft HST update. Trust administration, emails C. Parrack.	0.5
2/6/2024	Conorton, Laura	Processing wire payment to DRI and re-do of stale dated cheque (stop payment completed) from Nov/21 to Quantum Lifestyle	0.7
2/6/2024	Williams, Richard	Trust administration. Review and revise letter to CRA re amended HST return.	0.7
2/6/2024	Lin, Mu-Shan Martin	Prepare cheque req. form.	0.4
2/6/2024	Casey, Brian	Data delivery and Validation / Meeting	0.5
2/7/2024	Williams, Richard	Emails C. Parrack, M. Lin re OES annual report, HST issues.	0.3
2/9/2024	Williams, Richard	Emails B. Staykova - finalize HST letter. Execute authorization for auditor bank access.	0.3
2/9/2024	Lin, Mu-Shan Martin	Preparation of audit support. Including financial statements, HST returns, and invoices.	2.7
2/12/2024	Brown, Rose	Review request from ML, Scan bank statement for Jan/24, send copies of four banking disbursements to ML for Audit.	0.4
2/12/2024	Williams, Richard	Emails re year-end audit. Review amended HST return. T/c M. Lin re annual report, audit.	0.5
2/12/2024	Lin, Mu-Shan Martin	Coordinate and obtain year-end audit information. Email correspondences with auditors.	2.7
2/13/2024	Lin, Mu-Shan Martin	Coordinate and obtain year-end audit information. Email correspondences with auditors. Prepare 2023 Annual Report.	3.7
2/13/2024	Conorton, Laura	Processing cheque to RPRA trust administration banking, correspondence and filing	0.3

Date	Name	Narrative	Hours
2/14/2024	Brown, Rose	Discuss audit regarding balance and investment in OES Accounts with ML. Send email to RBC to re-confirm balance in Trust Account for KPMG.	0.4
2/14/2024	Williams, Richard	Trust administration, review of emails re data transfer.	0.2
2/14/2024	Lin, Mu-Shan Martin	Call with KPMG auditor on audit inquiries. Coordinate with RS trust on audit support. Retrieve audit support.	2.1
2/15/2024	Williams, Richard	Revisions to HST update - send to TA for QA review. Review annual report.	1.2
2/15/2024	Casey, Brian	Data transfer request / followup	0.5
2/16/2024	Dew, Todd	Bank reconciliations	0.2
2/16/2024	Lin, Mu-Shan Martin	Call KPMG auditor re. confirmation. Coordinate mailing of updated confirmation.	0.9
2/20/2024	Casey, Brian	Data transfer, sftp setup, meetings	0.5
2/21/2024	Williams, Richard	Finalize draft annual report. Email TA re QAR on HST update. Email C. Parrack to provide copies of HST info. Email S. Lazor re second HST claim. Review of comments on HST update document and revisions thereto.	2.0
2/21/2024	Brown, Rose	Discuss Investment request with RW.	0.1
2/22/2024	Williams, Richard	Prepare for and attend meeting with KPMG to review financial statements and finalize audit.	0.5
2/22/2024	Brown, Rose	Trust Banking Admin - Send email to RBC to inquire regarding rate of investment purchase. Confirm investment purchase with RW and set up investment with RBC and obtain Certificate and input into Ascend.	0.5
2/22/2024	Lin, Mu-Shan Martin	Call with KPMG auditor re. FS and audit inquiries.	0.7
2/23/2024	Lin, Mu-Shan Martin	Respond to audit inquiries re. fraud risk and controls.	2.4
2/23/2024	Brown, Rose	Post investment to Ascend and file back up.	0.2
2/23/2024	Casey, Brian	Data transfer, sftp setup, meetings	0.5
2/23/2024	Williams, Richard	Review final comments on annual report and HST update. Send drafts to C. Parrack.	0.6
2/26/2024	Brown, Rose	Trust Banking Adm - Wire disbursement.	0.3
2/26/2024	Casey, Brian	Testing access to sFTP	0.5
2/28/2024	Williams, Richard	Email S. Lazor re auditor contact. Email D. Chu re timing of audited statements. Emails V. Gauthier, T. Ambachtscheer re review of draft annual report. Review and address TA comments on draft annual report.	1.1

Date	Name	Narrative	Hours
2/29/2024	Williams, Richard	Emails M. Lin, D. Chu re audit progress. Emails C. Parrack re annual report / HST update. Emails S. Lazor re auditor contact. Review Gowlings edits to annual report. Revisions to annual report.	1.6
Total			39.8



Appendix #2
Out-of-pocket Expenses

Date	Expensed	Amount
2/7/2024	AFT Hosting January 2024	3,651.60
2/8/2024	Postage and Courier	28.77
Total		3,680.37



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8004708189

Deloitte Restructuring Inc.

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

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

Date: April 26, 2024
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period March 2024 in its capacity
as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

HST applicable 7,630.00

Expense

Out-of-Pocket Expenses.

HST applicable 3,551.60

Sales Tax

HST at 13.00 % 1,453.61

Total Amount Due (CAD) 12,635.21

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



Invoice Number 8004708189

April 26, 2024

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8004708189	12,635.21	Payment for invoice 8004708189

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

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
Williams, Richard	Director	5.7	350.00	1,995.00
Casey, Brian	Senior Manager	2.5	350.00	875.00
Brown, Rose	Manager	0.5	350.00	175.00
Lin, Mu-Shan Martin	Manager	4.4	350.00	1,540.00
Chengti, Nandish	Manager	7.0	350.00	2,450.00
Conorton, Laura	Consultant	1.5	350.00	525.00
Dew, Todd	Senior	0.2	350.00	70.00
Total Professional Hours and Fees		21.8		7,630.00
Out-of-pocket Expenses				3,551.60
Total Fees and Expenses (CAD)				11,181.60



Appendix #2

Work performed in the month of March 2024

Date	Name	Narrative	Hours
3/1/2024	Casey, Brian	Testing access to sFTP	0.5
3/4/2024	Williams, Richard	Finalize draft materials and email C. Parrack.	0.2
3/5/2024	Williams, Richard	Review RPRA invoice and send for processing. Emails S. Lazor re CRA.	0.2
3/5/2024	Lin, Mu-Shan Martin	Prepare cheque requisition form.	0.4
3/5/2024	Conorton, Laura	Processing cheque payment to RPRA	0.4
3/7/2024	Williams, Richard	Email C. Parrack, review O. Reg/357. Emails S. Lazor re HST return. Review and approve draft FS and sign management rep letter.	1.4
3/7/2024	Casey, Brian	sFTP Data Collection / Validation and movement	0.5
3/8/2024	Lin, Mu-Shan Martin	Call with J. Huang, KPMG auditor re. completeness of journal entries. Send email to J. Huang.	1.1
3/11/2024	Williams, Richard	T/c C. Parrack re next steps. Update HST update deck and send to C. Parrack. Trust administration.	1.3
3/11/2024	Casey, Brian	Data Transfer QA and followup	0.5
3/12/2024	Conorton, Laura	Processing wire payment to DRI, trust administration	0.4
3/12/2024	Williams, Richard	Trust administration. Emails V. Gauthier, M. Bussman, C. Parrack.	0.3
3/12/2024	Casey, Brian	Data Transfer QA and followup	0.5
3/12/2024	Lin, Mu-Shan Martin	Prepare cheque req. form.	0.4
3/13/2024	Conorton, Laura	Processing wire payment to Gowling, trust administration filing and recording	0.4
3/13/2024	Brown, Rose	Trust Banking Adm - Input Bank Confirmation fee for Audit.	0.1
3/13/2024	Lin, Mu-Shan Martin	Prepare cheque req. form.	0.4
3/15/2024	Williams, Richard	Emails D. Chu, M. Lin re annual report, audited statements.	0.2
3/17/2024	Lin, Mu-Shan Martin	Submit Board Report for translation to French.	0.4
3/18/2024	Lin, Mu-Shan Martin	Adjust formatting on the Board Report.	0.7
3/18/2024	Dew, Todd	Bank reconciliations	0.2

Date	Name	Narrative	Hours
3/18/2024	Casey, Brian	Data transfer / Meetings	0.5
3/19/2024	Williams, Richard	Finalize deck. Emails C. Parrack, Gowlings re HST update presentation.	0.2
3/19/2024	Brown, Rose	Trust Banking Adm - Deposit.	0.4
3/20/2024	Lin, Mu-Shan Martin	Review OES report in French and English, including update to the formatting.	0.7
3/20/2024	Williams, Richard	Emails C. Parrack. Review formatted reports and emails M. Lin.	0.4
3/21/2024	Lin, Mu-Shan Martin	Submit board reports to CoRe services.	0.3
3/21/2024	Williams, Richard	Emails M. Lin, S. Sonal re annual report. Trust administration.	0.3
3/22/2024	Williams, Richard	Emails A. Jha re report formatting.	0.1
3/25/2024	Chengti, Nandish	OES Annual Report formatting	3.5
3/26/2024	Conorton, Laura	Providing claims register and creditor listing (initial from 2021), printing GLs	0.3
3/26/2024	Williams, Richard	Emails C. Hristow re OEs trust filing requirements.	0.2
3/26/2024	Chengti, Nandish	OES Annual Report formatting	3.5
3/27/2024	Williams, Richard	Review formatted drafts of OES annual report and email C. Parrack.	0.3
3/28/2024	Williams, Richard	Finalize annual reports. Emails D. Chu. Receipt and review of EPRA access audit reports. Emails C. Parrack.	0.6
Total			21.8



Appendix #2
Out-of-pocket Expenses

Date	Expensed	Amount
3/7/2024	AFT Hosting January 2024	3,551.60
Total		3,551.60



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8004745138

Deloitte Restructuring Inc.

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

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

Date: May 06, 2024
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period April 2024 in its capacity
as Liquidator of Ontario Electronic Stewardship.

Please see attached appendix for details.

HST applicable 1,785.00

Expense

Out-of-pocket Expenses.

HST applicable 3,951.60

Sales Tax

HST at 13.00 % 745.76

Total Amount Due (CAD) 6,482.36

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 8004745138

May 06, 2024

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8004745138	6,482.36	Payment for invoice 8004745138

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

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
Williams, Richard	Director	2.0	350.00	700.00
Jha, Amit	Manager	0.5	350.00	175.00
Lin, Mu-Shan Martin	Manager	1.0	350.00	350.00
Conorton, Laura	Consultant	1.4	350.00	490.00
Dew, Todd	Senior	0.2	350.00	70.00
Total Professional Hours and Fees		5.1		1,785.00
Out-of-pocket Expenses				3,951.60
Total Fees and Expenses (CAD)				5,736.60

**Appendix #2****Work performed in the month of April 2024**

Date	Name	Narrative	Hours
4/1/2024	Jha, Amit	Report formatting.	0.5
4/3/2024	Williams, Richard	Review T2 and execute authorization. Emails D. Chu.	0.2
4/5/2024	Williams, Richard	Emails T. Hyatt, H. Garratt re 2021 rent credit.	0.2
4/9/2024	Williams, Richard	Emails C. Parrack, V. Gauthier, M. Bussmann re presentation.	0.3
4/10/2024	Williams, Richard	Emails C. Parrack, prep for presentation. Attend presentation.	1.0
4/11/2024	Williams, Richard	Emails S. Lazor, complete authorization form.	0.2
4/17/2024	Lin, Mu-Shan Martin	Prepare cheque req. form.	0.2
4/17/2024	Conorton, Laura	Processing wire payment to Gowling	0.4
4/25/2024	Dew, Todd	Bank reconciliations	0.2
4/29/2024	Williams, Richard	Email C. Parrack.	0.1
4/30/2024	Conorton, Laura	Processing wire payment to DRI and cheque to RPRA, trust administration and banking	1.0
4/30/2024	Lin, Mu-Shan Martin	Prepare cheque requisitions.	0.8
Total			5.1



Appendix #2
Out-of-pocket Expenses

Date	Expensed	Amount
4/3/2024	AFT Hosting March 2024	3,551.60
4/4/2024	Professional fees	400.00
Total		3,951.60



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8004908514

Deloitte Restructuring Inc.

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

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

Date: June 20, 2024
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 12289 3605 RT0001
QST Registration: 1000870419 TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period May 1, 2024 to May 31, 2024
in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

HST applicable	910.00
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Expense

Out-of-pocket Expenses.

HST applicable	7,103.20
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Sales Tax

HST at 13.00 %	1,041.72
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Total Amount Due (CAD)	9,054.92
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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.



Invoice Number 8004908514

June 20, 2024

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8004908514	9,054.92	Payment for invoice 8004908514

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

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
Williams, Richard	Director	0.1	350.00	35.00
Lin, Mu-Shan Martin	Manager	0.8	350.00	280.00
Conorton, Laura	Consultant	1.5	350.00	525.00
Dew, Todd	Senior	0.2	350.00	70.00
Total Professional Hours and Fees		2.6		910.00
Out-of-pocket Expenses				7,103.20
Total Fees and Expenses (CAD)				8,013.20

**Appendix #2****Work performed in the month of May 1, 2024 to May 31, 2024**

Date	Name	Narrative	Hours
5/3/2024	Williams, Richard	Email S. Lazor re HST claim.	0.1
5/9/2024	Lin, Mu-Shan Martin	Prepare cheque req. form.	0.2
5/10/2024	Conorton, Laura	Processing wire payment to DRI	0.5
5/14/2024	Conorton, Laura	Processing wire payment to Gowling, trust administration and filing	0.5
5/15/2024	Conorton, Laura	Processing wire payment to Deloitte LLP	0.5
5/22/2024	Dew, Todd	Bank reconciliations	0.2
5/28/2024	Lin, Mu-Shan Martin	Draft and send email to Region of Durham re. their account and claim.	0.6
Total			2.6



Appendix #2
Out-of-pocket Expenses

Date	Expensed	Amount
5/3/2024	AFT Hosting April 2024	3,551.60
5/31/2024	AFT Hosting May 2024	3,551.60
Total		7,103.20



Ontario Electronic Stewardship
5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8005233087

Deloitte Restructuring Inc.

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

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

Date: October 04, 2024
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period June 1, 2024 to September 28, 2024 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices for details.

HST applicable	12,705.00
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Expense

Out of pocket expense.

HST applicable	10,704.45
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Sales Tax

HST at 13.00 %	3,043.23
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Total Amount Due (CAD)	26,452.68
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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.



Invoice Number 8005233087

October 04, 2024

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8005233087	26,452.68	Payment for invoice 8005233087

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

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, Jorden	Partner	6.3	350.00	2,205.00
Williams, Richard	Director	9.3	350.00	3,255.00
Chen, Kangli	Manager	10.0	350.00	3,500.00
Brown, Rose	Manager	1.6	350.00	560.00
Lin, Mu-Shan Martin	Manager	4.8	350.00	1,680.00
Conorton, Laura	Consultant	3.4	350.00	1,190.00
Dew, Todd	Senior	0.6	350.00	210.00
Dowler, Kaley	Senior	0.3	350.00	105.00
Total Professional Hours and Fees		36.3		12,705.00
Out-of-pocket Expenses				10,704.45
Total Fees and Expenses (CAD)				23,409.45

**Appendix #2****Work performed in the month of June 1, 2024 to September 28, 2024**

Date	Name	Narrative	Hours
6/3/2024	Lin, Mu-Shan Martin	Prepare two cheque req. form.	0.8
6/4/2024	Conorton, Laura	Processing cheque payment to RPRA	0.8
6/4/2024	Williams, Richard	Trust administration.	0.3
6/10/2024	Williams, Richard	Review CRA notice of assessment. Emails S. Lazor, M. Lin.	0.3
6/10/2024	Lin, Mu-Shan Martin	File HST returns from Jan to May 2024.	2.5
6/11/2024	Williams, Richard	Emails re HST return. Emails V. Gauthier re timing of court appearance.	0.3
6/13/2024	Dew, Todd	Bank reconciliations	0.3
6/14/2024	Williams, Richard	Drafting second report of the liquidator and compiling information for fee affidavit.	3.5
6/17/2024	Williams, Richard	Drafting second report of the liquidator.	3.0
6/21/2024	Conorton, Laura	Preparing wire payment to DRI, correspondence with bank on available funds, trust administration	0.4
6/24/2024	Williams, Richard	Trust administration.	0.3
6/26/2024	Williams, Richard	Receipt and review of HST refund. Trust administration. Meeting with J. Sleeth, Gowlings re transition.	0.8
6/27/2024	Conorton, Laura	Processing wire payment to KPMG, preparing documents, trust administration and banking.	0.5
6/27/2024	Brown, Rose	Trust Banking Adm - Deposit.	0.4
6/27/2024	Williams, Richard	Trust administration	0.3
6/28/2024	Williams, Richard	Transition meeting with RPRA.	0.5
6/28/2024	Sleeth, Jorden	Call with Cam Parrack (RIRPA), circulate draft wind up timeline	1.0
7/4/2024	Conorton, Laura	Processing cheque payment to RPRA, trust administration and banking	0.5
7/8/2024	Brown, Rose	Investment - sent email to JS To confirm renewal of investment for Jul 11/24.	0.2
7/11/2024	Brown, Rose	Trust Banking Adm - Investment Maturity and renewal, Send Email to RBC and print & input investments. Prepare voucher and investment sheet for signatures. File Certificate.	0.8

Date	Name	Narrative	Hours
7/17/2024	Dew, Todd	Bank reconciliations	0.3
8/13/2024	Lin, Mu-Shan Martin	Prepare deposit req form for HST refund from Jan to May 2024.	1.5
8/14/2024	Conorton, Laura	Recording HST returns, reviewing coding, trust administration	0.7
8/14/2024	Brown, Rose	Trust Banking - Deposit.	0.2
9/5/2024	Dowler, Kaley	July 2024 bank reconciliation completed for Ontario Electronic Stewardship.	0.3
9/16/2024	Conorton, Laura	Printing reports for team for the preparation of their R&D	0.5
9/16/2024	Chen, Kangli	STR&D as of July 31, 2024	2.0
9/16/2024	Sleeth, Jorden	Review draft report, update memo to Gowlings and Cam Parrack; email memo to C. Chen re: fee affidavit, accruals	4.5
9/17/2024	Chen, Kangli	Prepare fee affidavit summary	6.0
9/17/2024	Sleeth, Jorden	Review R&D, emails to C. Chen	0.8
9/18/2024	Chen, Kangli	Fee affidavit document & email correspondence	2.0
Total			36.3



Appendix #2
Out-of-pocket Expenses

Date	Expensed	Amount
7/5/2024	AFT Hosting June 2024	3,551.60
8/9/2024	AFT Hosting July 2024	3,551.60
9/6/2024	AFT Hosting August 2024	3,551.60
9/23/2024	Professional Support Software	49.65
Total		10,704.45



Ontario Electronic Stewardship
#5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8005401614

Deloitte Restructuring Inc.

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

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

Date: November 25, 2024
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 12289 3605 RT0001
QST Registration: 1000870419 TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period September 29, 2024 to November 15, 2024 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices for details.

HST applicable 29,400.00

Expense

Out-of-pocket Expenses.

HST applicable 7,103.20

Sales Tax

HST at 13.00 % 4,745.42

Total Amount Due (CAD) 41,248.62

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 8005401614

November 25, 2024

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8005401614	41,248.62	Payment for invoice 8005401614

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

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, Jorden	Partner	14.5	350.00	5,075.00
Ambachtsheer, Todd	Partner	0.5	350.00	175.00
Lin, Mu-Shan Martin	Director	12.8	350.00	4,480.00
Chen, Kangli	Manager	36.3	350.00	12,705.00
Brown, Rose	Manager	1.8	350.00	630.00
Conorton, Laura	Manager	7.9	350.00	2,765.00
Dew, Todd	Consultant	0.2	350.00	70.00
Dowler, Kaley	Senior	0.2	350.00	70.00
Xie, Jason	Senior	9.8	350.00	3,430.00
Total Professional Hours and Fees		84.0		29,400.00
Out-of-pocket Expenses				7,103.20
Total Fees and Expenses (CAD)				36,503.20

**Appendix #2****Work performed in the month of September 29, 2024 to November 15, 2024**

Date	Name	Narrative	Hours
10/1/2024	Conorton, Laura	Preparing documentation and processing wire payment.	0.6
10/1/2024	Sleeth, Jorden	Finalize draft report for RPRA, review R&D, prepare holdback estimate, circulate to RPRA.	6.0
10/1/2024	Chen, Kangli	Update interim TB with breakdown of misc. disbursements, prepare payment requisition to Gowlings.	1.9
10/2/2024	Brown, Rose	Trust Banking Adm - GL Review and discuss with LC, prepare Disbursement cheque, have signed and mail out.	0.7
10/2/2024	Conorton, Laura	Reviewing incoming disbursement requisition and correspondence with team on corrections/verifications to be made prior to processing. Preparing documentation and processing wire payment to Deloitte LLP.	0.6
10/2/2024	Chen, Kangli	Prepare payment requisition to Deloitte LLP invoice, update interim TB, fee affidavit, ledger adjustments details, breakdown misc. disbursements & reclass items.	3.8
10/3/2024	Brown, Rose	Trust Banking Adm - Mail out cheque and file back up.	0.1
10/4/2024	Brown, Rose	Trust Banking - Disbursement cheque.	0.3
10/4/2024	Chen, Kangli	Prepare payment requisitions to RPRA, 3 invoices.	0.4
10/7/2024	Sleeth, Jorden	Review Holdback; review draft order and changes to report; email memo to C. Parrack re same.	2.0
10/8/2024	Dowler, Kaley	August 2024 bank reconciliation completed.	0.2
10/8/2024	Ambachtsheer, Todd	QA Second Report.	0.5
10/8/2024	Conorton, Laura	Working with team on sorting through journal entry task.	0.4
10/8/2024	Brown, Rose	Discuss with Team regarding Ascend GL JE corrections.	0.3
10/8/2024	Sleeth, Jorden	GL reconciliation meeting with RS Trust and C. Chen.	0.4
10/8/2024	Chen, Kangli	Account correction, prepare requisition forms & backup documents etc.	5.5
10/9/2024	Conorton, Laura	Processing journal entries from 2021-2024	4.0
10/9/2024	Brown, Rose	Various discussions with LC regarding JE's.	0.2
10/9/2024	Sleeth, Jorden	Finalize draft report, SRD and holdback, review and comment on Order, NoM and Factum, circulate to Gowlings.	1.5

**Appendix #2****Work performed in the month of September 29, 2024 to November 15, 2024**

Date	Name	Narrative	Hours
10/9/2024	Chen, Kangli	Review account correction entries, reconciliation, create mapping to FS line items.	2.5
10/10/2024	Sleeth, Jorden	Call with K. Yurkowich and V. Gauthier re: RPRA comments, finalizing WUP, prepare for call with RPRA.	0.8
10/11/2024	Conorton, Laura	Filing and sorting documents from journal entries, trust administration.	1.0
10/11/2024	Sleeth, Jorden	Call with RPRA and its counsel re: distribution and WUP resolution.	0.8
10/16/2024	Dew, Todd	Bank reconciliations.	0.2
10/18/2024	Lin, Mu-Shan Martin	Attend internal call re. the 2024 annual report. Draft email to KPMG auditor re. the 2024 financial report.	0.8
10/18/2024	Chen, Kangli	Internal discussion with J. Sleeth and M. Lin.	0.2
10/21/2024	Lin, Mu-Shan Martin	Call KPMG auditor re. upcoming FS audit. Prepare for the call.	0.7
10/21/2024	Chen, Kangli	Call with KPMG.	0.4
10/21/2024	Sleeth, Jorden	Call with KPMG auditor re: annual audit. Prepare for the call.	0.5
10/22/2024	Chen, Kangli	Cheque requisition on RPRA invoice.	0.2
10/23/2024	Conorton, Laura	Reviewing account GL's and processing journal entries from 2022 and 2023 to correct incorrect GL allocations to liquidator's fees, incorrectly requested on cheque requisitions. Update cheque requisitions.	0.7
10/23/2024	Lin, Mu-Shan Martin	Attend OES internal status call. Call C. Chen re. the FY 2024 audit and provide prior year's workbook. Prepare for the calls.	2.4
10/23/2024	Chen, Kangli	Internal discussion with J. Sleeth and M. Lin.	0.5
10/23/2024	Sleeth, Jorden	Planning call with M. Lin and C. Chen.	0.5
10/24/2024	Sleeth, Jorden	Review KPMG audit Engagement letter, circulate comments to D. Chu.	0.5
11/1/2024	Conorton, Laura	Prepare documents for the processing of wire payment to DRI, trust administration and banking.	0.4
11/4/2024	Conorton, Laura	Finalize payment request initiated on Friday, for wire to DRI, obtaining signatures, trust administration and banking.	0.2

**Appendix #2****Work performed in the month of September 29, 2024 to November 15, 2024**

Date	Name	Narrative	Hours
11/4/2024	Chen, Kangli	Check on Oct 31, 2024 bank statements.	0.2
11/5/2024	Lin, Mu-Shan Martin	Send email to Connie re. the OES interim audit.	0.4
11/5/2024	Chen, Kangli	Check on Oct 31, 2024 bank statements.	0.1
11/7/2024	Lin, Mu-Shan Martin	Run the 2024 transactions from Ascend. Email the same to C. Chen. Discuss the interim FS preparation with C. Chen.	3.2
11/7/2024	Brown, Rose	Pick GL report and send to CC along with copy of bank statement for Oct/24.	0.2
11/7/2024	Xie, Jason	Kick-off meeting with M.Lin and C.Chen to discuss interim work allocation and planning.	0.5
11/7/2024	Chen, Kangli	Internal discussion with Martin & Jason, Interim report Oct 31, 2024	5.5
11/8/2024	Chen, Kangli	Prepare interim report up to Oct 31, 2024.	7.5
11/11/2024	Chen, Kangli	Prepare interim report up to Oct 31, 2024.	7.0
11/12/2024	Xie, Jason	Internal discussion with C.Chen re: OES Interim Financial Statements.	1.9
11/12/2024	Chen, Kangli	Prepare interim report - discuss with Jason.	0.2
11/13/2024	Lin, Mu-Shan Martin	Email D. Chu re. the TB information. Discuss with J. Xie re. the interim audit.	3.2
11/13/2024	Xie, Jason	Internal meeting with C.Chen re: Interim OES Financial Statements. Internal meeting with M.Lin re: Preparation for Interim OES Financial Statements.	2.7
11/13/2024	Chen, Kangli	Prepare interim report - discuss with Jason.	0.4
11/14/2024	Xie, Jason	Prepare Interim Financial Statements for OES.	1.4
11/14/2024	Lin, Mu-Shan Martin	Review the documents from KPMG.	2.1
11/15/2024	Xie, Jason	Prepared Interim Financial Statements for OES.	3.3
11/15/2024	Sleeth, Jorden	Review Gowlings WUP memo and provide comments	1.5
Total			84.0



Appendix #2
Out-of-pocket Expenses

Date	Expenses	Amount
10/4/2024	AFT Hosting September 2024	3,551.60
11/8/2024	AFT Hosting October 2024	3,551.60
Total		7,103.20



Ontario Electronic Stewardship
#5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8005741419

Deloitte Restructuring Inc.

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

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

Date:	February 27, 2025
Client No.:	1455458
WBS#:	OES00001
Engagement Partner:	Jorden Sleeth
GST/HST Registration:	122893605RT0001
QST Registration:	1000870419TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period November 16, 2024 to January 31, 2025 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices for details.

HST applicable	51,695.00
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Expense

Out-of-pocket expenses.

HST applicable	10,668.22
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Sales Tax

HST at 13.00 %	8,107.22
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Total Amount Due (CAD)	70,470.44
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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.



Invoice Number 8005741419

February 27, 2025

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8005741419	70,470.44	Payment for invoice 8005741419

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

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, Jorden	Partner	13.1	350.00	4,585.00
Lin, Mu-Shan Martin	Director	61.3	350.00	21,455.00
Brown, Rose	Manager	2.1	350.00	735.00
Conorton, Laura	Manager	5.2	350.00	1,820.00
Dew, Todd	Consultant	0.6	350.00	210.00
Xie, Jason	Senior	65.4	350.00	22,890.00
Total Professional Hours and Fees		147.7		51,695.00
Out-of-pocket Expenses				10,668.22
Total Fees and Expenses (CAD)				62,363.22

**Appendix #2****Work performed in the month of November 16, 2024 to January 31, 2025**

Date	Name	Narrative	Hours
11/18/2024	Sleeth, Jorden	Call with V. Gauthier re: memo to RPRA re: WUP; review and respond to C. Parrack emails.	1.0
11/18/2024	Xie, Jason	Prepared OES Updated TB. Addressed comments from M.Lin re: OES Updated TB.	4.8
11/18/2024	Lin, Mu-Shan Martin	Review the interim FS workbook. Discuss the required updates with J. Xie. Review the prior year's TB and discuss with J. Xie. Ensure that AJEs are recorded correctly.	4.8
11/20/2024	Xie, Jason	Prepared HST Summary, filed HST returns, Addressed M.Lin comments, worked on Annual Report.	3.3
11/20/2024	Lin, Mu-Shan Martin	Review the OES financial statements.	3.9
11/22/2024	Lin, Mu-Shan Martin	Review the interim FS. Send update to the team. Email KPMG re. scheduling for year-end audit.	3.2
11/22/2024	Sleeth, Jorden	Review of HST strategy memos, correspondence from Gowlings, email to S. Lazor, email to C. Parrack; review Gowlings invoice, circulate to RPRA	2.1
11/26/2024	Dew, Todd	Bank reconciliations	0.2
11/27/2024	Xie, Jason	Prepared cheque requisition form for OES.	0.2
11/28/2024	Conorton, Laura	Preparing cheque payment to RPRA, reviewing requisition, creating courier for mailing.	0.6
11/29/2024	Brown, Rose	Trust Banking - Wire Disbursement	0.3
11/29/2024	Lin, Mu-Shan Martin	Prepare cheque req forms.	0.8
11/29/2024	Sleeth, Jorden	Review HST filings for RPRA	0.5
12/6/2024	Sleeth, Jorden	Review audit and tax EL, execute and return to KPMG	0.5
12/13/2024	Lin, Mu-Shan Martin	Prepare cheque requisition forms and send to RS Trust. Review the Final Implementation Report.	2.7
12/16/2024	Lin, Mu-Shan Martin	Email Gowlings re. paid invoice. Review the Final Implementation Report from Gowlings.	1.8
12/16/2024	Conorton, Laura	Reviewing documents and preparing forms for processing wire payment to Gowing, dual signature, trust administration and banking. Reviewing previously paid invoices on account	0.7
12/16/2024	Xie, Jason	Prepared cheque requisition forms for September and October 2024.	0.8

Date	Name	Narrative	Hours
12/17/2024	Sleeth, Jorden	Review wind up plan memo from Gowlings with RPRA comments; call with V. Gauthier and K. Yurkovich re: same; review wind up report	2.5
12/17/2024	Lin, Mu-Shan Martin	Attend call with Gowlings re. the Final Implementation Report. Review the report. Address comments on the Report.	4.9
12/18/2024	Lin, Mu-Shan Martin	Address comments on the Final Implementation Report. Distribute the Report. Review the Wind Up Plan. Coordinate 2024 year end audit.	5.2
12/18/2024	Sleeth, Jorden	Review wind up report, mtw M. Lin re: same	2.0
12/19/2024	Dew, Todd	Bank reconciliations	0.2
12/19/2024	Sleeth, Jorden	Final review of OES draft implementation, circulate same to C. Parrack or RPRA.	0.5
1/6/2025	Conorton, Laura	Providing GL account printouts for team	0.3
1/6/2025	Xie, Jason	Agreed cheques received from CRA to accounting records. Prepared Trial Balance and Financial Statements for KPMG	5.9
1/7/2025	Xie, Jason	Preparing Trial Balance and Financial Statements for KPMG	2.6
1/7/2025	Brown, Rose	Trust Banking Adm - Deposit and input of wire rec'd into Ascend. Scan and file back up.	0.8
1/8/2025	Xie, Jason	Prepared Financial Statements and deliverables for KPMG.	1.3
1/9/2025	Xie, Jason	Prepared Financial Statements and deliverables for KPMG.	1.6
1/10/2025	Xie, Jason	Prepared HST Filings for November and December and Financial Statements for KPMG.	2.4
1/13/2025	Xie, Jason	Meeting with M. Lin re: OES Status & Accruals. Prepared Cheque Requisitions for December 2024 and July 2024 Gowing invoices.	1.8
1/13/2025	Lin, Mu-Shan Martin	Preliminary review of the financial workbook. Prepare cheque req forms for pro fees payment.	2.9
1/13/2025	Sleeth, Jorden	Review 2nd report, draft distribution order and factum, email to RPRA re: Implementation report and court hearing; review invoices and forward to C Parrack, call with C. Parrack	2.0
1/14/2025	Conorton, Laura	Preparing documentation for wire payment to Gowing, 2 invoices, 2 signatures. Trust administration and banking services. Correspondence with bank on account printout for team	0.7
1/14/2025	Xie, Jason	Reviewed December 2024 Bank Statement and Prepared Financial Statements.	1.4
1/14/2025	Brown, Rose	Scan mail and send to the team. Send email to ML to confirm signing officer and information on Bank Confirmation request.	0.2

Date	Name	Narrative	Hours
1/14/2025	Lin, Mu-Shan Martin	Coordinate bank confirmation with KPMG.	0.5
1/15/2025	Xie, Jason	Prepared Financial Statements	2.7
1/16/2025	Sleeth, Jorden	Update holdback estimate, circulate to C. Parrack; circulate Gowlings fees to C. Parrack, arrange payment; final review of factum, report, draft order	1.0
1/17/2025	Conorton, Laura	Website updates	0.4
1/17/2025	Xie, Jason	Prepared Financial Statements	4.1
1/17/2025	Sleeth, Jorden	Reviewed filed materials, arrange website posting	0.5
1/20/2025	Xie, Jason	Prepare Client Assistance Package to KPMG	5.4
1/20/2025	Lin, Mu-Shan Martin	Review audit requests and corresponding support.	5.3
1/21/2025	Conorton, Laura	Correspondence with bank and team on interest values, bank statements and obtaining printouts to record values. Reviewing Audit request and providing supporting documentation. Formatting docs, sorting/adjusting spreadsheet, gathering details for request	1.8
1/21/2025	Xie, Jason	Prepare Client Assistance Package to KPMG. Prepared Financial Statements.	4.6
1/21/2025	Lin, Mu-Shan Martin	Review FY 2024 financial statements.	3.2
1/22/2025	Lin, Mu-Shan Martin	Review FY 2024 financial statements and notes.	3.8
1/22/2025	Xie, Jason	Internal Meeting with M. Lin re: Financial Statement Review comments. Prepared Financial Statement for KPMG. Prepared Client Assistance Package for KPMG.	5.2
1/23/2025	Xie, Jason	Delivered Financial Statements to KPMG. Prepared materials in response to query from KPMG - D. Chu.	3.5
1/23/2025	Lin, Mu-Shan Martin	Review audit reporting package to KPMG. Update the IT and fraud memos. Review the GL. Review HST receivable balance.	4.7
1/24/2025	Brown, Rose	Review accounts bank confirmation and providing Bank Statement and investments for audit.	0.4
1/24/2025	Xie, Jason	Coordinated with RS Trust to compile support for KPMG in response to query re: GICs and HST Returns.	2.5
1/24/2025	Lin, Mu-Shan Martin	Respond to D. Chu re. bank confirmation. Inspect prior audit materials to provide to auditor.	2.5
1/27/2025	Lin, Mu-Shan Martin	Coordinate translation and formatting of the annual report. Attend Distribution Motion.	2.4
1/27/2025	Xie, Jason	Prepare Annual Report & Address M.Lin comments.	2.9
1/28/2025	Brown, Rose	Trust Banking Adm - Confirm investment held and cash out once wire instruction rec'd to distribute funds.	0.1

Date	Name	Narrative	Hours
1/28/2025	Conorton, Laura	Website updates, recording cheques received and correspondence with team	0.4
1/28/2025	Lin, Mu-Shan Martin	Coordinate audit requests from KPMG.	1.8
1/28/2025	Xie, Jason	Prepare Annual Report & Address J. Sleeth comments.	2.9
1/28/2025	Sleeth, Jorden	Touchpoint call with C. Parrack, arrange posting of court materials on web site, update to M. Lin	0.5
1/29/2025	Brown, Rose	Trust Banking Adm - Deposit.	0.3
1/29/2025	Lin, Mu-Shan Martin	Coordinate audit requests from KPMG.	2.4
1/29/2025	Dew, Todd	Bank reconciliations	0.2
1/29/2025	Xie, Jason	Prepared cheque deposit forms for CRA cheques, prepared schedule for KPMG re: expenses above 12,000. Coordinated with translation services and formatting services for Annual Report for RPRA.	2.5
1/30/2025	Conorton, Laura	Obtaining printouts from bank and providing disbursement information to team as a part of KPMG audit	0.3
1/30/2025	Lin, Mu-Shan Martin	Review the KPMG proposed changes to the FS. Review the interest income adjustment workbook provided by KPMG. Discuss term deposit accounting with RS Trust.	4.5
1/30/2025	Xie, Jason	Review and Internal discussion with M. Lin re: KPMG comments and recommendations for Draft 1 of FS.	2.1
1/31/2025	Xie, Jason	Coordinating OES Annual Report IJV delivery.	0.9
Total			147.7



Appendix #3
Out-of-pocket Expenses

Expenses	Amount
AFT Hosting November 2024, December 2024 and January 2025	10,654.68
Postage and Courier	13.54
Total	10,668.22



Ontario Electronic Stewardship
#5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8005839476

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

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

Date: March 25, 2025
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth
GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period to February 28, 2025 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices for details.

HST applicable 10,010.00

Expense

Out-of-pocket Expenses

HST applicable 453.20

Sales Tax

HST at 13.00 % 1,360.22

Total Amount Due (CAD) 11,823.42

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



Invoice Number 8005839476

March 25, 2025

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8005839476	11,823.42	Payment for invoice 8005839476

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

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, Jorden	Partner	1.8	350.00	630.00
Lin, Mu-Shan Martin	Director	12.7	350.00	4,445.00
Brown, Rose	Manager	0.9	350.00	315.00
Conorton, Laura	Manager	1.3	350.00	455.00
Chengti, Nandish	Manager	0.0	350.00	-
Dew, Todd	Consultant	0.3	350.00	105.00
Xie, Jason	Senior	6.1	350.00	2,135.00
Vishwakarma, Pravesh	Senior	5.5	350.00	1,925.00
Total Professional Hours and Fees		28.6		10,010.00
Out-of-pocket Expenses				453.20
Total Fees and Expenses (CAD)				10,463.20

**Appendix #2****Work performed in the month of to February 28, 2025**

Date	Name	Narrative	Hours
2/3/2025	Lin, Mu-Shan Martin	Review the formatting of the annual report. Respond to formatting team to apply the changes.	2.50
2/3/2025	Xie, Jason	Reviewed IJV formatted Annual Report, meeting with M. Lin on changes, provided further comments.	1.40
2/3/2025	Vishwakarma, Pravesh	Formatting the annual reports.	4.50
2/4/2025	Lin, Mu-Shan Martin	Review final annual reports.	1.70
2/4/2025	Conorton, Laura	Preparing cheque payment to RPRA, trust administration and banking	0.50
2/4/2025	Xie, Jason	Coordinating with IJV team re: Annual Report. Prepared cheque requisition for RPRA December invoice.	1.50
2/4/2025	Vishwakarma, Pravesh	Formatting the annual reports.	1.00
2/5/2025	Conorton, Laura	Reviewing requested reports for KPMG via team	0.20
2/5/2025	Xie, Jason	Drafted email correspondence and provided supporting Documents to KPMG.	0.50
2/5/2025	Lin, Mu-Shan Martin	Review year-end accrual email from KPMG. Respond to KPMG's email.	1.70
2/7/2025	Lin, Mu-Shan Martin	Review final OES audit report.	3.60
2/7/2025	Xie, Jason	Filing and review of Financial Statements and deliverables from KPMG.	1.40
2/9/2025	Sleeth, Jorden	Review KPMG revisions to F/S, email to M. Lin re: same	0.50
2/10/2025	Lin, Mu-Shan Martin	Address J. Sleeth's comments on the financial statements. Review financial statements. Draft email to D. Chu re. treatment of HST recovery.	2.40
2/12/2025	Lin, Mu-Shan Martin	Respond to questions from D. Chu. Finalize financial statements.	0.80
2/12/2025	Xie, Jason	Coordinate Management Representation Letter.	0.50
2/12/2025	Sleeth, Jorden	Review audited financial statements, review KPMG correspondence re: same; sign management representation letter	1.00
2/13/2025	Brown, Rose	Trust Banking - Deposit.	0.40
2/13/2025	Xie, Jason	Prepared Deposit Requisition Form - HST October 2024	0.40
2/14/2025	Xie, Jason	Prepared Cheque Requisition - Audit Fees KPMG.	0.40
2/18/2025	Conorton, Laura	Preparing documents for processing wire payment to KPMG, trust administration and banking	0.60
2/19/2025	Brown, Rose	Email to RBC to confirm cash out of investment.	0.10



Appendix #2
Work performed in the month of to February 28, 2025

Date	Name	Narrative	Hours
2/19/2025	Dew, Todd	Bank reconciliations	0.30
2/24/2025	Brown, Rose	Trust Banking Adm - Investment not renewing, Send email to RBC and obtain Maturity confirmation. Input receipt/Interest into Ascend and file backup.	0.40
2/25/2025	Sleeth, Jorden	Touchpoint call with RPRA (C. Parrack)	0.30
Total			28.6



Appendix #2
Out-of-pocket Expenses

Expenses	Amount
Professional fees	453.20
Total	453.20



Ontario Electronic Stewardship
#5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8005952660

Deloitte Restructuring Inc

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

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

Date: April 23, 2025
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period to March 29, 2025 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendix for details.

HST applicable 3,605.00

Expense

Out-of-pocket Expenses.

HST applicable 3,551.56

Sales Tax

HST at 13.00 % 930.35

Total Amount Due (CAD) 8,086.91

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 8005952660

April 23, 2025

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8005952660	8,086.91	Payment for invoice 8005952660

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

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, Jorden	Partner	1.0	350.00	350.00
Lin, Mu-Shan Martin	Director	2.3	350.00	805.00
Brown, Rose	Manager	0.3	350.00	105.00
Conorton, Laura	Manager	4.0	350.00	1,400.00
Chengti, Nandish	Manager	0.0	350.00	-
Dew, Todd	Consultant	0.2	350.00	70.00
Xie, Jason	Senior	2.5	350.00	875.00
Vishwakarma, Pravesh	Senior	0.0	350.00	-
Total Professional Hours and Fees		10.3		3,605.00
Out-of-pocket Expenses				3,551.56
Total Fees and Expenses (CAD)				7,156.56

**Appendix #2****Work performed in the month of to March 29, 2025**

Date	Name	Narrative	Hours
3/3/2025	Sleeth, Jorden	Process RPRA, Gowlings and DRI fee payments	0.50
3/4/2025	Conorton, Laura	Preparing documents for processing wire payments to Gowling and DRI and cheque payment to RPRA. Correspondence with team on approvals, obtaining court docs. Trust administration and banking	1.60
3/4/2025	Brown, Rose	Trust Bank Adm - Review payable and email to JS/ML regarding payment of invoice.	0.30
3/4/2025	Xie, Jason	Email communication to J. Sleeth re: OES Final Report. Delivered Final Annual FR and EN Report to J. Sleeth. Email communication to KPMG D. Chu.	1.10
3/12/2025	Lin, Mu-Shan Martin	Prepare Interim Distribution payment to RPRA. Compile Court Order and support. Discuss with trust team on the account balance and calculations.	2.30
3/12/2025	Conorton, Laura	Reviewing materials and correspondence in preparation for upcoming wire to take place	0.30
3/13/2025	Conorton, Laura	Preparing documentation for processing wire payment, distribution to RPRA. Trust administration	0.60
3/18/2025	Conorton, Laura	Processing wire payment to KPMG, trust administration and banking	0.50
3/18/2025	Xie, Jason	Completed cheque requisition for KPMG's final audit billing.	0.40
3/19/2025	Conorton, Laura	Processing wire payment to KPMG, trust administration and banking	0.50
3/19/2025	Xie, Jason	Prepared cheque requisition for KPMG's Tax fees.	0.40
3/21/2025	Sleeth, Jorden	Review final annual financial reports, circulate same to C. Parrack at RPRA	0.50
3/25/2025	Xie, Jason	Prepared cheque requisition for February DRI fees	0.30
3/26/2025	Xie, Jason	Prepared email communication with RS Trust for cheque requisition for DRI fees.	0.10
3/26/2025	Conorton, Laura	Processing wire payment to DRI, trust administration	0.50
3/27/2025	Dew, Todd	Bank reconciliations	0.20
3/28/2025	Xie, Jason	Prepared OES RPRA invoice for February 2025.	0.20
Total			10.3



Appendix #3
Out-of-pocket Expenses

Expenses	Amount
AFT Hosting February 2025	3,551.6
Total	3,551.56



Ontario Electronic Stewardship
#5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8005988714

Deloitte Restructuring Inc.

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

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

Date:	April 30, 2025
Client No.:	1455458
WBS#:	OES00001
Engagement Partner:	Jorden Sleeth
GST/HST Registration:	122893605RT0001
QST Registration:	1000870419TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period to April 26, 2025, in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices for details.

HST applicable	1,540.00
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Expense

Out-of-pocket Expenses

HST applicable	3,551.56
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Sales Tax

HST at 13.00 %	661.90
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Total Amount Due (CAD)	5,753.46
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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.



Invoice Number 8005988714

April 30, 2025

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8005988714	5,753.46	Payment for invoice 8005988714

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

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, Jorden	Partner	3.50	350.00	1,225.00
Brown, Rose	Manager	0.30	350.00	105.00
Dew, Todd	Consultant	0.20	350.00	70.00
Xie, Jason	Senior	0.40	350.00	140.00
Total Professional Hours and Fees		4.40		1,540.00
Out-of-pocket Expenses				3,551.56
Total Fees and Expenses (CAD)				5,091.56



Appendix #2
Work performed in the month of to April 26, 2025

Date	Name	Narrative	Hours
3/31/2025	Brown, Rose	Disbursement Cheque.	0.30
4/11/2025	Dew, Todd	Bank reconciliations	0.20
4/11/2025	Xie, Jason	Filed invoice & updated billing tracker for DRI fees.	0.40
4/25/2025	Sleeth, Jorden	Review and revise Final Implementation Report, circulate same to RPRA	3.50
Total			4.40



Appendix #2
Out-of-pocket Expenses

Expenses	Amount
AFT Hosting March 2025	3,551.6
Total	3,551.56



Invoice 8006148839

Deloitte Restructuring Inc.

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

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

Ontario Electronic Stewardship
#5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Date: June 10, 2025
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period to May 23, 2025 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices for details.

HST applicable 2,065.00

Expense

Out-of-pocket Expenses

HST applicable 7,103.12

Sales Tax

HST at 13.00 % 1,191.86

Total Amount Due (CAD) 10,359.98

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 8006148839

June 10, 2025

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8006148839	10,359.98	Payment for invoice 8006148839

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

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, Jorden	Partner	2.8	350.00	980.00
Casey, Brian	Senior Manager	1.0	350.00	350.00
Brown, Rose	Manager	0.2	350.00	70.00
Conorton, Laura	Manager	0.5	350.00	175.00
Dew, Todd	Consultant	0.2	350.00	70.00
Xie, Jason	Senior	1.2	350.00	420.00
Total Professional Hours and Fees		5.9		2,065.00
Out-of-pocket Expenses				7,103.12
Total Fees and Expenses (CAD)				9,168.12

**Appendix #2****Work performed in the month of to May 23, 2025**

Date	Name	Narrative	Hours
4/28/2025	Conorton, Laura	Preparing documents for the processing of wire payment to DRI. Trust administration and banking	0.50
4/28/2025	Xie, Jason	Cheque requisition for March 2025 fees.	0.70
5/2/2025	Xie, Jason	Prepare cheque requisition for RPRA.	0.50
5/5/2025	Brown, Rose	Trust Banking Adm - Disbursement cheque.	0.20
5/6/2025	Sleeth, Jorden	Call with C. Parrack	0.40
5/14/2025	Dew, Todd	Bank Reconciliations	0.20
5/15/2025	Sleeth, Jorden	Review email from C. Parrack, review final report changes, emails to Gowlings re: same	0.50
5/20/2025	Sleeth, Jorden	Call with C. Parrack; revise WuP and review and revise transmittal letter	1.00
5/20/2025	Casey, Brian	Data gathering - for destruction	1.00
5/22/2025	Sleeth, Jorden	Receive comments on cover letter and WuP from RPRA, incorporate same and finalize for submission to Minister	0.50
5/23/2025	Sleeth, Jorden	Draft email to Minister to submit final Wind Up Plan, send same	0.40
Total			5.90



Appendix #2
Out-of-pocket Expenses

Expenses	Amount
AFT Hosting April and May 2025	7,103.12
Total	7,103.12



Ontario Electronic Stewardship
#5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Invoice 8006266821

Deloitte Restructuring Inc.

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

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

Date: July 17, 2025
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period to June 25, 2025, in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices for details.

HST applicable 1,225.00

Sales Tax

HST at 13.00 % 159.25

Total Amount Due (CAD) 1,384.25

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 8006266821

July 17, 2025

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8006266821	1,384.25	Payment for invoice 8006266821

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

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, Jorden	Partner	0.6	350.00	210.00
Casey, Brian	Senior Manager	1.0	350.00	350.00
Conorton, Laura	Manager	1.5	350.00	525.00
Xie, Jason	Senior	0.4	350.00	140.00
Total Professional Hours and Fees		3.5		1,225.00
Total Fees and Expenses (CAD)				1,225.00



Appendix #2

Work performed in the month of to June 25, 2025

Date	Name	Narrative	Hours
6/3/2025	Sleeth, Jordan	Call with C. Parrack	0.30
6/5/2025	Sleeth, Jordan	Emails with B Casey re: document destruction	0.30
6/5/2025	Casey, Brian	Review of data/destruction	0.50
6/9/2025	Casey, Brian	Review of Data	0.50
6/17/2025	Xie, Jason	Prepare cheque requisition for DRI May invoice.	0.20
6/17/2025	Conorton, Laura	Preparing documents for processing wire payment to DRI.	0.50
6/19/2025	Conorton, Laura	Preparing wire payment to Gowling, correspondence with team. Trust administration and banking.	0.50
6/19/2025	Xie, Jason	Prepared cheque requisition re: Gowlings May 2025 Fees.	0.20
6/25/2025	Conorton, Laura	Preparing wire documents for processing wire to TGF, trust administration and banking.	0.50
Total			3.50



Invoice 8006350377

Deloitte Restructuring Inc.

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

Ontario Electronic Stewardship
#5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

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

Date: August 13, 2025
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period to July 31, 2025, in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices for details.

HST applicable 735.00

Expense

Out-of-pocket Expenses

HST applicable 3,551.56

Sales Tax

HST at 13.00 % 557.25

Total Amount Due (CAD) 4,843.81

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 8006350377

August 13, 2025

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8006350377	4,843.81	Payment for invoice 8006350377

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

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
Brown, Rose	Manager	1.2	350.00	420.00
Conorton, Laura	Manager	0.5	350.00	175.00
Dew, Todd	Consultant	0.2	350.00	70.00
Xie, Jason	Senior	0.2	350.00	70.00
Total Professional Hours and Fees		2.1		735.00
Out-of-pocket Expenses				3,551.56
Total Fees and Expenses (CAD)				4,286.56



Appendix #2
Out-of-pocket Expenses

Expenses	Amount
AFT Hosting June 2025	3,551.56
Total	3,551.56



Appendix #3

Work performed in the month of to July 31, 2025

Date	Name	Narrative	Hours
7/2/2025	Brown, Rose	Trust Banking - disbursement cheque	0.30
7/2/2025	Xie, Jason	Prepared RPRA May Invoice.	0.20
7/9/2025	Brown, Rose	Trust Banking Adm - Renewal of investment - Confirm renew instruction from Trustee and send email to RBC to confirm rates and renewal.	0.30
7/11/2025	Brown, Rose	Renewal of investment, Send email to RBC and obtain renewal certificate, Prepare entries and input into Ascend and file back on the Q Drive.	0.50
7/15/2025	Brown, Rose	Scan Mail and send to Team.	0.10
7/15/2025	Dew, Todd	Bank reconciliations	0.20
7/31/2025	Conorton, Laura	Preparing cheque payment to RPRA, trust administration and banking	0.50
Total			2.1



Invoice 8006462748

Deloitte LLP

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

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

Ontario Electronic Stewardship
#5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

Date: September 18, 2025
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period to August 31, 2025, in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendices.

HST applicable 245.00

Expense

HST applicable 3,551.56

Sales Tax

HST at 13.00 % 493.55

Total Amount Due (CAD) 4,290.11

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 8006462748

September 18, 2025

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8006462748	4,290.11	Payment for invoice 8006462748

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

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 #2
Work performed in the month of to August 31, 2025

Date	Name	Narrative	Hours
8/14/2025	Conorton, Laura	Preparing wire payment, 3 invoices to DRI. Trust administration and banking.	0.50
8/19/2025	Dew, Todd	Bank reconciliations	0.20
Total			0.7



Appendix #1
Summary of Fees

Name	Level	Hours	Rate	Amount
Conorton, Laura	Manager	0.5	350.00	175.00
Dew, Todd	Consultant	0.2	350.00	70.00
Total Professional Hours and Fees		0.7		245.00
Out-of-pocket Expenses				3,551.56
Total Fees and Expenses (CAD)				3,796.56



Appendix #3
Out-of-pocket Expenses

Expenses	Amount
AFT Hosting July 2025	3,551.56
Total	3,551.56



Invoice 8006551572

Deloitte Restructuring Inc.

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

Ontario Electronic Stewardship
#5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

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

Date:	October 10, 2025
Client No.:	1455458
WBS#:	OES00001
Engagement Partner:	Jorden Sleeth
GST/HST Registration:	122893605RT0001
QST Registration:	1000870419TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period to September 29, 2025 in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendix for details.

HST applicable	945.00
----------------	--------

Expense

Out-of-pocket Expenses.

HST applicable	3,602.01
----------------	----------

Sales Tax

HST at 13.00 %	591.11
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Total Amount Due (CAD)	5,138.12
-------------------------------	-----------------

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



Invoice Number 8006551572

October 10, 2025

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8006551572	5,138.12	Payment for invoice 8006551572

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

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

CAD Payment

Transit – Institution : 47696-002

Account Number : 1590219

USD Payment

Transit – Institution : 47696-002

Account Number : 1363514

2. Wire Payment :

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

CAD Payment

Account Number : 476961590219

Swift Code : NOSCCATT

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

Account Number : 476961363514

Swift Code : NOSCCATT

Clearing Code : CC000247696

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

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

Address: 222 Broadway, New York, NY 10038

Account Number : 476961363514

Swift Code : BOFAUS3N

ABA Routing Number : 026009593

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

3. Online Payment :

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

Please note we do not accept Interac e-Transfers.

4. Cheque payments, please mail to :

For CAD Dollar (\$) Payments :

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

For USD Dollar (\$) Payments :

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



Appendix #1
Summary of Fees

Name	Level	Hours	Rate	Amount
Casey, Brian	Senior Manager	1.3	350.00	455.00
Conorton, Laura	Manager	1.0	350.00	350.00
Dew, Todd	Consultant	0.4	350.00	140.00
Total Professional Hours and Fees		2.7		945.00
Out-of-pocket Expenses				3,602.01
Total Fees and Expenses (CAD)				4,547.01



Appendix #2

Work performed in the month to September 29, 2025

Date	Name	Narrative	Hours
8/14/2025	Conorton, Laura	Preparing wire payment, 3 invoices to DRI. Trust administration and banking.	0.50
8/19/2025	Dew, Todd	Bank reconciliations	0.20
9/3/2025	Conorton, Laura	Preparing cheque payment to RPRA. Trust administration and banking.	0.50
9/12/2025	Dew, Todd	Bank reconciliations	0.20
9/24/2025	Casey, Brian	Data review/reporting	1.00
9/26/2025	Casey, Brian	Data review/reporting	0.30
Total			2.7



Appendix #3
Out-of-pocket Expenses

Expenses	Amount
AFT Hosting August 2025	3,551.56
Professional Support Software	50.45
Total	3,602.01

**Invoice 8006949593**

Deloitte Restructuring Inc.

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

Ontario Electronic Stewardship
#5750 Explorer Drive
Suite 302
Mississauga ON L4W 0A9
Canada

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

Date: January 16, 2026
Client No.: 1455458
WBS#: OES00001
Engagement Partner: Jorden Sleeth

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

By Deloitte Restructuring Inc. in the period "" in its capacity as Liquidator of Ontario Electronic Stewardship.

Please see attached appendix for details.

HST applicable	1,190.00
----------------	----------

Sales Tax

HST at 13.00 %	154.70
----------------	--------

Total Amount Due (CAD)	1,344.70
-------------------------------	-----------------

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 8006949593

January 16, 2026

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

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Ontario Electronic Stewardship	1455458	8006949593	1,344.70	Payment for invoice 8006949593

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

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, Jorden	Partner	1.0	350.00	350.00
Casey, Brian	Senior Manager	0.3	350.00	105.00
Conorton, Laura	Manager	0.9	350.00	315.00
Dew, Todd	Consultant	0.6	350.00	210.00
Berardi, Gianluca	Consultant	0.6	350.00	210.00
Total Professional Hours and Fees		3.4		1,190.00
Total Fees and Expenses (CAD)				1,190.00

**Appendix #2****Work performed in the month of December 31, 2025**

Date	Name	Narrative	Hours
10/3/2025	Casey, Brian	Data archive review / Meeting	0.30
10/15/2025	Dew, Todd	Bank reconciliations	0.20
11/7/2025	Berardi, Gianluca	Drafted requestion for payment on OES. Updates made as required.	0.60
11/20/2025	Dew, Todd	Bank reconciliations	0.20
11/25/2025	Sleeth, Jorden	Call with C Parrack re: closing out liquidation given receipt of minister letter	0.50
12/3/2025	Conorton, Laura	Preparing wire payment to DRI, trust administration and banking.	0.50
12/3/2025	Sleeth, Jorden	Call with Gowlings re: finalizing court report, securing court date and discharge	0.50
12/4/2025	Conorton, Laura	Website updates	0.20
12/8/2025	Conorton, Laura	Website update	0.10
12/9/2025	Conorton, Laura	Website update	0.10
12/18/2025	Dew, Todd	Bank reconciliations	0.20
Total			3.4

**IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF ONTARIO ELECTRONIC
STEWARDSHIP**

Court File No.: CV-21-00663305-00CL

APPLICATION UNDER SS. 243, 244 and 246 OF THE *CORPORATION ACT*, R.S.O. 1990, C.C.38

DELOITTE RESTRUCTURING INC.

Applicant

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

Proceeding commenced at Toronto

**AFFIDAVIT OF JORDEN SLEETH
(Sworn January 22, 2026)**

GOWLING WLG (CANADA) LLP

1 First Canadian Place
100 King Street West, Suite 1600
Toronto ON M5X 1G5

Virginie Gauthier (LSO#: 41097D)

Tel: 416-844-5391

Email: virginie.gauthier@gowlingwlg.com

Kate Yurkovich (LSO#: 80396R)

Tel: 416-862-4342

Email: kate.yurkovich@gowlingwlg.com

Lawyers for the Applicant, Deloitte Restructuring
Inc.

Appendix “11”

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

**IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF
ONTARIO ELECTRONIC STEWARDSHIP**

**APPLICATION UNDER SS. 243, 244 and 246 OF THE *CORPORATIONS ACT*,
R.S.O. 1990, C. C.38**

DELOITTE RESTRUCTURING INC.

Applicant

**AFFIDAVIT OF EMMANUELLE VIRGINIE GAUTHIER
(sworn January 22, 2026)**

I, Emmanuelle Virginie Gauthier, of the City of Toronto, in the Municipality of Metropolitan Toronto, **MAKE OATH AND SAY:**

1. I am a Partner at the law firm of Gowling WLG (Canada) LLP ("**Gowling WLG**"), counsel to Deloitte Restructuring Inc. in its capacity as Liquidator in the above noted matter (in such capacity, the "**Liquidator**").
2. Attached hereto as **Exhibit "A"** are true copies of Gowling WLG's accounts rendered to the Liquidator for services billed during the period of March 2, 2021 to December 31, 2025 (the "**Period**").
3. Attached hereto as **Exhibit "B"** is a summary of the hours worked, and the applicable hourly rate charged by Gowling WLG's professionals for the Period.
4. During the Period, Gowling WLG expended approximately 416.8 hours for a total of \$309,727.00 in fees, \$2,126.89 in disbursements, plus HST of \$40,465.41 for a total amount

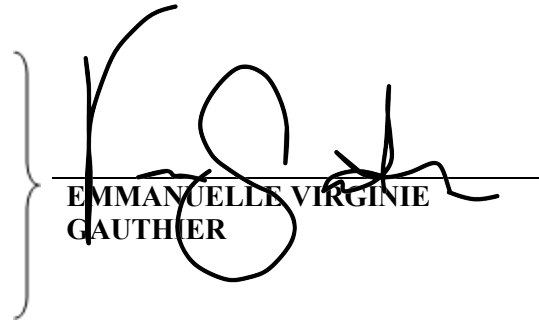
of \$352,319.30 based on Gowling WLG's standard billing rates in effect from time to time during the Period. The effective hourly rate charged by Gowling WLG's professionals for the Period is approximately \$845.30. The accounts attached as Exhibit "A" accurately reflect the time spent by Gowling WLG's professionals and Gowling WLG rates are typical for Toronto firms of Gowling WLG's size.

5. I anticipate that the aggregate amount of Gowling WLG's fees and disbursements, exclusive of HST, to complete all remaining activities in connection with these winding up proceeding (the "**Estimated Remaining Fees**") will amount to \$20,000.

SWORN BEFORE ME over videoconference on this 22nd day of January, 2026. The affiant was located in the City of Toronto, in the Province of Ontario and the Commissioner was located in the city of Toronto, in the Province of Ontario. This affidavit was commissioned remotely in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for Taking Affidavits
Katherine Yurkovich (LSO 80396R)



EMMANUELLE VIRGINIE
GAUTHIER

**THIS IS EXHIBIT "A" TO THE AFFIDAVIT OF
EMMANUELLE VIRGINIE GAUTHIER SWORN REMOTELY BEFORE ME
ON JANUARY 22, 2026**

A handwritten signature in black ink, appearing to be 'K. Y.', is positioned above a horizontal line.

A COMMISSIONER FOR TAKING OATHS

Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

April 8, 2021
INVOICE: 19588398

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$17,617.00	\$2,290.21
Total Fees	17,617.00	
Total Taxes	2,290.21	2,290.21
Total Invoice	19,907.21	
Please remit balance due:	In Canadian Dollars	\$19,907.21

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. Note that our bank moved in November 2019 so please ensure your records include our new bank address and transit number

Bank address: 84 Bank Street, Ottawa, ON K1P 5N4, Transit number: 0010-00186

If you have any questions, please contact payments.ca@gowlingwlg.com

Virginie Gauthier

Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
1 First Canadian Place, 100 King Street West,
Suite 1600, Toronto, Ontario, M5X 1G5, Canada
GST/HST: 11936 4511 RT

T +1 (416) 862 7525
gowlingwlg.com

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal

April 8, 2021
INVOICE: 19588398

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2021-03-02	1.80	Virginie Gauthier	Review various documents in order to consider the matter of distribution of surplus funds; telephone conference with R. Williams to discuss preliminary answer;
2021-03-03	1.60	Virginie Gauthier	Video meeting with representatives of OES and Deloitte; video conference with representatives of Deloitte;
2021-03-04	0.80	Virginie Gauthier	Review various documents provided by K. Hulmes with background on distribution of surplus funds;
2021-03-07	2.90	Katherine Yurkovich	Reviewed documents received from client for general familiarity with file; prepared shell draft application materials for appointment of liquidator for V. Gauthier;
2021-03-10	1.50	Virginie Gauthier	Call with parties on file; document review to consider priority of distribution matters;
2021-03-10	0.20	Katherine Yurkovich	Communication with V. Gauthier regarding application materials;
2021-03-19	1.30	Virginie Gauthier	Review correspondence received from R. Williams; review and provide comments on presentation to the Board; telephone call with R. Williams re same;
2021-03-21	6.10	Katherine Yurkovich	Prepared draft application record, draft order appointing liquidator, draft consent to act as liquidator; reviewed OES wind up plan and documentation, communications posted to OES website regarding same; working on draft affidavit for V. Gauthier;
2021-03-24	3.90	Katherine Yurkovich	Revised affidavit for application to appoint liquidator;
2021-03-25	1.70	Katherine Yurkovich	Reviewed and revised draft affidavit and prepared package of exhibits and other application documents for V. Gauthier;
2021-03-30	1.30	Virginie Gauthier	Review and revise Court documents; correspondence on file;
2021-03-30	2.20	Katherine Yurkovich	Revised affidavit per V. Gauthier comments; revised draft order appointing liquidator per V. Gauthier comments; communications with V. Gauthier regarding questions on comments; email to R. Williams regarding attaching draft documents for application;
2021-03-31	0.50	Virginie Gauthier	Review and provide various comments and advice in respect of Court materials for the court appointment of the liquidator;
2021-03-31	2.30	Katherine Yurkovich	Reviewed changes from R. Williams; telephone call with V. Gauthier regarding application materials; communication

April 8, 2021

INVOICE: 19588398

with C. Oates regarding privacy considerations in draft order; revised all draft application materials per discussion with V. Gauthier and R. Williams comments;

Total Fees for Professional Services

\$17,617.00

April 8, 2021
INVOICE: 19588398

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$19,907.21 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:

SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER: **0010-00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBPU33NNYC - ABA:026005092

If paying by wire transfer or corporate EFT please e-mail the remittance details to
[**payments.ca@gowlingwlg.com**](mailto:payments.ca@gowlingwlg.com)

Please note that we cannot accept payment by Interac e-Transfer[®]

Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

June 15, 2021
INVOICE: 19628326

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$30,662.50	\$3,986.13
Disbursements (Taxable)	9.49	
Total Disbursements	9.49	1.23
Total Fees and Disbursements	30,671.99	
Total Taxes	3,987.36	3,987.36
Total Invoice	34,659.35	
Please remit balance due:	In Canadian Dollars	\$34,659.35

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. Note that our bank moved in November 2019 so please ensure your records include our new bank address and transit number

Bank address: 84 Bank Street, Ottawa, ON K1P 5N4, Transit number: 0010-00186

If you have any questions, please contact payments.ca@gowlingwlg.com

Virginie Gauthier

Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
1 First Canadian Place, 100 King Street West,
Suite 1600, Toronto, Ontario, M5X 1G5, Canada
GST/HST: 11936 4511 RT

T +1 (416) 862 7525
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June 15, 2021
INVOICE: 19628326

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2021-04-01	0.20	Virginie Gauthier	Review court documents and provide advice on file;
2021-04-01	0.80	Christopher Oates	Review privacy matters related to the Ontario Electronics Stewardship restructuring for K. Yurkovich;
2021-04-01	1.60	Katherine Yurkovich	Telephone call with C. Oates regarding privacy considerations in draft order to appoint a liquidator; communications with V. Gauthier regarding same; revised documents and email to R. Williams attaching same;
2021-04-04	4.30	Katherine Yurkovich	Drafted factum for application to appoint a liquidator; drafted application record and notice of application for appointment of liquidator; conducted research into previous applications to appoint a liquidator under the corporations act;
2021-04-05	0.40	Virginie Gauthier	Call with R. Williams re status;
2021-04-05	2.80	Katherine Yurkovich	Conducted research into applications under sections 243 and 244 of Corporations Act; drafted and revised factum and provided V. Gauthier with summary of research findings;
2021-04-06	0.60	Virginie Gauthier	Review documents and provide comments; correspondence on file;
2021-04-06	1.80	Katherine Yurkovich	Call with R. Williams regarding surplus funds and data considerations in order; revised factum and other court materials per communications with V. Gauthier;
2021-04-08	0.20	Virginie Gauthier	Correspondence on file re distribution matter;
2021-04-09	0.20	Virginie Gauthier	Review memo prepared by Deloitte for discussion with RPRA;
2021-04-23	0.40	Virginie Gauthier	Phone call with R. Williams;
2021-04-26	1.00	Virginie Gauthier	Review correspondence received from RPRA; conference call with RPRA and Deloitte; follow-up call with R. Williams;
2021-04-27	0.10	Virginie Gauthier	Correspondence on file;
2021-05-03	0.60	Virginie Gauthier	review and provide comments on consultation documents; discuss matters with R. Williams;
2021-05-03	0.90	Katherine Yurkovich	Conducted research into appeal period for order granted pursuant to Corporations Act;
2021-05-04	0.40	Virginie Gauthier	Provide comments on power point presentation; changes to liquidator order.
2021-05-04	1.00	Virginie Gauthier	Consider notice of consultation and related documents and provide comments on same;
2021-05-04	0.40	Virginie Gauthier	Call with R. Williams re wind-up plan and consultation process;

June 15, 2021
INVOICE: 19628326

2021-05-04	0.30	Katherine Yurkovich	Revised draft order per V. Gauthier comments;
2021-05-07	0.30	Virginie Gauthier	Review comments made by RPRA re notice of consultation and deck and consider same for discussions with R. Williams;
2021-05-10	0.50	Virginie Gauthier	Call with R. Williams;
2021-05-10	0.70	Katherine Yurkovich	Telephone call with V. Gauthier regarding required updates to court materials, claims process, status update with respect to consultations with stewards;
2021-05-11	0.30	Virginie Gauthier	Review and consider matter in connection with contested claim;
2021-05-11	1.40	Katherine Yurkovich	Review of materials in share file and materials in respect of steward consultations;
2021-05-12	1.20	Virginie Gauthier	Draft claims procedure order;
2021-05-12	0.30	Virginie Gauthier	Review and make changes to consultation deck;
2021-05-13	0.40	Virginie Gauthier	Conference call with R. Williams;
2021-05-14	0.10	Virginie Gauthier	Review email from R. Williams and respond to same;
2021-05-17	2.00	Virginie Gauthier	Attendance to matters re Appointment Order, Claims Procedure Order and Affidavit; Review and make changes to same;
2021-05-18	3.70	Katherine Yurkovich	Consideration of claims procedure pursuant to corporations act and assignments and preferences act; research regarding seeking claims procedure order pursuant to corporations act; research regarding advantages of negative claims procedures; communication with V. Gauthier regarding factum; revised factum with facts and law regarding claims procedure order for V. Gauthier review;
2021-05-19	1.00	Virginie Gauthier	Attendance to matters in connection with court hearing;
2021-05-20	0.20	Virginie Gauthier	Phone call with R. Williams;
2021-05-25	1.00	Virginie Gauthier	Revise claims procedure order further to comments received from Deloitte;
2021-05-25	2.60	Katherine Yurkovich	Further revisions to affidavit; drafted scheduled to claims procedure order;
2021-05-26	3.40	Virginie Gauthier	Revise Affidavit and Orders; telephone conference with clients; consider correspondence received from client and advise on same;
2021-05-26	0.70	Katherine Yurkovich	Call with R. Williams, J. Sleeth and V. Gauthier regarding application materials; review of R. Williams comments on court materials;
2021-05-27	0.20	Virginie Gauthier	Review comments provided by client on court materials; minor revisions to court materials;
2021-05-27	0.50	Virginie Gauthier	Review and provide comments on the schedules to the CPO;

June 15, 2021
INVOICE: 19628326

2021-05-27	2.70	Katherine Yurkovich	Drafted notice of application and notice of motion for application record;
2021-05-28	0.50	Katherine Yurkovich	Revised affidavit per comments from Deloitte; revised notice of motion and notice of application per V. Gauthier comments;
2021-05-31	4.90	Katherine Yurkovich	Final review of all court documents; communications with V. Guathier regarding final changes; met with R. Williams via teams to commission affidavit; compiled and bookmarked application record for service;

Total Fees for Professional Services \$30,662.50

DISBURSEMENTS

Taxable Costs

Conference Call Expenses	\$9.49
Total Taxable Disbursements	<u>\$9.49</u>

June 15, 2021
INVOICE: 19628326

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$34,659.35 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

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SWIFTCODE:

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BENEFICIARY BANK:

Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBPU3NNYC - ABA:026005092

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Please note that we cannot accept payment by Interac e-Transfer[®]

Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

July 29, 2021
INVOICE: 19657701

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$18,377.50	\$2,389.07
Disbursements (Taxable)	<u>232.90</u>	
Total Disbursements	232.90	30.28
Total Fees and Disbursements	18,610.40	
Total Taxes	2,419.35	2,419.35
Total Invoice	21,029.75	
Please remit balance due:	In Canadian Dollars	\$21,029.75

Important Notice: Please Read

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Virginie Gauthier

Signed for & on behalf of Gowling WLG (Canada) LLP

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July 29, 2021
INVOICE: 19657701

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2021-06-01	3.30	Katherine Yurkovich	Finalized all materials for application record; submitted notice of application for issuance; revised notice of application per court instructions; reviewed application record; attended to service of application record and ancillary matters;
2021-06-02	2.00	Katherine Yurkovich	Revised factum for consistency with application materials;
2021-06-03	0.40	Virginie Gauthier	Review and provide comments on draft factum;
2021-06-03	0.40	Katherine Yurkovich	Revised factum per V. Gauthier comments;
2021-06-07	1.40	Katherine Yurkovich	Completed factum footnotes and references; attended to serving factum;
2021-06-08	0.20	Virginie Gauthier	Phone call with R. Williams to discuss NDA and process for the pursuit of tax litigation;
2021-06-09	2.00	Virginie Gauthier	Prepare for Court hearing;
2021-06-09	1.70	Katherine Yurkovich	Drafted form of non-disclosure agreement for V. Gauthier review;
2021-06-10	2.00	Virginie Gauthier	Preparation for Court appearance; review and provide changes to Court order; consideration of matters relating to hearing;
2021-06-10	0.80	Virginie Gauthier	Review and provide comments on draft confidentiality agreement;
2021-06-10	1.30	Katherine Yurkovich	Revised draft orders per V. Gauthier instructions; prepared comparison documents and served revised orders on service list; communication with Justice Dunphy at commercial list;
2021-06-11	3.30	Virginie Gauthier	Prepare for hearing, attendance to hearing, review order following comments made by the judge;
2021-06-11	1.20	Virginie Gauthier	Revise claims procedure order further; conference call with working group; correspondence with J. Carhart;
2021-06-11	4.40	Katherine Yurkovich	Revised confidentiality agreement per V. Gauthier comments; attendance at hearing; met with V. Gauthier, R. Williams regarding changes to Claims Procedure Order; revised Claims Procedure Order and communications with RPRA counsel regarding same; communications with Justice Dunphy of commercial list; attended to issuing and entering orders;
2021-06-14	0.80	Virginie Gauthier	Conference call with R. Williams re freedom of information

July 29, 2021
INVOICE: 19657701

			request; review and consider freedom of information request documents; discuss with tax partners the potential tax litigation and fee structure;
2021-06-14	0.40	Katherine Yurkovich	Attended call with R. Williams and V. Gauthier regarding Freedom of Information request and Tax Litigation;
2021-06-15	0.20	Virginie Gauthier	Telephone call with R. Williams re tax matters;
2021-06-28	0.60	Virginie Gauthier	Receive instructions from R. Williams and prepare contract amendment with EPRA;

Total Fees for Professional Services \$18,377.50

DISBURSEMENTS

Taxable Costs

Conference Call Expenses		\$3.90
2021-06-01	Court Fees	\$229.00
	VENDOR: Yurkovich, Katherine INVOICE#: 4588989006042101	
	DATE: 06/04/2021 Yurkovich, Kate, Superior Court of Justice -	
	Court Filing Fee for Notice of Application 06/01/21	
	Total Taxable Disbursements	<u>\$232.90</u>

July 29, 2021
INVOICE: 19657701

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$21,029.75 CAD

PAYMENT BY CHEQUE:

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Ottawa, ON K1P 1C3
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BENEFICIARY BANK:

Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:

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payments.ca@gowlingwlg.com

Please note that we cannot accept payment by Interac e-Transfer[®]

Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

October 26, 2021
INVOICE: 19704075

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$16,908.50	\$2,198.11
Disbursements (Taxable)	<u>795.00</u>	
Total Disbursements	795.00	103.35
Total Fees and Disbursements	17,703.50	
Total Taxes	2,301.46	2,301.46
Total Invoice	20,004.96	
Please remit balance due:	In Canadian Dollars	\$20,004.96

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Virginie Gauthier

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October 26, 2021
INVOICE: 19704075

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2021-07-27	0.30	Virginie Gauthier	Touch Base video call with Deloitte;
2021-07-27	1.00	Katherine Yurkovich	Meeting with R. Williams, J. Sleeth and V. Gauthier regarding motion for Claims Bar Date Order; reviewed Claims Procedure Order and communication to Court office regarding hearing;
2021-08-03	0.30	Katherine Yurkovich	Coordination with Commercial List office to schedule hearing and arrange for CaseLines access;
2021-08-25	0.50	Virginie Gauthier	Review proof of claim received from RPRA and related legislation; telephone call with R. Williams re same;
2021-08-31	5.20	Katherine Yurkovich	Prepared draft bar date order and draft liquidator's report to be filed in connection with the motion for a bar date order;
2021-09-01	1.30	Katherine Yurkovich	Reviewed and revised draft bar date order and liquidator's report for V. Gauthier review;
2021-09-10	1.30	Virginie Gauthier	Review and provide comments on Notice to Known Claimants; review and provide comments on draft report and order; correspondence on file;
2021-09-10	0.20	Virginie Gauthier	Further work on the report;
2021-09-10	2.30	Katherine Yurkovich	Prepared and revised notice to known claimants regarding bar date order; revised report per V. Gauthier comments; revised Bar Date Order per V. Gauthier comments; communications regarding draft court materials and confirmation of required notice period pursuant to assignments and preferences act;
2021-09-13	0.60	Katherine Yurkovich	Incorporated R. Williams comments to report; began drafting notice of motion for claims bar order;
2021-09-15	0.80	Katherine Yurkovich	Finalized notice of motion and communications with V. Gauthier regarding service of materials;
2021-09-16	0.50	Virginie Gauthier	Review and provide comments on Court materials for the Bar Date motion;
2021-09-16	0.50	Katherine Yurkovich	Revised Notice of Motion and Monitor's report;
2021-09-17	0.30	Virginie Gauthier	Provide advice and correspondence on file re bar date order process;
2021-09-17	3.40	Katherine Yurkovich	Drafted factum for claims bar date motion; began preparing motion record for claims bar date motion; communications with Deloitte re service and notice of bar date motion; prepared notice of bar date motion to be sent to known claimants; various communications with commercial list

October 26, 2021
INVOICE: 19704075

			court office and V. Gauthier regarding motion on September 30;
2021-09-20	0.20	Virginie Gauthier	Review and provide comments on the draft factum;
2021-09-20	0.40	Virginie Gauthier	Review and revise Court materials for upcoming bar date order;
2021-09-20	1.10	Katherine Yurkovich	Communication with commercial list court office to reschedule hearing; revised factum per V. Gauthier comments;
2021-09-21	0.50	Virginie Gauthier	Review court materials and materials with respect to disputed claim;
2021-09-21	2.40	Katherine Yurkovich	Revised all court materials to reflect new hearing date of Oct 8; discussion with V. Gauthier regarding delivery of notices and timing for service;
2021-09-22	0.40	Virginie Gauthier	Review final version of Court materials; review documents re claim by processor and discuss same with R. Williams;
2021-09-22	2.70	Katherine Yurkovich	Finalized documents for motion re Bar Date Order; reviewed mailing list and coordinated with office services to have Notices to Claimant sent out first thing Sept. 23;
2021-09-23	0.40	Jae Kyung Gee	Correspond with K. Yurkovich for commissioning; commission affidavit of service for K. Yurkovich;
2021-09-23	1.90	Katherine Yurkovich	Revised liquidator report per R. Williams instructions; final review of all documents to be served in connection with hearing of bar date motion; served materials in connection with bar date hearing; drafted affidavit of service re bar date motion materials;
2021-09-28	0.30	Virginie Gauthier	Review documents provided in respect of COM2 claim; phone call with R. Williams re same;
2021-09-28	0.50	Katherine Yurkovich	Call with V. Gauthier regarding disputed claim; preliminary review of materials regarding dispute;
2021-09-29	0.40	Katherine Yurkovich	Reviewed communications received from claimants and bounce back mail with respect to notice of hearing delivered on Thursday Sept 23;
2021-09-30	1.90	Katherine Yurkovich	Reviewed materials received with respect to disputed claim and summarized agreements and documents with respect to same for discussion with V. Gauthier;

Total Fees for Professional Services

\$16,908.50

October 26, 2021
INVOICE: 19704075

DISBURSEMENTS

Taxable Costs

Colour Copy Recoveries		\$475.00
2021-09-23	Court Fees	\$320.00
	VENDOR: Yurkovich, Katherine INVOICE#: 4758137009281607	
	DATE: 09/28/2021 Yurkovich, Kate, Superior Court of Justice -	
	Court Filing Fee for Motion Record, Affidavit of Service and	
	Factum 09/23/21	
	Total Taxable Disbursements	<u>\$795.00</u>

October 26, 2021
INVOICE: 19704075

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$20,004.96 CAD

PAYMENT BY CHEQUE:

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Ottawa, ON K1P 1C3
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE:

CIBCCATT

BENEFICIARY BANK:

Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBPU3NNYC - ABA:026005092

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payments.ca@gowlingwlg.com

Please note that we cannot accept payment by Interac e-Transfer[®]

Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

November 30, 2021
INVOICE: 19728915

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$10,981.50	\$1,427.60
Total Fees	10,981.50	
Total Taxes	1,427.60	1,427.60
Total Invoice	12,409.10	
Please remit balance due:	In Canadian Dollars	\$12,409.10

Important Notice: Please Read

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Virginie Gauthier

Signed for & on behalf of Gowling WLG (Canada) LLP

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GST/HST: 11936 4511 RT

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November 30, 2021

INVOICE: 19728915

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship
PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2021-10-01	1.00	Katherine Yurkovich	Review of notices returned to sender; discussion with V. Gauthier regarding disputed claim of COM2;
2021-10-04	0.50	Virginie Gauthier	Review and revise notice of revision; telephone call with R. Williams re COM2;
2021-10-04	3.00	Katherine Yurkovich	Review of COM2 processor agreement in advance of call; call with R. Williams re COM2 dispute; revisions to Notice of Revision or Disallowance;
2021-10-06	0.40	Virginie Gauthier	Review correspondence on file and provide guidance with respect to disputed claim;
2021-10-07	0.40	Virginie Gauthier	Telephone call with R. Williams; email to counsel to COM2;
2021-10-07	0.70	Katherine Yurkovich	Attended to service of final version of bar date order; preparation of counsel slip for hearing; uploaded caselines;
2021-10-08	0.80	Virginie Gauthier	Prepare for hearing; attendance at hearing; deal with post-hearing matters on counsel list and order; correspondence with R. Williams;
2021-10-08	0.80	Katherine Yurkovich	Reviewed hearing materials; attended Claims Bar Date Order hearing; attended to issuing and entering Bar Date Order;
2021-10-13	0.50	Virginie Gauthier	Review correspondence on file re anti-spam legislation and consider same; review correspondence on file re COM2;
2021-10-14	0.80	Virginie Gauthier	Correspondence to and from D. Boulos; Discussion with R. Williams re COM2 and anti-spam matters; discussion with anti-spam specialist;
2021-10-14	0.50	Wendy Wagner	Telephone call and follow up email with V. Gauthier regarding anti-spam law and credit note email;
2021-10-15	0.20	Virginie Gauthier	Correspondence on file re anti-spam legislation matter;
2021-10-18	0.50	Virginie Gauthier	Conference call with D. Boulos; follow-up call with R. Williams;
2021-10-18	0.40	Danielle Karlin	Call with K. Yurkovich re: research instructions;
2021-10-19	5.20	Danielle Karlin	Research re: sole discretion standard;
2021-10-20	3.80	Danielle Karlin	Continue research re: sole discretion; Draft summary of findings to K. Yurkovich;
2021-10-21	1.10	Katherine Yurkovich	Review of D. Karlin research and discussion with V. Gauthier regarding research and impact on COM2 dispute;
2021-10-27	0.20	Virginie Gauthier	Correspondence on file re COM2;
2021-10-28	2.10	Katherine Yurkovich	Prepared draft settlement agreement for COM2 dispute;

November 30, 2021

INVOICE: 19728915

2021-10-29	0.70	Katherine Yurkovich	Revised settlement agreement and discussions with V. Gauthier regarding same;
2021-11-02	0.20	Virginie Gauthier	Correspondence on file re COM2;
2021-11-02	0.20	Virginie Gauthier	Correspondence on file re COM2;
2021-11-03	0.20	Virginie Gauthier	Correspondence on file re COM2;
2021-11-04	0.20	Katherine Yurkovich	Communications with COM2 counsel re settlement agreement;
2021-11-05	0.30	Katherine Yurkovich	Communications with COM2 counsel re settlement agreement;
2021-11-12	0.20	Virginie Gauthier	Attendance to matters re OES credit note and anti-spam legislation;
2021-11-13	0.50	Wendy Wagner	Reviewing notice; advice to V.Gauthier regarding CASL (email) requirements

Total Fees for Professional Services**\$10,981.50**

November 30, 2021

INVOICE: 19728915

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$12,409.10 CAD

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BENEFICIARY BANK: Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER: **0010-00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBPU3NNYC - ABA:026005092

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[**payments.ca@gowlingwlg.com**](mailto:payments.ca@gowlingwlg.com)

Please note that we cannot accept payment by Interac e-Transfer[®]

Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

April 6, 2022
INVOICE: 19809358

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$210.00	\$27.30
Total Fees	210.00	
Total Taxes	27.30	27.30
Total Invoice	237.30	
Please remit balance due:	In Canadian Dollars	\$237.30

Important Notice: Please Read

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Virginie Gauthier

Signed for & on behalf of Gowling WLG (Canada) LLP

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April 6, 2022
INVOICE: 19809358

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2022-03-08	0.20	Virginie Gauthier	Correspondence to and from R. Williams;

Total Fees for Professional Services	<u>\$210.00</u>
---	------------------------

April 6, 2022
INVOICE: 19809358

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$237.30 CAD

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BENEFICIARY BANK:

Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBPU3NNYC - ABA:026005092

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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

July 26, 2022
INVOICE: 19876678

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$630.00	\$81.90
Total Fees	630.00	
Total Taxes	81.90	81.90
Total Invoice	711.90	
Please remit balance due:	In Canadian Dollars	\$711.90

Important Notice: Please Read

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Virginie Gauthier

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July 26, 2022
INVOICE: 19876678

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description	
2022-05-27	0.10	Virginie Gauthier	Correspondence on file and catch-up on tax matters;	
2022-06-08	0.50	Virginie Gauthier	Conference call with RPRA and Deloitte;	
Total Fees for Professional Services				<u>\$630.00</u>

July 26, 2022
INVOICE: 19876678

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$711.90 CAD

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Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:

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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

September 9, 2022
INVOICE: 19901525

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$29,295.50	\$3,808.42
Total Fees	29,295.50	
Total Taxes	3,808.42	3,808.42
Total Invoice	33,103.92	
Please remit balance due:	In Canadian Dollars	\$33,103.92

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September 9, 2022
INVOICE: 19901525

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2022-08-11	0.10	Virginie Gauthier	Follow-up on CRA matters;
2022-08-15	1.60	Michael Bussmann	Reviewing Deloitte tax memorandum; considering various provisions; reviewing refund integrity audit letter; preliminary discussion J. Sorensen;
2022-08-16	1.70	Michael Bussmann	Discussions with J. Sorensen regarding various alternative arguments and approaches; discussion with V. Gauthier and J. Sorensen;
2022-08-16	0.50	Virginie Gauthier	Internal discussion re CRA matters; correspondence on file;
2022-08-16	4.10	John Sorensen	Review Deloitte memo; conducted legal research; prepare for and attend call with M. Bussmann; join call with V. Gauthier;
2022-08-19	0.70	Michael Bussmann	Preparation for and participation in call with L. Moon, V. Gauthier and J. Sorensen regarding status of matter, alternative arguments and approaches, and next steps; debrief with J. Sorensen;
2022-08-19	0.50	Virginie Gauthier	Initial zoom meeting to discuss tax appeal;
2022-08-19	0.60	John Sorensen	Prepare for and attend call; notes to file; debrief;
2022-08-22	2.00	Michael Bussmann	Email exchange L. Moon; reviewing select documentation from CRA, Millar Kreklewetz and Deloitte LLP; drafting email with follow-on questions L. Moon; drafting email V. Gauthier regarding procedural background questions;
2022-08-22	0.50	Virginie Gauthier	Provide initial background to M. Bussman in connection with CRA and tax appeal matters;
2022-08-23	1.60	Michael Bussmann	Reviewing email response L. Moon and referenced materials; reviewing email response V. Gauthier; reviewing authorities; considering approaches to responding to CRA auditor; drafting email J. Sorensen;
2022-08-24	1.20	Michael Bussmann	Discussions with J. Sorensen and V. Gauthier regarding legal approaches and next steps; conference call with B. Ghorayeb, L. Moon R. Williams and J. Sorensen;
2022-08-24	0.40	Virginie Gauthier	Consider strategy on file;
2022-08-24	2.20	John Sorensen	Document review and file review; prepare for and attend discussion with M. Bussmann; discussion with V. Gauthier; prepare for and attend call with L. Moons, R. Williams and M. Bussmann;
2022-08-25	4.00	Michael Bussmann	Drafting of response to auditor inquiry Question 1; considering approaches to same; discussion with J. Sorensen regarding positioning;

September 9, 2022
INVOICE: 19901525

2022-08-25	1.00	John Sorensen	Discussion with M. Bussmann; received and reviewed drafts; email correspondence;
2022-08-26	0.80	Michael Bussmann	Reviewing revisions J. Sorensen; further revising response; drafting transmission email L. Moons and R. Williams; circulating same to J. Sorensen and V. Gauthier; email exchange V. Gauthier; incorporating comments;
2022-08-26	0.20	Virginie Gauthier	Review and provide comments on draft letter to CRA; follow-up on alternative recovery avenues;
2022-08-26	0.80	John Sorensen	Discussion with M. Bussmann; review and comment on draft; related email correspondence;
2022-08-29	0.10	Michael Bussmann	Reviewing email L. Moons reporting on call with auditor;
2022-08-29	0.20	Virginie Gauthier	Follow-up on file re matters regarding CRA;
2022-08-30	0.50	Michael Bussmann	Call with R. Williams and V. Gauthier regarding steps to assess and preserve possible action regarding advising law firm;
2022-08-30	0.50	Virginie Gauthier	Conference call with R. Williams re CRA matters;

Total Fees for Professional Services

\$29,295.50

September 9, 2022
INVOICE: 19901525

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$33,103.92 CAD

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84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:

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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

October 7, 2022
INVOICE: 19919208

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$34,200.50	\$4,446.07
Total Fees	34,200.50	
Total Taxes	4,446.07	4,446.07
Total Invoice	38,646.57	
Please remit balance due:	In Canadian Dollars	\$38,646.57

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Virginie Gauthier

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October 7, 2022
INVOICE: 19919208

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2022-09-01	0.70	Michael Bussmann	Reviewing email L. Moons; reviewing email R. Williams; drafting email L. Moons; reviewing and revising submission to CRA;
2022-09-01	0.20	Virginie Gauthier	Review and provide comments on correspondence to CRA;
2022-09-13	1.20	Michael Bussmann	Call with B. Ghorayeb, L. Moons, B. Staykova, R. Williams, V. Gauthier and J. Sorensen to discuss credit note data and next steps in consolidating information supporting pre-payment; debrief with V. Gauthier and J. Sorensen; providing instructions K. Kim;
2022-09-13	0.60	Virginie Gauthier	Zoom meeting re status of CRA process; internal discussions to prepare for potential litigation/substantive response to CRA;
2022-09-13	2.90	Kate Kim	Instructions from M. Bussmann and J. Sorensen re potential HST dispute; skim through documents on file and create working paper for internal discussion purposes with M. Bussmann and J. Sorensen;
2022-09-13	0.70	John Sorensen	Call with Deloitte and Gowlings; meeting with M. Bussmann and K. Kim;
2022-09-14	9.80	Kate Kim	Upload and review documents sent by Deloitte and determine their relevance to HST dispute; continue drafting working paper to track documents on file and provide a description of each document for ease of reference;
2022-09-14	0.50	John Sorensen	Various email correspondence including attachments; meeting with M. Bussmann and K. Kim;
2022-09-14	2.40	Katherine Yurkovich	Review of wind up plans, steward rules, application materials to prepare internal memo to tax group re CRA refund;
2022-09-15	0.40	Michael Bussmann	Survey of scope of documentation; providing instructions K. Kim;
2022-09-15	1.70	Kate Kim	Finalize and submit an initial draft of working paper to M. Bussmann and J. Sorensen for review;
2022-09-15	1.80	Katherine Yurkovich	Preparation of draft memo re legislation applicable to OES and various iterations of wind up plan;
2022-09-16	1.10	Michael Bussmann	Reviewing affidavit; drafting notes;
2022-09-16	2.80	Kate Kim	Read and understand internal memo re overview of OES program; upload additional documents received from Deloitte to iManage; address M. Bussmann's comments and update working paper accordingly; send updated working

October 7, 2022
INVOICE: 19919208

			paper to M. Bussmann for review;
2022-09-16	1.00	John Sorensen	Reviewing memo from K. Yurkovich regarding OES;
2022-09-16	3.40	Katherine Yurkovich	Completion of draft internal memo re overview of OES; revisions and compilation of appendices to same;
2022-09-19	1.30	Michael Bussmann	Reviewing summary memorandum K. Yurkovich and exhibits to same; drafting instructions K. Kim;
2022-09-19	4.80	Kate Kim	Review internal memo from K. Yurkovich re overview of OES program; review M. Bussmann's notes and comments and update working paper accordingly; create a timeline of all events for ease of reference; read Stewardship Ontario v. R. for further background information;
2022-09-21	0.80	Michael Bussmann	Considering scope of inquiry and documentation to secure; drafting email J. Sorensen;
2022-09-22	1.40	John Sorensen	Reviewing memo and docs; discussion with M. Bussmann;
2022-09-28	0.30	Michael Bussmann	Drafting email R. Williams et al. with scope of information and documentation; email exchange J. Sorensen regarding same; reviewing email report L. Moons;
2022-09-29	0.60	Michael Bussmann	Conference call with working team to discuss analysis of credit notes and scope of required documentation and information; reviewing email exchange R. Williams and J. Sorensen;
2022-09-29	0.50	Virginie Gauthier	Review and consider correspondence on file; teams meeting with tax stream working group;
2022-09-29	5.50	John Sorensen	Document review and reviewing memo; discussion with M. Bussmann; related email correspondence; prepare for and attend call; notes to file;
2022-09-30	1.30	Michael Bussmann	Considering treatment of credit notes and correction of same; drafting email with analysis L. Moons, R. Williams et al.;

Total Fees for Professional Services

\$34,200.50

October 7, 2022
INVOICE: 19919208

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$38,646.57 CAD

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BENEFICIARY BANK:

Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:

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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

November 9, 2022
INVOICE: 19938986

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$686.00	\$89.18
Total Fees	686.00	
Total Taxes	89.18	89.18
Total Invoice	775.18	
Please remit balance due:	In Canadian Dollars	\$775.18

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Virginie Gauthier

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November 9, 2022
INVOICE: 19938986

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2022-10-18	0.40	Michael Bussmann	Drafting portion of email responding to inquiry R. Williams regarding budget and timing for audit, objection and appeals processes;
2022-10-24	0.20	Virginie Gauthier	Correspondence on file;

Total Fees for Professional Services \$686.00

November 9, 2022
INVOICE: 19938986

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$775.18 CAD

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BENEFICIARY BANK:

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84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

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Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

CDN Account: 41-02916
USD Account: 02-21015

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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

December 13, 2022
INVOICE: 19960722

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$1,785.00	\$232.05
Total Fees	1,785.00	
Total Taxes	232.05	232.05
Total Invoice	2,017.05	
Please remit balance due:	In Canadian Dollars	\$2,017.05

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Virginie Gauthier

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December 13, 2022

INVOICE: 19960722

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship**Our Matter: T1025215****Ontario Electronic Stewardship****PROFESSIONAL SERVICES**

Date	Hours	Timekeeper	Description
2022-11-25	1.50	Michael Bussmann	Reviewing and revising letters to Stewards correcting and supplementing credit notes;
Total Fees for Professional Services			<u>\$1,785.00</u>

December 13, 2022

INVOICE: 19960722

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$2,017.05 CAD

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Ottawa, ON K1P 1C3
Canada

PAYMENT BY WIRE TRANSFER:**Pay by Swift MT 103 Direct to:**

SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER: **0010-00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBPU3NNYC - ABA:026005092

If paying by wire transfer or corporate EFT please e-mail the remittance details to
[**payments.ca@gowlingwlg.com**](mailto:payments.ca@gowlingwlg.com)

Please note that we cannot accept payment by Interac e-Transfer[®]

Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

December 31, 2022
INVOICE: 19988682

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$3,551.00	\$461.63
Total Fees	3,551.00	
Total Taxes	461.63	461.63
Total Invoice	4,012.63	
Please remit balance due:	In Canadian Dollars	\$4,012.63

Important Notice: Please Read

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Virginie Gauthier

Signed for & on behalf of Gowling WLG (Canada) LLP

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GOWLING WLG (CANADA) LLP
1 First Canadian Place, 100 King Street West,
Suite 1600, Toronto, Ontario, M5X 1G5, Canada
GST/HST: 11936 4511 RT

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December 31, 2022

INVOICE: 19988682

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2022-11-30	0.20	Virginie Gauthier	Internal email re potential claim against law firm;
2022-12-06	0.20	Michael Bussmann	Reviewing email guidance J. Webster; discussion with V. Gauthier;
2022-12-09	1.60	Michael Bussmann	Reviewing correspondence with Millar Kreklewetz; reviewing file; drafting email V. Gauthier regarding documentary and informational points; discussion with R. Williams and V. Gauthier; debrief and discussion of next steps with V. Gauthier;
2022-12-12	0.40	Virginie Gauthier	Call on file re potential claim against law firm;
2022-12-14	0.20	Virginie Gauthier	Follow-up on matters relating to potential law suit against law firm; internal discussions with same;
2022-12-21	0.20	Duncan Boswell	Review and consider emails
2022-12-21	0.10	Michael Bussmann	Reviewing email V. Gauthier to D. Boswell setting out background to claim;
2022-12-21	0.20	Virginie Gauthier	Internal work on file re potential claim against law firm;

Total Fees for Professional Services**\$3,551.00**

December 31, 2022

INVOICE: 19988682

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$4,012.63 CAD

PAYMENT BY CHEQUE:

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PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

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SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER: **0010-00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBPU3NNYC - ABA:026005092

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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

February 8, 2023
INVOICE: 20000029

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$6,366.00	\$827.58
Disbursements (Taxable)	<u>75.00</u>	
Total Disbursements	75.00	9.75
Total Fees and Disbursements	6,441.00	
Total Taxes	837.33	837.33
Total Invoice	7,278.33	
Please remit balance due:	In Canadian Dollars	\$7,278.33

Important Notice: Please Read

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Virginie Gauthier

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February 8, 2023
INVOICE: 20000029

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2023-01-09	0.60	Duncan Boswell	Review emails and documents; discussion with M. Bussmann; draft letter to J. Millar;
2023-01-09	0.30	Michael Bussmann	Discussion with D. Boswell regarding background to matter; drafting email forwarding CRA submission D. Boswell with explanation;
2023-01-12	0.10	Michael Bussmann	Providing search terms V. Gauthier;
2023-01-12	0.10	Virginie Gauthier	Correspondence from R. Williams and internal correspondence related thereto;
2023-01-16	0.80	Duncan Boswell	Draft and revise letter to J. Millar; email to and from M. Bussmann; email to V. Gauthier;
2023-01-16	0.30	Michael Bussmann	Reviewing and revising letter to Millar Kreklewetz;
2023-01-17	0.30	Michael Bussmann	Responding to email V. Gauthier regarding scope of recovery; discussion with J. Sorensen regarding conduct of matter in context of a LawPro insured claim; reviewing mark-up of letter R. Williams;
2023-01-17	0.20	Virginie Gauthier	Correspondence on file regarding claim against Jack Millar;
2023-01-25	0.20	Virginie Gauthier	Telephone conversation with R. Williams;
2023-01-26	0.30	Michael Bussmann	Reviewing correspondence relating to tax advice from law firm; drafting email comments V. Gauthier and J. Sorensen; providing instruction K. Kim; reviewing email exchange D. Boswell and V. Gauthier; reviewing reporting email R. Williams;
2023-01-26	0.80	Kate Kim	Upload CRA letters to iManage; update document directory to include summary of CRA letters;
2023-01-27	0.50	Virginie Gauthier	Internal discussion on process and notice of action; phone call to R. Williams re same and email to R. Williams re same;
2023-01-30	0.70	Duncan Boswell	Draft notice of action;
2023-01-30	0.20	Michael Bussmann	Reviewing emails D. Boswell and V. Gauthier; reviewing notice of action; drafting email comments D. Boswell;
2023-01-31	0.30	Duncan Boswell	Read emails; revise Notice of Action;
2023-01-31	0.20	Michael Bussmann	Reviewing email D. Boswell; reviewing revised notice of claim; drafting email comments D. Boswell;

Total Fees for Professional Services

\$6,366.00

Terms: payment due within 30 days of invoice date
Interest at the rate of 4.0% per annum will be charged on all amounts not paid within 30 days of invoice date
Errors and omissions excluded

February 8, 2023
INVOICE: 20000029

DISBURSEMENTS

Taxable Costs		
2023-01-30	Litigation Document Fee	\$75.00
	Litigation Document Fee	
	Total Taxable Disbursements	<u>\$75.00</u>

February 8, 2023
INVOICE: 20000029

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$7,278.33 CAD

PAYMENT BY CHEQUE:

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BENEFICIARY BANK:

Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBPU3NNYC - ABA:026005092

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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

March 8, 2023
INVOICE: 20015787

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$3,390.00	\$440.70
Disbursements (Taxable)	138.50	
Disbursements (Non-Taxable)	<u>243.00</u>	
Total Disbursements	381.50	18.01
Total Fees and Disbursements	3,771.50	
Total Taxes	458.71	458.71
Total Invoice	4,230.21	
Please remit balance due:	In Canadian Dollars	\$4,230.21

Important Notice: Please Read

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Virginie Gauthier

Signed for & on behalf of Gowling WLG (Canada) LLP

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March 8, 2023
INVOICE: 20015787

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description	
2023-02-01	0.20	Virginie Gauthier	Provide advice to client on claim against law firm;	
2023-02-15	0.20	Virginie Gauthier	Correspondence on file re statement of claim against Jack Millar;	
2023-02-17	1.00	Duncan Boswell	Review documents; draft statement of claim; email to V. Gauthier and M. Bussman;	
2023-02-21	0.90	Michael Bussmann	Reviewing and revising statement of claim; reviewing file for certain details; drafting email forwarding same D. Boswell and V. Gauthier;	
2023-02-21	0.20	Virginie Gauthier	Review draft statement of claim and internal correspondence re same;	
2023-02-27	0.30	Duncan Boswell	Review revisions to claim; discussion with M. Bussmann; email to V. Gauthier;	
2023-02-27	0.10	Michael Bussmann	Discussion with D. Boswell regarding proposed change;	
Total Fees for Professional Services				<u>\$3,390.00</u>

DISBURSEMENTS

Taxable Costs

2023-01-31	Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 104088; DATE: 01/31/2023 - T1025215 - Issued Notice of Action - D. Boswell	\$138.50
Total Taxable Disbursements		<u>\$138.50</u>

Non-Taxable Costs

2023-01-31	Court Filing Fees - Non Taxable VENDOR: Reliable Process Servers Inc.; INVOICE#: 104088; DATE: 01/31/2023 - T1025215 - Court Filing Fee - D. Boswell	\$243.00
Total Non-Taxable Disbursements		<u>\$243.00</u>

March 8, 2023
INVOICE: 20015787

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$4,230.21 CAD

PAYMENT BY CHEQUE:

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BENEFICIARY BANK:

Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBPU3NNYC - ABA:026005092

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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

April 11, 2023
INVOICE: 20032881

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$2,415.00	\$313.95
Disbursements (Taxable)	<u>133.50</u>	
Total Disbursements	133.50	17.36
Total Fees and Disbursements	2,548.50	
Total Taxes	331.31	331.31
Total Invoice	2,879.81	
Please remit balance due:	In Canadian Dollars	\$2,879.81

Important Notice: Please Read

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Virginie Gauthier

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April 11, 2023
INVOICE: 20032881

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2023-03-02	0.10	Duncan Boswell	Read and respond to emails;
2023-03-03	0.10	Michael Bussmann	Reviewing email D. Boswell; drafting email V. Gauthier regarding reporting and timing of CRA review;
2023-03-03	0.20	Virginie Gauthier	Correspondence to and from clients on the notice of action, statement of claim and follow-up with CRA;
2023-03-27	0.30	Duncan Boswell	Telephone conversation with N. Bass re request for CRA submission; discussion with M. Bussmann;
2023-03-27	0.40	Michael Bussmann	Discussion with D. Boswell; reviewing CRA letter and submission; drafting email D. Boswell and V. Gauthier;
2023-03-27	0.20	Virginie Gauthier	Correspondence on file re claim against law firm;
2023-03-28	0.50	Duncan Boswell	Read correspondence; zoom with R. Williams and V. Gauthier re LawPro request;
2023-03-28	0.30	Virginie Gauthier	Meeting with R. Williams and D. Boswell re claim against law firm;

Total Fees for Professional Services **\$2,415.00**

DISBURSEMENTS

Taxable Costs

2023-02-28	Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 104321; DATE: 02/28/2023 - T1025215 - Urgent Rush Filed Claim - D. Boswell	\$133.50
Total Taxable Disbursements		<u>\$133.50</u>

April 11, 2023
INVOICE: 20032881

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$2,879.81 CAD

PAYMENT BY CHEQUE:

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BENEFICIARY BANK:

Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:

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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

July 11, 2023
INVOICE: 20085877

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$450.00	\$58.50
Total Fees	450.00	
Total Taxes	58.50	58.50
Total Invoice	508.50	
Please remit balance due:	In Canadian Dollars	\$508.50

Important Notice: Please Read

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Virginie Gauthier

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July 11, 2023
INVOICE: 20085877

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2023-06-01	0.10	Virginie Gauthier	Follow-up with R. Williams on CRA;
2023-06-13	0.10	Duncan Boswell	Read and respond to emails re service;
2023-06-13	0.10	Virginie Gauthier	Correspondence on file with respect to service of statement of claim on law firm;
2023-06-26	0.10	Duncan Boswell	Read and respond to emails;

Total Fees for Professional Services

\$450.00

July 11, 2023
INVOICE: 20085877

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$508.50 CAD

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BENEFICIARY BANK:

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84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

CDN Account: 41-02916
USD Account: 02-21015

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Invoice

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in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

August 9, 2023
INVOICE: 20100845

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$690.00	\$89.70
Disbursements (Taxable)	<u>93.50</u>	
Total Disbursements	93.50	12.16
Total Fees and Disbursements	783.50	
Total Taxes	101.86	101.86
Total Invoice	885.36	
Please remit balance due:	In Canadian Dollars	\$885.36

Important Notice: Please Read

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Virginie Gauthier

Signed for & on behalf of Gowling WLG (Canada) LLP

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GOWLING WLG (CANADA) LLP
1 First Canadian Place, 100 King Street West,
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GST/HST: 11936 4511 RT

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August 9, 2023
INVOICE: 20100845

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description	
2023-07-13	0.20	Duncan Boswell	Telephone conversation with N. Bass re indulgence request;	
2023-07-14	0.20	Duncan Boswell	Email to and from M. Bussman; read correspondence; email to V. Gauthier;	
2023-07-18	0.20	Virginie Gauthier	Correspondence on file;	
Total Fees for Professional Services				<u>\$690.00</u>

DISBURSEMENTS

Taxable Costs

2023-07-18	Process Servers	\$93.50
	VENDOR: Reliable Process Servers Inc.; INVOICE#: 105752;	
	DATE: 07/18/2023 - T1025215 - Service on Jack Millar & Millar Kreklewetz - 11 July - D Boswell	
Total Taxable Disbursements		<u>\$93.50</u>

August 9, 2023
INVOICE: 20100845

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$885.36 CAD

PAYMENT BY CHEQUE:

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SWIFTCODE:

CIBCCATT

BENEFICIARY BANK:

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84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBPU3NNYC - ABA:026005092

If paying by wire transfer or corporate EFT please e-mail the remittance details to
payments.ca@gowlingwlg.com

Please note that we cannot accept payment by Interac e-Transfer[®]

Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

November 9, 2023
INVOICE: 20154089

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$4,687.50	\$609.38
Total Fees	4,687.50	
Total Taxes	609.38	609.38
Total Invoice	5,296.88	
Please remit balance due:	In Canadian Dollars	\$5,296.88

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com

Virginie Gauthier

Signed for & on behalf of Gowling WLG (Canada) LLP

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GOWLING WLG (CANADA) LLP
1 First Canadian Place, 100 King Street West,
Suite 1600, Toronto, Ontario, M5X 1G5, Canada
GST/HST: 11936 4511 RT

T +1 (416) 862 7525
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November 9, 2023
INVOICE: 20154089

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2023-10-25	0.20	Virginie Gauthier	Correspondence on file re preservation of documents;
2023-10-26	0.20	Virginie Gauthier	Internal correspondence re record retention requirements;
2023-10-27	0.70	Caitlin Schropp	Reviewing affidavit summarizing legislation applicable to OES and identifying and confirming applicable record retention requirements in Corporations Act;
2023-10-29	3.30	Caitlin Schropp	Continuing to review affidavit to identify relevant OES retention obligations; drafting summary of potentially relevant legislative sources of OES retention obligations;
2023-10-31	3.10	Caitlin Schropp	Call with W. Wagner re revisions to draft overview of retention obligations; creating updated overview walking through applicable retention obligations in respect of corporate documents and pursuant to other potentially applicable laws;
2023-10-31	1.00	Wendy Wagner	Reviewing C. Schropp draft email re retention requirements; emails to C. Schropp; telephone call with C. Schropp to clarify certain issues;

Total Fees for Professional Services

\$4,687.50

November 9, 2023
INVOICE: 20154089

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$5,296.88 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE:

CIBCCATT

BENEFICIARY BANK:

Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBPU3NNYC - ABA:026005092

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payments.ca@gowlingwlg.com

Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

December 15, 2023
INVOICE: 20178367

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$1,005.00	\$130.65
Total Fees	1,005.00	
Total Taxes	130.65	130.65
Total Invoice	1,135.65	
Please remit balance due:	In Canadian Dollars	\$1,135.65

Important Notice: Please Read

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Virginie Gauthier

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December 15, 2023

INVOICE: 20178367

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2023-11-01	0.30	Wendy Wagner	Further reviewing advice prepared by C. Schropp; emails C. Schropp;
2023-11-03	0.20	Virginie Gauthier	Review data retention email and email re same to R. Williams;
2023-11-10	0.10	Virginie Gauthier	Correspondence to and from R. Williams;
2023-11-23	0.30	Virginie Gauthier	Phone with R. Williams;

Total Fees for Professional Services**\$1,005.00**

December 15, 2023

INVOICE: 20178367

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$1,135.65 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
BANK ADDRESS: **84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER: **0010**
TRANSIT NUMBER: **00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS: 160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

BBCC/ ROUTING NUMBER: CC001000186
ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details
If your bank does not accept the BBCC as part of the wire instructions, it must be included in the notes with the Additional Mandatory Information.

For accurate and timely processing, please email a copy of your payment confirmation to payments.ca@gowlingwlg.com

Additional information that may be required for payments from outside Canada:

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For USD Payments from Foreign Banks our Wells Fargo Bank, N.A.
Intermediary US Corresponding bank is: BIC: PNBUS3NNYC
ABA:026005092

Wells Fargo is not the beneficiary bank. Our beneficiary bank is the Canadian Imperial Bank of Commerce.

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PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

December 31, 2023
INVOICE: 20201583

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$360.00	\$46.80
Total Fees	360.00	
Total Taxes	46.80	46.80
Total Invoice	406.80	
Please remit balance due:	In Canadian Dollars	\$406.80

Important Notice: Please Read

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Virginie Gauthier

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December 31, 2023

INVOICE: 20201583

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2023-12-15	0.30	Michael Bussmann	Reviewing letter from CRA; comparing to submission letter; drafting email with comments V. Gauthier;

Total Fees for Professional Services**\$360.00**

December 31, 2023

INVOICE: 20201583

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$406.80 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
BANK ADDRESS: **84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER: **0010**
TRANSIT NUMBER: **00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS: 160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

BBCC/ ROUTING NUMBER: CC001000186
ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details
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Additional information that may be required for payments from outside Canada:

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For USD Payments from Foreign Banks our Wells Fargo Bank, N.A.
Intermediary US Corresponding bank is: BIC: PNBPU33NNYC
ABA:026005092

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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

February 12, 2024
INVOICE: 20217066

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$950.00	\$123.50
Total Fees	950.00	
Total Taxes	123.50	123.50
Total Invoice	1,073.50	
Please remit balance due:	In Canadian Dollars	\$1,073.50

Important Notice: Please Read

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Virginie Gauthier

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February 12, 2024
INVOICE: 20217066

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2024-01-16	0.20	Virginie Gauthier	Correspondence on file;
2024-01-22	0.40	Michael Busmann	Preparation for and participation in call with S. Lazor, L. Moons, R. Williams and V. Gauthier;
2024-01-22	0.20	Virginie Gauthier	Meeting on next steps in the process in light of funds received from CRA;

Total Fees for Professional Services

\$950.00

February 12, 2024
INVOICE: 20217066

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$1,073.50 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
BANK ADDRESS: **84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER: **0010**
TRANSIT NUMBER: **00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS: 160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

BBCC/ ROUTING NUMBER: CC001000186
ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details
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Additional information that may be required for payments from outside Canada:

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For USD Payments from Foreign Banks our Wells Fargo Bank, N.A.
Intermediary US Corresponding bank is: BIC: PNBUS3NNYC
ABA:026005092

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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

March 11, 2024
INVOICE: 20232878

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$1,812.50	\$235.63
Total Fees	1,812.50	
Total Taxes	235.63	235.63
Total Invoice	2,048.13	
Please remit balance due:	In Canadian Dollars	\$2,048.13

Important Notice: Please Read

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Virginie Gauthier

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March 11, 2024
INVOICE: 20232878

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2024-02-28	0.30	Michael Bussmann	Reviewing and revising draft annual report;
2024-02-28	1.30	Virginie Gauthier	Review and provide comments on draft annual report; correspondence to and from clients re same;

Total Fees for Professional Services	<u>\$1,812.50</u>
---	--------------------------

March 11, 2024
INVOICE: 20232878

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$2,048.13 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
BANK ADDRESS: **84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER: **0010**
TRANSIT NUMBER: **00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS: 160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 4102916
USD Account: 0221015

BBCC/ ROUTING NUMBER: CC001000186
ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details
If your bank does not accept the BBCC as part of the wire instructions, it must be included in the notes with the Additional Mandatory Information.

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Additional information that may be required for payments from outside Canada:

Pay by Swift MT 103 Direct to SwiftCode: CIBCCATTXXX
For USD Payments from Foreign Banks our Wells Fargo Bank, N.A.
Intermediary US Corresponding bank is: BIC: PNBPU33NNYC
ABA:026005092

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PAYMENT BY CHEQUE:

REMIT TO: Gowling WLG (Canada) LLP
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Ottawa, ON K1P 1C3
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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Richard Williams
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

April 15, 2024
INVOICE: 20252698

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$4,165.00	\$541.45
Total Fees	4,165.00	
Total Taxes	541.45	541.45
Total Invoice	4,706.45	
Please remit balance due:	In Canadian Dollars	\$4,706.45

Important Notice: Please Read

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Virginie Gauthier

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April 15, 2024
INVOICE: 20252698

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2024-03-12	0.30	Michael Bussmann	Reviewing presentation slides; drafting email V. Gauthier;
2024-03-13	0.50	Virginie Gauthier	Review presentation and make clean-up changes; correspondence to and from the clients;
2024-03-19	0.20	Virginie Gauthier	Email to and from R. Williams re upcoming sessions with stewards;
2024-04-09	0.50	Michael Bussmann	Preparation for presentation;
2024-04-10	1.00	Michael Bussmann	Preparatory call with R. Williams and V. Gauthier; attendance at information session;
2024-04-10	1.00	Virginie Gauthier	Zoom meeting with R. Williams and M. Bussman; review slide deck and liquidator appointment order; attendance at information session for the stewards;

Total Fees for Professional Services **\$4,165.00**

April 15, 2024
INVOICE: 20252698

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$4,706.45 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
BANK ADDRESS: **84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER: **0010**
TRANSIT NUMBER: **00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS: 160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 4102916
USD Account: 0221015

BBCC/ ROUTING NUMBER: CC001000186
ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details
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Intermediary US Corresponding bank is: BIC: PNBUS3NNYC
ABA:026005092

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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Jordan Sleeth
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

July 12, 2024
INVOICE: 20307321

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$1,170.00	\$152.10
Total Fees	1,170.00	
Total Taxes	152.10	152.10
Total Invoice	1,322.10	
Please remit balance due:	In Canadian Dollars	\$1,322.10

Important Notice: Please Read

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Virginie Gauthier

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July 12, 2024
INVOICE: 20307321

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2024-06-11	0.10	Michael Bussmann	Reviewing email R. Williams; reviewing notice of reassessment;
2024-06-11	0.20	Virginie Gauthier	Correspondence to and from client re next steps to wrap up the estate
2024-06-26	0.30	Michael Bussmann	Transition meeting with J. Sleeth, M. Lin, R. Williams and V. Gauthier, including discussion of next steps;
2024-06-26	0.40	Virginie Gauthier	Attendance at transition meeting;

Total Fees for Professional Services

\$1,170.00

July 12, 2024
INVOICE: 20307321

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$1,322.10 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
BANK ADDRESS: **84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER: **0010**
TRANSIT NUMBER: **00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS: 160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 4102916
USD Account: 0221015

BBCC/ ROUTING NUMBER: CC001000186
ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details
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Additional information that may be required for payments from outside Canada:

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For USD Payments from Foreign Banks our Wells Fargo Bank, N.A.
Intermediary US Corresponding bank is: BIC: PNBPU33NNYC
ABA:026005092

Wells Fargo is not the beneficiary bank. Our beneficiary bank is the Canadian Imperial Bank of Commerce.

PAYMENT BY CHEQUE:

REMIT TO: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

Please return this page with your payment payable to Gowling WLG (Canada) LLP

PAYMENT BY Interac E-TRANSFER:

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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Jordan Sleeth
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

September 18, 2024
INVOICE: 20344651

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$887.50	\$115.38
Total Fees	887.50	
Total Taxes	115.38	115.38
Total Invoice	1,002.88	
Please remit balance due:	In Canadian Dollars	\$1,002.88

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com

Virginie Gauthier

Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
1 First Canadian Place, 100 King Street West,
Suite 1600, Toronto, Ontario, M5X 1G5, Canada
GST/HST: 11936 4511 RT

T +1 (416) 862 7525
gowlingwlg.com

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September 18, 2024

INVOICE: 20344651

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2024-08-20	0.50	Virginie Gauthier	Call with J. Sleeth re instructions for report; internal discussion following call;
2024-08-26	0.50	Katherine Yurkovich	Review of Ontario Tire Stewardship matter for precedent reports re windup; research re other windups under corporations act;

Total Fees for Professional Services**\$887.50**

September 18, 2024

INVOICE: 20344651

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$1,002.88 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
BANK ADDRESS: **84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER: **0010**
TRANSIT NUMBER: **00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS: 160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 4102916
USD Account: 0221015

BBCC/ ROUTING NUMBER: CC001000186

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Ottawa, ON K1P 1C3
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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Jordan Sleeth
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

October 9, 2024
INVOICE: 20359362

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$24,435.00	\$3,176.55
Total Fees	24,435.00	
Total Taxes	3,176.55	3,176.55
Total Invoice	27,611.55	
Please remit balance due:	In Canadian Dollars	\$27,611.55

Important Notice: Please Read

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Virginie Gauthier

Signed for & on behalf of Gowling WLG (Canada) LLP

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October 9, 2024
INVOICE: 20359362

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2024-09-04	6.00	Katherine Yurkovich	Review of reports provided from V. Gauthier and client; preparation of draft second report of liquidator; review of email correspondence to date re activities of the liquidator since claims bar date motion;
2024-09-05	4.00	Virginie Gauthier	Draft second report of the liquidator and review various documents and correspondence with respect thereto;
2024-09-05	0.50	Katherine Yurkovich	Initial review of V. Gauthier comments on draft report;
2024-09-09	3.10	Katherine Yurkovich	Research re dissolution of waste diversion programs by court order without waiting statutory period; further review of V. Gauthier comments on draft report and revisions to same re incorporation of records destruction and retention of records in accordance with wind up plan; review of windup plan to confirm process for data destruction and retention;
2024-09-10	1.90	Katherine Yurkovich	Further revisions to draft liquidators report; summary email to V. Gauthier regarding changes and need to abridge corporate requirements;
2024-09-11	0.70	Katherine Yurkovich	Correspondence with V. Gauthier regarding report; review and revisions to report per V. Gauthier comments; correspondence with client;
2024-09-16	0.20	Virginie Gauthier	Work on file re Court hearing;
2024-09-16	1.80	Katherine Yurkovich	Initial preparation of draft order re dissolution, distribution and termination of proceedings; receipt and review of J. Sleeth comments on draft report; correspondence with Commercial List re hearing date;
2024-09-17	0.90	Virginie Gauthier	Work on file re report of liquidator and ancillary matters; further review of report and make changes thereto;
2024-09-17	3.00	Katherine Yurkovich	Revisions to draft report; correspondence with V. Gauthier regarding draft report and further revisions to same;
2024-09-18	3.70	Katherine Yurkovich	Research re wind ups under Corporations Act; noting up of case law re sections of Corporations Act dealing with dissolution; preparation of draft termination order; correspondence with V. Gauthier and J. Sleeth regarding report;
2024-09-19	0.30	Virginie Gauthier	Work on the report re dissolution;
2024-09-19	0.70	Katherine Yurkovich	Correspondence with V. Gauthier regarding draft order and Corporations Act dissolutions; review of draft orders re dissolutions under Corporations Act; review of draft orders

October 9, 2024
INVOICE: 20359362

2024-09-20	1.20	Katherine Yurkovich	re dissolutions under other business corporations statutes; Further revisions to draft order; further review of secondary source materials regarding dissolution under corporations act and ability to obtain order re dissolution;
2024-09-24	3.50	Katherine Yurkovich	Preparation of draft fee affidavit and further revisions to draft order; initial preparation of draft notice of motion; correspondence with V. Gauthier re file;
2024-09-26	1.30	Katherine Yurkovich	Drafted supporting materials in connection with motion re distribution and termination of winding up proceedings;

Total Fees for Professional Services

\$24,435.00

October 9, 2024
INVOICE: 20359362

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$27,611.55 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
BANK ADDRESS: **84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER: **0010**
TRANSIT NUMBER: **00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS: 160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 4102916
USD Account: 0221015

BBCC/ ROUTING NUMBER: CC001000186
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Intermediary US Corresponding bank is: BIC: PNBPU33NNYC
ABA:026005092

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PO Box 466, STN D
Ottawa, ON K1P 1C3
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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Jordan Sleeth
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

November 21, 2024
INVOICE: 20383354

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$21,377.50	\$2,779.08
Total Fees	21,377.50	
Total Taxes	2,779.08	2,779.08
Total Invoice	24,156.58	
Please remit balance due:	In Canadian Dollars	\$24,156.58

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com

Virginie Gauthier

Signed for & on behalf of Gowling WLG (Canada) LLP

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November 21, 2024

INVOICE: 20383354

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2024-10-02	1.20	Virginie Gauthier	Review applicable legislation, precedential case and consider relief to be sought on interim motion; email to client re same;
2024-10-02	0.70	Katherine Yurkovich	Meeting with V. Guathier to discuss court's jurisdiction to grant dissolution order;
2024-10-03	0.40	Virginie Gauthier	Correspondence to and from client re dissolution order;
2024-10-03	0.30	Katherine Yurkovich	Correspondence with V. Gauthier and J. Sleeth;
2024-10-04	0.70	Virginie Gauthier	Correspondence on file re report; internal meeting to discuss revisions required to the report; correspondence to RPRA;
2024-10-04	2.10	Katherine Yurkovich	Meeting with V. Gauthier regarding revisions to materials; revisions to report and draft order;
2024-10-06	0.80	Katherine Yurkovich	Revision to notice of motion and initial preparation of draft factum;
2024-10-07	3.00	Virginie Gauthier	Further review of revised court materials; provide advice on same; review of factum and notice of motion and comments thereon; correspondence on file on various items;
2024-10-07	3.80	Katherine Yurkovich	Preparation of draft factum re distribution order; research re distributions under Corporations Act;
2024-10-08	4.30	Katherine Yurkovich	Finalized draft factum in connection with distribution order; correspondence and revisions to draft factum and notice of motion per discussions and comments received from V. Gauthier;
2024-10-09	0.60	Virginie Gauthier	Receive and consider correspondence from OES; call with J. Sleeth; provide advice with respect to court materials;
2024-10-09	2.30	Katherine Yurkovich	Final revisions to draft report, notice of motion and factum in connection with distribution order; revisions to draft distribution order; preparation of shell motion record for service; correspondence with J. Sleeth and V. Gauthier regarding RPRA review of report and timeline;
2024-10-10	0.50	Virginie Gauthier	Conference call with J. Sleeth and K. Yurkovich;
2024-10-10	1.10	Katherine Yurkovich	Revisions to motion materials and preparation of motion record for service;
2024-10-11	0.70	Virginie Gauthier	Conference call with OES and counsel re process going forward;
2024-10-11	1.50	Katherine Yurkovich	Review of legislation and preparation for call with RPRA re distribution motion; call with client, RPRA and counsel to

November 21, 2024

INVOICE: 20383354

			RPRA regarding distribution motion; call with V. Gauthier regarding next steps;
2024-10-29	1.20	Katherine Yurkovich	Review of applicable legislation and initial preparation of summary memo to RPRA regarding steps to dissolve OES;
2024-10-31	2.00	Katherine Yurkovich	Review of final wind up plan in detail; further revisions to draft step memo to RPRA regarding dissolution of OES:

Total Fees for Professional Services**\$21,377.50**

November 21, 2024

INVOICE: 20383354

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$24,156.58 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
BANK ADDRESS: **84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER: **0010**
TRANSIT NUMBER: **00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS: 160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 4102916
USD Account: 0221015

BBCC/ ROUTING NUMBER: CC001000186

ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details

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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Jordan Sleeth
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

December 31, 2024
INVOICE: 20420123

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$36,167.50	\$4,701.78
Total Fees	36,167.50	
Total Taxes	4,701.78	4,701.78
Total Invoice	40,869.28	
Please remit balance due:	In Canadian Dollars	\$40,869.28

Important Notice: Please Read

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Virginie Gauthier

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December 31, 2024

INVOICE: 20420123

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2024-11-03	3.70	Katherine Yurkovich	Finalized draft memo re steps to completing winding up proceedings; correspondence with V. Gauthier regarding same;
2024-11-04	1.30	Virginie Gauthier	Review and provide detailed comments on the memorandum to RPRA;
2024-11-05	0.40	Katherine Yurkovich	Review of V. Gauthier comments on memo re dissolution and revisions to same;
2024-11-06	2.20	Katherine Yurkovich	Meeting with V. Gauthier regarding steps memo; review and noting up of provision of corporations act re assessment of costs; changes to memo re steps identified in hazardous waste program termination;
2024-11-07	0.30	Virginie Gauthier	Review revised memorandum and provide comments thereon;
2024-11-14	0.20	Virginie Gauthier	Receive and respond to email from counsel to RPRA;
2024-11-18	1.90	Virginie Gauthier	Conference call with J. Sleeth re memorandum; revise memorandum re next steps and email to BLG re same; consider email from RPRA requesting legal advice and responding to same;
2024-11-19	0.50	Michael Bussmann	Reviewing request for copies of legal advice; reviewing file; drafting email V. Gauthier forwarding certain items; reviewing emails V. Gauthier;
2024-11-19	0.70	Virginie Gauthier	Correspondence to Deloitte re RPRA's request; review internal correspondence and correspondence from and to M. Bussman re same;
2024-12-02	0.50	Virginie Gauthier	Work on final RPRA report;
2024-12-02	0.70	Katherine Yurkovich	Meeting with V. Gauthier regarding preparation of final report on winding up proceedings of OES; review of precedent final report provided to liquidator by RPRA;
2024-12-03	2.00	Katherine Yurkovich	Initial drafting of Final Implementation Report to be submitted to RPRA and the ministry;
2024-12-04	3.30	Katherine Yurkovich	Further drafting of final implementation report to RPRA;
2024-12-05	1.70	Katherine Yurkovich	Further drafting of final implementation report;
2024-12-09	5.30	Katherine Yurkovich	Further drafting of OES final implementation report; initial preparation of Appendix A to Final Implementation Report: summary of implementation steps taken and timelines under

December 31, 2024

INVOICE: 20420123

			Wind Up Plan;
2024-12-10	2.10	Katherine Yurkovich	Further drafting of Final Implementation Report to RPRA and appendix;
2024-12-11	4.40	Katherine Yurkovich	Finalized draft final implementation report; correspondence with V. Gauthier;
2024-12-12	3.50	Virginie Gauthier	Review and provide detailed comments on draft report to RPRA; review comments of counsel to RPRA re timeline; correspondence on file;
2024-12-12	7.20	Katherine Yurkovich	Completed schedule A of implementation steps to final implementation report; revisions to final implementation report per V. Gauthier comments;
2024-12-13	2.00	Virginie Gauthier	Continued work on draft report to RPRA;
2024-12-13	1.00	Katherine Yurkovich	Meeting with V. Gauthier to discuss RPRA comments on timeline and final comments on draft final implementation report; correspondence with client regarding implementation report;
2024-12-17	1.20	Katherine Yurkovich	Call with Deloitte regarding RPRA comments on memo re termination of liquidation proceedings and draft final implementation report; correspondence with Court regarding court date for distribution motion;
2024-12-18	0.30	Virginie Gauthier	Review revised report and email to clients re same;

Total Fees for Professional Services

\$36,167.50

December 31, 2024

INVOICE: 20420123

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$40,869.28 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
BANK ADDRESS: **84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER: **0010**
TRANSIT NUMBER: **00186**

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BENEFICIARY ADDRESS: 160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 4102916
USD Account: 0221015

BBCC/ ROUTING NUMBER: CC001000186
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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Jordan Sleeth
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

February 21, 2025
INVOICE: 20444756

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$16,659.00	\$2,165.67
Disbursements (Non-Taxable)	<u>339.00</u>	
Total Disbursements	339.00	0.00
Total Fees and Disbursements	16,998.00	
Total Taxes	2,165.67	2,165.67
Total Invoice	19,163.67	
Please remit balance due:	In Canadian Dollars	\$19,163.67

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com

Virginie Gauthier

Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
1 First Canadian Place, 100 King Street West,
Suite 1600, Toronto, Ontario, M5X 1G5, Canada
GST/HST: 11936 4511 RT

T +1 (416) 862 7525
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February 21, 2025
INVOICE: 20444756

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2025-01-07	3.80	Katherine Yurkovich	Revisions to draft second report of Liquidator per comments received from RPRA; revisions to draft distribution order; initial revisions to draft factum;
2025-01-08	0.80	Katherine Yurkovich	Finalized substantive amendments to factum further to RPRA comments on winding-up timeline;
2025-01-09	0.90	Virginie Gauthier	Review and provide comments on revised second report, order and factum;
2025-01-09	2.00	Katherine Yurkovich	Revisions to factum citations and schedule of authorities; correspondence with V. Gauthier and revisions to draft report and factum per V. Gauthier comments; correspondence with Deloitte regarding draft motion materials;
2025-01-10	0.30	Katherine Yurkovich	Revisions to draft notice of motion re distribution motion;
2025-01-13	0.50	Katherine Yurkovich	Incorporated revisions to draft court materials re distribution motion; correspondence with counsel to RPRA regarding draft court materials;
2025-01-15	0.30	Katherine Yurkovich	Call with J. Sleeth regarding updated Holdback amounts; correspondence with counsel to RPRA regarding draft motion materials;
2025-01-16	2.50	Katherine Yurkovich	Revisions to draft court materials per comments received from RPRA and client; preparation of Motion Record for service and filing re Distribution Motion;
2025-01-17	3.20	Katherine Yurkovich	Compiled and tabbed motion record for service; review of motion record and attended to service and filing of same; finalized factum and updated citing references to record on Case Lines; communications with the Commercial List regarding motion materials; preparation of and wearing of affidavits of service re motion record and factum; filing materials with court;
2025-01-22	2.80	Katherine Yurkovich	Initial preparation for hearing re distribution order;
2025-01-27	0.50	Virginie Gauthier	Prepare for and attendance at motion for the interim distribution;
2025-01-27	3.80	Katherine Yurkovich	Further preparation for hearing; preparation and service of revised draft order; preparation of participant information sheet; attendance and submissions at hearing re Distribution Order; correspondence with Court regarding amendments to

February 21, 2025
INVOICE: 20444756

2025-01-28	0.20	Katherine Yurkovich	endorsement; Service of issued and entered Order and endorsement;
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Total Fees for Professional Services	<u>\$16,659.00</u>
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DISBURSEMENTS

2025-01-17	Court Filing Fees - Non Taxable VENDOR: Yurkovich, Katherine INVOICE#: 7178336101290214 DATE: 01/29/2025 - Yurkovich, Kate, Court Filing Fees, Superior Court of Justice - Court Filing Fee for Motion Record and Affidavit of Service (Deloitte Restructuring Inc.), 01/17/25	\$339.00
	Total Disbursements	<u>\$339.00</u>

February 21, 2025
INVOICE: 20444756

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$19,163.67 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
BANK ADDRESS: **84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER: **0010**
TRANSIT NUMBER: **00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS: 160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 4102916
USD Account: 0221015

BBCC/ ROUTING NUMBER: CC001000186
ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details
If your bank does not accept the BBCC as part of the wire instructions, it must be included in the notes with the Additional Mandatory Information.

For accurate and timely processing, email a copy of your payment confirmation to payments.ca@gowlingwlg.com

Additional information that may be required for payments from outside Canada:

Pay by Swift MT 103 Direct to SwiftCode: CIBCCATTXXX
For USD Payments from Foreign Banks our Wells Fargo Bank, N.A.
Intermediary US Corresponding bank is: BIC: PNBPU33NNYC
ABA:026005092

Wells Fargo is not the beneficiary bank. Our beneficiary bank is the Canadian Imperial Bank of Commerce.

PAYMENT BY CHEQUE:

REMIT TO: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

Please return this page with your payment payable to Gowling WLG (Canada) LLP

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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Jordan Sleeth
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

May 8, 2025
INVOICE: 20491804

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$1,130.50	\$146.97
Total Fees	1,130.50	
Total Taxes	146.97	146.97
Total Invoice	1,277.47	
Please remit balance due:	In Canadian Dollars	\$1,277.47

Important Notice: Please Read

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Virginie Gauthier

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May 8, 2025
INVOICE: 20491804

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2025-04-21	0.40	Virginie Gauthier	Review comments received on the final report and correspondence on file re same;
2025-04-21	0.90	Katherine Yurkovich	Review of RPRA comments on draft final implementation report; revisions to final implementation report and correspondence with Deloitte regarding same;
Total Fees for Professional Services			<u>\$1,130.50</u>

May 8, 2025
INVOICE: 20491804

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$1,277.47 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
BANK ADDRESS: **84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER: **0010**
TRANSIT NUMBER: **00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS: 160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 4102916
USD Account: 0221015

BBCC/ ROUTING NUMBER: CC001000186
ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details
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Additional information that may be required for payments from outside Canada:

Pay by Swift MT 103 Direct to SwiftCode: CIBCCATTXXX
For USD Payments from Foreign Banks our Wells Fargo Bank, N.A.
Intermediary US Corresponding bank is: BIC: PNBPU33NNYC
ABA:026005092

Wells Fargo is not the beneficiary bank. Our beneficiary bank is the Canadian Imperial Bank of Commerce.

PAYMENT BY CHEQUE:

REMIT TO: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

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PAYMENT BY Interac E-TRANSFER:

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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Jordan Sleeth
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

June 13, 2025
INVOICE: 20513896

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$3,134.00	\$407.42
Total Fees	3,134.00	
Total Taxes	407.42	407.42
Total Invoice	3,541.42	
Please remit balance due:	In Canadian Dollars	\$3,541.42

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

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Virginie Gauthier

Signed for & on behalf of Gowling WLG (Canada) LLP

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June 13, 2025
INVOICE: 20513896

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2025-05-15	0.30	Katherine Yurkovich	High level review of RPRA comments on draft Final Implementation Report;
2025-05-16	1.30	Virginie Gauthier	Review correspondence from RPRA, and their comments on the report; review and provide comments to draft letter to minister;
2025-05-16	1.90	Katherine Yurkovich	Review of RPRA comments to final implementation report; review of statutory requirements re books and records; preparation of draft letter to Ministry from Liquidator re Final Implementation Report; email correspondence with V. Gauthier;

Total Fees for Professional Services	<u>\$3,134.00</u>
---	--------------------------

June 13, 2025
INVOICE: 20513896

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$3,541.42 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
BANK ADDRESS: **84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER: **0010**
TRANSIT NUMBER: **00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS: 160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 4102916
USD Account: 0221015

BBCC/ ROUTING NUMBER: CC001000186
ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details
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For USD Payments from Foreign Banks our Wells Fargo Bank, N.A.
Intermediary US Corresponding bank is: BIC: PNBPU33NNYC
ABA:026005092

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PAYMENT BY CHEQUE:

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Ottawa, ON K1P 1C3
Canada

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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Jordan Sleeth
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

July 11, 2025
INVOICE: 20535020

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$2,086.00	\$271.18
Total Fees	2,086.00	
Total Taxes	271.18	271.18
Total Invoice	2,357.18	
Please remit balance due:	In Canadian Dollars	\$2,357.18

Important Notice: Please Read

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Virginie Gauthier

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July 11, 2025
INVOICE: 20535020

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description	
2025-06-11	0.70	Katherine Yurkovich	Initial planning and preparation for final hearing re dissolution of OES;	
2025-06-13	2.10	Katherine Yurkovich	Further revisions to draft third report in support of termination order;	
Total Fees for Professional Services				<u>\$2,086.00</u>

July 11, 2025
INVOICE: 20535020

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$2,357.18 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
BANK ADDRESS: **84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER: **0010**
TRANSIT NUMBER: **00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS: 160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 4102916
USD Account: 0221015

BBCC/ ROUTING NUMBER: CC001000186
ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details
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For USD Payments from Foreign Banks our Wells Fargo Bank, N.A.
Intermediary US Corresponding bank is: BIC: PNBPU33NNYC
ABA:026005092

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Ottawa, ON K1P 1C3
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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Jordan Sleeth
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

September 11, 2025
INVOICE: 20572399

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$278.00	\$36.14
Total Fees	278.00	
Total Taxes	36.14	36.14
Total Invoice	314.14	
Please remit balance due:	In Canadian Dollars	\$314.14

Important Notice: Please Read

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Virginie Gauthier

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GST/HST: 11936 4511 RT

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September 11, 2025

INVOICE: 20572399

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description	
2025-08-25	0.20	Duncan Boswell	Message from N. Bass; serve notice of discontinuance;	
Total Fees for Professional Services				<u>\$278.00</u>

September 11, 2025

INVOICE: 20572399

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$314.14 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
BANK ADDRESS: **84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER: **0010**
TRANSIT NUMBER: **00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS: 160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 4102916
USD Account: 0221015

BBCC/ ROUTING NUMBER: CC001000186

ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details

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Intermediary US Corresponding bank is: BIC: PNBPU33NNYC
ABA:026005092

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PAYMENT BY CHEQUE:

REMIT TO: Gowling WLG (Canada) LLP
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Ottawa, ON K1P 1C3
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Invoice

Deloitte Restructuring Inc.
in its capacity as liquidator of Ontario Electronic Stewards
ATTN: Jordan Sleeth
Bay Adelaide East
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

December 31, 2025
INVOICE: 20662866

Our Matter: T1025215 / 241848
RE: Ontario Electronic Stewardship

		HST (13.0%)
Fees for Professional Services	\$11,206.00	\$1,456.78
Disbursements (Taxable)	67.00	
Total Disbursements	67.00	8.71
Total Fees and Disbursements	11,273.00	
Total Taxes	1,465.49	1,465.49
Total Invoice	12,738.49	
Please remit balance due:	In Canadian Dollars	\$12,738.49

Important Notice: Please Read

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Virginie Gauthier

Signed for & on behalf of Gowling WLG (Canada) LLP

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December 31, 2025

INVOICE: 20662866

Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Our Matter: T1025215
Ontario Electronic Stewardship

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2025-12-03	0.40	Virginie Gauthier	Brief review of correspondence from client; teams meeting with client to discuss final steps and timeline;
2025-12-03	0.30	Katherine Yurkovich	Call with J. Sleeth regarding OES final report and discharge motion;
2025-12-03	1.40	Katherine Yurkovich	Preparation of and revisions to draft Third Report of Liquidator re motion for dissolution and termination order;
2025-12-04	0.20	Virginie Gauthier	Begin review of materials for final Court hearing;
2025-12-16	7.10	Katherine Yurkovich	Revisions to and finalized draft third report; preparation of Termination, Dissolution and Discharge Order; preparation of notice of motion re discharge hearing; preparation of fee affidavit to append to third report; summary of fee breakdown for invoices from 2021 - 2025; preparation of shell motion record; compilation and preparation of report appendices;
2025-12-17	2.50	Katherine Yurkovich	Review and revisions to draft motion materials; correspondence with V. Gauthier regarding court materials; initial preparation of authorities for factum; correspondence with counsel to RPRA; correspondence with Commercial List regarding hearing date;
2025-12-19	1.50	Virginie Gauthier	Review Court materials in connection with motion to terminate the proceedings and provide comments thereon;
2025-12-19	0.50	Katherine Yurkovich	Revisions to draft Third Report of Liquidator in support of Termination, Dissolution and Discharge Order per V. Gauthier comments;

Total Fees for Professional Services

\$11,206.00

December 31, 2025
INVOICE: 20662866

DISBURSEMENTS

Taxable Costs

2025-09-30	Process Servers	\$67.00
	Vendor: Reliable Process Servers Inc.; Invoice#: 113726; Date: 09/30/2025 - T1025215 - Filed Discontinuance & Copies: D. Boswell	
	Total Taxable Disbursements	<u>\$67.00</u>

December 31, 2025

INVOICE: 20662866

Remittance Copy

Client: 241848 Deloitte Restructuring Inc., in its capacity as liquidator of Ontario Electronic Stewardship
Matter: T1025215
RE: Ontario Electronic Stewardship
Amount Due: \$12,738.49 CAD

PAYMENT BY WIRE TRANSFER:

Bank Name: **Canadian Imperial Bank of Commerce**
Bank Address: 84 Bank Street, Ottawa, ON K1P 5N4
Institution Number: **0010**
Transit Code: **00186**

Beneficiary Account Name: **Gowling WLG (Canada) LLP**
Beneficiary Address: 160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3
Beneficiary Account Number: CDN Account: **4102916**
USD Account: **0221015**

Clearing Code / Routing Number: **CC001000186**
(some systems may not accept a leading 'CC')

Pay by Swift MT 103 Direct to SwiftCode: **CIBCCATTXXX**

ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details

For accurate and timely processing, email a copy of your payment confirmation to **payments.ca@gowlingwlg.com**

Questions related to EFT registration and banking, including intermediary details, please contact **Account.Confirmation@gowlingwlg.com**

PAYMENT BY Interac E-TRANSFER:

Please send payment to **payments.ca@gowlingwlg.com**
Include the **invoice numbers/payment details** in the notes section of the Interac e-transfer. This will result in an automatic deposit to our account and no password is required.

PAYMENT BY CHEQUE: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

Please return this page with your payment payable to Gowling WLG (Canada) LLP

If you receive another email or other electronic communication purporting to be from our firm changing details of the above payment information, please do not act on the communication but contact us immediately, as it is unlikely to be genuine and may be an attempted fraud.

**THIS IS EXHIBIT "B" TO THE AFFIDAVIT OF
EMMANUELLE VIRGINIE GAUTHIER SWORN REMOTELY BEFORE ME
ON JANUARY 22, 2026**

A handwritten signature in black ink, appearing to be 'Ry' followed by a flourish, positioned above a horizontal line.

A COMMISSIONER FOR TAKING OATHS

LEGAL COST SUMMARY

PROFESSIONAL	2021 HOURLY RATE	2022 HOURLY RATE	2023 HOURLY RATE	2024 HOURLY RATE	2025 HOURLY RATE	2026 HOURLY RATE	YEAR OF CALL	HOURS WORKED
Duncan Boswell		\$1200	\$1200		\$1390		1991	5.60
Virginie Gauthier	\$1015	\$1050	\$1050	\$1100	\$1150	\$1210	1996 (QC) 1998 (ON)	90
Michael Busmann		\$1190	\$1200	\$1275		\$1395	2001	32.60
Wendy Wagner	\$850		\$1250				2002	2.30
Christopher Oates	\$630						2010	.80
Katherine Yurkovich	\$450	\$525	\$575	\$675	\$745	\$840	2020	228
Caitlin Schropp			\$425				2022	7.10
John Sorensen*		\$1075					2006	17.80
Danielle Karlin*	\$250						<i>* Articling Student during the relevant period</i>	9.40
Kate Kim*		\$450	\$495				2022	22.80
Jae Kyng Gee*	\$250						2022	.40

*Total Number of
Hours: **416.80***

*no longer employed at Gowling WLG

IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF ONTARIO ELECTRONIC
STEWARDSHIP

Court File No.: CV-21-00663305-00CL

APPLICATION UNDER SS. 243, 244 AND 246 OF THE *CORPORATIONS ACT*, R.S.O. 1990, C. C.38
DELOITTE RESTRUCTURING INC.

Applicant

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

(PROCEEDING COMMENCED AT TORONTO)

**AFFIDAVIT OF EMMANUELLE VIRGINIE
GAUTHIER
(Sworn January 22, 2026)**

GOWLING WLG (CANADA) LLP
1 First Canadian Place
100 King Street West, Suite 1600
Toronto ON M5X 1G5

Virginie Gauthier (LSO#: 41097D)
Tel: 416-369-7256
Email: virginie.gauthier@gowlingwlg.com

Katherine Yurkovich (LSO#: 80396R)
Tel: 416-862-4342
Email: kate.yurkovich@gowlingwlg.com

Lawyers for the Liquidator

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE)	TUESDAY, THE 3 RD
)	
JUSTICE STEELE)	DAY OF FEBRUARY, 2026

IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF
ONTARIO ELECTRONIC STEWARDSHIP

APPLICATION UNDER SS. 243, 244 AND 246 OF THE *CORPORATIONS ACT*, R.S.O. 1990,
C. C.38

DELOITTE RESTRUCTURING INC.

Applicant

ORDER
(Termination, Dissolution and Discharge of Liquidator)

THIS MOTION, made by the Applicant, Deloitte Restructuring Inc. (“**Deloitte**”), in its capacity as Court-appointed liquidator (in such capacity, the “**Liquidator**”) without security, of all of the assets, undertaking and properties of Ontario Electronic Stewardship (“**OES**” or the “**Corporation**”) for an order, among other things: (i) approving the third report of the Liquidator dated January 23, 2026 (the “**Third Report**”) and the activities described therein; (ii) approving the fees and disbursements of the Liquidator and the Liquidator’s counsel; (iii) terminating these proceedings upon the Liquidator’s service of the Termination Certificate (as defined herein) on the service list in these proceedings (the “**Service List**”); (iv) ordering the dissolution of OES pursuant to the terms of the *Corporations Act*, RSO 1990, C C38 (the “*Corporations Act*”), as modified by the provisions of the *Waste Diversion Transition Act, 2016*, SO 2016, c 12, Sched 2

(the “**WDTA**”) and the regulations thereto; and (v) discharging Deloitte as Liquidator at the Termination Time (as defined herein) and releasing Deloitte from any and all liability in connection with these proceedings, was heard this day by Zoom judicial videoconference in Toronto, Ontario.

ON READING the Motion Record of the Liquidator dated January 23, 2026, the Third Report, and on hearing the submissions of counsel for the Liquidator, counsel for the Resource Productivity and Recovery Authority, no one appearing for any other person on the Service List, although duly served as appears from the affidavit of service of Katherine Yurkovich sworn [●], 2026:

DEFINED TERMS

1. **THIS COURT ORDERS** that all terms capitalized but not defined herein shall have the meanings ascribed to such terms in Wind Up and Appointment of a Liquidator Order dated June 11, 2021 in these proceedings (the “**Appointment Order**”), or the Third Report, as applicable.

APPROVAL OF STATEMENT OF RECEIPTS AND DISBURSEMENTS

2. **THIS COURT ORDERS** that the Liquidator’s statement of receipts and disbursements attached as Appendix “9” to the Third Report, be and is hereby approved.

APPROVAL OF THE THIRD REPORT AND ACTIVITIES

3. **THIS COURT ORDERS** that the Third Report and the actions, conduct and activities of the Liquidator referred to therein be and is hereby approved; provided, however, that only Deloitte, in its capacity as Liquidator and in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.

4. **THIS COURT ORDERS** that the fees and disbursements of the Liquidator for the period from March 1, 2021 to December 31, 2025, as set out in the Third Report and the Affidavit of Jorden Sleeth sworn January 22, 2026 appended thereto, are hereby approved.

5. **THIS COURT ORDERS** that the fees and disbursements of Gowling WLG (Canada) LLP (“**Gowling**”), legal counsel to the Liquidator, for the period from March 2, 2021 to

December 31, 2025, as set out in the Third Report and the Affidavit of Emmanuelle Virginie Gauthier sworn January 22, 2026 appended thereto, are hereby approved.

6. **THIS COURT ORDERS** that the Liquidator is hereby authorized to take such further steps as may be necessary to complete these Winding Up Proceedings, including but not limited to those Termination Matters described in the Third Report.

7. **THIS COURT ORDERS** that the Estimated Remaining Fees of the Liquidator and Gowling in connection with the completion by the Liquidator of its remaining duties and administration of these Winding Up Proceedings, including the Termination Matters, are hereby approved, and the Liquidator and Gowling shall not be required to pass their accounts in respect of any further activities in connection with the completion by the Liquidator of its remaining duties and administration of these Winding Up Proceedings.

DISSOLUTION OF OES

8. **THIS COURT ORDERS** that pursuant to section 267(1) of the *Corporations Act*, as amended by O. Reg 357/17: Industry Funding Organizations – Rules That Apply On Winding Up under the *WDTA*, the Corporation shall be dissolved without any further act or formality, effective as of the date of this Order.

TERMINATION OF WINDING UP PROCEEDINGS

9. **THIS COURT ORDERS** that upon service by the Liquidator of an executed certificate substantially in the form attached hereto as **Schedule “A”** (the “**Termination Certificate**”) on the Service List certifying that, to the knowledge of the Liquidator, all matters to be attended to in connection with these Winding Up Proceedings, including the Termination Matters, have been completed, these Winding Up Proceedings shall be terminated without any further act or formality (the “**Termination Time**”), save and except as expressly provided in this Order, and provided that nothing herein impacts the validity of any Orders made in these Winding Up Proceedings or any actions or steps taken by any Person in connection therewith.

10. **THIS COURT ORDERS** that the Liquidator shall file a copy of the Termination Certificate with the Court and post a copy of the Termination Certificate on the Case Website maintained by the Liquidator as soon as is practicable following the Termination Time.

DISCHARGE OF LIQUIDATOR

11. **THIS COURT ORDERS** that effective at the Termination Time, Deloitte shall be and is hereby discharged from its duties as Liquidator and shall have no further duties, obligations or responsibilities as Liquidator from and after the Termination Time; provided that, notwithstanding its discharge as Liquidator, Deloitte shall have the authority to carry out, complete or address any matters in its role as Liquidator that are ancillary or incidental to these Winding Up Proceedings following the Termination Time as may be required or appropriate (collectively, the “**Liquidator Incidental Matters**”). In completing any such Liquidator Incidental Matters, Deloitte and its advisors shall continue to have the benefit of the provisions of all Orders made in these Winding Up Proceedings, including all approvals and protections and stays of proceedings in favour of Deloitte in its capacity as Liquidator, and nothing in this Order shall affect, vary, derogate from or amend any of the protections in favour of the Liquidator pursuant to any Order issued in these Winding Up Proceedings.

12. **THIS COURT ORDERS** that, notwithstanding any provision of this Order, the Liquidator’s discharge or the termination of these Winding Up Proceedings, nothing herein shall affect, vary, derogate from, limit or amend, and Deloitte shall continue to have the benefit of, all of the rights, approval and protections in favour of the Liquidator at law, under the Appointment Order, or any other Order of this Court in the Winding Up Proceedings or otherwise, all of which are expressly continued and confirmed following the Termination Time, including in connection with the Liquidator Incidental Matters and any other actions taken by Deloitte following the Termination Time with respect to the Corporation or these Winding Up Proceedings.

13. **THIS COURT ORDERS AND DECLARES** that effective at the Termination Time, Deloitte is hereby released and discharged from any and all liability that Deloitte now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of Deloitte while acting in its capacity as Liquidator herein, save and except for any gross negligence or willful misconduct on the Liquidator’s part. Without limiting the generality of the foregoing, Deloitte

is, effective at the Termination Time, forever released and discharged from any and all liability relating to matters that were raised, or which could have been raised, in the within Winding Up Proceedings, save and except for any gross negligence or wilful misconduct on the Liquidator's part.

TERMINATION OF LIQUIDATOR'S CHARGE

14. **THIS COURT ORDERS** that the Liquidator's Charge shall be and is hereby terminated, released and discharged at the Termination Time without any further act or formality.

GENERAL

15. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories of Canada.

16. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Liquidator and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Liquidator, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Liquidator and its agents in carrying out the terms of this Order.

17. **THIS COURT ORDERS** that the Liquidator be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Liquidator is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

18. **THIS COURT ORDERS** that any interested party may apply to this Court to vary or amend this Order on not less than 10 days' notice to the Liquidator and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

19. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. Eastern Standard/Daylight Time on the date of this Order and is enforceable without any need for entry and filing.

Schedule “A”

Court File No.: CV-21-00663305-00CL

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

IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF
ONTARIO ELECTRONIC STEWARDSHIP

APPLICATION UNDER SS. 243, 244 and 246 OF THE *CORPORATIONS ACT*, R.S.O. 1990,
C. C.38

DELOITTE RESTRUCTURING INC.

(the “**Applicant**”)

LIQUIDATOR’S TERMINATION CERTIFICATE

RECITALS

1. Deloitte Restructuring Inc. (“**Deloitte**”) was appointed as Liquidator (in such capacity, the “**Liquidator**”) in the within proceedings commenced under the *Corporations Act* (Ontario) (the “**Corporations Act**”) pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated June 11, 2021 (Court File No. CV-21-00663305-00CL).
2. Pursuant to an Order of this Court dated February 3, 2026 (the “**Termination, Distribution and Discharge Order**”), Deloitte shall be discharged as Liquidator and these Winding Up Proceedings shall be terminated upon the service of this Liquidator’s Termination Certificate on the service list in these Winding Up Proceedings, all in accordance with the terms of the Termination, Distribution and Discharge Order.

THE LIQUIDATOR HEREBY CERTIFIES the following:

3. To the knowledge of the Liquidator, all matters to be attended to in connection with these Winding Up Proceedings, including but not limited to the Termination Matters (as defined in the Third Report of the Liquidator dated January 23, 2026), have been completed.
4. **ACCORDINGLY**, the Termination Time (as defined in the Termination, Distribution and Discharge Order) has occurred.

DATED at Toronto, Ontario this _____ day of _____, 2026.

DELOITTE RESTRUCTURING INC.,
solely in its capacity as Court-appointed
Liquidator of Ontario Electronic
Stewardship and not in its personal or
corporate capacity

Per: _____

Name:

Title:

IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF ONTARIO
ELECTRONIC STEWARDSHIP
APPLICATION UNDER SS. 243, 244 AND 246 OF THE CORPORATIONS ACT,
R.S.O. 1990, C. C.38
DELOITTE RESTRUCTURING INC.

Applicant

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

PROCEEDING COMMENCED AT
TORONTO

**ORDER
(Termination, Distribution and Discharge of
Liquidator)**

GOWLING WLG (CANADA) LLP

1 First Canadian Place
100 King Street West, Suite 1600
Toronto ON M5X 1G5

Virginie Gauthier (LSO#: 41097D)

Tel: 416-844-5391

Email: virginie.gauthier@gowlingwlg.com

Kate Yurkovich (LSO#: 80396R)

Tel: 416-862-4342

Email: kate.yurkovich@gowlingwlg.com

Lawyers for the Liquidator, Deloitte Restructuring Inc.

IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF ONTARIO ELECTRONIC
STEWARDSHIP

Court File No.: CV-21-00663305-00CL

APPLICATION UNDER SS. 243, 244 AND 246 OF THE *CORPORATIONS ACT*, R.S.O. 1990, C. C.38
DELOITTE RESTRUCTURING INC.

Applicant

	ONTARIO SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST) (PROCEEDING COMMENCED AT TORONTO)
	MOTION RECORD (Motion Returnable February 3, 2026)
	GOWLING WLG (CANADA) LLP 1 First Canadian Place 100 King Street West, Suite 1600 Toronto ON M5X 1G5 Virginie Gauthier (LSO#: 41097D) Tel: 416-369-7256 Email: virginie.gauthier@gowlingwlg.com Katherine Yurkovich (LSO#: 80396R) Tel: 416-862-4342 Email: kate.yurkovich@gowlingwlg.com <i>Lawyers for the Liquidator</i>