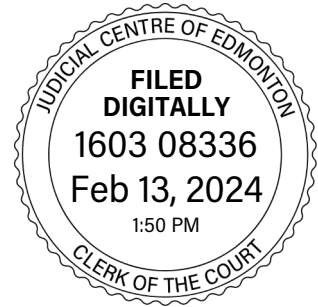


COURT FILE NUMBER 1603 08336
COURT COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
PLAINTIFF CELINE MICETICH
DEFENDANT NAEJA PHARMACEUTICAL INC.
DOCUMENT FINAL REPORT OF THE RECEIVER,
DELOITTE RESTRUCTURING INC.,
DATED FEBRUARY 6, 2024



**ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF PARTY
FILING THIS DOCUMENT**

Reynolds Mirth Richards & Farmer LLP
3200 Manulife Place
10180 - 101 Street
Edmonton AB T5H 3S8
Attention: Shauna N. Finlay, Q.Arb
Phone: (780) 497 3302
Fax: (780) 429 3044

RECEIVER
Deloitte Restructuring Inc.
1500 Manulife Place, 10180 101 Street
Edmonton, Alberta T5J 4K1

Attention: Jeff Keeble, CPA, CA, CIRP,
CBV, LIT

Telephone: (604) 235-4197
Email: jkeeble@deloitte.ca

Table of Contents

Introduction	1
Purpose of this Report	2
Terms of Reference	3
Activities of the Receiver	3
Assets	4
Liabilities	5
Statement of Receipts and Disbursements	5
Professional Fees and Disbursements	5
Conclusion and Recommendation	7

APPENDICES

Appendix A – Inventory of Remaining Property Held by the Receiver

Appendix B – Final Statement of Receipts and Disbursements

Appendix C – Copies of Receiver’s Invoices

Appendix D – Copies of Receiver’s Legal Counsel’s Invoices

Introduction

1. On February 10, 2016, Naeja Pharmaceutical Inc. ("**Naeja**" or the "**Company**") filed a Notice of Intention to Make a Proposal under the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, wherein MNP Ltd. was appointed as Licensed Insolvency Trustee. The Creditors approved the proposal however the Court did not approve the proposal and on May 13, 2016 the Company was declared bankrupt.
2. On May 13, 2016, Deloitte Restructuring Inc. ("**Deloitte**" and the "**Receiver**") was appointed Receiver and Manager by an order (the "**Receivership Order**") of the Court of Queen's Bench of Alberta (the "**Court**") over all current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof of Naeja by way of an application brought forward by Mrs. Celine Micetich (the "**Director**" and "**Secured Creditor**").
3. On May 30, 2016, at the First Meeting of Creditors in the bankruptcy of Naeja, Deloitte substituted MNP Ltd. as Licensed Insolvency Trustee of the Company (the "**Trustee**").
4. Naeja was incorporated under the laws of the province of Alberta and operated as a pharmaceutical drug discovery company. Naeja carried on business from leased premises located at Suite 2, 4290-91A Street NW Edmonton, Alberta (the "**Edmonton Premises**").
5. On June 22, 2016, the Receiver filed the first report of the receiver (the "**First Report**") which provided details on the sale of the Company's assets through an auction (the "**Asset Sale**") for proceeds that exceeded the \$500,000 limit in the Receivership Order and sought the Court's approval to sell the assets in excess of \$500,000 on a *nunc pro tunc* basis. The First Report also detailed the various liabilities of the Company and sought an order declaring that the security held by the Secured Creditor was in priority to all other creditors, the debt owing from the Company to the Secured Creditor totalled at least \$3,028,216 (the "**Secured Debt**"), and that the amounts owing to the Receiver from the Secured Creditor from her purchase of certain assets in the Asset Sale could be offset against the Secured Debt (the "**Auction Offset**").
6. On July 7, 2016, the Court granted an Order in the receivership proceedings declaring that the amount of the Secured Debt was \$3,028,216 (with interest accruing thereon and thereafter), that the Secured Debt was in priority to any other parties receiving notice of the application, that the Asset Sale was deemed approved, and that the Auction Offset was approved.
7. On March 3, 2017, the Court granted an Order (the "**AiCuris Order**") in the receivership proceedings declaring the following, among other things:
 - 7.1. That the Secured Creditor's security did not extend to any rights under the Research Collaboration and License Agreement effective January 1, 2009 as between AiCuris GmbH & Co. KG and AiCuris Anti-Infective Cures GmbH (collectively, "**AiCuris**") and Naeja (the "**Collaboration Agreement**") except for the right to receive a milestone payment of US \$400,000 due to the Company upon certain preconditions to the milestone payment being met;
 - 7.2. That the Secured Creditor's security did not extend to any and all proprietary confidential information or property of AiCuris related to the Collaboration Agreement or, any and all proprietary intellectual property of AiCuris related to the Collaboration Agreement;

- 7.3. That the Secured Creditor agree to use her best efforts to cooperate with AiCuris in connection with the prosecution, enforcement, and defence of any and all inventories and patents arising from the Collaboration Agreement;
 - 7.4. That Deloitte retain a copy of the fully executed Collaboration Agreement and make it available to the Secured Creditor on the consent of AiCuris or upon further Court order if any disputes arose concerning future milestone or royalty payments; and
 - 7.5. That Deloitte fully cooperate with AiCuris in the identification of any and all documentation and computer files related to the Collaboration Agreement in the possession of Deloitte (the "**AiCuris Information**"), provide the AiCuris Information to AiCuris within 90 days of the AiCuris Order and that the Secured Creditor and AiCuris should each pay 50% of Deloitte's reasonable fees, not to exceed \$10,000 without further approvals, for its services in identifying, collating and conveying the AiCuris Information to AiCuris.
8. Information on the receivership proceedings can be accessed on the Deloitte's website at www.insolvencies.deloitte.ca under the link Naeja Pharmaceutical Inc.

Purpose of the Report

9. This is the second and final report of the Receiver (the "**Final Report**"), the purpose of which is to provide information and seek an order to approve the following from this Honourable Court:
 - 9.1. The Receiver's activities since the First Report;
 - 9.2. The final accounts of the Receiver and its legal counsel, Reynolds, Mirth, Richards & Farmer LLP ("**RMRF**");
 - 9.3. The Receiver's final statement of receipts and disbursements for the period of May 13, 2016 to the discharge date (the "**Final SRD**");
 - 9.4. That the Receiver can return the Remaining Property (as defined later in this Final Report) held by the Receiver to the Director;
 - 9.5. The discharge of Deloitte Restructuring Inc. as Receiver, effective upon the filing of a Receiver's certificate, certifying that all remaining activities have been completed to the satisfaction of the Receiver; and
 - 9.6. Any other relief that the Court considers just and warranted under the circumstances.

Terms of Reference

10. In preparing this Final Report, the Receiver has relied upon unaudited financial information prepared by management of the Company ("**Management**"), the Company's books and records, and discussions with Management. The Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards pursuant to the *Chartered Professional Accountants Canada Handbook*. The Receiver expresses no opinion or other form of assurance with respect to the accuracy of any financial information presented in this Final Report or relied upon by the Receiver in preparing this Final Report. The Receiver may refine or alter its observations as further information is obtained or brought to its attention after the date of the Final Report.

11. The Receiver 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 Final Report. Any use which any party makes of this Final Report, or any reliance or decision to be made based on this Final Report, is the sole responsibility of such party.
12. Capitalized terms used in this Final Report but not defined herein are as defined in the Receivership Order.
13. All amounts included herein are in Canadian dollars unless otherwise stated.

Activities of the Receiver

14. Since the First Report, the Receiver has undertaken the following activities:
 - 14.1. Attended at the Edmonton Premises to complete an inventory of the assets and take possession of all computer hard disk drives and servers. The hard disk drives and servers were given to the Secured Creditor as collateral pledged. At that time it was not practical to complete a review of all information stored on the servers;
 - 14.2. Held meetings and discussions with Management at the Edmonton Premises for the purpose of identifying and obtaining any and all documentation and computer files relating to the Collaboration Agreement;
 - 14.3. Contracted for the safe collection, removal, and disposition of harmful and explosive materials from the Edmonton Premises;
 - 14.4. Monitored and handled the rent, utilities, and maintenance of the Edmonton Premises during occupation;
 - 14.5. Realized on various assets of the Company as further detailed later in this Final Report;
 - 14.6. Completed various estate accounting and ongoing GST filings;
 - 14.7. Completed the income tax returns of the Company for the period from 2017 to 2022;
 - 14.8. Coordinated a trust audit with the Canada Revenue Agency;
 - 14.9. Filed the necessary documentation and recovered the final German withholding taxes;
 - 14.10. Coordinated the distributions to the Secured Creditor;
 - 14.11. During the period of 2021 to present:
 - 14.11.1. The Receiver was asked to obtain a non-disclosure agreement (the "**NDA**") regarding the joint records of the Company and AiCuris which were held by the Receiver;
 - 14.11.2. The Receiver had discussions with legal counsels for the Receiver and the Secured Creditor regarding the requirements and the status of the NDA throughout this period;
 - 14.11.3. The Receiver continued administer the receivership while filing monthly GST returns, annual returns with the Government of Alberta, interim reporting to the

Official Receiver pursuant to subsection 246(2), and monthly bank reconciliation reporting; and

14.11.4. The Receiver was informed that the Secured Creditor and AiCuris were unable to come to an agreement and proceeded to take steps to wrap up the receivership; and

14.12. Prepared this Final Report.

Assets

15. The Receiver took the following steps to realize on the Company's assets:

15.1. Seized the available bank accounts of the Company and realized a total of approximately \$1,352,500 from the accounts including converting various foreign currencies both in and out of circulation (the "**Foreign Currency**") to Canadian Dollars. The Receiver was unable to realize on certain Foreign Currency out of circulation (the "**Remaining Foreign Currency**");

15.2. Collected approximately \$452,000 in accounts receivable;

15.3. Collected various post-receivership GST refunds for approximately \$19,000 along with approximately \$90,000 in German withholding taxes;

15.4. Engaged Maynards Industries Ltd. ("**Maynards**") to complete an online auction sale between June 10 and 20, 2016 (the "**Maynards Auction**") to liquidate the office, computer and lab equipment and related supplies of the Company for gross proceeds of approximately \$920,000;

15.5. Obtained an insurance refund for approximately \$7,000; and

15.6. Completed a sale with the Secured Creditor in relation to certain refrigerators which included their contents of biological samples and chemical compounds located at storage facilities, along with a US Patent and Trade Mark Office Provincial Patent Application.

16. The Receiver remains in possession of two USB sticks containing various co-mingled AiCuris Information and Company information along with one box of Company records and two metal boxes containing various keys, documents, credit cards and the Remaining Foreign Currency (the "**Remaining Property**"). Legal counsel for AiCuris, the Secured Creditor, and the Receiver were unable to resolve the return of the Remaining Property consensually and the Receiver proposes to return the Remaining Property to the Director of the Company with the approval of the Court. Further details of the Remaining Property are included in the listing attached hereto as **Appendix 'A'**.

17. There are no other known realizable assets.

18. The Receiver needs to file the final post-receivership GST returns for the Company but has no other tasks to complete other than the payment of the final distribution to the Secured Creditor.

Liabilities

19. The Canada Revenue Agency provided a deemed trust claim to the Receiver for payroll source deductions in the amount of \$5,276 which the Receiver paid on March 14, 2017. The Receiver is not aware of any other priority claims.

20. The Secured Creditor has been paid a total of \$2,241,550 to date and the final distribution to the Secured Creditor will be \$42,330.

Statement of Receipts and Disbursements

21. The Receiver has prepared the Final SRD and a copy is attached hereto as **Appendix 'B'**.

22. The more significant receipts included in the Final SRD have been detailed previously in this Final Report.

23. The more significant disbursements included in the Final SRD, other than the distributions to the Secured Creditor, are as follows:

23.1. Approximately \$226,000 in Receiver's fees and costs, as detailed later in this Final Report;

23.2. Approximately \$138,000 in auction commissions and costs to Maynards as part of the Maynards Auction;

23.3. Approximately \$53,000 in legal fees and disbursements to RMRF;

23.4. Approximately \$36,000 in occupation rent and approximately \$32,000 in utilities related to the Edmonton Premises;

23.5. Approximately \$23,000 for accounting services related to the recovery of the German withholding taxes; and

23.6. Approximately \$7,187 for funds transfer to bankruptcy to cover the cost to close.

Professional Fees and Disbursements

24. The Receiver has been paid fees to date, exclusive of GST and disbursements, totalling \$218,282 covering the period from May 17, 2016 to December 31, 2023. The Receiver's remaining fees to be paid, exclusive of GST and disbursements, total \$7,556 for the period from January 1, 2024 to discharge for a total of \$225,838. The Receiver believes that the time incurred in the receivership and reflected in its invoices accurately reflect the work which was done in connection with this matter and that the time spent by the Receiver was reasonable and necessary. A summary of the Receiver's invoices is included below and copies of the invoices are attached hereto as **Appendix 'C'**.

Receiver Fee Summary In the Matter of the Receivership of Naeja Pharmaceutical Inc.						
Invoice #	Period	Fees	Expenses	GST	Total	
4133201	May 17, 2016 to July 8, 2016	\$ 57,243.00	\$ -	\$ 2,862.15	\$ 60,105.15	
4168223	July 8, 2016 to September 6, 2016	20,058.50	-	1,002.93	21,061.43	
4215665	September 7, 2016 to November 14, 2016	18,163.00	-	908.15	19,071.15	
4261462	November 15, 2016 to January 23, 2017	9,907.00	-	495.35	10,402.35	
4308744	January 25, 2017 to March 23, 2017	16,707.00	-	835.35	17,542.35	
4389546	March 27, 2017 to May 12, 2017	8,530.00	525.23	452.76	9,507.99	
4513302	May 23, 2017 to October 15, 2017	3,236.50	-	161.83	3,398.33	
8000041829	October 18, 2017 to February 22, 2018	4,024.00	-	201.20	4,225.20	
8000132727	February 27, 2018 to May 16, 2018	2,188.50	-	109.43	2,297.93	
8000216193	May 23, 2018 to August 2, 2018	1,024.50	-	51.23	1,075.73	
8000275862	August 13, 2018 to August 22, 2018	234.00	-	11.70	245.70	
8000275860	September 4, 2018 to October 19, 2018	1,244.00	-	62.20	1,306.20	
8000356646	October 29, 2018 to December 31, 2018	863.00	-	43.15	906.15	
8000427463	January 2, 2019 to February 19, 2019	12,015.00	-	600.75	12,615.75	
8000463654	February 19, 2019 to March 11, 2019	3,871.00	-	193.55	4,064.55	
8000512091	March 12, 2019 to March 29, 2019	2,831.00	-	141.55	2,972.55	
8000573873	April 1, 2019 to April 30, 2019	3,186.00	-	159.30	3,345.30	
8000630941	May 1, 2019 to May 29, 2019	2,655.00	-	132.75	2,787.75	
8000701212	June 3, 2019 to June 25, 2019	1,553.00	-	77.65	1,630.65	
8000762286	July 1, 2019 to July 31, 2019	2,289.00	-	114.45	2,403.45	
8000816991	August 1, 2019 to September 30, 2019	2,319.00	-	115.95	2,434.95	
8000920883	October 1, 2019 to November 30, 2019	3,480.00	-	174.00	3,654.00	
8001123933	December 1, 2019 to March 31, 2020	1,551.50	-	77.58	1,629.08	
8001252412	April 1, 2020 to May 31, 2020	356.00	-	17.80	373.80	
8001514151	June 1, 2020 to November 30, 2020	2,317.00	-	115.85	2,432.85	
8001562107	December 1, 2020 to December 31, 2020	556.00	-	27.80	583.80	
8001594342	January 1, 2021 to January 31, 2021	387.00	-	19.35	406.35	
8001686244	February 1, 2021 to February 28, 2021	900.00	-	45.00	945.00	
8001748684	March 1, 2021 to March 31, 2021	731.00	-	36.55	767.55	
8001828326	April 1, 2021 to April 30, 2021	762.00	-	38.10	800.10	
8001917301	May 1, 2021 to May 31, 2021	525.00	-	26.25	551.25	
8002106894	June 1, 2021 to August 31, 2021	2,006.00	-	100.30	2,106.30	
8002230777	September 1, 2021 to September 30, 2021	315.00	-	15.75	330.75	
8002360266	October 1, 2021 to December 31, 2021	1,685.00	-	84.25	1,769.25	
8002480778	January 1, 2022 to February 28, 2022	2,490.00	-	124.50	2,614.50	
8002554361	March 1, 2022 to March 31, 2022	770.00	-	38.50	808.50	
8002606727	April 1, 2022 to April 30, 2022	350.00	-	17.50	367.50	
8002696384	May 1, 2022 to May 31, 2022	290.00	-	14.50	304.50	
8002769753	June 1, 2022 to June 30, 2022	1,205.00	-	60.25	1,265.25	
8002830424	July 1, 2022 to July 31, 2022	385.00	-	19.25	404.25	
8002900405	August 1, 2022 to August 31, 2022	1,005.00	-	50.25	1,055.25	
8002979047	September 1, 2022 to September 30, 2022	1,235.00	-	61.75	1,296.75	
8003033867	October 1, 2022 to October 31, 2022	1,580.00	-	79.00	1,659.00	
8003260244	November 1, 2022 to November 30, 2022	825.00	-	41.25	866.25	
8003436226	December 1, 2022 to December 31, 2022	1,435.00	-	71.75	1,506.75	
8003336396	January 1, 2023 to January 31, 2023	1,450.00	-	72.50	1,522.50	
8003436222	February 1, 2023 to February 28, 2023	1,200.00	-	60.00	1,260.00	
8003488206	March 1, 2023 to March 31, 2023	1,290.00	-	64.50	1,354.50	
8003557198	April 1, 2023 to April 30, 2023	1,305.00	-	65.25	1,370.25	
8003680827	May 1, 2023 to May 31, 2023	660.00	-	33.00	693.00	
8003808322	June 1, 2023 to June 30, 2023	567.50	-	28.38	595.88	
8003854185	July 1, 2023 to July 31, 2023	502.50	-	25.13	527.63	
8003942412	August 1, 2023 to August 31, 2023	1,175.00	-	58.75	1,233.75	
8004046310	September 1, 2023 to September 30, 2023	1,212.50	-	60.63	1,273.13	
8004146111	October 1, 2023 to October 31, 2023	1,031.50	-	51.58	1,083.08	
8004246232	November 1 to November 30, 2023	3,114.50	-	155.73	3,270.23	
8004344505	December 1 to December 31, 2023	3,490.00	-	174.50	3,664.50	
Final Invoice	January 1 2024 to discharge	7,555.50	-	377.78	7,933.28	
Total		\$ 225,837.50	\$ 525.23	\$ 11,318.19	\$ 237,680.92	

25. The Receiver's legal counsel, RMRF, has been paid fees to date, exclusive of disbursements and GST, totalling \$50,479 covering the period from June 7, 2016 to December 20, 2023. RMRF's remaining fees to be paid, exclusive of GST and disbursements, are \$2,500 to close the receivership and total \$52,979. The Receiver believes that legal fees incurred were fair and reasonable in relation to the work completed on behalf of the Receiver. A summary of the RMRF invoices is included below and copies of the RMRF invoices are attached hereto as **Appendix 'D'**.

Estate/Court Number: 24-115803 1603 08336					
Legal Fee Summary In the Matter of the Receivership of Naeja Pharmaceutical Inc.					
Invoice #	Period ending	Fees	Disbursements	GST	Total
160904	June 27, 2016	\$ 2,444.85	\$ 50.00	\$ 122.24	\$ 2,617.09
161627	July 26, 2016	3,886.20	35.14	196.07	4,117.41
162635	August 26, 2016	8,889.28	-	443.66	9,332.94
163754	September 27, 2016	733.25	0.80	36.70	770.75
164672	October 25, 2016	2,438.95	-	121.95	2,560.90
166101	November 29, 2016	4,131.75	-	206.59	4,338.34
168041	January 27, 2017	1,155.10	-	57.76	1,212.86
169290	February 27, 2017	1,729.55	-	86.48	1,816.03
170198	March 28, 2017	1,417.65	-	70.88	1,488.53
178481	November 28, 2017	108.75	-	5.44	114.19
197269	April 15, 2019	838.10	0.82	41.95	880.87
198772	May 28, 2019	5,858.45	0.87	292.97	6,152.29
199906	June 26, 2019	7,571.51	50.87	378.62	8,001.00
201366	July 30, 2019	960.50	0.87	48.07	1,009.44
202454	August 29, 2019	735.50	-	36.78	772.28
204431	October 29, 2019	390.25	0.87	19.56	410.68
205894	November 28, 2019	404.25	-	20.21	424.46
211939	April 29, 2020	113.35	3.70	5.85	122.90
214121	June 26, 2020	228.80	-	11.44	240.24
214993	July 24, 2020	339.70	-	16.99	356.69
216042	August 27, 2020	1,018.75	-	50.94	1,069.69
217031	September 28, 2020	683.95	-	34.20	718.15
218109	October 26, 2020	341.10	-	17.06	358.16
219423	November 26, 2020	234.40	-	11.72	246.12
220974	December 24, 2020	566.75	-	28.34	595.09
221720	January 26, 2021	1,158.75	-	57.94	1,216.69
223191	February 25, 2021	870.90	-	43.55	914.45
223943	March 26, 2021	231.40	-	11.57	242.97
225319	April 29, 2021	115.00	-	5.75	120.75
229687	August 26, 2021	288.55	-	14.43	302.98
232938	November 29, 2021	115.35	-	5.77	121.12
263341	December 20, 2023	478.50	-	23.93	502.43
Final Invoice	January 31, 2024	2,500.00	-	125.00	2,625.00
Total		\$ 52,979.14	\$ 143.94	\$ 2,650.41	\$ 55,773.49

Conclusion and Recommendation

26. The Receiver respectfully requests that this Honourable Court grant the relief as outlined in paragraph 9.

All of which is respectfully submitted.

DELOITTE RESTRUCTURING INC.,

In its capacity as Court appointed
Receiver and Manager of
Naeja Pharmaceutical Inc.
and not in its personal capacity.



Jeff Keeble, CPA, CA, CIRP, CBV, LIT
Senior Vice President

Appendix A

Inventory of Remaining Property Held by the Receiver

Naeja Pharmaceutical Inc. - Client Records Inventory		
Folder/Item No.	Folder Titles	Additional Comments
1	Receipt Batches - 2017YE	Folders with invoices
2	RRSP - 2017YE	
3	Bank Transfers - 2017YE	
4	Shaw - 2017YE	
5	Epcor - 2017YE	
6	Direct Energy - 2017YE	
7	Bell - 2017YE	
8	PD74 - 2016	
9	Invoices - 2017YE	
10	Bank Recs - 2017YE	
11	Misc Cheques 2017YE	
12	Misc Electronic Payments - 2017 YE	
13	Wire Transfers - 2017YE	
14	Telus - 2017YE	
15	Batch 971	Batch folders consist of misc invoices from 2016
16	Batch 972	
17	Batch 973	
18	Batch 974	
19	Batch 975	
20	Naeja Pharmaceutical Inc. Financial Statements YE March 31, 2015	Hawkings epp Dumont LLP Folio
21	Mooney Insurance folio	Mooney Insurance Policy # 35791347 Bundle Sept 2015
22	Bills to be Paid	Direct Energy, Telus, Field Law, Telsco Security, Epcor, and Clean Harbors
23	Items to Follow up on	Empire Life, Progressive Waste, Telus, Epcor, Blue Cross, and Ricoh
24	Invoices	RMS, ABSA, Ricoh, AstraZeneca, GSK, Royal Caretaking Supplies, Chem Impex, Linde, FedEd, Telus, Air Liquide, VWR, UPS, Staples, Rip n Shred, G&K, Wenderoth, and ICE
25	Blank Folder #1	AstraZeneca invoice, Naeja floor plan, Aged AR May 2016, CCRA Remittance Info May 2016, Pre Cheq Payroll Register, Source Deduction payment info bounced, License and Option to Purchase Agreement with Fedora Pharmaceutical April 25, 2012, Email to Astrazeneca, Email to Ricoh
26	Blank Folder #2	TD and RBC Statements from 2016
27	Blank Folder #3	Invoices from Air Liquide, Clean Harbors, Telus, RBC group contribution confirmation report
28	BD Files Held Back - Folder with hanging file folders for:	Include files for AstraZeneca, AiCuris, Internet Inc., Fedora, Eli Lilly, Universite De Sherbrooke, University of Alberta Tec Edmonton, Beta-Lactamase CDA's, Karen Bush, Tom Parr, and Confidentialty Agreements
Contents Held in Secure Safe		
Folder/Item No.	Folder Titles	Additional Comments
29	NexTech 16GB USB Stick	AiCuris Data with chain of custody document
30	NexTech 64GB USB Stick	Naeja and AiCuris data
31	CAD Metal Cash Box with key	Contains a number of keys with no labels except one stating Admin Entrance, expense receipts, mileage report, U-Haul invoice, Home Depot commercial card and Staples Business card
32	USD Metal Cash Box with key	Foreign Currency out of circulation - An inventory listing of all currency is available

Appendix B

Final Statement of Receipts and Disbursements

**In the Matter of the Receivership of Naeja Pharmaceutical Inc.
Final Statement of Receipts and Disbursements
As at February 6, 2024
(All amounts in \$CAD)**

Description	Actual	To Complete	Final
Receipts			
Cash on hand	\$ 1,352,461	\$ -	\$ 1,352,461
Sale of assets	920,139	-	920,139
Accounts receivable	452,483	-	452,483
German withholding tax refunds	89,575	-	89,575
GST refunds	18,714	-	18,714
Funds from retainer	10,622	-	10,622
Insurance refund	7,178	-	7,178
Interest	5,498	-	5,498
Refunds - miscellaneous	67	-	67
Total receipts	2,856,738	-	2,856,738
Disbursements			
Payments to secured creditor	2,241,550	42,330	2,283,880
Receiver's fees	218,282	7,556	225,838
Auctioneer commission	138,019	-	138,019
Legal fees and disbursements	50,623	2,500	53,123
Occupation rent	35,980	-	35,980
Utilities	31,522	-	31,522
Accounting services	23,285	-	23,285
Contract services	17,001	-	17,001
Auctioneer expense	15,000	-	15,000
GST paid	15,080	503	15,583
Funds transfer to bankruptcy	-	7,187	7,187
Deemed trust claim	5,276	-	5,276
Wages	2,933	-	2,933
Change of locks	1,375	-	1,375
Travel	325	-	325
Computer services	200	-	200
Security	142	-	142
Filing fees paid to the Official Receiver	70	-	70
Total disbursements	2,796,663	60,075	2,856,738
Excess of receipts over disbursements	\$ 60,075	\$ (60,075)	\$ -

Appendix C

Copies of Receiver's Invoices

Estate/Court
Number:
24-115803
1603 08336

Receiver Fee Summary
In the Matter of the Receivership of Naeja Pharmaceutical Inc.

Invoice #	Period	Fees	Expenses	GST	Total
4133201	May 17, 2016 to July 8, 2016	\$ 57,243.00	\$ -	\$ 2,862.15	\$ 60,105.15
4168223	July 8, 2016 to September 6, 2016	20,058.50	-	1,002.93	21,061.43
4215665	September 7, 2016 to November 14, 2016	18,163.00	-	908.15	19,071.15
4261462	November 15, 2016 to January 23, 2017	9,907.00	-	495.35	10,402.35
4308744	January 25, 2017 to March 23, 2017	16,707.00	-	835.35	17,542.35
4389546	March 27, 2017 to May 12, 2017	8,530.00	525.23	452.76	9,507.99
4513302	May 23, 2017 to October 15, 2017	3,236.50	-	161.83	3,398.33
8000041829	October 18, 2017 to February 22, 2018	4,024.00	-	201.20	4,225.20
8000132727	February 27, 2018 to May 16, 2018	2,188.50	-	109.43	2,297.93
8000216193	May 23, 2018 to August 2, 2018	1,024.50	-	51.23	1,075.73
8000275862	August 13, 2018 to August 22, 2018	234.00	-	11.70	245.70
8000275860	September 4, 2018 to October 19, 2018	1,244.00	-	62.20	1,306.20
8000356646	October 29, 2018 to December 31, 2018	863.00	-	43.15	906.15
8000427463	January 2, 2019 to February 19, 2019	12,015.00	-	600.75	12,615.75
8000463654	February 19, 2019 to March 11, 2019	3,871.00	-	193.55	4,064.55
8000512091	March 12, 2019 to March 29, 2019	2,831.00	-	141.55	2,972.55
8000573873	April 1, 2019 to April 30, 2019	3,186.00	-	159.30	3,345.30
8000630941	May 1, 2019 to May 29, 2019	2,655.00	-	132.75	2,787.75
8000701212	June 3, 2019 to June 25, 2019	1,553.00	-	77.65	1,630.65
8000762286	July 1, 2019 to July 31, 2019	2,289.00	-	114.45	2,403.45
8000816991	August 1, 2019 to September 30, 2019	2,319.00	-	115.95	2,434.95
8000920883	October 1, 2019 to November 30, 2019	3,480.00	-	174.00	3,654.00
8001123933	December 1, 2019 to March 31, 2020	1,551.50	-	77.58	1,629.08
8001252412	April 1, 2020 to May 31, 2020	356.00	-	17.80	373.80
8001514151	June 1, 2020 to November 30, 2020	2,317.00	-	115.85	2,432.85
8001562107	December 1, 2020 to December 31, 2020	556.00	-	27.80	583.80
8001594342	January 1, 2021 to January 31, 2021	387.00	-	19.35	406.35
8001686244	February 1, 2021 to February 28, 2021	900.00	-	45.00	945.00
8001748684	March 1, 2021 to March 31, 2021	731.00	-	36.55	767.55
8001828326	April 1, 2021 to April 30, 2021	762.00	-	38.10	800.10
8001917301	May 1, 2021 to May 31, 2021	525.00	-	26.25	551.25
8002106894	June 1, 2021 to August 31, 2021	2,006.00	-	100.30	2,106.30
8002230777	September 1, 2021 to September 30, 2021	315.00	-	15.75	330.75
8002360266	October 1, 2021 to December 31, 2021	1,685.00	-	84.25	1,769.25
8002480778	January 1, 2022 to February 28, 2022	2,490.00	-	124.50	2,614.50
8002554361	March 1, 2022 to March 31, 2022	770.00	-	38.50	808.50
8002606727	April 1, 2022 to April 30, 2022	350.00	-	17.50	367.50
8002696384	May 1, 2022 to May 31, 2022	290.00	-	14.50	304.50
8002769753	June 1, 2022 to June 30, 2022	1,205.00	-	60.25	1,265.25
8002830424	July 1, 2022 to July 31, 2022	385.00	-	19.25	404.25
8002900405	August 1, 2022 to August 31, 2022	1,005.00	-	50.25	1,055.25
8002979047	September 1, 2022 to September 30, 2022	1,235.00	-	61.75	1,296.75
8003033867	October 1, 2022 to October 31, 2022	1,580.00	-	79.00	1,659.00
8003260244	November 1, 2022 to November 30, 2022	825.00	-	41.25	866.25
8003436226	December 1, 2022 to December 31, 2022	1,435.00	-	71.75	1,506.75
8003336396	January 1, 2023 to January 31, 2023	1,450.00	-	72.50	1,522.50
8003436222	February 1, 2023 to February 28, 2023	1,200.00	-	60.00	1,260.00
8003488206	March 1, 2023 to March 31, 2023	1,290.00	-	64.50	1,354.50
8003557198	April 1, 2023 to April 30, 2023	1,305.00	-	65.25	1,370.25
8003680827	May 1, 2023 to May 31, 2023	660.00	-	33.00	693.00
8003808322	June 1, 2023 to June 30, 2023	567.50	-	28.38	595.88
8003854185	July 1, 2023 to July 31, 2023	502.50	-	25.13	527.63
8003942412	August 1, 2023 to August 31, 2023	1,175.00	-	58.75	1,233.75
8004046310	September 1, 2023 to September 30, 2023	1,212.50	-	60.63	1,273.13
8004146111	October 1, 2023 to October 31, 2023	1,031.50	-	51.58	1,083.08
8004246232	November 1 to November 30, 2023	3,114.50	-	155.73	3,270.23
8004344505	December 1 to December 31, 2023	3,490.00	-	174.50	3,664.50
Final Invoice	January 1 2024 to discharge	7,555.50	-	377.78	7,933.28
Total		\$ 225,837.50	\$ 525.23	\$ 11,318.19	\$ 237,680.92



Deloitte Restructuring Inc.
Suite 700
850 - 2nd Street SW
Calgary AB T2P 0R8

Tel: (403) 267-1700
Fax: (403) 264-2871
www.deloitte.ca

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 4E4

Date: July 18, 2016
Invoice No: 4133201
Client No: 942748.1000000
GST Registration No.: 122893605

Invoice

For professional services rendered in Canada to July 8, 2016 with respect to the following:

**Subject: IN THE MATTER OF NAEJA PHARMACEUTICAL INC. -
IN RECEIVERSHIP**

<u>Level</u>	<u>Hours</u>	<u>Rate</u>	
Admin	9.8	\$ 75.00	\$ 735.00
Analyst	3.1	190.00	589.00
Senior	77.6	250.00	19,400.00
Manager	1.3	350.00	455.00
Partner	64.4	560.00	36,064.00
	156.2		

Our fees \$ 57,243.00

GST @ 5% 2,862.15

Amount payable in CAD \$ **60,105.15**

Payable upon receipt to: Deloitte Restructuring Inc.

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.

Staff	Hours	Description
Chan, Garrett	0.1	Instructions to Mr. Cheema regarding redirection of mail
Chan, Garrett	0.2	Discuss posting of receivership notices, utility readings, and banking freeze with Mr. Cheema
Chan, Garrett	0.1	Review Form 87 - Notice and Statement of Receiver
Chan, Garrett	0.1	Email to Ms. Gaspar to update public webpage
Chan, Garrett	0.1	Discussion with Mr. Smith regarding trustee in bankruptcy
Chan, Garrett	0.1	Discussion with Mr. Smith regarding employee claims and source deductions
Chan, Garrett	0.5	Email to PTMAA; email to Ms. Shewfelt; email to Direct Energy; review email responses
Chan, Garrett	0.1	Discussion with Mr. Cheema regarding early tenancy request
	<u>1.3</u>	
Cheema, Maninder	7.3	NAEJA: Meet with Gordon for debrief of client, site visit and walk through with Kirby, meet and instruct lock smith to change locks, take pictures of premises.
Cheema, Maninder	3.8	Review materials, setup file structure, site visit to meet former janitor and perform a walk through with Ron Victor.
Cheema, Maninder	3.7	Call with York realty (Glenn), email gordon, email Eric re bank account an statements, deal with RBC bank to confirm accounts.
Cheema, Maninder	5.7	Meet with Gordon, respond to Kirby, correspondence from RBC, Landlord, etc. and work on redirecting mail (form 6) and completing form 87, get trust account setup.
Cheema, Maninder	5.8	Walk through site with Sherri from York realty, Ron Victor, Gordon, meet Kirby on site, connect with Telsco re alarm, connect with Brad from clean harbors re destruction of waste. AR listing and supporting invoices from Kirby, Fedora agreement from Kirby, Source deductions.
Cheema, Maninder	3.4	Work on getting Deloitte added as named insured to policy, email and call brad from Clean
Cheema, Maninder	1.8	Correspondence with Telsco, Prepare and send letter to bank requesting funds.
Cheema, Maninder	2.7	Discuss IT's availability to remove hard drives, deal with cheque for landlord, call utility company to inquire of meter reads, meet with Ron Victor to provide key to Naeja building.
Cheema, Maninder	6.4	Move boxes from vehicle to office, coordinate logistics with IT team, travel to Naeja site with IT to remove hard drives from computers
Cheema, Maninder	5.2	Respond to emails, travel to client site to assist IT in removing server and remaining hard drives
Cheema, Maninder	0.7	Touch base with Brad from Clean Harbors regarding site clean up during week of June 13 and discussions with Gordon
Cheema, Maninder	0.4	Prepare cheques for outstanding pay for Chan, Andhe and Kirby, Call Ron Aquin re leasehold information
Cheema, Maninder	4.7	Site visit to meet with Deborah, remove 3 hard disk drives, package laboratory note books and bring back to Deloitte office.
Cheema, Maninder	1.6	Travel to site and meet with Brad from Clean Harbors (re: clean up of bio hazardous waste)
Cheema, Maninder	0.6	Organize invoices and discuss with Gordon the bills to be paid
Cheema, Maninder	0.5	Correspondence with Deborah and Ren
Cheema, Maninder	1.5	Meet with Debbie and Dr. Reddy at Deloitte offices and review information received.
Cheema, Maninder	1.5	Meet with Jen re: review of prior years accounting / bank records. Open Naeja mail for the week and process payments for Field Law and locksmith.
Cheema, Maninder	4.0	Meet with Dr. Reddy, Debbie and Inder at Naeja to move IP off site. Walk through Naeja with Debbie and crew.
Cheema, Maninder	3.8	Meet Clean Harbours on site for clean up of biohazardous/explosive material. Call Telsco to disconnect alarm services.
Cheema, Maninder	1.0	Call Telus, follow up with RBC, review a/r outstanding, email Ricoh.
Cheema, Maninder	1.0	research appropriate AP contacts and GSK and AZ and send signification letters.
Cheema, Maninder	1.2	Call Ren to discuss final few days. Discussion with John (purchaser) re storage of goods, Call Rip n Shred
Cheema, Maninder	1.0	Find Aicum contract, follow up with Gordon, look into a/r info
Cheema, Maninder	3.1	Follow up with Kirby regarding payroll data, call Rogers Insurance to get refund, follow up with RBC bank regarding balances, inquire with AZ and GSK regarding outstanding payables.
	<u>72.4</u>	
Crocker, Darren	0.1	Review and sign trust cheque
Crocker, Darren	0.2	Review Notice to Creditors package; discussion with Mr. Vic Cheema regarding creditor meeting; telephone call to Mr. Hockin
Crocker, Darren	0.3	Review draft minutes received from Mr. Sirrs and revise same

Crocker, Darren	0.5	Review documents in preparation for first meeting of creditors and attend same
Crocker, Darren	0.2	Email to Mr. Kueber; review email from Mr. Kueber; email to Mr. Smith
Crocker, Darren	0.2	Review draft report and discuss with Mr. Smith
	<u>1.5</u>	
Doucet, Jennifer	2.8	Review of 2016 and 2017 YE files.
Doucet, Jennifer	0.4	Review 2016 and 2017 YE transactions
	<u>3.2</u>	
Flynn, Wendy	0.8	Notice of Receiver mailout
	<u>0.8</u>	
Gareau, Lise	0.8	Facilitated the review of boxes with Deborah and Leo.
	<u>0.8</u>	
Gaspar, Dana	1.0	Create new webpage.
Gaspar, Dana	0.2	Prepare bank reconcilliation
	<u>1.2</u>	
Kapoor, Bhanu	4.5	Remove hard drives from client site.
Kapoor, Bhanu	4.5	Remove hard drives from client site.
	<u>9.0</u>	
Mason, Melissa	0.3	Prepare and cut cheques to Field Law and Edmonton Lock & Safe Inc.
	<u>0.3</u>	
Pavlic, Luke	0.4	Assisted Mr. Cheema in moving all files into our office
Pavlic, Luke	0.3	Assisted Mr. Cheema in moving boxes to our office
Pavlic, Luke	0.4	Assisted Mr. Cheema moving boxes
Pavlic, Luke	0.3	Assisted Mr. Cheema with moving boxes to our office
Pavlic, Luke	0.2	Assisted Mr. Cheema moving boxes to our office
Pavlic, Luke	0.4	Moved boxes to board room for clients meeting to look through documents.
	<u>2.0</u>	
Rochon, Diane	0.5	Set up new bank account for Naeja & Prepare bank deposit and deliver to bank - \$40,775.83 from MNP
Rochon, Diane	0.3	Prepare and cut cheques to employees
	<u>0.8</u>	
Smith, Gordon G	2.2	Talk to Ron Victor; review lease & sublease; review Foothills liquidation offer; talk to Chris Micetch; talk to J. Hockin; message to landlord
Smith, Gordon G	2.1	Email to/from Kirby; talk to landlord; email to Kirby (payroll); email from/to Kirby (separation slips); emails to/from V. Cheema re: bank accounts; talk to Glen Woosley (landlord); email to/from company's accountant
Smith, Gordon G	4.1	Email to/from landlord; email to/from Kirby Wyatt; message to/from Eric Sirrs; go over requirements with Vic Cheema; talk to Ron Victor; email to Kirby; email to C. Micetch; talk to Foothills; preliminary search for "Enbiotixs" in Boston; review article re: Fedora/Roche media release; review Maynard's proposal
Smith, Gordon G	3.1	Analyze liquidation proposals and email to J. Hockin; review financial information from MNP (including shareholder loan analysis); email to K. Wyatt (shareholder loans); talk to Ron Victor; emails from J. Hockin; email to landlord; talk to Ron Aquin(accountant); review insurance policy
Smith, Gordon G	4.6	Meet with Kirby (CFO); meet with landlord; meet with R. Victor; deal with alarm calls during the night; talk to J. Hockin; email to E. Sirrs; email to landlord; review and sign Form 87; review and sign auction agreement
Smith, Gordon G	2.7	Email to Maynard's; talk to Ron Victor; Draft email to MNP (re: lease); email from/to J. Webster; emails to/from landlord
Smith, Gordon G	2.8	Meeting with J. Webster re: IP etc.; email from/to Kirby; talk to R. Victor; talk to landlord; talk to Jerry Hockin; voice message to MNP; email from MNP; email to C. Micetch; review corporate ownership

Smith, Gordon G	2.0	Review Trustee's Report and Minutes of First Meeting of Creditors; review memo from J. Webster; talk to M. Woolsey (landlord); Call to R. Victor; email to Field Law (minute book)
Smith, Gordon G	1.0	Email to Deborah Helfrich; talk to R. Victor (auctioneer); letter to employee re: replacing bounced cheques; email from C. Micetich
Smith, Gordon G	3.6	Prepare and meet with J. Hockin and his client; meet Deborah, Joanne and Dr. Reddy at Naeja premises
Smith, Gordon G	3.0	Email to Russ Reeves (contractor); email to landlord; email to Field LLP; talk to Russ Reeves; meet with landlord
Smith, Gordon G	1.8	Review information from J. Kueber; email to M. NMCCabe; email from/to Chris Micetich; email to/from Jerry Hockin; email to C. Micetich; talk to Maynards
Smith, Gordon G	0.4	Talk to Rob McDonald; email from Deborah Helfrich
Smith, Gordon G	2.3	Review email from Rob. McDonald's legal counsel; email to J. Hockin; meet with Vic and go over invoices; email from M. McCabe; email to M. McCabe; meet with J. Hockin and M. McCabe
Smith, Gordon G	0.3	Email to R. McDonald; email to J. Hockin
Smith, Gordon G	1.3	Talk to J. Hockin; talk to S. Sjovold; email to Washington lawyer; talk to computer forensic person (A. Najarali); email to J. Hockin; review legal opinion from RMRF
Smith, Gordon G	0.9	Email from D. Helfrich; email to Maynards; email to C. Micetich
Smith, Gordon G	0.9	Email from D. Helfrich; call from/to landlord; talk to J. Hockin
Smith, Gordon G	2.0	Email to/from D. Helfrich; talk to R. Victor; talk to M. McCabe
Smith, Gordon G	3.1	Talk to Deborah Helfrich; talk to Maynards; review auction results; work on First Report to the Court; email to J. Hockin and M. McCabe; talk to J. Kueber; email from J. Kueber
Smith, Gordon G	2.7	Email from/to Deborah Helfrich; finalize Receiver's Court Report; talk to Jerry Hockin; email to Field Law; email to J. Hockin
Smith, Gordon G	0.6	Talk to R. Victor; Signify A/R; email from/to Field Law
Smith, Gordon G	2.0	Review email series from Wenderoth Law Firm; talk to J. Hockin; review emails from J. Hockin; talk to M. McCabe; email to J. Hockin; email to Field Law; review draft March 31, 2016 F/S & tax return; email to Ron Victor
Smith, Gordon G	2.5	Email from/to Maynards; review AiCuris agreements; email to Deborah Helfrich
Smith, Gordon G	3.2	Talk to M. McCabe and R. McDonald; prepare and attend Court hearing; meeting with J. Hockin and M. McCabe; emails to/from Maynards; email to Rob McDonald; email to Jerry Hockin; review information from Field Law; talk to Debbie Helfrich
Smith, Gordon G	0.3	Letter to M. McCabe
Smith, Gordon G	0.4	QAR Trustee's Preliminary Report
	<u>55.9</u>	
Webster, Jeremy P	0.5	Discussion with Gordon Smith regarding nature of compounds at Naeja site. Review of email from Chris M regarding his advice on how to handle compounds at Naeja site and where to obtain additional information. Sharing news release on Fedora / Rochedeal. Reviewing unaudited Naeja financial statements showing license fee from Fedora.
Webster, Jeremy P	1.0	Review of materials on memory stick regarding Naeja proprietary pre-clinical discovery programs including: IRAP studies, study summaries, weekly reporting, beginnings of a patent application, target product profile, etc.
Webster, Jeremy P	0.5	Discussion with Chris Micetich. Discussion with Gordon Smith
Webster, Jeremy P	1.0	Correspondence with Jerry Hockin and Gordon Smith. Preparation for meeting with Chris including topic areas, reviewing relevant materials, developing agenda and objectives.
Webster, Jeremy P	2.0	Preparation for meeting with Chris. Review of issued patents and patent applications of Naeja, review of Naeja / Fedora license agreement, discussion with Gordon Smith. Meeting with Chris
Webster, Jeremy P	2.0	Meeting with Jerry Hockin and Gordon Smith. Memo to file summarizing meeting with Chris and Sameeh. Emails with Gordon.
	<u>7.0</u>	
	<u>156.2</u>	



Deloitte Restructuring Inc.
Suite 700
850 - 2nd Street SW
Calgary AB T2P 0R8

Tel: (403) 267-1700
Fax: (403) 264-2871
www.deloitte.ca

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 4E4

Date: September 15, 2016
Invoice No: 4168223
Client No: 942748.1000000
GST Registration No.: 122893605

Invoice

**For professional services rendered in Canada from July 8, 2016 to September 6, 2016 with respect to the following:
Subject: IN THE MATTER OF NAEJA PHARMACEUTICAL INC. - IN RECEIVERSHIP**

Level	Hours	Rate		
Partner	16.2	\$ 560.00	\$	9,072.00
Senior Manager	0.3	450.00		135.00
Manager	29.7	350.00		10,395.00
Senior	0.9	250.00		225.00
Analyst	1.1	190.00		209.00
Admin	0.3	75.00		22.50
	<u>48.5</u>			

Our fees \$ 20,058.50

GST @ 5% 1,002.93

Amount payable in CAD \$ **21,061.43**

Payable upon receipt to: Deloitte Restructuring Inc.

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.

Date	Staff	Hours	Description
8/19/2016	Casey, Brian	1.0	Imaging prep / verification for virtual booting
8/22/2016	Casey, Brian	0.5	discovery support
		<u>1.5</u>	
7/15/2016	Chan, Garrett	0.1	Respond to email from MNP
8/5/2016	Chan, Garrett	0.1	Review and respond to emails from Mr. McCabe and Mr. Hockin
8/9/2016	Chan, Garrett	0.2	Phone discussion with Air Liquide; email to Air Liquide
8/10/2016	Chan, Garrett	0.2	Phone discussion with Air Liquide; email to Mr. Smith
9/6/2016	Chan, Garrett	0.2	Update Ascend; run off proof of claim for creditor
		<u>0.8</u>	
7/14/2016	Cheema, Maninder	1.3	Meet with Deb and her sister to show the accounting records, employee records and business development documents
7/19/2016	Cheema, Maninder	1.0	Discussion with Gord, gather expenses to be approved, create expense documents, send 2017 f/s to Ron Acquin
7/25/2016	Cheema, Maninder	1.0	Discuss expenses to be paid with Gordon, call with Deb regarding Kirby's computer
7/27/2016	Cheema, Maninder	0.5	Pick up Kirby's computer tower
7/28/2016	Cheema, Maninder	1.0	Complete expense report sheets for vendors to get paid, submit to Annamaria
8/2/2016	Cheema, Maninder	2.2	Address Gordon's questions: Draft letter to Aicurus, Summarize outstanding A/R, Follow up with Astra Zeneca regarding , find paperwork relating to AZ and Aicuris
8/3/2016	Cheema, Maninder	1.8	Find IRAP agreement, finalize letter to AstraZeneca, Look for AZ contract, find contact information for Aicuris letter addressing
8/5/2016	Cheema, Maninder	2.5	Setup Kirby's computer, assistance from it and find proper cords to connect to monitor. Follow up with Kirby regarding passwords
8/8/2016	Cheema, Maninder	1.0	Search for employee addresses for Parlee
8/10/2016	Cheema, Maninder	2.8	Call with Deborah, travel to storage unit and meet with Dr. Reddy
8/12/2016	Cheema, Maninder	1.2	Meet with Debbie to deliver information
8/19/2016	Cheema, Maninder	2.5	Travel to storage unit to give access to Dr. Reddy to perform count of inventory of IP
8/22/2016	Cheema, Maninder	1.5	Update expenses to be paid and draft letter for Direct Energy
8/25/2016	Cheema, Maninder	0.5	Draft email to EnBiotix and call Dr. Wager re share certificates
		<u>20.8</u>	
8/15/2016	Crocker, Darren	0.1	Review and approve bank reconciliation
		<u>0.1</u>	
7/20/2016	Doucet, Jennifer	0.4	Discussions with Gordon, summary email of transaction review
		<u>0.4</u>	
8/4/2016	Flynn, Wendy	0.3	Letter to NRC
		<u>0.3</u>	
7/11/2016	Gaspar, Dana	0.5	Update website
		<u>0.5</u>	
7/29/2016	Harrison, Catherine	0.3	Quality assurance review, first report of Trustee
		<u>0.3</u>	
8/10/2016	Pater, Claire	2.0	Acquisition
8/11/2016	Pater, Claire	1.5	Acquisition
8/18/2016	Pater, Claire	0.7	Acquisition
8/9/2016	Pater, Claire	1.0	Acquisition
8/11/2016	Pater, Claire	1.4	Acquisition
		<u>6.6</u>	
8/12/2016	Pavlic, Luke	1.1	Help Mr. Cheema deliver boxes to the client
		<u>1.1</u>	

7/18/2016	Smith, Gordon	0.9	Sign documents for accountant; talk to M. McCabe; email from/to Deborah Helfrich
7/19/2016	Smith, Gordon	0.5	Review outstanding invoices for payment
7/20/2016	Smith, Gordon	0.5	Go over preference review details
7/22/2016	Smith, Gordon	1.0	Review email and letter from Jerry Hockin; talk to M. McCabe; talk to J. Hockin and M. McCabe
7/25/2016	Smith, Gordon	1.2	Email from Deborah Helfrich; email to J. Hockin; talk to Deborah Helfrich (computer access)
7/27/2016	Smith, Gordon	0.6	Review email from M. McCabe (section 38 application); talk to M. McCabe; talk to M. McCabe and J. Hockin
7/29/2016	Smith, Gordon	2.5	Review draft letter from M. McCabe; review letter from J. Hockin; draft report to the Court
8/2/2016	Smith, Gordon	1.0	Meet with M. McCabe and J. Hockin
8/3/2016	Smith, Gordon	1.8	Review draft Court Order; letter to AiCuris; approve various invoices for payment; email from/to accountant; review outstanding AR; review Astra Zeneca contract; review IRAP contract
8/4/2016	Smith, Gordon	0.8	Letter to IRAP; review draft Court Order
8/8/2016	Smith, Gordon	0.3	Review Court Order; email to J. Hockin
8/11/2016	Smith, Gordon	1.4	Review Assignment (5.38); talk to Dean Heitzman; sign Assignment; organize documents for Parlee McLaws
8/12/2016	Smith, Gordon	0.2	Email to J. Hockin
8/22/2016	Smith, Gordon	0.4	Email from/to M. McCabe (S38)
8/24/2016	Smith, Gordon	1.8	Email from/to Direct Energy; receive trust cheque from Field Law; email from/to C. Micetich; email to Controlled Drugs office; email from/to Dean Heitsman; letter from J. Hockin
8/25/2016	Smith, Gordon	0.3	Email to J. Hockin
8/31/2016	Smith, Gordon	0.3	Email from/to J. Hockin
9/1/2016	Smith, Gordon	0.6	Email from AiCuris; email to J. Hockin; email from/to J. Hockin
		<u>16.1</u>	
	Total	<u>48.5</u>	



Deloitte Restructuring Inc.
 2000 ManuLife Place
 10180 - 101st Street
 Edmonton, Alberta T5J 4E4

Tel: 780-421-3611
 Fax: 780-421-3782
www.deloitte.ca

Naeja Pharmaceutical Inc.
 c/o Deloitte Restructuring Inc.

Date: November 16, 2016
 Invoice Number: 4215665
 Client/Mandate Number: 942748.1000000
 Billing Partner: G. Smith

GST Registration Number: 122893605

Invoice

For professional services rendered in Canada from September 7, 2016 to November 14, 2016

Subject: In the Matter of Naeja Pharmaceutical Inc. - in Receivership

<u>Level</u>	<u>Hours</u>	<u>Rate</u>		
Partner	21.3	560.00	\$	11,928.00
Senior Manager	2.7	450.00	\$	1,215.00
Manager	7.8	350.00	\$	2,730.00
Senior	0.8	250.00	\$	200.00
Analyst	11.0	190.00	\$	2,090.00
	<u>43.6</u>			
			Our Fee	\$ 18,163.00
			GST @ 5%	908.15
			Amount Payable (CAD)	\$ 19,071.15

Remittance information on last page

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

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services						
Date	Name	Level	Hours	Rate		Narrative
9/15/2016	Cheema, Maninder	Manager	0.50	\$350.00	\$175.00	review German tax filing document
9/16/2016	Cheema, Maninder	Manager	0.30	\$350.00	\$105.00	Open Naeja mail, admin.
9/20/2016	Cheema, Maninder	Manager	0.40	\$350.00	\$140.00	Discussion with Gordon re: status of accounts receivable and Aicurus milestones
9/21/2016	Chan, Garrett	Manager	0.10	\$350.00	\$35.00	Phone discussion with creditor
9/29/2016	Cheema, Maninder	Manager	0.50	\$350.00	\$175.00	Follow up with GSK, left message and email. Follow up with RBC bank regarding deposit.
9/15/2016	Smith, Gordon	Partner	1.30	\$560.00	\$728.00	Review information from MNP; talk to E. Sirrs; email to Deborah Helfrich
9/19/2016	Smith, Gordon	Partner	1.60	\$560.00	\$896.00	Email to AiCuris; email to J. Hockin; email from inspector; email to MNP Ltd.; email to inspector; talk to Eric Sirrs; email to E. Sirrs
9/20/2016	Smith, Gordon	Partner	0.80	\$560.00	\$448.00	Email from/to Jerry Hockin
9/26/2016	Smith, Gordon	Partner	0.30	\$560.00	\$168.00	Email from/to MNP
10/11/2016	Smith, Gordon	Partner	0.30	\$560.00	\$168.00	Email from C. Micetech; email to Airways Freight Corp.
10/26/2016	Chen, Tong	Senior	0.80	\$250.00	\$200.00	Tax research on Canada-German agreement, and proposed to Jo-Anne the potential issues with the claim on the withholding tax.
11/7/2016	Smith, Gordon	Partner	0.30	\$560.00	\$168.00	email to AI Circus
11/8/2016	Smith, Gordon	Partner	0.80	\$560.00	\$448.00	Deal with Tax team questions (re: German with holdings); Email J. Hockin Re: German Tax
11/10/2016	Smith, Gordon	Partner	0.40	\$560.00	\$224.00	Send GFL proof of claim to J. Houkin; Email to Ron Aquin
11/14/2016	Smith, Gordon	Partner	1.30	\$560.00	\$728.00	Email to J. Hockin; talk to Gerrit Van Dykon
9/12/2016	Knox, Christopher	Analyst	6.50	\$190.00	\$1,235.00	Finalized sorting of currency, met with bank to deposit Canadian currency cash box and to convert 17 other currencies to Canadian for deposit. The bank reviewed each currency and could only convert bills not coins, and only those allowed by their system. Took currency that bank was unable to exchange to travel exchange but they were unable to do it as well stating that they all abide by the same guidelines. Catalogued and did an online conversation to Canadian for remaining cash/coins. Sente-mail to Gordon Smith regarding situation for direction on remaining funds.
9/14/2016	Knox, Christopher	Analyst	0.10	\$190.00	\$19.00	Completed July bank reconciliation report.
9/15/2016	Knox, Christopher	Analyst	0.20	\$190.00	\$38.00	Prepared cheque to pay Trustee fees
9/16/2016	Knox, Christopher	Analyst	0.20	\$190.00	\$38.00	Completed bank deposit
9/20/2016	Knox, Christopher	Analyst	0.30	\$190.00	\$57.00	Reviewed bank accounts and located information regarding MNP cheque as per request by Vic Cheema for MNP.
10/17/2016	Knox, Christopher	Analyst	0.20	\$190.00	\$38.00	Prepared cheque to pay legal fees to Reynolds Mirth Richard and Farmer
10/24/2016	Knox, Christopher	Analyst	0.30	\$190.00	\$57.00	Drafted and sent cheque to pay filing fee.
10/25/2016	Knox, Christopher	Analyst	2.00	\$190.00	\$380.00	Prepared cheques to pay two Direct Energy accounts and Field Law. Entered list of creditors to Ascend and update Claims register.
10/26/2016	Smith, Gordon	Partner	1.60	\$560.00	\$896.00	Email from Ai Curis, work on German tax exemption form.
10/27/2016	Knox, Christopher	Analyst	0.40	\$190.00	\$76.00	Prepared and sent draft statement of receipts and disbursements.
10/27/2016	Smith, Gordon	Partner	0.10	\$560.00	\$56.00	Conference call with M. McCabe, J. Hocking and Ai Curio legal counsel
10/28/2016	Smith, Gordon	Partner	1.00	\$560.00	\$560.00	Review draft R&D and claims request
10/26/2016	Guillaume, Franklin	Senior M	0.20	\$450.00	\$90.00	Discuss German withholding tax issue with Jo-Anne.
10/27/2016	Guillaume, Franklin	Senior M	0.30	\$450.00	\$135.00	Discuss German tax withholding with Kevin.
10/31/2016	Smith, Gordon	Partner	1.60	\$560.00	\$896.00	Emails from J. Hackin, email from G. Harding, email to G. Harding, email to J. Hockin, talk to Hawkings EPP Dumont, draft T&D for J. Hockin, talk to M. McCabe
11/1/2016	Smith, Gordon	Partner	1.20	\$560.00	\$672.00	Email from J. Hockin; review and sign bill of sale; email from J. Hockin
11/2/2016	Smith, Gordon	Partner	0.80	\$560.00	\$448.00	Email from/to J. Hockin; email from Field LLP
11/3/2016	Smith, Gordon	Partner	1.60	\$560.00	\$896.00	Review stub period financial statements and tax returns, email from/to J. Hockin, email from/to Ron Aquin
11/7/2016	Knox, Christopher	Analyst	0.30	\$190.00	\$57.00	Prepared and sent cheque to pay Hawkings Dumont LLP invoice for accounting services.
11/8/2016	Knox, Christopher	Analyst	0.30	\$190.00	\$57.00	Completed bank deposit, saved stamped copy to file and filed paper copy.
11/9/2016	Knox, Christopher	Analyst	0.20	\$190.00	\$38.00	Completed October bank reconciliation, printed reports and updated spreadsheet.
10/17/2016	Smith, Gordon	Partner	1.40	\$560.00	\$784.00	Email to/from storage facility;
10/18/2016	Smith, Gordon	Partner	0.30	\$560.00	\$168.00	Email from M. McCobe
10/19/2016	Chan, Garrett	Manager	0.10	\$350.00	\$35.00	Phone discussion with Ricoh
10/19/2016	Cheema, Maninder	Manager	1.30	\$350.00	\$455.00	Meet with CRA trust examiner, gather banking information and follow up with RBC bank
10/22/2016	Crocker, Darren	Partner	0.10	\$560.00	\$56.00	Review and approve bank reconciliation
10/21/2016	Smith, Gordon	Partner	0.40	\$560.00	\$224.00	Tal to Chris Micetich
10/24/2016	Smith, Gordon	Partner	1.10	\$560.00	\$616.00	Email from J. Houkin; Email to M. McLobe; talk to M. McLobe
10/25/2016	Smith, Gordon	Partner	3.00	\$560.00	\$1,680.00	Email from/to Jerry Hackin; Prepare draft tax exemption for German tax authorities; email o A. Curis; Talk to M. McLobe and Jerry Hockin; Email to Field LLP; review and sign cheques (eg: Utilities)
10/25/2016	Cheema, Maninder	Manager	1.20	\$350.00	\$420.00	1. Update claims register. Provide Chris payables to issue cheques for. Collect mail from Naeja RGM. Work on receipts and disbursements. Send RBC info request provided by CRA
11/2/2016	Chan, Garrett	Manager	0.10	\$350.00	\$35.00	Review voice message from Statistics Canada; return call
10/31/2016	Cheema, Maninder	Manager	1.50	\$350.00	\$525.00	Call with Hawkings Dumont, update receipts and disbursements schedule, work with Chris to have the claims register updated.
11/2/2016	Cheema, Maninder	Manager	1.80	\$350.00	\$630.00	Meet with Dr Reddy to transfer fridges and IP; including travel time.
11/7/2016	Guillaume, Franklin	Senior M	1.00	\$450.00	\$450.00	Discuss certificate of residency requirement with Jo-Anne; calls to CRA to determine appropriate course of action.
11/8/2016	Guillaume, Franklin	Senior M	1.20	\$450.00	\$540.00	Prepare correspondence for CRA; review fax.
Total			43.6		\$18,163.00	



Deloitte Restructuring Inc.
Suite 700, 850-2nd Street SW
Calgary, AB T2P 0R8

Tel: (403) 267-1700
Fax: (403) 264-2871
www.deloitte.ca

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.

Date: January 27, 2017
Invoice Number: 4261462
Client/Mandate Number: 942748/1000000
Billing Partner: Gordon Smith

GST Registration Number: 122893605

Invoice

Professional services rendered from November 15, 2016 to January 23, 2017			
Subject: In the Matter of Naeja Pharmaceutical Inc. - in Receivership			
<u>Level</u>	<u>Hours</u>	<u>Rate</u>	
Partner	11.9	560.00	6,664.00
Manager	2.1	350.00	735.00
Analyst	13.2	190.00	2,508.00
		Our Fee	\$ 9,907.00
		GST @ 5%	495.35
Amount Payable (CAD)			\$ 10,402.35

Remittance information on last page

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

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
Time Detail
For the period of November 15, 2016 to January 23, 2017

Date	Timekeeper	Hours	Narrative
11/15/2016	Smith,Gordon G	0.4	Talk to Ron Aquin; Email to J. Hockin
11/16/2016	Smith,Gordon G	0.8	Talk to Jerry Hockin; Email to/from Jerry Hockin; Email from Jerry Hockin
11/16/2016	Cheema,Maninder	0.2	Correspondence with CRA auditor and gather and send bank statements
11/17/2016		0.8	Reviewed Naeja corporate accounts and prepared requests to transfer funds, pay negative balance and close accounts.
11/18/2016	Knox,Christopher		
	Smith,Gordon G	0.2	Email to J. Hockin (prepaid expenses)
11/21/2016		0.3	Review and sign correspondence to Royal Bank of Canada for wire transfers; review and sign trust cheque
11/24/2016	Crocker,Darren Mark	0.3	Review and sign wire transfer instruction documents; review and approve bank reconciliation
11/30/2016	Chan,Garrett	0.1	Phone discussion with Statistics Canada
11/30/2016		0.5	Responded to multiple e-mails from RBC to try to sort out transfer requests on accounts and approval.
12/6/2016	Knox,Christopher		
	Smith,Gordon G	0.2	Email to J. Hockin
12/7/2016	Knox,Christopher	0.4	Reviewed and admitted claim from Hawkings EPP Dumont LLP.
12/7/2016	Knox,Christopher	0.3	Compiled general ledger reports for all accounts.
12/9/2016	Knox,Christopher	0.2	Completed November bank reconciliation and attached report for review.
12/12/2016	Chan,Garrett	0.1	Phone discussion with creditor
12/12/2016	Knox,Christopher	0.3	Entered and completed deposit, scanned and saved completed deposit to system.
12/13/2016	Smith,Gordon G	0	Talk to Greg Harding and Lindsey Miller; email to J. Hockin.
12/14/2016		0.4	Saved Reynolds Mirth Richards and Farmer LLP invoice to system, prepared cheque to pay invoice. Discussed transfer requests with RBC and Mr. Cheema. Sorted out account changes since time of request, drafted letter and form request for updated amount. Saved letter and form to system and sent to RBC for processing.
12/14/2016	Knox,Christopher	1	
12/15/2016	Knox,Christopher	0.7	Follow up on transfers and confirmation of account closures.
12/19/2016	Crocker,Darren Mark	0.2	Review and approve bank reconciliation for October and November
12/19/2016		0.3	Forwarded initial requests for wire transfers back to RBC to follow up on second part of request to close accounts.
12/19/2016	Knox,Christopher		
	Smith,Gordon G	0.6	Email from/to B MacDermid at BDO.
12/20/2016		0.4	Received response from RBC regarding account closures to go back to wire team to complete request. Contacted wire team who directed us back to the service team.
12/20/2016	Knox,Christopher	0.4	Completed confirmation of account closures and saved to system.
12/21/2016	Knox,Christopher	0.4	Completed information to create a CRA shared workbook to track and record ongoing and outstanding information.
12/23/2016	Knox,Christopher	0.2	Filed paper documents into folders.
1/3/2017	Knox,Christopher	0.3	Received wire confirmation for balance from Naeja account, entered and deposited payment, saved verification to system.
1/4/2017		2	Made corrections to Statement of Receipts and Disbursements with Mr. Smith. Pulled general ledger reports and account balances to update figures and reconcile. Contacted RBC and requested account statements for October 1st to the date the accounts were closed to support figures.
1/4/2017	Knox,Christopher		
	Smith,Gordon G	1.7	Email to J. Hockin; review updated receipts and disbursements
1/5/2017	Cheema,Maninder	1.7	Work with Chris to figure out accounts receivable amount for the receipts and disbursements.
1/5/2017		1	Reviewed account transfers, conversions and updated receipts and disbursements with Mr. Cheema to verify and correct figures.
1/5/2017	Knox,Christopher	0.5	Completed and finalized receipts and disbursements with Mr. Smith.
1/5/2017	Knox,Christopher		
	Smith,Gordon G	1.5	Email to J. Hockin
1/6/2017		0.4	Compiled bank statements and saved to system for three accounts for the period of October to December.
1/10/2017	Knox,Christopher		
	Smith,Gordon G	0.7	Emails from J. Hockin, email to J. Hockin
1/11/2017	Knox,Christopher	0.2	Completed December 2016 bank reconciliation and attached reports for sign off.
1/11/2017	Smith,Gordon G	0.7	Various emails from M. McCabe and J. Hockin
1/11/2017	Smith,Gordon G	0.7	Various emails from M. McCabe and J. Hockin
1/16/2017	Smith,Gordon G	0.8	Email from J. Hockin, talk to M. McCabe, letter to J. Hockin
1/17/2017		0.5	Made corrections to letter for signing, confirmed Celine Micetich's spelling for name and address, prepared cheque to pay secured creditor Celine Micetich.
1/17/2017	Knox,Christopher		
	Smith,Gordon G	0.8	Prepare cheque for C. Micetich, letter to J. Hockin
1/18/2017	Crocker,Darren Mark	0.1	Review and sign trust cheque
1/18/2017	Smith,Gordon G	0.8	Email to J. Hockin and D. Helfrich, meet with D. Helfrich
1/20/2017	Smith,Gordon G	0.8	Talk to Brian McDermidt (BDO); Email to Brian McDermidt
1/20/2017		2	Searched through system and paper file for documents regarding the appointment of the trustee. Conversations back and forth with the Office of the Superintendent of Bankruptcy as well as Mr. Smith. Discussed the notice of the minutes for the bankruptcy being received but not the actual minutes by the Official Receiver. Faxed a copy for the Official Receiver to update their records and provide a certificate of appointment. Spoke to Official Receiver regarding updating the records and sending a copy of the Certificate.
1/23/2017	Knox,Christopher		
	Smith,Gordon G	0.3	Email to/from BDO
		<u>27.2</u>	



Deloitte Restructuring Inc.
2000 Manulife Place
10180 - 101st Street
Edmonton, AB T5J 4E4

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.

Date: March 28, 2017
Invoice Number: 4308744
Client/Mandate Number: 942748/1000000
Billing Partner: Gordon Smith

GST Registration Number: 122893605

Invoice

Professional services rendered from January 25, 2017 to March 23, 2017			
Subject: In the Matter of Naeja Pharmaceutical Inc. - in Receivership			
<u>Level</u>	<u>Hours</u>	<u>Rate</u>	
Partner	12.9	560.00	7,224.00
Manager	18.3	350.00	6,405.00
Analyst	16.2	190.00	3,078.00
		Our Fee	\$ 16,707.00
		GST @ 5%	835.35
		Amount Payable (CAD)	\$ 17,542.35

Remittance information on last page

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

**Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
Time Detail**

For the period of January 25, 2017 To March 23, 2017

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Narrative</u>
1/25/2017	Smith,Gordon G	0.6	Email from/to D. Helfrich; email to M. McCabe
1/26/2017	Smith,Gordon G	0.4	Email from M. McCabe, email to D. Helfrich
1/30/2017	Crocker,Darren Mark	0.1	Review and approve bank reconciliation
1/30/2017	Knox,Christopher	0.4	Prepared cheque requisition and cheque to pay Trustee Fees in the amount of \$10,402.35.
2/13/2017	Smith,Gordon G	1.0	Email from/to Astra Zenica; talk to AiCuris' legal counsel
2/14/2017	Knox,Christopher	0.4	Drafted cheque requisition and prepared cheque to pay Reynold Mirth Richards and Farmer legal fees.
2/14/2017	Knox,Christopher	0.3	Scanned and saved documents to system, mailed out cheque to Reynolds Mirth Richards and Farmer.
2/16/2017	Smith,Gordon G	1.4	Review CRA approval documents; email to J. Hockin; email to AiCuris
2/17/2017	Smith,Gordon G	0.6	Emails from/to AiCuris; emails to J. Hockin
2/23/2017	Smith,Gordon G	0.3	Emails from/to M. McCabe
2/28/2017	Knox,Christopher	0.8	Spoke to Doraine Awid of the Canada Revenue Agency regarding the GST and Tax requirements as well as whether or not a new GST account is needed to be opened. Sent request to the Winnipeg tax centre to open an RT 0002 account.
3/1/2017	Knox,Christopher	0.2	Entered and completed bank reconciliation and attached reports for review for January 2017.
3/1/2017	Smith,Gordon G	0.4	Review draft Court Order; talk to M. McCabe; email to M. McCabe
3/3/2017	Crocker,Darren Mark	0.1	Review and approve bank reconciliation
3/3/2017	Cheema,Maninder	0.8	Discussion with Gordon in regards to obtaining information on AiCuris. Correspondence with Claire Patter and Deborah.
3/3/2017	Smith,Gordon G	1.5	Numerous emails from/to AiCuris and Naeja; talk to M. McCabe
3/7/2017	Cheema,Maninder	3.0	Site visit to Naeja to obtain AiCuris information. Meet with Claire to debrief on project.
3/7/2017	Knox,Christopher	0.2	Filed paper bank reconciliations for January 2017.
3/7/2017	Smith,Gordon G	0.3	Talk to AiCuris, talk to V. Cheema re review of data
3/7/2017	Pater,Claire Kathryn Joanne	7.0	Travel from Calgary to client site and return.
3/7/2017	Pater,Claire Kathryn Joanne	2.5	Data copying and storage of data in evidence room in Calqary.
3/8/2017	Cheema,Maninder	1.0	Update Gordon on obtaining information and create AiCuris invoice.
3/8/2017	Smith,Gordon G	2.2	Email to M. McCabe et al; review Court Order; prepare invoice; email to AiCuris.
3/9/2017	Cheema,Maninder	1.0	Draft memo, send follow up note to Claire.
3/9/2017	Smith,Gordon G	0.9	Email from/to AiCuris; Email from J. Hockin; email to BDO; Review memo to file from V. Cheema
3/10/2017	Cheema,Maninder	0.8	Call with Claire, Abbas and Gordon to discuss next steps. finalize memo.
3/10/2017	Knox,Christopher	0.5	Contacted the Canada Revenue business inquiries, general inquiries and insolvency team to confirm and locate corporate tax refund. Left message with insolvency team to respond.
3/10/2017	Knox,Christopher	0.2	Completed bank reconciliation and reports for February 2017.
3/10/2017	Pater,Claire Kathryn Joanne	1.0	generating navigation document; preparing electronic items for shipping.
3/11/2017	Crocker,Darren Mark	0.1	Review and approve bank reconciliation
3/13/2017	Cheema,Maninder	0.2	Review changes to memo by Gordon
3/13/2017	Knox,Christopher	0.5	Left message with Canada Revenue employee to follow up on tax refund. Advised that we must call the business inquiries line. Contacted business inquiries and was informed Deloitte is not authorized. Printed authorization request form and RC59, completed both and had signed by Mr. Smith. Submitted documents for online request with certificate and receivership order for approval.
3/13/2017	Knox,Christopher	0.1	Filed paper copies of February 2017 bank reconciliation.
3/13/2017	Smith,Gordon G	2.0	Conference call with J. Hockin, B. MacDermid et al; Email from J. Hockin; Emails to AiCuris; Email to D. Helfrich
3/14/2017	Knox,Christopher	0.8	Updated tracking notes for tax, reviewed note regarding property claim, located claim and reviewed information, updated claim information into system, drafted cheque requisition and prepared cheque to pay deemed trust property claim from Estate.
3/14/2017	Smith,Gordon G	0.3	Email from/to Hawkins Epp Dumont; Email from D. Helfrich
3/16/2017	Knox,Christopher	1.5	Contacted the Canada Revenue Agency to confirm on tax refund. Unable to provide enough information to speak to them. Performed corporate search and pulled paper file tax documents. Confirmed refund was a GST refund. Called back to CRA and passed authorization. Confirmed the GST refund was direct deposited into Naeja account. Located account statement with deposit and forwarded bank statement and general ledger report showing location of funds and requested if journal entry should be completed. Entered and completed journal entry to correct allocation.
3/16/2017	Knox,Christopher	0.5	Discussion with Mr. Cheema regarding monitoring of records review. Requested a meeting room to be booked for the required date and time.
3/16/2017	Knox,Christopher	1.5	Preparation for meeting with Dr. Reddy to review flash drive, set up loaner laptop, downloaded program and learned to use the decryption program, ran into issues connecting laptop to secondary monitor/TV screen. Discussions with Mr. Cheema and phone call with Mrs. Pater.
3/17/2017	Cheema,Maninder	1.0	Meet with Dr reddy. help Chris setup for document review.
3/17/2017	Knox,Christopher	5.0	Set up computer and flash drive for review for Dr. Reddy, sat in on file review to ensure document control and assist with completing the recording spreadsheet. Packed up documents and delivered computer to IT and flash drive back to Mr. Cheema.
3/20/2017	Knox,Christopher	1.5	Exported creditor listing from the receivership file and imported to the bankruptcy estate as the estate creditor list was blank. Printed and reviewed claims register. Went through system file and paper file. Reviewed and admitted claims and added missing claims and admitted to system.
3/21/2017	Knox,Christopher	1.0	Downloaded program to access flashdrive, forwarded copy of File list from flash drive to Mrs. Pater and Mr. Cheema. Follow up on US funds coming from overseas.
3/21/2017	Knox,Christopher	0.4	Drafted cheque requisition and prepared cheque to pay Reynolds Mirth Richards and Farmer LLP legal fees.
3/22/2017	Knox,Christopher	0.4	Drafted cheque requisition and prepared cheque to pay BDO Canada LLP for assistance with the German company tax issue.
3/22/2017	Smith,Gordon G	0.5	Email from/to D. Helfrich; Payment of BDO invoice
3/23/2017	Smith,Gordon G	0.2	Email to AiCuris
		<u>47.4</u>	



Deloitte Restructuring Inc.
2000 Manulife Place
10180 - 101st Street
Edmonton, AB T5J 4E4

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.

Date: May 24, 2017
Invoice Number: 4389546
Client/Mandate Number: 942748/1000000
Billing Partner: Gordon Smith

GST Registration Number: 122893605

Invoice

Professional services rendered from March 27, 2017 to May 12, 2017			
Subject: In the Matter of Naeja Pharmaceutical Inc. - in Receivership			
<u>Level</u>	<u>Hours</u>	<u>Rate</u>	
Partner	1.8	560.00	\$ 1,008.00
Manager	12.1	350.00	4,235.00
Analyst	17.3	190.00	3,287.00
		Our Fee	\$ 8,530.00
		<i>Mileage and meals</i>	\$ 325.23
		<i>Flash drives</i>	\$ 200.00
		Sub total	\$ 9,055.23
		GST @ 5%	452.76
		Amount Payable (CAD)	\$ 9,507.99

Remittance information on last page

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

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
Time Detail
For the period of March 27, 2017 To May 12, 2017

Date	Timekeeper	Hours	Narrative
3/27/2017	Smith,Gordon G	0.40	Email from/to AiCuris
3/28/2017	Pater,Claire Kathryn Joanne	1.00	Create segregated data tranche.
3/29/2017	Knox,Christopher	0.40	Drafted cheque requisition and prepared cheque to pay Trustee fees.
3/29/2017	Smith,Gordon G	0.10	Email to AiCuris
3/31/2017	Knox,Christopher	1.00	Saved wire confirmation to system, entered and allocated deposit funds from AiCuris. Confirmed current bank balance after deposit and provided balance to Mr. Smith and Mr. Cheema. Drafted cheque requisition, prepared cheque to pay Celine Micetich. Drafted letter to attach to cheque.
3/31/2017	Smith,Gordon G	0.80	Email to J. Hockin; prepare and distribute cheque for C. Micetich
3/31/2017	Crocker,Darren Mark	0.10	Review and sign trust cheque
4/4/2017	Knox,Christopher	0.40	Completed engagement continuance form for the file for review and signature by Trustee.
4/4/2017	Cheema,Maninder	0.40	Coordinate time with Aicuris. Correspondence with Deborah.
4/6/2017	Knox,Christopher	1.00	Requested loaner laptop from IT department, downloaded program and confirmed access to files on flash drive, requested boardroom and make sure there were no issues connecting laptop to boardroom television in preparation for document review meeting.
4/7/2017	Knox,Christopher	2.00	Document review with Dr. Reddy for AiCuris.
4/7/2017	Knox,Christopher	0.50	Contacted the Canada Revenue Agency to obtain access code for GST filings online and confirm if RT0002 account has been opened. Advised that request has been received but 0002 account is still not opened and unable to complete post GST returns.
4/10/2017	Knox,Christopher	0.30	Attempted to file post GST returns but access still not created by CRA. Made notes for follow up.
4/10/2017	Knox,Christopher	0.10	Filed paper document to Estate file.
4/11/2017	Knox,Christopher	0.50	Scanned and saved legal invoice to system, drafted cheque requisition and prepared cheque to pay Reynolds Mirth Richards and Farmer LLP legal invoice.
4/11/2017	Knox,Christopher	1.50	Started file transfer of documents to secured online server for AiCuris. Program does not allow folders so must extract the files manually from each folder and sub folder within the drive.
4/12/2017	Knox,Christopher	3.50	Organizing and compiling files into different folders and formats and uploaded to secure network for AiCuris.
4/12/2017	Knox,Christopher	0.20	Completed March 2017 bank reconciliation and attached reports.
4/17/2017	Knox,Christopher	0.30	Review of GST filing information available and what is outstanding.
4/18/2017	Knox,Christopher	0.50	Contacted the Canada Revenue Agency and discussed GST and opening RT0002 account.
4/19/2017	Crocker,Darren Mark	0.10	Review and approve bank reconciliation
4/20/2017	Knox,Christopher	0.10	Filed paper copies of bank reconciliation report for March 2017.
4/26/2017	Knox,Christopher	0.20	Responded to e-mails regarding flash drives and documents uploaded to secure network for AiCuris.
4/27/2017	Pater,Claire Kathryn Joanne	7.00	Travel to and from Edmonton (client site and office).
4/27/2017	Pater,Claire Kathryn Joanne	2.00	Performing secure file deletion; meeting with client contacts to discuss and confirm deletions; attendance at Edmonton office to deliver documents received from client.
4/27/2017	Knox,Christopher	1.00	Discussed creation of RT0002 account with multiple CRA agents on and off hold, sent in additional request to open an RT0002 account or reactivate the RT0001 account and partition the periods so that we may file the post GST returns.
4/28/2017	Pater,Claire Kathryn Joanne	0.70	Providing update and documentation regarding secure deletion.
5/3/2017	Knox,Christopher	0.70	Spoke to the CRA, passed security authorization questions, confirmed the RT0002 account has been opened and obtained new access code. Compiled 12 months of information to file monthly GST returns.
5/3/2017	Smith,Gordon G	0.30	Voice message from Jerry Hockin; voice message to Jerry Hockin
5/4/2017	Knox,Christopher	1.00	Filed 12 months of GST returns and saved filed returns to system.
5/4/2017	Knox,Christopher	0.10	Contacted the Office of the Superintendent of Bankruptcy to confirm the Trustee license number in their system for this file.
5/8/2017	Knox,Christopher	0.30	Completed April 2017 bank reconciliation and attached reports for Trustee review and signature.
5/9/2017	Knox,Christopher	0.30	Received another forwarded message from the Canada Revenue Agency. Called back and left another message to return call to discuss file and answer questions.
5/10/2017	Knox,Christopher	1.00	Discussed GST returns with Canada Revenue Agency agent, answered questions and looked into further information to answer additional questions. Compiled Court Order and agreement documents and sent to agent for review.
5/11/2017	Cheema,Maninder	1.00	Pull WIP detail and prepare draft invoice for data gathering and AiCuris
5/12/2017	Knox,Christopher	0.40	Searched system and paper file to confirm quality assurance review forms are on file. Made note for follow up on missing forms.
		<u>31.20</u>	



Deloitte Restructuring Inc.
2000 Manulife Place
10180 - 101st Street
Edmonton, AB T5J 4E4
Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.

Date: October 23, 2017
Invoice Number: 4513302
Client/Mandate Number: 942748/1000000
Billing Partner: Darren Crocker

GST Registration Number: 122893605

Invoice

Professional services rendered For the period from May 23 to October 15, 2017

Subject: In the Matter of Naeja Pharmaceutical Inc. - in Receivership

<u>Staff</u>	<u>Level</u>	<u>Hours</u>	<u>Rate</u>		
Chan, Garret	Manager	0.60	\$350.00	\$	210.00
Cheema, Vic	Manager	0.50	\$350.00		175.00
Crocker, Darren	Partner	0.50	\$560.00		280.00
Gaspar, Dana	Senior	0.20	\$250.00		50.00
Knox, Chris	Analyst	6.90	\$195.00		1,345.50
Smith, Gordon	Partner	2.10	\$560.00		1,176.00
		10.80			

Our Fee \$ 3,236.50
GST @ 5% 161.83

Amount Payable (CAD) \$ 3,398.33

Remittance information on last page

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

In the matter of the Receivership of Naeja Pharmaceutical Inc.
Time dockets for the period May 23, 2017 to October 15, 2017

Date	Staff	Hours	Rate	Fees	Narrative
5/23/2017	Crocker, Darren Mark	0.1	560.00	56.00	Review and approve bank reconciliation
5/24/2017	Smith, Gordon G	0.3	560.00	168.00	Email to BDO
5/25/2017	Knox, Christopher	0.4	195.00	78.00	Reviewed drafted invoice to AiCuris, input wire transfer information and updated invoice for Trustee review.
5/26/2017	Knox, Christopher	0.4	195.00	78.00	Sorted mail, scanned and saved statements to system.
5/29/2017	Knox, Christopher	0.4	195.00	78.00	Checked bank account for expected funds from AiCuris. Sent follow up request for status of funds to AiCuris as nothing has been paid to date.
5/30/2017	Knox, Christopher	0.2	195.00	39.00	Created a Quality Assurance Review master tracking list, compiled estate information for QARs and entered into spreadsheet.
6/2/2017	Chan, Garrett	0.3	350.00	105.00	Meeting with Mr. Smith and Mr. Hockin
6/2/2017	Cheema, Maninder	0.5	350.00	175.00	Admin and review file for documents requested by Gord
6/2/2017	Knox, Christopher	0.2	195.00	39.00	Compiled information to complete year end banking reports.
6/2/2017	Smith, Gordon G	1.8	560.00	1008.00	Prepare and meet with J. Hockin
6/8/2017	Knox, Christopher	0.2	195.00	39.00	Completed May 2017 bank reconciliation and attached reports.
6/19/2017	Knox, Christopher	0.5	195.00	97.50	Prepared engagement checklist documents, completed and entered information where able, prepped checklists to be completed at a later date.
6/22/2017	Knox, Christopher	0.1	195.00	19.50	Filed paper copy of April 2017 bank reconciliation reports.
6/26/2017	Crocker, Darren Mark	0.1	560.00	56.00	Review and approve bank reconciliation
7/10/2017	Knox, Christopher	0.4	195.00	78.00	Updated engagement checklist documents for Trustee and file manager review and signatures.
7/13/2017	Knox, Christopher	0.4	195.00	78.00	Corrected document uploaded to insolvency page in error, adding additional document and informed Mr. Chan and Gowlings LLP of the correction and update.
7/24/2017	Knox, Christopher	0.2	195.00	39.00	Entered and completed June 2017 bank reconciliation, attached reports and provided to Trustee for review and signature.
7/28/2017	Knox, Christopher	0.4	195.00	78.00	Drafted cheque requisition and prepared cheque to pay tax invoice.
8/1/2017	Knox, Christopher	0.5	195.00	97.50	Compiled information and filed outstanding GST returns.
8/7/2017	Crocker, Darren Mark	0.1	560.00	56.00	Review and sign trust cheque
8/24/2017	Knox, Christopher	0.2	195.00	39.00	Entered and completed July 2017 bank reconciliation and attached reports for Trustee review and signature.
8/25/2017	Knox, Christopher	0.1	195.00	19.50	Filed May and June 2017 bank reconciliation reports into paper record folders.
8/31/2017	Knox, Christopher	0.4	195.00	78.00	Received GST notice of assessment from CRA, scanned and saved to system.
9/5/2017	Crocker, Darren Mark	0.1	560.00	56.00	Review and approve bank reconciliation
9/11/2017	Chan, Garrett	0.3	350.00	105.00	Email stock power certificate to Enbiotix; email to BDO
10/3/2017	Knox, Christopher	0.5	195.00	97.50	Entered and completed bank deposit, scanned and saved signed stamped deposit slips to system and filed paper copies.
10/5/2017	Gaspar, Dana	0.2	250.00	50.00	Prepare August 2017 bank reconciliation.
10/11/2017	Knox, Christopher	0.4	195.00	78.00	Reviewed account information and filed outstanding GST returns for August and September.
10/12/2017	Knox, Christopher	1.0	195.00	195.00	Received bundle of mail from Naeja office, scanned and saved documents to system, discussed with Mr. Chan and sent copy of Receivership Order to creditors that sent statements.
10/15/2017	Crocker, Darren Mark	0.1	560.00	56.00	Review and approve bank reconciliation
		10.8		3236.50	



Invoice No.: 8000041829

Deloitte Restructuring Inc.
2000 Manulife Place
10180-101 Street
Edmonton AB T8A 0K8

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.

Date: March 6, 2018
Client No: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration No.: 133245290RT0001

Invoice

For professional services rendered from October 18, 2017 to February 22, 2018 with respect to the following:

SUBJECT: IN THE MATTER OF NAEJA PHARMACEUTICAL INC. - IN RECEIVERSHIP

<u>Staff</u>	<u>Level</u>	<u>Hours</u>	<u>Rate</u>		
D. Crocker	Partner	1.20	\$560.00	\$	672.00
G. Chan	Manager	1.00	\$350.00		350.00
D. Gaspar	Senior	1.40	\$250.00		350.00
C. Knox	Analyst	13.60	\$195.00		2,652.00
		<u>17.20</u>			

Our fees \$ 4,024.00

GST @ 5% 201.20

Amount payable in CAD \$ **4,225.20**

Payable upon receipt to: Deloitte Restructuring Inc.

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.

Naeja Pharmaceutical Inc. - In Receivership - Time Docket for the Period of October 18, 2017 to February 22, 2018

Date	Name	Hours	Rate	Total	Narrative
10/18/2017	Gaspar,Dana	0.30	\$250.00	\$75.00	Process interest allocation in Ascend and prepare September bank reconciliation.
10/24/2017	Crocker,Darren Mark	0.10	\$560.00	\$56.00	Review and approve bank reconciliation
10/25/2017	Knox,Christopher	0.40	\$195.00	\$78.00	Drafted cheque requisition, entered and prepared cheque for Receiver's fees.
10/27/2017	Crocker,Darren Mark	0.10	\$560.00	\$56.00	Review and sign trust cheque
11/7/2017	Chan,Garrett	0.10	\$350.00	\$35.00	Emails to BDO and Mr. Knox
11/7/2017	Knox,Christopher	0.40	\$195.00	\$78.00	Sent notice of receivership and bankruptcy to the lawyer of Direct Energy.
11/15/2017	Gaspar,Dana	0.20	\$250.00	\$50.00	Prepare bank reconciliation.
11/17/2017	Knox,Christopher	0.50	\$195.00	\$97.50	Responded to law office regarding outstanding utilities, confirmed current balance on account with Direct Energy, located recent invoice, drafted cheque requisition and prepared cheque for payment.
11/17/2017	Knox,Christopher	0.10	\$195.00	\$19.50	Entered interest deposit for the month of October 2017
11/20/2017	Crocker,Darren Mark	0.50	\$560.00	\$280.00	Review email correspondence from Mr. Knox and solicitor for Direct Energy; review supporting documents attached to cheque requisition and discuss with Mr. Knox; further discussion with Mr. Knox; review and sign trust cheque
11/22/2017	Chan,Garrett	0.10	\$350.00	\$35.00	Email to BDO Germany
11/22/2017	Knox,Christopher	2.00	\$195.00	\$390.00	Reviewed information provided by CTL Law and Direct Energy to prepare payment, reviewed estate documents for Bankruptcy and Receivership and determined error. Responded to CTL law regarding payment not being forwarded and advised new Naeja of required payments to Direct Energy, if any.
11/27/2017	Chan,Garrett	0.20	\$350.00	\$70.00	Emails to BDO and counsel
12/1/2017	Knox,Christopher	0.40	\$195.00	\$78.00	Records review and management
12/4/2017	Knox,Christopher	0.40	\$195.00	\$78.00	Compiled information, filed October and November 2017 GST returns
12/5/2017	Knox,Christopher	0.40	\$195.00	\$78.00	Drafted cheque requisition and prepared cheque to pay Reynolds Mirth legal fees
12/6/2017	Crocker,Darren Mark	0.10	\$560.00	\$56.00	Review and sign trust cheque
12/7/2017	Crocker,Darren Mark	0.10	\$560.00	\$56.00	Review and approve bank reconciliation
12/12/2017	Chan,Garrett	0.20	\$350.00	\$70.00	Email to BDO Germany
12/14/2017	Gaspar,Dana	0.30	\$250.00	\$75.00	Prepare November bank reconciliation.
12/19/2017	Knox,Christopher	0.50	\$195.00	\$97.50	Entered and completed bank deposit. Scanned and saved stamped deposit to system and filed paper documents
12/20/2017	Knox,Christopher	1.50	\$195.00	\$292.50	Opened cash boxes of the company and reviewed contents, reviewed prior correspondence regarding contents of boxes as well as flash drives of company data. Also reviewed memos and bill of sale on system. Forwarded information to Mr. Chan for rev/direction
1/8/2018	Knox,Christopher	1.00	\$195.00	\$195.00	Reviewed paper documents, sorted and condensed loose file records into folders
1/9/2018	Knox,Christopher	0.10	\$195.00	\$19.50	Entered and deposited interest for December 2017
1/10/2018	Knox,Christopher	0.40	\$195.00	\$78.00	Records review and management
1/10/2018	Crocker,Darren Mark	0.10	\$560.00	\$56.00	Review and approve bank reconciliation
1/15/2018	Knox,Christopher	0.80	\$195.00	\$156.00	Document review and management
1/15/2018	Chan,Garrett	0.20	\$350.00	\$70.00	Emails with Mr. Hockin
1/22/2018	Chan,Garrett	0.10	\$350.00	\$35.00	Email executed annual returns to Mr. Hockin
1/25/2018	Gaspar,Dana	0.30	\$250.00	\$75.00	Prepare December 2017 bank reconciliation.
1/26/2018	Crocker,Darren Mark	0.10	\$560.00	\$56.00	Review and approve bank reconciliation
1/29/2018	Knox,Christopher	0.10	\$195.00	\$19.50	Scanned and saved copy of December 2017 bank rec to system, filed paper copy.
2/2/2018	Knox,Christopher	0.20	\$195.00	\$39.00	Entered and deposited interest deposits for January and February 2018
2/16/2018	Gaspar,Dana	0.30	\$250.00	\$75.00	Prepare January bank reconciliation.
2/16/2018	Crocker,Darren Mark	0.10	\$560.00	\$56.00	Review and approve bank reconciliation
2/21/2018	Knox,Christopher	4.00	\$195.00	\$780.00	Looked into potential selling options for out of circulation currency
2/22/2018	Knox,Christopher	0.40	\$195.00	\$78.00	Saved response from Mr. Neal to system and forwarded to Mr. Chan with additional documents for review and comment
2/22/2018	Chan,Garrett	0.10	\$350.00	\$35.00	Email to Mr. Knox

17.20

\$4,024.00

Name	Title	Hours	Rate	Total
Crocker, Darren	Partner	1.20	\$560.00	\$672.00
Chan, Garrett	Manager	1.00	\$350.00	\$350.00
Gaspar, Dana	Senior	1.40	\$250.00	\$350.00
Knox, Christopher	Analyst	13.60	\$195.00	\$2,652.00
		17.20		\$4,024.00



Invoice No.: 8000132727

Deloitte Restructuring Inc.
2000 Manulife Place
10180-101 Street
Edmonton AB T8A 0K8

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.

Date: May 22, 2018
Client No: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration No.: 133245290RT0001

Invoice

For professional services rendered from February 27, 2018 to May 16, 2018 with respect to the following:

SUBJECT: IN THE MATTER OF NAEJA PHARMACEUTICAL INC. - IN RECEIVERSHIP

<u>Staff</u>	<u>Level</u>	<u>Hours</u>	<u>Rate</u>		
D. Crocker	Partner	0.30	\$560.00	\$	168.00
G. Chan	Manager	0.80	\$350.00		280.00
D. Gaspar	Senior	0.50	\$250.00		125.00
G. Perales-Solis	Senior	0.30	\$250.00		75.00
C. Knox	Analyst	7.90	\$195.00		1,540.50
		<u>9.80</u>			

Our fees \$ 2,188.50

GST @ 5% 109.43

Amount payable in CAD \$ **2,297.93**

Payable upon receipt to: Deloitte Restructuring Inc.

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.

Naeja Pharmaceutical Inc. - In Receivership - Time Docket for the Period of February 27, 2018 to May 16, 2018

Date	Name	Hours	Rate	Total	Narrative
2/27/2018	Knox, Christopher	0.50	\$195.00	\$97.50	Prepared time dockets for Court.
3/1/2018	Knox, Christopher	1.00	\$195.00	\$195.00	Compiled information and filed outstanding GST returns
3/6/2018	Knox, Christopher	0.40	\$195.00	\$78.00	Updated and created WIP documents and invoice
3/8/2018	Knox, Christopher	0.80	\$195.00	\$156.00	Completed time dockets for Court, drafted cheque requisition and prepared cheque to pay Receiver's fees.
3/9/2018	Knox, Christopher	0.40	\$195.00	\$78.00	Document review and records management
3/12/2018	Knox, Christopher	0.80	\$195.00	\$156.00	Searched paper file for financial statements year ending May 13, 2016, located statements and saved to network.
3/12/2018	Chan, Garrett	0.10	\$350.00	\$35.00	Discussion with Mr. Knox
3/13/2018	Gaspar, Dana	0.30	\$250.00	\$75.00	Estate banking, prepare February 2017 bank reconciliation.
3/14/2018	Knox, Christopher	1.50	\$195.00	\$292.50	Scanned and saved mail package from Naeja to system, sent copy of receivership order to ABSA and RFS Canada. Completed chain of custody records form
3/29/2018	Crocker, Darren	0.10	\$560.00	\$56.00	Review and approve bank reconciliation
4/3/2018	Chan, Garrett	0.10	\$350.00	\$35.00	Email to BDO Germany
4/4/2018	Knox, Christopher	0.40	\$195.00	\$78.00	Compiled information and completed outstanding GST return.
4/5/2018	Knox, Christopher	0.20	\$195.00	\$39.00	Entered and completed interest deposit for March and April 2018
4/13/2018	Chan, Garrett	0.10	\$350.00	\$35.00	Follow up with BDO
4/18/2018	Gaspar, Dana	0.20	\$250.00	\$50.00	Prepare March 2018 bank reconciliation.
4/20/2018	Knox, Christopher	0.40	\$195.00	\$78.00	Document review and records management
4/26/2018	Knox, Christopher	1.00	\$195.00	\$195.00	Requested corporate searches and drafted organizational charts for review as requested.
4/26/2018	Chan, Garrett	0.50	\$350.00	\$175.00	Review email from BDO Germany: tax work
5/2/2018	Knox, Christopher	0.40	\$195.00	\$78.00	Completed outstanding GST return for April 2018
5/2/2018	Crocker, Darren	0.10	\$560.00	\$56.00	Review and approve bank reconciliation
5/3/2018	Knox, Christopher	0.10	\$195.00	\$19.50	Entered and allocated May 2018 interest to account.
5/11/2018	Perales-Solis, Grace	0.30	\$250.00	\$75.00	April 2018 Bank Reconciliation.
5/16/2018	Crocker, Darren	0.10	\$560.00	\$56.00	Review and approve bank reconciliation
		9.80		\$2,188.50	

Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	0.30	\$560.00	\$168.00
Manager	Chan, Garrett	0.80	\$350.00	\$280.00
Senior	Gaspar, Dana	0.50	\$250.00	\$125.00
Senior	Perales-Solis, Grace	0.30	\$250.00	\$75.00
Analyst	Knox, Christopher	7.90	\$195.00	\$1,540.50
		9.80		\$2,188.50



Invoice 8000216193

Deloitte Restructuring Inc.
1500 Manulife Place
10180 - 101st Street
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290-91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: August 28, 2018
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker

GST Registration: 133245290RT0001

For professional services rendered

Fees

c/o Deloitte Restructuring Inc.

Please note - paid by Deloitte Restructuring Inc.

Professional services rendered from May 23, 2018 to August 2, 2018

Please see Appendices A & B for invoice details.

Sales Tax

GST applicable 1,024.50

*GST at 5.00% 51.23

Total Amount Due (CAD) 1,075.73

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



APPENDIX A - INVOICE

For professional services rendered from May 23, 2018 to August 2, 2018 with respect to the following:

SUBJECT: IN THE MATTER OF NAEJA PHARMACEUTICAL INC. - IN RECEIVERSHIP

<u>Staff</u>	<u>Level</u>	<u>Hours</u>	<u>Rate</u>		
D. Crocker	Partner	0.20	\$560.00	\$	112.00
G. Chan	Manager	0.30	\$350.00		105.00
D. Gaspar	Senior	0.50	\$250.00		125.00
C. Knox	Analyst	<u>3.50</u>	\$195.00		682.50
		4.50			
			Our Fee	\$	1,024.50
			GST@5%		51.23
			Amount Payable (CAD)	\$	1,075.73



APPENDIX B - INVOICE

Naeja Pharmaceutical Inc. - In Receivership - Time Docket for the Period of May 23, 2018 to August 2, 2018

Date	Name	Hours	Rate	Total	Narrative
5/23/2018	Chan, Garrett	0.30	\$350.00	\$105.00	Emails to Mr. Hockin; review organizational charts for BDO
5/24/2018	Knox, Christopher	0.40	\$195.00	\$78.00	Performed corporate search follow up on company organizational charts
5/29/2018	Knox, Christopher	0.40	\$195.00	\$78.00	Converted invoice using billing invoice number, drafted cheque requisition and prepared cheque to pay Trustee fees.
6/7/2018	Gaspar, Dana	0.30	\$250.00	\$75.00	Prepare May 2018 bank reconciliations.
6/12/2018	Knox, Christopher	0.40	\$195.00	\$78.00	Entered and completed outstanding GST return.
6/13/2018	Crocker, Darren	0.10	\$560.00	\$56.00	Review and approve bank reconciliations
6/15/2018	Knox, Christopher	0.10	\$195.00	\$19.50	Entered and completed interest deposit for June 2018
6/20/2018	Knox, Christopher	0.40	\$195.00	\$78.00	Document review and records management
7/10/2018	Knox, Christopher	0.40	\$195.00	\$78.00	responded to creditor and provided documents regarding Receivership and Bankruptcy.
7/13/2018	Knox, Christopher	0.10	\$195.00	\$19.50	Entered and deposited interest for July 2018
7/18/2018	Knox, Christopher	0.40	\$195.00	\$78.00	Reviewed accounts and filed GST return for June 2018
7/23/2018	Gaspar, Dana	0.20	\$250.00	\$50.00	Prepare June bank reconciliation.
7/26/2018	Crocker, Darren	0.10	\$560.00	\$56.00	Review and approve bank rereconciliation
7/30/2018	Knox, Christopher	0.50	\$195.00	\$97.50	Review of claim received from creditor and response to creditor.
8/2/2018	Knox, Christopher	0.40	\$195.00	\$78.00	Reviewed account information and filed July 2018 GST return.
		4.50		\$1,024.50	

Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	0.20	\$560.00	\$112.00
Manager	Chan, Garrett	0.30	\$350.00	\$105.00
Senior	Gaspar, Dana	0.50	\$250.00	\$125.00
Senior	Perales-Solis, Grace	0.00	\$250.00	\$0.00
Analyst	Knox, Christopher	3.50	\$195.00	\$682.50
		4.50		\$1,024.50



Invoice 8000275862

Deloitte LLP
1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290-91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: October 29, 2018
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 133245290RT0001

For professional services rendered

Fees

c/o Deloitte Restructuring Inc.

Please note - paid by Deloitte Restructuring Inc.

Professional services rendered from August 13, 2018 to August 22, 2018

Please see Appendices A & B for invoice details.

GST applicable 234.00

Sales Tax

GST at 5.00% 11.70

Total Amount Due (CAD) 245.70

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.



Appendix A - Invoice

For professional services rendered from August 13, 2018 to August 22, 2018 with respect to the following:

SUBJECT: IN THE MATTER OF NAEJA PHARMACEUTICAL INC. - IN RECEIVERSHIP

<u>Staff</u>	<u>Level</u>	<u>Hours</u>	<u>Rate</u>	
C. Knox	Analyst	1.20	\$195.00	234.00
		1.20		
			Our fees	234.00
			GST @ 5%	11.70
Amount payable in CAD				\$ 245.70

Appendix B - Invoice

Naeja Pharmaceutical Inc. - In Receivership - Time Docket for the Period of August 13, 2018 to August 22, 2018					
Date	Name	Hours	Rate	Total	Narrative
8/13/2018	Knox, Christopher	0.60	\$195.00	\$117.00	Document review and records management, sent document to EOS collection agency for Bell to notify regarding Receivership and Bankruptcy.
8/17/2018	Knox, Christopher	0.50	\$195.00	\$97.50	Document review and records management.
8/22/2018	Knox, Christopher	0.10	\$195.00	\$19.50	Entered August 2018 interest
		1.20		\$234.00	

Title	Name	Hours	Rate	Total
Analyst	Knox, Christopher	1.20	\$195.00	\$234.00
		1.20		\$234.00



Invoice 8000275860

Deloitte LLP
1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290-91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: October 29, 2018
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 133245290RT0001

For professional services rendered

Fees

c/o Deloitte Restructuring Inc.

Please note - paid by Deloitte Restructuring Inc.

Professional services rendered from September 4, 2018 to October 19, 2018.

Please see Appendices A & B for invoice details.

Sales Tax

GST applicable 1,244.00

GST at 5.00% 62.20

Total Amount Due (CAD) 1,306.20

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



Appendix A - Invoice

For professional services rendered from September 4, 2018 to October 19, 2018 with respect to the following:

SUBJECT: IN THE MATTER OF NAEJA PHARMACEUTICAL INC. - IN RECEIVERSHIP

<u>Staff</u>	<u>Level</u>	<u>Hours</u>	<u>Rate</u>	
D. Crocker	Partner	0.40	\$560.00	224.00
	Senior			
G. Chan	Manager	0.60	\$450.00	270.00
D. Gaspar	Senior	0.40	\$250.00	100.00
C. Knox	Senior	2.60	\$250.00	650.00
		<u>4.00</u>		
			Our fees	1,244.00
			GST @ 5%	62.20
Amount payable in CAD				\$ 1,306.20

Appendix B - Invoice

Naeja Pharmaceutical Inc. - In Receivership - Time Docket for the Period of September 4, 2018 to October 19, 2018					
Date	Name	Hours	Rate	Total	Narrative
9/4/2018	Knox, Christopher	1.00	\$250.00	\$250.00	Reviewed accounts, filed August 2018 GST return and saved to system. Saved finalized invoice to system. Drafted cheque requisition and prepared cheque to pay
9/5/2018	Knox, Christopher	0.10	\$250.00	\$25.00	Entered September 2018 interest
9/10/2018	Knox, Christopher	0.40	\$250.00	\$100.00	Prepared time dockets for Court.
9/10/2018	Crocker, Darren	0.10	\$560.00	\$56.00	Review and sign trust cheque
9/10/2018	Gaspar, Dana	0.20	\$250.00	\$50.00	Prepare July 2018 bank reconciliation.
9/12/2018	Crocker, Darren	0.10	\$560.00	\$56.00	Review and approve bank reconciliation
9/20/2018	Chan, Garrett	0.30	\$450.00	\$135.00	Email to BDO
9/24/2018	Chan, Garrett	0.20	\$450.00	\$90.00	Review tax documents
9/26/2018	Knox, Christopher	0.40	\$250.00	\$100.00	Reviewed correspondence and provided wire transfer information.
10/2/2018	Gaspar, Dana	0.20	\$250.00	\$50.00	Prepare August 2018 bank reconciliation.
10/3/2018	Knox, Christopher	0.40	\$250.00	\$100.00	Reviewed accounts, filed September 2018 GST return and saved to system.
10/5/2018	Knox, Christopher	0.10	\$250.00	\$25.00	Entered October 2018 interest deposit.
10/9/2018	Chan, Garrett	0.10	\$450.00	\$45.00	Email to Mr. Hockin
10/9/2018	Crocker, Darren	0.10	\$560.00	\$56.00	Review email from Mr. Chan regarding annual corporate returns for bankrupt corporation
10/10/2018	Knox, Christopher	0.20	\$250.00	\$50.00	Responded to creditor regarding status of file.
10/19/2018	Crocker, Darren	0.10	\$560.00	\$56.00	Review and approve bank reconciliation
		4.00		\$1,244.00	

Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	0.40	\$560.00	\$224.00
Senior Manager	Chan, Garrett	0.60	\$450.00	\$270.00
Senior	Gaspar, Dana	0.40	\$250.00	\$100.00
Senior	Knox, Christopher	2.60	\$250.00	\$650.00
		4.00		\$1,244.00



Invoice 8000356646

Deloitte LLP
1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290-91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: January 04, 2019
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 133245290RT0001

For professional services rendered

Fees

c/o Deloitte Restructuring Inc.

Please note - paid by Deloitte Restructuring Inc.

Professional services rendered from October 29, 2018 to December 31, 2018.

Please see Appendices A & B for invoice details.

Sales Tax

GST applicable 863.00

GST at 5.00% 43.15

Total Amount Due (CAD) 906.15

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



Appendix A - Invoice

For professional services rendered from October 29, 2018 to December 31, 2018 with respect to the following:

SUBJECT: IN THE MATTER OF NAEJA PHARMACEUTICAL INC. - IN RECEIVERSHIP

<u>Staff</u>	<u>Level</u>	<u>Hours</u>	<u>Rate</u>		
D. Crocker	Partner	0.30	\$560.00	\$	168.00
G. Chan	Senior				
	Manager	0.10	\$450.00		45.00
D. Gaspar	Senior	0.40	\$250.00		100.00
C. Knox	Senior	2.20	\$250.00		550.00
		<u>3.00</u>			
				Our fees	\$ 863.00
				GST @ 5%	43.15
				Amount payable in CAD	\$ 906.15



Appendix B - Invoice Details

Naeja Pharmaceutical Inc. - In Receivership - Time Docket for the Period of October 29, 2018 to December 31, 2018					
Date	Name	Hours	Rate	Total	Narrative
10/29/2018	Knox, Christopher	0.40	\$250.00	\$ 100.00	Drafted cheque requisition and prepared cheques to pay Trustee fees.
10/29/2018	Crocker, Darren	0.10	\$560.00	\$ 56.00	Review and sign trust cheque
10/31/2018	Crocker, Darren	0.10	\$560.00	\$ 56.00	Review and sign Annual Return
11/7/2018	Chan, Garrett	0.10	\$450.00	\$ 45.00	Email to Mr. Hockin
11/14/2018	Gaspar, Dana	0.20	\$250.00	\$ 50.00	Prepare bank reconciliation.
11/23/2018	Knox, Christopher	0.40	\$250.00	\$ 100.00	Reviewed system, filed October 2018 GST return.
12/3/2018	Knox, Christopher	0.80	\$250.00	\$ 200.00	Reviewed system and filed outstanding GST return. Document review and records management.
12/6/2018	Knox, Christopher	0.10	\$250.00	\$ 25.00	Entered interest deposit for November 2018
12/12/2018	Gaspar, Dana	0.20	\$250.00	\$ 50.00	Prepare October bank reconciliation.
12/14/2018	Crocker, Darren	0.10	\$560.00	\$ 56.00	Review and approve October bank reconciliation
12/28/2018	Knox, Christopher	0.10	\$250.00	\$ 25.00	Entered December 2018 interest deposit.
12/31/2018	Knox, Christopher	0.40	\$250.00	\$ 100.00	Prepared time dockets for Court.
		3.00		\$ 863.00	

Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	0.30	\$560.00	\$ 168.00
Senior Manager	Chan, Garrett	0.10	\$450.00	\$ 45.00
Senior	Gaspar, Dana	0.40	\$250.00	\$ 100.00
Senior	Knox, Christopher	2.20	\$250.00	\$ 550.00
		3.00		\$ 863.00



Invoice 8000427463

Deloitte LLP
1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290-91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: February 21, 2019
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 133245290RT0001

For professional services rendered

Fees

c/o Deloitte Restructuring Inc.
Please note - paid by Deloitte Restructuring Inc.
Professional services rendered from January 2, 2019 to February 19, 2019.
Please refer to the appendices for invoice details.

GST applicable 12,015.00

Sales Tax

GST at 5.00% 600.75

Total Amount Due (CAD) 12,615.75

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.



Appendix

For professional services rendered from January 2, 2019 to February 19, 2019 with respect to the following:

SUBJECT: IN THE MATTER OF NAEJA PHARMACEUTICAL INC. - IN RECEIVERSHIP

<u>Staff</u>	<u>Level</u>	<u>Hours</u>	<u>Rate</u>		
D. Crocker	Partner	2.00	\$560.00	\$	1,120.00
G. Chan	Senior	6.10	\$450.00		
	Manager				2,745.00
D. Gaspar	Senior	0.60	\$250.00		150.00
M. Rowley	Senior	28.40	\$250.00		7,100.00
C. Knox	Senior	3.60	\$250.00		900.00
		<u>40.70</u>			
				Our fees	\$ 12,015.00
				GST @ 5%	600.75
				Amount payable in CAD	\$ 12,615.75

Payable upon receipt to: Deloitte Restructuring Inc.

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.

Naeja Pharmaceutical Inc. - In Receivership - Time Docket for the Period of January 2, 2019 to February 19, 2019

Date	Name	Hours	Rate	Total	Narrative
1/2/2019	Knox, Christopher	1.00	\$250.00	\$ 250.00	Reviewed network and filed outstanding GST return for the month of December 2018. Document review and records management. Review of TD account named Naeja Basketball and ownership of funds.
1/2/2019	Chan, Garrett	0.20	\$450.00	\$ 90.00	Review German tax application material; respond to Mr. Hockin email; follow up with tax regarding CRA certification
1/3/2019	Knox, Christopher	0.10	\$250.00	\$ 25.00	Entered and completed January 2019 deposit interest.
1/3/2019	Gaspar, Dana	0.20	\$250.00	\$ 50.00	Prepare bank November 2018 bank reconciliation.
1/3/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Email to BDO
1/8/2019	Knox, Christopher	0.40	\$250.00	\$ 100.00	Drafted cheque requisition and prepared cheque to pay receiver's fees.
1/9/2019	Crocker, Darren	0.20	\$560.00	\$ 112.00	Review and sign trust cheque; Review and approve November bank reconciliation
1/14/2019	Chan, Garrett	0.30	\$450.00	\$ 135.00	Email to Mr. Hockin regarding tax matters and MNP passing of accounts
1/14/2019	Crocker, Darren	0.30	\$560.00	\$ 168.00	Review email and correspondence from Mr. Eric Sirrs; discussion with Mr. Knox regarding letter to MNP; review and revise draft letter to same
1/15/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Email with Mr. Hockin
1/15/2019	Crocker, Darren	0.20	\$560.00	\$ 112.00	Review email from Mr. Chan to Mr. Hockin; review voice message from Mr. Hockin
1/16/2019	Chan, Garrett	0.60	\$450.00	\$ 270.00	Discussion with Mr. Crocker; instructions to Mr. Mike Rowley regarding statement of receipts and disbursements; call with BDO Canada; review former Trustee application materials; draft email to MNP
1/16/2019	Knox, Christopher	0.40	\$250.00	\$ 100.00	Contacted the CRA and confirmed outstanding taxes and made note for file.
1/16/2019	Crocker, Darren	0.20	\$560.00	\$ 112.00	Telephone call to Mr. Hockin
1/16/2019	Rowley, Michael	0.50	\$250.00	\$ 125.00	Prepared statement of receipts and disbursements.
1/17/2019	Rowley, Michael	1.00	\$250.00	\$ 250.00	Revised statement of receipts and disbursements.
1/17/2019	Chan, Garrett	0.20	\$450.00	\$ 90.00	Review statement of receipts and disbursements and email to Mr. Hockin
1/17/2019	Crocker, Darren	0.20	\$560.00	\$ 112.00	Review email from Mr. Chan and Interim Statement of Receipts and Disbursements
1/18/2019	Knox, Christopher	0.80	\$250.00	\$ 200.00	Drafted letter of direction for wire transfer to pay German tax invoice. Communications with bank and BDO to confirm bank details.
1/21/2019	Crocker, Darren	0.10	\$560.00	\$ 56.00	Review email from Mr. Sirrs regarding accounts
1/22/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Respond to email from BDO
1/23/2019	Knox, Christopher	0.40	\$250.00	\$ 100.00	Saved wire confirmation to system and processed wire disbursement.
1/23/2019	Chan, Garrett	0.30	\$450.00	\$ 135.00	Review and respond to email from Mr. Ewasjuk
1/24/2019	Crocker, Darren	0.20	\$560.00	\$ 112.00	Review email from Mr. Sirrs regarding court application date; discussion with Mr. Chan regarding no objection to Mr. Sirrs' accounts
1/28/2019	Rowley, Michael	6.90	\$250.00	\$ 1,725.00	Preparing tax return. Organizing information. Called Metrix Group LLP (formerly Hawkings Epp Dumont) for outstanding tax information - left message for Mr. Ron Aquin.
1/28/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Discussion with Mr. Rowley regarding tax preparation
1/28/2019	Gaspar, Dana	0.20	\$250.00	\$ 50.00	Prepare December 2018 bank reconciliation.
1/29/2019	Rowley, Michael	8.30	\$250.00	\$ 2,075.00	Completed bookkeeping for tax returns for 2017 and 2018
1/30/2019	Crocker, Darren	0.10	\$560.00	\$ 56.00	Review and approve bank reconciliation
1/30/2019	Rowley, Michael	1.50	\$250.00	\$ 375.00	Finalizing 2018 bookkeeping. Met with Mr. Chan.
1/30/2019	Chan, Garrett	0.40	\$450.00	\$ 180.00	Review accounting for in receivership returns
1/31/2019	Rowley, Michael	2.00	\$250.00	\$ 500.00	Email Mr. Ron Aquin. Preparation of tax return
2/4/2019	Knox, Christopher	0.10	\$250.00	\$ 25.00	Entered and deposited February 2019 interest
2/5/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Email with Mr. Hockin
2/5/2019	Rowley, Michael	0.80	\$250.00	\$ 200.00	Finalizing 2018 bookkeeping.
2/5/2019	Crocker, Darren	0.20	\$560.00	\$ 112.00	Review email from Mr. Hockin; review email from Mr. Chan
2/7/2019	Rowley, Michael	5.00	\$250.00	\$ 1,250.00	2017 tax completion
2/8/2019	Rowley, Michael	1.80	\$250.00	\$ 450.00	Completed the 2018 tax return
2/8/2019	Crocker, Darren	0.10	\$560.00	\$ 56.00	Review email from Mr. Sirrs
2/8/2019	Chan, Garrett	2.50	\$450.00	\$ 1,125.00	Emails with Mr. Hockin and MNP; review MNP application materials; prepare reconciliation requested by Mr. Hockin
2/12/2019	Rowley, Michael	0.60	\$250.00	\$ 150.00	Drafted letter to TD Canada Trust requesting funds from Naeja Basketball be sent to Deloitte. Preparation for meeting with Parlee McLaws LLP
2/12/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Emails with Mr. Hockin
2/12/2019	Crocker, Darren	0.20	\$560.00	\$ 112.00	Review email from Mr. Hockin; review email from Mr. Chan; review and respond to message from Mr. Chan regarding meeting with Mr. Hockin to review final matters
2/14/2019	Gaspar, Dana	0.20	\$250.00	\$ 50.00	Prepare January 2018 bank reconciliation.
2/18/2019	Chan, Garrett	1.00	\$450.00	\$ 450.00	Tax review
2/19/2019	Knox, Christopher	0.40	\$250.00	\$ 100.00	Prepared time dockets for Court.
40.70				\$ 12,015.00	

Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	2.00	\$560.00	\$ 1,120.00
Senior Manager	Chan, Garrett	6.10	\$450.00	\$ 2,745.00
Senior	Gaspar, Dana	0.60	\$250.00	\$ 150.00
Senior	Rowley, Michael	28.40	\$250.00	\$ 7,100.00
Senior	Knox, Christopher	3.60	\$250.00	\$ 900.00
40.70				\$ 12,015.00



Invoice 8000463654

Deloitte LLP
1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290-91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: March 13, 2019
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 133245290RT0001

For professional services rendered

Fees

c/o Deloitte Restructuring Inc.

Please note - paid by Deloitte Restructuring Inc.

Professional services rendered from February 19, 2019 to March 11, 2019.

Please refer to Appendix A and B for invoice details.

GST applicable 3,871.00

Sales Tax

GST at 5.00% 193.55

Total Amount Due (CAD) 4,064.55

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



Appendix A - Invoice

For professional services rendered from February 19, 2019 to March 11, 2019 with respect to the following:

SUBJECT: IN THE MATTER OF NAEJA PHARMACEUTICAL INC. - IN RECEIVERSHIP

<u>Staff</u>	<u>Level</u>	<u>Hours</u>	<u>Rate</u>		
D. Crocker	Partner	1.10	\$560.00	\$	616.00
G. Chan	Senior Manager	2.40	\$450.00		1,080.00
L. Nonay	Senior Manager	2.50	\$450.00		1,125.00
M. Rowley	Senior	3.30	\$250.00		825.00
C. Knox	Senior	0.90	\$250.00		225.00
		10.20			
			Our fees	\$	3,871.00
			GST @ 5%		193.55
Amount payable in CAD				\$	4,064.55



Appendix B - Time Details

Naeja Pharmaceutical Inc. - In Receivership - Time Docket for the Period of February 19, 2019 to March 11, 2019					
Date	Name	Hours	Rate	Total	Narrative
2/19/2019	Rowley, Michael	0.40	\$250.00	\$ 100.00	Followed up on fax to TD via telephone - Spoke with Ms. Shazia Ashraf of TD, requested her email and then sent her a copy of the facsimile previously sent Tuesday February 12, 2019. She has advised she will respond accordingly.
2/19/2019	Chan, Garrett	0.20	\$450.00	\$ 90.00	Assemble and email documents to tax for review
2/20/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Emails with tax group
2/22/2019	Knox, Christopher	0.40	\$250.00	\$ 100.00	Drafted cheque requisition and prepared cheque to pay Receiver's fees.
2/25/2019	Nonay, Lara	1.10	\$450.00	\$ 495.00	Review of 2017 & 2018 T2 returns
2/26/2019	Rowley, Michael	1.10	\$250.00	\$ 275.00	Met with Ms. Lara Nonay of Deloitte tax department for feedback on the corporate returns submitted. Made changes necessary and sent the revised returns back to Mr. Chan and Ms. Nonay. Updated Mr. Chan on total estimated tax receipts remaining to collect.
2/26/2019	Chan, Garrett	0.30	\$450.00	\$ 135.00	Meet with tax reviewer
2/26/2019	Nonay, Lara	0.50	\$450.00	\$ 225.00	Discussion with Mr. Chan and Mr. Rowley regarding taxes
2/27/2019	Rowley, Michael	1.50	\$250.00	\$ 375.00	Meeting with Mr. Hockin of Parlee McLaws and Ms. Debbie Helfrich to discuss the status of the bankruptcy. Took notes during the meeting. Revised the notes after the meeting and sent to Mr. Chan.
2/27/2019	Chan, Garrett	1.50	\$450.00	\$ 675.00	Meeting with Ms. Helfrich and Mr. Hockin to discuss secured creditor concerns and status of taxes; draft email summary to attendees
2/27/2019	Nonay, Lara	0.70	\$450.00	\$ 315.00	Review of 2017 and 2018 T2 returns
2/27/2019	Crocker, Darren	0.80	\$560.00	\$ 448.00	Attend conference call with Mr. Chan, Mr. Rowley, Mr. Hockin and Ms. Helfrich
2/28/2019	Nonay, Lara	0.20	\$450.00	\$ 90.00	Discussions with Mr. Rowley regarding Schedule 23.
2/28/2019	Crocker, Darren	0.20	\$560.00	\$ 112.00	Review email and notes from meeting provided by Mr. Chan; review email from Ms. Helfrich
3/1/2019	Crocker, Darren	0.10	\$560.00	\$ 56.00	Review and approve bank reconciliation
3/4/2019	Chan, Garrett	0.20	\$450.00	\$ 90.00	Discussion regarding taxes with Mr. Rowley; emails to Mr. Hockin and Mr. Sirrs
3/5/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Email to Mr. Sirrs
3/8/2019	Knox, Christopher	0.50	\$250.00	\$ 125.00	Entered and completed bank deposit. Records management.
3/11/2019	Rowley, Michael	0.30	\$250.00	\$ 75.00	Called CRA to check status of return submitted and requested residency certificate upon assessment of 2017 and 2018 tax returns.
		10.20		\$ 3,871.00	

Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	1.10	\$560.00	\$ 616.00
Senior Manager	Chan, Garrett	2.40	\$450.00	\$ 1,080.00
Senior Manager	Nonay, Lara	2.50	\$450.00	\$ 1,125.00
Senior	Rowley, Michael	3.30	\$250.00	\$ 825.00
Senior	Knox, Christopher	0.90	\$250.00	\$ 225.00
		10.20		\$ 3,871.00



Invoice 8000512091

Deloitte LLP
1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290-91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: April 09, 2019
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 133245290RT0001

For professional services rendered

Fees

c/o Deloitte Restructuring Inc.

Please note - paid by Deloitte Restructuring Inc.

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Professional services rendered from March 12, 2019 to March 29, 2019.

Please refer to Appendix A and B for invoice details.

GST applicable 2,831.00

Sales Tax

GST at 5.00% 141.55

Total Amount Due (CAD) 2,972.55

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



Appendix A - Invoice

For professional services rendered from March 12, 2019 to March 29, 2019 with respect to the following:

**SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF
NAEJA PHARMACEUTICAL INC.**

<u>Staff</u>	<u>Level</u>	<u>Hours</u>	<u>Rate</u>		
D. Crocker	Partner	1.10	\$560.00	\$	616.00
G. Chan	Senior Manager	1.70	\$450.00		765.00
M. Rowley	Senior	0.60	\$250.00		150.00
C. Knox	Senior	5.20	\$250.00		1,300.00
		8.60			
				Our fees	\$ 2,831.00
				GST @ 5%	141.55
				Amount payable in CAD	\$ 2,972.55



Appendix B - Time Details

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From March 12, 2019 to March 29, 2019					
Date	Name	Hours	Rate	Total	Narrative
3/12/2019	Chan, Garrett	0.30	\$450.00	\$ 135.00	Review letter to Canada Revenue Agency; email update to Mr. Hockin and Ms. Helfrich
3/12/2019	Crocker, Darren	0.20	\$560.00	\$ 112.00	Review email from Mr. Rowley; review and sign tax form for German tax refund; email to Mr. Rowley
3/12/2019	Rowley, Michael	0.40	\$250.00	\$ 100.00	sent letter to Canada Revenue Agency requesting residency application form from German tax authorities be completed and residency of Naeja certified.
3/13/2019	Crocker, Darren	0.10	\$560.00	\$ 56.00	Email to Mr. McCabe regarding books and records and review by director
3/14/2019	Knox, Christopher	0.40	\$250.00	\$ 100.00	Drafted cheque requisition and prepared cheque to pay Receiver's fees.
3/14/2019	Crocker, Darren	0.10	\$560.00	\$ 56.00	Review email from Mr. McCabe
3/15/2019	Knox, Christopher	0.40	\$250.00	\$ 100.00	Filed outstanding GST returns for January and February
3/15/2019	Crocker, Darren	0.50	\$560.00	\$ 280.00	Meeting with Mr. Sirrs and Mr. Hockin
3/15/2019	Chan, Garrett	0.50	\$450.00	\$ 225.00	Meeting with former trustee and Mr. Hockin
3/16/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Email to Mr. Knox regarding electronic records
3/18/2019	Knox, Christopher	1.50	\$250.00	\$ 375.00	Responded to creditor regarding status of file and claim. Connected with records management, discussion with Mr. Chan and Mr. Crocker regarding file inventory, created inventory spreadsheet for all documents and assets relating to file.
3/19/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Respond to email from Ms. Helfrich
3/19/2019	Knox, Christopher	2.00	\$250.00	\$ 500.00	Reviewed of electronic and paper files, inventoried offsite client record box and provided findings to Mr. Chan and Mr.
3/19/2019	Crocker, Darren	0.10	\$560.00	\$ 56.00	Review email and attachments from Mr. Knox regarding books and records
3/20/2019	Crocker, Darren	0.10	\$560.00	\$ 56.00	Telephone call to Mr. McCabe
3/25/2019	Rowley, Michael	0.20	\$250.00	\$ 50.00	Called Canada Revenue Agency to check status of returns filed. Canada Revenue Agency system is down and the agent was unable to verify.
3/26/2019	Chan, Garrett	0.20	\$450.00	\$ 90.00	Review and respond to email from Mr. Sirrs
3/26/2019	Knox, Christopher	0.40	\$250.00	\$ 100.00	Document review and records management.
3/27/2019	Chan, Garrett	0.20	\$450.00	\$ 90.00	Emails with Mr. Sirrs; phone call with Mr. Cheema
3/28/2019	Chan, Garrett	0.30	\$450.00	\$ 135.00	Review Court Orders regarding confidentiality agreement
3/28/2019	Knox, Christopher	0.10	\$250.00	\$ 25.00	Entered and deposited interest for March 2019
3/29/2019	Knox, Christopher	0.40	\$250.00	\$ 100.00	Document review and records management.
		8.60		\$ 2,831.00	

Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	1.10	\$560.00	\$ 616.00
Senior Manager	Chan, Garrett	1.70	\$450.00	\$ 765.00
Senior	Rowley, Michael	0.60	\$250.00	\$ 150.00
Senior	Knox, Christopher	5.20	\$250.00	\$ 1,300.00
		8.60		\$ 2,831.00



Invoice 8000573873

Deloitte LLP
1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290-91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: May 14, 2019
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 133245290RT0001

For professional services rendered

Fees

c/o Deloitte Restructuring Inc.

Please note - paid by Deloitte Restructuring Inc.

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Professional services rendered from April 1, 2019 to April 30, 2019.

Please refer to Appendix A and B for invoice details.

GST applicable 3,186.00

Sales Tax

GST at 5.00% 159.30

Total Amount Due (CAD) 3,345.30

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



Appendix A - Invoice

For professional services rendered from April 1, 2019 to April 30, 2019 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

<u>Staff</u>	<u>Level</u>	<u>Hours</u>	<u>Rate</u>		
D. Crocker	Partner	2.10	\$560.00	\$	1,176.00
G. Chan	Senior	2.80	\$450.00		1,260.00
	Manager				
M. Rowley	Senior	0.40	\$250.00		100.00
C. Knox	Senior	2.60	\$250.00		650.00
		<u>7.90</u>			
				Our fees	\$ 3,186.00
				GST @ 5%	159.30
				Amount payable in CAD	\$ 3,345.30



Appendix B - Time Details

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From April 1, 2019 to April 30, 2019					
Date	Name	Hours	Rate	Total	Narrative
4/1/2019	Knox, Christopher	0.40	\$250.00	\$ 100.00	Reviewed network and filed outstanding GST return for March 2019.
4/2/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Review email from Mr. McCabe
4/2/2019	Crocker, Darren	0.20	\$560.00	\$ 112.00	Review email from Mr. McCabe; email to Mr. Chan; discuss with Mr. Chan
4/3/2019	Knox, Christopher	0.20	\$250.00	\$ 50.00	Left message with Field Law to follow up on statement of account and invoice.
4/5/2019	Knox, Christopher	0.40	\$250.00	\$ 100.00	Entered and completed deposit, records management.
4/9/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Review letter from Mr. Hockin
4/9/2019	Rowley, Michael	0.40	\$250.00	\$ 100.00	Received Certificate of Canadian Residency from CRA. Gathered necessary documentation to submit to German tax authorities and filed.
4/9/2019	Crocker, Darren	0.10	\$560.00	\$ 56.00	Review and approve bank reconciliation
4/10/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Emails with Mr. Hockin
4/10/2019	Crocker, Darren	0.20	\$560.00	\$ 112.00	Review email from Mr. Sirrs; follow up email to Mr. McCabe; discussion with Mr. Chan
4/10/2019	Knox, Christopher	0.40	\$250.00	\$ 100.00	Drafted cheque requisition and prepared cheque to pay Trustee fees.
4/11/2019	Chan, Garrett	0.40	\$450.00	\$ 180.00	Email to BDO; email to Mr. McCabe; email to Mr. Hockin
4/11/2019	Knox, Christopher	0.40	\$250.00	\$ 100.00	Searched for older document from Field Law requested by Parlee McLaws and sent to Mr. Chan and Mr. Crocker.
4/15/2019	Crocker, Darren	0.20	\$560.00	\$ 112.00	Review email from Mr. Chan; discussion with Mr. Chan regarding German tax refund
4/15/2019	Knox, Christopher	0.40	\$250.00	\$ 100.00	Entered and completed deposit, records management.
4/15/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Discussion with Mr. Crocker regarding response to Mr.
4/17/2019	Chan, Garrett	1.00	\$450.00	\$ 450.00	Draft letter to Mr. Hockin
4/18/2019	Chan, Garrett	0.50	\$450.00	\$ 225.00	Review letter from Field; emails with Mr. McCabe
4/18/2019	Crocker, Darren	0.40	\$560.00	\$ 224.00	Review correspondence from Mr. Hockin; review draft response to Mr. Hockin; email to Mr. Chan; review email and draft correspondence from Mr. McCabe; email to same
4/23/2019	Crocker, Darren	0.10	\$560.00	\$ 56.00	Review email from Mr. McCabe
4/24/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Review email from Mr. McCabe
4/25/2019	Knox, Christopher	0.40	\$250.00	\$ 100.00	Document review and records management.
4/26/2019	Crocker, Darren	0.30	\$560.00	\$ 168.00	Review email from Mr. Hockin; email to Mr. Chan; discussion with Mr. Chan regarding response to Mr. Hockin
4/27/2019	Chan, Garrett	0.40	\$450.00	\$ 180.00	Review emails from Mr. McCabe; review email from Mr. Hockin; revise and send letter to Mr. Hockin
4/29/2019	Crocker, Darren	0.40	\$560.00	\$ 224.00	Telephone call to Mr. McCabe; review email from Mr. Hockin; discussion with Mr. Chan
4/30/2019	Crocker, Darren	0.20	\$560.00	\$ 112.00	Telephone call with Mr. McCabe
		7.90		\$ 3,186.00	

Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	2.10	\$560.00	\$ 1,176.00
Senior Manager	Chan, Garrett	2.80	\$450.00	\$ 1,260.00
Senior	Rowley, Michael	0.40	\$250.00	\$ 100.00
Senior	Knox, Christopher	2.60	\$250.00	\$ 650.00
		7.90		\$ 3,186.00



Invoice 8000630941

Deloitte LLP
1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290-91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: June 11, 2019
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 133245290RT0001

For professional services rendered

Fees

c/o Deloitte Restructuring Inc.

Please note - paid by Deloitte Restructuring Inc.

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Professional services rendered from May 1, 2019 to May 29, 2019

Please refer to Appendix A and B for invoice details

GST applicable 2,655.00

Sales Tax

GST at 5.00% 132.75

Total Amount Due (CAD) 2,787.75

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.



Appendix A - Invoice

For professional services rendered from May 1, 2019 to May 29, 2019 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

<u>Staff</u>	<u>Level</u>	<u>Hours</u>	<u>Rate</u>		
D. Crocker	Partner	1.50	\$560.00	\$	840.00
G. Chan	Senior Manager	2.20	\$450.00		990.00
D. Gaspar	Senior	0.20	\$250.00		50.00
M. Rowley	Senior	1.50	\$250.00		375.00
C. Knox	Senior	1.60	\$250.00		400.00
		<u>7.00</u>			
				Our fees	\$ 2,655.00
				GST @ 5%	132.75
				Amount payable in CAD	\$ 2,787.75

**In the Matter of the Receivership of Naeja Pharmaceutical Inc.
For Professional Services Rendered From May 1, 2019 to May 29, 2019**

Date	Name	Hours	Rate	Total	Narrative
5/1/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Review emails from Mr. McCabe
5/1/2019	Knox, Christopher	0.20	\$250.00	\$ 50.00	Checked network information and filed outstanding GST return for April 2019.
5/2/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Email from Mr. McCabe
5/2/2019	Crocker, Darren	0.20	\$560.00	\$ 112.00	Review and respond to email from Mr. McCabe; review email from legal counsel for Aicuris
5/3/2019	Knox, Christopher	0.40	\$250.00	\$ 100.00	Drafted cheque requisition and prepared cheque to pay legal fees.
5/3/2019	Crocker, Darren	0.10	\$560.00	\$ 56.00	Review and sign trust cheque
5/6/2019	Rowley, Michael	0.50	\$250.00	\$ 125.00	Received Accounts Payable verification email from AstraZeneca. Sent statement to AstraZeneca for outstanding receivable on invoice #IN2720 via email.
5/6/2019	Knox, Christopher	0.40	\$250.00	\$ 100.00	Document review and records management.
5/8/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Discussion with Mr. McCabe
5/13/2019	Crocker, Darren	0.10	\$560.00	\$ 56.00	Review and approve bank reconciliation
5/14/2019	Crocker, Darren	0.20	\$560.00	\$ 112.00	Review email from Mr. McCabe; review email from Baker MacKenzie; review email from Mr. Hockin
5/15/2019	Crocker, Darren	0.30	\$560.00	\$ 168.00	Review email from Mr. Chan; review email from Mr. Hockin; review email from Mr. Michael Nowina, legal counsel for AiCurris
5/15/2019	Chan, Garrett	0.40	\$450.00	\$ 180.00	Review email from Mr. Sirrs; email to Mr. Hockin; email to BDO
5/17/2019	Rowley, Michael	0.80	\$250.00	\$ 200.00	Preparing package of German tax forms for CRA to approve.
5/17/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Emails with BDO
5/17/2019	Gaspar, Dana	0.20	\$250.00	\$ 50.00	Complete bank reconciliation.
5/17/2019	Knox, Christopher	0.10	\$250.00	\$ 25.00	Entered and completed April 2019 interest deposit
5/21/2019	Chan, Garrett	0.40	\$450.00	\$ 180.00	Emails with Mr. Hockin; phone calls with Mr. McCabe
5/21/2019	Crocker, Darren	0.30	\$560.00	\$ 168.00	Review and sign trust cheque; review and approve bank reconciliation; review and respond to email from Mr. Hockin; discussion with Mr. Chan
5/21/2019	Rowley, Michael	0.20	\$250.00	\$ 50.00	Gave Mr. Crocker documents for signature.
5/23/2019	Chan, Garrett	0.30	\$450.00	\$ 135.00	Emails and calls with Mr. McCabe
5/23/2019	Crocker, Darren	0.30	\$560.00	\$ 168.00	Review email from Mr. McCabe and Mr. Hockin; discuss with Mr. Chan; telephone call to Mr. McCabe
5/24/2019	Chan, Garrett	0.50	\$450.00	\$ 225.00	Review flash drive for compound information; phone call and emails with Mr. McCabe
5/28/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Phone calls and emails with Mr. McCabe
5/28/2019	Knox, Christopher	0.50	\$250.00	\$ 125.00	Document review and records management, resent request to TD advising that funds were received and Naeja Basketball account should be closed.
5/29/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Email to Mr. Sirrs
		7.00		\$ 2,655.00	

Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	1.50	\$560.00	\$ 840.00
Senior Manager	Chan, Garrett	2.20	\$450.00	\$ 990.00
Senior	Gaspar, Dana	0.20	\$250.00	\$ 50.00
Senior	Rowley, Michael	1.50	\$250.00	\$ 375.00
Senior	Knox, Christopher	1.60	\$250.00	\$ 400.00
		7.00		\$ 2,655.00



Invoice 8000701212

Deloitte LLP
1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290-91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: July 30, 2019
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker

GST Registration: 133245290RT0001

For professional services rendered

Fees

c/o Deloitte Restructuring Inc.
Please note - paid by Deloitte Restructuring Inc.
SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.
Professional services rendered from June 3, 2019 to June 25, 2019.
Please refer to Appendix A and B for invoice details.

GST applicable 1,553.00

Sales Tax

GST at 5.00% 77.65

Total Amount Due (CAD) 1,630.65

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



Appendix A - Invoice

For professional services rendered from June 3, 2019 to June 25, 2019 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

<u>Staff</u>	<u>Level</u>	<u>Hours</u>	<u>Rate</u>		
D. Crocker	Partner	0.30	\$560.00	\$	168.00
G. Chan	Senior Manager	1.30	\$450.00		585.00
D. Gaspar	Senior	0.20	\$250.00		50.00
C. Knox	Senior	3.00	\$250.00		750.00
		<u>4.80</u>			
				Our fees	\$ 1,553.00
				GST @ 5%	77.65
				Amount payable in CAD	\$ 1,630.65



Appendix B - Time Details

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From June 3, 2019 to June 25, 2019					
Date	Name	Hours	Rate	Total	Narrative
6/3/2019	Chan, Garrett	0.10	\$ 450.00	\$ 45.00	Email from Mr. Sirrs
6/6/2019	Chan, Garrett	0.10	\$ 450.00	\$ 45.00	Emails and phone call with Mr. McCabe
6/6/2019	Knox, Christopher	0.10	\$ 250.00	\$ 25.00	Entered and deposited interest for May and June 2019.
6/6/2019	Crocker, Darren	0.20	\$ 560.00	\$ 112.00	Review email from Mr. McCabe; emails to and from Mr. Chan
6/7/2019	Chan, Garrett	0.40	\$ 450.00	\$ 180.00	Emails with Mr. McCabe; review advice and direction application materials; swear affidavit
6/12/2019	Chan, Garrett	0.10	\$ 450.00	\$ 45.00	Review emails regarding access to confidential information
6/13/2019	Chan, Garrett	0.10	\$ 450.00	\$ 45.00	Phone call with Mr. McCabe
6/17/2019	Chan, Garrett	0.10	\$ 450.00	\$ 45.00	Emails with counsel
6/18/2019	Chan, Garrett	0.20	\$ 450.00	\$ 90.00	Phone call to Mr. Hockin; email to counsel; discussion with Mr. Knox
6/18/2019	Knox, Christopher	1.50	\$ 250.00	\$ 375.00	Discussion with Ms. Shauna Finlay of Reynolds Mirth Richards and Farmer LLP. Preparation for meetings with Ms. Finlay and Mr. Schwab.
6/19/2019	Knox, Christopher	1.00	\$ 250.00	\$ 250.00	Met with Ms. Finlay regarding Consent Order and Affidavit procedures to follow. Left message with Mr. Schwab to set up a meeting. Discussions regarding acknowledge for Mr. Schwab to sign.
6/20/2019	Gaspar, Dana	0.20	\$ 250.00	\$ 50.00	Prepare May 2019 bank reconciliation
6/20/2019	Chan, Garrett	0.20	\$ 450.00	\$ 90.00	Emails and phone call with Ms. Helfrich
6/24/2019	Crocker, Darren	0.10	\$ 560.00	\$ 56.00	Review and approve bank reconciliation
6/25/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition and prepared cheque to pay Receiver fees.
4.80			\$1,553.00		

Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	0.30	\$ 560.00	\$ 168.00
Senior Manager	Chan, Garrett	1.30	\$ 450.00	\$ 585.00
Senior	Gaspar, Dana	0.20	\$ 250.00	\$ 50.00
Senior	Knox, Christopher	3.00	\$ 250.00	\$ 750.00
4.80			\$1,553.00	



Invoice 8000762286

Deloitte LLP
1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290-91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: September 10, 2019
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 133245290RT0001

For professional services rendered

Fees

c/o Deloitte Restructuring Inc.
Please note - paid by Deloitte Restructuring Inc.
SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Professional services rendered from July 1, 2019 to July 31, 2019.

Please refer to Appendix A and B for invoice details.

GST applicable 2,289.00

Sales Tax

GST at 5.00% 114.45

Total Amount Due (CAD) 2,403.45

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.



Appendix A - Invoice

For professional services rendered from July 1, 2019 to July 31, 2019 with respect to the following:

**SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF
NAEJA PHARMACEUTICAL INC.**

<u>Staff</u>	<u>Level</u>	<u>Hours</u>	<u>Rate</u>		
D. Crocker	Partner	0.40	\$560.00	\$	224.00
G. Chan	Senior	1.20	\$450.00		540.00
	Manager				
D. Gaspar	Senior	0.20	\$250.00		50.00
M. Rowley	Senior	0.70	\$250.00		175.00
C. Knox	Senior	5.20	\$250.00		1,300.00
		<u>7.70</u>			

Our fees \$ 2,289.00



Appendix B - Time Details

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From July 1, 2019 to July 31, 2019					
Date	Name	Hours	Rate	Total	Narrative
7/2/2019	Knox, Christopher	3.00	\$250.00	\$ 750.00	Met with Mr. Gordon Schwab to review records from drive.
7/5/2019	Crocker, Darren	0.10	\$560.00	\$ 56.00	Review and respond to email from Mr. Hockin.
7/5/2019	Knox, Christopher	0.40	\$250.00	\$ 100.00	Drafted cheque requisition and prepared cheque to pay legal fees.
7/5/2019	Rowley, Michael	0.20	\$250.00	\$ 50.00	Email from Mr. Jerry Hockin requesting status of Estate. Sent Assessments and German Residency to Mr. Chan and Mr. Crocker advising the status of both documents.
7/7/2019	Crocker, Darren	0.10	\$560.00	\$ 56.00	Review and respond to email from Mr. Hockin.
7/11/2019	Chan, Garrett	0.60	\$450.00	\$ 270.00	Emails with Mr. Hockin; email to BDO; email to counsel regarding data for further review.
7/11/2019	Rowley, Michael	0.50	\$250.00	\$ 125.00	Drafted letter to BDO for German withholding tax.
7/12/2019	Chan, Garrett	0.20	\$450.00	\$ 90.00	Emails with counsel regarding confidential information; email with Mr. Rowley and Mr. Hockin regarding German tax.
7/12/2019	Knox, Christopher	0.50	\$250.00	\$ 125.00	Review of documents required to view requested files by Mr. Gordon Schwab and sent request for information from software developer.
7/15/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Emails with Mr. Hockin and with counsel.
7/15/2019	Crocker, Darren	0.20	\$560.00	\$ 112.00	Review and sign Engagement Continuance Form; review and sign trust cheque.
7/16/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Email to Mr. Sirrs; review email from counsel.
7/16/2019	Knox, Christopher	0.50	\$250.00	\$ 125.00	Document review and records management. Discussions regarding software to assist with records review.
7/19/2019	Gaspar, Dana	0.20	\$250.00	\$ 50.00	Prepare June bank reconciliation.
7/22/2019	Knox, Christopher	0.40	\$250.00	\$ 100.00	Compiled information and filed outstanding GST returns.
7/23/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Email to BDO.
7/24/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Email from BDO.
7/31/2019	Knox, Christopher	0.40	\$250.00	\$ 100.00	Drafted cheque requisition and prepared cheque to pay Receiver fees.
		7.70		\$ 2,289.00	

Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	0.40	\$560.00	\$ 224.00
Senior Manager	Chan, Garrett	1.20	\$450.00	\$ 540.00
Senior	Gaspar, Dana	0.20	\$250.00	\$ 50.00
Senior	Rowley, Michael	0.70	\$250.00	\$ 175.00
Senior	Knox, Christopher	5.20	\$250.00	\$ 1,300.00
		7.70		\$ 2,289.00



Invoice 8000816991

Deloitte Restructuring Inc.

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290-91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611 Fax:
(780) 421-3782
www.deloitte.ca

Date: October 15, 2019
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 122893605RT0001

For professional services rendered

Fees

c/o Deloitte Restructuring Inc.
Please note - paid by Deloitte Restructuring Inc.

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Professional services rendered from August 1, 2019 to September 30, 2019.

Please refer to Appendix A and B for invoice details.

GST applicable 2,319.00

Sales Tax

GST at 5.00% 115.95

Total Amount Due (CAD) 2,434.95

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



Appendix A

For professional services rendered from August 1, 2019 to September 30, 2019 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

<u>Staff</u>	<u>Level</u>	<u>Hours</u>	<u>Rate</u>		
D. Crocker	Partner	0.40	\$560.00	\$	224.00
G. Chan	Senior	3.10	\$450.00		1,395.00
	Manager				
D. Gaspar	Senior	0.20	\$250.00		50.00
C. Knox	Senior	2.60	\$250.00		650.00
		6.30			
				Our fees	\$ 2,319.00
				GST @ 5%	115.95
				Amount payable in CAD	\$ 2,434.95

**In the Matter of the Receivership of Naeja Pharmaceutical Inc.
For Professional Services Rendered From August 1, 2019 to September 30, 2019**

Date	Name	Hours	Rate	Total	Narrative
8/9/2019	Knox, Christopher	0.70	\$250.00	\$ 175.00	Responded to creditor regarding status of file and claim. Entered and deposited interest for July 2019. Entered and completed deposit for GST refunds.
8/13/2019	Crocker, Darren	0.10	\$560.00	\$ 56.00	Review and approve bank reconciliation
8/22/2019	Knox, Christopher	1.00	\$250.00	\$ 250.00	Review of external drives and documents for Mr. Chan and legal counsel.
8/22/2019	Chan, Garrett	2.00	\$450.00	\$ 900.00	Review correspondence from Mr. Hockin; lengthy email to Mr. McCabe regarding confidentiality, review of records; discuss with Mr. Knox
8/23/2019	Chan, Garrett	0.10	\$450.00	\$ 45.00	Emails with Mr. McCabe and Mr. Hockin
9/9/2019	Gaspar, Dana	0.20	\$250.00	\$ 50.00	Prepare bank reconciliation.
9/10/2019	Crocker, Darren	0.10	\$560.00	\$ 56.00	Review draft invoice and dockets
9/13/2019	Crocker, Darren	0.10	\$560.00	\$ 56.00	Review and approve bank reconciliation
9/21/2019	Chan, Garrett	1.00	\$450.00	\$ 450.00	Draft update to Mr. Hockin
9/24/2019	Knox, Christopher	0.10	\$250.00	\$ 25.00	Entered and deposited interest for August 2019.
9/25/2019	Knox, Christopher	0.80	\$250.00	\$ 200.00	Drafted cheque requisition and prepared cheque to pay Receiver's fees and legal fees.
9/26/2019	Crocker, Darren	0.10	\$560.00	\$ 56.00	Review and sign trust cheque
		6.30		\$ 2,319.00	

Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	0.40	\$560.00	\$ 224.00
Senior Manager	Chan, Garrett	3.10	\$450.00	\$ 1,395.00
Senior	Gaspar, Dana	0.20	\$250.00	\$ 50.00
Senior	Knox, Christopher	2.60	\$250.00	\$ 650.00
		6.30		\$ 2,319.00



Invoice 8000920883

Deloitte LLP
1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290-91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: December 12, 2019
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 133245290RT0001

For professional services rendered

Fees

For work performed from October 1, 2019 to November 30, 2019 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see the attached appendix for details.

GST applicable 3,480.00

Sales Tax

GST at 5.00% 174.00

Total Amount Due (CAD) 3,654.00

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.

**In the Matter of the Receivership of Naeja Pharmaceutical Inc.
For Professional Services Rendered From October 1, 2019 to November 30, 2019**

Date	Name	Hours	Rate	Total	Narrative
10/1/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Compiled information and filed outstanding GST returns.
10/11/2019	Knox, Christopher	0.20	\$ 250.00	\$ 50.00	Responded to creditor regarding status of file.
10/11/2019	Chan, Garrett	0.10	\$ 450.00	\$ 45.00	Email to Mr. Knox regarding German tax form
10/15/2019	Crocker, Darren	0.10	\$ 560.00	\$ 56.00	Review and approve bank reconciliation
10/15/2019	Gaspar, Dana	0.20	\$ 250.00	\$ 50.00	Prepare bank reconciliation.
10/16/2019	Chan, Garrett	0.10	\$ 450.00	\$ 45.00	Phone call with Mr. McCabe
10/17/2019	Chan, Garrett	0.20	\$ 450.00	\$ 90.00	Review and sign letter and German tax refund form; email to Mr. Hockin
10/17/2019	Knox, Christopher	1.00	\$ 250.00	\$ 250.00	Drafted cheque requisition and prepared cheque to pay Deloitte fees. Drafted letter and attached banking information for German tax refund.
10/17/2019	Crocker, Darren	0.10	\$ 560.00	\$ 56.00	Review and sign trust cheque
10/18/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Document review and records management.
10/21/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Entered and completed deposit.
10/25/2019	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Entered and completed deposit. Records management. Entered and deposited interest for September 2019.
10/29/2019	Chan, Garrett	1.50	\$ 450.00	\$ 675.00	Draft email regarding electronic data, chain of custody, and response to Mr. Hockin
10/30/2019	Chan, Garrett	0.20	\$ 450.00	\$ 90.00	Email and phone calls with Mr. McCabe; email with Mr. Hockin; email to BDO Germany
10/31/2019	Rowley, Michael	1.50	\$ 250.00	\$ 375.00	Prepared Statement of Receipts and Disbursements.
11/7/2019	Knox, Christopher	0.30	\$ 250.00	\$ 75.00	Drafted wire transfer to pay BDO Germany invoice in Euros.
11/8/2019	Gaspar, Dana	0.20	\$ 250.00	\$ 50.00	Prepare bank reconciliation.
11/11/2019	Chan, Garrett	1.80	\$ 450.00	\$ 810.00	Draft substantive email to Mr. Hockin re: intellectual property, books and records, administration update
11/12/2019	Crocker, Darren	0.10	\$ 560.00	\$ 56.00	Review email from Mr. Chan to Mr. Hockin
11/13/2019	Crocker, Darren	0.10	\$ 560.00	\$ 56.00	Review and approve bank reconciliation
11/20/2019	Perales-Solis, Grace	0.20	\$ 350.00	\$ 70.00	Prepare bank reconciliation - October 2019.
11/25/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Compiled information and filed outstanding GST.
11/26/2019	Crocker, Darren	0.10	\$ 560.00	\$ 56.00	Review and approve bank reconciliation
10.10				\$ 3,480.00	

Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	0.50	\$ 560.00	\$ 280.00
Senior Manager	Chan, Garrett	3.90	\$ 450.00	\$ 1,755.00
Manager	Perales-Solis, Grace	0.20	\$ 350.00	\$ 70.00
Senior	Gaspar, Dana	0.40	\$ 250.00	\$ 100.00
Senior	Knox, Christopher	3.60	\$ 250.00	\$ 900.00
Senior	Rowley, Michael	1.50	\$ 250.00	\$ 375.00
10.10				\$ 3,480.00



Invoice 8001123933

Deloitte LLP
1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290-91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: April 14, 2020
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 133245290RT0001

For professional services rendered

Fees

c/o Deloitte Restructuring Inc.
Please note - paid by Deloitte Restructuring Inc.

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

For work performed from December 1, 2019 to March 31, 2020 with respect to the following:

Please see attached Appendix for details.

Sales Tax

GST applicable 1,551.50

GST at 5.00% 77.58

Total Amount Due (CAD) 1,629.08

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 8001252412

Deloitte LLP
1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290-91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: June 27, 2020
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker

GST Registration: 133245290RT0001

For professional services rendered

Fees

In connection with work performed from April 1, 2020 to May 31, 2020 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable	356.00
GST at 5.00%	<u>17.80</u>

Total Amount Due (CAD) 373.80

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.



**In the Matter of the Receivership of Naeja Pharmaceutical Inc.
For Professional Services Rendered From April 1, 2020 to May 31, 2020**

Date	Name	Hours	Rate	Total	Narrative
4/2/2020	Rowley, Michael	0.30	250.00	75.00	Filed nil returns for January 2020 and February
4/15/2020	Knox, Christopher	0.40	250.00	100.00	Drafted cheque requisition and prepared cheque to pay Receiver fees.
4/29/2020	Knox, Christopher	0.10	250.00	25.00	Entered and completed interest deposit.
5/22/2020	Knox, Christopher	0.40	250.00	100.00	Compiled information and filed April 2020 GST
5/25/2020	Crocker, Darren	0.10	560.00	56.00	Review and approve bank reconciliation
		1.30		356.00	

Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	0.10	560.00	56.00
Senior	Knox, Christopher	0.90	250.00	225.00
Senior	Rowley, Michael	0.30	250.00	75.00
		1.30		356.00



Invoice 8001514151

Deloitte LLP
1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290-91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: December 14, 2020
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 133245290RT0001

For professional services rendered

Fees

In connection with work performed from June 1, 2020 to November 30, 2020 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable	2,317.00
GST at 5.00%	<u>115.85</u>
Total Amount Due (CAD)	<u>2,432.85</u>

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



**In the Matter of the Receivership of Naeja Pharmaceutical Inc.
For Professional Services Rendered From June 1, 2020 to November 30, 2020**

Date	Name	Hours	Rate	Total	Narrative
6/3/2020	Knox, Christopher	0.20	250.00	50.00	Scanned and saved January 2020 Notice of assessment to network.
6/4/2020	Knox, Christopher	0.20	250.00	50.00	Review and discussion of outstanding matters.
6/9/2020	Chan, Garrett	0.10	450.00	45.00	Email to BDO
6/10/2020	Knox, Christopher	0.20	250.00	50.00	Scanned and saved Notice of Assessment to network.
6/17/2020	Crocker, Darren	0.10	560.00	56.00	Review and approve bank reconciliation
6/25/2020	Knox, Christopher	0.40	250.00	100.00	Review of accounts and draft journal entry request to correct allocations.
6/26/2020	Knox, Christopher	0.40	250.00	100.00	Compiled information and filed outstanding GST returns for May 2020.
6/29/2020	Knox, Christopher	0.40	250.00	100.00	Drafted cheque requisition for wire transfer and transfer request for trustee review and comment to pay fees.
7/6/2020	Crocker, Darren	0.20	560.00	112.00	Review email from Mr. Knox; review deposit transaction
7/6/2020	Chan, Garrett	0.10	450.00	45.00	Email with Mr. Hockin
7/7/2020	Knox, Christopher	0.30	250.00	75.00	Compiled information and filed June 2020 GST return.
7/7/2020	Chan, Garrett	0.10	450.00	45.00	Phone call with Mr. McCabe regarding steps for distribution, discharge, and confidentiality of records
7/16/2020	Chan, Garrett	0.10	450.00	45.00	Sign and send annual return to Parlee Mclaws
7/20/2020	Young, Georgia	0.30	195.00	58.50	Bank Reconciliation
8/7/2020	Knox, Christopher	0.40	250.00	100.00	Compiled information and filed outstanding GST return.
8/12/2020	Chan, Garrett	0.20	450.00	90.00	Email to counsel regarding holdback
9/10/2020	Young, Georgia	0.50	195.00	97.50	Bank Reconciliation
9/11/2020	Knox, Christopher	0.20	250.00	50.00	Reached out to legal counsel to discuss outstanding invoices
9/14/2020	Crocker, Darren	0.10	560.00	56.00	Review and approve bank reconciliation
9/15/2020	Knox, Christopher	0.40	250.00	100.00	Drafted cheque requisition and prepared cheque to pay outstanding legal fees
9/22/2020	Chan, Garrett	0.20	450.00	90.00	Calls with counsel regarding distribution and books and records
9/28/2020	Knox, Christopher	0.50	250.00	125.00	Review and compilation of tax information and outstanding matters.
10/2/2020	Knox, Christopher	0.50	250.00	125.00	Compiled information and filed outstanding GST returns.
10/8/2020	Knox, Christopher	0.40	250.00	100.00	Drafted cheque requisition and wire request letter to pay fees.
10/13/2020	Knox, Christopher	0.40	250.00	100.00	Drafted cheque requisition, prepared cheque to pay legal fees.
10/14/2020	Knox, Christopher	0.20	250.00	50.00	Review tax documents and save to network.
10/15/2020	Crocker, Darren	0.10	560.00	56.00	Review and approve bank reconciliation
10/21/2020	Chan, Garrett	0.10	450.00	45.00	Email from counsel regarding Aicuris matters
11/16/2020	Knox, Christopher	0.40	250.00	100.00	Draft cheque requisition and prepared cheque to pay legal fees.
11/19/2020	Chan, Garrett	0.10	450.00	45.00	Email to counsel to follow up on Aicuris records call
11/26/2020	Crocker, Darren	0.10	560.00	56.00	Review legal account and sign trust cheque

7.90 2,317.00

Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	0.60	560.00	336.00
Senior Manager	Chan, Garrett	1.00	450.00	450.00
Senior	Knox, Christopher	5.50	250.00	1,375.00
Analyst	Young, Georgia	0.80	195.00	156.00

7.90 2,317.00



Invoice 8001562107

Deloitte LLP

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290-91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: January 19, 2021
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker

GST Registration: 133245290RT0001

For professional services rendered

Fees

For work performed from December 1, 2020 to December 31, 2020 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable 556.00

GST at 5.00 % 27.80

Total Amount Due (CAD) 583.80

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.



**In the Matter of the Receivership of Naeja Pharmaceutical Inc.
For Professional Services Rendered From December 1, 2020 to December 31, 2020**

Date	Name	Hours	Rate	Total	Narrative
12/1/2020	Knox, Christopher	0.40	250.00	100.00	Compiled information and filed outstanding GST returns.
12/10/2020	Knox, Christopher	0.40	250.00	100.00	Draft cheque requisition and prepare cheque to pay legal fees.
12/11/2020	Knox, Christopher	0.40	250.00	100.00	Draft cheque requisition and wire transfer request to pay fees.
12/15/2020	Crocker, Darren	0.10	560.00	56.00	Review and approve bank reconciliation
12/16/2020	Knox, Christopher	0.80	250.00	200.00	Draft cheque requisition and prepare wire request, obtain signature and send for processing. Review of correspondence from the CRA. Records management.
		2.10		556.00	

Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	0.10	560.00	56.00
Senior	Knox, Christopher	2.00	250.00	500.00
		2.10		556.00



Invoice 8001594342

Deloitte LLP

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290-91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: February 05, 2021
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 133245290RT0001

For professional services rendered

Fees

In connection with work performed from January 1, 2021 to January 31, 2021 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable	387.00
GST at 5.00 %	<u>19.35</u>

Total Amount Due (CAD) 406.35

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 8001686244

Deloitte LLP
1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

NAEJA Pharmaceutical Inc.
4290 - 91A Street
Edmonton AB T6E 5V2
Canada

Date: March 19, 2021
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 133245290RT0001

For professional services rendered

Fees

For work performed from February 1, 2021 to February 28, 2021 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable	900.00
GST at 5.00 %	<u>45.00</u>

Total Amount Due (CAD) 945.00

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.



In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From February 1, 2021 to February 28, 2021					
Date	Name	Hours	Rate	Total	Narrative
2/5/2021	Knox, Christopher	0.20	250.00	50.00	Review tax records received. Records
2/19/2021	Knox, Christopher	1.50	250.00	375.00	File review. Prepare 2019 and 2020 tax returns for review and signing to release GST refunds.
2/24/2021	Knox, Christopher	1.50	250.00	375.00	File review, reconciliation of legal fees and invoices, draft cheque requisition and prepare cheque to pay legal fees.
2/26/2021	Knox, Christopher	0.40	250.00	100.00	Review network, compile information and file outstanding GST return for January 2021
				3.60	900.00

Title	Name	Hours	Rate	Total
Senior	Knox, Christopher	3.60	250.00	900.00
		3.60		900.00



Invoice 8001748684

Deloitte LLP

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290 - 91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: April 18, 2021
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 133245290RT0001

For professional services rendered

Fees

For work performed from March 1, 2021 to March 31, 2021 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached Appendix for details.

Sales Tax

GST applicable	731.00
GST at 5.00 %	<u>36.55</u>

Total Amount Due (CAD) 767.55

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.



In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From March 1, 2021 to March 31, 2021					
Date	Name	Hours	Rate	Total	Narrative
3/5/2021	Knox, Christopher	1.00	250.00	250.00	Draft cheque requisition and prepare wire request to pay fees. Review company records, compile information and file outstanding GST.
3/9/2021	Knox, Christopher	0.30	250.00	75.00	Review of correspondence from the CRA. Records management.
3/17/2021	Crocker, Darren	0.10	560.00	56.00	Review email update from Mr. McCabe
3/18/2021	Knox, Christopher	0.30	250.00	75.00	Review of correspondence from the CRA. Records management.
3/22/2021	Knox, Christopher	0.40	250.00	100.00	Enter and complete bank deposit. Records management.
3/25/2021	Knox, Christopher	0.30	250.00	75.00	Review of correspondence from the CRA. Records management.
3/30/2021	Knox, Christopher	0.40	250.00	100.00	Draft cheque requisition and prepare wire transfer to pay fees.
		2.80		731.00	

Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	0.10	560.00	56.00
Senior	Knox, Christopher	2.70	250.00	675.00
		2.80		731.00



Invoice 8001828326

Deloitte LLP

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290 - 91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: May 20, 2021
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 133245290RT0001

For professional services rendered

Fees

For work performed from April 1, 2021 to April 30, 2021 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached Appendix for details.

Sales Tax

GST applicable	762.00
GST at 5.00 %	<u>38.10</u>

Total Amount Due (CAD) 800.10

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



**In the Matter of the Receivership of Naeja Pharmaceutical Inc.
For Professional Services Rendered From April 1, 2021 to April 30, 2021**

Date	Name	Hours	Rate	Total	Narrative
4/1/2021	Knox, Christopher	1.00	250.00	250.00	Draft cheque requisition and prepare cheque to pay legal fees. Follow up with legal counsel Reynolds Mirth and Field Law regarding missing invoices. Compile information and file outstanding GST return for March 2021.
4/5/2021	Knox, Christopher	0.20	250.00	50.00	Review invoice from legal counsel. Records management.
4/9/2021	Crocker, Darren	0.10	560.00	56.00	Review email update from Mr. McCabe
4/19/2021	Knox, Christopher	1.20	250.00	300.00	Draft cheque requisition and prepare wire transfer request to pay fees. Draft cheque requisition and prepare cheque to pay legal fees. Enter and complete deposit.
4/23/2021	Crocker, Darren	0.10	560.00	56.00	Review and sign trust cheque
4/28/2021	Knox, Christopher	0.20	250.00	50.00	Process updated wire requests and records management.
2.80				762.00	

Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	0.20	560.00	112.00
Senior	Knox, Christopher	2.60	250.00	650.00
		2.80		762.00



Invoice 8001917301

Deloitte LLP

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290 - 91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: June 28, 2021
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker

GST Registration: 133245290RT0001

For professional services rendered

Fees

For work performed from May 1, 2021 to May 31, 2021 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached Appendix for details.

Sales Tax

GST applicable 525.00

GST at 5.00 % 26.25

Total Amount Due (CAD) 551.25

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.



**In the Matter of the Receivership of Naeja Pharmaceutical Inc.
For Professional Services Rendered From May 1, 2021 to May 31, 2021**

Date	Name	Hours	Rate	Total	Narrative
5/3/2021	Knox, Christopher	0.10	250.00	25.00	Pull information in preparation of filing outstanding GST.
5/4/2021	Knox, Christopher	0.30	250.00	75.00	Compile information and file outstanding GST. Records management.
5/18/2021	Knox, Christopher	0.40	250.00	100.00	Enter and complete deposit. Records management.
5/21/2021	Knox, Christopher	0.40	250.00	100.00	Draft cheque requisition and prepare wire transfer request.
5/25/2021	Knox, Christopher	0.40	250.00	100.00	Draft cheque requisition and prepare cheque to pay legal fees.
5/28/2021	Young, Georgia	0.50	250.00	125.00	Bank Reconciliation
		2.10		525.00	

Title	Name	Hours	Rate	Total
Senior	Young, Georgia	0.50	250.00	125.00
Senior	Knox, Christopher	1.60	250.00	400.00
		2.10		525.00



Invoice 8002106894

Deloitte LLP

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290 - 91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: October 01, 2021
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 133245290RT0001

For professional services rendered

Fees

In connection with work performed from June 1, 2021 to August 31, 2021 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable	2,006.00
GST at 5.00 %	<u>100.30</u>
Total Amount Due (CAD)	<u>2,106.30</u>

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

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From June 1, 2021 to August 31, 2021					
Date	Name	Hours	Rate	Total	Narrative
6/3/2021	Knox, Christopher	0.40	250.00	100.00	Compile information and file outstanding GST return. Records management.
6/8/2021	Crocker, Darren	0.10	560.00	56.00	Review and sign trust cheque
6/18/2021	Knox, Christopher	0.40	250.00	100.00	Enter and complete bank deposit. Records management.
6/22/2021	Knox, Christopher	0.60	250.00	150.00	File review for annual compliance. Draft and prepare journal entry to correct Trustee fees charged to file.
6/29/2021	Knox, Christopher	0.40	250.00	100.00	Complete journal entry corrections. Records management.
7/5/2021	Knox, Christopher	0.40	250.00	100.00	Draft cheque requisition and wire request to pay fees.
7/7/2021	Knox, Christopher	2.50	250.00	625.00	Compile information and file outstanding GST return for June 2021. Records management. Review and discuss correspondence with AB Tax and revenue. Draft and prepare provincial returns for 2017 to 2020
7/20/2021	Knox, Christopher	0.30	250.00	75.00	Corrections to documents and prepare and resend documents to pay fees.
7/22/2021	Knox, Christopher	0.20	250.00	50.00	Meeting with Mr. Crocker to discuss status of file.
7/23/2021	Knox, Christopher	0.20	250.00	50.00	E-mail sent to Mr. McCabe regarding status of file and Non Disclosure Agreement in order to close file.
7/26/2021	Knox, Christopher	1.50	250.00	375.00	Follow up on outstanding provincial tax returns. File review to prepare for file closure.
7/27/2021	Knox, Christopher	0.50	250.00	125.00	Complete and send provincial tax returns. Records management.
8/13/2021	Knox, Christopher	0.40	250.00	100.00	Review of correspondence from Alberta Tax and Revenue regarding 2018, 2019 and 2020. Records management.
		7.90		2,006.00	

Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	0.10	560.00	56.00
Senior	Knox, Christopher	7.80	250.00	1,950.00
		7.90		2,006.00



Invoice 8002230777

Deloitte LLP

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290 - 91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: November 29, 2021
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 133245290RT0001

For professional services rendered

Fees

In connection with the work performed from September 1, 2021 to September 30, 2021 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see the attached appendix for details.

Sales Tax

GST applicable	315.00
GST at 5.00 %	<u>15.75</u>
Total Amount Due (CAD)	<u>330.75</u>

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



**In the Matter of the Receivership of Naeja Pharmaceutical Inc.
For Professional Services Rendered From September 1, 2021 to September 30, 2021**

Date	Name	Hours	Rate	Total	Narrative
9/21/2021	Knox, Christopher	0.60	350.00	210.00	Review correspondence from legal counsel. Update legal tracker. Draft cheque requisition and prepare cheque to pay fees.
9/27/2021	Knox, Christopher	0.30	350.00	105.00	Review correspondence from legal counsel regarding confirmation of filing for 2021 annual return. Records management.
		0.90		315.00	

Title	Name	Hours	Rate	Total
Manager	Knox, Christopher	0.90	350.00	315.00
		0.90		315.00



Invoice 8002360266

Deloitte LLP

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290 - 91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: January 28, 2022
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 133245290RT0001

For professional services rendered

Fees

In connection with work performed from October 1, 2021 to December 31, 2021 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable 1,685.00

GST at 5.00 % 84.25

Total Amount Due (CAD) 1,769.25

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.

**In the Matter of the Receivership of Naeja Pharmaceutical Inc.
For Professional Services Rendered From October 1, 2021 to December 31, 2021**

Date	Name	Hours	Rate	Total	Narrative
10/7/2021	Knox, Christopher	1.00	350.00	350.00	Draft cheque requisition and wire transfer request to pay fees. File and tax review. Compile information and file outstanding GST return for September 2021.
10/14/2021	Knox, Christopher	0.50	350.00	175.00	Process wire transfer to pay fees. Records management.
10/22/2021	Knox, Christopher	0.40	350.00	140.00	Enter and complete bank deposit. Records management.
11/1/2021	Knox, Christopher	0.40	350.00	140.00	Tax review, compile documents and file outstanding GST return for October 2021. Records management.
11/16/2021	Knox, Christopher	0.40	350.00	140.00	Enter and complete bank deposit. Records management.
11/18/2021	Knox, Christopher	0.40	350.00	140.00	Review correspondence from the Government of Alberta. Records management.
11/30/2021	Knox, Christopher	0.50	350.00	175.00	Draft cheque requisition and wire request to pay fees. Process wire transfer. Records management.
12/3/2021	Knox, Christopher	0.50	350.00	175.00	Compile reports and file outstanding GST return for November 2021.
12/6/2021	Young, Georgia	0.30	250.00	75.00	Bank reconciliation
12/15/2021	Knox, Christopher	0.50	350.00	175.00	Review correspondence from legal counsel. Draft cheque requisition and prepare cheque to pay fees. Records management.
		4.90		1,685.00	

Title	Name	Hours	Rate	Total
Manager	Knox, Christopher	4.60	350.00	1,610.00
Senior	Young, Georgia	0.30	250.00	75.00
		4.90		1,685.00



Invoice 8002480778

Deloitte LLP

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

NAEJA Pharmaceutical Inc.
4290 - 91A Street
Edmonton AB T6E 5V2
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: March 23, 2022
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker
GST Registration: 133245290RT0001

For professional services rendered

Fees

In connection with work performed from January 1, 2022 to February 28, 2022 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable 2,490.00

GST at 5.00 % 124.50

Total Amount Due (CAD) 2,614.50

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.



**In the Matter of the Receivership of Naeja Pharmaceutical Inc.
For Professional Services Rendered From January 1, 2022 to February 28, 2022**

Date	Name	Hours	Rate	Total	Narrative
1/7/2022	Knox, Christopher	0.50	350.00	175.00	Review corporate records to prepare outstanding tax return.
1/10/2022	Knox, Christopher	2.00	350.00	700.00	Review records and complete provincial and federal return for 2021. Review company records, compile information and file outstanding GST return. Records management.
1/10/2022	Young, Georgia	0.30	250.00	75.00	Bank Reconciliation.
1/11/2022	Knox, Christopher	0.40	350.00	140.00	Review correspondence from the CRA. Records management.
1/17/2022	Knox, Christopher	0.40	350.00	140.00	Review correspondence from the CRA. Records management.
1/24/2022	Knox, Christopher	0.50	350.00	175.00	File review and discussions regarding status and closing matters.
1/31/2022	Knox, Christopher	0.30	350.00	105.00	Review of correspondence from Alberta Tax and Revenue. Records management.
2/4/2022	Knox, Christopher	0.40	350.00	140.00	Draft cheque requisition and wire request to pay fees. Records management.
2/7/2022	Knox, Christopher	1.00	350.00	350.00	Process wire and records management. File review. Prepare reports and file outstanding GST. Records management.
2/8/2022	Knox, Christopher	1.00	350.00	350.00	Enter and complete bank deposit. Review correspondence from the CRA. Records management.
2/18/2022	Knox, Christopher	0.40	350.00	140.00	Review correspondence from the CRA. Records management.
		7.20		2,490.00	

Title	Name	Hours	Rate	Total
Manager	Knox, Christopher	6.90	350.00	2,415.00
Senior	Young, Georgia	0.30	250.00	75.00
		7.20		2,490.00



Invoice 8002554361

Deloitte LLP
1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: April 22, 2022
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

In connection with work performed from March 1, 2022 to March 31, 2022
with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable 770.00

GST at 5.00 % 38.50

Total Amount Due (CAD) 808.50

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



Appendix #1
Summary of Fees

For professional services rendered from March 1-31, 2022.

Name	Level	Hours	Rate	Amount
Knox, Christopher	Manager	<u>2.2</u>	350.00	<u>770.00</u>
Total Professional Hours and Fees		<u>2.2</u>		<u>770.00</u>
Administrative expenses				<u>-</u>
Total Fees and Expenses (CAD)				770.00



Appendix #2

Work performed from March 1 to 31, 2022.

Date	Name	Hours	Narrative
3/2/2022	Knox, Christopher	0.5	Review records, compile information and file outstanding GST; report and records management
3/16/2022	Knox, Christopher	0.4	Enter and complete bank deposit; records management
3/24/2022	Knox, Christopher	1.0	Draft section 246 interim report of the receipt and interim dividend for the period of initial filing to March 24, 2022
3/30/2022	Knox, Christopher	0.3	File signed Interim Receiver Report with the Office of the Superintendent of Bankruptcy and save to network
Total		2.2	



Invoice 8002606727

Deloitte LLP
1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: May 12, 2022
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

In connection with work performed from April 1, 2022 to April 30, 2022
with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable 350.00

GST at 5.00 % 17.50

Total Amount Due (CAD) 367.50

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



Appendix #1
Summary of Fees

For professional services rendered from April 1-30, 2022 in the matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Knox, Christopher	Manager	1.0	350.00	350.00
Total Professional Hours and Fees		1.0		350.00
Administrative expenses				-
Total Fees and Expenses (CAD)				350.00
GST @ 5%				17.50
Amount Payable				367.50



Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From April 1-30, 2022.			
Date	Name	Hours	Narrative
4/8/2022	Knox, Christopher	0.2	Respond to creditor regarding status of estate
4/20/2022	Knox, Christopher	0.4	Review correspondence and update from legal counsel regarding the status of the file and request for any progress updates from Deloitte; records management
4/27/2022	Knox, Christopher	0.4	File review; compile information; file outstanding GST return; records management
Total		1.0	



Invoice 8002696384

Deloitte LLP
1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: June 16, 2022
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

For work performed from May 1, 2022 to May 31, 2022 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable 290.00

GST at 5.00 % 14.50

Total Amount Due (CAD) 304.50

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



**Appendix #1
Summary of Fees**

For professional services rendered from May 1 to 31, 2022 in the matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Knox, Christopher	Manager	0.4	350.00	140.00
Young, Georgia	Senior	0.6	250.00	150.00
Total Professional Hours and Fees		1.0		290.00
Administrative expenses				-
Total Fees and Expenses (CAD)				290.00
GST @ 5%				14.50
Amount Payable				304.50



Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From May 1 to 31, 2022.			
Date	Name	Hours	Narrative
5/3/2022	Knox, Christopher	0.4	Tax review. Compile information and file outstanding GST return for April 2022.
5/9/2022	Young, Georgia	0.3	Enter and complete bank reconciliation and reports for March 2022.
5/24/2022	Young, Georgia	0.3	Enter and complete bank reconciliation and reports for April 2022.
Total		1.0	



Invoice 8002769753

Deloitte LLP

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Date: July 20, 2022
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

In connection with work performed from June 1, 2022 to June 30, 2022
with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable 1,205.00

GST at 5.00 % 60.25

Total Amount Due (CAD) 1,265.25

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.



Appendix #1
Summary of Fees

For professional services rendered from June 1 to June 30, 2022 in the matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Guillaume, Franklin	Partner	0.2	600.00	120.00
Knox, Christopher	Manager	3.1	350.00	1,085.00
		<u>3.3</u>		<u>1,205.00</u>
Administrative expenses				<u>-</u>
Total Fees and Expenses (CAD)				1,205.00
GST @ 5%				<u>60.25</u>
Amount Payable				<u><u>1,265.25</u></u>



Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From June 1 to 30, 2022.			
Date	Name	Hours	Narrative
6/1/2022	Knox, Christopher	0.4	Tax review, compile records and file outstanding GST return. Records management.
6/7/2022	Knox, Christopher	1.0	Estate review, contact the CRA and discuss corporate tax returns. Request sent to tax team to assist with filing.
6/14/2022	Knox, Christopher	0.2	Tax review.
6/14/2022	Guillaume, Franklin	0.2	Call with Chris re: tax return and financial statements.
6/15/2022	Knox, Christopher	0.5	Meeting with tax manager and discussions regarding filing requirements and next steps.
6/20/2022	Knox, Christopher	0.5	File review for annual compliance.
6/29/2022	Knox, Christopher	0.5	Review and discussions regarding taxes.
Total		3.3	



Invoice 8002830424

Deloitte Restructuring Inc.

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: August 16, 2022
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker

GST Registration: 122893605RT0001

For professional services rendered

Fees

In connection with work performed from July 1, 2022 to July 31, 2022
with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable 385.00

GST at 5.00 % 19.25

Total Amount Due (CAD) 404.25

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.



Appendix #1 Summary of Fees

For professional services rendered from July 1 to July 31, 2022 in the matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Dowler, Kaley	Senior	0.7	300.00	210.00
Perales-Solis, Grace	Manager	0.2	350.00	70.00
Knox, Christopher	Manager	0.3	350.00	105.00
Total Professional Hours and Fees		1.2		385.00
Administrative expenses				-
Total Fees and Expenses (CAD)				385.00
GST @ 5%				19.25
Amount Payable				404.25



Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From July 1 to 31, 2022.			
Date	Name	Hours	Narrative
7/6/2022	Dowler, Kaley	0.4	Draft deposit rec for June 2022 Interest.
7/19/2022	Knox, Christopher	0.3	Discussion with Trustee regarding status of file and outstanding matters.
7/26/2022	Dowler, Kaley	0.3	Tax review, compile information, and file outstanding GST return.
7/27/2022	Perales-Solis, Grace	0.2	Enter and complete bank reconciliation and reports - June 2022.
Total		1.2	



Invoice 8002900405

Deloitte LLP

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Date: September 16, 2022
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

In connection with work performed from August 1, 2022 to August 31, 2022
with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable 1,005.00

GST at 5.00 % 50.25

Total Amount Due (CAD) 1,055.25

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.



Appendix #1
Summary of Fees

For professional services rendered from August 1 to August 31, 2022 In the Matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Knox, Christopher	Manager	2.1	350.00	735.00
Dowler, Kaley	Senior	0.9	300.00	270.00
Total Professional Hours and Fees		3.0		1,005.00
Administrative expenses				-
Total Fees and Expenses (CAD)				1,005.00
GST @ 5%				50.25
Amount Payable				1,055.25



Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From August 1 to August 31, 2022.			
Date	Name	Hours	Narrative
8/17/2022	Dowler, Kaley	0.3	Draft deposit requisition for VersaBank interest for the month of July 2022.
8/18/2022	Knox, Christopher	0.2	Respond to creditor regarding status of estate.
8/22/2022	Dowler, Kaley	0.3	Drafted and prepared cheque requisition to pay fees.
8/24/2022	Knox, Christopher	1.5	Review records, prepare NIL return. Discuss status of account with CRA agent and confirmed dissolution date not in place in their system. Prepared and sent provincial and federal nil return cover page for compliance.
8/31/2022	Knox, Christopher	0.4	Tax review, compile information and file outstanding GST return. Records management.
8/31/2022	Dowler, Kaley	0.3	Drafted and prepared cheque requisition to pay fees.
Total		3.0	



Invoice 8002979047

Deloitte LLP

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Date: October 19, 2022
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

In connection with work performed from September 1, 2022 to September 30, 2022 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable 1,235.00

GST at 5.00 % 61.75

Total Amount Due (CAD) 1,296.75

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.



Appendix #1
Summary of Fees

For professional services rendered from September 1 to September 30, 2022 In the Matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Crocker, Darren	Partner	0.1	600.00	60.00
Perales-Solis, Grace	Manager	0.8	350.00	280.00
Knox, Christopher	Manager	0.5	350.00	175.00
Dowler, Kaley	Senior	2.4	300.00	720.00
Total Professional Hours and Fees		3.8		1,235.00
Administrative expenses				-
Total Fees and Expenses (CAD)				1,235.00
GST @ 5%				61.75
Amount Payable				1,296.75



Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From September 1 to September 30, 2022.			
Date	Name	Hours	Narrative
9/1/2022	Dowler, Kaley	0.4	Drafted and prepared cheque requisition to pay fees.
9/1/2022	Perales-Solis, Grace	0.4	Enter and complete bank reconciliation and reports - July 2022.
9/6/2022	Dowler, Kaley	0.3	Prepared deposit requisition for August 2022 interest deposit from VersaBank.
9/9/2022	Crocker, Darren	0.1	Review and sign wire transfer.
9/13/2022	Knox, Christopher	0.5	Respond to creditor regarding status of estate. File review discussion to confirm status of account and outstanding matters.
9/14/2022	Dowler, Kaley	0.5	Filing GST return for August 2022.
9/16/2022	Dowler, Kaley	0.4	Prepared cheque requisition to pay Receiver's fees.
9/21/2022	Dowler, Kaley	0.4	Prepared cheque requisition to pay fees.
9/23/2022	Dowler, Kaley	0.4	Completed cheque requisition to pay fees.
9/23/2022	Perales-Solis, Grace	0.4	Enter and complete bank reconciliation and reports - August 2022.
Total		3.8	



Invoice 8003033867

Deloitte LLP

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: November 09, 2022
Client No.: 1170285
WBS#: NAEC0001
Engagement Partner: Darren Crocker

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

In connection with work performed from October 1, 2022 to October 31, 2022 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details

Sales Tax

GST applicable 1,580.00

GST at 5.00 % 79.00

Total Amount Due (CAD) 1,659.00

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.



Appendix #1
Summary of Fees

For professional services rendered from October 1 to October 31, 2022 In the Matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Knox, Christopher	Manager	1.0	350.00	350.00
Dowler, Kaley	Senior	4.1	300.00	1,230.00
Total Professional Hours and Fees		5.1		1,580.00



Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From October 1 to October 31, 2022.			
Date	Name	Hours	Narrative
10/4/2022	Knox, Christopher	0.4	Review file for outstanding matters, discuss with Trustee, follow up with legal counsel on progress of non-disclosure agreement and closing the file.
10/4/2022	Dowler, Kaley	0.4	Prepared deposit requisition for GST refund.
10/5/2022	Dowler, Kaley	0.4	Prepared deposit requisition for September 2022 interest deposit from VersaBank.
10/11/2022	Dowler, Kaley	0.4	Filed outstanding GST return for September 2022.
10/13/2022	Dowler, Kaley	0.3	Review and filing of corporate income tax assessment.
10/19/2022	Dowler, Kaley	0.6	Review of final invoice. Prepared cheque requisition to pay fees.
10/19/2022	Knox, Christopher	0.6	Review correspondence from legal counsel and respond regarding status of estate and next steps. File review. Request payment of fees and review payment package.
10/19/2022	Dowler, Kaley	0.1	Review of final invoice.
10/20/2022	Dowler, Kaley	0.2	Completed wire transfer to pay fees.
10/24/2022	Dowler, Kaley	0.2	Review correspondence from the CRA and GST refund.
10/25/2022	Dowler, Kaley	0.8	Prepared deposit requisition for GST refund and deposited cheque.
10/28/2022	Dowler, Kaley	0.7	Review of mail correspondence.
Total		5.1	



Invoice 8003260244

Deloitte Restructuring Inc.

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Tel:(780)21-3611
Fax:(780)421-3782
www.deloitte.ca

Date: January 27, 2023
Client No.: 1170285
WBS#: NAE00032
Engagement Partner: Darren Crocker

GST/HST Registration: 122893605RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

In connection with work performed from November 1, 2022 to November 30, 2022 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF
NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable 825.00

GST at 5.00 % 41.25

Total Amount Due (CAD) 866.25

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.



Appendix #1

Summary of Fees

For professional services rendered from November 1, 2022 to November 30, 2022 In the Matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Perales-Solis, Grace	Manager	0.2	350.00	70.00
Knox, Christopher	Manager	0.7	350.00	245.00
Dowler, Kaley	Senior	1.7	300.00	510.00
Total Professional Hours and Fees		2.6		825.00
Administrative expenses				-
Total Fees and Expenses (CAD)				825.00
GST @ 5%				41.25
Amount Payable				866.25



Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From November 1, 2022 to November 30, 2022			
Date	Name	Hours	Narrative
11/1/2022	Perales-Solis, Grace	0.2	Enter and complete bank reconciliation and reports - September 2022.
11/3/2022	Dowler, Kaley	0.8	Prepared deposit requisition for October 2022 interest deposit from VersaBank. Filed October GST return.
11/23/2022	Knox, Christopher	0.3	Review correspondence from legal counsel and respond.
11/29/2022	Dowler, Kaley	0.3	Completed deposit requisition.
11/29/2022	Knox, Christopher	0.4	Review correspondence from the CRA. Records management.
11/29/2022	Dowler, Kaley	0.6	Completed deposit requisition. Review of mail correspondence.
Total		2.6	



Invoice 8003436226

Deloitte LLP

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Date: March 28, 2023
Client No.: 1170285
WBS#: NAE00032
Engagement Partner: Darren Crocker

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

In connection with work performed from December 1, 2022 to
December 31, 2022 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details

Sales Tax

GST applicable 1,435.00

GST at 5.00 % 71.75

Total Amount Due (CAD) 1,506.75

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.



Appendix #1 Summary of Fees

For professional services rendered from December 1, 2022 to December 31, 2022 In the Matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Perales-Solis, Grace	Manager	0.4	350.00	140.00
Knox, Christopher	Manager	1.9	350.00	665.00
Dowler, Kaley	Senior	2.1	300.00	630.00
Total Professional Hours and Fees		4.4		1,435.00
Administrative expenses				-
Total Fees and Expenses (CAD)				1,435.00
GST @ 5%				71.75
Amount Payable				1,506.75



Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From December 1, 2022 to December 31, 2022			
Date	Name	Hours	Narrative
12/2/2022	Dowler, Kaley	0.3	Prepared deposit requisition for interest accrued November 2022.
12/2/2022	Perales-Solis, Grace	0.2	Enter and complete bank reconciliation and reports - October 2022.
12/12/2022	Dowler, Kaley	0.3	Engagement Continuance 2022.
12/14/2022	Knox, Christopher	0.5	File and tax review. Prepare and file GST return. Records management.
12/15/2022	Dowler, Kaley	0.2	Review of accounts.
12/19/2022	Knox, Christopher	1.0	Review status of estate, outstanding matters, and assist with preparing section 246 report to the Official Receiver.
12/19/2022	Dowler, Kaley	0.6	Statement of Receipt and Disbursements review and preparing s246 report.
12/22/2022	Dowler, Kaley	0.4	Finalizing reports.
12/22/2022	Knox, Christopher	0.4	Review and confirm section 246 report for filing.
12/23/2022	Dowler, Kaley	0.3	Team discussion around reports.
12/23/2022	Perales-Solis, Grace	0.2	Enter and complete bank reconciliation and reports - November 2022.
Total		4.4	



Invoice 8003336396

Deloitte LLP

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Date: February 23, 2023
Client No.: 1170285
WBS#: NAE00032
Engagement Partner: Darren Crocker

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

In connection with work performed from January 1, 2023 to January 31, 2023 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable 1,450.00

GST at 5.00 % 72.50

Total Amount Due (CAD) 1,522.50

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



**Appendix #1
Summary of Fees**

For professional services rendered from January 1, 2023 to January 31, 2023 In the Matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Knox, Christopher	Manager	1.4	350.00	490.00
Dowler, Kaley	Senior	3.2	300.00	960.00
		<u>4.6</u>		<u>1,450.00</u>
Administrative expenses				<u>-</u>
Total Fees and Expenses (CAD)				1,450.00
GST @ 5%				<u>72.50</u>
Amount Payable				1,522.50



Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From January 1, 2023 to January 31, 2023			
Date	Name	Hours	Narrative
1/3/2023	Dowler, Kaley	0.7	Review of mail correspondence. Preparing deposit requisition for November 2022 GST refund.
1/4/2023	Dowler, Kaley	0.4	Interest deposited for the month of December 2022.
1/10/2023	Dowler, Kaley	0.3	Review of mail correspondence.
1/13/2023	Dowler, Kaley	0.4	Filed December 2022 GST return.
1/16/2023	Knox, Christopher	0.2	Respond to creditor inquiry regarding status of estate.
1/16/2023	Dowler, Kaley	0.5	Review of mail correspondence. Review and admin of outstanding matters.
1/17/2023	Knox, Christopher	0.5	File review and work on outstanding matters.
1/20/2023	Dowler, Kaley	0.4	Revising interim report.
1/23/2023	Knox, Christopher	0.3	Discussions regarding annual return and filing of return with Parlee McLaws.
1/31/2023	Knox, Christopher	0.4	File review and request for payment. Respond to creditor inquiry.
1/31/2023	Dowler, Kaley	0.5	Preparing payment for Receiver's fees.
Total		4.6	



Invoice 8003436222

Deloitte LLP

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Date: March 28, 2023
Client No.: 1170285
WBS#: NAE00032
Engagement Partner: Darren Crocker

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

In connection with work performed from February 1, 2023 to February 28, 2023 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable 1,200.00

GST at 5.00 % 60.00

Total Amount Due (CAD) 1,260.00

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.



Appendix #1
Summary of Fees

For professional services rendered from February 1, 2023 to February 28, 2023 In the Matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Perales-Solis, Grace	Manager	0.2	350.00	70.00
Knox, Christopher	Manager	0.4	350.00	140.00
Dowler, Kaley	Senior	3.3	300.00	990.00
Total Professional Hours and Fees		3.9		1,200.00
Administrative expenses				-
Total Fees and Expenses (CAD)				1,200.00
GST @ 5%				60.00
Amount Payable				1,260.00



Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From February 1, 2023 to February 28, 2023			
Date	Name	Hours	Narrative
2/1/2023	Dowler, Kaley	0.4	Filed January 2023 GST return.
2/2/2023	Dowler, Kaley	0.5	Deposit requisition for interest deposited February 1, 2023
2/6/2023	Perales-Solis, Grace	0.2	Enter and complete bank reconciliation and reports - December 2022.
2/7/2023	Dowler, Kaley	0.2	Review of mail correspondence.
2/10/2023	Knox, Christopher	0.2	File review and work on outstanding matters.
2/13/2023	Knox, Christopher	0.2	Review of tax information received.
2/13/2023	Dowler, Kaley	0.3	Review of mail correspondence.
2/21/2023	Dowler, Kaley	0.4	Review of accounts.
2/23/2023	Dowler, Kaley	0.6	Prepared and completed wire transfer and cheque requisition.
2/24/2023	Dowler, Kaley	0.5	Prepared cheque requisition for Janaury 2023 reciever fees.
2/28/2023	Dowler, Kaley	0.4	Review of invoices and process of wire transfers.
Total		3.9	



Invoice 8003488206

Deloitte LLP

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Date: April 13, 2023
Client No.: 1170285
WBS#: NAE00032
Engagement Partner: Darren Crocker

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

In connection with work performed from March 1, 2023 to March 31, 2023
with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable 1,290.00

GST at 5.00 % 64.50

Total Amount Due (CAD) 1,354.50

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



Appendix #1
Summary of Fees

For professional services rendered from March 1, 2023 to March 31, 2023 In the Matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Perales-Solis, Grace	Manager	0.4	350.00	140.00
Knox, Christopher	Manager	0.2	350.00	70.00
Dowler, Kaley	Senior	3.6	300.00	1,080.00
Total Professional Hours and Fees		4.2		1,290.00
Administrative expenses				-
Total Fees and Expenses (CAD)				1,290.00
GST @ 5%				64.50
Amount Payable				1,354.50



Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From March 1, 2023 to March 31, 2023			
Date	Name	Hours	Narrative
3/2/2023	Dowler, Kaley	0.20	Adjusting interest deposit for January 2023.
3/3/2023	Dowler, Kaley	0.30	Deposit requisition for February 2023 interest deposit.
3/6/2023	Knox, Christopher	0.10	Discuss status of file with Mr. Crocker.
3/6/2023	Perales-Solis, Grace	0.20	Enter and complete bank reconciliation and reports - January 2023.
3/6/2023	Dowler, Kaley	0.30	Review and admin of outstanding matters.
3/7/2023	Perales-Solis, Grace	0.20	Enter and complete bank reconciliation and reports - February 2023.
3/7/2023	Dowler, Kaley	0.50	Filed February 2023 GST return.
3/20/2023	Dowler, Kaley	0.40	Review of invoices and updating cheque requisition for Receiver's fees.
3/21/2023	Dowler, Kaley	0.40	Deposit requisition for GST refund.
3/22/2023	Dowler, Kaley	0.50	Confirming deposit of GST refund.
3/30/2023	Knox, Christopher	0.10	Review and approve payment request.
3/30/2023	Dowler, Kaley	1.00	Review of mail correspondence. Review of 2022 billing invoices. Cheque requisition for Receiver's fees and costs.
Total		4.20	



Invoice 8003557198

Deloitte LLP

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Date: May 04, 2023
Client No.: 1170285
WBS#: NAE00032
Engagement Partner: Darren Crocker

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

In connection with work performed from April 1, 2023 to April 30, 2023
with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable 1,305.00

GST at 5.00 % 65.25

Total Amount Due (CAD) 1,370.25

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.



Appendix #1
Summary of Fees

For professional services rendered from April 1, 2023 to April 30, 2023 In the Matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Perales-Solis, Grace	Manager	0.2	350.00	70.00
Knox, Christopher	Manager	0.1	350.00	35.00
Dowler, Kaley	Senior	4.0	300.00	1,200.00
Total Professional Hours and Fees		4.3		1,305.00
Administrative expenses				-
Total Fees and Expenses (CAD)				1,305.00
GST @ 5%				65.25
Amount Payable				1,370.25



Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From April 1, 2023 to April 30, 2023			
Date	Name	Hours	Narrative
4/3/2023	Dowler, Kaley	1.3	Review of accounts. Updating interest deposit allocation. Filed March 2023 GST return.
4/4/2023	Dowler, Kaley	1	Review of mail correspondence. Drafting of deposit requisition for March 2023 interest.
4/10/2023	Dowler, Kaley	0.2	Review of account.
4/12/2023	Dowler, Kaley	0.5	Review of invoices and prepared cheque requisition.
4/13/2023	Dowler, Kaley	0.4	Drafting cheque requisition for Receiver's fees.
4/14/2023	Dowler, Kaley	0.3	Completed administration for wire transfer.
4/17/2023	Knox, Christopher	0.1	Discuss status of estate with Mr. Crocker.
4/19/2023	Dowler, Kaley	0.3	Review of accounts.
4/28/2023	Perales-Solis, Grace	0.2	Enter and complete bank reconciliation and reports - March 2023.
Total		4.3	



Invoice 8003680827

Deloitte Restructuring Inc.

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Tel:(780)421-3611
Fax:(780)421-3782
www.deloitte.ca

Date: June 09, 2023
Client No.: 1170285
WBS#: NAE00032
Engagement Partner: Darren Crocker

GST/HST Registration: 122893605RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

In connection with work performed from May 1, 2023 to May 31, 2023 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable 660.00

GST at 5.00 % 33.00

Total Amount Due (CAD) 693.00

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.



Appendix #1

Summary of Fees

For professional services rendered from May 1, 2023 to May 31, 2023 In the Matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Dowler, Kaley	Senior	2.2	300.00	660.00
Total Professional Hours and Fees		2.2		660.00
Administrative expenses				-
Total Fees and Expenses (CAD)				660.00
GST @ 5%				33.00
Amount Payable				693.00



Appendix #2

**In the Matter of the Receivership of Naeja Pharmaceutical Inc.
For Professional Services Rendered From May 1, 2023 to May 31, 2023**

Date	Name	Hours	Narrative
5/3/2023	Dowler, Kaley	0.4	Prepared deposit requisition for April 2023 interest.
5/4/2023	Dowler, Kaley	0.4	Drafting cheque requisition to pay fees.
5/9/2023	Dowler, Kaley	0.5	Filed April 2023 GST return.
5/15/2023	Dowler, Kaley	0.4	Prepared cheque requisition for Receiver's fees.
5/26/2023	Dowler, Kaley	0.4	Wire transfer and cheque requisition completed for Receiver's fees.
5/30/2023	Dowler, Kaley	0.1	Review of accounts and addressing outstanding matters.
Total		2.2	



Invoice 8003808322

Deloitte Restructuring Inc.

1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: July 26, 2023
Client No.: 1170285
WBS#: NAE00032
Engagement Partner: Darren Crocker

GST/HST Registration: 122893605RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

In connection with work performed from June 1, 2023 to June 30, 2023
with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details

Sales Tax

GST applicable 567.50

GST at 5.00 % 28.38

Total Amount Due (CAD) 595.88

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



Appendix #1
Summary of Fees

For professional services rendered from June 1, 2023 to June 30, 2023 In the Matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Perales-Solis, Grace	Manager	0.2	400.00	80.00
Dowler, Kaley	Senior	1.5	325.00	487.50
Total Professional Hours and Fees		1.7		567.50
Administrative expenses				-
Total Fees and Expenses (CAD)				567.50
GST @ 5%				28.38
Amount Payable				595.88



Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From June 1, 2023 to June 30, 2023			
Date	Name	Hours	Narrative
6/5/2023	Dowler, Kaley	0.2	Review of mail correspondence.
6/12/2023	Dowler, Kaley	0.4	Wire transfer and cheque requisition for Receiver's fees.
6/12/2023	Perales-Solis, Grace	0.2	Enter and complete bank reconciliation and reports - May 2023.
6/13/2023	Dowler, Kaley	0.1	Review of Estate.
6/15/2023	Dowler, Kaley	0.8	Filed May 2023 GST return. Deposit requisition prepared for May
Total		1.7	



Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Invoice 8003854185

Deloitte LLP
1500 Manulife Place
10180-101 ST
Edmonton AB T5J 4K1

Tel: (780) 421-3611
Fax: (780) 421-3782
www.deloitte.ca

Date: August 11, 2023
Client No.: 1170285
WBS#: NAE00032
Engagement Partner: Darren Crocker

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

For work performed from July 1, 2023 to July 31, 2023 In the Matter of Receivership of Naeja Pharmaceutical Inc.

Please see attached Appendix for details.

Sales Tax

GST applicable 502.50

GST at 5.00 % 25.13

Total Amount Due (CAD) 527.63

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.



Appendix #1
Summary of Fees

For professional services rendered from July 1, 2023 to July 31, 2023 In the Matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Perales-Solis, Grace	Manager	0.2	400.00	80.00
Dowler, Kaley	Senior	1.3	325.00	422.50
		<u>1.5</u>		<u>502.50</u>
Administrative expenses				<u>-</u>
Total Fees and Expenses (CAD)				502.50
GST @ 5%				25.13
Amount Payable				527.63



Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From July 1, 2023 to July 31, 2023			
Date	Name	Hours	Narrative
7/5/2023	Dowler, Kaley	0.4	Deposit requisition for May 2023 GST refund.
7/6/2023	Dowler, Kaley	0.7	Filed GST return for June 2023. Prepared deposit requisition for June 2023 interest deposit.
7/17/2023	Dowler, Kaley	0.2	Review of mail correspondence.
7/18/2023	Perales-Solis, Grace	0.2	Enter and complete bank reconciliation and reports - June 2023.
Total		1.5	



Invoice 8003942412

Deloitte LLP
410 West Georgia Street, Suite 2000C
Vancouver BC V6B 0S7

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Tel: (604) 669-4466
Fax: (778) 374-0507
www.deloitte.ca

Date: September 13, 2023
Client No.: 1170285
WBS#: NAE00032
Engagement Partner: Jeff Keeble

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

In connection with work performed from August 1, 2023 to August 31, 2023
with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable 1,175.00

GST at 5.00 % 58.75

Total Amount Due (CAD) 1,233.75

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.



Appendix #1
Summary of Fees

For professional services rendered from August 1, 2023 to August 31, 2023 In the Matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Perales-Solis, Grace	Manager	0.2	400.00	80.00
Knox, Christopher	Manager	0.3	400.00	120.00
Dowler, Kaley	Senior	3.0	325.00	975.00
Total Professional Hours and Fees		3.5		1,175.00
Total Fees and Expenses (CAD)				1,175.00
GST @ 5%				58.75
Amount Payable				1,233.75



Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From August 1, 2023 to August 31, 2023			
Date	Name	Hours	Narrative
8/2/2023	Dowler, Kaley	0.8	Drafting wire transfer and cheque requisition for June 2023 Receiver's fees. Prepared deposit requisition for July 2023 interest deposit.
8/3/2023	Perales-Solis, Grace	0.2	Enter and complete bank reconciliation and reports - July 2023.
8/8/2023	Dowler, Kaley	0.2	Drafted wire transfer request.
8/9/2023	Dowler, Kaley	0.5	Review of file and addressing outstanding matters. Deposit of GST refund cheque for the month of June 2023.
8/11/2023	Dowler, Kaley	0.3	Preparing cheque requisition and wire transfer for July 2023 fees.
8/11/2023	Knox, Christopher	0.3	Review estate and draft status summary of the estate and note outstanding matters. Review and approve cheque requisition for payment to be signed by Mr. Crocker.
8/14/2023	Dowler, Kaley	0.6	Finalizing payment for Receiver's fees. Review of mail correspondence. Filed July 2023 GST return.
8/15/2023	Dowler, Kaley	0.2	Review of mail correspondence.
8/22/2023	Dowler, Kaley	0.2	Review of account and addressing outstanding matters.
8/31/2023	Dowler, Kaley	0.2	Addressing outstanding matters.
Total		3.5	



Invoice 8004046310

Deloitte LLP

410 West Georgia Street, Suite 2000C
Vancouver BC V6B 0S7

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Tel: (604) 669-4466
Fax: (778) 374-0507
www.deloitte.ca

Date: October 16, 2023
Client No.: 1170285
WBS#: NAE00032
Engagement Partner: Jeff Keeble

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

In connection with work performed from September 1, 2023 to
September 30, 2023 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable 1,212.50

GST at 5.00 % 60.63

Total Amount Due (CAD) 1,273.13

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



Appendix #1
Summary of Fees

For professional services rendered from September 1, 2023 to September 30, 2023 In the Matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Perales-Solis, Grace	Manager	0.20	400.00	80.00
Knox, Christopher	Manager	0.80	400.00	320.00
Dowler, Kaley	Senior	2.50	325.00	812.50
Total Professional Hours and Fees		3.50		1,212.50
Total Fees and Expenses (CAD)				1,212.50
GST @ 5%				60.63
Amount Payable				1,273.13



Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From September 1, 2023 to September 30, 2023			
Date	Name	Hours	Narrative
9/7/2023	Dowler, Kaley	0.20	Prepare requisition and input of August 2023 interest deposit.
9/13/2023	Dowler, Kaley	0.80	Filed August 2023 GST return. Prepared payment and cheque for August 2023 Receiver's fees. Addressing outstanding matters and review of file.
9/14/2023	Dowler, Kaley	0.20	Review of mail correspondence from the Government of Canada
9/14/2023	Knox, Christopher	0.50	Review estate records, provide update to Mr. Keeble and discuss next steps.
9/15/2023	Dowler, Kaley	0.20	Draft and finalize estate report. Fax to Officer of Superintendent of Bankruptcy.
9/18/2023	Dowler, Kaley	0.20	Finalizing payment of Trustee fees for August 2023.
9/20/2023	Knox, Christopher	0.30	Discuss status of file and next steps with legal counsel.
9/22/2023	Perales-Solis, Grace	0.20	Enter and complete bank reconciliation and reports - August 2023.
9/22/2023	Dowler, Kaley	0.20	Review of mail correspondence from the Canada Revenue Agency.
9/27/2023	Dowler, Kaley	0.50	Review of mail correspondence. Deposit completed and deposit requisition prepared for August 2023 GST return.
9/29/2023	Dowler, Kaley	0.20	Review of file and addressing outstanding matters.
Total		3.50	



Invoice 8004146111

Deloitte Restructuring Inc.

410 West Georgia Street, Suite 2000C
Vancouver BC V6B 0S7

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Tel: (604) 669-4466
Fax: (778) 374-0507
www.deloitte.ca

Date: November 14, 2023
Client No.: 1170285
WBS#: NAE00032
Engagement Partner: Jeff Keeble

GST/HST Registration: 12289 3605 RT0001
QST Registration: 1000870419 TQ0002

For professional services rendered

Fees

In connection with work performed from October 1, 2023 to October 31, 2023 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable 1,031.50

GST at 5.00 % 51.58

Total Amount Due (CAD) 1,083.08

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



Appendix #1
Summary of Fees

For professional services rendered from October 1, 2023 to October 31, 2023 In the Matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Keeble, Jeff	Partner	0.30	630.00	189.00
Perales-Solis, Grace	Manager	0.20	400.00	80.00
Knox, Christopher	Manager	0.20	400.00	80.00
Dowler, Kaley	Senior	2.10	325.00	682.50
Total Professional Hours and Fees		2.80		1,031.50
Total Fees and Expenses (CAD)				1,031.50
GST @ 5%				51.58
Amount Payable				1,083.08



Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From October 1, 2023 to October 31, 2023			
Date	Name	Hours	Narrative
10/3/2023	Dowler, Kaley	0.40	Filed September 2023 GST return.
10/4/2023	Dowler, Kaley	0.40	Deposit requisition prepared for September 2023 interest deposit by bank and input to estate.
10/10/2023	Dowler, Kaley	0.10	Review of mail correspondence.
10/16/2023	Knox, Christopher	0.20	Review file with Mr. Keeble and discuss next steps.
10/16/2023	Keeble, Jeff	0.30	Discussion with C. Knox re update, review S.146 report and updates required, review next steps and get update from RMRF re advice and direction on IP.
10/17/2023	Dowler, Kaley	0.30	Cheque requisition and wire transfer prepared for September 2023 Receiver fees.
10/19/2023	Perales-Solis, Grace	0.20	Enter and complete bank reconciliation and reports - September 2023.
10/20/2023	Dowler, Kaley	0.10	Payment processed and finalized.
10/24/2023	Dowler, Kaley	0.20	Review of mail correspondence.
10/25/2023	Dowler, Kaley	0.30	Preparing deposit for September 2023 GST refund.
10/31/2023	Dowler, Kaley	0.30	Prepared deposit requisition.
Total		2.80	



Invoice 8004246232

Deloitte LLP

410 West Georgia Street, Suite 2000C
Vancouver BC V6B 0S7

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Tel: (604) 669-4466
Fax: (778) 374-0507
www.deloitte.ca

Date: December 11, 2023
Client No.: 1170285
WBS#: NAE00032
Engagement Partner: Jeff Keeble

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

In connection with work performed from November 1, 2023 to
November 30, 2023 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details

Sales Tax

GST applicable 3,114.50

GST at 5.00 % 155.73

Total Amount Due (CAD) 3,270.23

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



**Appendix #1
Summary of Fees**

For professional services rendered from November 1, 2023 to November 30, 2023 In the Matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Keeble, Jeff	Partner	0.40	630.00	252.00
Perales-Solis, Grace	Manager	0.20	400.00	80.00
Knox, Christopher	Manager	4.60	400.00	1,840.00
Dowler, Kaley	Senior	2.90	325.00	942.50
		<u>8.10</u>		<u>3,114.50</u>
Total Fees and Expenses (CAD)				3,114.50
GST @ 5%				<u>155.73</u>
Amount Payable				<u><u>3,270.23</u></u>



Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From November 1, 2023 to November 30, 2023			
Date	Name	Hours	Narrative
11/2/2023	Dowler, Kaley	0.50	Claims review in preparation of closing file.
11/3/2023	Dowler, Kaley	0.40	Deposit requisition prepared for October 2023 interest deposit by bank and input to estate.
11/6/2023	Dowler, Kaley	0.30	Filed October 2023 GST return.
11/15/2023	Dowler, Kaley	0.30	Wire transfer and cheque requisition prepared for October 2023 Receiver's fees.
11/16/2023	Dowler, Kaley	1.00	Review and create list of inventory at Edmonton office of files to prepare response to legal counsel.
11/16/2023	Knox, Christopher	0.80	Review correspondence from legal counsel regarding response from Mr. Hockin and request for information. Review records for next steps.
11/24/2023	Perales-Solis, Grac	0.20	Enter and complete bank reconciliation and reports - October 2023.
11/27/2023	Dowler, Kaley	0.20	Wire transfer and cheque requisition to pay fees.
11/28/2023	Dowler, Kaley	0.20	Review and edit inventory lists for Naeja Pharmaceutical to respond to legal counsel.
11/29/2023	Knox, Christopher	2.40	Attend office to review records received from Iron Mountain to update inventory, review estate records, drives, and assets held in safe to complete inventory for response to legal counsel.
11/30/2023	Knox, Christopher	1.40	File review, updating statement of receipts and disbursements and records regarding inventory for legal counsel.
11/30/2023	Keeble, Jeff	0.40	Review bankruptcy and receivership SRDs, review bankruptcy invoice, review cover email response.
Total		8.10	



Invoice 8004344505

Deloitte LLP

410 West Georgia Street, Suite 2000C
Vancouver BC V6B 0S7

Naeja Pharmaceutical Inc.
c/o Deloitte Restructuring Inc.
1500 Manulife Place, 10180 - 101 Street
Edmonton AB T5J 4K1
Canada

Tel: (604) 669-4466
Fax: (778) 374-0507
www.deloitte.ca

Date: January 10, 2024
Client No.: 1170285
WBS#: NAE00032
Engagement Partner: Jeff Keeble

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

In connection with work performed from December 1, 2023 to
December 31, 2023 with respect to the following:

SUBJECT: IN THE MATTER OF THE RECEIVERSHIP OF NAEJA PHARMACEUTICAL INC.

Please see attached appendix for details.

Sales Tax

GST applicable 3,490.00

GST at 5.00 % 174.50

Total Amount Due (CAD) 3,664.50

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



Appendix #1
Summary of Fees

For professional services rendered from December 1, 2023 to December 31, 2023 In the Matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Perales-Solis, Grace	Manager	0.2	400.00	80.00
Knox, Christopher	Manager	5.6	400.00	2,240.00
Dowler, Kaley	Senior	3.6	325.00	1,170.00
Total Professional Hours and Fees		9.4		3,490.00
Total Fees and Expenses (CAD)				3,490.00
GST @ 5%				174.50
Amount Payable				3,664.50



Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From December 1, 2023 to December 31, 2023			
Date	Name	Hours	Narrative
12/1/2023	Knox, Christopher	1.7	Finalize package for review to be sent to legal counsel. File review and begin draft for First and Final Report of the Receiver. Request journal entry for reallocation and provide time reports for compilation.
12/4/2023	Dowler, Kaley	0.9	Review of estate and administration towards closing Receivership. Journal Entry completed for Naeja to break out expenses. Deposit requisition prepared for Naeja Pharmaceutical.
12/6/2023	Dowler, Kaley	0.4	Deposit requisition prepared for November 2023 interest deposit by bank and input to estate.
12/8/2023	Dowler, Kaley	0.3	Filed November 2023 GST return.
12/8/2023	Knox, Christopher	1.3	Review estate records and work on draft first and final report of the receiver.
12/11/2023	Dowler, Kaley	0.4	Pulled Claims Register. Cheque and cheque requisition prepared for November 2023 Receiver's fees.
12/12/2023	Knox, Christopher	1	Review estate for First and Final Report of Receiver. Prepare and execute journal entry to create trail of funds from auction proceeds, expenses and disbursement to secured creditor.
12/15/2023	Dowler, Kaley	1	Journal Entry completed on Legal fees and GST on legal fees. Drafting and editing closing documents for the receivership.
12/15/2023	Knox, Christopher	1.6	Review records, request journal entry and corrections to legal invoices and time dockets. Finalizing draft of First and Final Report for Trustee review.
12/19/2023	Dowler, Kaley	0.1	Review of mail correspondence - CRA.
12/20/2023	Dowler, Kaley	0.2	Journal Entry administration for Naeja Pharmaceutical.
12/22/2023	Dowler, Kaley	0.3	Cheque and cheque requisition prepared for payment of legal
12/22/2023	Perales-Solis, Grace	0.2	Enter and complete bank reconciliation and reports - November 2023.
Total		9.4	



**Appendix #1
Summary of Fees**

For professional services rendered from January 1, 2024 to discharge.
In the Matter of Receivership of Naeja Pharmaceutical Inc.

Name	Level	Hours	Rate	Amount
Keeble, Jeff	Partner	2.6	630.00	1,638.00
Perales-Solis, Grace	Manager	1.0	400.00	400.00
Knox, Christopher	Manager	7.7	400.00	3,080.00
Dowler, Kaley	Senior	7.5	325.00	2,437.50
Total Professional Hours and Fees		18.8		7,555.50
Total Fees and Expenses (CAD)				7,555.50
GST @ 5%				377.78
Amount Payable				7,933.28

Appendix #2

In the Matter of the Receivership of Naeja Pharmaceutical Inc. For Professional Services Rendered From January 1, 2024 to Discharge			
Date	Name	Hours	Narrative
1/3/2024	Dowler, Kaley	0.7	Deposit requisition prepared for December 2023 interest deposit by bank and input to estate. Filed December 2023 GST return.
1/3/2024	Keeble, Jeff	1.2	Review and update final report and discussion with C. Knox re same, review supporting documents and statement of receipts and disbursements (SRD).
1/5/2024	Dowler, Kaley	0.1	Finalized cheque for legal fees to be paid.
1/10/2024	Dowler, Kaley	0.5	Review of mail correspondence. Prepared wire transfer and cheque requisition for payment of December 2023 Receiver's fees.
1/10/2024	Knox, Christopher	0.1	Review and approve payment of fees.
1/19/2024	Dowler, Kaley	0.1	Wire transfer completed for payment of Receiver's fees.
1/26/2024	Knox, Christopher	1.0	Review and compile records for the updated second and final report of Receiver.
1/26/2024	Dowler, Kaley	0.3	Input of accrual for legal fees. Work on Receiver fee time summary.
1/29/2024	Dowler, Kaley	1.2	Completed and finalized full time docket up until December 2023 and draft invoice for January 2024 and updated Fee Summary. Entered accrual into estate for January 2024 Receiver's fees and costs. Processing of December 2023 Receiver's fees.
1/30/2024	Dowler, Kaley	1.2	Work on final SRD and legal fee summary. Drafted journal entry to correct allocation of GST on legal fees. Finalizing closing documents.
1/30/2024	Perales-Solis, Grace	0.2	Enter and complete bank reconciliation and reports for December 2023.
1/31/2024	Keeble, Jeff	0.4	Review and provide comments and changes on the Final Receiver's report.
1/31/2024	Knox, Christopher	0.8	Review and update Second and Final Report of Receiver for review and sign off.
1/31/2024	Dowler, Kaley	0.3	Deposit requisition prepared for January 2024 interest deposit by bank and input to estate.
1/31/2024	Dowler, Kaley	2.0	Accrual - Finalize records to assist with the Final Receiver's Report.
1/31/2024	Knox, Christopher	0.8	Accrual - Discussions with J. Keeble and legal counsel regarding the Final Receiver's Report.
1/31/2024	Knox, Christopher	2.0	Accrual - Finalize the Final Receiver's Report and appendices.
1/31/2024	Keeble, Jeff	0.5	Accrual - Final review and sign-off on the Final Receiver's Report and discussion with counsel.
1/31/2024	Perales-Solis, Grace	0.8	Accrual - Complete bank reconciliations.
1/31/2024	Keeble, Jeff	0.4	Accrual - Sign off on bank reconciliations.
1/31/2024	Knox, Christopher	1.0	Accrual - File review for closure.
1/31/2024	Dowler, Kaley	0.2	Accrual - File the Final Receiver's Report with the Official Receiver.
1/31/2024	Dowler, Kaley	0.8	Accrual - Final distributions and banking.
1/31/2024	Keeble, Jeff	0.1	Accrual - Banking sign off.
1/31/2024	Knox, Christopher	1.0	Accrual - Final file review.
1/31/2024	Dowler, Kaley	0.1	Accrual - Close bank account.
1/31/2024	Knox, Christopher	1.0	Accrual - Records management.
Total		18.8	

Appendix D

Copies of Receiver's Legal Counsel's Invoices

Estate/Court
Number:
24-115803
1603 08336

Legal Fee Summary
In the Matter of the Receivership of Naeja Pharmaceutical Inc.

Invoice #	Period ending	Fees	Disbursements	GST	Total
160904	June 27, 2016	\$ 2,444.85	\$ 50.00	\$ 122.24	\$ 2,617.09
161627	July 26, 2016	3,886.20	35.14	196.07	4,117.41
162635	August 26, 2016	8,889.28	-	443.66	9,332.94
163754	September 27, 2016	733.25	0.80	36.70	770.75
164672	October 25, 2016	2,438.95	-	121.95	2,560.90
166101	November 29, 2016	4,131.75	-	206.59	4,338.34
168041	January 27, 2017	1,155.10	-	57.76	1,212.86
169290	February 27, 2017	1,729.55	-	86.48	1,816.03
170198	March 28, 2017	1,417.65	-	70.88	1,488.53
178481	November 28, 2017	108.75	-	5.44	114.19
197269	April 15, 2019	838.10	0.82	41.95	880.87
198772	May 28, 2019	5,858.45	0.87	292.97	6,152.29
199906	June 26, 2019	7,571.51	50.87	378.62	8,001.00
201366	July 30, 2019	960.50	0.87	48.07	1,009.44
202454	August 29, 2019	735.50	-	36.78	772.28
204431	October 29, 2019	390.25	0.87	19.56	410.68
205894	November 28, 2019	404.25	-	20.21	424.46
211939	April 29, 2020	113.35	3.70	5.85	122.90
214121	June 26, 2020	228.80	-	11.44	240.24
214993	July 24, 2020	339.70	-	16.99	356.69
216042	August 27, 2020	1,018.75	-	50.94	1,069.69
217031	September 28, 2020	683.95	-	34.20	718.15
218109	October 26, 2020	341.10	-	17.06	358.16
219423	November 26, 2020	234.40	-	11.72	246.12
220974	December 24, 2020	566.75	-	28.34	595.09
221720	January 26, 2021	1,158.75	-	57.94	1,216.69
223191	February 25, 2021	870.90	-	43.55	914.45
223943	March 26, 2021	231.40	-	11.57	242.97
225319	April 29, 2021	115.00	-	5.75	120.75
229687	August 26, 2021	288.55	-	14.43	302.98
232938	November 29, 2021	115.35	-	5.77	121.12
263341	December 20, 2023	478.50	-	23.93	502.43
Final Invoice	January 31, 2024	2,500.00	-	125.00	2,625.00
Total		\$ 52,979.14	\$ 143.94	\$ 2,650.41	\$ 55,773.49



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:
Deloitte Restructuring Inc.
Attn: Mr. Gordon Smith
2000-10180 101 St
Edmonton AB T5J 4E4

3200, 10180 - 101 Street
Edmonton, AB
T5J 3W8
Telephone: (780) 425-9510

Date: June 29, 2016
Matter ID: 105488-078 - MJM
Statement No.: 160904

GST Registration No. 119427748RT

Re: Naeja Pharmaceuticals Inc.

Purchase Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending June 27, 2016.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	2,310.00	
OTHER CHARGES		<u>134.85</u>	
TOTAL FEES AND OTHER CHARGES	\$	2,444.85	
DISBURSEMENTS		<u>0.00</u>	
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES	\$	2,444.85	
GST		<u>122.24</u>	
SUB-TOTAL	\$	2,567.09	
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):		<u>50.00</u>	
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$	2,617.09	

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per:

Michael J. McCabe, Q.C.
e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmrf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE

105488-078 Naeja Pharmaceuticals Inc.

Statement No: 160904

FEES

DATE DESCRIPTION

Jun 7/16 Review affidavit and security agreement; Consider effect of time of essence clause.
Jun 8/16 G. Smith calling; Review PPR search; Write client; Attend meeting at Parlee;.
Jun 10/16 Client writing re: computer.
Jun 10/16 Review security and searches; Prepare opinion.
Jun 21/16 Client writing re: report; Write client.
Jun 22/16 Review miscellaneous correspondence.
Jun 22/16 J. Hockin calling re: application.
Jun 22/16 Review Receiver Report; instructions re: application.
Jun 22/16 Instructions re: pleadings/counsel reviewed.
Jun 22/16 Emails from J. Hockin.
Jun 22/16 Review email to J. Hockin re: application.
Jun 23/16 Email from Gordon Smith.
Jun 23/16 Email from Sharon Hinz.
Jun 24/16 Review correspondence.
Jun 24/16 Proofread application.
Jun 24/16 Instructions on application.

TOTAL FEES **\$ 2,310.00**

OTHER CHARGES

FAX	\$	1.10
PHOTOCOPYING	\$	58.45
PRINT COPYING	\$	52.85
SCANNING	\$	2.45
FILE OPENING.	\$	20.00

TOTAL OTHER CHARGES **\$ 134.85**

DISBURSEMENTS

Application Filing Fee	Non Taxable	\$	50.00
------------------------	-------------	----	-------

TOTAL DISBURSEMENTS (SUBJECT TO GST)		\$	0.00
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$	50.00	

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST		\$	2,444.85
TOTAL GST PAYABLE		\$	122.24
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):		\$	50.00
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING		\$	2,617.09



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:
Deloitte Restructuring Inc.
Attn: Mr. Gordon Smith
2000-10180 101 St
Edmonton AB T5J 4E4

3200, 10180 - 101 Street
Edmonton, AB
T5J 3W8
Telephone: (780) 425-9510

Date: July 27, 2016
Matter ID: 105488-078 - MJM
Statement No.: 161627

GST Registration No. 119427748RT

Re: Naeja Pharmaceuticals Inc.

Purchase Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending July 26, 2016.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	3,832.50	
OTHER CHARGES		<u>53.70</u>	
TOTAL FEES AND OTHER CHARGES	\$	3,886.20	
DISBURSEMENTS		<u>35.14</u>	
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES	\$	3,921.34	
GST		<u>196.07</u>	
SUB-TOTAL	\$	4,117.41	
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):		<u>0.00</u>	
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$	4,117.41	

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per:

Michael J. McCabe, Q.C.
e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmrf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE

105488-078 Naeja Pharmaceuticals Inc.

Statement No: 161627

FEES

DATE	DESCRIPTION		
Jul 4/16	Client calling; Call J. Hockin.		
Jul 4/16	Client writing.		
Jul 6/16	Review file; Prepare draft order.		
Jul 7/16	R. McDonald calling; Attend conference call; Prepare for and attend application; Attend meeting; Client writing re: sale; Call client re records.		
Jul 13/16	Review records; Write G. Smith.		
Jul 14/16	Review miscellaneous correspondence.		
Jul 18/16	J. Hockin calling; G. Smith calling.		
Jul 21/16	Client calling re: records; J. Hockin calling.		
Jul 22/16	J. Hockin writing re: issues of missing assets; Call J. Hockin; Client calling.		
Jul 22/16	Attend conference call re: examination; J. Hockin writing re: information.		
Jul 25/16	Client writing re: s. 38 application.		
TOTAL FEES		\$	3,832.50

OTHER CHARGES

PHOTOCOPYING		\$	6.65
PHOTOCOPYING - Colour		\$	0.70
PRINT COPYING		\$	35.70
SCANNING		\$	3.15
SEARCH/FILING ADMIN CHARGE		\$	7.50

TOTAL OTHER CHARGES		\$	53.70
----------------------------	--	-----------	--------------

DISBURSEMENTS

MESSENGER SERVICE	Non Taxable	\$	35.14
TOTAL DISBURSEMENTS (SUBJECT TO GST)		\$	35.14
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):		\$	0.00

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST	\$	3,921.34
TOTAL GST PAYABLE	\$	196.07
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$	0.00
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING	\$	4,117.41



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:
Deloitte Restructuring Inc.
Attn: Mr. Gordon Smith
2000-10180 101 St
Edmonton AB T5J 4E4

3200, 10180 - 101 Street
Edmonton, AB
T5J 3W8
Telephone: (780) 425-9510

Date: August 29, 2016
Matter ID: 105488-078 - MJM
Statement No.: 162635

GST Registration No. 119427748RT

Re: Naeja Pharmaceuticals Inc.

Purchase Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending August 26, 2016.


Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	8,620.00	
OTHER CHARGES		<u>253.28</u>	
TOTAL FEES AND OTHER CHARGES	\$	8,873.28	
DISBURSEMENTS		<u>0.00</u>	
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES	\$	8,873.28	
GST		<u>443.66</u>	
SUB-TOTAL	\$	9,316.94	
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):		<u>16.00</u>	
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$	9,332.94	

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per: 
Michael J. McCabe, Q.C.
e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE

105488-078 Naeja Pharmaceuticals Inc.

Statement No: 162635

FEES

DATE	DESCRIPTION		
Jul 27/16	Parlee writing re: draft pleadings; Review pleadings and draft order; Write client; Call client; J. Hockin calling; Review Agreements re: confidentiality clauses; Conference call re: confidentiality.		
Jul 28/16	Prepare draft letter re: confidentiality concerns; Review and revise draft letter; Write client.		
Jul 29/16	J. Hockin writing re: notice; Client calling; Write J. Hockin; Client writing re: draft report; Call client.		
Aug 2/16	Attend meeting re: order.		
Aug 3/16	J. Hockin writing; Review draft order; Review S. 38 request and Trustee Report; Client calling; Review Research Council Agreement; Call client; Write J. Hockin.		
Aug 4/16	Filing court documents in bankruptcy.		
Aug 4/16	AiCuris writing re: proprietary information; Client writing re: AiCuris; Write AiCuris; J. Hockin writing re: NRC; Client writing; Call client; J. Hockin writing re: amendments to order; Call J. Hockin; Prepare for and attend application; Write client.		
Aug 4/16	Client writing re: NRC; Write AiCuris.		
Aug 5/16	AiCuris writing re: order; Client writing.		
Aug 8/16	J. Hockin writing re: order; Write AiCuris; Client writing.		
Aug 8/16	Call J. Oliver re: trustee fees; Client writing.		
Aug 10/16	Client writing re: creditor list; Prepare draft assignment; Write J. Hockin.		
Aug 11/16	Client writing; Review assignment; F. Spizzirri writing; Call F. Spizzirri.		
Aug 12/16	G. Smith writing re: records.		
Aug 16/16	Review correspondence re: creditors.		
Aug 17/16	Client writing re: proofs of claim.		
Aug 18/16	D. Hitesman calling re: information; D. Hitesman writing; Write client.		
Aug 23/16	Client writing; Write D. Hitesman re: assignment and correspondence.		
Aug 24/16	D. Hitesman writing; G. Smith writing; Call G. Smith; J. Hockin writing.		
Aug 25/16	Client writing re enquiries.		
TOTAL FEES		\$	8,620.00

OTHER CHARGES

PHOTOCOPYING	\$	57.05
PRINT COPYING	\$	167.30
SCANNING	\$	19.95

SEARCH/FILING ADMIN CHARGE		\$	7.50		
TELEPHONE		\$	1.48		
TOTAL OTHER CHARGES				\$	253.28
DISBURSEMENTS					
PERSONAL PROPERTY - SEARCH Re: Naeja Pharmaceuticals Inc. (Z08024914).	Non Taxable	\$	3.00		
CORPORATE NAME SEARCH - Re: Naeja Pharmaceuticals Inc. (25268283).	Non Taxable	\$	7.00		
PERSONAL PROPERTY - SEARCH Z07932538 Z07932545 5/12.	Non Taxable	\$	6.00		
TOTAL DISBURSEMENTS (SUBJECT TO GST)				\$	0.00
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):		\$	16.00		

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST	\$	8,873.28
TOTAL GST PAYABLE	\$	443.66
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$	16.00
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING	\$	9,332.94

REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE

105488-078 Naeja Pharmaceuticals Inc.

Statement No: 163754

FEES

DATE DESCRIPTION

Sep 1/16 Review miscellaneous correspondence re: AiCuris.
 Sep 6/16 J. Hockin writing.
 Sep 7/16 Review miscellaneous correspondence re: access.
 Sep 16/16 Review correspondence re: MNP fees.
 Sep 19/16 Review miscellaneous correspondence.
 Sep 20/16 Review miscellaneous correspondence.

TOTAL FEES **\$ 682.50**

OTHER CHARGES

PRINT COPYING \$ 50.75

TOTAL OTHER CHARGES **\$ 50.75**

DISBURSEMENTS

POSTAGE Non Taxable \$ 0.80

TOTAL DISBURSEMENTS (SUBJECT TO GST) **\$ 0.80**

**TOTAL DISBURSEMENTS PURCHASED AS AGENTS
 (NOT SUBJECT TO GST):** **\$ 0.00**

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST **\$ 734.05**

TOTAL GST PAYABLE **\$ 36.70**

TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST): **\$ 0.00**

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING **\$ 770.75**



Reynolds
Mirth
Richards
& Farmer LLP

In Account With:
Deloitte Restructuring Inc.
Attn: Mr. Gordon Smith
2000-10180 101 St
Edmonton AB T5J 4E4

3200, 10180 - 101 Street
Edmonton, AB
T5J 3W8
Telephone: (780) 425-9510

Date: October 26, 2016
Matter ID: 105488-078 - MJM
Statement No.: 164672

GST Registration No. 119427748RT

Re: Naeja Pharmaceuticals Inc.

Purchase Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending October 25, 2016.

Please see attached schedule for a detailed description of fees, disbursements and other charges.


SUBJECT TO GST:

FEES	\$	2,415.00	
OTHER CHARGES		<u>23.95</u>	
TOTAL FEES AND OTHER CHARGES	\$	2,438.95	
DISBURSEMENTS		<u>0.00</u>	
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES	\$	2,438.95	
GST		<u>121.95</u>	
SUB-TOTAL	\$	2,560.90	
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):		<u>0.00</u>	
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$	2,560.90	

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per:


Michael J. McCabe, Q.C.
e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE

105488-078 Naeja Pharmaceuticals Inc.

Statement No: 164672

FEES

DATE	DESCRIPTION		
Oct 13/16	J. Hockin writing re: s. 62 Notice; Review file, Personal Property Security Act and Bankruptcy and Insolvency Act; Write client.		
Oct 17/16	Call G. Smith re: status.		
Oct 18/16	Review file re: interest on intellectual property; Write F. Spizzirri re: motion.		
Oct 19/16	Call F. Spizzirri re: AiCirus interests re: security notice.		
Oct 24/16	J. Hockin writing; G. Smith writing; Call client.		
Oct 25/16	J. Hockin writing; Call client; Attend conference call with J. Hockin and G. Smith; F. Spizzirri writing; Write F. Spizzirri; Review law re: effect of a license on sale.		
TOTAL FEES		\$	2,415.00

OTHER CHARGES

PRINT COPYING	\$	22.05	
TELEPHONE	\$	1.90	
TOTAL OTHER CHARGES			\$ 23.95

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST	\$	2,438.95
TOTAL GST PAYABLE	\$	121.95
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$	0.00
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING	\$	2,560.90



Reynolds
Mirth
Richards
& Farmer LLP

In Account With:
Deloitte Restructuring Inc.
Attn: Mr. Gordon Smith
2000-10180 101 St
Edmonton AB T5J 4E4

3200, 10180 - 101 Street
Edmonton, AB
T5J 3W8
Telephone: (780) 425-9510

Date: November 30, 2016
Matter ID: 105488-078 - MJM
Statement No.: 166101

GST Registration No. 119427748RT

Re: Naeja Pharmaceuticals Inc.

Purchase Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending November 29, 2016.

Please see attached schedule for a detailed description of fees, disbursements and other charges.


SUBJECT TO GST:

FEES	\$	3,990.00	
OTHER CHARGES		<u>141.75</u>	
TOTAL FEES AND OTHER CHARGES	\$	4,131.75	
DISBURSEMENTS		<u>0.00</u>	
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES			\$ 4,131.75
GST			<u>206.59</u>
SUB-TOTAL			\$ 4,338.34
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):			<u>0.00</u>
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:			\$ 4,338.34

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per:


Michael J. McCabe, Q.C.
e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE

105488-078 Naeja Pharmaceuticals Inc.

Statement No: 166101

FEES

DATE	DESCRIPTION		
Oct 26/16	Review miscellaneous correspondence; F. Spizzirri calling; Write J. Hockin and F. Spizzirri.		
Oct 27/16	F. Spizzirri writing; Write F. Spizzirri; Call client; Review documents; Review Agreements; Attend conference call; Review law re: licenses.		
Oct 28/16	Prepare draft objection to PPSA notice; Write client; F. Spizzirri writing; Client writing; Call J. Hockin.		
Oct 31/16	J. Hockin writing; F. Spizzirri writing; Client writing; Client calling; Write J. Hockin; J. Hockin writing re: assignment; Write J. Hockin; J. Hockin writing re: patent.		
Nov 1/16	J. Hockin writing; G. Smith writing; Call G. Smith; Review miscellaneous correspondence; J. Hockin calling; J. Hockin writing.		
Nov 2/16	J. Hockin writing.		
Nov 3/16	Review miscellaneous correspondence; Call client.		
Nov 7/16	Call client; Review correspondence re: issues.		
Nov 9/16	Review correspondence re: issues; Review Bankruptcy and Insolvency Act and Personal Property Security Act re: property.		
Nov 10/16	Attend J. Hockin re: bankruptcy.		
Nov 14/16	Review miscellaneous correspondence.		
Nov 15/16	G. Smith writing re: tax.		
Nov 16/16	Review miscellaneous correspondence.		
TOTAL FEES		\$	3,990.00

OTHER CHARGES

PHOTOCOPYING	\$	66.85	
PRINT COPYING	\$	61.25	
SCANNING	\$	13.65	
TOTAL OTHER CHARGES		\$	141.75

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST	\$	4,131.75
TOTAL GST PAYABLE	\$	206.59
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$	0.00
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING	\$	4,338.34



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:
Deloitte Restructuring Inc.
Attn: Mr. Gordon Smith
2000-10180 101 St
Edmonton AB T5J 4E4

3200, 10180 - 101 Street
Edmonton, AB
T5J 3W8
Telephone: (780) 425-9510

Date: January 30, 2017
Matter ID: 105488-078 - MJM
Statement No.: 168041

GST Registration No. 119427748RT

Re: Naeja Pharmaceuticals Inc.

Purchase Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending January 27, 2017.


Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	1,123.50	
OTHER CHARGES		<u>30.80</u>	
TOTAL FEES AND OTHER CHARGES	\$	1,154.30	
DISBURSEMENTS		<u>0.80</u>	
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES	\$	1,155.10	
GST		<u>57.76</u>	
SUB-TOTAL	\$	1,212.86	
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):		<u>0.00</u>	
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$	1,212.86	
		<u> </u>	

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per: 
Michael J. McCabe, Q.C.
e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmrf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE

105488-078 Naeja Pharmaceuticals Inc.

Statement No: 168041

FEEES

DATE	DESCRIPTION		
Jan 4/17	Review miscellaneous correspondence.		
Jan 6/17	Client writing re: payout.		
Jan 10/17	J. Hockin writing.		
Jan 11/17	J. Hockin writing; Review files, Personal Property Security Act and Bankruptcy and Insolvency Act; Write J. Hockin re: Field records, payment and advice & direction application; J. Hockin writing re: order; Write client.		
Jan 16/17	J. Hockin writing; Client calling.		
Jan 18/17	Client writing re: payment to Celine Micetich.		
Jan 26/17	Client writing re: payments; Write client.		
Jan 26/17	Client writing; D. Helfrich writing.		
TOTAL FEES		\$	1,123.50

OTHER CHARGES

PRINT COPYING		\$	30.10		
SCANNING		\$	0.70		
TOTAL OTHER CHARGES				\$	30.80

DISBURSEMENTS

POSTAGE	Non Taxable	\$	0.80		
TOTAL DISBURSEMENTS (SUBJECT TO GST)				\$	0.80
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):		\$	0.00		

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST	\$	1,155.10
TOTAL GST PAYABLE	\$	57.76
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$	0.00
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING	\$	1,212.86



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:
Deloitte Restructuring Inc.
Attn: Mr. Gordon Smith
2000-10180 101 St
Edmonton AB T5J 4E4

3200, 10180 - 101 Street
Edmonton, AB
T5J 3W8
Telephone: (780) 425-9510

Date: February 28, 2017
Matter ID: 105488-078 - MJM
Statement No.: 169290

GST Registration No. 119427748RT

Re: Naeja Pharmaceuticals Inc.

Purchase Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending February 27, 2017.


Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEEs	\$	1,658.50	
OTHER CHARGES		<u>71.05</u>	
TOTAL FEES AND OTHER CHARGES	\$	1,729.55	
DISBURSEMENTS		<u>0.00</u>	
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES	\$	1,729.55	
GST		<u>86.48</u>	
SUB-TOTAL	\$	1,816.03	
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):		<u>0.00</u>	
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$	1,816.03	

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per: 
Michael J. McCabe, Q.C.
e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE

105488-078 Naeja Pharmaceuticals Inc.

Statement No: 169290

FEES

DATE DESCRIPTION

Jan 31/17 J. Hockin calling re: application.
Feb 2/17 Review miscellaneous correspondence; Call J. Hockin.
Feb 10/17 J. Hockin writing.
Feb 13/17 Review miscellaneous correspondence; Call client.
Feb 14/17 M. Nowina writing re: order; Write J. Hockin; J. Hockin writing; Review miscellaneous
correspondence; J. Hockin writing re: adjournment.
Feb 16/17 Review miscellaneous correspondence; Write J. Hockin.
Feb 21/17 Review miscellaneous correspondence; Call client.
Feb 23/17 J. Hockin writing; Review draft order; Write client.
Feb 24/17 Review miscellaneous correspondence.

TOTAL FEES \$ **1,658.50**

OTHER CHARGES

PRINT COPYING \$ 71.05

TOTAL OTHER CHARGES \$ **71.05**

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST \$ 1,729.55

TOTAL GST PAYABLE \$ 86.48

TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST): \$ 0.00

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING **\$ 1,816.03**



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:
Deloitte Restructuring Inc.
Attn: Mr. Gordon Smith
2000-10180 101 St
Edmonton AB T5J 4E4

3200, 10180 - 101 Street
Edmonton, AB
T5J 3W8
Telephone: (780) 425-9510

Date: March 29, 2017
Matter ID: 105488-078 - MJM
Statement No.: 170198

GST Registration No. 119427748RT

Re: Naeja Pharmaceuticals Inc.

Purchase Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending March 28, 2017.

Please see attached schedule for a detailed description of fees, disbursements and other charges.


SUBJECT TO GST:

FEES	\$	1,337.50	
OTHER CHARGES		<u>80.15</u>	
TOTAL FEES AND OTHER CHARGES	\$	1,417.65	
DISBURSEMENTS		<u>0.00</u>	
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES	\$	1,417.65	
GST		<u>70.88</u>	
SUB-TOTAL	\$	1,488.53	
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):		<u>0.00</u>	
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$	1,488.53	

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per:


Michael J. McCabe, Q.C.
e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Garrett Chan
2000-10180 101 St
Edmonton AB T5J 4E4

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: November 29, 2017
Matter ID: 105488-078 - MJM
Statement No: 178481

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending November 28, 2017.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	107.00	
OTHER CHARGES	\$	1.75	
TOTAL FEES AND OTHER CHARGES	\$	108.75	
DISBURSEMENTS	\$		
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$		108.75
GST	\$		5.44
SUB-TOTAL	\$		114.19
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$		
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$		114.19

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per:

Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

**REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE**

105488-078

Naeja Pharmaceuticals Inc.

Statement
No:178481

FEES

DATE DESCRIPTION

Aug 30/17 Review file; Write client.
Nov 24/17 Client calling re: licenses, etc.

TOTAL FEES \$ 107.00

OTHER CHARGES

PRINT COPYING \$ 1.75

TOTAL OTHER CHARGES \$ 1.75

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST \$ 108.75

TOTAL GST PAYABLE \$ 5.44

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING
\$ 114.19



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Garrett Chan
1500-10180 101 St
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: April 16, 2019
Matter ID: 105488-078 - MJM
Statement No: 197269

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending April 15, 2019.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	832.50	
OTHER CHARGES	\$	5.60	
TOTAL FEES AND OTHER CHARGES	\$	<u>838.10</u>	
DISBURSEMENTS	\$	0.82	
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$		838.92
GST	\$		<u>41.95</u>
SUB-TOTAL	\$		880.87
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$		<u>0.00</u>
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$		<u>880.87</u>

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per: 
Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmrf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

**REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE**

105488-078

Naeja Pharmaceuticals Inc.

Statement
No: 197269

FEES

DATE DESCRIPTION

Mar 14/19 Client writing re: confidentiality issue.

Mar 20/19 Client calling; Review file; Review Collaboration and Licensing Agreement and Confidentiality Agreement; Write client.

Apr 11/19 Client writing re: memo; Write client.

TOTAL FEES \$ 832.50

OTHER CHARGES

PRINT COPYING \$ 4.55

SCANNING \$ 1.05

TOTAL OTHER CHARGES \$ 5.60

DISBURSEMENTS

POSTAGE Taxable \$ 0.82

TOTAL DISBURSEMENTS (SUBJECT TO GST) \$ 0.82

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST \$ 838.92

TOTAL GST PAYABLE \$ 41.95

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING \$ 880.87



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Garrett Chan
1500-10180 101 St
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: May 28, 2019
Matter ID: 105488-078 - MJM
Statement No: 198772

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending May 28, 2019.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$ 5,772.00	
OTHER CHARGES	\$ 86.45	
TOTAL FEES AND OTHER CHARGES	\$ 5,858.45	
DISBURSEMENTS	\$ 0.87	
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES		\$ 5,859.32
GST		\$ 292.97
SUB-TOTAL		\$ 6,152.29
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):		\$ 0.00
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:		\$ 6,152.29

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per:

Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE

105488-078

Naeja Pharmaceuticals Inc.

Statement
 No: 198772

FEES

DATE	DESCRIPTION
Apr 16/19	Client writing re: confidentiality; Write client; J. Hockin calling.
Apr 17/19	Review confidentiality provisions.
Apr 18/19	Client writing re: release to tax authorities; Review Agreements; Prepare draft letter; Write client; Client writing re: Field law letter.
Apr 26/19	Review client memos and Confidentiality Agreement, Court Order; Send memo; J. Hockin writing re: resolution.
Apr 30/19	Attend Rick Ewasiuk re: records; Call client; Write J. Hockin.
May 01/19	J. Hockin writing re: Confidentiality Agreement.
May 02/19	Client writing; Write AiCuris counsel; M. Nowina writing re: call request.
May 07/19	Call M. Nowina; Write M. Nowina; Write client.
May 08/19	J. Hockin writing.
May 15/19	Review correspondence re: records.
May 16/19	M. Nowina writing re: agreement.
May 16/19	J. Hockin writing re: records; Write J. Hockin.
May 21/19	J. Hockin writing; Call J. Hockin; call client; Write J. Hockin; Client calling.
May 21/19	Call client; Review directory; Call J. Hockin; Write J. Hockin.
May 22/19	Client writing; M. Nowina writing; Write M. Nowina.
May 23/19	Client calling; Write J. Hockin; Write J. Hockin.
May 23/19	J. Hockin calling; Call client re: compound libraries; Attend conference call; Write J. Hockin; Write M. Nowina.
May 24/19	Review draft memo to M. Nowina; Write client; Client writing; J. Hockin calling; Client calling; Client writing re: compound library.

TOTAL FEES \$ 5,772.00

OTHER CHARGES

PRINT COPYING	\$ 53.90
PRINT COPYING COLOR	\$ 29.40
SCANNING	\$ 3.15
TOTAL OTHER CHARGES	\$ 86.45

DISBURSEMENTS

POSTAGE	Taxable \$	0.87	
TOTAL DISBURSEMENTS (SUBJECT TO GST)			\$ 0.87

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST		\$	5,859.32
--	--	----	----------

TOTAL GST PAYABLE		\$	292.97
-------------------	--	----	--------

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING		\$	6,152.29
--	--	-----------	-----------------



Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Garrett Chan
1500-10180 101 St
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: June 27, 2019
Matter ID: 105488-078 - MJM
Statement No: 199906

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending June 26, 2019.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	7,477.00	
OTHER CHARGES	\$	94.51	
TOTAL FEES AND OTHER CHARGES	\$	7,571.51	
DISBURSEMENTS	\$	0.87	
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$		7,572.38
GST	\$		378.62
SUB-TOTAL	\$		7,951.00
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$		50.00
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$		8,001.00

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per: 
Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE

105488-078

Naeja Pharmaceuticals Inc.

Statement
No: 199906

FEES

DATE	DESCRIPTION		
May 28/19	Call client; Call J. Hockin; Write M. Nowina.		
Jun 05/19	Write M. Nowina; Prepare draft order; D. Hockin writing.		
Jun 05/19	Review file; Prepare affidavit; Review commercial assignments.		
Jun 06/19	M. Nowina writing re: response; J. Hockin calling; Review draft Affidavit; M. Nowina calling.		
Jun 07/19	M. Nowina calling; M. Nowina writing; Call M. Nowina; Call J. Hockin; Write J. Hockin; Write M. Nowina; S. Hinz writing re: scheduling; J. Hockin calling; M. Nowina writing; J. Hockin writing.		
Jun 07/19	Attend conference call; Draft letter to Court; Prepare draft order; Write M. Nowina; Review and revise draft order.		
Jun 07/19	File application for hearing before Gill J at QB.		
Jun 10/19	Review miscellaneous correspondence.		
Jun 11/19	Client writing.		
Jun 12/19	M. Nowina writing; Call J. Hockin; Write client; J. Hockin writing.		
Jun 13/19	M. Nowina writing re: order; J. Hockin writing; Review order; Call client; Prepare for application.		
Jun 14/19	Prepare for and attend Application; File and serve Order; Attend Shauna Finlay; Write client; J. Hockin writing; Write J. Hockin re: data.		
Jun 14/19	Meeting with M. McCabe regarding process for proceeding.		
Jun 14/19	Discussion with M. McCabe. Email to G. Chan. Review of email exchanges.		
Jun 17/19	J. Hockin writing; Client writing.		
Jun 18/19	Client writing; J. Hockin calling; Call client; G. Chan writing.		
Jun 18/19	Telephone conversation with C. Knox.		
Jun 19/19	Review of order. Meeting with C. Knox regarding meeting with Mr. Schwab. Drafting acknowledgement for G. Schwab. Sending to C. Knox and responding to email.		
Jun 20/19	Review of emails from C. Knox and G. Chan. Review of email from A. Wiwchar regarding call from J. Hockin and message left for J. Hockin. Email to J. Hockin regarding the same.		
Jun 21/19	Exchange of emails with J. Hockin. Telephone call with J. Hockin.		
TOTAL FEES		\$	7,477.00

OTHER CHARGES

PHOTOCOPYING	\$	22.40
PRINT COPYING	\$	57.05

PRINT COPYING COLOR	\$	0.70	
SCANNING	\$	13.30	
TELEPHONE	\$	1.06	
TOTAL OTHER CHARGES			\$ 94.51

DISBURSEMENTS

Application Filing Fee	Non Taxable	\$	50.00	
POSTAGE	Taxable	\$	0.87	
TOTAL DISBURSEMENTS (SUBJECT TO GST)				\$ 0.87
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):		\$	50.00	

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST	\$	7,572.38
TOTAL GST PAYABLE	\$	378.62
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$	50.00
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING	\$	8,001.00



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Garrett Chan
1500-10180 101 St
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: July 31, 2019
Matter ID: 105488-078 - MJM
Statement No: 201366

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending July 30, 2019.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	938.50	
OTHER CHARGES	\$	22.00	
TOTAL FEES AND OTHER CHARGES	\$	<u>960.50</u>	
DISBURSEMENTS	\$	0.87	
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$		961.37
GST	\$		48.07
SUB-TOTAL	\$		<u>1,009.44</u>
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$		0.00
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$		<u>1,009.44</u>

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per:

Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmrf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE

105488-078

Naeja Pharmaceuticals Inc.

Statement
No:201366

FEES

DATE	DESCRIPTION
Jul 02/19	Attend conference call; Write J. Hockin.
Jul 03/19	J. Hockin calling; Attend Shauna Finlay.
Jul 12/19	G. Chan writing re: review of search.
Jul 16/19	Client writing re: record review; Call J. Hockin.
Jul 16/19	Review of Order and email to M. McCabe regarding the same.

TOTAL FEES		\$ 938.50
-------------------	--	------------------

OTHER CHARGES

PRINT COPYING	\$ 7.00
SEARCH/FILING ADMIN CHARGE	\$ 15.00
TOTAL OTHER CHARGES	\$ 22.00

DISBURSEMENTS

POSTAGE	Taxable \$ 0.87
TOTAL DISBURSEMENTS (SUBJECT TO GST)	\$ 0.87

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST	\$ 961.37
--	-----------

TOTAL GST PAYABLE	\$ 48.07
-------------------	----------

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING	\$ <u>1,009.44</u>
--	---------------------------



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Garrett Chan
1500-10180 101 St
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: September 01, 2019
Matter ID: 105488-078 - MJM
Statement No: 202454

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending August 29, 2019.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	721.50	
OTHER CHARGES	\$	14.00	
TOTAL FEES AND OTHER CHARGES	\$	<u>735.50</u>	
DISBURSEMENTS	\$		
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$		735.50
GST	\$		36.78
SUB-TOTAL	\$		<u>772.28</u>
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$		
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$		<u><u>772.28</u></u>

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per: 
Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmrf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

**REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE**

105488-078

Naeja Pharmaceuticals Inc.

Statement
No:202454

FEES

DATE	DESCRIPTION		
Aug 02/19	Call J. Hockin re: status.		
Aug 08/19	J. Hockin writing; Review Bankruptcy and Insolvency Rules and Superintendent Directive No. 17; Write client.		
Aug 15/19	D. Crocker calling.		
Aug 23/19	Client writing re: records; Write client.		

TOTAL FEES		\$	721.50
-------------------	--	-----------	---------------

OTHER CHARGES

PRINT COPYING	\$	12.60	
PRINT COPYING COLOR	\$	1.40	
TOTAL OTHER CHARGES		\$	14.00

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST	\$	735.50
--	----	--------

TOTAL GST PAYABLE	\$	36.78
-------------------	----	-------

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING	\$	772.28
--	-----------	---------------



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Garrett Chan
1500-10180 101 St
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: October 30, 2019
Matter ID: 105488-078 - MJM
Statement No: 204431

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending October 29, 2019.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEEs	\$	388.50	
OTHER CHARGES	\$	1.75	
TOTAL FEES AND OTHER CHARGES	\$	<u>390.25</u>	
DISBURSEMENTS	\$	0.87	
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$		391.12
GST	\$		19.56
SUB-TOTAL	\$		<u>410.68</u>
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$		0.00
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$		<u>410.68</u>

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per: 
Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmrf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

**REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE**

105488-078

Naeja Pharmaceuticals Inc.

Statement
No:204431

FEES

DATE DESCRIPTION

Sep 11/19 J. Hockin calling.
Oct 07/19 Call J. Hockin re: status.
Oct 10/19 J. Hockin writing re: tax return; Call client.
Oct 16/19 Client writing; Call client.

TOTAL FEES \$ 388.50

OTHER CHARGES

PRINT COPYING \$ 1.75
TOTAL OTHER CHARGES \$ 1.75

DISBURSEMENTS

POSTAGE Taxable \$ 0.87
TOTAL DISBURSEMENTS (SUBJECT TO GST) \$ 0.87

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST \$ 391.12

TOTAL GST PAYABLE \$ 19.56

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING \$ 410.68



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Garrett Chan
1500-10180 101 St
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: November 29, 2019
Matter ID: 105488-078 - MJM
Statement No: 205894

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending November 28, 2019.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	388.50	
OTHER CHARGES	\$	15.75	
TOTAL FEES AND OTHER CHARGES	\$	<u>404.25</u>	
DISBURSEMENTS	\$		
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$		404.25
GST	\$		20.21
SUB-TOTAL	\$		<u>424.46</u>
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$		
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$		<u><u>424.46</u></u>

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per:

Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

**REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE**

105488-078

Naeja Pharmaceuticals Inc.

Statement
No:205894

FEES

DATE DESCRIPTION

Oct 30/19 Client writing; Call J. Hockin; Write client.

Nov 12/19 Review client email to J. Hockin.

TOTAL FEES **\$ 388.50**

OTHER CHARGES

PRINT COPYING **\$ 15.75**

TOTAL OTHER CHARGES **\$ 15.75**

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST **\$ 404.25**

TOTAL GST PAYABLE **\$ 20.21**

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING **\$ 424.46**



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Garrett Chan
1500-10180 101 St
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: April 29, 2020
Matter ID: 105488-078 - MJM
Statement No: 211939

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending April 29, 2020.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	113.00	
OTHER CHARGES	\$	0.35	
TOTAL FEES AND OTHER CHARGES	\$	<u>113.35</u>	
DISBURSEMENTS	\$	3.70	
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$		117.05
GST	\$		<u>5.85</u>
SUB-TOTAL	\$		<u>122.90</u>
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$		<u>0.00</u>
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$		<u>122.90</u>

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per:

Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmrf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

**REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE**

105488-078

Naeja Pharmaceuticals Inc.

Statement
No:211939

FEES

DATE

DESCRIPTION

Feb 24/20 Review file; Call J. Hockin; Call client.

TOTAL FEES

\$ 113.00

OTHER CHARGES

PRINT COPYING

\$ 0.35

TOTAL OTHER CHARGES

\$ 0.35

DISBURSEMENTS

POSTAGE

Taxable \$ 3.70

TOTAL DISBURSEMENTS (SUBJECT TO GST)

\$ 3.70

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST

\$ 117.05

TOTAL GST PAYABLE

\$ 5.85

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING

\$ 122.90



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Garrett Chan
1500-10180 101 St
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: June 29, 2020
Matter ID: 105488-078 - MJM
Statement No: 214121

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending June 26, 2020.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	226.00	
OTHER CHARGES	\$	2.80	
TOTAL FEES AND OTHER CHARGES	\$	228.80	
DISBURSEMENTS	\$		
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$		228.80
GST	\$		11.44
SUB-TOTAL	\$		240.24
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$		
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$		240.24

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per:
Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmrf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

**REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE**

105488-078

Naeja Pharmaceuticals Inc.

Statement
No:214121

FEES

DATE	DESCRIPTION
May 20/20	Review miscellaneous correspondence.
Jun 15/20	Client writing; Call client; Review file.

TOTAL FEES		\$ 226.00
-------------------	--	------------------

OTHER CHARGES

PRINT COPYING	\$ 2.80	
TOTAL OTHER CHARGES		\$ 2.80

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST	\$ 228.80
--	-----------

TOTAL GST PAYABLE	\$ 11.44
-------------------	----------

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING	\$ <u>240.24</u>
--	-------------------------



Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Garrett Chan
1500-10180 101 St
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: July 29, 2020
Matter ID: 105488-078 - MJM
Statement No: 214993

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending July 24, 2020.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	339.00	
OTHER CHARGES	\$	0.70	
TOTAL FEES AND OTHER CHARGES	\$	<u>339.70</u>	
DISBURSEMENTS	\$		
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES			\$ 339.70
GST			\$ 16.99
SUB-TOTAL			<u>\$ 356.69</u>
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):			\$
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:			<u>\$ 356.69</u>

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per:
Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmrf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Garrett Chan
1500-10180 101 St
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: August 31, 2020
Matter ID: 105488-078 - MJM
Statement No: 216042

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending August 27, 2020.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	1,017.00	
OTHER CHARGES	\$	1.75	
TOTAL FEES AND OTHER CHARGES	\$	1,018.75	
DISBURSEMENTS	\$		
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$		1,018.75
GST	\$		50.94
SUB-TOTAL	\$		1,069.69
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$		
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$		1,069.69

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per:

Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmrf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE

105488-078

Naeja Pharmaceuticals Inc.

Statement
No:216042

FEES

DATE

DESCRIPTION

Aug 04/20 J. Hockin writing.
Aug 11/20 Write Court; C. Russell writing; Write C. Russell.
Aug 12/20 Client writing.
Aug 13/20 Client writing; Write J. Hockin.
Aug 14/20 J. Hockin writing; Write client.
Aug 18/20 Court writing; Write Court; Review draft letter to J. Peters; Write OSB.
Aug 21/20 Client writing; Write client re: interim distribution.

TOTAL FEES

\$ 1,017.00

OTHER CHARGES

PRINT COPYING

\$ 1.75

TOTAL OTHER CHARGES

\$ 1.75

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST

\$ 1,018.75

TOTAL GST PAYABLE

\$ 50.94

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING

\$ 1,069.69



Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Garrett Chan
1500-10180 101 St
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: September 29, 2020
Matter ID: 105488-078 - MJM
Statement No: 217031

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending September 28, 2020.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	678.00	
OTHER CHARGES	\$	5.95	
TOTAL FEES AND OTHER CHARGES	\$	<u>683.95</u>	
DISBURSEMENTS	\$		
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES			\$ 683.95
GST			\$ 34.20
SUB-TOTAL			<u>\$ 718.15</u>
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):			\$
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:			<u>\$ 718.15</u>

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per: 
Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

**REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE**

105488-078

Naeja Pharmaceuticals Inc.

Statement
No:217031

FEES

DATE	DESCRIPTION
Aug 21/20	Client writing; Write client re: interim distribution.
Sep 01/20	Client writing re: Order; Call client.
Sep 22/20	Client calling; Review file re: records; Call client.
Sep 25/20	M. Nowina calling re: records.

TOTAL FEES		\$ 678.00
-------------------	--	------------------

OTHER CHARGES

PRINT COPYING	\$ 5.95	
TOTAL OTHER CHARGES		\$ 5.95

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST	\$ 683.95
--	-----------

TOTAL GST PAYABLE	\$ 34.20
-------------------	----------

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING	\$ 718.15
--	------------------



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Garrett Chan
1500-10180 101 St
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: October 27, 2020
Matter ID: 105488-078 - MJM
Statement No: 218109

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending October 26, 2020.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	339.00	
OTHER CHARGES	\$	2.10	
TOTAL FEES AND OTHER CHARGES	\$	<u>341.10</u>	
DISBURSEMENTS	\$		
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$		<u>341.10</u>
GST	\$		<u>17.06</u>
SUB-TOTAL	\$		<u>358.16</u>
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$		
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$		<u><u>358.16</u></u>

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per: 
Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

**REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE**

105488-078

Naeja Pharmaceuticals Inc.

Statement
No:218109

FEES

DATE DESCRIPTION

Oct 06/20 M. Nowina writing; Client writing.
Oct 20/20 Call J. Hockin; Write M. Nowina.
Oct 21/20 J. Hockin writing; M. Nowina writing.

TOTAL FEES \$ 339.00

OTHER CHARGES

PRINT COPYING \$ 2.10
TOTAL OTHER CHARGES \$ 2.10

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST \$ 341.10

TOTAL GST PAYABLE \$ 17.06

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING \$ 358.16



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Garrett Chan
1500-10180 101 St
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: November 27, 2020
Matter ID: 105488-078 - MJM
Statement No: 219423

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending November 26, 2020.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEEs	\$	226.00	
OTHER CHARGES	\$	8.40	
TOTAL FEES AND OTHER CHARGES	\$	<u>234.40</u>	
DISBURSEMENTS	\$		
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$		234.40
GST	\$		11.72
SUB-TOTAL	\$		<u>246.12</u>
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$		
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$		<u><u>246.12</u></u>

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per:

Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

**REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE**

105488-078

Naeja Pharmaceuticals Inc.

Statement
No:219423

FEEES

DATE DESCRIPTION

Oct 27/20 M. Nowina writing; J. Hockin writing; Write M. Nowina.

Oct 28/20 Attend conference call re: documents.

Nov 23/20 Client writing; Write client.

TOTAL FEES **\$ 226.00**

OTHER CHARGES

PRINT COPYING **\$ 8.40**

TOTAL OTHER CHARGES **\$ 8.40**

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST **\$ 234.40**

TOTAL GST PAYABLE **\$ 11.72**

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING **\$ 246.12**



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Garrett Chan
1500-10180 101 St
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: December 28, 2020
Matter ID: 105488-078 - MJM
Statement No: 220974

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending December 24, 2020.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	565.00	
OTHER CHARGES	\$	1.75	
TOTAL FEES AND OTHER CHARGES	\$	<u>566.75</u>	
DISBURSEMENTS	\$		
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$		566.75
GST	\$		28.34
SUB-TOTAL	\$		<u>595.09</u>
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$		
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$		<u><u>595.09</u></u>

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per: 
Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

**REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE**

105488-078

Naeja Pharmaceuticals Inc.

Statement
No:220974

FEES

DATE DESCRIPTION

Dec 15/20 J. Hockin writing; M. Nowina writing re: NDA.

Dec 16/20 M. Nowina writing; Call J. Hockin; Review NDA and Naeja/AiCuris Agreement; Write J. Hockin.

Dec 21/20 M. Nowina writing re: Non-Disclosure Agreement; Write M. Nowina.

TOTAL FEES **\$ 565.00**

OTHER CHARGES

PRINT COPYING **\$ 1.75**

TOTAL OTHER CHARGES **\$ 1.75**

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST **\$ 566.75**

TOTAL GST PAYABLE **\$ 28.34**

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING **\$ 595.09**



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Garrett Chan
1500-10180 101 St
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: January 27, 2021
Matter ID: 105488-078 - MJM
Statement No: 221720

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending January 26, 2021.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	1,150.00	
OTHER CHARGES	\$	8.75	
TOTAL FEES AND OTHER CHARGES	\$	<u>1,158.75</u>	
DISBURSEMENTS	\$		
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$		1,158.75
GST	\$		57.94
SUB-TOTAL	\$		<u>1,216.69</u>
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$		
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$		<u><u>1,216.69</u></u>

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per:

Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmrfl.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

**REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE**

105488-078

Naeja Pharmaceuticals Inc.

Statement
No:221720

FEES

DATE DESCRIPTION

Jan 14/21 Review Non-Disclosure Agreement, Order and rules; Call J. Hockin; Attend conference call; Write J. Hockin and M. Nowina.

Jan 22/21 M. Nowina writing; Write M. Nowina; M. Nowina writing; Call J. Hockin.

Jan 25/21 J. Hockin writing re: records; Call J. Hockin.

TOTAL FEES \$ 1,150.00

OTHER CHARGES

PRINT COPYING \$ 5.95

PRINT COPYING COLOR \$ 2.80

TOTAL OTHER CHARGES \$ 8.75

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST \$ 1,158.75

TOTAL GST PAYABLE \$ 57.94

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING \$ 1,216.69



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Garrett Chan
1500-10180 101 St
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: March 01, 2021
Matter ID: 105488-078 - MJM
Statement No: 223191

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending February 25, 2021.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEEES	\$	862.50	
OTHER CHARGES	\$	8.40	
TOTAL FEES AND OTHER CHARGES	\$	<u>870.90</u>	
DISBURSEMENTS	\$		
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$		870.90
GST	\$		43.55
SUB-TOTAL	\$		<u>914.45</u>
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$		
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$		<u><u>914.45</u></u>

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per:

Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

**REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE**

105488-078

Naeja Pharmaceuticals Inc.

Statement
No:223191

FEES

DATE DESCRIPTION

Jan 26/21 M. Nowina writing; J. Hockin writing; Write M. Nowina and Hockin.
Jan 27/21 M. Nowina writing.
Jan 28/21 Review file; Prepare for conference cal; Attend conference call; Call J. Hockin; Write client.
Feb 23/21 J. Hockin writing; Write J. Hockin.

TOTAL FEES \$ 862.50

OTHER CHARGES

PRINT COPYING \$ 5.60
PRINT COPYING COLOR \$ 2.80
TOTAL OTHER CHARGES \$ 8.40

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST \$ 870.90

TOTAL GST PAYABLE \$ 43.55

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING \$ 914.45



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Christopher Knox
1500-10180 101 Street
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: March 29, 2021
Matter ID: 105488-078 - MJM
Statement No: 223943

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending March 26, 2021.


Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEEs	\$	230.00	
OTHER CHARGES	\$	1.40	
TOTAL FEES AND OTHER CHARGES	\$	<u>231.40</u>	
DISBURSEMENTS	\$		
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$		231.40
GST	\$		11.57
SUB-TOTAL	\$		<u>242.97</u>
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$		
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$		<u>242.97</u>

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per: 
Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

**REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE**

105488-078

Naeja Pharmaceuticals Inc.

Statement
No:223943

FEEES

DATE DESCRIPTION

Mar 10/21 M. Nowina calling.
Mar 12/21 Call J. Hockin.
Mar 17/21 J. Hockin writing; D. Crocker writing.

TOTAL FEES \$ 230.00

OTHER CHARGES

PRINT COPYING \$ 1.40
TOTAL OTHER CHARGES \$ 1.40

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST \$ 231.40

TOTAL GST PAYABLE \$ 11.57

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING \$ 242.97



BARRISTERS SOLICITORS

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Christopher Knox
1500-10180 101 Street
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
Fax: (780) 429-3044

Date: April 30, 2021
Matter ID: 105488-078 - MJM
Statement No: 225319

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending April 29, 2021.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	115.00	
OTHER CHARGES	\$	0.00	
TOTAL FEES AND OTHER CHARGES	\$	115.00	
DISBURSEMENTS	\$		
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$		115.00
GST	\$		5.75
SUB-TOTAL	\$		120.75
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$		
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$		120.75

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per: 
Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we now accept credit card payments online. Visit us at www.rmf.com/payments to pay your invoice today. Alternatively, invoice payments can be made by cash, cheque, bank draft or Interac e-transfer. Thank you.

**REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE**

105488-078

Naeja Pharmaceuticals Inc.

Statement
No:225319

FEEES

DATE DESCRIPTION

Apr 07/21 Write J. Hockin.

Apr 12/21 Client writing re: tax certificate.

TOTAL FEES **\$ 115.00**

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST \$ 115.00

TOTAL GST PAYABLE \$ 5.75

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING **\$ 120.75**



BARRISTERS SOLICITORS

www.rmrf.com

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Christopher Knox
1500-10180 101 Street
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
www.rmrf.com/payments

Date: August 27, 2021
Matter ID: 105488-078 - MJM
Statement No: 229687

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending August 26, 2021.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	287.50	
OTHER CHARGES	\$	1.05	
TOTAL FEES AND OTHER CHARGES	\$	288.55	
DISBURSEMENTS	\$		
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES			\$ 288.55
GST			\$ 14.43
SUB-TOTAL			\$ 302.98
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):			\$
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:			\$ 302.98

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per: 
Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we accept payments online. Visit us at www.rmrf.com/payments to pay your invoice today. Alternatively, invoice payments can still be made by cash, cheque, or bank draft. Thank you.

**REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE**

105488-078

Naeja Pharmaceuticals Inc.

Statement
No:229687

FEES

DATE

DESCRIPTION

Jul 22/21 Call J. Hockin; Write client.
Jul 23/21 C. Knox writing; Write C. Knox.

TOTAL FEES

\$ 287.50

OTHER CHARGES

PRINT COPYING

\$ 1.05

TOTAL OTHER CHARGES

\$ 1.05

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST

\$ 288.55

TOTAL GST PAYABLE

\$ 14.43

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING

\$ 302.98



BARRISTERS SOLICITORS

www.rmrf.com

Reynolds
Mirth
Richards
& Farmer LLP

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Christopher Knox
1500-10180 101 Street
Edmonton AB T5J 4K1

3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
www.rmrf.com/payments

Date: November 29, 2021
Matter ID: 105488-078 - MJM
Statement No: 232938

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending November 29, 2021.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	115.00	
OTHER CHARGES	\$	0.35	
TOTAL FEES AND OTHER CHARGES	\$	<u>115.35</u>	
DISBURSEMENTS	\$		
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$		115.35
GST	\$		<u>5.77</u>
SUB-TOTAL	\$		<u>121.12</u>
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$		
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:	\$		<u><u>121.12</u></u>

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per:

Michael J. McCabe, Q.C.

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we accept payments online. Visit us at www.rmrf.com/payments to pay your invoice today. Alternatively, invoice payments can still be made by cash, cheque, or bank draft. Thank you.

REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE

105488-078

Naeja Pharmaceuticals Inc.

Statement
No:232938

FEES

DATE	DESCRIPTION
Sep 28/21	Write J. Hockin.
Oct 21/21	Call J. Hockin re: application.

TOTAL FEES		\$ 115.00
-------------------	--	------------------

OTHER CHARGES

PRINT COPYING	\$ 0.35	
TOTAL OTHER CHARGES		\$ 0.35

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST	\$ 115.35
--	-----------

TOTAL GST PAYABLE	\$ 5.77
-------------------	---------

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING	\$ <u>121.12</u>
--	-------------------------



**REYNOLDS MIRTH
RICHARDS & FARMER**

www.mrf.com

In Account With:
Deloitte Restructuring Inc.
Attn: Mr. Christopher Knox
1500-10180 101 Street
Edmonton AB T5J 4K1

Reynolds Mirth Richards & Farmer LLP
3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
www.mrf.com/payments

Date: December 20, 2023
Matter ID: 105488-078 - SNF
Statement No: 263341

GST No. 119427748 RT

Re: Naeja Pharmaceuticals Inc.

Purchase
Order No.

This is our statement of account for all professional services rendered, disbursements and other charges incurred on your behalf for the period ending December 20, 2023.

Please see attached schedule for a detailed description of fees, disbursements and other charges.

SUBJECT TO GST:

FEES	\$	478.50	
OTHER CHARGES	\$	0.00	
TOTAL FEES AND OTHER CHARGES	\$	478.50	
DISBURSEMENTS	\$		
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES			\$ 478.50
GST			\$ 23.93
SUB-TOTAL			\$ 502.43
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):			\$
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES:			\$ 502.43

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per: 
Shauna N. Finlay

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement. Any costs not posted to your account on the date of this statement will be billed later.

Please note that we accept payments online. Visit us at www.mrf.com/payments to pay your invoice today. Alternatively, invoice payments can still be made by cash, cheque, or bank draft. Thank you.

**REYNOLDS MIRTH RICHARDS & FARMER LLP
STATEMENT OF ACCOUNT
SCHEDULE**

105488-078

Naeja Pharmaceuticals Inc.

Statement
No:263341

FEES

DATE DESCRIPTION

Mar 30/22 Review of file.

Dec 06/23 Review of materials provided by C. Knox and call to J. Hockin; email to client;.

Dec 14/23 Receipt and review of emails and responding to same.

TOTAL FEES **\$ 478.50**

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES SUBJECT TO GST **\$ 478.50**

TOTAL GST PAYABLE **\$ 23.93**

TOTAL FEES, DISBURSEMENTS & OTHER CHARGES NOW DUE AND OWING **\$ 502.43**



**REYNOLDS MIRTH
RICHARDS & FARMER**

www.rmf.com

In Account With:

Deloitte Restructuring Inc.
Attn: Mr. Christopher Knox
1500-10180 101 Street
Edmonton AB T5J 4K1

Reynolds Mirth Richards & Farmer LLP
3200 Manulife Place
10180 - 101 Street
Edmonton, AB T5J 3W8
Telephone: (780) 425-9510
www.rmf.com/payments

Date: December 20, 2023
Matter ID: 105488-078 - SNF
Statement No: 263341

GST No. 119427748 RT

REMITTANCE COPY

RE: Naeja Pharmaceuticals Inc.

SUBJECT TO GST:

FEES	\$	478.50
OTHER CHARGES	\$	<u>0.00</u>
TOTAL FEES AND OTHER CHARGES	\$	478.50
DISBURSEMENTS	\$	<u> </u>
TOTAL FEES, DISBURSEMENTS & OTHER CHARGES	\$	478.50
GST	\$	<u>23.93</u>
SUB-TOTAL	\$	502.43
TOTAL DISBURSEMENTS PURCHASED AS AGENTS (NOT SUBJECT TO GST):	\$	<u> </u>
TOTAL FEES, DISBURSEMENTS AND OTHER CHARGES NOW DUE AND OWING:	\$	502.43

THIS IS OUR ACCOUNT

REYNOLDS MIRTH RICHARDS & FARMER LLP

Per:

Shauna N. Finlay

e. & o. e.

An interest charge of 10% per annum is payable on all portions of the amount not paid within 30 days of the date of this statement.
Any costs not posted to your account on the date of this statement will be billed later.

Please note that we accept payments online. Visit us at www.rmf.com/payments to pay your invoice today.
Alternatively, invoice payments can still be made by cash, cheque, or bank draft. Thank you.