

**THE QUEEN'S BENCH
WINNIPEG CENTRE**

**IN THE MATTER OF THE RECEIVERSHIP OF
NYGÅRD HOLDINGS (USA) LIMITED, NYGARD INC.,
FASHION VENTURES, INC., NYGARD NY RETAIL, LLC,
NYGARD ENTERPRISES LTD., NYGARD PROPERTIES LTD.
4093879 CANADA LTD., 4093887 CANADA LTD., AND
NYGARD INTERNATIONAL PARTNERSHIP**

**RICHTER ADVISORY GROUP INC.
TENTH REPORT OF THE RECEIVER**

JANUARY 21, 2020

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**RICHTER ADVISORY GROUP INC.
TENTH REPORT OF THE RECEIVER**

JANUARY 21, 2020

I. INTRODUCTION

1. On March 18, 2020 (the “**Appointment Date**”), pursuant to an order (the “**Receivership Order**”) of the Court of Queen’s Bench (Winnipeg Centre) (the “**Manitoba Court**”) made in Court File No. CI 20-01-26627 (the “**Canadian Proceedings**”), Richter Advisory Group Inc. (“**Richter**”) was appointed as receiver (in such capacity, the “**Receiver**”) of the assets, undertakings and properties (the “**Property**”) of Nygård Holdings (USA) Limited, Nygard Inc., Fashion Ventures, Inc., Nygard NY Retail, LLC (collectively, the “**US Debtors**”), Nygard Enterprises Ltd. (“**NEL**”), Nygard International Partnership (“**NIP**”), Nygard Properties Ltd. (“**NPL**”), 4093879 Canada Ltd., and 4093887 Canada Ltd. (collectively, the “**Canadian Debtors**”) (the US Debtors and the Canadian Debtors together, the “**Nygaard Group**” or the “**Debtors**”) to exercise the powers and duties set out in the Receivership Order, pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, (the “**BIA**”) and section 55 of *The Court of Queen’s Bench Act*, C.C.S.M. c.C280.
2. The Receivership Order was granted pursuant to an application made by White Oak Commercial Finance, LLC, (the “**Agent**”) as administrative agent and collateral agent for and on behalf of White Oak and Second Avenue Capital Partners, LLC (collectively, the “**Lenders**”) pursuant to security held by the Lenders in the Property of the Debtors provided in connection with a certain loan transaction and a revolving credit facility (the “**Credit Facility**”) provided thereunder.
3. The Credit Facility was provided to the Debtors pursuant to a Credit Agreement dated December 30, 2019 (the “**Credit Agreement**”) and together with other associated documents, the “**Lenders’ Security**”) as defined in, and attached as Exhibit “D” to, the Affidavit of Robert Dean affirmed March 9, 2020 and filed in these proceedings.
4. Also on March 18, 2020, the Receiver, as the duly appointed foreign representative (the “**Foreign Representative**”) of the Debtors, commenced proceedings in the United States Bankruptcy Court for the Southern District of New York (the “**US Court**”) by filing, among other things, petitions on behalf of the Receiver in relation to the Debtors pursuant to sections 1504 and 1515 of the US Bankruptcy Code seeking recognition by the US Court of the Canadian proceedings as a foreign main proceeding (the “**Chapter 15 Proceedings**”). On March 26, 2020, the US Court entered, among other things, a provisional recognition order and, on April 23, 2020, the US Court granted a final order recognizing, among other things, the Canadian Proceedings as the foreign main proceeding. The Canadian Proceedings and the Chapter 15 Proceedings are together hereinafter referred to as the “**Receivership Proceedings**”.

5. On April 29, 2020, the Manitoba Court made various Orders, including an Order (the “**Sale Approval Order**”) which, among other things, approved an agreement (the “**Consulting and Marketing Services Agreement**”) between the Receiver and a contractual joint venture comprised of Merchant Retail Solutions, ULC, Hilco Merchant Resources, LLC, Hilco IP Services, LLP dba Hilco Streambank, and Hilco Receivables, LLC (collectively, “**Hilco**” or the “**Consultant**”), and White Oak Commercial Finance, LLC, pursuant to which the Consultant will provide certain consulting, marketing and related asset disposition services. In addition, as it appeared that a going concern or “en-bloc” sale of the Nygard Group’s assets was not likely, the Sale Approval Order authorized the Receiver to liquidate the Nygard Group’s retail inventory and owned furniture, fixtures and equipment through temporarily re-opened stores (the “**Liquidation Sale**”), as soon as circumstances permit. As certain details regarding the Liquidation Sale of particular importance to landlords of the Nygard Group’s retail stores (the “**Landlords**”) were not capable of being known with any precision or certainty at that time (given COVID-19 restrictions on non-essential business activities), the Sale Approval Order set out a process that required the Receiver to obtain a further order of the Manitoba Court addressing certain specified matters prior to commencement of the Liquidation Sale.
6. On April 29, 2020, the Manitoba Court made two (2) further Orders: (i) an Order (the “**General Order**”) addressing, among other things, various general matters, including certain amendments to the Receivership Order (limiting the scope of the Receivership Order in relation to the property, assets and undertakings of NEL and NPL) and the procedure for landlord access to properties leased to Nygard Inc. by certain non-Debtor members of the Nygard organization, and (ii) an Order (the “**DEFA Order**”) establishing the protocol for requesting access to and/or production of documents and electronic files purported to be in the possession or control (or subject to the possession or control) of the Receiver by certain non-Debtor members of the Nygard Organization (as defined in the First Report (as hereinafter defined)) or directors, officers and employees of the Nygard Group.
7. On May 15, 2020, Edson’s Investments Inc. (“**Edson’s**”) and Brause Investments Inc. (“**Brause**” and collectively, the “**Gardena Landlords**”) filed a notice of motion (the “**Gardena Motion**”) with the Manitoba Court for an order requiring the Receiver to, among other things, lift the stay of proceedings granted by the Manitoba Court in these proceedings so that the Gardena Landlords may terminate leases for properties located in Gardena, California at 312 and 332 East Rosecrans Avenue (“**East Rosecrans**”), 14401 South San Pedro Street (“**14401**”), and 14421 South San Pedro Street (“**14421**” and together with East Rosecrans and 14401, the “**California Properties**”) for failure of the Receiver to pay occupancy rent and retake possession of the California Properties. The Gardena Motion did not proceed as a result of the E/B Settlement Agreement (as hereinafter defined), which was dealt with in the Receiver’s seventh report dated September 10, 2020.

8. On June 2, 2020, as required by the Sale Approval Order and in anticipation of commencing the Liquidation Sale where permitted to do so (taking into consideration local public health orders and related COVID-19 restrictions), the Manitoba Court made an Order (the “**Landlord Terms Order**”) addressing certain Landlord matters in relation to the conduct of the Liquidation Sale.
9. On June 30, 2020, the Manitoba Court made an Order (the “**Notre Dame Approval and Vesting Order**”) approving, among other things, the sale of certain NPL real property located at 1300, 1302 and 1340 Notre Dame Avenue and 1440 Clifton Street (the “**Notre Dame Property**”) in Winnipeg, Manitoba.
10. On June 30, 2020, the Manitoba Court also made an Order (the “**Dillard’s Settlement Approval Order**”) approving, among other things, the terms of an agreed Settlement Agreement and Release of Claims between the Receiver and Dillard’s Inc.
11. On August 10, 2020, the Manitoba Court made an Order (the “**Niagara Approval and Vesting Order**”) approving, among other things, the sale of certain NPL real property located at 1 Niagara Street in Toronto, Ontario (the “**Toronto Property**”).
12. On September 15, 2020, the Manitoba Court made an Order (the “**E/B Settlement Approval Order**”) approving, among other things, the terms of a settlement agreement (the “**E/B Settlement Agreement**”) between the Receiver, the Gardena Landlords, the Lenders, NPL, and Peter Nygard and other members of the Nygard Organization. The E/B Settlement Approval Order was recognized by the US Court on November 5, 2020.
13. On October 21, 2020, the Manitoba Court made an Order (the “**Document Abandonment Order**”) approving, among other things, the abandonment of certain documents and property located in the California Properties and the Nygard Group retail stores.
14. On November 19, 2020, the Manitoba Court pronounced an Order (the “**Inkster Approval and Vesting Order**”) approving, among other things, the sale of certain NPL real property located at 1771 Inkster Blvd, Winnipeg Manitoba (the “**Inkster Property**”) to Eighth Avenue Acquisitions Ltd. (or its nominee) (“**Eighth Avenue**”) and authorizing the Receiver to make such arrangements as it considered reasonable and appropriate for the preservation of over 5,000 boxes of physical documents (the “**Physical Records**”), and the data (the “**Electronic Records**”) and programs (the “**Programs**”) stored or accessible on the Nygard Group’s central information technology system (the “**IT System**”, and together with the Physical Records, Electronic Records and Programs, the “**Records**”).

15. As the date of this Tenth Report (as hereinafter defined), the form of the Inkster Approval and Vesting Order has been settled and submitted for signature by Mr. Justice Edmond. Attached hereto as **Appendix “A”** is a copy of the settled form of the Inkster Approval and Vesting Order submitted for signature.
16. On November 27, 2020, the Nygard Group appealed certain of the relief granted pursuant to the Inkster Approval and Vesting Order, including the authorization of the sale of the Inkster Property (the **“Inkster Appeal”**).
17. On December 8, 2020, the Manitoba Court provided additional direction (the **“December 8 Manitoba Court Direction”**) and clarification of the Order pronounced on November 19, 2020 in respect of the preservation of Records as well as the provision of certain Electronic Records to the Debtors and/or Mr. Nygard. The Receiver considers that the direction of the Manitoba Court as to those matters is properly described within the Inkster Approval and Vesting Order.
18. On December 11, 2020, the Receiver filed materials in support of a motion (the **“December 17 Motion”**) returnable December 17, 2020 seeking an Order of a Judge of the Manitoba Court of Appeal in Chambers, *inter alia*:
 - (a) cancelling any automatic stay imposed as a result of section 195 of the BIA with respect to Inkster Approval and Vesting Order;
 - (b) declaring that, pursuant to section 193 of the BIA, the Debtors require leave of a Judge of the Manitoba Court of Appeal to proceed with the proposed appeal as set out in the Notice of Appeal by the Debtors filed on November 27, 2020, and that the stay imposed pursuant to section 195 of the BIA is inapplicable in respect of the Inkster Approval and Vesting Order until such time as leave may be granted to the Debtors; and
 - (c) in the alternative, and if necessary, an order providing for the hearing of the Inkster Appeal on an expedited basis, and the abridgement of applicable time periods and filing deadlines.
19. In an effort to make efficient use of the limited time available at the hearing of the December 17 Motion, the Receiver deferred the hearing of the relief described in subparagraphs 18(b) and (c) above, and proceeded on December 17, 2020 with the hearing of only its motion for an Order cancelling any stay imposed by the BIA.
20. On December 31, 2020, the Manitoba Court of Appeal made an Order (the **“Lift Stay Order”**) cancelling any stay imposed as a result of section 195 of the BIA with respect to the Inkster Approval and Vesting Order.

21. Subsequent to the pronouncement of the Lift Stay Order, on January 8, 2021, the Debtors discontinued the Inkster Appeal, which the Receiver agreed to accept on a without costs basis. As a result, the Receiver is no longer pursuing any of the further relief sought in the December 17 Motion.
22. In accordance with the Receivership Order, the Receiver has established a website (the “**Receiver’s Website**”) for the purposes of these proceedings at <https://www.richter.ca/insolvencycase/nygard-group>.
23. Copies of the pleadings and other materials filed in the Receivership Proceedings, other than affidavits and appendices sealed by Order of the Manitoba Court, and the various Orders made by the Manitoba Court are posted to and available for review at the Receiver’s Website.
24. Copies of the pleadings and other materials filed in the Chapter 15 Proceedings, and the various Orders made by the US Court are also posted to and available for review at the Receiver’s Website.
25. The Receiver has engaged Thompson Dorfman Sweatman LLP (Winnipeg) (“**TDS**”) as its Canadian counsel, and Katten Muchin Rosenman LLP (New York) (“**Katten**”) as its U.S. counsel.

II. PURPOSE OF REPORT

26. The Receiver filed its first report dated April 20, 2020 (the “**First Report**”) and its supplementary first report dated April 27, 2020 (the “**Supplementary First Report**”) in support of the Receiver’s motion returnable April 29, 2020. Copies of the First Report and the Supplementary First Report are available on the Receiver’s Website.
27. The Receiver filed its second report dated May 27, 2020 (the “**Second Report**”) and its supplementary second report dated May 31, 2020 (the “**Supplementary Second Report**”) in support of the Receiver’s motion returnable June 1, 2020 seeking, among other things, the Landlord Terms Order. Copies of the Second Report and the Supplementary Second Report are available on the Receiver’s Website.
28. The Receiver filed its third report dated June 22, 2020 (the “**Third Report**”) and its supplementary third report dated June 29, 2020 (the “**Supplementary Third Report**”) in support of the Receiver’s motion returnable June 25, 2020 seeking, among other things, the Notre Dame Approval and Vesting Order. Copies of the Third Report and the Supplementary Third Report are available on the Receiver’s Website.
29. The Receiver filed its fourth report dated June 27, 2020 (the “**Fourth Report**”) in support of the Receiver’s motion returnable June 30, 2020 seeking, among other things, the Dillard’s Settlement Approval Order. A copy of the Fourth Report is available on the Receiver’s Website.

30. The Receiver filed its fifth report dated July 6, 2020 (the “**Fifth Report**”) in response to the Gardena Landlords’ motion returnable August 10, 2020. A copy of the Fifth Report is available on the Receiver’s Website.
31. The Receiver filed its sixth report dated August 3, 2020 (the “**Sixth Report**”) in support of the Receiver’s motion returnable August 10, 2020 seeking, among other things, the Niagara Approval and Vesting Order. A copy of the Sixth Report is available on the Receiver’s Website.
32. The Receiver filed its seventh report dated September 10, 2020 (the “**Seventh Report**”) and its supplementary seventh report dated September 14, 2020 (the “**Supplementary Seventh Report**”) in support of the Receiver’s motion returnable September 14, 2020 seeking, among other things, the E/B Settlement Approval Order. Copies of the Seventh Report and the Supplementary Seventh Report are available on the Receiver’s Website.
33. The Receiver filed its eighth report dated September 28, 2020 (the “**Eighth Report**”) and its supplementary eighth report dated October 12, 2020 (the “**Supplementary Eighth Report**”) in support of the Receiver’s motion (the “**Document Transfer Motion**”) returnable September 30, 2020, and later adjourned to October 14, 2020 and then October 21, 2020, seeking, among other thing, the Document Abandonment Order. In addition to the Document Abandonment Order, the Receiver’s motion also sought Orders from the Manitoba Court:
 - (a) directing and authorizing the transfer, if so requested by the Debtors, of the Redundant Records (as defined in the Eighth Report) located at the Inkster Property and 702 & 708 Broadway Avenue in Winnipeg, Manitoba (the “**Broadway Property**”) to the party or parties (the “**Transferee**”) to be identified by counsel for the Debtors; and
 - (b) authorizing and empowering the Receiver to abandon, destroy or otherwise dispose of the Redundant Records in the event that the Transferee does not remove same from the Inkster Property and the Broadway Property within a prescribed time period.
34. The Receiver subsequently withdrew its motion in relation to the relief described in subparagraphs 33 (a) and (b) above and included within the Ninth Reports (as hereinafter defined) updates in relation to the preservation of the Records.
35. The Receiver further notes that certain matters which were included in the Document Transfer Motion, including, among other things, the approval of the actions / activities of the Receiver , the interim statements of receipts and disbursements and the interim accounts of the Receiver and its counsel (which were challenged by the Debtors) were adjourned until further Order of the Manitoba Court. The actions and activities and the interim statements of receipts and disbursements were subsequently approved by the Manitoba Court as part of the Inkster Approval

and Vesting Order. On December 10, 2020 the Debtors also advised that they were withdrawing their challenge of the interim accounts of the Receiver and its counsel. A copy of the Eighth Report and the Supplementary Eighth Report are available on the Receiver's Website.

36. The Receiver filed its ninth report dated November 2, 2020 (the **"Ninth Report"**), its supplementary ninth report dated November 10, 2020 (the **"Supplementary Ninth Report"**), and its second supplementary ninth report dated December 30, 2020 (the **"Second Supplementary Ninth Report"**, and together with the Ninth Report and the Supplementary Ninth Report, the **"Ninth Reports"**) in support of the Inkster Approval Motion returnable November 9, 2020, and later November 13, 2020 seeking, among other things, the Inkster Approval and Vesting Order.
37. The purposes of this report, the Receiver's tenth report (the **"Tenth Report"**), are to provide information and/or guidance to the Manitoba Court in respect of the following:
 - (a) the actions and activities of the Receiver since the Ninth Report;
 - (b) the status of the sale of the Inkster Property (the **"Inkster Transaction"**) to Eighth Avenue;
 - (c) the status of the Receiver's sale efforts in respect of the Broadway Property, including the Receiver's recommendation in support of an order approving the sale of the Purchased Assets (as hereinafter defined) to 7456302 Manitoba Ltd o/a Total Flooring (or its nominee) (**"Total Flooring"** or the **"Purchaser"**), which order is being sought at a motion to be heard January 28, 2020;
 - (d) the terms of an accepted Agreement of Purchase and Sale (the **"Broadway Purchase Agreement"**) dated October 15, 2020 (amended by separate amending agreements dated November 16, 2020 and November 27, 2020) between the Receiver and Total Flooring for the sale of the Purchased Assets (the **"Broadway Transaction"**), which is subject to the approval of the Manitoba Court;
 - (e) an update on the Receiver's efforts to preserve Records and the impact of a ransomware attack (the **"Ransomware Attack"**) which the Receiver understands occurred on December 12, 2020 and has compromised certain Electronic Records, Programs and the IT System of the Nygard Group (used commonly by other parties in addition to the Nygard Group (collectively, the **"Nygard Organization"**)), as outlined in the Second Supplementary Ninth Report;

- (f) the Receiver's interim statement of receipts and disbursements for the period from the Appointment Date to January 16, 2020 (the "**January 16 Interim R&D**"); and
 - (g) the fees and disbursements of the Receiver and its counsel.
38. A further purpose of this Tenth Report, is to provide the Manitoba Court with an evidentiary basis to make Orders:
- (a) approving the Broadway Purchase Agreement and the Broadway Transaction and authorizing and directing the Receiver to complete the Broadway Transaction;
 - (b) vesting, upon the closing of the Broadway Transaction, all of NIP and NPL's right, title and interest in and to the Purchased Assets (as hereinafter defined) to the Purchaser free and clear of all liens, charges, security interests and other encumbrances (the "**Broadway Approval and Vesting Order**")
 - (c) sealing the CBRE Appraisal (as hereinafter defined), and the unredacted version of the Broadway Purchase Agreement (including Amendments) until the closing of the Broadway Transaction or further order of the Manitoba Court;
 - (d) approving this Tenth Report and the actions / activities of the Receiver described herein;
 - (e) approving the January 16 Interim R&D; and
 - (f) approving the fees and disbursements of the Receiver, TDS and Katten in the amounts set out in the Eighth Report, Ninth Report and this Tenth Report.

III. TERMS OF REFERENCE

39. In preparing this Tenth Report, the Receiver has relied upon information and documents prepared by the Debtors and their advisors, including unaudited, draft and / or internal financial information, the Debtors' books and records, discussions with representatives of the Debtors, including current and former employees, executives, legal counsel to Mr. Peter Nygard, the Debtors and certain related non-Debtor entities, the Lenders and their legal counsel, and information from third-party sources (collectively, the "**Information**"). In accordance with industry practice, except as otherwise described in this Tenth Report, Richter has reviewed the Information for reasonableness, internal consistency, and use in the context in which it was provided. However, Richter has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would comply with Generally Accepted Auditing Standards ("**GAAS**") pursuant to the *Chartered Professional*

Accountant of Canada Handbook and, as such, Richter expresses no opinion or other form of assurance contemplated under GAAS in respect of the Information.

40. Parties using this Tenth Report, other than for the purposes outlined herein, are cautioned that it may not be appropriate for their purposes, and consequently should not be used for any other purpose.
41. Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Receivership Order.
42. Unless otherwise noted, all monetary amounts contained in this Tenth Report are expressed in Canadian dollars.

IV. ACTIVITIES OF THE RECEIVER

43. The actions / activities of the Receiver since the commencement of the Receivership Proceedings to November 2, 2020 are detailed in the First Report, the Second Report, the Third Report, the Sixth Report, the Seventh Report, the Eighth Report, and the Ninth Report, and in various reports filed with the Manitoba Court as supplementary reports. Subsequent to the filing of the Ninth Report, the Receiver's activities, certain of which are reported on in further detail later in this Tenth Report, have included:
 - (a) maintaining and updating, as necessary, the Receiver's Website, where relevant materials in connection with the Receivership Proceedings are available in electronic format;
 - (b) assisting the Nygard Group in its communications with landlords and suppliers;
 - (c) responding to enquiries from various interested parties, including addressing questions / concerns communicated by parties who contacted the Receiver via the telephone hotline (1.866.737.7587) or email account (nygard@richter.ca) established by the Receiver;
 - (d) communicating with employees of the Debtors;
 - (e) liaising with Service Canada on claims submitted by former employees of NIP pursuant to the *Wage Earner Protection Program* ("WEPP");
 - (f) corresponding with current and former employees of NIP regarding the status of claims and payments under WEPP;
 - (g) communicating with Canada Revenue Agency in connection with its requests to conduct an audit of the Nygard Group's payroll remittance and other tax accounts;

- (h) communicating with the Manitoba Department of Finance in connection with certain amounts claimed to be owed by the Debtors in respect of periods prior to the Appointment Date;
- (i) investigating the activities and conduct of the Debtors and their directors, officers and senior management both prior to and subsequent to the Appointment Date and gathering information as to numerous matters related to such conduct arising in the Receivership Proceedings;
- (j) communicating (through TDS and Katten) extensively with various counsel for Mr. Peter Nygard (and other non-Debtor parties) regarding various matters in connection with the Receivership Proceedings, including requests for access to and searches for certain information / documentation purportedly under or subject to the control of the Receiver, matters related to the scope of the Receivership Order and other matters;
- (k) communicating (through TDS) with Lerner's LLP ("**Lerner's**"), counsel to the Gardena Landlords, in connection with, among other things, certain requests under the DEFA Order and matters in relation to the Ransomware Attack.
- (l) communicating (through TDS and Katten) with counsel to the Debtors regarding the treatment of the Records and matters in relation to the Ransomware Attack;
- (m) communicating through TDS with counsel to the Lenders regarding certain remaining issues as to claims of the Lenders;
- (n) communicating with counsel to certain landlords regarding the Liquidation Sale and the Landlord Terms Order;
- (o) communicating extensively with TDS and Katten in connection with the Canadian Proceedings and the Chapter 15 Proceedings;
- (p) responding to the subpoenas issued to Nygard Inc. by the Grand Jury, Southern District of New York ("**SDNY**");
- (q) communicating (directly or through TDS and Katten) with counsel to parties having an interest in the preservation of Records and the Receiver's steps or intended steps to preserve same;
- (r) communicating (through TDS and Katten) with counsel to the Debtors regarding the production of the requests sent by Greg Fenske following a review of the IT System with Greg Fenske and Sandra Fawcett, pursuant to the DEFA Order;

- (s) investigating and assessing potential options available to the Receiver with respect to the preservation of Records, including arranging for the storage of Records at a leased location;
- (t) communicating with KLDDiscovery Inc. regarding the preservation of certain of the Electronic Records stored on the IT System, specifically the user-generated files and email data;
- (u) communicating with the Consultant and counsel in connection with matters relating to the disposition of wholesale inventory located in the California Properties;
- (v) attending to various litigation matters in Canada and the US;
- (w) investigating and considering next steps regarding certain Nygard Group vehicles in the possession of or purportedly transferred to certain (now former) Nygard Group employees prior to the Appointment Date;
- (x) continuing to address the matter of the recovery of electronic files deleted through the use of the accounts of certain (now former) Nygard Group employees on the date of, or following the commencement of proceedings for, the appointment of the Receiver;
- (y) communicating with Colliers International ("**Colliers**") and TDS with respect to the sale and marketing of the Inkster Property and the Broadway Property;
- (z) communicating with Eight Avenue, the purchaser of the Inkster Property, regarding the Inkster Transaction and the Inkster Appeal;
- (aa) attending before the Manitoba Court in connection with the Inkster Approval Motion;
- (bb) communicating extensively with TDS in connection with both the Inkster Approval Motion and the Inkster Appeal;
- (cc) instructing and attending before the Manitoba Court of Appeal in connection with the Inkster Appeal and the December 17 Motion;
- (dd) instructing and attending at a case conference held January 20, 2021 in connection with the Inkster Approval and Vesting Order;
- (ee) communicating (through Colliers) with Total Flooring regarding the Broadway Property and other matters related to the Broadway Transaction;

- (ff) communicating with counsel in connection with the theft of inventory from NIP's leased distribution centre located in Woodbridge, Ontario, shortly after the Appointment Date;
- (gg) communicating extensively with TDS in connection with the Ransomware Attack;
- (hh) communicating extensively with various IT consultants and the Nygard IT staff in connection with the Ransomware Attack and the migration of data to a Cloud Based Solution (as hereinafter defined);
- (ii) monitoring the Debtors' cash receipts and disbursements, and providing funding to the Debtors to pay their post-filing obligations as set out herein;
- (jj) recording receipts and disbursements, including the preparation of the January 16 Interim R&D;
- (kk) preparing the Supplementary Ninth Report and the Second Supplementary Ninth Report;
- (ll) preparing affidavit materials in connection with the Debtors' objection to the approval of the Eighth Report, the Supplementary Eighth Report, and the Receiver's activities, conduct, and accounts described therein;
- (mm) preparing this Tenth Report; and
- (nn) other matters in connection with the administration of the Receivership Proceedings.

Update on the Inkster Transaction

44. As noted above, on November 27, 2020, the Debtors filed the Inkster Appeal which, pursuant to section 195 of the BIA, may have resulted in an automatic stay of the Inkster Approval and Vesting Order, which stay would effectively frustrate the Receiver's ability to complete the Inkster Transaction, which was scheduled to close on January 18, 2021.
45. The Inkster Appeal created significant uncertainty regarding the Inkster Transaction and, in the Receiver's view, the continuation of any stay of the Inkster Approval and Vesting Order beyond the scheduled closing date would put the Inkster Transaction at risk. As noted in the Ninth Report, the Supplementary Ninth Report and the Second Supplementary Ninth Report, the Receiver recommended that the Inkster Transaction be approved and expressed its opinion that, for a variety of reasons (as detailed in the Reports noted), the Inkster Transaction represented the best recovery for the Inkster Property in the circumstances. Given the urgency, in the Receiver's view, to protect the Inkster Transaction, the Receiver moved forward with the December 17 Motion.

46. Following the issuance of the Lift Stay Order, the Receiver was contacted by Eighth Avenue to discuss the scheduled closing date for the Inkster Transaction. Eighth Avenue informed the Receiver that, due to the uncertainty and transaction risk created by the Inkster Appeal, Eighth Avenue had suspended certain costly actions/activities essential to closing the Inkster Transaction until they had certainty the Receiver had the authority and necessary approvals to complete the contemplated transaction.
47. After taking into consideration that in excess of thirty (30) days had passed between the filing of the Inkster Appeal and the granting of the Lift Stay Order, on January 6, 2020, the Receiver and Eighth Avenue executed the tenth amendment to the Agreement of Purchase and Sale dated May 21, 2020, which extended the closing date for Inkster Transaction to February 8, 2021 (the “**Revised Inkster Closing Date**”).
48. The Receiver notes that while the short extension of approximately 21 days was requested by Eighth Avenue, the extension is also beneficial to the Receiver given the ongoing efforts to preserve Records located at the Inkster Property (discussed further below).

V. THE BROADWAY PROPERTY

Property Description

49. The Broadway Property is located at 702 Broadway in Winnipeg and operated primarily as a Nygard Fashion retail store. The building included both a retail store on the main level and additional space on the second floor, which was primarily used to store Nygard Group Physical Records. The Broadway Property is situated on approximately 22,000 sqft of land, of which the building footprint covered approximately 18,600 sqft. The remainder of the site consists of asphalt parking and landscaped land. The building on the Broadway Property is comprised of 2 floors, including approximately 13,000 sqft of retail space on the main floor and approximately 5,600 sqft auxiliary floor space on the second floor. The Receiver understands that building situated on the Broadway Property was built in 1950; however, it has since undergone renovations and was a functional retail space leading up to the conclusion of the Liquidation Sale. The site is zoned as C2: Commercial Community by the City of Winnipeg.
50. On or about July 15, 2020, following a Phase 1 Environmental Site Assessment, the Receiver engaged HLC Consulting (“**HLC**”) to perform a Phase II Environmental Site Assessment (“**ESA**”) for the Broadway Property. On September 3, 2020, HLC delivered the ESA to the Receiver, which did not identify significant environmental concerns. HLC was also engaged to perform a Building Condition Assessment (“**BCA**”), which identified that a portion of the roof (approximately 6,000 sqft) was beyond its useful life with a replacement cost of approximately \$100,000.

Overview of Marketing Process

51. As noted in the Supplementary First Report, on April 21, 2020, the Receiver, the Agent and Colliers entered into a listing agreement in respect of the Broadway Property. On April 28, 2020, the Broadway Property was listed at a price of \$2,495,000 and with an open offer date. The key aspects of the marketing process undertaken by Colliers with respect to the Broadway Property, and its results, are summarized as follows:

- (a) on April 28, 2020, Colliers disseminated an email communication to its database of over 145 industrial clients and brokers from Manitoba and beyond to advise of the Broadway Property transaction opportunity. Given that the Broadway Property was used as retail location, the marketing list for the property was targeted towards national retailers, with additional efforts targeting local businesses in the fields of, medicine, hospitality, social services, education, and others;
- (b) over the subsequent days and weeks, the Colliers listing team began the process of direct communication to prospective users for the Broadway Property in which Colliers contacted several national retailers and prospective purchasers located in Manitoba and beyond. Colliers primarily focused its calls on users as, in their view, investors could be hesitant to acquire a single tenant property that would be vacant on closing;
- (c) in addition to the targeted marketing efforts listed above, the sale of the Broadway Property was advertised via physical signage at the Broadway Property and on the Colliers website and the Commercial Property Information Exchange (which includes advertisements on several additional real estate websites, such as realtors.ca and Winnipeg Realtors & Commercial Exchange) for over seven months.
- (d) Colliers, with the assistance of the Receiver, facilitated due diligence efforts by, among other things, coordinating site visits to view and inspect the Broadway Property. In total, thirteen interested parties toured the Broadway Property with most noting the asking price exceeded their anticipated value range;
- (e) eight of the parties contacted by Colliers, including Total Flooring, signed confidentiality agreements and accessed the electronic data room prepared by Colliers to provide interested parties with additional information on the Broadway Property. The Receiver understands that the form of offer to purchase, the ESA and the BCA were included in the data room;

- (f) on August 6, 2020, after having listed the Broadway Property for over three months without receiving any offers to purchase from any interested parties, the Receiver decreased the listed price from \$2,495,000 to \$2,350,000.
 - (g) on August 18, 2020, Total Flooring submitted a non-binding offer to purchase (the “**August 18 Offer**”) the Broadway Property that was significantly below the revised asking price of \$2,350,000. The Receiver did not accept the August 18 offer given the significant discount relative to the asking price; however, Colliers, in consultation with the Receiver, engaged in ongoing discussions / negotiations with Total Flooring between August 18, 2020 and October 9, 2020.
 - (h) Following months of discussions/negotiations with Total Flooring, on October 9, 2020, Total Flooring submitted a revised conditional offer (representing a 25% increase relative to the August 18 Offer) to purchase the Broadway Property. On October 15, 2020, the Receiver and Total Flooring entered into the Broadway Purchase Agreement. The Broadway Purchase Agreement was subject to the following conditions for the benefit of the Purchaser:
 - (i) 30 days following the acceptance of the Broadway Purchase Agreement to review and approve the title to the Broadway Property and ascertain that the Broadway Property and its uses, including proposed uses, comply or will comply with all building, zoning and use restrictions affecting the Broadway Property (the “**City Clearance Condition**”);
 - (ii) 30 days following the acceptance of the Broadway Purchase Agreement to review and approve the ESA (the “**Inspection Condition**”); and
 - (iii) 30 days following the acceptance of Broadway Purchase Agreement to secure financing for the purchase of the Broadway Property (the “**Financing Condition**”).
52. The Broadway Purchase Agreement included an initial deposit (the “**First Deposit**”) payable within three business days of the acceptance of the Broadway Purchase Agreement and a final deposit (the “**Final Deposit**”) payable within three business days after the above-noted conditions were satisfied.
53. A copy of the Broadway Purchase Agreement (including the Amendments, as further described below), redacted for pricing information, is attached hereto as **Appendix “B”**.
54. On October 21, 2020, Total Flooring delivered the First Deposit to TDS.

55. On November 16, 2020, the Purchaser and the Receiver executed an amendment (the “**First Amendment**”) to the Broadway Purchase Agreement which confirmed that the City Clearance Condition and the Inspection Condition had been satisfied and extended the Financing Condition to November 27, 2020.
56. On November 27, 2020, the Purchaser and the Receiver executed a second amendment (the “**Second Amendment**”, and together the First Amendment, the “**Amendments**”) to the Broadway Purchase Agreement, which confirmed that the Financing Condition had been satisfied. The Second Amendment made the following changes to the original purchase agreement:
- (a) the outside date to obtain Broadway Approval and Vesting Order was extended from December 31, 2020 to January 31, 2021; and
 - (b) the Final Deposit was replaced with a second deposit (the “**Second Deposit**”) payable within two business days of the Second Amendment and a third deposit (the “**Third Deposit**”, and together with the First Deposit and Second Deposit, the “**Deposits**”) payable by no later than December 3, 2020.
57. On November 27, 2020, and December 2, 2020, Total Flooring delivered the Second Deposit and the Third Deposit, respectively, to TDS.
58. The unredacted copy of the Broadway Purchase Agreement (including the unredacted Amendments) has been filed separately with the Manitoba Court as **Confidential Appendix “1”**.
59. In order to further advise the Manitoba Court on the Broadway Transaction, the Receiver has filed separately with the Manitoba Court, as **Confidential Appendix “2”**, a copy of an appraisal report dated December 19, 2019 prepared by CBRE Limited for the Agent (the “**CBRE Appraisal**”) as part of its due diligence for the Credit Facility.
60. In the event that the Manitoba Court approves the Broadway Transaction and the Broadway Purchase Agreement, but the Broadway Transaction does not close, the Receiver is of the view that efforts to remarket the Broadway Property may be impaired if the CBRE Appraisal and the unredacted Broadway Purchase Agreement (and Amendments) are made public at this time. In the circumstances, the Receiver believes that it is appropriate for the CBRE Appraisal and the unredacted Broadway Purchase Agreement (and Amendments) to be filed with the Manitoba Court on a confidential basis and sealed until the closing of the Broadway Transaction or upon further order of the Manitoba Court.

The Broadway Transaction

61. Key elements of the Broadway Transaction are as follows:

- (a) the Purchaser is acquiring, on an “as is, where is” basis, the Broadway Property, including all buildings and fixtures situated in or upon the Inkster Property, including all HVAC and distribution systems, plumbing and bathroom fixtures, and electrical fixtures used in the operation of the buildings but excluding any fixtures and equipment or chattels used in connection the Nygard Group’s business operated out of the Broadway Property (collectively, the “**Purchased Assets**”);
- (b) the Purchaser was required to pay the Deposits, which in aggregate represent approximately 15% of the total purchase price, to be held, in trust, by TDS pending the closing of the Broadway Transaction;
- (c) the Broadway Transaction is conditional on the Manitoba Court issuing the Broadway Approval and Vesting Order on or before January 31, 2021, or any extension thereof as may be agreed to between the Purchaser and the Receiver; and
- (d) the Broadway Transaction is scheduled to close on the day that is thirty (30) days immediately following the date of the Broadway Approval and Vesting Order, or such other date as may be agreed to between the Purchaser and the Receiver. Subject to the making of the Broadway Approval and Vesting Order, closing of the Broadway Transaction is presently targeted to occur on or about February 15, 2021,

62. The Receiver is of the view that the Broadway Transaction represents the best recovery for the Purchased Assets in the circumstances and recommends that the Manitoba Court make an order approving the Broadway Purchase Agreement and the Broadway Transaction for the following reasons:

- (a) the marketing process undertaken by the Receiver, with the assistance of Colliers, and the activities undertaken by the Receiver leading to the Broadway Transaction was designed to solicit interest from a number of *bona fide* parties that would be interested in and familiar with real property assets similar to the Broadway Property;
- (b) The Broadway Property has been on the market since late April, 2020 and the market has been extensively canvassed in the process leading up to the Broadway Transaction and all likely bidders, including Mr. Nygard and the Gardena Landlords, have already been provided with an opportunity to bid on the Broadway Property;
- (c) the further marketing of the Purchased Assets would, in the Receiver’s view, not likely result in greater realizations and may put the Broadway Transaction at risk, impairing recoveries;

- (d) the Broadway Transaction represents the only offer received for the Purchased Assets, despite widespread canvassing of the market for in excess of six months; and
- (e) the Purchaser is able close within 30 days of issuance of the Broadway Approval and Vesting Order, the proceeds of which may result in additional recoveries for stakeholders in the Receivership Proceedings, in accordance with the priority of their entitlement thereto.

VII. RECORD PRESERVATION UPDATE

- 63. As noted in the Reports of the Receiver filed to date with the Manitoba Court, although certain of the Debtors' offices and facilities contained local servers and equipment, the IT System operated by the wider Nygard Organization, including the Debtors, is centrally located at the Inkster Property. In addition, numerous Physical Records related to the Nygard Organization, including the Debtors, are currently consolidated in over 5,000 boxes stored at either the Inkster Property or the Broadway Property.
- 64. Throughout the course of these Receivership Proceedings, as the Debtors vacated retail stores and/or leased or owned warehouses/offices used by the Debtors (except the California Properties, as approved by the Document Abandonment Order), the Debtors' employees, under the oversight of the Receiver, used reasonable efforts to pack and ship the majority of the Debtors' onsite records, including hard drives from local computers and servers back to the Inkster Property, save and except for primarily marketing/promotional material, past shipping/logistics-related documents and other obsolete material that was abandoned or destroyed on site, as permitted by the Document Abandonment Order.
- 65. In anticipation of the pending sale of the Inkster Property and the prospective sale of the Broadway Property, the IT System and the Physical Records need to be removed from the Inkster Property and the Broadway Property, as the case may be.
- 66. With respect to the Physical Records, the Debtors did not maintain a detailed catalogue or repository system to track and identify physical records stored at the Debtors' various facilities, but rather used a localized system of general or high-level descriptions. While the Receiver has not conducted a comprehensive review of the Physical Records, certain of the Debtors' employees have (and will continue) to compile a general listing of the Physical Records to assist the Receiver (and other interested parties) with understanding the types of documentation/information contained therein prior to the removal and relocation of the Physical Records from the Inkster Property and the Broadway Property.

67. As detailed in the Ninth Report, the Debtors considered several options to relocate, store and preserve the Physical Records in cost-efficient manner. After assessing the alternatives for storage of the Physical Records including, among other things, (i) the length of time that storage may be required, (ii) the anticipated frequency that the Physical Records may need to be examined, and (iii) storage costs, the Receiver (on behalf of NIP) entered into a six (6) month lease expiring June 30, 2021, with an option to renew for a further six (6) month period and thereafter an option to renew on a month-to-month basis, for approximately 3,500 sq. ft. of dedicated space at a Winnipeg property where the Physical Records will be relocated and stored until a more permanent/alternative storage solution recognizing all parties with an interest in the Physical Records has been identified/implemented, if necessary. The monthly lease cost (excluding applicable taxes and certain required utility payments), including during any renewal period, is approximately \$2,350, which expense is at the low end of the range of estimated storage costs for the Physical Records noted in the Ninth Report.
68. With respect to the Electronic Records and Programs, and the IT System, based on the information available to the Receiver, and after consideration of various preservation options as well as feedback provided by multiple parties with an interest in the Receivership Proceedings and the Records, the Receiver recommended to the Manitoba Court that the Electronic Records, Programs and the IT System be migrated, to the extent feasible, to a cloud-based infrastructure (the “**Cloud Based Solution**”).
69. Pursuant to that recommendation, and in accordance with the document preservation provisions included in the Inkster Approval and Vesting Order which authorized the Cloud Based Solution, the Receiver, during the week of December 7, 2020, commenced efforts to migrate the Electronic Records, Programs and IT System accordingly. The Receiver’s intention with the Cloud Based Solution was to migrate and preserve substantially all Electronic Records and Programs (with the exception of the AS400 system as discussed in the Ninth Report), and the functionality of the IT System (to the extent possible, and on the basis of varying levels of “priority” and related cost as described in the Supplementary Ninth Report). This approach was intended to, among other things, attempt to ensure the preservation of Programs and Electronic Records for the purpose of the continued administration of the Receivership Proceedings, and otherwise generally such that the Receiver was not purporting to make determinations as to which Electronic Records are, or which servers contain Electronic Records that are, potentially relevant to litigation involving the Nygard Group and / or Mr. Nygard.
70. On or about December 12, 2020, the Receiver’s efforts to implement the Cloud Based Solution on the basis described above were interrupted, and will be meaningfully frustrated, by a ransomware attack (described in the Receiver’s Second Supplementary Ninth Report and discussed further below) on the IT System (the “**Ransomware Attack**”) utilizing the “Netwalker” strain of ransomware. Since becoming aware of the Ransomware Attack, which the Receiver understands has compromised certain Electronic Records, Programs

and IT infrastructure of the Nygard Organization, the Receiver, along with various IT consultants and the Nygard IT staff, have been assessing and continue to assess the damage from the Ransomware Attack and the implications thereof, and are working to recover as much data and as many key Programs as possible. The functionality of the IT System has, however, been permanently compromised and will not operate in the same fashion in which it operated prior to the Ransomware Attack.

71. Due to the size and complexity of the IT System, the full scope of the Ransomware Attack and the degree to which the affected Electronic Records and Programs can be restored and effectively preserved is still not fully known at this time. As noted above, there has been permanent and irreparable harm to the IT System. The Receiver intends to continue working with the IT consultants to preserve, to the extent feasible, the functionality of the IT System and, subject to the matters described below, continue migration efforts to as best as possible in the circumstances preserve Electronic Records, Programs and the functionality of the IT System. The Receiver will report further to the Manitoba Court in future to continue to update on these matters
72. As to the preservation of Electronic Records for litigation purposes, as noted in prior Reports, the Receiver previously retained KLDISCOVERY Inc., a recognized expert in the areas of eDiscovery and data management to create a forensic copy (i.e. compressed data as it exists at the time of collection, requiring subsequent extraction)(the **"Forensic Copy"**) of primarily user-generated data saved to the IT System, as well as email data save to the Nygard Organization's email servers and the Office365 environment, such that the copied information could be accessed in the future, if required, for a variety of purposes, including litigation. In addition, the Receiver has also copied (the **"Review Copy"**) and preserved all Electronic Records within the IT System identified by representatives of the Debtors and/or Peter Nygard (Greg Fenske and Sandra Fawcett) following their October 9, 2020 supervised view-only access to the IT System), which was described to the Receiver as containing all Electronic Records potentially relevant to any litigation to which Mr. Nygard and/or any of the Debtors are parties.
73. As reported previously by the Receiver, the Ransomware Attack did not impact the Forensic Copy or the Review Copy, both of which had been preserved offsite by the Receiver prior to the Ransomware Attack.

Update on Ransomware Attack

74. As detailed in the Second Supplementary Ninth Report, at approximately 7:00PM CT on Saturday, December 12, 2020, the Receiver became aware of the Ransomware Attack. A message from the attackers advised, among other things, that the IT System had been hacked and system files encrypted. The attackers asserted that the only method of recovering the encrypted files was to cooperate with the attackers and make a "ransom payment" (originally 99 Bitcoin and subsequently increased to 198 Bitcoin) to obtain the decryption program to recover the

encrypted files. The attackers asserted that failure to comply with the attackers' demands (i.e. pay the ransom) would result in the public disclosure of data/files exfiltrated during the breach of the IT System.

75. The Receiver's actions/activities upon becoming aware of the Ransomware Attack are detailed in the Second Supplementary Ninth Report. As noted therein, the immediate actions of the Receiver (on the advice/instruction of cybersecurity professionals engaged to assess and contain the breach) appear to have stopped the further spread of the malware and preserved portions of the IT System.
76. A message posted to the attackers' website threatened to publish the files/data stolen from the IT System on a public messaging blog on or about January 2, 2021 should the attackers' demands not be met. Payment of the "ransom payment" was not considered by the Receiver.
77. Through the assistance of Richter's IT Risk Advisory Group, the Receiver has continued to monitor the attackers' website as well as the "Netwalker" blog on the dark web. As at the date of this Tenth Report, the deadline for payment of the "ransom payment" shows as expired on the attackers' website, but the threat to release the data/files stolen from the IT System no longer appears on the "Netwalker" blog. Attached hereto as **Appendix "C" and Appendix "D"**, respectively, are updated screenshots of both the expired demand for the "ransom payment" as well as a listing of entities apparently victimized by the attackers and posted to the "Netwalker" blog, including a status bar providing updates on the attackers' threat to publicly release stolen data/files (the **"Hacked Entity Listing"**). As at the date of this Tenth Report, the Nygard Group no longer appears in the Hacked Entity Listing.
78. To the best of the Receiver's knowledge, as at the date of this Tenth Report, no data/files purported to have been exfiltrated from the IT System have been released publicly.
79. Although the full scope and impact of the Ransomware Attack remains unknown, including what data/files may have been exfiltrated, out of an abundance of caution and in recognition of the possibility that at least some data/files may have been copied and removed from the IT System (which could include certain personal information of employees/former employees), on December 31, 2020, the Receiver issued a notice (the **"Employee Ransomware Notice"**) to both current/former Nygard Group employees whose contact information was known to the Receiver to, among other things, advise of the Ransomware Attack and recommend various precautionary measures to protect against identify theft and financial fraud. A copy of the Employee Ransomware Notice is attached hereto as **Appendix "E"**.
80. In addition to the Employee Ransomware Notice, and in the absence of the ability to specifically identify affected individuals or entities, the Receiver issued a press release, on behalf of the Nygard Group, on January 15, 2021

via Canada Newswire (the “**Ransomware Press Release**”) in an attempt to provide broad notice of the Ransomware Attack. The Receiver understands that the Ransomware Press Release, a copy of which is attached hereto as **Appendix “F”**, was picked up by in excess of 100 media partners globally.

81. The Receiver is also in the process of preparing/filing a report with the Office of the Privacy Commissioner in respect of the Ransomware Attack.

Impact of Ransomware Attack on the Preservation of Records

82. In light of the Ransomware Attack and its impact on the IT System, the Receiver is continuing to take such steps, and enter into such arrangements as the Receiver considers reasonable and appropriate, for the preservation of Electronic Records and Programs, to the extent feasible.
83. Given the limitations imposed on the Receiver as a result of the Ransomware Attack, the Receiver is endeavoring to preserve, to the extent feasible, the IT System within the Cloud Based System, and make further arrangements that it considers reasonable and appropriate taking into consideration the ongoing needs of the Receivership Proceedings and the significant challenges faced by the Receiver.
84. As noted in the Second Supplementary Ninth Report, the Receiver’s continued actions to restore the IT System to the extent feasible have included:
- (a) continuing to identify which Electronic Records and Programs have been encrypted (the “**Encrypted Servers**”) and assess the extent of the encryption (i.e. full vs partial encryption);
 - (b) continuing to identify whether there is a backup of the Encrypted Servers and the date and scope of the backup;
 - (c) for high priority servers, which are required for the administration of the Receivership Proceedings (such as the payroll and accounting servers), or understood by the Receiver from assertions made on behalf of the Debtors and/or Mr. Nygard to include potentially relevant evidence for litigation purposes (such as the main file servers (collectively with the payroll and accounting servers, the “**High Priority Servers**”), the Receiver will continue to attempt to restore such servers using the latest backup, if available, to the extent feasible;
 - (d) copying the Electronic Records and Programs, including Encrypted Servers, which are not High Priority Servers to the Cloud Based Solution at “low priority” storage cost, to the extent feasible; and

- (e) as High Priority Servers have been restored, copying the High-Priority Servers to the Cloud Based Solution to maintain the functionality of the Programs.
85. As noted in the Second Supplementary Ninth Report, the primary difference between the Forensic Copy described above and the Cloud Based Solution is the ability to materially preserve the *functionality* of the IT System, including the Programs contained thereon. To illustrate the difference, the Forensic Copy has preserved user-generated documents, such as payroll registers which were saved on the Nygard Group's main file server. The Cloud-Based-Solution was intended to preserve the ability to use the information contained on those payroll registers to generate new and unique payroll reports from the Nygard Group's payroll system/server.
86. The Nygard IT Staff and the IT consultants have been able to functionally restore certain Programs (and the High Priority Servers which run those Programs), including the Company's main payroll system (Vista) and certain key accounting systems (EPO and AX). Efforts to fully restore these Programs are ongoing as, in the Receiver's view, these Programs are the most critical servers required for the continuing administration of the Receivership Proceedings. These Programs are essential to, among other things, filing corporate tax returns, issuing T4s and W2s to the Debtors' employees, paying outstanding vendor balances, administering WEPPA and assessing creditor claims.
87. The Nygard IT Staff and the IT consultants have encountered various challenges in their efforts to preserve the Electronic Records. To illustrate the process which is currently being undertaken by the Nygard IT Staff and the IT consultants to assess the scope and impact of the Ransomware Attack and preserve the IT System, the following information is relevant:
- (a) in order to assess the scope and impact of the Ransomware Attack and identify which servers are Encrypted Servers, each server has to be individually turned on, one at a time, in a "bubble" that is not connected to the IT System (i.e. in a controlled environment) so that an IT expert can review whether files have been encrypted;
 - (b) once a server is turned on, special software (the "**Scanning Software**") must be installed to scan, assess, and examine the server for the malware;
 - (c) given the age of the IT System (several servers run Windows 2003), many servers were incompatible with the Scanning Software and require updating prior to installing the Scanning Software;

- (d) if the Scanning Software confirms that a server is encrypted, the Nygard IT staff verifies whether there is a backup which can be used to “restore” the encrypted server. Paragraph 72 of the Second Supplementary Ninth Report outlines the challenges associated with using backups to restore an encrypted server. Once an encrypted server is restored, Nygard IT staff can consider migrating the server to the Cloud Based Solution;
 - (e) if the Scanning Software confirms no presence of the malware in a server, Nygard IT staff can consider migrating the server to the Cloud Based Solution;
 - (f) similar to (c), given the age of the IT System, many servers confirmed to be free of the malware are incompatible with the software required to migrate the data to the Cloud Based Solution and require updating prior to installing the migration software to enable migration to the Cloud Based Solution; and
 - (g) the above-noted process must be repeated for each server (there are nearly 250 servers).
88. As noted previous in this Tenth Report, despite best efforts, the functionality of the IT System has been permanently compromised as a result of the Ransomware Attack. As such, the IT System will not be fully restored and migrated to the Cloud Based Solution. In an effort to limit the expense to restore the functionality of the IT System, the Receiver’s efforts are primarily focused on restoration of High Priority Servers. Servers (and the Electronic Records and Programs contained thereon) which are not considered High Priority Servers will be copied in their “current state”, to the extent possible, to the Cloud Based Solution to be preserved at a low cost.
89. The Receiver continues to work with the IT consultants and Nygard IT staff to migrate as much data as possible, with an emphasis on High Priority Servers, to the Cloud Based Solution. Given the challenges noted above and the time constraints imposed by the need to vacate the Inkster Property prior to the Revised Inkster Closing Date, and with the intent to preserve as much data as possible, efforts are underway to migrate/preserve the Encrypted Servers in an extremely low-cost environment in the Cloud Based Solution in the event that a decryption program becomes available in the future.
90. The extent to which the Receiver will be able to preserve the Electronic Records and Programs within the Cloud Based Solution is not yet known. The Receiver intends to continue to work with the IT consultants and Nygard Group IT staff to preserve to the extent feasible, the IT System. In the event it become evident that the migration process cannot be completed by the Revised Inkster Closing Date, the Receiver will relocate and store all hardware responsible for operating the IT System (and the data contained therein) offsite (at the storage location for the Physical Records) to ensure that Electronic Records and Programs (in whatever their current state) are preserved. The Receiver will report further to the Manitoba Court on these matters, as necessary.

VIII. INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS

91. The January 16 Interim R&D is summarized as follows:

| Nygard Group Interim Statement of Receipts and Disbursements For the Period March 18, 2020 - January 16, 2021 (in 000s) | | | (\$CAD) |
|---|----------------|----------|---------|
| | | Notes | |
| Cash on Hand - March 18 | 73 | 1 | |
| Receipts | | | |
| Accounts Receivable, Real Estate and Other Collections | 38,110 | 2 | |
| Sales Receipts | 43,848 | 3 | |
| Receiver's Borrowings | 30,082 | 4 | |
| Total Receipts | 112,040 | | |
| Disbursements | | | |
| Payroll | 13,436 | 5 | |
| Rent | 6,165 | 6 | |
| Utilities / Operating Expenses / Other | 2,883 | 7 | |
| Insurance | 800 | 8 | |
| Postage / Courier / Logistics Providers | 1,296 | 9 | |
| Asset Protection Services | 327 | 10 | |
| Chargebacks / Returns / Bank Fees | 510 | 11 | |
| Consultant Fees | 2,880 | 12 | |
| Professional Fees | 5,787 | 13 | |
| Receivers' Sales Taxes | 199 | 14 | |
| Debtors' Sales Taxes | 3,933 | 15 | |
| Total Disbursements | 38,216 | | |
| Excess of Receipts over Disbursements | 73,824 | | |
| Distribution to Lenders | (66,048) | 16 | |
| Cash on Hand - January 16, 2021 | 7,849 | | |
| Notes: 1 Represents cash in the Debtors' bank accounts on or about the Appointment Date. 2 Represents the collection of accounts receivable including sales tax, the sale of IP, the net sale proceeds from real estate, and other miscellaneous receipts. Certain amounts collected after April 30, 2020 are subject to a fee by Hilco. 3 Represents receipt from ecommerce sales, retail store sales, and the sale of FF&E including sales taxes. 4 Receiver's Borrowings funded via Receiver's Certificates issued to the Lenders. The actual amount owing on the Receiver's Certificates may vary slightly from the numbers presented herein due to foreign exchange. 5 Represents gross wages, expenses and benefits paid to the Debtors' employees, as well as employee health and dental benefits. Amounts also include pre-filing wages paid. 6 Represents rent paid to landlords in accordance with the Landlord Terms Order and rent paid to a distribution centre located in Woodbridge, Ontario. 7 General operating expenses and other expenses, including foreign exchange and certain IT costs. Net of and refunds acquired through the closing of utility accounts. 8 Payment of insurance premiums since the Appointment Date including annual premiums for the period ending May 31, 2021 and June 30, 2021. 9 Represents deposits and payments paid to logistics providers for the transport of goods. 10 Represents costs incurred for security services at various Debtors' locations. 11 Represents bank charges, credit card chargebacks and related amounts. 12 Represents fees and expenses paid to the Consultant in accordance with the Consulting and Marketing Agreement. 13 Represents the fees, disbursements of the Receiver, TDS and Katten paid by the Receiver. Amounts include payment for certain fees and disbursements incurred prior to the Appointment Date. 14 Consists of net sales taxes paid on disbursement by the Receiver. This amount excludes sales taxes paid on disbursements by the Debtors. 15 Consists of sales taxes paid by the Debtors after the Appointment Date. 16 Pursuant to the Receivership Order, the Receiver is authorized to remit to the Lenders any and all proceeds from the Property. This is consistent with the operations of the Credit Facility prior to the granting of the Receivership Order. Balance includes interest and fee payments on the Credit Facility Indebtedness and the Receiver's Borrowings of approximately USD \$1.1 million, in accordance with the Term Sheet and the Credit Agreement. Balance also includes \$0.7 million in fees relating to the Lender's Holdback as provided for pursuant to the Receiver Term Sheet. The Receiver notes that the Lender returned approximately \$1.0 million to the Receiver relating to excess funds held but the Lenders, as noted in the Seventh Report. These funds were applied against the Distribution to Lenders balance shown above. | | | |

- (a) pursuant to the provisions of the Receivership Order, the Debtors' cash management system (the "**Cash Management System**"), as described in detail in the Dean Affidavit, continued to operate in the normal course without material change from the Appointment Date until September 4, 2020. The Debtors' primary banking accounts utilized in the Cash Management System are held at BMO (the "**BMO Accounts**") and the Bank of America (the "**BOA Accounts**"). In addition to the BMO Accounts and the BOA Accounts, the Receiver has opened at BMO two (2) additional estate accounts (the "**Estate Accounts**", and together with the BMO Accounts and the BOA Accounts, the "**Receivership Accounts**"). On September 4, 2020, the Receiver altered the Cash Management System such that all future proceeds from the Property would accumulate in the Receivership Accounts. The Interim R&D includes the combined receipts and disbursements in the Receivership Accounts as well as receipts applied directly against the Credit Facility or Receiver's Borrowings;
- (b) as shown in the January 16 Interim R&D, receipts totaled approximately \$112.0 million, comprised of approximately \$38.1 million related to the collection of accounts receivable, net real estate collections, wholesale inventory, IP sales, building sales and other miscellaneous receipts, \$43.8 million related to the collection of retail store, e-commerce and FF&E sales, and \$30.1 million related to the Receiver's Borrowings;
- (c) disbursements during the period of the January 16 Interim R&D, totaled approximately \$38.2 million and primarily consisted of payroll and source deductions, rent, operating disbursements, consultant fees and professional fees; and

pursuant to the terms of the Receivership Order and the Receiver Term Sheet, and consistent with the operation of the Credit Facility before the commencement of the Receivership Proceedings, the Receiver Term Sheet and the Receivership Order, proceeds from the Property, totaling approximately \$66.1 million, were distributed to the Lenders. The Receiver notes that on September 11, 2020, the Lenders returned approximately \$1.0 million to the Receiver relating to excess funds held by the Lenders, as noted in the Seventh Report.

- 92. The Receiver notes that there continue to be accrued costs related to Receivership Proceeding which have been incurred but have not yet been paid due to normal course timing. The Receiver further notes that the Debtors will continue to incur expenses in connection with the Debtors' operations in Manitoba, as well as the administration of the Receivership Proceedings.

93. As noted in the Sixth Report and the Seventh Report, the Receiver has set aside a reserve to satisfy potential priority claims which, to the best of the Receiver's knowledge, total approximately \$2.1 million (the "**Potential Priority Claims Reserve**"). The Potential Priority Claims Reserve is included in the cash on hand balance shown in the table above.
94. As previously noted in the Ninth Report, to the best of the Receiver's knowledge, the estimated liability of COVID Rent subject to a charge (the "**Landlords' Charge**") totals approximately \$3.0 million.
95. The Receiver has determined that the Lenders are entitled to payment of the amount of approximately USD\$330,000 in respect of certain ledger debt, which obligation is secured in favour of the Lenders by the Lenders' Security. The Receiver anticipates that this amount will be paid to the Lenders in due course subject to approval pursuant to a distribution order from the Manitoba Court.

IX. PROFESSIONAL FEES AND DISBURSEMENTS

96. The fees and disbursements of the Receiver and TDS for the period from March 16, 2020 to April 12, 2020, and the fees and disbursements of Katten from the period March 1, 2020 to March 24, 2020, were approved by the Manitoba Court as part of the General Order.
97. The fees and disbursements of the Receiver and TDS for the period April 13, 2020 to May 17, 2020, and of Katten for the period from March 25, 2020 to May 8, 2020, were approved by the Manitoba Court as part of the Landlord Terms Order.
98. The fees and disbursements of the Receiver for the period May 18, 2020 to June 14, 2020, of TDS for the period from May 18, 2020 to May 31, 2020, and of Katten for the period from May 9, 2020 to May 31, 2020, were approved by the Manitoba Court as part of the Notre Dame Approval and Vesting Order.
99. The fees and disbursements of the Receiver for the period June 15, 2020 to July 26, 2020, and of TDS for the period June 1, 2020 to July 19, 2020, were approved by the Manitoba Court as part of the Niagara Approval and Vesting Order.
100. The fees and disbursements of the Receiver for the period July 27, 2020 to August 30, 2020, and of TDS for the period July 20, 2020 to August 30, 2020, were approved by the Manitoba Court as part of the E/B Settlement Approval Order.

101. The fees and disbursements of the Receiver for the period August 31, 2020 to September 20, 2020, of TDS for the period August 31, 2020 to September 13, 2020, and of Katten for the period from June 1, 2020 to September 18, 2020 were outlined in the Eighth Report and are subject to further Order of the Manitoba Court.
102. The fees and disbursements of the Receiver for the period September 21, 2020 to October 25, 2020, of TDS for the period from September 14, 2020 to October 18, 2020 were outlined in the Ninth Report and are subject to further Order of the Manitoba Court.
103. As noted in paragraph 35 above, on December 10, 2020 the Nygard Group withdrew its motion to challenge the interim accounts of the Receiver and its counsel.
104. Summaries of the accounts of the Receiver for the period October 26, 2020 to January 10, 2021, of TDS for the period from October 19, 2020 to January 10, 2021, and of Katten for the period from September 19, 2020 to November 31, 2020 are attached hereto as **Appendix “G”**. The detailed narratives of such accounts, redacted for confidential matters and / or commercially sensitive information associated with the Receivership Proceedings, are attached hereto as **Appendix “H”**.
105. The Receiver, TDS and Katten have maintained detailed records of their professional time and disbursements incurred in connection with the Receivership Proceedings.
106. In accordance with the Receivership Order, the Receiver has been authorized to periodically pay its fees and disbursements, and those of its counsel, subject to approval by the Manitoba Court.
107. The Receiver’s professional fees incurred for services rendered from October 26, 2020 to January 10, 2021 amount to \$441,020.75, plus disbursements in the amount of \$25,795.96 (each excluding applicable taxes).
108. The fees of the Receiver’s counsel, TDS, for services rendered from October 19, 2020 to January 10, 2021 total \$353,642.00 plus disbursements in the amount of \$2,527.55 (each excluding applicable taxes).
109. The fees of the Receiver’s counsel, Katten, for services rendered from September 19, 2020 to November 31, 2020 total US\$109,945.00 plus disbursements in the amount of US\$725.10 (each excluding applicable taxes).
110. The Receiver has reviewed the accounts of TDS and Katten and confirms that the services reflected therein have been duly authorized and rendered and that, in the Receiver’s opinion, the charges are reasonable.

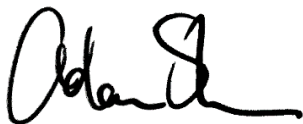
X. CONCLUSIONS

111. In consideration of the foregoing, the Receiver respectfully requests that the Manitoba Court make an Order:

- (a) approving this Tenth Report and the actions / activities of the Receiver described herein;
- (b) approving the Broadway Transaction and, upon closing, vesting all of NIP and NPL's right, title and interest in and to the Purchased Assets in the Purchaser free and clear of all liens and encumbrances;
- (c) sealing the unredacted version of the Broadway Purchase Agreement and the CBRE Appraisal, pending closing of the Broadway Transaction or upon further order the Manitoba Court;
- (d) approving the January 16 Interim R&D; and
- (e) approving the professional fees and disbursements of the Receiver, TDS and Katten in the amounts set out in the Eighth Report, Ninth Report and this Tenth Report.

All of which is respectfully submitted on this 21st day of January, 2021.

Richter Advisory Group Inc.
in its capacity as Receiver of
Nygard Holdings (USA) Limited, Nygard Inc., Fashion Ventures, Inc.,
Nygard NY Retail, LLC, Nygard Enterprises Ltd., Nygard Properties Ltd.,
4093879 Canada Ltd., 4093887 Canada Ltd., any Nygard International Partnership
and not in its personal capacity



Adam Sherman, MBA, CIRP, LIT

APPENDIX A

**THE QUEEN'S BENCH
WINNIPEG CENTRE**

**IN THE MATTER OF: THE APPOINTMENT OF A RECEIVER PURSUANT TO
SECTION 243 OF THE *BANKRUPTCY AND INSOLVENCY*
ACT, R.S.C. 1985 c. B-3, AS AMENDED, AND SECTION 55
OF THE *COURT OF QUEEN'S BENCH ACT*, C.C.S.M., c.
C280**

BETWEEN:

WHITE OAK COMMERCIAL FINANCE, LLC,

Applicant,

- and -

**NYGÅRD HOLDINGS (USA) LIMITED, NYGARD INC., FASHION
VENTURES, INC., NYGARD NY RETAIL, LLC, NYGARD ENTERPRISES
LTD., NYGARD PROPERTIES LTD., 4093879 CANADA LTD., 4093887
CANADA LTD., and NYGARD INTERNATIONAL PARTNERSHIP,**

Respondents.

INKSTER APPROVAL AND VESTING ORDER

Thompson Dorfman Sweatman LLP
Barristers and Solicitors
1700 – 242 Hargrave Street
Winnipeg, MB R3C 0V1
(Matter No. 0173004 GBT)
(G. Bruce Taylor: 204-934-2566)
(Ross A. McFadyen: 204-934-2378)
(Email: gbt@tdslaw.com / ram@tdslaw.com)

THE QUEEN'S BENCH

WINNIPEG CENTRE

THE HONOURABLE)
MR. JUSTICE EDMOND)
)

Thursday, the 19th day of November, 2020

IN THE MATTER OF: **THE APPOINTMENT OF A RECEIVER PURSUANT TO
SECTION 243 OF THE *BANKRUPTCY AND INSOLVENCY*
ACT, R.S.C. 1985 c. B-3, AS AMENDED, AND SECTION 55
OF *THE COURT OF QUEEN'S BENCH ACT*, C.C.S.M., c.
C280**

BETWEEN:

WHITE OAK COMMERCIAL FINANCE, LLC,

Applicant,

- and -

**NYGÅRD HOLDINGS (USA) LIMITED, NYGARD INC., FASHION
VENTURES, INC., NYGARD NY RETAIL, LLC, NYGARD ENTERPRISES
LTD., NYGARD PROPERTIES LTD., 4093879 CANADA LTD., 4093887
CANADA LTD., and NYGARD INTERNATIONAL PARTNERSHIP,**

Respondents.

INKSTER APPROVAL AND VESTING ORDER

THIS MOTION, made by Richter Advisory Group Inc. in its capacity as court-appointed Receiver (in such capacity, the “**Receiver**”) without security, of the assets, undertakings and properties of Nygård Holdings (USA) Limited, Nygard Inc., Fashion Ventures, Inc., Nygard NY Retail, LLC, Nygard Enterprises Ltd., Nygard

Properties Ltd., 4093879 Canada Ltd., 4093887 Canada Ltd., and Nygard International Partnership (collectively, the “**Debtors**”, or any one of them, a “**Debtor**”) as provided for in the Order of this Court pronounced on March 18, 2020 (the “**Receivership Order**”) (and as further amended by the General Order of this Court pronounced April 29, 2020), for, *inter alia*, an Order approving the sale transaction (the “**Transaction**”) contemplated by the accepted Offer to Purchase as amended (the “**Sale Agreement**”) between the Receiver, as vendor, and Eighth Avenue Acquisitions Ltd. (or such nominee as designated by Eighth Avenue Acquisitions Ltd.), as purchaser (the “**Purchaser**”), as referenced in the Ninth Report of the Receiver dated November 2, 2020 (the “**Ninth Report**”), and vesting in the Purchaser all of the right, title and interest of the Debtor Nygard Properties Ltd. (“**NPL**”) in and to the assets described in the Sale Agreement, namely the land and premises (including, without limitation, buildings and fixtures) located at 1771 Inkster Boulevard, Winnipeg, and certain chattels used in connection with the operation of that property as described in the Sale Agreement (collectively, the “**Inkster Property**”), was heard this day at the Law Courts Building, 408 York Avenue, Winnipeg, Manitoba.

ON READING the Notice of Motion of the Receiver, the Motion Brief of the Receiver dated November 2, 2020 (the “**Motion Brief**”), the Supplementary Motion Brief of the Receiver dated November 10, 2020 (the “**Supplementary Motion Brief**”), the First Report of the Receiver dated April 20, 2020, the Supplementary First Report of the Receiver dated April 27, 2020, the Second Report of the Receiver dated May 27, 2020, the Supplementary Second Report of the Receiver dated May 31, 2020, the Third Report of the Receiver dated June 22, 2020, the Fourth Report of the Receiver dated June 27,

2020, the Supplementary Third Report of the Receiver dated June 29, 2020, the Fifth Report of the Receiver dated July 6, 2020, the Sixth Report of the Receiver dated August 3, 2020, the Seventh Report of the Receiver dated September 10, 2020, the Supplementary Seventh Report of the Receiver dated September 14, 2020, the Eighth Report of the Receiver dated September 28, 2020 (the **“Eighth Report”**), the Supplementary Eighth Report of the Receiver dated October 12, 2020 (the **“Supplementary Eighth Report”**), the Ninth Report, including the Confidential Appendices thereto, the Supplementary Ninth Report of the Receiver dated November 10, 2020 (the **“Supplementary Ninth Report”**), the Notice of Motion of the Respondents dated September 29, 2020, the Notice of Motion of the Respondents dated November 5, 2020, the Motion Brief of the Respondents dated November 5, 2020, the Affidavit of Greg Fenske dated November 5, 2020, the Affidavit of Joe Albert dated November 5, 2020, the Supplementary Motion Brief of the Respondents dated November 12, 2020, the Affidavit of Peter Nygard affirmed November 12, 2020, the Affidavit of Joe Albert dated November 12, 2020 and on hearing the submissions of counsel for the Receiver, counsel for the Applicant, and counsel for the Respondents and Peter Nygard, counsel for various landlords, and counsel for various unsecured creditors, no one appearing for any other person, although properly served as appears from the Affidavit of Service of Robert Christian Pierce affirmed November 6, 2020, and the Affidavit of Service of Trista Feniuk affirmed November 12, 2020, filed herein:

1. THIS COURT ORDERS that the time for service of the Notice of Motion of the Receiver, the Ninth Report, the Motion Brief, the Supplementary Motion Brief and the Supplementary Ninth Report is hereby abridged and validated so that this motion is

properly returnable today and hereby dispenses with further service thereof.

APPROVAL AND VESTING

2. THIS COURT ORDERS that the Transaction is hereby approved, and the completion of the Sale Agreement by the Receiver is hereby authorized and approved, with such minor amendments as the Receiver may deem necessary. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Inkster Property to the Purchaser.

3. THIS COURT ORDERS AND DECLARES that, upon the delivery of a Receiver's Certificate to the Purchaser substantially in the form attached as Schedule "A" hereto (the "**Receiver's Certificate**"), all of NPL's right, title and interest in and to the Inkster Property described in the Sale Agreement shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecations, mortgages, assignments, deposit arrangements, leases, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, rights of others, including, without limitation, rights of first refusal or purchase options, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "**Claims**"), including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Receivership Order, as amended, and the Landlord Terms Order made in this proceeding on June 2, 2020; and (ii) all charges, security interests or claims evidenced by registrations pursuant to *The Personal Property Security Act* (Manitoba) or any other personal property registry system; and (iii) those

Claims listed on Schedule "B" hereto (all of which Claims and the charges and encumbrances referenced in subparagraphs (i), (ii) and (iii), are collectively referred to herein as the "**Encumbrances**", which term shall not include the permitted encumbrances and easements listed on Schedule "C" hereto (the "**Permitted Encumbrances**")) and, for greater certainty, this Court orders that, upon the delivery of the said Receiver's Certificate, all of the Claims and Encumbrances affecting or relating to the Inkster Property are hereby expunged and discharged as against the Inkster Property.

4. THIS COURT ORDERS that upon delivery of the Receiver's Certificate to the Purchaser, the District Registrar of the Winnipeg Land Titles Office in the Province of Manitoba shall immediately cancel Certificate of Title No. 2286531/1 now standing in the name of NPL and shall immediately thereafter issue a new Certificate of Title in respect of the same land in the name of the Purchaser, free and clear from any and all Claims and Encumbrances except those Permitted Encumbrances identified in Schedule "C" hereto, notwithstanding that the time for appeal of this Inkster Approval and Vesting Order has not expired and notwithstanding that all interested parties may not have consented to this Inkster Approval and Vesting Order

5. THIS COURT ORDERS that, for the purposes of determining the nature and priority of Claims and Encumbrances, the net proceeds from the sale of the Inkster Property shall stand in the place and stead of the Inkster Property, and that from and after the delivery of the Receiver's Certificate, all Claims and Encumbrances shall attach to the net proceeds from the sale of the Inkster Property with the same priority as they had with respect to the Inkster Property immediately prior to the sale, as if the Inkster Property had not been sold and remained in the possession or control of the person having that

possession or control immediately prior to the sale.

6. THIS COURT ORDER AND DIRECTS the Receiver to file with the Court a copy of the Receiver's Certificate, forthwith after delivery thereof to the Purchaser.

7. THIS COURT ORDERS that, notwithstanding:

- (a) the pendency of these proceedings;
- (b) any applications for a bankruptcy order now or hereafter issued pursuant to the BIA in respect of any of the Debtors, including, without limitation, NPL, and any bankruptcy order issued pursuant to any such applications; and
- (c) any assignment in bankruptcy made in respect of the Debtors, including, without limitation, NPL

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

SEALING

8. THIS COURT ORDERS that the Confidential Appendices to the Ninth Report

shall be sealed, kept confidential and not form part of the public record and shall remain stored electronically with this Court on an encrypted basis limiting access to only the Registrar of this Court and the presiding Judge and shall only be made accessible or form part of the public record upon further Order of this Court.

REPORTS AND ACTIVITIES OF RECEIVER

9. THIS COURT APPROVES the Eighth Report, the Supplementary Eighth Report, the Ninth Report and the Supplementary Ninth Report and the activities of the Receiver and its counsel as described therein, including the Receiver's Interim Statements of Receipts and Disbursements as reflected in the Eighth Report and the Ninth Report.

PRESERVATION OF ELECTRONIC RECORDS AND PHYSICAL RECORDS

10. THIS COURT ORDERS that the Receiver be and is hereby authorized and empowered to, prior to the closing of the Transaction, enter into such arrangements as the Receiver considers reasonable and appropriate for:

- (a) the preservation of Electronic Records and Programs (both as defined as the Ninth Report) by means of a third-party IT service provider, with a view to preserving, to the extent feasible, the functionality of the IT System (as defined in the Ninth Report) and Electronic Records stored therein, including, without limitation, the implementation of a "Cloud-Based Solution" as described and defined in the Ninth Report, subject to the direction of this Honourable Court that the Receiver and the Respondents shall endeavor to cooperate in the identification and implementation of a preservation solution to manage the costs associated with the preservation

of data comprising, without limiting the generality of the foregoing, marketing and promotional materials, past shipping and logistics-related documents, high resolution pictures, patterns of clothing and other data reasonably considered to be “low priority” data for the purposes of preservation; and

- (b) the storage of the Physical Records (as defined in the Ninth Report) and dismantled physical servers and equipment (including, without limitation, hard drives from local computers and servers and physical backup tapes located at the Inkster Property) at a third-party storage location, to be identified by the Receiver.

PROVIDED THAT the arrangements made by the Receiver for the preservation of Electronic Records and Programs and Physical Records shall not be based on any purported determination by the Receiver as to the relevance or irrelevance of Electronic Records and Programs and Physical Records for the purposes of document production in any litigation involving any of the Respondents and/or Peter Nygard. For clarity, nothing in this Order shall be interpreted to alter any statutory or common law obligation any of the Respondents and/or Peter Nygard may have with respect to evidence preservation and document production in respect of any litigation, to the extent within their possession, custody, or control.

11. THIS COURT ORDERS that the Respondents’ request that they be provided with electronic files, email accounts and other electronic records from the Nygard IT Systems/Electronic Records, including, without limitation, those electronic files, email

accounts and other electronic records copies of which were requested by the Respondents following the review of the Nygard IT Systems/Electronic Records conducted on behalf of the Respondents on or about October 9, 2020, is to proceed as a Records Access Request of Peter J. Nygard and will be dealt with in accordance with the Documents and Electronic Files Access Order made by this Honourable Court on April 29, 2020.

LIFTING OF THE STAY

12. THIS COURT ORDERS that the Respondents' request to lift the stay of proceedings under paragraph 12 of the Receivership Order to permit the Respondents, or any one of them, to file a Notice of Intention to make a Proposal pursuant to section 50.4 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985 c. B-3, as amended, be and is hereby dismissed.

DISCHARGE OF THE RECEIVER

13. THIS COURT ORDERS that the Respondents' motion to discharge the Receiver as Receiver of the assets, undertakings, and properties of the Respondents be and is hereby dismissed.

GENERAL

14. THIS COURT HEREBY REQUESTS the aid and recognition of any Court, tribunal, regulatory or administrative bodies, having jurisdiction in Canada or in the United

States of America, to give effect to this Order and to assist the Consultant, the Receiver and their respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Consultant and the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Receiver in any foreign proceeding, or to assist the Consultant and the Receiver and their respective agents in carrying out the terms of this Order.

JANUARY , 2021

I, MELANIE M. LABOSSIERE OF THE FIRM OF THOMPSON DORFMAN SWEATMAN LLP HEREBY CERTIFY THAT I HAVE RECEIVED THE CONSENTS AS TO FORM OF THE FOLLOWING PARTIES: THE APPLICANT, THE RESPONDENTS, EDSON'S INVESTMENTS INC. and BRAUSE INVESTMENTS INC., LOUIS BACON, ALBERT GELMAN INC., ORIENTWORKS INC., THE JANE AND JOHN DOE PLAINTIFFS, OXFORD PROPERTIES GROUP and CROMBIE REIT, and VARIOUS LANDLORDS AS DIRECTED BY THE HONOURABLE MR. JUSTICE EDMOND.

SCHEDULE A
FORM OF RECEIVER'S CERTIFICATE

**THE QUEEN'S BENCH
WINNIPEG CENTRE**

**IN THE MATTER OF: THE APPOINTMENT OF A RECEIVER PURSUANT TO
SECTION 243 OF THE *BANKRUPTCY AND INSOLVENCY*
ACT, R.S.C. 1985 c. B-3, AS AMENDED, AND SECTION 55
OF THE *COURT OF QUEEN'S BENCH ACT*, C.C.S.M., c.
C280**

BETWEEN:

WHITE OAK COMMERCIAL FINANCE, LLC,

Applicant,

- and -

**NYGÅRD HOLDINGS (USA) LIMITED, NYGARD INC., FASHION
VENTURES, INC., NYGARD NY RETAIL, LLC, NYGARD ENTERPRISES
LTD., NYGARD PROPERTIES LTD., 4093879 CANADA LTD., 4093887
CANADA LTD., and NYGARD INTERNATIONAL PARTNERSHIP,**

Respondents.

RECEIVER'S CERTIFICATE

RECITALS

A. Pursuant to the Order of the Honourable Mr. Justice Edmond of the Manitoba Court of Queen's Bench (the "**Court**") dated March 18, 2020 (and as further amended by the General Order of this Court pronounced April 29, 2020), Richter Advisory Group Inc.. was appointed as the receiver (the "**Receiver**") of the undertaking, property and assets of Nygård Holdings (USA) Limited, Nygard Inc., Fashion Ventures, Inc., Nygard NY Retail, LLC, Nygard Enterprises Ltd., Nygard Properties Ltd., 4093879 Canada Ltd., 4093887 Canada Ltd., and Nygard International Partnership (collectively, the "**Debtors**", or any one of them, a "**Debtor**").

B. Pursuant to an Order of the Court dated November •, 2020, the Court approved the transaction (the “**Transaction**”) contemplated by the accepted Offer to Purchase, as amended (the “**Sale Agreement**”) between the Receiver, as vendor, and Eighth Avenue Acquisitions Ltd. (or such nominee as designated by Eighth Avenue Acquisitions Ltd.), as purchaser (the “**Purchaser**”), as referenced in the Ninth Report of the Receiver dated October •, 2020, and vesting in the Purchaser all of the right, title and interest of the Debtors Nygard Properties Ltd. in and to the assets described in the Sale Agreement, namely the land and premises (including, without limitation, buildings and fixtures) located at 1771 Inkster Boulevard, Winnipeg, and certain chattels used in connection with the operation of that property as described in the Sale Agreement (collectively, the “**Inkster Property**”), which vesting is to be effective with respect to the Inkster Property upon the delivery by the Receiver to the Purchaser of a certificate confirming: (i) the payment by the Purchaser of the purchase price for the Inkster Property; (ii) that the conditions to closing as set out in the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Inkster Property payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to closing as set in the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at the City of Winnipeg, in Manitoba on the day of , 2020.

Richter Advisor Group Inc., in its capacity as Receiver of the undertaking, property and assets of the Debtors, and not in its personal capacity

per: _____
Name:
Title:

SCHEDULE "B"

REAL PROPERTY TO BE VESTED – ENCUMBRANCES TO BE EXPUNGED

Title No. 2286531/1

FIRSTLY: SP LOT 6 PLAN 26533 WLTO IN OTM LOTS 2 AND 3 PARISH OF KILDONAN

SECONDLY: PARCEL 3 PLAN 11773 WLTO EXC OUT OF SAID PARCEL ALL MINES AND MINERALS WHETHER SOLID LIQUID OR GASEOUS AND THE RIGHT TO WORK THE SAME IN SAID PARISH

Encumbrances to be Expunged

Mortgage No. 5140960/1 from Nygard Properties Ltd. to White Oak Commercial Finance, LLC

Notice of Appointment of a Receiver/Mgr No. 5166008/1

SCHEDULE "C"

PERMITTED ENCUMBRANCES

Caveat No. 228203/1 in favour of The City of Winnipeg

Caveat No. 228344/1 in favour of The City of Winnipeg

APPENDIX B



COLLIERS INTERNATIONAL

Offer to Purchase 702 and 708 Broadway, Winnipeg, Manitoba

TO: *Richter Advisory Group Inc., in its capacity as court appointed receiver of the assets, undertakings and properties of Nygard Properties Ltd. (hereinafter called the "Vendor")*

FROM: **7456302 Manitoba Ltd o/a Total Flooring** (hereinafter called the "Purchaser") hereby offers and agrees to purchase through Colliers International (hereinafter referred to as the "Vendor's Agent"), the land and premises civically addressed as 702 and 708 Broadway in Winnipeg, Manitoba (and legally described as attached hereto as Schedule "B") hereinafter referred to as the "Property" on the following terms and conditions:

1. **Purchase Price.** The Purchase Price shall be [REDACTED] (the "Purchase Price") payable as follows:

- (a) An initial deposit payable to the Vendor's solicitor, [REDACTED] in Trust within three (3) business days of the Vendor's acceptance of this Offer by certified cheque or wire
- (b) A further deposit payable to the Vendor's solicitor, [REDACTED] in Trust by certified cheque or wire three (3) business days after the date on which all of the Purchaser's Conditions (as defined herein), if any, have been either satisfied or withdrawn
- (c) A further payment plus or minus adjustments (payable by solicitor's trust cheque or by certified cheque or wire) to the Vendor or its solicitor on or before the Closing Date (as hereinafter defined) [REDACTED]

Total Purchase Price [REDACTED]

If at the Date of Closing any part of the Purchase Price is to be paid by the proceeds of a new mortgage to be arranged by the Purchaser the payment of such part may be delayed by the time reasonably necessary for registration of the mortgage in the Winnipeg Land Titles Office and for the registration to be reported to the mortgagee, and such part shall bear interest payable to the Vendor at the same rate as the mortgage until paid

2. **Deposit to be Invested.** The monies paid to the Vendor's solicitor pursuant to Section 1(a) and 1(b) (collectively, the "Deposits") shall be deposited in a trust account of a Canadian chartered bank or trust company, with interest accruing to the account of the Purchaser from the date of unconditional acceptance of this Offer until the Closing Date.

3. **Property Included in Purchase Price.** The Purchase Price shall include, if appropriate, all buildings situated in or upon all of the Property, along with the chattels set out in Schedule "C" hereto (the "Chattels"), excepting however all tenants' fixtures or chattels now upon the Property and belonging to any tenant (if any).

4. **Status of Vendor.** The Vendor is entering into this Offer solely in its capacity as the receiver (the "Receiver") of the assets, undertakings and properties of Nygard Properties Ltd. (the "Debtor") pursuant to the receivership order of the Honourable Mr. Justice J.G. Edmond of the Manitoba Queen's Bench – Winnipeg Centre (the "Court"), dated March 18, 2020 (and such further orders) and not in its personal or any other capacity and the Vendor and its agents, officers, directors and employees shall have no personal or corporate liability under or as a result of the Agreement, or otherwise in connection herewith. Any claim against the Vendor shall be limited to and only enforceable against the property and assets then held by or available to it in its said capacity as Receiver of the assets, undertakings and properties of the Debtor and shall not apply to its personal property and assets held by it in any other capacity. The term "Vendor" as used in this Offer shall have no inference or reference to the present registered owner of the Property and/or Chattels.

5. **Approval and Vesting Order.** The Purchaser hereby acknowledges and agrees that the Offer and the contemplated sale of the Property and Chattels are subject to the condition that prior to the Closing Date, the Vendor shall have obtained an order of the Court approving the transaction of purchase and sale contemplated herein and vesting the Debtor's right, title and interest in the Property and Chattels (the "Approval and Vesting Order"). Upon the satisfaction or waiver of the Purchaser's conditions, if any, the Vendor shall diligently pursue the Approval and Vesting Order and shall promptly notify the Purchaser of the disposition thereof. The Purchaser shall, at its own expense, promptly provide to the Vendor all such information and assistance within the Purchaser's power as the Vendor may reasonably require to obtain the Approval and Vesting Order. If the Court shall not have granted the Approval and Vesting Order on or before December 31, 2020 or any extension thereof as may be agreed to between the Vendor and the Purchaser, the Offer shall be automatically terminated and neither party shall have any further obligation to the other respecting the Offer. If the Court at any time declines to grant the Approval and Vesting Order, the Vendor may, at its option (but shall not be obligated to), pursue such right of appeal, if any, as is available or terminate this Offer by

written notice to the Purchaser. The foregoing condition is inserted for the sole benefit of the Vendor and is incapable of waiver.

6. **No Registrations.** The Purchaser hereby covenants and agrees and it is a fundamental term of this Offer that it shall not register or cause to be registered this Offer, any notice or assignment thereof, any caution or any certificate of pending litigation against title to the Property or Chattels, the default of which shall entitle the Vendor to terminate the Offer and retain the Deposits theretofore paid, without prejudice to any other rights and remedies which the Vendor may have pursuant to the Offer or at law. The Purchaser irrevocably appoints the Vendor as their agent and attorney in fact and in law to cause the removal of such notice of the Offer, any caution, certificate of pending litigation or any other document or instrument whatsoever from title to the Property and/or Chattels.

7. **As is, Where is.** The Purchaser acknowledges and agrees with the Vendor that:

- (a) the Property and Chattels are being sold by the Vendor, and being purchased by the Purchaser, on a strictly "as is, where is" basis;
- (b) no representations or warranties of any nature or kind have been made or will be made by the Vendor, or anyone acting on behalf of the Vendor, whether before or after the date of execution of this Offer, to or for the benefit of the Purchaser, whether with respect to the Property or any Chattels and fixtures being purchased pursuant to this Offer;
- (c) without limiting the generality of this Section 7, no representations or warranties have been made or will be made by the Vendor, or anyone acting on behalf of the Vendor, to or for the benefit of the Purchaser as to future development of the Property, the suitability or status of the Property, or otherwise;
- (d) the Purchaser confirms that it is relying solely on its own due diligence, title searches, and other searches, inspections and investigations in purchasing the Property and Chattels. Any documents, materials, or information provided by or on behalf of the Vendor or the Vendor's Agent, whether before the date of this Offer or after the date of this Offer, have been provided to the Purchaser solely to assist the Purchaser in undertaking its own due diligence, and neither the Vendor nor the Vendor's Agent have made, and are not making, any representations or warranties, implied or otherwise, to or for the benefit of the Purchaser as to the accuracy or completeness of such documents, materials and information. The Vendor shall not be liable for any inaccuracy, incompleteness or subsequent changes to any such documents, materials or information.

8. **Purchaser's Conditions.** This Offer shall be subject to the following conditions for the benefit of the Purchaser and shall be terminated unless these conditions are satisfied or waived by the time set out herein for completion:

- (a) the Purchaser shall have thirty (30) days following acceptance of this Offer to review and approve the title to the Property and ascertain that the Property and its uses, included proposed uses, complies or will comply with all building, zoning and use restrictions affecting the Property;
- (b) the Purchaser shall have thirty (30) days following acceptance of this Offer to review and approve the Phase 2 environmental report commissioned by the Vendor;
- (c) the Purchaser shall have thirty (30) days following acceptance of this Offer to secure financing for the purchase of the Property;

(collectively, the "Purchaser's Conditions").

The foregoing conditions are conditions inserted herein exclusively for the benefit of the Purchaser as conditions precedent to the Purchaser's obligation to complete the purchase contemplated herein. If the Purchaser is not satisfied by the time each such condition is due, any one or more of the Purchaser's Conditions may be waived by the Purchaser at any time prior to the time it is due, and once all such condition is satisfied or waived this Offer shall be amended to delete them accordingly. If any such condition is not satisfied or waived by the Purchaser on or before the date by which the condition is due, this Offer shall terminate and all Deposits paid by the Purchaser, and any interest earned thereon, shall be paid to the Purchaser. Notice of satisfaction or waiver shall be delivered in writing to the Vendor or the Vendor's broker.

9. **Purchaser's Covenants, Representations and Warranties.** The Purchaser represents, warrants and covenants with the Vendor that:

- (a) it will keep confidential all non-public reports and non-public results of its inspections, tests, studies, surveys and investigations and all non-public information provided by the Vendor or its agents or otherwise obtained by the Purchaser in connection with this Offer;
- (b) the Purchaser is a corporation incorporated and existing pursuant to the laws of Manitoba and is authorized to enter into and to carry out the purchase and sale of the Property and Chattels;
- (c) the completion of the purchase and sale of the Property and Chattels will not constitute a breach by the Purchaser of any statute, bylaw or regulation or of its memorandum or articles or of any agreement to which it is a party or by which it is bound; and

- (d) effective on the Closing Date, it will assume and be fully responsible for any other obligations and liabilities assumed by the Purchaser as provided for by this Offer.

The representations and warranties made by the Purchaser herein shall not merge on closing of the transaction and shall survive for a period of one (1) year following the Closing Date.

10. **Vendor's Covenants.** The Vendor represents, warrants and covenants with the Purchaser that:

- (a) there is not now and will not at the Closing Date be:
 - (i) any agreement, right or option for the purchase of the Property other than the agreement resulting from an acceptance of this Offer;
 - (ii) any encumbrance, lien, charge or registration (collectively "encumbrances") except permitted encumbrances listed in Schedule "A" and such other encumbrances listed in such Schedule "A" to be discharged by the Approval and Vesting Order and such Court Charges (as defined herein) which will be discharged by the Approval and Vesting Order;
- (b) the Vendor is not now and will not at the Closing Date be a non-resident of Canada as defined by the *Income Tax Act* (Canada).

11. **Closing and Possession.** The transaction contemplated by this Offer shall be completed on the day (the "Closing Date") which is thirty (30) days immediately following the date upon which the Vendor obtains the Approval and Vesting Order. Once the Approval and Vesting Order is obtained, the parties may agree to abridge or extend the thirty (30) day period contemplated in this Section 11.

12. **Adjustments.** All realty taxes, local improvements and assessment rates, security deposits, rentals, mortgage interest, charges under any maintenance or other contract assumed by the Purchaser and any other item normally adjusted for in a transaction of this nature shall be adjusted for proportionately on the Closing Date, with the Closing Date to be for the account of the Purchaser. Any adjustments estimated on the Closing Date shall, for all purposes, be a final adjustment and there shall be no readjustment.

13. **Damage.** In the event of damage, howsoever occasioned, to the Property and/or the Chattels which shall effectively render the premises substantially less fit for use or occupancy than was the case at the time of the making of this Offer, the Purchaser shall have paid to it the proceeds of the insurance and to complete the purchase. No insurance shall be transferred on completion of the transaction contemplated herein.

14. **Conduct to Closing.** Pending completion of the sale, the Vendor will not encumber the Property or Chattels or negotiate or complete any new lease or renewals of existing leases with respect to the Property, except with the express written consent of the Purchaser which consent will not be unreasonably withheld or delayed nor will be required if the new lease or renewal is at then current commercial rental rates and terms. Notwithstanding the foregoing, the Purchaser acknowledges and agrees that there may be charges ordered by the Court on the Property and Chattels (collectively, the "Court Charges"), which Court Charges will be discharged by the Approval and Vesting Order.

15. **Vendor's Closing Deliveries.** On or before the Closing Date, the Vendor shall deliver or cause to be delivered to the Purchaser the following:

- (a) a Statement of Adjustments, to be provided to the Purchaser no later than three (3) business days before the Closing Date;
- (b) a Request/Transmission which will, once registered, in combination with the Approval and Vesting Order, vest title to the Property in the name of the Purchaser; and
- (c) all keys to any buildings located on the Property.

16. **Purchaser's Closing Deliveries.** On or before the Closing Date, the Purchaser shall deliver or cause to be delivered to the Vendor the following:

- (a) a solicitor's trust cheque or certified cheque for the balance of the Purchase Price, subject to the adjustments provided for herein or, if part of the Purchase Price is being paid by way of a mortgage arranged by the Purchaser, for the difference between the outstanding balance of the Purchase Price and the expected net proceeds of the Purchaser's new mortgage;
- (b) a declaration regarding registration of the Purchaser for the purposes of goods and services tax ("GST") if required pursuant to Section 22 hereof;
- (c) an undertaking with respect to realty tax refunds attributable to the period prior to the Closing Date, in such form as may be required by the Vendor or its solicitors;
- (d) a certificate of a senior officer of the Purchaser certifying that each of the warranties and representations of the Purchaser set out herein are true and accurate on the Closing Date;
- (e) an executed indemnity from the Purchaser in favour of the Vendor saving the Vendor harmless from all liabilities, damages, costs, expenses, causes of actions, suits, claims or judgements arising from or out of the leases or any contract or agreement related to the Property or Chattels or from or out

of any other matter whatsoever with respect to the Property or Chattels arising after the Closing Date but not existing at or relating to the period of time prior to the Closing Date, in form and having content satisfactory to the Vendor's solicitors; and

- (f) any other documents relative to the completion of the transaction contemplated in this Offer as may reasonably be required by the Vendor or its solicitors.

17. **Confidentiality.** The Purchaser agrees that the terms of this Offer are confidential and shall remain in confidence and shall not be disclosed to any other party without the prior written consent of the Vendor, which consent may be withheld in the sole discretion of the Vendor.

18. **Acceptance.** The Purchaser shall have until 5:00 o'clock p.m. Winnipeg Time in of the 15th day of October, 2020 to accept this Offer after which the Offer will be null and void.

19. **Access to Property.** From and after the date of acceptance of this Offer by the Vendor, the Purchaser shall, subject to the rights of any existing tenants of the Property, and any applicable Covid-19 restrictions, be granted reasonable access to the Property upon reasonable prior notice to the Vendor. Any access to the Property shall be at the Purchaser's sole risk and expense for the purpose of making any of the Purchaser's inspections. Such access shall be in the company of a representative of the Vendor if requested by, and reasonably accommodated by, the Vendor.

The Purchaser shall indemnify the Vendor against any and all damage to the Property, and any claims made against the Vendor, directly or indirectly arising out of such access, and the Purchaser shall to forthwith repair, at the Purchaser's sole expense, any damage to the Property arising from such access and inspections contemplated in this Section 19.

20. **Tender to Solicitors.** Any tender of documents or money hereunder may be made upon the Vendor or the Purchaser or the solicitors acting in their respective behalves. The solicitors for the parties shall be entitled to impose reasonable trust conditions upon each other, consistent always with the provisions hereof, in order to protect the interests of their respective clients.

21. **Application of Deposits.** If this Offer is accepted by the Vendor, then, following such acceptance, the initial deposit (Section 1(a)), together with the additional deposit (Section 1(b)), paid by the Purchaser in accordance with the terms of this Offer, shall be held by the Vendor's solicitor in trust to be paid over to the Vendor as part of the purchase price when the Vendor has carried out its entire obligation under this Offer, but to be returned to the Purchaser in the event the Purchaser's Conditions are not satisfied or waived or if the Vendor fails to carry out its obligations under this Offer. For certainty, no Deposits or commissions shall be released by the Vendor's solicitor until such time as they may be released in accordance with any order of the Court (if such order is required).

If the Purchaser fails to carry out its obligations under this Offer following its acceptance and the waiver or satisfaction of the Purchaser's Conditions, the Vendor shall be entitled to retain the Deposits (or any of them) as the Vendor's own property, but whether or not the Vendor has then terminated or thereafter terminates the Vendor's right and obligation to sell and the Purchaser's right and obligation to purchase under this Offer by virtue of the Purchaser's default, such retainer of Deposits (or any of them) shall not itself constitute a termination of this Offer and shall not restrict the Vendor from exercising any other remedies which the Vendor may have by virtue of the Purchaser's default, including the right to claim damages from the Purchaser which the Vendor sustains in excess of the Deposits.

If the Vendor fails to carry out its obligation under this Offer (including obtaining the Approval and Vesting Order) following its acceptance and the waiver or satisfaction of the Purchaser's Conditions, the Purchaser shall be entitled to terminate this Offer and have the Deposits (to the extent paid), and any interest earned thereon, returned to the Purchaser. The return of the Deposits (to the extent paid) shall be the sole remedy of the Purchaser and the Purchaser shall not be entitled to exercise any other remedies that the Purchase may have at law, in equity, or otherwise.

In every other case, unless the Vendor and Purchaser shall specifically otherwise agree in writing, and subject to the right of the Vendor's solicitor to interplead such monies as set out below, the Vendor's solicitor shall hold the said Deposits in trust at interest until the Vendor and Purchaser shall agree as to its disposition or until a court of competent jurisdiction shall order the Vendor's solicitor to make payment to one or other of the parties, in which instance the Deposits, together with the interest accumulated thereon, shall be paid in accordance with the agreement between the parties or the order of the Court to the Purchaser or Vendor, as the case may be.

If the Purchaser and Vendor cannot agree as to the disposition of the Deposits (or any of them), the Vendor's solicitor may, notwithstanding anything hereinbefore contained, pay the monies into the Court by way of interpleader and the entitlement to the said deposit monies and interest shall then be determined by the Court.

22. **Goods and Services Tax.** With respect to any GST payable pursuant to the *Excise Tax Act* (Canada) (the "Act") as a result of this transaction, the parties agree as follows:

- (a) subject to subsection (b) below, the Purchaser shall pay to the Vendor on the Closing Date by certified or solicitor's trust cheque all GST payable as a result of this transaction in accordance with the Act, and the Vendor shall remit such GST to the Receiver General for Canada when and to the extent required by the Act;
- (b) notwithstanding subsection (a), the Vendor shall not collect GST from the Purchaser in this transaction if the Purchaser is registered under the Act and provides a statutory declaration and indemnity confirming its registration and registration number, in which case the Purchaser shall file returns and remit GST when and to the extent required by the Act;

(c) the provisions of this Section shall survive the closing of this transaction.

23. **Nomination.** The Purchaser, with the express prior consent in writing of the Vendor, which consent shall not be unreasonably withheld, shall have the right to nominate in writing any person, firm or corporation, including a corporation, to be hereinafter incorporated, to take title to the Property and Chattels in its place and stead; and in such event the Purchaser shall remain liable to the Vendor pursuant to the terms and conditions of this Offer.

24. **Gender and Enurement.** This Offer and its acceptance is to be read with all changes of gender or number required by the context, and this agreement shall enure to and be binding upon the heirs, executors, administrators and assigns of the parties to it.

25. **Disclosure and Brokerage.** The parties acknowledge and agree that Colliers International is the Vendor's Broker and is able to provide market information and assistance to the both the Vendor and the Purchaser.

26. **Time.** Time shall in all respects be of the essence hereof.

27. **Return of Information.** The Purchaser acknowledges and agrees that all documents, materials, or information (including all copies) obtained by the Purchaser from the Vendor or the Vendor's Agent with respect to the Property will be promptly returned to the Vendor or the Vendor's Agent if the transaction contemplated pursuant to this Offer is not completed for any reason.

28. **Further Assurances.** Each of the Vendor and Purchaser shall from time to time at the request of the other execute and deliver all such documents, and do all such acts and things as the other acting reasonably may from time to time request be executed or done in order to better evidence or perfect or give effect to any provision of the agreement formed by acceptance of this Offer or any of the respective obligations intended to be created hereby.

29. **Governing Law.** This contract shall be governed by and construed in accordance with the laws of Manitoba and the laws of Canada applicable herein.

30. **Entire Agreement.** This Offer constitutes the entire agreement between the parties with respect to all of the matters herein and its execution has not been induced by, nor do either of the parties hereto rely upon or regard as material, any representations or writings whatsoever made by or on behalf of either of the parties or their respective agents not expressly incorporated herein in writing.

31. **Notice.** Any notice required or permitted to be given to either of the parties to this Offer shall be in writing. Any notice required to be served upon the Vendor shall be good and sufficient service if served upon it personally, by email, or by registered mail to the Vendor at:

Richter Advisory Group Inc., in its capacity as court appointed receiver of the assets, undertakings and properties of Nygard Properties Ltd.
181 Bay Street, Suite #3510
Toronto, Ontario, Canada
M5J 2T3

Attention: Pritesh Patel
Email: PPatel@Richter.ca

with a copy to the Vendor's Solicitor:

Thompson Dorfman Sweatman LLP
1700-242 Hargrave Street
Winnipeg, MB R3C 0V1
Attention: Bruce Taylor and Drew Mitchell

Email: gbt@tdslaw.com / dmm@tdslaw.com

Any notice required to be served upon the Purchaser shall be good and sufficient service if served upon it personally, by email or by registered mail to the Purchaser at:

Total Flooring
102-326 Wardlaw Avenue
Winnipeg MB R3L 0L6

Attention: Brian Labossiere
Email: brian@totalflooring.ca

With a copy to the Purchaser's solicitor:

If notice is served by registered mail, it shall be deemed to be served three (3) business days after posting by registered mail, provided there is no disruption to mail delivery by reason of any strike or work stoppage, in which case only email or personal service shall be allowed. If notice is served by email, it shall be deemed to be served on the day such email is sent.

32. **Non Application of *Contra Proferentem*.** The Purchaser and the Vendor agree that each has been involved in the negotiation and drafting of this Offer, and accordingly the doctrine of *contra proferentem* shall have no application to the interpretation of this Offer or any documents contemplated herein or ancillary hereto.

33. **Expenses.** Except as otherwise expressly provided in this Offer, all costs and expenses (including the fees and disbursements of legal counsel, accountants, and other advisors) incurred in connection with this Offer and the transactions contemplated herein shall be paid by the party incurring such expenses.

34. **Counterparts.** This Offer may be executed in counterparts and such counterparts together shall constitute a single instrument. Delivery of an executed counterpart of this Offer by electronic means, including by facsimile transmission or by electronic delivery in portable document format (".pdf") or tagged image file format (".tif"), shall be equally effective as delivery of a manually executed counterpart hereof.

35. **Headings.** The insertion of headings in this Offer are for convenience of reference only and shall not be considered in or affect its interpretation or construction.

DATED at WPC, this 15 day of October, 2020.

7456302 Manitoba Ltd.
o/a Total Flooring

Per: 

ACCEPTANCE

The undersigned hereby accept(s) the above and agree(s) to and with the Purchaser to duly complete the sale on the terms and conditions above mentioned and to observe and perform the covenants and undertakings therein set out.

DATED at Toronto, Ontario, this 14th day of October, 2020.

**Richter Advisory Group Inc., in its
capacity as court appointed
receiver of the assets, undertakings
and properties of Nygard Properties
Ltd.**



Per: _____
Pritesh Patel
Senior Vice President



SCHEDULE "A"

**OFFER TO PURCHASE
702 and 708 Broadway, WINNIPEG, MANITOBA**

ENCUMBRANCES

Permitted Encumbrances:

NIL

To be Discharged by the Approval and Vesting Order:

Mortgage No. 5140960/1

Notice of Appt. of A Receiver/Mgr No. 5166008/1

SCHEDULE "B"

OFFER TO PURCHASE 702 and 708 Broadway, WINNIPEG, MANITOBA

LEGAL DESCRIPTION

| | |
|------------------------------------|---|
| Roll Number: 12097678100 | Property Address(s): 702 BROADWAY 226 SHERBROOK ST 222 SHERBROOK ST 704 BROADWAY 708 BROADWAY |
|------------------------------------|---|

| | | | | |
|--|------------|-------------------------|-------------|--|
| Short Legal Description | | | | |
| Part of lot / Partie du lot | Lot | Block / Îlot | Plan | Parish lot / Lot de la paroisse |
| | 1 | | 48063 | 79 ST JA |

| |
|-------------------------------|
| Long Legal Description |
| See Short Legal |

LOT 1 PLAN 48063 WLTO IN RL 79 PARISH OF ST JAMES

SCHEDULE "C"

**OFFER TO PURCHASE
702 and 708 Broadway, WINNIPEG, MANITOBA**

CHATTELS

NIL

AMENDMENT AND CONFIRMATION TO AGREEMENT OF PURCHASE AND SALE

THIS AGREEMENT is effective the 16th day of November, 2020,

BETWEEN:

7456302 MANITOBA LTD. O/A TOTAL FLOORING
(the "**Purchaser**")

OF THE FIRST PART

AND

RICHTER ADVISORY GROUP INC., in its capacity as court appointed receiver of the assets,
undertakings and properties of Nygard Properties Ltd. (the "**Vendor**")

OF THE SECOND PART.

WHEREAS:

- A. Pursuant to an Offer to Purchase 702 and 708 Broadway, Winnipeg, Manitoba (the "**Original Offer**") made by the Purchaser and accepted by the Vendor dated the 15 day of October, 2020, the Vendor agreed to sell to the Purchaser and the Purchaser agreed to purchase from the Vendor those lands and premises municipally described as 702 and 708 Broadway, Winnipeg, Manitoba;
- B. The Purchaser and the Vendor wish to enter into this Amendment and Confirmation to Agreement of Purchase and Sale (this "**Agreement**") to confirm and amend the Original Offer in the manner set out herein; and
- C. All capitalized terms used but not defined herein shall have the meanings ascribed thereto in the Original Offer.

NOW THEREFORE THIS AGREEMENT WITNESSETH that in consideration of the premises and the mutual promises, covenants and agreements herein contained (and other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged), the parties covenant and agree with each other as follows:

1. AMENDMENTS TO ORIGINAL OFFER

- 1.1 Section 8 of the Original Offer is deleted in its entirety and replace with the following:

Purchaser's Conditions. This Offer shall be subject to the following conditions for the benefit of the Purchaser and shall be terminated unless these conditions are satisfied or waived by the time set out herein for completion:

(a) the Purchaser shall have thirty (30) days following the acceptance of this Offer to review and approve the title to the Property and ascertain that the Property and its uses, included proposed uses, complies or will comply with all building, zoning and use restrictions affecting the Property; **[PURCHASER CONFIRMS THIS CONDITION IS SATISFIED]**

(b) the Purchaser shall have thirty (30) days following the acceptance of this Offer to review and approve the Phase 2 environmental report commissioned by the Vendor;
[PURCHASER CONFIRMS THIS CONDITION IS SATISFIED]

(c) the Purchaser shall have until November 27, 2020 to obtain financing satisfactory to the Purchaser in its sole discretion.

(collectively, the “**Purchaser’s Conditions**”).

The foregoing conditions are conditions inserted herein exclusively for the benefit of the Purchaser as conditions precedent to the Purchaser’s obligation to complete the purchase contemplated herein. If the Purchaser is not satisfied by the time each such condition is due, any one or more of the Purchaser’s Conditions may be waived by the Purchaser at any time prior to the time it is due, and once all such condition is satisfied or waived this Offer shall be amended to delete them accordingly. If any such condition is not satisfied or waived by the Purchaser on or before the date by which the condition is due, this Offer shall terminate and all Deposits paid by the Purchaser, and any interest earned thereon, shall be paid to the Purchaser. Notice of satisfaction or waiver shall be delivered in writing to the Vendor or the Vendor’s broker.

2. **GENERAL**

- 2.1 Except as specifically amended or confirmed by this Agreement, nothing herein shall be deemed to be a waiver of any covenant or agreement contained in the Original Offer and the Original Offer remains in full force and effect and is hereby ratified and confirmed by each of the parties hereto.
- 2.2 This Agreement may be executed in counterparts and by facsimile transmission or other means of electronic communication producing a printed copy, and when each party has executed a counterpart and provided a faxed or emailed copy of the signature page thereof to the other, each of such counterparts shall be deemed to be an original and all of such counterparts when taken together shall constitute one and the same agreement.
- 2.3 Each of the Purchaser and Vendor shall execute and deliver, at the request of the other, acting reasonably, all such further documents and instruments, and shall do all things that are necessary to give full effect to the intent and meaning of this Agreement.
- 2.4 Time shall be of the essence in this Agreement and of all the transactions contemplated thereby.
- 2.5 This Agreement shall be governed by and construed in accordance with the laws of Manitoba and the laws of Canada applicable herein.
- 2.6 This Agreement shall enure to the benefit of and be binding upon the parties hereto and their respective successors and assigns.


[The remainder of this page has been intentionally left blank.]

IN WITNESS WHEREOF the parties hereto have executed this Agreement as of the date first above written.

as amended,

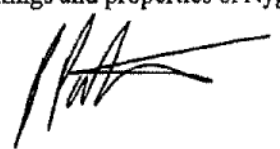
7456302 MANITOBA LTD. O/A TOTAL FLOORING

Per:


Authorized Signatory

RICHTER ADVISORY GROUP INC., in its capacity as court appointed receiver of the assets, undertakings and properties of Nygard Properties Ltd.

Per:


Authorized Signatory

SECOND AMENDMENT AND CONFIRMATION TO AGREEMENT OF PURCHASE AND SALE

THIS AGREEMENT is effective the 27th day of November, 2020,

BETWEEN:

7456302 MANITOBA LTD. O/A TOTAL FLOORING
(the "**Purchaser**")

OF THE FIRST PART

AND

RICHTER ADVISORY GROUP INC., in its capacity as court appointed receiver of the assets, undertakings and properties of Nygard Properties Ltd. (the "**Vendor**")

OF THE SECOND PART.

WHEREAS:

- A. Pursuant to an Offer to Purchase 702 and 708 Broadway, Winnipeg, Manitoba made by the Purchaser and accepted by the Vendor dated the 15 day of October, 2020, as amended by an Amendment and Confirmation to Agreement of Purchase and Sale dated the 16th day of November, 2020 (the "**Original Offer**"), the Vendor agreed to sell to the Purchaser and the Purchaser agreed to purchase from the Vendor those lands and premises municipally described as 702 and 708 Broadway, Winnipeg, Manitoba;
- B. The Purchaser and the Vendor wish to enter into this Second Amendment and Confirmation to Agreement of Purchase and Sale (this "**Agreement**") to confirm and amend the Original Offer in the manner set out herein; and
- C. All capitalized terms used but not defined herein shall have the meanings ascribed thereto in the Original Offer.

NOW THEREFORE THIS AGREEMENT WITNESSETH that in consideration of the premises and the mutual promises, covenants and agreements herein contained (and other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged), the parties covenant and agree with each other as follows:

1. AMENDMENTS TO ORIGINAL OFFER

- 1.1 Section 1 of the Original Offer is deleted in its entirety and replaced with the following:

Purchase Price. The Purchase Price shall be [REDACTED] (the "**Purchase Price**") payable as follows:

- (a) An initial deposit payable to the Vendor's solicitor, in Trust within three (3) business days of the Vendor's acceptance of this Offer by certified cheque or wire; [REDACTED]
- (b) A further deposit payable to the Vendor's solicitor, in Trust by certified cheque or wire two (2) business days after the date on which all of the Purchaser's Conditions (as defined herein), if any, have been either satisfied or withdrawn; [REDACTED]
- (c) A further deposit payable to the Vendor's solicitor, in Trust by certified cheque or wire by no later than 5:00 pm (Winnipeg Time) on Thursday, December 3, 2020; [REDACTED]
- (d) A further payment plus or minus adjustments (payable by solicitor's trust cheque or by certified cheque or wire) to the Vendor or its solicitor on or before the Closing Date (as hereinafter defined); [REDACTED]

Total Purchase Price: [REDACTED]

If at the Closing Date any part of the Purchase Price is to be paid by the proceeds of a new mortgage to be arranged by the Purchaser the payment of such part may be delayed by the time reasonably necessary for registration of the mortgage in the Winnipeg Land Titles Office and for the registration to be reported to the mortgagee, and such part shall bear interest payable to the Vendor at the same rate as the mortgage until paid.

- 1.2 Section 5 of the Original Offer is deleted in its entirety and replace with the following:

Approval and Vesting Order. The Purchaser hereby acknowledges and agrees that the Offer and the contemplated sale of the Property and Chattels are subject to the condition that prior to the Closing Date, the Vendor shall have obtained an order of the Court approving the transaction of purchase and sale contemplated herein and vesting the Debtor's right, title and interest in the Property and Chattels (the "**Approval and Vesting Order**"). Upon the satisfaction or waiver of the Purchaser's conditions, if any, the Vendor shall diligently pursue the Approval and Vesting Order and shall promptly notify the Purchaser of the disposition thereof. The Purchaser shall, at its own expense, promptly provide to the Vendor all such information and assistance within the Purchaser's power as the Vendor may reasonably require to obtain the Approval and Vesting Order. If the Court shall not have granted the Approval and Vesting Order on or before January 31, 2021 or any extension thereof as may be agreed to between the Vendor and the Purchaser, the Offer shall be automatically terminated and neither party shall have any further obligation to the other respecting the Offer. If the Court at any time declines to grant the Approval and Vesting Order, the Vendor may, at its option (but shall not be obligated to), pursue such right of appeal, if any, as is available or terminate this Offer by written notice to the Purchaser. The foregoing condition is inserted for the sole benefit of the Vendor and is incapable of waiver

- 1.3 Section 8 of the Original Offer is deleted in its entirety and replace with the following:

Purchaser's Conditions. This Offer shall be subject to the following conditions for the benefit of the Purchaser and shall be terminated unless these conditions are satisfied or waived by the time set out herein for completion:

(a) the Purchaser shall have thirty (30) days following the acceptance of this Offer to review and approve the title to the Property and ascertain that the Property and its uses, included proposed uses, complies or will comply with all building, zoning and use restrictions affecting the Property; **[PURCHASER CONFIRMS THIS CONDITION IS SATISFIED]**

(b) the Purchaser shall have thirty (30) days following the acceptance of this Offer to review and approve the Phase 2 environmental report commissioned by the Vendor; **[PURCHASER CONFIRMS THIS CONDITION IS SATISFIED]**

(c) the Purchaser shall have until November 27, 2020 to obtain financing satisfactory to the Purchaser in its sole discretion. **[PURCHASER CONFIRMS THIS CONDITION IS SATISFIED]**

(collectively, the "**Purchaser's Conditions**").

The Purchaser confirms that all of the Purchaser's Conditions have been satisfied as of the date hereof.

2. **GENERAL**

- 2.1 Except as specifically amended or confirmed by this Agreement, nothing herein shall be deemed to be a waiver of any covenant or agreement contained in the Original Offer and the Original Offer remains in full force and effect and is hereby ratified and confirmed by each of the parties hereto.
- 2.2 This Agreement may be executed in counterparts and by facsimile transmission or other means of electronic communication producing a printed copy, and when each party has executed a counterpart and provided a faxed or emailed copy of the signature page thereof to the other, each of such counterparts shall be deemed to be an original and all of such counterparts when taken together shall constitute one and the same agreement.
- 2.3 Each of the Purchaser and Vendor shall execute and deliver, at the request of the other, acting reasonably, all such further documents and instruments, and shall do all things that are necessary to give full effect to the intent and meaning of this Agreement.
- 2.4 Time shall be of the essence in this Agreement and of all the transactions contemplated thereby.
- 2.5 This Agreement shall be governed by and construed in accordance with the laws of Manitoba and the laws of Canada applicable herein.

[The remainder of this page has been intentionally left blank.]

- 2.6 This Agreement shall enure to the benefit of and be binding upon the parties hereto and their respective successors and assigns.

IN WITNESS WHEREOF the parties hereto have executed this Agreement as of the date first above written.

7456302 MANITOBA LTD. O/A TOTAL FLOORING

Per: _____

Authorized Signatory

RICHTER ADVISORY GROUP INC., in its capacity as court appointed receiver of the assets, undertakings and properties of Nygard Properties Ltd.

Per: _____

Authorized Signatory

APPENDIX C

[Payment](#)[Free decrypt](#)[FAQ](#)[Chat](#)[Logout](#)

All your files are encrypted..

The only way to decrypt your files, is buying the decryptor.

Your user key is: **20DE7533**, you can use it to log in again.

The system is automated. After you make the payment and transaction have 3 network confirmations, you'll be able to download decryptor.

Note: We saw alot of companies spending time and money, trying to recover their files, but in last case they still come and ask our help.

Cooperating with us, you will avoid damaging your company reputation.

Invoice for payment

EXPIRED

Status: **Waiting for payment**

You can buy the decrypter program for your network.

Payment expired! New price: 3700000\$ (197.74460000 BTC)

Decrypter for: ALL NETWORK / ALL COMPUTERS / ALL FILES

Bitcoin address: **3Ny4cja23YcHcN1Sy8caZKMmu187sbnqNB**

Amount for payment: **197.74460000 BTC**

You payed: **0.00000000 BTC**

APPENDIX D

Blog

→ rnfdsgrm6wb6j6su5tckekw4u4y47kp2eatvu7d6ixhyn5cs4lt4pdqqd.onion/blog

[namesouth.LLC encrypted](#)

Secret data: [https://a.pcloud.link/yablink/...](#) Password: [Rce\\$d1as090\\$d0x51ac#2](#) **THE SECRET DATA IS PUBLISHED**

Name South, LLC is a supplier of Genuine, OE and OEM replacement Auto Parts for German Automobiles to WD's throughout North America. It is also the American representative for different well-known manufacturers and suppliers of high quality European Auto Parts.

[NTN http://www.ntnamerica.com/en/ Encrypted](#)

Secret data: [https://a.pcloud.link/yablink/...](#) Password: [3d9CbYdRWGhMQAgrG](#) **THE SECRET DATA IS PUBLISHED**

NTN Bearing is a producer of ball and roller bearings, with plants around the globe and a strong, domestic manufacturing network. NTN Bearing USA Corporation.

[Serincogruppo www.serincogruppo.com Encrypted!](#)

Secret data: [https://dropmefiles.com/WYU2Q](#) Password: [tSLm0C](#) **THE SECRET DATA IS PUBLISHED**

El Grupo SERINCO nace en 2002 como continuidad, en segunda generación, de una larga trayectoria profesional en el ámbito de la intermediación aseguradora y del mundo del Derecho desarrollada desde principios de los años cuarenta por los predecesores de los actuales gestores.

Por ello se aglutinan en todas las empresas el buen hacer que aporta la experiencia y la tradición, con un planteamiento moderno y actualizado del servicio al cliente y la gestión del negocio.

Con sus áreas de negocio distribuidas en las diferentes empresas que conforman el Grupo, se persigue una mejor y más especializada atención de las demandas de los clientes obteniendo un servicio integral adaptado...

[Kellwood Apparel](#)

Secret data: [https://a.pcloud.link/yablink/...](#) Password: [@knuy#TU5sengsregesgh](#) **THE SECRET DATA IS PUBLISHED**

kellwood.com

Kellwood Apparel is one of the leading apparel manufacturers in the United States, providing great fashion for over 50 years. Known industry-wide for the ability to identify a white space and design into it with market precision, Kellwood develops, builds and manages brands for success. Kellwood's portfolio includes Jolt, Rewind, My Michelle, Democracy, Briggs and reCreation. This diverse portfolio of Women's, Junior's and Girls' apparel covers a wide range of demographics and price points that enable Kellwood to keep pace with the ever-changing fashion industry. The Kellwood strategy puts design first while providing outstanding sales service and sourcing, the rest...

[WSN https://www.wsn.de/ Encrypted!](#)

Secret data: [https://filetransfer.in/data/p...](#) Password: [OPpwp49-cw2Uxm38629](#)

Secret data: [https://files.fm/a/c/hmk9fnd](#) Password: [OPpwp49-cw2Uxm38629](#)

Secret data: [https://sawfiles.com/7aKSE1ub...](#) Password: [OPpwp49-cw2Uxm38629](#)

Secret data: [https://dropmefiles.com/uf2142](#) Password: [f0bman4b-w2Uxm38629](#) **THE SECRET DATA IS PUBLISHED**

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NotWalker Blog

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[Next page](#)

[Blackburn Radio CANADA encrypted and stolen data https://www.1017theone.ca/](#)

Secret data: <https://drrpmeffiles.com.ua/en/> Password:

Secret data: <https://drrpmeffiles.com.ua/en/> Password:

THE SECRET DATA IS PUBLISHED

Stolen DOC/data: <https://www.1017theone.ca/>

[INNOTECH encrypted and stolen data innotech-windows.com](#)

Secret data: <https://drrpmeffiles.com.ua/en/> Password:

Secret data: <https://drrpmeffiles.com.ua/en/> Password:

Secret data: <https://drrpmeffiles.com.ua/en/> Password:

Secret data: <https://drrpmeffiles.com.ua/en/> Password:

THE SECRET DATA IS PUBLISHED

Stolen many data: db email/SQL/DOC and etc.
innotech-windows.com CANADA encrypted

<https://www.thorite.co.uk/>

Secret data: <https://drrpmeffiles.com/f1bC0y> Password:

Secret data: <https://files.fm/u/fjpf9cq3> Password:

Secret data: <https://xarysplead.ie/rf2w2y> Password:

THE SECRET DATA IS PUBLISHED

At Thorite we offer the most comprehensive range of market leading, cost-effective industrial compressed air, pneumatic and electro-mechanical motion control and process equipment and solutions in the UK.

We are a key link in the industrial supply chain, installing and maintaining industrial air compressor systems, design and build process and automation control systems and even providing cutting-edge customer training in all aspects of industrial automation and process control.

We offer one of the largest ranges of industrial air tools and pumps from the leading manufacturers backed up with comprehensive spares, maintenance and repair service.

[Back to enter page](#)

NotWalker Blog

[Previous page](#)

[Next page](#)

<https://titan-elec.com/>

Secret data: HIDDEN DATA

Password: HIDDEN DATA

Secret data publication in: 13d 12h 40m 24s

We believe our first responsibility is to the general contractor, building owner, real estate developer, broker, architect, engineer and all others who use or help to coordinate our services. In meeting our customer's needs, everything we do must be of the highest quality. We constantly strive to reduce our costs in order to maintain reasonable prices. Customer's requests must be serviced promptly and accurately. Our electrical suppliers and distributors must have an opportunity to make a fair profit.

We are responsible to our employees, the men and women who work with us, throughout the organization. We respect our employee's dignity and recognize their merit. Compensation must...

[Harris Altman PC](#)

Secret data: HIDDEN DATA

Password: HIDDEN DATA

Secret data publication in: 4d 19h 06m 27s

harrisaltman.com

Harris Altman PC is a well-known personal injury law firm helping people who have been seriously injured in car accidents, dog bites, falls and other types of accidents.

Our aggressive team of lawyers will get you the money you deserve for the pain you've endured, the medical bills you've had to pay, the wages you have lost, and for the many other ways you've been harmed.

Our attorneys are licensed in Michigan, Ohio, Pennsylvania and New Jersey, and we partner across the country to win clients the compensation they deserve.

<https://bdi-insurance.com/>

Secret data: HIDDEN DATA

Password: HIDDEN DATA

Secret data publication in: 11d 22h 24m 49s

Since 1911, our agency has grown to one of the largest independent agencies in Central Texas while earning a reputation for service excellence, integrity, and community involvement. We don't sell insurance policies; we build relationships with clients that bring value to us both. We proudly operate out of three Central Texas locations serving protective solutions to businesses and families nationwide.

<https://www.bremskerl.de/>

Secret data: HIDDEN DATA

Password: HIDDEN DATA

Secret data publication in: 9d 15h 34m 25s

Our vision: We will be a leading worldwide provider of high-performance friction material solutions for the mobility of tomorrow, in a world which will be cleaner, safer and more intelligent.

Our mission: Excellent product performance and customer support are the pillars of our philosophy.

As an independent friction manufacturer we are recognized as a competent and reliable partner with high quality standard in advanced Industrial, Rail and Commercial vehicle applications.

APPENDIX E

Important Data Security Incident Notification

Dear Sirs/Mesdames:

On Saturday, December 12, 2020 various Nygard entities (Nygard) suffered a ransomware attack that may have involved your personal information. We are sending you this notice to make you aware of the attack, let you know what we know about the attack so far, and to suggest steps that you may wish to consider to protect yourself in light of the attack.

At approximately 7:00PM CT on Saturday, December 12, 2020 Nygard first became aware that it was the target of a ransomware attack. It was at this time that attackers uploaded a ransom note advising that the IT network located at 1771 Inskter Boulevard, Winnipeg, Manitoba (which contains a significant number of electronic files, records, programs, applications and databases utilized by Nygard) had been breached and that system files had been encrypted and made inaccessible. In the ransom note the attackers demanded a ransom payment of 99 Bitcoin (approximately CDN \$3.6 million as at the date hereof) for the decryption key.

Within 45 minutes of becoming aware of the breach, Nygard engaged cybersecurity professionals to try and contain the breach and stop the spread of the ransomware. On the instructions from the cybersecurity professionals, all servers were powered down by approximately 8:30PM CT and all servers were physically unplugged by approximately 10:00PM CT. These actions appear to have stopped the further spread of the ransomware and preserved at least portions of the IT network.

Nygard has refused to pay the ransom and has, since December 12, 2020, been working with experts to understand the full scope of the ransomware attack, assess the degree of damage from the attack and to restore, from backups or otherwise, where possible, the electronic files, records, programs, applications and databases utilized by Nygard.

While Nygard has determined that the ransomware used in the attack was a very sophisticated type called Netwalker, it has been unable to attribute the attack to any particular party. The group most associated with Netwalker ransomware is called "Circus Spider", but Circus Spider also "licences" out Netwalker to other sophisticated attackers for a percentage of the ransom. As such no attribution can be made at this time.

In assessing the damage caused by the attack and its aftermath, Nygard believes that it is possible that some of the functionality of the IT network has been permanently compromised and that it may not be capable of operating in the same fashion as it did prior to the attack, even if decryption software were to become available to decrypt the effects of the ransomware.

As regards the restoration of the electronic files, records, programs, applications and databases utilized by Nygard, a significant portion of these still remain encrypted.

Though an analysis of the IT network has not as yet been able to determine whether any data was copied or removed from the network, experts monitoring darkweb websites, have found evidence suggesting that prior to all the servers being powered down and physically unplugged, the attackers may have copied and removed at least some data from the network. However, neither the exact nature or amount of the data that may have been copied and removed is known at this time.

As Nygard cannot say with certainty that no data was copied and removed from the IT network, it must consider it possible that at least some data was copied and removed. Nygard must also then consider it possible that data that was copied and removed could include the personal information of individuals (name, address, phone number, email address, birth date, social insurance number, bank account numbers, financial information, etc.). Given the nature of Nygard's business, if such personal information was copied and removed it would likely be the personal information of employees or former employees of Nygard.

While it is possible that the personal information of employees or former employees of Nygard was, for security reasons, already encrypted at the time of the attack, and therefore rendered virtually unreadable without a decryption key, out of an abundance of caution, as an employee or former employee of Nygard, you need to be aware of the possibility that the your personal information may have been copied and removed from the IT network in the ransomware attack.

If your personal information was copied and removed from the IT network in the ransomware attack, your personal information could be subject to misuse or dissemination or otherwise made available publicly, and you could, potentially, become a victim of identity theft and financial fraud.

In an effort to minimize any potential harm to you, we strongly recommend, as precautionary and preventative measures, that you should:

- (a) closely monitor your financial and other accounts for any unusual or suspicious activity. We encourage you to set up text or other email alerts and also enroll in notifications for real-time transaction alerts via mobile apps. If you detect any unusual or suspicious activity, or if you notice any activity that you do not recognize, promptly notify the financial institution or company maintaining the account. You should also promptly report any fraudulent activity or any suspected incident of identity theft to the proper law enforcement authorities;
- (b) be alert to any suspicious emails that claim to be from Nygard. If you have any doubt about the authenticity of an email you should contact Nygard, either by phone or by email (do not click on any hyperlinks in the email or click on “reply”) before acting;
- (c) be alert to any communications purporting to come from Nygard that request personal or confidential information. If you have any doubt about the authenticity of the communication you should contact Nygard, either by phone (don’t use the call back number noted) or by email before acting;
- (d) consider ordering a free copy of your credit report from a credit reporting agency. In Canada there are two credit reporting agencies, Equifax Canada and TransUnion Canada. There are similar credit reporting agencies in the United States. Each credit reporting agency may have different information about how you have used credit in the past. Ordering your own credit report has no effect on your credit score. Even if you do not find any suspicious activity on your initial credit reports, we recommended that you check your credit reports periodically as a victim’s personal information is sometimes held for use or shared among a group of thieves at different times;
- (e) consider placing a fraud alert on your credit report. A fraud alert tells creditors to contact you before they open any new credit accounts or change your existing accounts. This can help prevent an identity thief from opening additional accounts in your name. Equifax Canada and TransUnion Canada each offer different services for their alerts and you should discuss with each the alert that offers you the greatest protection. The alert will stay on your credit report for six years with either agency; and
- (f) consider obtaining credit monitoring services. These services provide you with notification of certain changes or updates to your credit file. This can help you see if somebody is trying to apply for credit in your name.

Taking these measures can help detect and/or prevent any misuse of your personal information in the event that your personal information was, in fact, copied and removed from the IT network.

Additional information in connection with the ransomware attack can be found in the Second Supplementary Ninth Report of Richter Advisory Group Inc., in its capacity as Receiver of the assets, undertakings and properties of Nygard Holdings (USA) Limited, Nygard Inc., Fashion Ventures, Inc., Nygard NY Retail, LLC, Nygard Enterprises Ltd., Nygard International Partnership, Nygard Properties Ltd., 4093879 Canada Ltd., and 4093887 Canada Ltd., which has been posted to the Receiver’s website: <https://www.richter.ca/insolvencycase/nygard-group>. Further updates in respect of the ransomware attack will be posted to the Receiver’s website as additional information becomes available.

If you have any questions or concerns regarding this matter, please email nygard@richter.ca or call 1-866-736-7587 (toll free) and leave a message outlining your concerns / questions.

Richter Advisory Group Inc., solely in its capacity as the Court-Appointed Receiver of the assets, undertakings and properties of Nygard Holdings (USA) Limited, Nygard Inc., Fashion Ventures, Inc., Nygard NY Retail, LLC, 4093879 Canada Ltd., 4093887 Canada Ltd., Nygard International Partnership, Nygard Properties Ltd., and Nygard Enterprises Ltd.

APPENDIX F

Security Incident Notification on Behalf of NYGÅRD HOLDINGS (USA) LIMITED, NYGARD INC., FASHION VENTURES, INC., NYGARD NY RETAIL, LLC, NYGARD ENTERPRISES LTD., NYGARD PROPERTIES LTD., 4093879 CANADA LTD., 4093887 CANADA LTD., AND NYGARD INTERNATIONAL PARTNERSHIP, in receivership

NEWS PROVIDED BY

**NYGÅRD HOLDINGS (USA) LIMITED, NYGARD INC., FASHION VENTURES, INC., NYGARD NY RETAIL, LLC,
NYGARD ENTERPRISES LTD., NYGARD PROPERTIES LTD., 4093879 CANADA LTD., 4093887 CANADA LTD.,
AND NYGARD INTERNATIONAL PARTNERSHIP, in receivership →**

Jan 15, 2021, 16:07 ET

WINNIPEG, MB, Jan. 15, 2021 /PRNewswire/ - On December 12, 2020, a ransomware attack on the IT System serving Nygard entities in receivership (Nygard Receivership Companies) and which previously served other entities within the "Nygard group of companies", was discovered. Immediately upon discovering the attack, cybersecurity professionals were engaged to assess and contain the breach. Certain actions implemented, upon instructions from the cybersecurity professionals, appear to have contained the further spread of the ransomware. While ongoing assessment work is proceeding, the full scope and impact of the attack has yet to be determined.

Out of an abundance of caution, Richter Advisory Group Inc., in its capacity as the Court-Appointed Receiver of Nygard Holdings (USA) Limited, Nygard Inc., Fashion Ventures, Inc., Nygard NY Retail, LLC, 4093879 Canada Ltd., 4093887 Canada Ltd., Nygard International Partnership, Nygard Properties Ltd. and Nygard Enterprises Ltd., is issuing this statement to advise those individuals and parties that may have had dealings with Nygard Receivership Companies or other "Nygard-related" entities to monitor their information for any unusual activity, including, suspicious emails or other communications that claim to be from Nygard. If you have any doubt about the authenticity of an email you should contact Nygard at itsecurity@nygardinsolvency.com (do not click on any hyperlinks in the email or click on "reply") before acting.

Additional information in connection with the ransomware attack can be found in the Second Supplementary Ninth Report of Richter Advisory Group Inc., in its capacity as Receiver of the assets, undertakings and properties of Nygard Holdings (USA) Limited, Nygard Inc., Fashion Ventures, Inc., Nygard NY Retail, LLC, 4093879 Canada Ltd., 4093887 Canada Ltd., Nygard International Partnership, Nygard Properties Ltd., and Nygard Enterprises Ltd.. Further updates in respect of the ransomware attack will be posted to the Receiver's website as additional information becomes available.

This release is issued by Richter Advisory Group Inc. solely in its capacity as the Court-Appointed Receiver of the assets, undertakings and properties of Nygard Holdings (USA) Limited, Nygard Inc., Fashion Ventures, Inc., Nygard NY Retail, LLC, 4093879 Canada Ltd., 4093887 Canada Ltd., Nygard International Partnership, Nygard Properties Ltd., and Nygard Enterprises Ltd.

SOURCE NYGÅRD HOLDINGS (USA) LIMITED, NYGARD INC., FASHION VENTURES, INC., NYGARD NY RETAIL, LLC, NYGARD ENTERPRISES LTD., NYGARD PROPERTIES LTD., 4093879 CANADA LTD., 4093887 CANADA LTD., AND NYGARD INTERNATIONAL PARTNERSHIP, in receivership

APPENDIX G

Richter Advisory Group Inc.
in its capacity as Receiver of

Nygard Holdings (USA) Limited, Nygard Inc., Fashion Ventures, Inc. Nygard NY Retail, LLC, Nygard Enterprises Ltd., Nygard Properties Ltd. 4093879 Canada Ltd., 4093887

Statement of accounts

| Invoice # | Period | Fees | Disbursements ⁽¹⁾ | Sub total | HST | Total |
|--------------|--|----------------------|------------------------------|----------------------|---------------------|----------------------|
| 20405776 | October 26, 2020 to November 1, 2020 | \$ 71,396.25 | \$ 5,032.39 | 76,428.64 | \$ 9,935.72 | 86,364.36 |
| 20405798 | November 2, 2020 to November 8, 2020 | 48,793.25 | 2,439.66 | 51,232.91 | 6,660.28 | 57,893.19 |
| 20405813 | November 9, 2020 to November 15, 2020 | 51,041.75 | 2,552.09 | 53,593.84 | 6,967.20 | 60,561.04 |
| 20405820 | November 16, 2020 to November 22, 2020 | 26,374.00 | 1,318.70 | 27,692.70 | 3,600.05 | 31,292.75 |
| 20405857 | November 23, 2020 to November 29, 2020 | 26,384.00 | 1,546.97 | 27,930.97 | 3,631.03 | 31,562.00 |
| 20405888 | December 1, 2020 to December 6, 2020 | 29,495.50 | 1,474.78 | 30,970.28 | 4,026.14 | 34,996.42 |
| 20405903 | December 7, 2020 to December 13, 2020 | 40,218.00 | 2,010.90 | 42,228.90 | 5,489.76 | 47,718.66 |
| 20405921 | December 14, 2020 to December 20, 2020 | 39,010.75 | 2,162.41 | 41,173.16 | 5,352.51 | 46,525.67 |
| 20405944 | December 21, 2020 to January 3, 2021 | 78,997.25 | 5,792.56 | 84,789.81 | 11,022.68 | 95,812.49 |
| 20405971 | January 4, 2021 to January 10, 2021 | 29,310.00 | 1,465.50 | 30,775.50 | 4,000.82 | 34,776.32 |
| Total | | \$ 441,020.75 | \$ 25,795.96 | \$ 466,816.71 | \$ 60,686.19 | \$ 492,726.58 |

Summary by Staff Member

| Staff member | Number of hours | Hourly rate | Amount |
|------------------------------|-----------------|-------------|-------------------|
| Senior Vice President | | | |
| A. Sherman | 170.3 | \$ 895.00 | \$ 152,418.50 |
| R. Vankrimpen | 5.0 | \$ 895.00 | \$ 4,475.00 |
| G. Benchaya | 3.1 | \$ 895.00 | \$ 2,774.50 |
| P. Patel | 153.3 | \$ 775.00 | \$ 118,768.75 |
| Associate | | | |
| E. Finley | 276.5 | \$ 415.00 | \$ 114,747.50 |
| Analyst | | | |
| J. Caylor ⁽²⁾ | 162.3 | \$ 175.30 | \$ 28,442.50 |
| A. Kovacs-Espley | 2.8 | \$ 210.00 | \$ 577.50 |
| Administration | | | |
| C. O'Donnell | 54.4 | \$ 250.00 | \$ 13,600.00 |
| P. Lareau ⁽³⁾ | 14.5 | \$ 185.14 | \$ 2,684.50 |
| K. Le | 6.5 | \$ 185.00 | \$ 1,193.25 |
| V. Coupal | 12.8 | \$ 105.00 | \$ 1,338.75 |
| Total | 861.25 | \$ | 441,020.75 |

Blended average \$ 512.07

Notes:

(1) Includes Administrative and Technology Fees.

(2) Blended average rate used as J. Caylor's rate increased from \$175/hr to \$180/hr, effective January 4, 2021

(3) Blended average rate used as P. Lareau's rate increased from \$185/hr to \$190/hr, effective January 7, 2021

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Thompson Dorfman Sweatman LLP ("TDS")**as counsel for Richter Advisory Group Inc., in its capacity as Receiver of****Nygard Holdings (USA) Limited, Nygard Inc., Fashion Ventures, Inc. Nygard NY Retail, LLC, Nygard Enterprises Ltd., Nygard Properties Ltd. 4093879 Canada Ltd., 4093887 Canada Ltd., and Nygard International Partnership****Statement of Accounts - Summary of Invoices**

| Invoice # | Period | Fees | Disbursements | Sub total | GST / RST | Total |
|------------------|---|----------------------|----------------------|----------------------|---------------------|----------------------|
| 620878 | October 19, 2020 to October 25, 2020 ⁽¹⁾ | \$ 40,483.00 | \$ 81.68 | \$ 40,564.68 | \$ 4,862.04 | \$ 45,426.72 |
| 621695 | October 26, 2020 to November 1, 2020 | 41,709.50 | 92.09 | 41,801.59 | 5,009.76 | 46,811.35 |
| 622154 | November 2, 2020 to November 8, 2020 | 35,191.00 | 869.46 | 36,060.46 | 4,266.29 | 40,326.75 |
| 622337 | November 9, 2020 to November 15, 2020 | 43,391.00 | 327.13 | 43,718.13 | 5,218.26 | 48,936.39 |
| 623110 | November 16, 2020 to November 22, 2020 | 15,082.50 | 200.75 | 15,283.25 | 1,811.95 | 17,095.20 |
| 624216 | November 23, 2020 to November 29, 2020 | 11,451.50 | - | 11,451.50 | 1,374.19 | 12,825.69 |
| 624836 | December 1, 2020 to December 6, 2020 | 33,132.50 | 79.96 | 33,212.46 | 3,979.90 | 37,192.36 |
| 626646 | December 7, 2020 to December 13, 2020 | 40,060.50 | 687.58 | 40,748.08 | 4,841.52 | 45,589.60 |
| 628846 | December 14, 2020 to December 20, 2020 | 30,167.50 | 100.04 | 30,267.54 | 3,625.09 | 33,892.63 |
| 629429 | December 21, 2020 to January 3, 2021 | 39,368.50 | 55.11 | 39,423.61 | 4,726.24 | 44,149.85 |
| 629607 | January 4, 2021 to January 10, 2021 | 23,604.50 | 33.75 | 23,638.25 | 2,834.41 | 26,472.66 |
| Total | | \$ 353,642.00 | \$ 2,527.55 | \$ 356,169.55 | \$ 42,549.65 | \$ 398,719.20 |

Summary by Staff Member

| Staff member | Number of hours | Hourly rate | Amount |
|--|------------------------|--------------------|----------------------|
| G. Bruce Taylor, partner ⁽²⁾ | 304.5 | \$ 677.44 | \$ 206,279.50 |
| Drew M. Mitchell, partner | 72.7 | 525.00 | 38,167.50 |
| Silvia V. DeSousa | 0.6 | 525.00 | 315.00 |
| B.D. Tait Law Corporation | 21.7 | 475.00 | 10,307.50 |
| Ross A. McFadyen, partner ⁽³⁾ | 133.7 | 428.03 | 57,227.50 |
| Michael D. Zacharias | 0.2 | 160.00 | 32.00 |
| Melanie LaBossiere, associate ⁽⁴⁾ | 292.8 | 140.37 | 41,100.00 |
| Kevin B. Bruce | 1.1 | 180.00 | 198.00 |
| Arlene Philips | 0.1 | 150.00 | 15.00 |
| Bryan A. Tait (articling student) ⁽⁵⁾ | 2.1 | 125.00 | - |
| Total | 829.50 | \$ | \$ 353,642.00 |

Blended average hourly rate: \$ 426.33

1) Includes 6.7 hours billed on October 14, 2020

2) Blended average rate used as G. Bruce Taylor's rate increased from \$675/hr to \$710/hr, effective January 1, 2021

3) Blended average rate used as Ross A McFadyen's rate increased from \$425/hr to \$475/hr, effective January 1, 2021

4) Blended average rate used as Melaine LaBossiere rate increased from \$140/hr to \$160/hr, effective January 1, 2021

5) Articling student time recorded, but not charged to Receiver.

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Katten Muchin Rosenman LLP as counsel for Richter Advisory Group Inc.,
in its capacity as Receiver of

Nygard Holdings (USA) Limited, Nygard Inc., Fashion Ventures, Inc. Nygard NY Retail, LLC, Nygard Enterprises Ltd., Nygard Properties Ltd. 4093879 Canada Ltd., 4093887 Canada Ltd., and
Nygard International Partnership

Statement of accounts (in USD)

| Invoice # | Period | Fees | Disbursements | Total |
|--------------|--|----------------------|------------------|----------------------|
| 1301651651 | September 19, 2020 to September 30, 2020 | \$ 41,903.00 | \$ 135.94 | \$ 42,038.94 |
| 1301656496 | October 1, 2020 to October 31, 2020 | 30,396.50 | 269.16 | \$ 30,665.66 |
| 1301660540 | November 1, 2020 to November 31, 2020 | 37,645.50 | 320.00 | \$ 37,965.50 |
| Total | | \$ 109,945.00 | \$ 725.10 | \$ 110,670.10 |

| Attorney or Assistant | Title | Number of hours | Hourly rate (USD) | Amount (USD) |
|-----------------------|-------------------------------|-----------------|-------------------|----------------------|
| J. Hall | Partner | 32.00 | \$ 1,080.00 | \$ 34,560.00 |
| M. Rosensaft | Partner | 47.00 | 960.00 | 45,120.00 |
| J. Nussbaum | Associate | 17.70 | 565.00 | 10,000.50 |
| M. Rosella | Associate | 29.50 | 565.00 | 16,667.50 |
| R. Brady | Litigation Support Specialist | 8.00 | 300.00 | 2,400.00 |
| M. Siena | Paralegal | 5.70 | 210.00 | 1,197.00 |
| Total | | 139.90 | | \$ 109,945.00 |

Blended average hourly rate: USD \$ 785.88

APPENDIX H

RICHTER

Richter Advisory Group Inc., Receiver re: Nygard International Partnership et al
181 Bay Street, Suite 3510
Toronto, ON M5J 2T3

| | |
|-----------------|----------------|
| Date: | 11/5/2020 |
| Invoice No.: | 20405776 |
| Engagement No.: | 2021900 |
| Payment Terms: | Due on Receipt |

| | |
|--|--------------|
| Professional services rendered to November 1, 2020 | \$ 71,396.25 |
|--|--------------|

| | |
|---------------|----------|
| Disbursements | 1,392.93 |
|---------------|----------|

| | |
|------------------|-----------|
| Sub-Total | 72,789.18 |
|------------------|-----------|

| | |
|---|----------|
| Technology and Administrative Fees | 3,639.46 |
|---|----------|

| | |
|---------------------------|----------|
| GST/HST #885435842 RT0001 | 9,935.72 |
|---------------------------|----------|

| | | |
|------------------|-----|---------------------|
| Total Due | CAD | \$ 86,364.36 |
|------------------|-----|---------------------|

TORONTO

Richter Advisory Group Inc.
181 Bay St., #3510
Bay Wellington Tower
Toronto ON M5J 2T3
416.488.2345

MONTRÉAL

1981 McGill College
Montréal QC H3A 0G6
514.934.3400

CHICAGO

200 South Wacker, #3100
Chicago IL 60606
312.828.0800

RICHTER.CA

Invoice No.: 20405776
Date: 11/5/2020

Fees

| Name | Hours | Rate | Amount |
|-------------------------|---------------|-------------|---------------------|
| Adam Sherman | 19.20 | \$ 895.00 | \$ 17,184.00 |
| Alexandra Kovacs-Espley | 2.75 | 210.00 | 577.50 |
| Carol O'Donnell | 7.30 | 250.00 | 1,825.00 |
| Eric Finley | 40.00 | 415.00 | 16,600.00 |
| Jack Caylor | 28.25 | 175.00 | 4,943.75 |
| Ken Le | 0.30 | 185.00 | 55.50 |
| Pascale Lareau | 8.30 | 185.00 | 1,535.50 |
| Pritesh Patel | 37.00 | 775.00 | 28,675.00 |
| | 143.10 | | \$ 71,396.25 |

Disbursements

| | |
|---------|--------------------|
| Postage | \$ 1,392.93 |
| | \$ 1,392.93 |

Invoice No.: 20405776
Date: 11/5/2020

Fee and Disbursement Details

| Date | Name and Description | Hours | Rate | Amount |
|------------|--|-------|-----------|-------------|
| 10/26/2020 | Pascale Lareau Prepare mailing of WEPP packages to former employees. | 6.80 | \$ 185.00 | \$ 1,258.00 |
| 10/26/2020 | Carol O'Donnell Prepare wire transfers, update. Post document to website, file with OSB. Prepare notices and proof of claim for WEPP mailing. Prepare WEPP mailing. | 3.40 | 250.00 | 850.00 |
| 10/26/2020 | Adam Sherman Emails with TDS re WO ledger debt, Inkster sale approval order, other. Email from AGI re info requests. Emails/discussions with Richter team. Approve wires. | 1.50 | 895.00 | 1,342.50 |
| 10/26/2020 | Pritesh Patel Correspondence with KLD re data preservation. Call with TDS re outstanding Lender claims. Calls with Richter team re IT System preservation. | 2.00 | 775.00 | 1,550.00 |
| 10/26/2020 | Eric Finley Emails, discussions and analysis re White Oak ledger debt, funding request, intercompany debt review, IT preservation efforts, respond to AGI requests, IT service request, Gardena inventory sale, banking accounts, creditor inquiries. | 4.50 | 415.00 | 1,867.50 |
| 10/26/2020 | Jack Caylor Update and review R&D for w/e October 24. Preparation of materials for fee affidavit. Reconcile and review CIBC Rapidtrans accounts before closure. Multiple calls and emails re WEPP, creditors etc. | 5.75 | 175.00 | 1,006.25 |
| 10/27/2020 | Pascale Lareau Prepare mailing of WEPP packages to former employees. | 1.50 | 185.00 | 277.50 |
| 10/27/2020 | Carol O'Donnell Communications with employees, forward WEPP documents by email. Communication with Service Canada. | 0.40 | 250.00 | 100.00 |
| 10/27/2020 | Adam Sherman Emails with TDS re WO ledger debt, consolidation matters, emails with Nygard counsel, litigation matters. Call with TDS re various matters. Emails/discussions with Richter team. | 2.00 | 895.00 | 1,790.00 |
| 10/27/2020 | Pritesh Patel | 4.50 | 775.00 | 3,487.50 |

Invoice No.: 20405776
Date: 11/5/2020

| Date | Name and Description | Hours | Rate | Amount |
|------------|--|-------|--------|----------|
| | Review/comment on NPL email. Correspondence with TDS re ledger debt. Review of Gardena rent calculation, discussion with E. Finley on same. Review of email to Lerner, call with D.Mitchell on same. Review of working paper re FX issue. Review email to AGI. | | | |
| 10/27/2020 | Eric Finley Emails, discussions and analysis re IT preservation, NDAs, fee affidavits, tax returns, intercompany accounts, NPL assets, consolidation, bank accounts, Ninth report, R&D review, Gelman requests. | 4.75 | 415.00 | 1,971.25 |
| 10/27/2020 | Alexandra Kovacs-Espley Mapping relationships between intercompany accounts for Richter team. | 2.75 | 210.00 | 577.50 |
| 10/27/2020 | Jack Caylor Draft fee summaries and redact corresponding invoices for upcoming report. Correspondence with team re same. Begin drafting R&D by entity. Correspondence with E. Finley re same. Calls and emails responding to Richter hotline inquiries. | 4.75 | 175.00 | 831.25 |
| 10/28/2020 | Carol O'Donnell Prepare wire transfer and update. Communications with employee [REDACTED] communication with Toronto team. Review of Garda POC, file. Miscellaneous administration. | 1.40 | 250.00 | 350.00 |
| 10/28/2020 | Ken Le Telephone call with Windstream (creditor). | 0.20 | 185.00 | 37.00 |
| 10/28/2020 | Adam Sherman Emails with TDS re Court directions, consolidation matters, Receiver's report, US recognition order, document production, other. Call with TDS. Call with EY re outstanding tax returns. Approve wires. Emails/discussions with Richter team. | 3.50 | 895.00 | 3,132.50 |
| 10/28/2020 | Pritesh Patel Call with TDS re Ninth Report, E/B Settlement Agreement. Review of materials and drafting of Inkster Property section for Ninth Report. Review of letter from Auld Phillips re AR. | 5.00 | 775.00 | 3,875.00 |
| 10/28/2020 | Eric Finley Emails, discussions and analysis re Gardena inventory sale, wires, review funding request, review R&D, IT preservation, employee claims, WEPP. Call with tax professionals re corporate tax returns. calls with TDS re Ninth report. | 5.25 | 415.00 | 2,178.75 |
| 10/28/2020 | Jack Caylor | 5.25 | 175.00 | 918.75 |

Invoice No.: 20405776
Date: 11/5/2020

| Date | Name and Description | Hours | Rate | Amount |
|------------|---|-------|--------|----------|
| | Finalize and review fee summaries to be included in Receiver's Ninth Report. Circulate same to parties for approval. Continue preparing and reconciling R&D by operating entity. Correspondence with E. Finley re same. | | | |
| 10/29/2020 | Ken Le Telephone call with former employee re WEPP. | 0.10 | 185.00 | 18.50 |
| 10/29/2020 | Adam Sherman Emails with TDS re document production matters, TDS invoice for period ending 10/25/2020, Receiver's report, communications with Lerner's, other. Emails/discussions with Richter team. | 1.00 | 895.00 | 895.00 |
| 10/29/2020 | Pritesh Patel Call with Inkster Purchaser re Court approval. Review/edits to TDS response to E/B re doc preservation. Continue review of materials and drafting of Inkster Property section for Ninth Report. Correspondence with Lerner's re Gardena servers. | 7.00 | 775.00 | 5,425.00 |
| 10/29/2020 | Eric Finley Emails, discussions and analysis re IT preservation efforts, NPL assets, banking wires, E/B, Inkster exit plans, AR collections, Gelman requests, employee retention, intercompany balances, call with Inkster purchaser. | 3.00 | 415.00 | 1,245.00 |
| 10/29/2020 | Eric Finley Continue drafting Receiver's Ninth Report (R&D section, IT preservation, introduction and roll-forward). Calls with TDS in connection with same. | 5.00 | 415.00 | 2,075.00 |
| 10/29/2020 | Jack Caylor Review Debtors' records for liabilities not captured in accounts payable. Review rent assumptions and calculate landlord damages claims. Correspondence with S. Bashir re same. Multiple emails responding to Richter hotline inquiries. | 4.50 | 175.00 | 787.50 |
| 10/30/2020 | Carol O'Donnell Communications with employees. Prepare wire transfers, update. | 2.10 | 250.00 | 525.00 |
| 10/30/2020 | Adam Sherman Emails with TDS re document production matters, emails with Lerner's, WO ledger debt, Gardena server, emails with Nygard counsel, other. Emails/call with EY re outstanding tax returns. Approve wires. Emails/discussions with Richter team. | 1.20 | 895.00 | 1,074.00 |
| 10/30/2020 | Pritesh Patel | 8.00 | 775.00 | 6,200.00 |

Invoice No.: 20405776
Date: 11/5/2020

| Date | Name and Description | Hours | Rate | Amount |
|------------|---|-------|--------|----------|
| | Continue drafting various sections of Ninth Report, discussions with Richter team on same. Review of draft NPL section. Review and edits to E/B responses. Emails with KLD re data collection. Follow-up with TDS re E/B Settlement. | | | |
| 10/30/2020 | Eric Finley Emails, discussions and analysis re Richter website, company books and records, intercompany balances, WEPP submission, Fire rating quotes, document preservation, Gardena inventory sale. Continue drafting Ninth report. | 4.00 | 415.00 | 1,660.00 |
| 10/30/2020 | Eric Finley Several calls and meetings in connection with IT preservation efforts and analysis of potential outcomes for preservation of IT system. Calls and emails with P. Sims, N. Cooper, Colliers, preservation of AS400, E/B server retrieval. | 2.50 | 415.00 | 1,037.50 |
| 10/30/2020 | Jack Caylor Reconcile Hilco invoices paid throughout Receivership process. Review and track documents to upload to Richter website. Emails responding to Richter hotline inquiries. | 5.00 | 175.00 | 875.00 |
| 10/31/2020 | Adam Sherman Emails with TDS re document production matters, emails with Nygard counsel, other. Draft Receiver's report. Emails/discussions with Richter team. Review/provide comments on Receiver's report. | 5.00 | 895.00 | 4,475.00 |
| 10/31/2020 | Pritesh Patel Review of Agricola responses. Review and comment on TDS responses to LTGLC. Finalize sections for Ninth Report and circulate to Richter team for review. Review compiled Ninth Report and initial TDS comments on same. | 6.50 | 775.00 | 5,037.50 |
| 10/31/2020 | Eric Finley Continue drafting Ninth Report of the Receiver, including updates to R&D, IT preservation, Inkster Sale, introduction. Compile comments from parties, various phone calls with Richter team and TDS in connection with same. | 6.00 | 415.00 | 2,490.00 |
| 11/1/2020 | Adam Sherman Emails with TDS re comments on Receiver's report, emails with Lerner's (Gardena server), other. Review/update/provide comments on Receiver's report. Call with TDS re Receiver's report. Emails/discussions with Richter team. | 5.00 | 895.00 | 4,475.00 |

Invoice No.: 20405776
Date: 11/5/2020

| Date | Name and Description | Hours | Rate | Amount |
|-------------------|---|---------------|--------|---------------------|
| 11/1/2020 | Pritesh Patel Review revised draft of Ninth Report, edits and discussions with Richter team on same. Calls with Richter and TDS to discuss outstanding issues on report. | 4.00 | 775.00 | 3,100.00 |
| 11/1/2020 | Eric Finley Continue drafting Ninth Report of the Receiver, include the drafting of updating R&D, IT preservation, Inkster sales. Compile all comments, circulate updated versions, various phone calls with TDS and Richter team in connection with same. | 5.00 | 415.00 | 2,075.00 |
| 11/1/2020 | Jack Caylor Organize and review documents for Receiver's Ninth Report. Review and comment on sections of Receiver's Ninth Report. Multiple calls and emails with Richter team re same. | 3.00 | 175.00 | 525.00 |
| Fees Total | | 143.10 | | \$ 71,396.25 |

| Date | Name and Description | Hours | Rate | Amount |
|----------------------------|--|-------|------|--------------------|
| 10/27/2020 | Postage 10/27/2020: Postage: Notice of WEPP | | | \$ 1,392.93 |
| Disbursements Total | | | | \$ 1,392.93 |

Invoice No.: 20405776
Date: 11/5/2020

Remittance Form

Richter Advisory Group Inc., Receiver re: Nygard International Partnership et al
181 Bay Street, Suite 3510
Toronto, ON M5J 2T3

Invoice Summary

| | | |
|------------------------------------|-----|---------------------|
| Sub-Total | | \$ 72,789.18 |
| Technology and Administrative Fees | | 3,639.46 |
| GST/HST #885435842 RT0001 | | 9,935.72 |
| Total Due | CAD | \$ 86,364.36 |

Payment Options

At this time, we ask that payment not be made by cheque.
Please use one of the payment options below. We appreciate your collaboration.

Wire Transfer Toronto Dominion Bank
Commercial Banking Center
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2
Bank Institute No.: 004
CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTTOR
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTTOR

Email payment details, including invoice number and amount paid to:
ClientService@richter.ca

Credit Card payments can be made by contacting us as indicated below.

Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca

TORONTO

Richter Advisory Group Inc.
181 Bay St., #3510
Bay Wellington Tower
Toronto ON M5J 2T3
416.488.2345

MONTREAL

1981 McGill College
Montréal QC H3A 0G6
514.934.3400

CHICAGO

200 South Wacker, #3100
Chicago IL 60606
312.828.0800

RICHTER.CA

RICHTER

Richter Advisory Group Inc., Receiver re: Nygard International Partnership et al
181 Bay Street, Suite 3510
Toronto, ON M5J 2T3

Date: 11/12/2020
Invoice No.: 20405798
Engagement No.: 2021900
Payment Terms: Due on Receipt

Professional services rendered to November 8, 2020 \$ 48,793.25

| | |
|---|-------------------------|
| Sub-Total | 48,793.25 |
| Technology and Administrative Fees | 2,439.66 |
| GST/HST #885435842 RT0001 | 6,660.28 |
| Total Due | CAD \$ 57,893.19 |

TORONTO

Richter Advisory Group Inc.
181 Bay St., #3510
Bay Wellington Tower
Toronto ON M5J 2T3
416.488.2345

MONTRÉAL

1981 McGill College
Montréal QC H3A 0G6
514.934.3400

CHICAGO

200 South Wacker, #3100
Chicago IL 60606
312.828.0800

RICHTER.CA

Invoice No.: 20405798
Date: 11/12/2020

Fees

| Name | Hours | Rate | Amount |
|-----------------|--------------|-------------|---------------------|
| Adam Sherman | 18.00 | \$ 895.00 | \$ 16,110.00 |
| Carol O'Donnell | 4.40 | 250.00 | 1,100.00 |
| Eric Finley | 30.50 | 415.00 | 12,657.50 |
| Jack Caylor | 25.00 | 175.00 | 4,375.00 |
| Ken Le | 2.20 | 185.00 | 407.00 |
| Pritesh Patel | 18.25 | 775.00 | 14,143.75 |
| | 98.35 | | \$ 48,793.25 |

Invoice No.: 20405798
Date: 11/12/2020

Fee and Disbursement Details

| Date | Name and Description | Hours | Rate | Amount |
|-----------|--|-------|-----------|-----------|
| 11/2/2020 | Carol O'Donnell Update GL and forward to J. Caylor. | 0.50 | \$ 250.00 | \$ 125.00 |
| 11/2/2020 | Ken Le Review voice message in general claims inbox and return calls to employees re WEPP. | 0.40 | 185.00 | 74.00 |
| 11/2/2020 | Adam Sherman Emails with TDS re Receiver's Report, emails with E/B counsel, letter from MLT Aikins, emails with counsel for certain unsecured creditors, emails with Nygard counsel. Update/finalize/sign Receiver's Ninth Report. Emails/discussions with Richter team. | 5.00 | 895.00 | 4,475.00 |
| 11/2/2020 | Pritesh Patel Review and edits to updated draft of Ninth Report, incorporating additional TDS comments. Numerous discussions with Richter team re report and appendices. Review further revised draft. Finalize and sign report for service. Emails with Katten re SDNY call. | 5.50 | 775.00 | 4,262.50 |
| 11/2/2020 | Eric Finley Continue editing and finalizing Ninth Report of the Receiver, including compile and review of appendices, updating R&D, IT preservation and other sections. Calls in connection with E/B data/information. | 9.50 | 415.00 | 3,942.50 |
| 11/2/2020 | Jack Caylor Begin updating and reviewing R&D for w/e October 31. Review Receiver's Ninth Report, organize documents for appendix, multiple calls and emails with team regarding same. | 9.00 | 175.00 | 1,575.00 |
| 11/3/2020 | Carol O'Donnell Post documents to website, file with OSB. | 0.40 | 250.00 | 100.00 |
| 11/3/2020 | Ken Le Review voice messages and emails in the general inbox and reply to former employees re WEPP. | 1.00 | 185.00 | 185.00 |
| 11/3/2020 | Pritesh Patel Drafting responses to emails from E/B, Bacon counsel. Review of email from E/B re settlement of final payments re E/B Settlement Agreement. Correspondence with E. Finley re IT matters, Auld Phillips analysis. | 1.25 | 775.00 | 968.75 |
| 11/3/2020 | Eric Finley | 3.50 | 415.00 | 1,452.50 |

Invoice No.: 20405798
Date: 11/12/2020

| Date | Name and Description | Hours | Rate | Amount |
|-----------|--|-------|--------|----------|
| | Meeting with Finance team to discuss transition plan for Nygard employees. Meeting / emails with IT service provider re IT migration. Other emails / discussions re potential foreign entity payroll claims, White Oak loan, AR, Richter website. | | | |
| 11/3/2020 | Jack Caylor Finalize updated R&D. Emails with team re same. Finalize Hilco fee reconciliation. Multiple calls and emails re WEPP, disability claims, and other creditor hotline inquiries. | 4.00 | 175.00 | 700.00 |
| 11/4/2020 | Carol O'Donnell Prepare wires for disbursements and update GL. | 0.50 | 250.00 | 125.00 |
| 11/4/2020 | Ken Le Return calls and email communications with former employees re WEPP. | 0.80 | 185.00 | 148.00 |
| 11/4/2020 | Adam Sherman Emails with TDS re emails with Nygard counsel, emails with E/B counsel, other. Emails with EY re taxes. Email from AGI re info request. Emails/discussions with Richter team. Approve wire. | 1.50 | 895.00 | 1,342.50 |
| 11/4/2020 | Pritesh Patel Review and responses to emails from TDS re E/B IT review, Agricola response, US recognition order. Call with Nygard CFO. | 1.75 | 775.00 | 1,356.25 |
| 11/4/2020 | Eric Finley Meetings, emails, discussion re IT migration plan with multiple vendors, payroll, funding review and wires, AR collections, cash management, employee transition / retention, Gelman requests, R&D review. | 3.50 | 415.00 | 1,452.50 |
| 11/4/2020 | Jack Caylor Multiple discussions and review re updating R&D by entity, review of documents provided by company for funding, preparing funding summary, AGI request documents. Multiple calls and emails responding to creditor hotline inquiries. | 4.00 | 175.00 | 700.00 |
| 11/5/2020 | Carol O'Donnell Post documents to website. Communication with employees regarding WEPP. | 0.60 | 250.00 | 150.00 |
| 11/5/2020 | Adam Sherman Emails from TDS re US recognition order (E/B settlement), communications with E/B counsel, OpsGuru MSA. Emails/discussions with Richter team. Email from LTG re motion docs. | 2.50 | 895.00 | 2,237.50 |
| 11/5/2020 | Pritesh Patel | 2.25 | 775.00 | 1,743.75 |

Invoice No.: 20405798
Date: 11/12/2020

| Date | Name and Description | Hours | Rate | Amount |
|-----------|--|-------|--------|----------|
| | Review and responses to correspondence from E/B re financial records, call with IT professionals, settlement agreement. Review of Auld Phillips AR analysis. Discussion with Richter team re IT migration plan, fee affidavit. Call with Katten re SDNY call. | | | |
| 11/5/2020 | Eric Finley Emails, discussions and analysis re AR reconciliation, employee retention, UPS, IT migration, potential foreign entity payroll claims, creditor inquiries, review of IT migration contracts, California utilities, WEPP tracker. Call with Katten. | 4.50 | 415.00 | 1,867.50 |
| 11/5/2020 | Jack Caylor Reconcile and update R&D by entity. Multiple calls and discussion re FDGL contract signed by Nygard employee. Responding to creditor hotline inquiries. | 3.75 | 175.00 | 656.25 |
| 11/6/2020 | Carol O'Donnell Prepare wire transfers, update. Communications with former employees re WEPP. | 2.40 | 250.00 | 600.00 |
| 11/6/2020 | Adam Sherman Emails with TDS re Debtors responding materials, emails with E/B counsel. Call with TDS. Emails with EY re taxes. Email from LTG re revised motion brief. Review/approve bank recs for October 2020. Approve wire. Emails/discussions with Richter team. | 5.00 | 895.00 | 4,475.00 |
| 11/6/2020 | Pritesh Patel Review of Debtors responding materials, calls with Richter team and TDS on same. Review and edits to draft analysis of same, calls with Richter team on same. Call with B. Taylor re Credit Agreement. | 5.50 | 775.00 | 4,262.50 |
| 11/6/2020 | Eric Finley Review materials submitted by the Respondents in connection with NOI motion, Inkster sale approval. Discuss and draft responses related to said material and impact on the Receivership. Various calls / emails in connection with same. | 6.75 | 415.00 | 2,801.25 |
| 11/6/2020 | Jack Caylor Multiple emails and calls responding to creditor hotline inquiries and employee messages re WEPP claims. Review AGI report and call with E. Finley re same. Draft cheque rec for Receiver payments and update funding summary re same. | 4.25 | 175.00 | 743.75 |
| 11/8/2020 | Adam Sherman | 4.00 | 895.00 | 3,580.00 |

Invoice No.: 20405798
Date: 11/12/2020

| Date | Name and Description | Hours | Rate | Amount |
|-------------------|---|--------------|--------|---------------------|
| | Emails from TDS re document preservation, emails with Nygard counsel, Credit Agreement docs, supplementary Ninth Report, Nygard settlement offer. Emails/discussion with Richter team. Review files/draft supplementary report. | | | |
| 11/8/2020 | Pritesh Patel Call with B. Taylor re November 9 hearing. Call with Richter team re supplementary report, drafting sections for same. | 2.00 | 775.00 | 1,550.00 |
| 11/8/2020 | Eric Finley Call with Richter team re supplementary Ninth Report, review of materials and drafting of various of sections in connection of same. | 2.75 | 415.00 | 1,141.25 |
| Fees Total | | 98.35 | | \$ 48,793.25 |

Invoice No.: 20405798
Date: 11/12/2020

Remittance Form

Richter Advisory Group Inc., Receiver re: Nygard International Partnership et al
181 Bay Street, Suite 3510
Toronto, ON M5J 2T3

Invoice Summary

| | | |
|------------------------------------|------------|---------------------|
| Sub-Total | | \$ 48,793.25 |
| Technology and Administrative Fees | | 2,439.66 |
| GST/HST #885435842 RT0001 | | 6,660.28 |
| Total Due | CAD | \$ 57,893.19 |

Payment Options

At this time, we ask that payment not be made by cheque.
Please use one of the payment options below. We appreciate your collaboration.

Wire Transfer Toronto Dominion Bank
Commercial Banking Center
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2
Bank Institute No.: 004
CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTTOR
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTTOR

Email payment details, including invoice number and amount paid to:
ClientService@richter.ca

Credit Card payments can be made by contacting us as indicated below.

Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca

TORONTO

Richter Advisory Group Inc.
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Bay Wellington Tower
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MONTREAL

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Montréal QC H3A 0G6
514.934.3400

CHICAGO

200 South Wacker, #3100
Chicago IL 60606
312.828.0800

RICHTER.CA

RICHTER

Richter Advisory Group Inc., Receiver re: Nygard International Partnership et al
181 Bay Street, Suite 3510
Toronto, ON M5J 2T3

Date: 11/18/2020
Invoice No.: 20405813
Engagement No.: 2021900
Payment Terms: Due on Receipt

Professional services rendered to November 15, 2020 \$ 51,041.75

| | | |
|---|------------|---------------------|
| Sub-Total | | 51,041.75 |
| Technology and Administrative Fees | | 2,552.09 |
| GST/HST #885435842 RT0001 | | 6,967.20 |
| Total Due | CAD | \$ 60,561.04 |

TORONTO

Richter Advisory Group Inc.
181 Bay St., #3510
Bay Wellington Tower
Toronto ON M5J 2T3
416.488.2345

MONTRÉAL

1981 McGill College
Montréal QC H3A 0G6
514.934.3400

CHICAGO

200 South Wacker, #3100
Chicago IL 60606
312.828.0800

RICHTER.CA

Invoice No.: 20405813
Date: 11/18/2020

Fees

| Name | Hours | Rate | Amount |
|-----------------|--------------|-------------|---------------------|
| Adam Sherman | 20.50 | \$ 895.00 | \$ 18,347.50 |
| Carol O'Donnell | 7.50 | 250.00 | 1,875.00 |
| Eric Finley | 27.50 | 415.00 | 11,412.50 |
| Jack Caylor | 19.00 | 175.00 | 3,325.00 |
| Ken Le | 0.25 | 185.00 | 46.25 |
| Pascale Lareau | 0.80 | 185.00 | 148.00 |
| Pritesh Patel | 20.50 | 775.00 | 15,887.50 |
| | 96.05 | | \$ 51,041.75 |

Invoice No.: 20405813
Date: 11/18/2020

Fee and Disbursement Details

| Date | Name and Description | Hours | Rate | Amount |
|-------------|---|--------------|-------------|---------------|
| 11/9/2020 | Carol O'Donnell Verify HST reconciliation. Communications with former employees re WEPP/claims. | 1.40 | \$ 250.00 | \$ 350.00 |
| 11/9/2020 | Adam Sherman Call from former employee. Attendance on Court call. Emails/call with TDS re Court call, NDA, Supplementary Report, other. Emails/call with EY re outstanding tax returns. Draft/comment on Supplementary Report. Emails/discussions with Richter team. | 5.00 | 895.00 | 4,475.00 |
| 11/9/2020 | Pritesh Patel Attendance on Court Call for Inkster Motion, follow-up call with TDS/Richter team. Review and edits to Supplementary Ninth Report, calls with Richter team. Finalize draft and circulate to TDS for comment. | 7.00 | 775.00 | 5,425.00 |
| 11/9/2020 | Eric Finley Attend court re Inkster Sale Approval Order. Draft Supplementary Report in response to materials filed by the Respondents. | 10.00 | 415.00 | 4,150.00 |
| 11/9/2020 | Jack Caylor Update, review and finalize R&D for w/e November 7. Prepare BMO admin form. Multiple calls and emails responding to creditor hotline inquiries. | 4.75 | 175.00 | 831.25 |
| 11/10/2020 | Pascale Lareau Prepare bank reconciliation, pdf, update bank reconciliation file and follow-up for signature, filing document (2 bank accounts). | 0.80 | 185.00 | 148.00 |
| 11/10/2020 | Carol O'Donnell Post documents to website, file with OSB. Communications with former employees re WEPP/claims. | 1.30 | 250.00 | 325.00 |
| 11/10/2020 | Adam Sherman Emails with L. Galessiere. Emails with TDS re Supplementary Report, NDA, emails with landlord counsel, EB Settlement, Brief, other. Call with TDS. Review/update/finalize/sign supplementary Ninth Report. Emails/discussions with Richter team. | 4.00 | 895.00 | 3,580.00 |
| 11/10/2020 | Pritesh Patel Review TDS comments on Report , make corresponding updates to same. Calls with B. Taylor, Richter team on Report. Review and comment on TDS email re Brief. Finalize and sign Report for service. | 4.00 | 775.00 | 3,100.00 |
| 11/10/2020 | Eric Finley | 7.00 | 415.00 | 2,905.00 |

Invoice No.: 20405813
Date: 11/18/2020

| Date | Name and Description | Hours | Rate | Amount |
|------------|---|-------|--------|----------|
| | Draft Supplementary Report in response to materials of the Respondents (response to Ninth Report of the Receiver). Finalize Report including appendices for service. | | | |
| 11/10/2020 | Jack Caylor Review Ninth Supplementary Report and compile appendices. Multiple emails and calls responding to creditor hotline inquires re WEPP, receivership process, unsecured claims etc. | 4.25 | 175.00 | 743.75 |
| 11/11/2020 | Carol O'Donnell Post documents on website, file with OSB. Prepare wire transfer, update. Communications with employees regarding WEPP. | 1.50 | 250.00 | 375.00 |
| 11/11/2020 | Ken Le Telephone call with former employee and subsequent email of WEPP Notice. | 0.25 | 185.00 | 46.25 |
| 11/11/2020 | Adam Sherman Emails with TDS re NDA, fee affidavits, potential Nygard settlement, emails with Nygard counsel. Review/provide comments on fee affidavit. Emails/discussions with Richter team. Approve wires. | 2.50 | 895.00 | 2,237.50 |
| 11/11/2020 | Pritesh Patel Call with KLD re data preservation update, revised quote for data access. Calls/emails with TDS, Richter re NDA issues, NPL settlement offer. Discussion with Richter team re [REDACTED] IT migration plan. | 2.50 | 775.00 | 1,937.50 |
| 11/11/2020 | Eric Finley Emails, discussions re fee affidavit, cash management system, creditor inquiries, sales tax update, Revenue Quebec call, payroll and payment matters, Gardena inventory sale, funding request, settlement, UPS. | 3.00 | 415.00 | 1,245.00 |
| 11/11/2020 | Jack Caylor Review company payments and prepare corresponding funding summary. Correspondence with team and Remco re billing. Multiple emails and calls responding to creditor hotline inquiries. | 4.00 | 175.00 | 700.00 |
| 11/12/2020 | Carol O'Donnell Communications with former employees, emails and telephone calls. | 1.50 | 250.00 | 375.00 |
| 11/12/2020 | Adam Sherman Emails with TDS re NDA, emails with Nygard counsel, fee affidavits, Nygard motion docs, other. Finalize/sign fee affidavit. Email from LTG re service of affidavits/motion brief. Calls with TDS. Emails/discussions with Richter team. | 4.00 | 895.00 | 3,580.00 |

Invoice No.: 20405813
Date: 11/18/2020

| Date | Name and Description | Hours | Rate | Amount |
|-------------------|--|--------------|--------|---------------------|
| 11/12/2020 | Pritesh Patel Correspondence with TDS re responses from Debtors on NDA. Review of Debtors responding materials, calls with Richter and TDS teams to discuss same. | 3.00 | 775.00 | 2,325.00 |
| 11/12/2020 | Eric Finley Review materials of the respondents and debrief with Richter team and TDS. Begin preparing responses to material and verifying the information found therein. Finalize fee affidavit for service. | 3.00 | 415.00 | 1,245.00 |
| 11/12/2020 | Jack Caylor Update and reconcile R&D by entity. Prepare updated bank admin forms. Review and discuss November 12 Motion Brief of the Respondent with Richter team. Review professional fee affidavits for Katten, TDS and Richter. | 4.50 | 175.00 | 787.50 |
| 11/13/2020 | Carol O'Donnell Prepare wire transfers, update GL. Communicate with former employees re WEPP/claims. | 1.80 | 250.00 | 450.00 |
| 11/13/2020 | Adam Sherman Attend on Court call. Call with TDS re debrief, other matters. Emails with TDS re account for period ending 11/8/2020, Inkster extension, Canadian litigation, other matters. Emails/discussions with Richter team. Approve wires. | 5.00 | 895.00 | 4,475.00 |
| 11/13/2020 | Pritesh Patel Attendance on Court call re Inkster motion. Call with Inkster purchaser re amendment, review and execute same. | 4.00 | 775.00 | 3,100.00 |
| 11/13/2020 | Eric Finley Attend court call re Inkster Sale Approval, various other emails and calls re creditor inquiries, debrief call with counsel, review remaining employees, call with Inkster purchaser, calls with remaining employees, IT migration. | 4.50 | 415.00 | 1,867.50 |
| 11/13/2020 | Jack Caylor Review Receiver payments and prepare corresponding cheque rec. Emails responding to creditor hotline inquiries. | 1.50 | 175.00 | 262.50 |
| Fees Total | | 96.05 | | \$ 51,041.75 |

Invoice No.: 20405813
Date: 11/18/2020

Remittance Form

Richter Advisory Group Inc., Receiver re: Nygard International Partnership et al
181 Bay Street, Suite 3510
Toronto, ON M5J 2T3

Invoice Summary

| | | |
|------------------------------------|------------|---------------------|
| Sub-Total | | \$ 51,041.75 |
| Technology and Administrative Fees | | 2,552.09 |
| GST/HST #885435842 RT0001 | | 6,967.20 |
| Total Due | CAD | \$ 60,561.04 |

Payment Options

**At this time, we ask that payment not be made by cheque.
Please use one of the payment options below. We appreciate your collaboration.**

Wire Transfer Toronto Dominion Bank
Commercial Banking Center
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2
Bank Institute No.: 004
CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTTOR
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTTOR

Email payment details, including invoice number and amount paid to:
ClientService@richter.ca

Credit Card payments can be made by contacting us as indicated below.

Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca

TORONTO

Richter Advisory Group Inc.
181 Bay St., #3510
Bay Wellington Tower
Toronto ON M5J 2T3
416.488.2345

MONTREAL

1981 McGill College
Montréal QC H3A 0G6
514.934.3400

CHICAGO

200 South Wacker, #3100
Chicago IL 60606
312.828.0800

RICHTER.CA

RICHTER

Richter Advisory Group Inc., Receiver re: Nygard International Partnership et al
181 Bay Street, Suite 3510
Toronto, ON M5J 2T3

Date: 11/24/2020
Invoice No.: 20405820
Engagement No.: 2021900
Payment Terms: Due on Receipt

Professional services rendered to November 22, 2020 \$ 26,374.00

| | | |
|---|------------|---------------------|
| Sub-Total | | 26,374.00 |
| Technology and Administrative Fees | | 1,318.70 |
| GST/HST #885435842 RT0001 | | 3,600.05 |
| Total Due | CAD | \$ 31,292.75 |

TORONTO

Richter Advisory Group Inc.
181 Bay St., #3510
Bay Wellington Tower
Toronto ON M5J 2T3
416.488.2345

MONTRÉAL

1981 McGill College
Montréal QC H3A 0G6
514.934.3400

CHICAGO

200 South Wacker, #3100
Chicago IL 60606
312.828.0800

RICHTER.CA

Invoice No.: 20405820
Date: 11/24/2020

Fees

| Name | Hours | Rate | Amount |
|-----------------|--------------|-------------|---------------------|
| Adam Sherman | 7.80 | \$ 895.00 | \$ 6,981.00 |
| Carol O'Donnell | 4.80 | 250.00 | 1,200.00 |
| Eric Finley | 15.75 | 415.00 | 6,536.25 |
| Jack Caylor | 19.00 | 175.00 | 3,325.00 |
| Ken Le | 0.25 | 185.00 | 46.25 |
| Pascale Lareau | 0.80 | 185.00 | 148.00 |
| Pritesh Patel | 10.50 | 775.00 | 8,137.50 |
| | 58.90 | | \$ 26,374.00 |

Invoice No.: 20405820
Date: 11/24/2020

Fee and Disbursement Details

| Date | Name and Description | Hours | Rate | Amount |
|-------------|--|--------------|-------------|---------------|
| 11/16/2020 | Adam Sherman Emails from TDS re Dragyn Industries, emails with Nygard counsel, Broadway property, other. Emails/discussions with Richter team. | 0.80 | \$ 895.00 | \$ 716.00 |
| 11/16/2020 | Pritesh Patel Correspondence with Hilco re theft claim. Review and edits to email re Auld Phillips. Call with Colliers re Broadway, follow-up call with TDS on same. Review and sign Amendment to Broadway OTP. Discussions with Richter team re Inkster exit plan. | 2.00 | 775.00 | 1,550.00 |
| 11/16/2020 | Eric Finley Revenue Quebec call re outstanding sales tax/source deductions. Review Ledger debt, respond to outstanding AR balance, employee retention/staffing, Inkster exit plan. | 3.00 | 415.00 | 1,245.00 |
| 11/16/2020 | Jack Caylor Prepare and update draft R&D for w/e November 14. Multiple emails and calls responding to creditor hotline inquires. Update WEPP schedule for specific cases. Begin updating R&D by entity. | 5.50 | 175.00 | 962.50 |
| 11/17/2020 | Carol O'Donnell Verify bank, update deposit. Communications with former employees regarding WEPP. | 1.40 | 250.00 | 350.00 |
| 11/17/2020 | Ken Le Telephone calls with former employees re WEPP. | 0.25 | 185.00 | 46.25 |
| 11/17/2020 | Adam Sherman Emails with TDS re emails with Nygard counsel, E/B settlement, Broadway property, other. Emails/discussions with Richter team. | 1.30 | 895.00 | 1,163.50 |
| 11/17/2020 | Pritesh Patel Correspondence with Colliers re response from purchaser on Broadway amendment, call with Richter team on same. | 1.50 | 775.00 | 1,162.50 |
| 11/17/2020 | Eric Finley Emails, discussions re shared services meeting, payroll, employee retention, 1 Niagara document review, E/B settlement, WEPPA, ledger debt, TD merchant solutions, cottage removal, insurance premiums, E/B requests. | 4.00 | 415.00 | 1,660.00 |
| 11/17/2020 | Jack Caylor | 3.00 | 175.00 | 525.00 |

Invoice No.: 20405820
Date: 11/24/2020

| Date | Name and Description | Hours | Rate | Amount |
|------------|---|-------|--------|----------|
| | Review proposed company payments. Draft funding summary. Correspondence with team re payment follow-up questions. Multiple emails responding to Richter hotline inquiries re WEPP status, unsecured claims etc. | | | |
| 11/18/2020 | Carol O'Donnell Prepare wire transfer, update. Communications with former employees regarding WEPP. | 0.80 | 250.00 | 200.00 |
| 11/18/2020 | Adam Sherman Emails with TDS re WO ledger debt, E/B document request, email with Nygard counsel, Broadway property, invoice for period ending 11/15/2020. Call with TDS re WO ledger debt. Email from Winnipeg Court. Emails/discussions with Richter team. Approve wires. | 2.00 | 895.00 | 1,790.00 |
| 11/18/2020 | Pritesh Patel Review/edits to emails from TDS re cottage removal, E/B doc requests, and discussion with E. Finley on same. Call with TDS to discuss ledger debt issues, other outstanding claims of Lenders. Emails with Nygard staff re AX data. | 3.00 | 775.00 | 2,325.00 |
| 11/18/2020 | Eric Finley Call with counsel re personal property, cost allocation, ledger debt. Various emails and calls re corporate vehicles, revenue Quebec, document access, cottage removal, employee retention. | 2.50 | 415.00 | 1,037.50 |
| 11/18/2020 | Jack Caylor Multiple emails and calls responding to creditor hotline inquiries. Finalize updating WEPP schedule and correspondence with C. O'Donnell re updated WEPP schedule. Continue reviewing and working on allocating costs in the R&D by entity. | 4.75 | 175.00 | 831.25 |
| 11/19/2020 | Pascale Lareau Prepare and file HST declarations for October 2020. | 0.40 | 185.00 | 74.00 |
| 11/19/2020 | Carol O'Donnell Prepare wire transfer. Communications with former employees re WEPP/claims. | 1.10 | 250.00 | 275.00 |
| 11/19/2020 | Adam Sherman Attend on Court call. Emails with TDS re emails with Nygard counsel, Court decision/reasons, other. Emails/discussions with Richter team. | 1.20 | 895.00 | 1,074.00 |
| 11/19/2020 | Pritesh Patel | 2.25 | 775.00 | 1,743.75 |

Invoice No.: 20405820
Date: 11/24/2020

| Date | Name and Description | Hours | Rate | Amount |
|------------|--|-------|--------|----------|
| | Review of response from LTG re cottage removal from Inkster, call with TDS. Attendance on Court Call for Inkster Sale Approval Motion. Discussion with J. Caylor re KLD costs reconciliation. Correspondence with Nygard staff re documents. | | | |
| 11/19/2020 | Eric Finley Attend Court re Inkster sale decision. Subsequent calls with Nygard staff, IT staff, migration effort re impact on workflow and next steps in connection with sale and migration efforts. | 3.25 | 415.00 | 1,348.75 |
| 11/19/2020 | Jack Caylor Reconcile and review payments and budget for different KLD workstreams. Correspondence with P. Patel re same. Multiple calls re creditor hotline inquiries. | 3.50 | 175.00 | 612.50 |
| 11/20/2020 | Pascale Lareau Update list of employee addresses. Scan returned mail re former employee WEPP packages. | 0.40 | 185.00 | 74.00 |
| 11/20/2020 | Carol O'Donnell Prepare wire transfers, update. Communications with former employees re WEPP/claims. | 1.50 | 250.00 | 375.00 |
| 11/20/2020 | Adam Sherman Call with TDS re data preservation matters. Emails with TDS re emails with Nygard counsel, data preservation, other. Emails/discussions with Richter team. Approve wires. | 1.30 | 895.00 | 1,163.50 |
| 11/20/2020 | Pritesh Patel Call with TDS re Inkster sale order, document preservation. Call with Nygard staff re power outage. Call with Colliers re Inkster sale approval, update on Broadway. Review and edits to email re data preservation. | 1.75 | 775.00 | 1,356.25 |
| 11/20/2020 | Eric Finley Calls with Nygard IT and staff re document retention, migration efforts, power outage. Draft response re IT migration efforts. | 2.00 | 415.00 | 830.00 |
| 11/20/2020 | Jack Caylor Review and comment on EY tax engagement letter. Continue to update and review R&D by entity. | 2.25 | 175.00 | 393.75 |
| 11/21/2020 | Adam Sherman Emails from/to TDS re HBC litigation, including review of prior Court decision. | 0.50 | 895.00 | 447.50 |
| 11/22/2020 | Adam Sherman | 0.70 | 895.00 | 626.50 |

Invoice No.: 20405820
Date: 11/24/2020

| Date | Name and Description | Hours | Rate | Amount |
|-------------------|---|--------------|--------|---------------------|
| 11/22/2020 | Emails/discussions with Richter team re IT/server concerns. Eric Finley Review emails and calls with Nygard IT and Informanix re IT preservation. | 1.00 | 415.00 | 415.00 |
| Fees Total | | 58.90 | | \$ 26,374.00 |

Invoice No.: 20405820
Date: 11/24/2020

Remittance Form

Richter Advisory Group Inc., Receiver re: Nygard International Partnership et al
181 Bay Street, Suite 3510
Toronto, ON M5J 2T3

Invoice Summary

| | | |
|------------------------------------|-----|---------------------|
| Sub-Total | | \$ 26,374.00 |
| Technology and Administrative Fees | | 1,318.70 |
| GST/HST #885435842 RT0001 | | 3,600.05 |
| Total Due | CAD | \$ 31,292.75 |

Payment Options

At this time, we ask that payment not be made by cheque.
Please use one of the payment options below. We appreciate your collaboration.

Wire Transfer Toronto Dominion Bank
Commercial Banking Center
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2
Bank Institute No.: 004
CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTTOR
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTTOR

Email payment details, including invoice number and amount paid to:
ClientService@richter.ca

Credit Card payments can be made by contacting us as indicated below.

Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca

TORONTO

Richter Advisory Group Inc.
181 Bay St., #3510
Bay Wellington Tower
Toronto ON M5J 2T3
416.488.2345

MONTREAL

1981 McGill College
Montréal QC H3A 0G6
514.934.3400

CHICAGO

200 South Wacker, #3100
Chicago IL 60606
312.828.0800

RICHTER.CA

RICHTER

Richter Advisory Group Inc., Receiver re: Nygard International Partnership et al
181 Bay Street, Suite 3510
Toronto, ON M5J 2T3

Date: 12/4/2020
Invoice No.: 20405857
Engagement No.: 2021900
Payment Terms: Due on Receipt

Professional services rendered to November 29, 2020 \$ 26,384.00

Disbursements 216.92

Sub-Total 26,600.92

Technology and Administrative Fees 1,330.05

GST/HST #885435842 RT0001 3,631.03

Total Due CAD **\$ 31,562.00**

TORONTO

Richter Advisory Group Inc.
181 Bay St., #3510
Bay Wellington Tower
Toronto ON M5J 2T3
416.488.2345

MONTRÉAL

1981 McGill College
Montréal QC H3A 0G6
514.934.3400

CHICAGO

200 South Wacker, #3100
Chicago IL 60606
312.828.0800

RICHTER.CA

Invoice No.: 20405857
Date: 12/4/2020

Fees

| Name | Hours | Rate | Amount |
|-----------------|--------------|-----------|---------------------|
| Adam Sherman | 7.00 | \$ 895.00 | \$ 6,265.00 |
| Carol O'Donnell | 2.90 | 250.00 | 725.00 |
| Eric Finley | 19.50 | 415.00 | 8,092.50 |
| Gilles Benchaya | 0.50 | 895.00 | 447.50 |
| Jack Caylor | 19.00 | 175.00 | 3,325.00 |
| Ken Le | 0.10 | 185.00 | 18.50 |
| Pascale Lareau | 0.80 | 185.00 | 148.00 |
| Pritesh Patel | 9.50 | 775.00 | 7,362.50 |
| | 59.30 | | \$ 26,384.00 |

Disbursements

| | |
|-------------------|------------------|
| Locksmith expense | \$ 216.92 |
| | \$ 216.92 |

Invoice No.: 20405857
Date: 12/4/2020

Fee and Disbursement Details

| Date | Name and Description | Hours | Rate | Amount |
|------------|--|-------|-----------|-----------|
| 11/23/2020 | Carol O'Donnell Communications with employees regarding WEPP. | 0.50 | \$ 250.00 | \$ 125.00 |
| 11/23/2020 | Adam Sherman Call with Nygard IT/external IT Consultant re system failures, data issues, next steps. Emails with TDS re E/B records, emails with Nygard counsel, HBC litigation, Emails/discussions with Richter team. | 2.00 | 895.00 | 1,790.00 |
| 11/23/2020 | Pritesh Patel Call with KLD re new SOW, invoice reconciliation. Discussion with Richter team re WEPP, server issues, KLD options. Review of emails from TDS re PJN documents. | 1.50 | 775.00 | 1,162.50 |
| 11/23/2020 | Eric Finley Emails, phone calls and analysis relating to document preservation and migration efforts, Gardina Inventory sale, WEPP, creditor inquiries, employee retention, Onchulenko emails, Inkster exit plans. | 5.50 | 415.00 | 2,282.50 |
| 11/23/2020 | Jack Caylor Review and update R&D for w/e November 21. Draft BMO letter of direction re locked account transfers. | 3.00 | 175.00 | 525.00 |
| 11/24/2020 | Pascale Lareau Update employee information regarding WEPP. | 0.80 | 185.00 | 148.00 |
| 11/24/2020 | Carol O'Donnell Verify bank, update deposit. Communications with employees. | 0.50 | 250.00 | 125.00 |
| 11/24/2020 | Gilles Benchaya Call with KLD. | 0.50 | 895.00 | 447.50 |
| 11/24/2020 | Adam Sherman Emails with TDS re HBC litigation, Hilco matters, document/record preservation matters, emails with Nygard counsel. Emails/discussions with Richter team. | 1.00 | 895.00 | 895.00 |
| 11/24/2020 | Pritesh Patel Numerous discussions with KLD, Nygard, Richter teams re server issues. Review and edits to email to LTG re server migration, discussion with E. Finley on same. | 2.50 | 775.00 | 1,937.50 |
| 11/24/2020 | Eric Finley Emails, phone calls and analysis relating to document preservation and migration efforts, including drafting and response to W. Onchulenko emails, migration plan, timelines, challenges and expenses. Creditor inquiries, employee management. | 7.00 | 415.00 | 2,905.00 |

Invoice No.: 20405857
Date: 12/4/2020

| Date | Name and Description | Hours | Rate | Amount |
|------------|---|-------|--------|----------|
| 11/24/2020 | Jack Caylor Review, update R&D by entity and correspondence with Nygard team re allocating costs. Correspondence with Remco re billing. [REDACTED] and call with E. Finley re same. | 3.75 | 175.00 | 656.25 |
| 11/25/2020 | Carol O'Donnell Communications with employees. Communications with Service Canada regarding WEPP claims. | 1.00 | 250.00 | 250.00 |
| 11/25/2020 | Ken Le Telephone call with former employee re WEPP. | 0.10 | 185.00 | 18.50 |
| 11/25/2020 | Adam Sherman Emails with TDS re Nygard cottage removal, Falcon Lake property. Email from Colliers re Broadway property. Emails/discussions with Richter team. | 1.00 | 895.00 | 895.00 |
| 11/25/2020 | Pritesh Patel Review and edits to email to LTG re cottage/return of Nygard property. Review of email re Falcon Lake. Discussions with Richter team re server issues. | 1.25 | 775.00 | 968.75 |
| 11/25/2020 | Eric Finley Various emails re. IT migration plan, Inkster exit and cottage removal. Review tax engagement letter and provide comments on same. | 1.75 | 415.00 | 726.25 |
| 11/25/2020 | Jack Caylor Correspondence with BMO re account update letter. Multiple emails and calls responding to hotline inquiries. | 1.50 | 175.00 | 262.50 |
| 11/26/2020 | Adam Sherman Emails with TDS re account for period ending November 22, 2020, emails with Nygard counsel, Broadway property, Nygard cottage removal. Email from Colliers re Broadway property. Emails/discussions with Richter team. | 1.00 | 895.00 | 895.00 |
| 11/26/2020 | Pritesh Patel Review of responses from LTG re cottage/return of Nygard property, discussion with Richter team on same. Update call with E. Finley on server issues, subpoena docs. Review of email from Colliers re Broadway, call on same. Email to TDS re amendment. | 2.00 | 775.00 | 1,550.00 |
| 11/26/2020 | Eric Finley Various calls in connection with IT migration plan, creditor inquiries, Inkster closing plan, WEPP, landlord inquiries. | 1.75 | 415.00 | 726.25 |

Invoice No.: 20405857
Date: 12/4/2020

| Date | Name and Description | Hours | Rate | Amount |
|----------------------------|---|--------------|-------------|---------------------|
| 11/26/2020 | Jack Caylor Review Nygard payments, draft corresponding funding summary. Correspondence with team re same. Reconcile Receivership professional fees for Richter, TDS and Katten. | 4.75 | 175.00 | 831.25 |
| 11/27/2020 | Carol O'Donnell Prepare wire transfers, update. Communications with employees re WEPP. | 0.90 | 250.00 | 225.00 |
| 11/27/2020 | Adam Sherman Call with TDS re Nygard cottage removal, document/data preservation matters, other. Emails with TDS re IT migration matters, emails with Nygard counsel, HBC litigation, Broadway property, Inkster AVO. Emails/discussions with Richter team. Approve wires. | 2.00 | 895.00 | 1,790.00 |
| 11/27/2020 | Pritesh Patel Email/call with Colliers re Broadway OTP, correspondence with TDS and Richter teams on same. Review/sign second amendment. Review and edits to email re migration/storage costs, discussions with Richter team on same. Review of TDS email to US litigants. | 2.25 | 775.00 | 1,743.75 |
| 11/27/2020 | Eric Finley Emails and review of weekly funding request, legal fees, revenue Quebec claim, Gardena inventory sale, IT migration efforts, White Oak loan, response to Debtors' emails. Call with TDS re IT migration plan and building sales. | 3.50 | 415.00 | 1,452.50 |
| 11/27/2020 | Jack Caylor Draft cheque rec for Receiver payments. Begin drafting and updating documents for professional summaries, compiled invoices and updated interim R&D. | 4.50 | 175.00 | 787.50 |
| 11/29/2020 | Jack Caylor Review and update interim R&D. | 1.50 | 175.00 | 262.50 |
| Fees Total | | 59.30 | | \$ 26,384.00 |
| Date | Name and Description | Hours | Rate | Amount |
| | Locksmith expense | | | \$ 216.92 |
| Disbursements Total | | | | \$ 216.92 |

Invoice No.: 20405857
Date: 12/4/2020

Remittance Form

Richter Advisory Group Inc., Receiver re: Nygard International Partnership et al
181 Bay Street, Suite 3510
Toronto, ON M5J 2T3

Invoice Summary

| | | |
|---|------------|---------------------|
| Sub-Total | | \$ 26,600.92 |
| Technology and Administrative Fees | | 1,330.05 |
| GST/HST #885435842 RT0001 | | 3,631.03 |
| Total Due | CAD | \$ 31,562.00 |

Payment Options

At this time, we ask that payment not be made by cheque.
Please use one of the payment options below. We appreciate your collaboration.

Wire Transfer Toronto Dominion Bank
Commercial Banking Center
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2
Bank Institute No.: 004
CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTTOR
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTTOR

Email payment details, including invoice number and amount paid to:
ClientService@richter.ca

Credit Card payments can be made by contacting us as indicated below.

Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca

TORONTO

Richter Advisory Group Inc.
181 Bay St., #3510
Bay Wellington Tower
Toronto ON M5J 2T3
416.488.2345

MONTREAL

1981 McGill College
Montréal QC H3A 0G6
514.934.3400

CHICAGO

200 South Wacker, #3100
Chicago IL 60606
312.828.0800

RICHTER.CA

RICHTER

Richter Advisory Group Inc., Receiver re: Nygard International Partnership et al
181 Bay Street, Suite 3510
Toronto, ON M5J 2T3

Date: 12/14/2020
Invoice No.: 20405888
Engagement No.: 2021900
Payment Terms: Due on Receipt

Professional services rendered to December 6, 2020 \$ 29,495.50

| | |
|---|-------------------------|
| Sub-Total | 29,495.50 |
| Technology and Administrative Fees | 1,474.78 |
| GST/HST #885435842 RT0001 | 4,026.14 |
| Total Due | CAD \$ 34,996.42 |

TORONTO

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514.934.3400

CHICAGO

200 South Wacker, #3100
Chicago IL 60606
312.828.0800

RICHTER.CA

Invoice No.: 20405888
Date: 12/14/2020

Fees

| Name | Hours | Rate | Amount |
|-----------------|--------------|-------------|---------------------|
| Adam Sherman | 11.10 | \$ 895.00 | \$ 9,934.50 |
| Carol O'Donnell | 4.70 | 250.00 | 1,175.00 |
| Eric Finley | 23.00 | 415.00 | 9,545.00 |
| Jack Caylor | 1.25 | 175.00 | 218.75 |
| Ken Le | 0.10 | 185.00 | 18.50 |
| Pritesh Patel | 11.00 | 775.00 | 8,525.00 |
| Vicky Coupal | 0.75 | 105.00 | 78.75 |
| | 51.90 | | \$ 29,495.50 |

Invoice No.: 20405888
Date: 12/14/2020

Fee and Disbursement Details

| Date | Name and Description | Hours | Rate | Amount |
|------------|--|-------|-----------|-------------|
| 11/30/2020 | Adam Sherman Emails with TDS re data preservation, Inkster AVO, emails/call with Nygard counsel, appeal. Call with TDS re data preservation. Emails/discussions with Richter team re Inkster AVO, IT matters, appeal, other. Email from TDG re appeal. | 2.50 | \$ 895.00 | \$ 2,237.50 |
| 11/30/2020 | Pritesh Patel Review of revised AVO on Inkster, discussion with Richter team on same. Review of response from LTG re IT migration, call with TDS on same. Discussions with Richter team re Fenske proposal, edits to email response on same. Email to Colliers re Broadway. | 2.00 | 775.00 | 1,550.00 |
| 11/30/2020 | Eric Finley Several emails in connection with IT migration plan. Analyze work performed by Debtors, summarize finding and discuss same with Richter and TDS. Draft responses to same. Misc. creditor inquiries and review of appeal documents. | 7.00 | 415.00 | 2,905.00 |
| 12/1/2020 | Carol O'Donnell Update transfer of funds. Communication with creditors and Service Canada. | 1.50 | 250.00 | 375.00 |
| 12/1/2020 | Ken Le Telephone call with creditor. | 0.10 | 185.00 | 18.50 |
| 12/1/2020 | Adam Sherman Emails with TDS re email to Justice Edmond, Inkster cottage, IT system migration. Emails/discussions with Richter team. | 1.00 | 895.00 | 895.00 |
| 12/1/2020 | Pritesh Patel Review of Inkster appeal, discussions with Richter team on same. Call with E. Finley re email to US litigants, physical documents. Emails with TDS/Richter teams re Broadway sale approval, Inkster appeal. Call with Eighth Ave re Inkster appeal. | 2.50 | 775.00 | 1,937.50 |
| 12/1/2020 | Eric Finley Emails, phone calls and analysis re review of Fenske working paper, summarize impact and discuss same with IT team and Richter, Shared services meeting, meeting with Inkster purchaser, research implications on appeal. | 6.00 | 415.00 | 2,490.00 |
| 12/2/2020 | Carol O'Donnell Prepare wire transfer. | 0.40 | 250.00 | 100.00 |
| 12/2/2020 | Adam Sherman | 2.50 | 895.00 | 2,237.50 |

Invoice No.: 20405888
Date: 12/14/2020

| Date | Name and Description | Hours | Rate | Amount |
|-----------|--|-------|--------|----------|
| | Emails with TDS re IT matters, emails with Nygard counsel, Broadway property, emails with Jane Doe / Bacon counsel. Call with TDS/Richter team re IT matters, other. Emails/discussions with Richter team. Approve wires. | | | |
| 12/2/2020 | Pritesh Patel Call with TDS re Inkster appeal, doc preservation, IT migration and other issues. Email with TDS re Broadway deposit. Review and edits to response to LTG re IT migration plan, call with E. Finley to discuss same. | 2.00 | 775.00 | 1,550.00 |
| 12/2/2020 | Eric Finley Emails, phone calls and analysis re IT migration issues and IT consultants, document storage and preservation, AR collections, Inkster purchaser implications, DEFA request, Inkster exit plan, email to respondents. | 3.00 | 415.00 | 1,245.00 |
| 12/3/2020 | Carol O'Donnell Communication with employees regarding WEPP. | 0.50 | 250.00 | 125.00 |
| 12/3/2020 | Adam Sherman Emails with TDS re litigation matters, records preservation matters, email to Bacon counsel, invoice for period ending 11/29/2020, emails with Nygard counsel, call with E/B counsel, call with Katten. Call with TDS. Emails/discussions with Richter team. | 2.00 | 895.00 | 1,790.00 |
| 12/3/2020 | Pritesh Patel Call with TDS re response from LTG on IT migration. Call with E. Finley re status of resolving server issues, data backups, timing of migration. Review and edits to LTG on IT migration plan and next steps. | 1.50 | 775.00 | 1,162.50 |
| 12/3/2020 | Eric Finley Emails, phone calls and analysis re Inkster purchaser queries, vacation and payroll, employee retention, record preservation and cloud solution calls, Draft email to Respondents, discuss data transfer with IT consultant, DEFA Request. | 3.00 | 415.00 | 1,245.00 |
| 12/4/2020 | Carol O'Donnell Prepare wire transfers, update. Communications with employees regarding WEPP. Prepare letter for Levene Tadman. | 2.30 | 250.00 | 575.00 |
| 12/4/2020 | Vicky Coupal AGI DEFA Request Invoice and follow-up with C. O'Donnell. | 0.75 | 105.00 | 78.75 |
| 12/4/2020 | Adam Sherman | 2.80 | 895.00 | 2,506.00 |

Invoice No.: 20405888
Date: 12/14/2020

| Date | Name and Description | Hours | Rate | Amount |
|-------------------|--|--------------|--------|---------------------|
| | Calls with TDS re HBC litigation, IT/records preservation. Emails from TDS re transcript, emails with Nygard counsel, Dec 8 hearing, WO ledger debt, IT/records preservation, emails with Jane Doe counsel, emails/discussion with Richter team. Approve wires. | | | |
| 12/4/2020 | Pritesh Patel Calls with E. Finley re DEFA requests, review of email on same. Call with TDS re Dec 8 hearing, discussions with Richter team on materials. Call with Eighth Ave re status of appeal. Calls with Richter team re server issues, [REDACTED] DC theft claim | 3.00 | 775.00 | 2,325.00 |
| 12/4/2020 | Eric Finley Emails, phone calls and analysis re IT migration plan, draft email to Respondent for Dec 8 hearing date and circulate same, DEFA request, call with Inkster purchaser, review Fenske working paper and comment on same for hearing. | 4.00 | 415.00 | 1,660.00 |
| 12/4/2020 | Jack Caylor Update fee summaries. Multiple emails responding to hotline inquiries re WEPP, unsecured creditor next steps, proof of claim questions. | 1.25 | 175.00 | 218.75 |
| 12/6/2020 | Adam Sherman Emails with TDS re Nygard document request, emails with Nygard counsel. Emails with Richter team. | 0.30 | 895.00 | 268.50 |
| Fees Total | | 51.90 | | \$ 29,495.50 |

Invoice No.: 20405888
Date: 12/14/2020

Remittance Form

Richter Advisory Group Inc., Receiver re: Nygard International Partnership et al
181 Bay Street, Suite 3510
Toronto, ON M5J 2T3

Invoice Summary

| | | |
|------------------------------------|-----|---------------------|
| Sub-Total | | \$ 29,495.50 |
| Technology and Administrative Fees | | 1,474.78 |
| GST/HST #885435842 RT0001 | | 4,026.14 |
| Total Due | CAD | \$ 34,996.42 |

Payment Options

At this time, we ask that payment not be made by cheque.
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Wire Transfer Toronto Dominion Bank
Commercial Banking Center
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2
Bank Institute No.: 004
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RICHTER.CA

RICHTER

Richter Advisory Group Inc., Receiver re: Nygard International Partnership et al
181 Bay Street, Suite 3510
Toronto, ON M5J 2T3

Date: 12/18/2020
Invoice No.: 20405903
Engagement No.: 2021900
Payment Terms: Due on Receipt

Professional services rendered to December 13, 2020 \$ 40,218.00

| | | |
|---|------------|---------------------|
| Sub-Total | | 40,218.00 |
| Technology and Administrative Fees | | 2,010.90 |
| GST/HST #885435842 RT0001 | | 5,489.76 |
| Total Due | CAD | \$ 47,718.66 |

TORONTO

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MONTRÉAL

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514.934.3400

CHICAGO

200 South Wacker, #3100
Chicago IL 60606
312.828.0800

RICHTER.CA

Invoice No.: 20405903
Date: 12/18/2020

Fees

| Name | Hours | Rate | Amount |
|--------------------|--------------|-------------|---------------------|
| Adam Sherman | 15.70 | \$ 895.00 | \$ 14,051.50 |
| Carol O'Donnell | 1.80 | 250.00 | 450.00 |
| Eric Finley | 24.50 | 415.00 | 10,167.50 |
| Jack Caylor | 9.50 | 175.00 | 1,662.50 |
| Ken Le | 0.60 | 185.00 | 111.00 |
| Pascale Lareau | 1.30 | 185.00 | 240.50 |
| Pritesh Patel | 14.00 | 775.00 | 10,850.00 |
| Raymond Vankrimpen | 3.00 | 895.00 | 2,685.00 |
| | 70.40 | | \$ 40,218.00 |

Invoice No.: 20405903
Date: 12/18/2020

Fee and Disbursement Details

| Date | Name and Description | Hours | Rate | Amount |
|-----------|--|-------|-----------|----------|
| 12/7/2020 | Ken Le Review/respond to emails and voice messages from claims general inbox. | 0.40 | \$ 185.00 | \$ 74.00 |
| 12/7/2020 | Adam Sherman Emails with TDS re Nygard document requests, emails with Nygard counsel, upcoming Court attendance, response to Bacon counsel, fee challenge, other. Call with TDS re various matters. Email from LTG re motion brief. Emails/discussions with Richter team. | 2.00 | 895.00 | 1,790.00 |
| 12/7/2020 | Pritesh Patel Review of response and motion brief from LTG, call with TDS on same. Review and edits to TDS email to LTG. Review and draft response to letter from Bacon counsel, discussion with Richter team on same. | 2.50 | 775.00 | 1,937.50 |
| 12/7/2020 | Eric Finley Draft Responses to LTG emails and preparation for Dec 8 Court hearing. | 1.50 | 415.00 | 622.50 |
| 12/7/2020 | Jack Caylor Review and update R&D for w/e December 5. Draft bank account closure letter re Union Bank. | 3.50 | 175.00 | 612.50 |
| 12/8/2020 | Adam Sherman Attend on Court call. Call with TDS pre/post Court. Emails with TDS re Court, Inkster AVO, emails with Nygard counsel, emails with E/B counsel, DEFA request, other receivership matters. Review proposed storage lease. Emails/discussions with Richter team. | 3.50 | 895.00 | 3,132.50 |
| 12/8/2020 | Pritesh Patel Attendance on Court call for chambers hearing, follow-up calls with Richter/TDS teams. Review of various emails from LTG re server preservation/migration. Review of Fenske request, calls with TDS and Richter team on same. | 2.50 | 775.00 | 1,937.50 |
| 12/8/2020 | Eric Finley Attend Court, including subsequent calls with TDS/Richter team re preservation plan, document production plan, LTG emails, Inkster purchase, DEFA request, AR collection. | 5.00 | 415.00 | 2,075.00 |
| 12/9/2020 | Carol O'Donnell Communication with Service Canada and former employees regarding WEPP. | 0.90 | 250.00 | 225.00 |
| 12/9/2020 | Ken Le | 0.20 | 185.00 | 37.00 |

Invoice No.: 20405903
Date: 12/18/2020

| Date | Name and Description | Hours | Rate | Amount |
|------------|--|-------|--------|----------|
| | Telephone call with former employee re WEPP. | | | |
| 12/9/2020 | Adam Sherman Emails with TDS re affidavit in support of CA Chambers motion, emails with Nygard counsel, draft Notice of Motion, E/B records request, Inkster servers, other receivership matters. Emails/discussions with Richter team. | 2.00 | 895.00 | 1,790.00 |
| 12/9/2020 | Pritesh Patel Call with Katten re subpoena matters, review of materials on same. Call with TDS re appeal materials, review of NOM. Call with Inkster purchaser re status of appeal. Review of emails from KLD re PJN DEFA Request. Review and comments on lease for storage. | 3.00 | 775.00 | 2,325.00 |
| 12/9/2020 | Eric Finley Review and update WEPP working paper for submission to Service Canada. Update funding request, various creditor inquiries. Various calls and review re White Oak loan, document preservation, DEFA, appeal, affidavit, Inkster. | 6.50 | 415.00 | 2,697.50 |
| 12/9/2020 | Jack Caylor Review and organize company payments. Draft December 9 funding summary. Correspondence with E. Finley. Multiple emails responding to hotline inquiries. | 2.75 | 175.00 | 481.25 |
| 12/10/2020 | Pascale Lareau Prepare bank reconciliation, pdf, update bank reconciliation file (2 bank accounts). | 0.80 | 185.00 | 148.00 |
| 12/10/2020 | Adam Sherman Emails/calls with TDS re affidavit. Finalize/swear affidavit. Emails with TDS re emails with Nygard counsel, account (period ending 12/6/2020), DEFA request, Inkster AVO, fee challenge. Call with TDS re DEFA request. Emails/discussions with Richter team. | 3.20 | 895.00 | 2,864.00 |
| 12/10/2020 | Pritesh Patel Review of affidavit for appeal, emails with Richter team on same. Discussions with Richter team re PJN DEFA request, call with KLD on same. Review/edits to email to LTG re DEFA request, call with TDS on same. Review of emails from LTG re doc preservation. | 3.50 | 775.00 | 2,712.50 |
| 12/10/2020 | Eric Finley | 6.00 | 415.00 | 2,490.00 |

Invoice No.: 20405903
Date: 12/18/2020

| Date | Name and Description | Hours | Rate | Amount |
|------------|--|-------|--------|----------|
| | Emails, phone calls and analysis re IT migration efforts, DEFA requests, appeal, affidavit, WEPP, phone systems, employee retention, responses to LTG for migration, E/B DEFA request, O365, KLD SOW. | | | |
| 12/11/2020 | Pascale Lareau Prepare GST / HST reconciliation for November 2020. | 0.50 | 185.00 | 92.50 |
| 12/11/2020 | Carol O'Donnell Prepare wire transfers, update. Communications with former employees regarding WEPP. | 0.90 | 250.00 | 225.00 |
| 12/11/2020 | Adam Sherman Emails with TDS re emails/calls with Nygard counsel, Lime Ridge Mall, service of CA Chambers motion docs, other receivership matters. Emails/discussions with Richter team. Approve wires. | 2.00 | 895.00 | 1,790.00 |
| 12/11/2020 | Pritesh Patel Correspondence with Colliers re Broadway OTP. Review of emails from TDS re DEFA Request, fee challenge, Inkster AVO, outstanding rent. Email to HLC re reliance letter on Broadway. | 1.00 | 775.00 | 775.00 |
| 12/11/2020 | Eric Finley Emails, phone calls and analysis re IT migration efforts, landlord inquiries, creditor inquiries, DEFA requests, KLD questions, LTG emails and correspondence. | 2.00 | 415.00 | 830.00 |
| 12/11/2020 | Jack Caylor Prepare wire transfers. Communications with former employees regarding WEPP. | 3.25 | 175.00 | 568.75 |
| 12/12/2020 | Raymond Vankrimpen Assistance with IT related issues. | 2.00 | 895.00 | 1,790.00 |
| 12/12/2020 | Adam Sherman Emails with TDS re communications with Nygard counsel. Emails/discussions with Richter team/Nygard IT/Informanix re IT security matters. | 3.00 | 895.00 | 2,685.00 |
| 12/12/2020 | Pritesh Patel Calls with KLD, Informanix, Nygard IT and Richter team re security issues. | 1.50 | 775.00 | 1,162.50 |
| 12/12/2020 | Eric Finley Various phone calls and discussions with IT team, IT consultants, Richter team re IT migration, IT preservation efforts and security matters. | 2.00 | 415.00 | 830.00 |
| 12/13/2020 | Raymond Vankrimpen Assistance with IT related issues. | 1.00 | 895.00 | 895.00 |
| 12/13/2020 | Eric Finley | 1.50 | 415.00 | 622.50 |

Invoice No.: 20405903
Date: 12/18/2020

| Date | Name and Description | Hours | Rate | Amount |
|-------------------|---|--------------|------|---------------------|
| | Various phone calls and discussions with IT team, IT consultants, Richter team and TDS re IT migration, IT preservation efforts and security matters. | | | |
| Fees Total | | 70.40 | | \$ 40,218.00 |

Invoice No.: 20405903
Date: 12/18/2020

Remittance Form

Richter Advisory Group Inc., Receiver re: Nygard International Partnership et al
181 Bay Street, Suite 3510
Toronto, ON M5J 2T3

Invoice Summary

| | | |
|------------------------------------|------------|---------------------|
| Sub-Total | | \$ 40,218.00 |
| Technology and Administrative Fees | | 2,010.90 |
| GST/HST #885435842 RT0001 | | 5,489.76 |
| Total Due | CAD | \$ 47,718.66 |

Payment Options

**At this time, we ask that payment not be made by cheque.
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Commercial Banking Center
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2
Bank Institute No.: 004
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USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTTOR

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200 South Wacker, #3100
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312.828.0800

RICHTER.CA

RICHTER

Richter Advisory Group Inc., Receiver re: Nygard International Partnership et al
181 Bay Street, Suite 3510
Toronto, ON M5J 2T3

Date: 12/22/2020
Invoice No.: 20405921
Engagement No.: 2021900
Payment Terms: Due on Receipt

Professional services rendered to December 20, 2020 \$ 39,010.75

Disbursements 201.78

Sub-Total 39,212.53

Technology and Administrative Fees 1,960.63

GST/HST #885435842 RT0001 5,352.51

Total Due CAD **\$ 46,525.67**

TORONTO

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CHICAGO

200 South Wacker, #3100
Chicago IL 60606
312.828.0800

RICHTER.CA

Invoice No.: 20405921
Date: 12/22/2020

Fees

| Name | Hours | Rate | Amount |
|-----------------|--------------|-----------|---------------------|
| Adam Sherman | 18.80 | \$ 895.00 | \$ 16,826.00 |
| Carol O'Donnell | 7.10 | 250.00 | 1,775.00 |
| Eric Finley | 20.00 | 415.00 | 8,300.00 |
| Jack Caylor | 13.50 | 175.00 | 2,362.50 |
| Ken Le | 0.25 | 185.00 | 46.25 |
| Pascale Lareau | 1.60 | 185.00 | 296.00 |
| Pritesh Patel | 12.00 | 775.00 | 9,300.00 |
| Vicky Coupal | 1.00 | 105.00 | 105.00 |
| | 74.25 | | \$ 39,010.75 |

Disbursements

| | |
|--------------------------------------|------------------|
| External hard drive for DEFA request | \$ 201.78 |
| | \$ 201.78 |

Invoice No.: 20405921
Date: 12/22/2020

Fee and Disbursement Details

| Date | Name and Description | Hours | Rate | Amount |
|------------|---|-------|-----------|-------------|
| 12/13/2020 | Adam Sherman Emails with TDS re emails with Nygard counsel, IT matters. Emails with Informanix re IT matters. Review/sign Sophos SOW re IT security matters. Emails/discussions with Richter team. | 2.50 | \$ 895.00 | \$ 2,237.50 |
| 12/14/2020 | Carol O'Donnell Update wires. Miscellaneous administration. Communications with former employees regarding WEPP. | 0.90 | 250.00 | 225.00 |
| 12/14/2020 | Adam Sherman Emails with TDS re cross exam, emails with Nygard counsel. Calls with TDS. Email from LTG re cross exam. Attend cross exam. Email from Informanix re IT matters. Emails/discussions with Richter team. Review transcript from exam. | 3.50 | 895.00 | 3,132.50 |
| 12/14/2020 | Pritesh Patel Call with TDS re security breach issues, cross examination, DEFA requests. Discussions with Richter team re security breach and next steps. Review of transcript from examination. | 2.50 | 775.00 | 1,937.50 |
| 12/14/2020 | Eric Finley Emails, phone calls and analysis re IT preservation and migration efforts. Calls with Informanix, Sophos, Opsguru and Nygard IT. Calls with BMO re cash management, HUB re insurance, TDS re IT, HR re payroll, Richter re cross examination. | 6.00 | 415.00 | 2,490.00 |
| 12/14/2020 | Jack Caylor Update and review R&D for w/e December 12. Emails with BMO re freezing account due to security breach. | 3.50 | 175.00 | 612.50 |
| 12/15/2020 | Pascale Lareau Prepare employee cheques. | 0.70 | 185.00 | 129.50 |
| 12/15/2020 | Carol O'Donnell Communications with former employees regarding WEPP. Communications/discussions with E. Finley regarding payroll. Communication with BMO re setting up certifying of cheques. | 1.60 | 250.00 | 400.00 |
| 12/15/2020 | Adam Sherman Emails with TDS re proposed Inkster settlement, PJN indictment, IT matters. LTG email re Motion Brief. Calls with TDS/Katten re IT matters, indictment. Email from Katten re call with US prosecutor. Emails/discussions with Richter team. Informanix email. | 3.00 | 895.00 | 2,685.00 |

Invoice No.: 20405921
Date: 12/22/2020

| Date | Name and Description | Hours | Rate | Amount |
|------------|--|-------|--------|----------|
| 12/15/2020 | Pritesh Patel Call with TDS, Katten re PJN arrest, security breach and next steps. Review of email from Katten re discussions with SDNY prosecutors. Discussions with Richter team re Sophos retention and next steps. Review and edits to email re recovery plan. | 2.50 | 775.00 | 1,937.50 |
| 12/15/2020 | Eric Finley Emails, phone calls and analysis re Gardena inventory sale, IT preservation efforts, payroll matters, Nygard arrest and duties of Receiver. Calls with Katten / TDS re disclosure matters, DEFA requests, document preservation efforts, WEPP. | 5.50 | 415.00 | 2,282.50 |
| 12/15/2020 | Jack Caylor Draft letter of direction for BMO re changing banking details. Correspondence with E. Finley re same. Emails responding to hotline inquiries re proofs of claim questions, timeframes and next steps. | 2.00 | 175.00 | 350.00 |
| 12/16/2020 | Carol O'Donnell Prepare cheque. Communications with Natt and BMO regarding certifying of cheques. Communication with former employees regarding WEPP. File amended WEPP with Service Canada. | 2.80 | 250.00 | 700.00 |
| 12/16/2020 | Ken Le Telephone call with creditor re WEPP. | 0.15 | 185.00 | 27.75 |
| 12/16/2020 | Adam Sherman Call with TDS/Katten re IT matters, PJN indictment, other related matters. Review/sign payroll cheques, including call with BMO re same. Email from Informanix re update. Emails/discussions with Richter team. | 2.00 | 895.00 | 1,790.00 |
| 12/16/2020 | Pritesh Patel Calls with E.Finley re security breach and investigation, Sophos update, KLD options re DEFA response. Call with TDS, Katten re subpoena matters, documents. Call with Colliers re status of Winnipeg property sales. Call with KLD re invoices, NBDS proposal. | 2.75 | 775.00 | 2,131.25 |
| 12/16/2020 | Eric Finley Emails, phone calls and analysis re DEFA request and KLD matters, current-week payroll, IT preservation matters with Informanix, Nygard IT, Sophos. | 1.75 | 415.00 | 726.25 |
| 12/16/2020 | Jack Caylor Finalize remaining employee personal email listing. Emails and calls responding to hotline inquiries re unpaid bonus, WEPP, claims process. | 1.75 | 175.00 | 306.25 |

Invoice No.: 20405921
Date: 12/22/2020

| Date | Name and Description | Hours | Rate | Amount |
|------------|--|-------|--------|----------|
| 12/17/2020 | Pascale Lareau Preparation of mailing re WEPP. | 0.90 | 185.00 | 166.50 |
| 12/17/2020 | Carol O'Donnell Preparation of notice to former employees re WEPP. | 0.50 | 250.00 | 125.00 |
| 12/17/2020 | Ken Le Telephone call with creditor re WEPP. | 0.10 | 185.00 | 18.50 |
| 12/17/2020 | Vicky Coupal Review notice to former employees and follow-up with C. O'Donnell. | 1.00 | 105.00 | 105.00 |
| 12/17/2020 | Adam Sherman Attend Court call re Receiver motion (Inkster), including follow up discussion with TDS. Call with Inkster purchaser. Email from Informanix re update. Review/approve bank recs(\$CAN/\$US) for Nov 2020. | 4.50 | 895.00 | 4,027.50 |
| 12/17/2020 | Pritesh Patel Attendance on Court of Appeal hearing. Follow-up call with Richter team on same. | 3.00 | 775.00 | 2,325.00 |
| 12/17/2020 | Eric Finley Attend court hearing in connection with Inkster Appeal. Discussions with counsel and Richter following hearing. Phone calls re IT migration, document preservation matters, payroll and Inkster closing, employee retention, Inkster purchaser. | 4.50 | 415.00 | 1,867.50 |
| 12/17/2020 | Jack Caylor Update and review R&D by entity. Multiple emails and calls responding to hotline inquiries re WEPP, creditor listing, claims, etc. | 3.75 | 175.00 | 656.25 |
| 12/18/2020 | Carol O'Donnell Prepare wire transfers, update. Communications with former employees and Service Canada regarding WEPP. | 1.30 | 250.00 | 325.00 |
| 12/18/2020 | Adam Sherman Emails from TDS re account for period ending 12/13/2020, emails/call with Nygard counsel, emails with counsel for Bacon/Jane Joe claimants. Emails/call with Informanix re update. Approve wires. Emails/discussions with Richter team. | 2.30 | 895.00 | 2,058.50 |
| 12/18/2020 | Pritesh Patel Update call with E. Finley re discussion with Eighth Ave, security breach, subpoena matters. Review/edit to TDS response to counsel to Jane Does. Review of KLD reconciliation. | 1.25 | 775.00 | 968.75 |
| 12/18/2020 | Eric Finley | 2.25 | 415.00 | 933.75 |

Invoice No.: 20405921
Date: 12/22/2020

| Date | Name and Description | Hours | Rate | Amount |
|----------------------------|--|--------------|--------|---------------------|
| | Emails, phone calls and analysis re IT migration and preservation matters, Gardena inventory sale, payroll matters, physical document preservation, Inkster closing, cheque rec, review of DEFA documents and request. | | | |
| 12/18/2020 | Jack Caylor Update KLD professional fee reconciliation. Correspondence with P. Patel re same. Review Receiver payments and draft corresponding cheque received. | 2.50 | 175.00 | 437.50 |
| 12/20/2020 | Adam Sherman Emails with TDS re emails with counsel for Bacon/Jane Doe claimants, IT matters. Email from Informanix re update. Emails with Richter team. | 1.00 | 895.00 | 895.00 |
| Fees Total | | 74.25 | | \$ 39,010.75 |
| Date | Name and Description | Hours | Rate | Amount |
| 12/15/2020 | External hard drive for DEFA request | | | \$ 201.78 |
| Disbursements Total | | | | \$ 201.78 |

Invoice No.: 20405921
Date: 12/22/2020

Remittance Form

Richter Advisory Group Inc., Receiver re: Nygard International Partnership et al
181 Bay Street, Suite 3510
Toronto, ON M5J 2T3

Invoice Summary

| | | |
|------------------------------------|------------|---------------------|
| Sub-Total | | \$ 39,212.53 |
| Technology and Administrative Fees | | 1,960.63 |
| GST/HST #885435842 RT0001 | | 5,352.51 |
| Total Due | CAD | \$ 46,525.67 |

Payment Options

At this time, we ask that payment not be made by cheque.
Please use one of the payment options below. We appreciate your collaboration.

Wire Transfer Toronto Dominion Bank
Commercial Banking Center
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2
Bank Institute No.: 004
CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTTOR
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTTOR

Email payment details, including invoice number and amount paid to:
ClientService@richter.ca

Credit Card payments can be made by contacting us as indicated below.

Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca

TORONTO

Richter Advisory Group Inc.
181 Bay St., #3510
Bay Wellington Tower
Toronto ON M5J 2T3
416.488.2345

MONTRÉAL

1981 McGill College
Montréal QC H3A 0G6
514.934.3400

CHICAGO

200 South Wacker, #3100
Chicago IL 60606
312.828.0800

RICHTER.CA

RICHTER

Richter Advisory Group Inc., Receiver re: Nygard International Partnership et al
181 Bay Street, Suite 3510
Toronto, ON M5J 2T3

| | |
|-----------------|----------------|
| Date: | 1/6/2021 |
| Invoice No.: | 20405944 |
| Engagement No.: | 2021900 |
| Payment Terms: | Due on Receipt |

| | |
|--|--------------|
| Professional services rendered for the period December 21, 2020 to January 3, 2021 | \$ 78,997.25 |
|--|--------------|

| | |
|---------------|----------|
| Disbursements | 1,754.95 |
|---------------|----------|

| | |
|------------------|-----------|
| Sub-Total | 80,752.20 |
|------------------|-----------|

| | |
|---|----------|
| Technology and Administrative Fees | 4,037.61 |
|---|----------|

| | |
|---------------------------|-----------|
| GST/HST #885435842 RT0001 | 11,022.68 |
|---------------------------|-----------|

| | | |
|------------------|-----|---------------------|
| Total Due | CAD | \$ 95,812.49 |
|------------------|-----|---------------------|

TORONTO

Richter Advisory Group Inc.
181 Bay St., #3510
Bay Wellington Tower
Toronto ON M5J 2T3
416.488.2345

MONTRÉAL

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514.934.3400

CHICAGO

200 South Wacker, #3100
Chicago IL 60606
312.828.0800

RICHTER.CA

Invoice No.: 20405944
Date: 1/6/2021

Fees

| Name | Hours | Rate | Amount |
|--------------------|---------------|-----------|---------------------|
| Adam Sherman | 33.30 | \$ 895.00 | \$ 29,803.50 |
| Carol O'Donnell | 12.40 | 250.00 | 3,100.00 |
| Eric Finley | 53.75 | 415.00 | 22,306.25 |
| Gilles Benchaya | 1.80 | 895.00 | 1,611.00 |
| Jack Caylor | 18.00 | 175.00 | 3,150.00 |
| Ken Le | 1.40 | 185.00 | 259.00 |
| Pascale Lareau | 0.50 | 185.00 | 92.50 |
| Pritesh Patel | 20.50 | 775.00 | 15,887.50 |
| Raymond Vankrimpen | 2.00 | 895.00 | 1,790.00 |
| Vicky Coupal | 9.50 | 105.00 | 997.50 |
| | 153.15 | | \$ 78,997.25 |

Disbursements

| | |
|----------------------|--------------------|
| Photocopies/ Postage | \$ 1,754.95 |
| | \$ 1,754.95 |

Invoice No.: 20405944
Date: 1/6/2021

Fee and Disbursement Details

| Date | Name and Description | Hours | Rate | Amount |
|------------|--|-------|-----------|-----------|
| 12/21/2020 | Carol O'Donnell Communications with former employees regarding WEPP. | 0.70 | \$ 250.00 | \$ 175.00 |
| 12/21/2020 | Raymond Vankrimpen Data collection follow-up. | 1.00 | 895.00 | 895.00 |
| 12/21/2020 | Adam Sherman Emails with TDS re WO ledger debt, IT matters, emails with Jane Doe/Bacon counsel, other. Call with TDS re IT matters. Emails/discussions with Richter team. | 2.50 | 895.00 | 2,237.50 |
| 12/21/2020 | Pritesh Patel Review of emails from US litigants, edits to responses on same. Call with TDS re security breach, emails from US litigants. Discussions with Richter team re supplementary report. Review of mailbox data from KLD. Review revised responses to US litigants. | 3.00 | 775.00 | 2,325.00 |
| 12/21/2020 | Eric Finley Begin drafting Second Supplementary Ninth Report. Several phone calls with Informanix, Opsguru, Nygard IT re ransomware attack and data breach. Discussions with counsel and Richter re same, assess DEFA requests. | 8.00 | 415.00 | 3,320.00 |
| 12/21/2020 | Jack Caylor Update R&D for w/e December 10. Call with BMO re letter of direction. Draft BMO letter of direction. Begin updating and organizing documents for the Receiver's report. | 5.50 | 175.00 | 962.50 |
| 12/22/2020 | Adam Sherman Emails with TDS re emails with Bacon counsel, emails with Osler re WO ledger debt, IT matters, Receiver report. Review preliminary draft of Receiver's report. Emails/discussions with Richter team. | 2.50 | 895.00 | 2,237.50 |
| 12/22/2020 | Pritesh Patel Correspondence with KLD re E/B search request, review of results on same. Discussions with E. Finley re Second Supplementary Ninth Report. | 1.50 | 775.00 | 1,162.50 |
| 12/22/2020 | Eric Finley Continue drafting Second Supplementary Ninth Report. Discussions and analysis re property insurance, leasing agreement sale of Gardena inventory, ransomware attack, progress with IT team, calls with Informanix, cash management changes. | 6.50 | 415.00 | 2,697.50 |
| 12/22/2020 | Jack Caylor | 3.25 | 175.00 | 568.75 |

Invoice No.: 20405944
Date: 1/6/2021

| Date | Name and Description | Hours | Rate | Amount |
|------------|---|-------|--------|----------|
| | Continue to update Receiver's Second Supplemental Ninth Report. Respond to multiple calls and email re hotline inquiries. | | | |
| 12/23/2020 | Pascale Lareau Preparation of HST declaration for November 2020 and fax documents. | 0.50 | 185.00 | 92.50 |
| 12/23/2020 | Carol O'Donnell Communications with former employees regarding WEPP. | 0.30 | 250.00 | 75.00 |
| 12/23/2020 | Adam Sherman Emails with TDS re account for period ending 12/20/20, emails with Nygard counsel, IT matters. Call with TDS re IT matters/security breach. Emails/sign banking docs re account changes. Emails with Inkster purchaser. Emails/discussions with Richter team. | 2.50 | 895.00 | 2,237.50 |
| 12/23/2020 | Pritesh Patel Call with TDS re security breach. Review of emails from IT consultants re status of server reviews. | 1.00 | 775.00 | 775.00 |
| 12/23/2020 | Eric Finley Continue drafting Second Supplementary Ninth Report. Changes to cash management system, calls with Opsguru, Informanix and Nygard IT re ransomware attack and cloud migration efforts, creditor inquiries, DEFA requests. | 3.50 | 415.00 | 1,452.50 |
| 12/23/2020 | Jack Caylor Multiple emails with Richter and BMO team re finalizing BMO letter of direction. Finalize and send Letter of Direction. Draft Cheque rec for Receiver's payments. | 3.00 | 175.00 | 525.00 |
| 12/24/2020 | Ken Le Prepare wires transfers, update, miscellaneous administration. | 1.40 | 185.00 | 259.00 |
| 12/24/2020 | Raymond Vankrimpen Security response discussion. | 1.00 | 895.00 | 895.00 |
| 12/24/2020 | Adam Sherman Emails with TDS re emails with Nygard counsel, Inkster AVO. Review and provide comments on Second Supplementary Ninth Report. Approve wires. Emails/discussions with Richter team. | 5.00 | 895.00 | 4,475.00 |
| 12/24/2020 | Pritesh Patel Review and edits to Second Supplementary Ninth Report, discussions with E. Finley on same. Circulate updated draft of report to Richter team for internal review. | 5.50 | 775.00 | 4,262.50 |
| 12/24/2020 | Eric Finley | 6.00 | 415.00 | 2,490.00 |

Invoice No.: 20405944
Date: 1/6/2021

| Date | Name and Description | Hours | Rate | Amount |
|------------|---|-------|--------|----------|
| | Emails, phone calls and analysis re IT efforts to date, go-forward plan, ransomware data disclosure, upcoming report, assess IT impact of ransomware, KLD SOW, various DEFA requests, Gardena inventory sale, lease agreement. | | | |
| 12/27/2020 | Adam Sherman Review, revise, update Second Supplementary Ninth Report. Emails/discussions with Richter team. | 4.00 | 895.00 | 3,580.00 |
| 12/27/2020 | Eric Finley Continue drafting Second Supplementary Ninth Report and calls with Richter team in connection with same. | 2.50 | 415.00 | 1,037.50 |
| 12/28/2020 | Adam Sherman Emails with TDS re comments on draft report, notice requirements re security breach. Review, revise, update Second Supplementary Ninth Report. Emails/discussions with Richter team. | 3.50 | 895.00 | 3,132.50 |
| 12/28/2020 | Pritesh Patel Review and comments to E. Finley re server table. Review of comments from TDS on report. Review of email from TDS re PIPEDA requirements. Call with Richter team to review report. | 2.50 | 775.00 | 1,937.50 |
| 12/28/2020 | Eric Finley Continue drafting Second Supplementary Ninth Report, calls with Richter/ TDS re same. Several calls with Nygard IT re backups and impact of ransomware, cash management calls, payroll, employee retention, lease, SDNY subpoenas. | 5.00 | 415.00 | 2,075.00 |
| 12/29/2020 | Carol O'Donnell Discussions with E. Finley, preparations for mailing. Prepare labels. Misc. administration. | 1.80 | 250.00 | 450.00 |
| 12/29/2020 | Vicky Coupal Review and update with new addresses the list of employees, compare lists, follow-up discussion with C. O'Donnell and E. Finley re mailing to employees, start preparing list for labels. | 2.00 | 105.00 | 210.00 |
| 12/29/2020 | Adam Sherman Emails with TDS re IP assignment, comments on draft report. Call with TDS re IT breach/notice matters, report. Review, revise, update Second Supplementary Ninth Report. Emails/discussions with Richter team. | 4.50 | 895.00 | 4,027.50 |
| 12/29/2020 | Pritesh Patel | 3.50 | 775.00 | 2,712.50 |

Invoice No.: 20405944
Date: 1/6/2021

| Date | Name and Description | Hours | Rate | Amount |
|------------|--|-------|--------|----------|
| | Call with TDS on PIPEDA, disclosure requirements re security breach. Call with Katten re subpoena matters, follow-up call with E.Finley on same. Review and edits to revised draft of report. Review and response to Niagara purchaser re PII invoice. | | | |
| 12/29/2020 | Eric Finley Continue drafting Second Supplementary Ninth Report, calls with Richter/ TDS re same. Review notice to employees, payroll run, employee retention, cash management, IT updates and ransomware impact, subpoenas, DEFA requests. | 7.00 | 415.00 | 2,905.00 |
| 12/29/2020 | Jack Caylor Reconcile TD Visa fee reconciliation. Correspondence with E. Finley re same. Reformat and update AP and AR vendor listings. | 3.50 | 175.00 | 612.50 |
| 12/30/2020 | Carol O'Donnell Prepare labels and envelopes re mailing. Prepare wire transfers. Communications with creditors. | 4.90 | 250.00 | 1,225.00 |
| 12/30/2020 | Vicky Coupal Prepare and print labels for mailing/other administrative matters re same. | 4.00 | 105.00 | 420.00 |
| 12/30/2020 | Adam Sherman Review/sign IP assignment docs. Emails with TDS re IP assignment, report, emails with Nygard counsel, employee notice. Call with TDS. Finalize/sign Report. Review, revise, finalize employee notice. Approve wires. Emails/discussions with Richter team. | 5.00 | 895.00 | 4,475.00 |
| 12/30/2020 | Pritesh Patel Review of revised draft of report, comments on same. Review and comments on letter from Katten re new subpoena, discussions with E. Finley on same. | 1.50 | 775.00 | 1,162.50 |
| 12/30/2020 | Eric Finley Finalize and serve Second Supplementary Ninth Report: finalize appendices, final review and edits. Emails and discussions re notices to employees, Gardena inventory sale, DEFA requests, ransomware. | 7.50 | 415.00 | 3,112.50 |
| 12/30/2020 | Jack Caylor Multiple emails and calls re finalizing appendices and Second Supplemental Ninth Report. | 2.75 | 175.00 | 481.25 |
| 12/31/2020 | Carol O'Donnell | 4.70 | 250.00 | 1,175.00 |

Invoice No.: 20405944
Date: 1/6/2021

| Date | Name and Description | Hours | Rate | Amount |
|----------------------------|--|---------------|-------------|---------------------|
| | Prepare mailing regarding ransomware. Communications with former employees regarding WEPP. Refile WEPP claim with name change. Post document to website and file with OSB. | | | |
| 12/31/2020 | Vicky Coupal Various matters re mailing. Supplier payment/other banking matters. | 3.50 | 105.00 | 367.50 |
| 12/31/2020 | Gilles Benchaya Review of IT breach issue with A. Sherman. | 0.80 | 895.00 | 716.00 |
| 12/31/2020 | Adam Sherman Call with TDS re update on IT matters/other. Emails with TDS re emails with Nygard counsel, IP assignment, Court of Appeal Inkster decision, letter from E/B counsel. Emails with Inkster purchaser. Emails/discussions with Richter team. | 2.30 | 895.00 | 2,058.50 |
| 12/31/2020 | Pritesh Patel Review of email from LTG, call with TDS on same. Review and edits to response to LTG. Call with E. Finley re DEFA estimates. Review of appeal decision, emails to Colliers on same. | 2.00 | 775.00 | 1,550.00 |
| 12/31/2020 | Eric Finley Draft response re DEFA request. Draft response to LTGLC re Dec 30 report. Emails re payroll, cash management. Emails and discussions re DEFA requests and KLD quotes, discussions with P. Patel re transition, various call re ransomware. | 7.00 | 415.00 | 2,905.00 |
| 1/1/2021 | Gilles Benchaya Review letter from E/B counsel re security breach, and response to same. | 1.00 | 895.00 | 895.00 |
| 1/1/2021 | Adam Sherman Emails with TDS re email responses to E/B counsel. Emails/discussions with Richter team. | 1.50 | 895.00 | 1,342.50 |
| 1/1/2021 | Eric Finley Review draft response to Lerner's, edits and comment on same. | 0.75 | 415.00 | 311.25 |
| Fees Total | | 153.15 | | \$ 78,997.25 |
| Date | Name and Description | Hours | Rate | Amount |
| 12/31/2020 | Photocopies | | | \$ 309.60 |
| 12/17/2020 | Postage | | | 32.04 |
| 12/31/2020 | Postage | | | 1,413.31 |
| Disbursements Total | | | | \$ 1,754.95 |

Invoice No.: 20405944
Date: 1/6/2021

Remittance Form

Richter Advisory Group Inc., Receiver re: Nygard International Partnership et al
181 Bay Street, Suite 3510
Toronto, ON M5J 2T3

Invoice Summary

| | | |
|------------------------------------|-----|---------------------|
| Sub-Total | | \$ 80,752.20 |
| Technology and Administrative Fees | | 4,037.61 |
| GST/HST #885435842 RT0001 | | 11,022.68 |
| Total Due | CAD | \$ 95,812.49 |

Payment Options

At this time, we ask that payment not be made by cheque.
Please use one of the payment options below. We appreciate your collaboration.

Wire Transfer Toronto Dominion Bank
Commercial Banking Center
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2
Bank Institute No.: 004
CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTTOR
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTTOR

Email payment details, including invoice number and amount paid to:
ClientService@richter.ca

Credit Card payments can be made by contacting us as indicated below.

Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca

TORONTO

Richter Advisory Group Inc.
181 Bay St., #3510
Bay Wellington Tower
Toronto ON M5J 2T3
416.488.2345

MONTREAL

1981 McGill College
Montréal QC H3A 0G6
514.934.3400

CHICAGO

200 South Wacker, #3100
Chicago IL 60606
312.828.0800

RICHTER.CA

RICHTER

Richter Advisory Group Inc., Receiver re: Nygard International Partnership et al
181 Bay Street, Suite 3510
Toronto, ON M5J 2T3

Date: 1/13/2021
Invoice No.: 20405971
Engagement No.: 2021900
Payment Terms: Due on Receipt

Professional services rendered to January 10, 2021 \$ 29,310.00

| | |
|---|-------------------------|
| Sub-Total | 29,310.00 |
| Technology and Administrative Fees | 1,465.50 |
| GST/HST #885435842 RT0001 | 4,000.82 |
| Total Due | CAD \$ 34,776.32 |

TORONTO

Richter Advisory Group Inc.
181 Bay St., #3510
Bay Wellington Tower
Toronto ON M5J 2T3
416.488.2345

MONTRÉAL

1981 McGill College
Montréal QC H3A 0G6
514.934.3400

CHICAGO

200 South Wacker, #3100
Chicago IL 60606
312.828.0800

RICHTER.CA

Invoice No.: 20405971
Date: 1/13/2021

Fees

| Name | Hours | Rate | Amount |
|-----------------|--------------------|-------------|---------------------------|
| Adam Sherman | 18.90 | \$ 895.00 | \$ 16,915.50 |
| Carol O'Donnell | 1.50 | 250.00 | 375.00 |
| Eric Finley | 22.00 | 415.00 | 9,130.00 |
| Gilles Benchaya | 0.80 | 895.00 | 716.00 |
| Jack Caylor | 9.75 | 180.00 | 1,755.00 |
| Ken Le | 1.00 | 185.00 | 185.00 |
| Pascale Lareau | 0.40 | 190.00 | 76.00 |
| Vicky Coupal | 1.50 | 105.00 | 157.50 |
| | <hr/> 55.85 | | <hr/> \$ 29,310.00 |

Invoice No.: 20405971
Date: 1/13/2021

Fee and Disbursement Details

| Date | Name and Description | Hours | Rate | Amount |
|-------------|--|--------------|-------------|---------------|
| 1/3/2021 | Adam Sherman Emails with TDS re emails with Bacon counsel, IT/ransomware update. | 0.40 | \$ 895.00 | \$ 358.00 |
| 1/4/2021 | Adam Sherman Review/revise draft press release. Emails with TDS re comments on draft PR, Inkster transaction/AVO, Broadway sale, IT/ransomware update, emails with Nygard counsel, E/B DEFA request. Emails with Inkster purchaser. Emails/discussions with Richter team. | 5.00 | 895.00 | 4,475.00 |
| 1/4/2021 | Eric Finley Emails, phone calls and analysis re Inkster closing timeline and purchaser discussion, Court of Appeal decision, Broadway sale timeline, ransomware attack, IT support and issues, WEPP, creditor inquiries, insurance, DEFA request. | 4.50 | 415.00 | 1,867.50 |
| 1/4/2021 | Jack Caylor Update R&D for w/e January 1, 2021. Multiple emails responding to Richter hotline inquiries. | 3.75 | 180.00 | 675.00 |
| 1/5/2021 | Carol O'Donnell Communications with former employees regarding WEPP. | 0.40 | 250.00 | 100.00 |
| 1/5/2021 | Ken Le Numerous telephone call with former employees re WEPP. | 0.80 | 185.00 | 148.00 |
| 1/5/2021 | Adam Sherman Call with Inkster purchaser. Call with TDS re various matters. Emails with TDS re emails with Nygard counsel re homestead/withdrawal of appeal, Inkster/Broadway transactions. Review Inkster Amendment. Update PR. Emails/discussions with Richter team. | 4.00 | 895.00 | 3,580.00 |
| 1/5/2021 | Eric Finley Emails, phone calls and analysis re DEFA request, KLD engagement, ransomware attack, press release, cash management, payroll system, lease agreement, PJN emails, Informanix mandate, Hilco Claim, migration efforts, Inkster sale. | 4.00 | 415.00 | 1,660.00 |
| 1/5/2021 | Jack Caylor Multiple calls and emails responding to Richter hotline inquiries re ransomware attack, personal info, WEPP claims, file update, severance pay, etc. | 1.50 | 180.00 | 270.00 |
| 1/6/2021 | Ken Le | 0.20 | 185.00 | 37.00 |

Invoice No.: 20405971
Date: 1/13/2021

| Date | Name and Description | Hours | Rate | Amount |
|----------|---|-------|--------|----------|
| 1/6/2021 | Telephone call with former employee and subsequent follow-up with J. Caylor. Adam Sherman Sign Inkster Amendment. Emails with TDS re Inkster Amendment, Broadway transaction, Hilco Statement of Claim, Nygard matters. Emails/discussions with Richter team. | 3.00 | 895.00 | 2,685.00 |
| 1/6/2021 | Eric Finley Emails, phone calls and analysis re WEPP, creditor inquiries, Opsguru / IT team efforts, Informanix mandate, cash management, cheque rec, employee retention, begin drafting report re Broadway sale (Tenth report), DEFA requests. | 5.00 | 415.00 | 2,075.00 |
| 1/6/2021 | Jack Caylor Review Receiver payments and draft cheque rec. Multiple calls and emails re stay bonuses. | 2.75 | 180.00 | 495.00 |
| 1/7/2021 | Pascale Lareau Calls with former employees re ransomware attack. | 0.40 | 190.00 | 76.00 |
| 1/7/2021 | Vicky Coupal Update master list of employees/former employees (post mailing) and follow-up with P. Lareau. | 1.50 | 105.00 | 157.50 |
| 1/7/2021 | Gilles Benchaya Review of draft press release. | 0.80 | 895.00 | 716.00 |
| 1/7/2021 | Adam Sherman Emails with TDS re emails with Gutzler re Inkster AVO, Nygard DEFA request, WO distribution, homestead, Hilco Statement of Claim, emails with Nygard counsel. Review Hilco SOC. Emails/discussions with Richter team. | 3.50 | 895.00 | 3,132.50 |
| 1/7/2021 | Eric Finley Emails, phone calls and analysis re employee questions on ransomware, continue drafting report re Broadway sale (Tenth report), calls with Informanix, calls with Opsguru, IT team, DEFA requests. | 3.50 | 415.00 | 1,452.50 |
| 1/7/2021 | Jack Caylor Multiple calls responding to Richter hotline inquiries re ransomware attack questions, WEPP, file updates, updated ROE, etc. Review, analyses and follow up with Triple Waste Management re invoice discrepancies. | 1.75 | 180.00 | 315.00 |
| 1/8/2021 | Carol O'Donnell Prepare wire transfers, update. Miscellaneous banking administration. | 1.10 | 250.00 | 275.00 |

Invoice No.: 20405971
Date: 1/13/2021

| Date | Name and Description | Hours | Rate | Amount |
|------------|---|-------|--------|--------------|
| 1/8/2021 | Adam Sherman Call with TDS re various matters. Review/update PR. Emails with TDS re PR, Nygard DEFA request, emails with Nygard counsel, Nygard employee personal info, Nygard settlement of Visa/Car claims. Emails/discussions with Richter team. Approve wires. | 3.00 | 895.00 | 2,685.00 |
| 1/8/2021 | Eric Finley Emails, phone calls and analysis re calls with TDS, calls with Opsguru, Informarnix, IT team re ransomware, creditor inquiries, various calls with KLD, work on DEFA requests, source deduction, cash management, employee retention. | 5.00 | 415.00 | 2,075.00 |
| Fees Total | | 55.85 | | \$ 29,310.00 |

Invoice No.: 20405971
Date: 1/13/2021

Remittance Form

Richter Advisory Group Inc., Receiver re: Nygard International Partnership et al
181 Bay Street, Suite 3510
Toronto, ON M5J 2T3

Invoice Summary

| | | |
|------------------------------------|-----|---------------------|
| Sub-Total | | \$ 29,310.00 |
| Technology and Administrative Fees | | 1,465.50 |
| GST/HST #885435842 RT0001 | | 4,000.82 |
| Total Due | CAD | \$ 34,776.32 |

Payment Options

At this time, we ask that payment not be made by cheque.
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Wire Transfer Toronto Dominion Bank
Commercial Banking Center
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2
Bank Institute No.: 004
CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTTOR
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTTOR

Email payment details, including invoice number and amount paid to:
ClientService@richter.ca

Credit Card payments can be made by contacting us as indicated below.

Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca

TORONTO

Richter Advisory Group Inc.
181 Bay St., #3510
Bay Wellington Tower
Toronto ON M5J 2T3
416.488.2345

MONTREAL

1981 McGill College
Montréal QC H3A 0G6
514.934.3400

CHICAGO

200 South Wacker, #3100
Chicago IL 60606
312.828.0800

RICHTER.CA

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DORFMAN
SWEATMAN**

242 Hargrave Street, Suite 1700
Winnipeg MB R3C 0V1
Canada
Tel (204) 957-1930
Fax (204) 934-0570
www.tdslaw.com
general email: info@tdslaw.com

October 28, 2020

Richter Advisory Group Inc.
Receiver Nygard International Partnership
Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Pritesh Patel, Partner

Invoice No. 620878 – Ending October 25, 2020

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

REMITTANCE COPY

| | | |
|----------------------------|--------|---------------|
| Total Fees | \$ | 40,483.00 |
| Total Disbursements | \$ | 81.68 |
| Total GST/HST | \$ | 2,028.23 |
| Total RST | \$ | 2,833.81 |
| Total Due This Invoice | \$ | 45,426.72 |

Please return this page with your payment payable to Thompson Dorfman Sweatman LLP.

For your convenience, TDS now has a Pay Online feature available at **tdslaw.com**.

GST Registration No. 121757413

Interest will be charged at the rate of 7% per annum on unpaid invoices calculated from a date that is one month after the date of this invoice.



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October 28, 2020

Richter Advisory Group Inc.
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3510 - 181 Bay Street
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Attention: Pritesh Patel, Partner

Invoice No. 620878 – Ending October 25, 2020

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

Disbursements:

| | | | | |
|-----------------------------------|---------------|----|-------|-------|
| Paid to | Long Distance | \$ | 1.93 | * |
| Paid to | Imaging | \$ | 79.75 | * |
| Total Disbursements | | | \$ | 81.68 |
| *GST/HST on Taxable Disbursements | | | \$ | 4.08 |

Our fees for all professional services:

| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| October 14, 2020 | MML | Preparing Affidavit of Service; e-mail exchange with B. Taylor and R. McFadyen regarding Order; e-mail exchange with C. Laniuk regarding filing Affidavit of Service; reviewing Motion Brief of Respondents; attending meeting with B. Taylor regarding Motion Brief of Respondents; research concerning striking responsive materials; reviewing motion brief regarding objections; attending meeting with B. Taylor regarding objections; e-mail | 6.70 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|---|--------------|
| | | exchange with B. Taylor regarding objections; e-mail exchange with B. Taylor regarding objections; attending at teleconference hearing; attending meeting with B. Taylor regarding hearing; e-mail exchange with R. McFadyen, A. Frost and E. Finley regarding employees; e-mail from D. Magisano and B. Taylor regarding 14401 South San Pedro; reviewing Motion Brief regarding objections; | |
| October 15, 2020 | MML | E-mail exchange with B. Taylor regarding Order; | 0.30 |
| October 19, 2020 | RAM | E-mail from P. Patel and B. Taylor regarding requests from B. Gelman and G. Fenske; e-mail from and e-mail to C. Berish regarding claim against Hilco; conference call with B. Taylor and M. LaBossiere regarding proposed revisions regarding Document Transfer Order; conference call with P. Patel, E. Finley, B. Taylor and M. LaBossiere regarding Documents order, B. Gelman requests and abandonment of Gardena; e-mail from and e-mail to B. Taylor and M. LaBossiere regarding draft e-mail to W. Onchulenko regarding documents issues; e-mail from M. LaBossiere regarding research issues regarding records, bankruptcy assignment and consolidation of estates; e-mail from and e-mail to M. LaBossiere and B. Taylor regarding message to Service List regarding adjournment; e-mail from J. Hall regarding position of class action plaintiffs; e-mail from J. Dacks and B. Taylor regarding document transfer issues; conference call with J. Dacks, C. Howden and B. Taylor regarding document issues; e-mail from E. Finley and B. Taylor | 2.00 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|---|--------------|
| | | regarding further disclosure to B. Gelman; | |
| October 19, 2020 | DMM | E-mail exchange with client; reviewing offer; e-mail from Colliers; | 0.40 |
| October 19, 2020 | GBT | email correspondence; Document Transfer motion matters; telephone conference with R. McFadyen, M. LaBossiere; telephone conference with P. Patel, A. Sherman, E. Finley, R. McFadyen, M. LaBossiere; prepare and circulate draft message re adjournment matters; telephone discussion with L. Galessiere; follow up with W. Onchulenko, D. Magisano re Document Transfer motion; Jane Doe plaintiffs' US motion correspondence re document preservation; consider issues re document preservation, US courts; telephone discussion with J. Hall; conference call J. Dacks, D. Rosenblat, C. Howden, R. McFadyen, M. LaBossiere; consider draft Gelman message and respond; hearing matters; | 4.90 |
| October 19, 2020 | MML | Conference call with B. Taylor and R. McFadyen regarding NOI; conference call with B. Taylor, R. McFadyen, P. Patel, A. Sherman and E. Finley regarding documents; conference call with B. Taylor, R. McFadyen J. Dacks, C. Howden and D. Rosenblat regarding hearing; e-mail exchange with B. Taylor and R. McFadyen regarding documents; e-mail exchange with B. Taylor and R. McFadyen regarding hearing; e-mail to Service List regarding hearing; e-mail to J. Edmond regarding hearing; research concerning books and records; research concerning allocation; research concerning consolidation of | 8.60 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|---|--------------|
| | | bankruptcies; | |
| October 19, 2020 | BAT | E-mail from counsel regarding required research | 0.30 |
| October 20, 2020 | RAM | E-mail from E. Finley and D. Mitchell regarding Gardena properties; e-mail from B. Taylor regarding Edson's / Brause documents; e-mail from B. Taylor and P. Patel regarding adjournment request; e-mail from B. Taylor regarding settlement of vehicle claim; e-mail from B. Taylor regarding conditional sale of Broadway property; e-mail from B. Taylor regarding preservation of documents by Receiver; e-mail from W. Onchulenko regarding Notice of Motion of Debtors challenging fees, Affidavit of G. Fenske and supplementary Motion Brief; reviewing and considering supplementary Motion Brief, Affidavit of G. Fenske regarding fees; e-mail from and e-mail to P. Patel, B. Taylor and M. LaBossiere regarding approval of professional fees and position of Debtors; voice mail from, e-mail from and e-mail to C. Berish regarding claim regarding inventory theft; e-mail to P. Patel and E. Finley regarding claim regarding inventory theft; conference call with P. Patel, E. Finley, A. Sherman, B. Taylor and M. LaBossiere regarding responding to Debtors' motion and supplementary brief; e-mail from and e-mail to T. Chapin regarding inventory theft claim; | 2.10 |
| October 20, 2020 | DMM | E-mail exchange with client; reviewing inventory list; e-mail to Lerner; e-mail from Lerner; e-mail from client; e-mail from Colliers; e-mail exchange with client; | 0.60 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|---|--------------|
| October 20, 2020 | GBT | email correspondence; Gardena matters; Paton settlement matters; Document Transfer Motion matters; telephone discussion with M. LaBossiere re possession of books and records; follow up re request for Receiver affidavit; review and consider Debtor Notice of Motion and Brief, filed October 20, and Affidavit of G. Fenske affirmed Oct 20; consider issues; telephone discussion with D. Schioler; Broadway sale matters; consider issues re Debtors Oct 20 motion; review Debtor Sep 29 Notice of Motion, Fenske Sep 29 Affidavit; Oct 6 Motion Brief, Fenske Oct 6 Affidavit, Oct 13 Brief; prepare hearing; conference call P. Patel, A. Sherman, E. Finley, R. McFadyen, M. LaBossiere; | 6.40 |
| October 20, 2020 | MML | Telephone call to B. Taylor regarding bankruptcies; conference call with B. Taylor, R. McFadyen, P. Patel, A. Sherman and E. Finley regarding materials; e-mail from B. Van Dasselaar regarding materials; reviewing Respondents' Supplementary Motion Brief; reviewing Affidavit of Greg Fenske; reviewing Notice of Motion of Respondents; e-mail exchange with B. Taylor and R. McFadyen regarding materials; e-mail exchange with P. Patel, E. Finley, A. Sherman, B. Taylor and R. McFadyen regarding materials; research concerning allocation; e-mail to B. Taylor and R. McFadyen regarding allocation; research concerning property; research concerning consolidation; e-mail exchange with B. Taylor regarding transcript; reviewing materials | 8.30 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| | | regarding good faith issue; | |
| October 21, 2020 | RAM | E-mail from P. Patel regarding inventory theft claim; E-mail from W. Onchulenko, M. LaBossiere regarding conference call details; E-mail from M. LaBossiere regarding conference call details for Service List; E-mail from and E-mail to W. Haight, J. Aiello regarding discontinuance of claims by Nygard International Partnership; Considering issues regarding discontinuance of Nygard International Partnership claims; E-mail from B. Taylor and P. Patel regarding questions from debtors; E-mail to and E-mail from W. Onchulenko regarding questions from debtors; E-mail from B. Taylor regarding authority regarding approval of accounts and activities; E-mail from D. Mitchell regarding update regarding Niagara sale; Attending at hearing of Receiver's motion regarding approval of activities and accounts; E-mail to B. Taylor and M. LaBossiere regarding draft form of Order; E-mail from and E-mail to JJ Burnell regarding update from documents hearing; Conference call with P. Patel, A. Sherman, E. Finley, B. Taylor and M. LaBossiere regarding update; Preparing Notices of Change of Lawyer regarding Nygard International Partnership claims; Letter to J. Roberts, P. Aiello and W. Haight regarding Notices of Change of Lawyer; Preparing Affidavits of Service regarding Notices of Change of Lawyer; | 4.50 |
| October 21, 2020 | DMM | Reviewing closing book for Niagara sale; e-mail to client; e-mail exchange with client; e-mail from Colliers; e-mail exchange with client; e-mail to | 1.60 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|---|--------------|
| | | counsel; e-mail from client; reviewing purchase agreement; e-mail to client; e-mail from Chaitons; | |
| October 21, 2020 | GBT | email correspondence; review Document Transfer motion court documents; review Debtor motion court documents; review second Debtor motion documents; consider issues and prepare argument; Gelman document request matters, responses; Broadway sale matters; discussions with M. LaBossiere re Debtor authorities; telephone discussion with P. Patel; attend to Manitoba Court of Queen's Bench conference call hearing; follow up re form of Order; E/B Settlement matters; conference call P. Patel, A. Sherman, E. Finley, R. McFadyen, M. LaBossiere; | 8.40 |
| October 21, 2020 | MML | Preparing materials regarding hearing; E-mail exchange with W Onchulenko regarding dial-in; E-mail exchange with P. Patel, A. Sherman and E. Finley regarding dial in; Attending meeting with B. Taylor regarding teleconference hearing; E-mail exchange with B. Taylor and R. McFadyen regarding cases; E-mail exchange with B. Taylor regarding Perfection Certificate; Attending teleconference hearing; Conference call with B. Taylor, P. Patel, A. Sherman, and E. Finley regarding hearing; Research concerning allocation; Research concerning bad faith; Preparing Memo to B. Taylor and R. McFadyen regarding allocation; Preparing Memo to B. Taylor and R. McFadyen regarding bad faith; | 11.90 |
| October 22, 2020 | RAM | E-mail from B. Taylor regarding form of Order regarding Gardena properties, | 1.30 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|---|--------------|
| | | partial abandonment; E-mail from B. Taylor regarding settlement with D. Paton; E-mail from B. Taylor regarding claim against Hudson's Bay Company; E-mail to and E-mail from D. Steinfeld regarding claim against Hudson's Bay Company; E-mail from and E-mail to B. Taylor, M. LaBossiere, P. Patel, E. Finley regarding draft message to debtors regarding intercompany debt; E-mail from and E-mail to J. Burnell regarding intercompany debt; E-mail from and E-mail to P. Patel, B. Taylor and M. LaBossiere regarding response to debtor inquiries; E-mail from B. Taylor and E. Finley regarding unsecured creditor inquiries; | |
| October 22, 2020 | DMM | E-mail to client; e-mail exchange with counsel; e-mails from counsel; reviewing Asset Purchase Agreement; telephone call from counsel; telephone call from client; preparing e-mail to client; e-mail from counsel; telephone call from counsel regarding email from Nygard counsel; reviewing document transfer order; e-mails from counsel; | 2.20 |
| October 22, 2020 | GBT | email correspondence; [REDACTED] follow up re Bay litigation, Paton settlement; consider issues re "NOI", prepare and circulate draft message; E/B records search request matters; review Canadian Debtors' March NOI filing material; telephone discussion with D. Mitchell re IP matters; Gelman document matters; consider W. Onchulenko questions, review documents, and circulate proposed responses; telephone discussion with D. Mitchell re responses; consider and respond to D. Douglas message; | 4.80 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| October 22, 2020 | MML | Preparing Order; preparing memo to R. McFadyen and B. Taylor regarding dishonest/bad faith conduct; | 2.20 |
| October 23, 2020 | RAM | E-mail from B. Taylor, D. Mitchell and P. Patel regarding Gardena properties, inventory; Conference call with P. Patel, E. Finley, B. Taylor, D. Mitchell and M. LaBossiere regarding responses to debtor inquiries; E-mail from B. Taylor and W. Onchulenko response to debtor inquiries; Conference with M. LaBossiere regarding finalizing Notice of Motion for sale of Inkster property; E-mail from and E-mail to P. Patel regarding claim regarding theft of inventory; E-mail from B. Taylor regarding response to document requests; E-mail from B. Taylor and J. Hall regarding Edson's / Brause settlement recognition; Reviewing Federal Court Rules regarding discontinuance; Preparing forms of Notice of Discontinuance regarding Nygard International litigation, notice of appointment of solicitor in Federal Court action; Telephone call from B. Taylor regarding allocation issues; E-mail from M. LaBossiere regarding draft motion materials regarding approval of sale of Inkster property; E-mail to W. Haight, J. Aiello regarding Notices of Discontinuance, Notice of Appointment of Solicitor; | 2.30 |
| October 23, 2020 | DMM | E-mails from counsel; e-mail to counsel; preparing for conference call with client and counsel; reviewing closing agenda for settlement agreement; e-mails from counsel; conference call with counsel; revising closing agenda; e-mail from Lerner; | 3.10 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|---|--------------|
| | | e-mail to counsel; preparing for conference call with counsel and Lerner; reviewing settlement agreement; preparing conversion of funds; preparing e-mail to client; voice mail from counsel; e-mail from client; telephone call to counsel; e-mail to Osler; e-mail to Lerner; | |
| October 23, 2020 | GBT | email correspondence; EB Settlement matters; conference call P. Patel, A. Sherman, E. Finley, R. McFadyen, D. Mitchell, M. LaBossiere; finalize and send response to W. Onchulenko questions; consider EB Settlement Agreement closing matters; prepare and circulate response to W. Onchulenko message re copies of records, review DEFA Order; telephone discussion with D. Mitchell re EB closing; voice messages from and to D. Douglas; Ninth Report matters; conference call D. Magisano, D. Mitchell re EB closing; follow up re Inkster sale approval matters; telephone discussion with R. McFadyen; telephone discussion with D. Douglas; prepare and circulate draft response to additional W. Onchulenko questions; | 4.60 |
| October 23, 2020 | MML | Conference call with B. Taylor, R. McFadyen, E. Finley, P. Patel and A. Sherman regarding documents; preparing memo to R. McFadyen and B. Taylor regarding dishonest/bad faith conduct; e-mail exchange with B. Taylor regarding DEFA Order; e-mail exchange with B. Taylor, R. McFadyen and D. Mitchell regarding Inkster materials; | 1.70 |
| October 24, 2020 | RAM | Conference call with P. Patel, E. Finley, A. Sherman, B. Taylor and M. | 1.80 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| | | LaBossiere regarding responses to debtor questions; E-mail from W. Haight regarding Notice of Discontinuance regarding Federal Court action; E-mail from E. Finley regarding asset realizations and information; E-mail from and E-mail to B. Taylor and E. Finley, P. Patel regarding responses to debtor questions; E-mail from and E-mail to E. Finley and B. Taylor regarding responses to B. Gelman information requests; E-mail from and E-mail to B. Taylor and M. LaBossiere regarding evidence regarding consolidated Nygard companies; | |
| October 24, 2020 | GBT | email correspondence; conference call P. Patel, E. Finley, R. McFadyen, M. LaBossiere; prepare and circulate revised draft responses to W. Onchulenko questions; finalize and send responses; follow up re representation; consider issues re intercompany accounts; | 2.60 |
| October 24, 2020 | MML | Conference call with B. Taylor, R. McFadyen, P. Patel, E. Finley and A. Sherman; research concerning bad faith conduct; research concerning consolidation; preparing memo to B. Taylor and R. McFadyen regarding bad faith conduct; | 6.20 |
| October 25, 2020 | RAM | E-mail from B. Taylor, M. LaBossiere, D. Mitchell and E. Finley regarding draft Notice of Motion, Approval and Vesting Order regarding sale of Inkster property; | 0.30 |
| October 25, 2020 | DMM | E-mail exchange with purchaser's counsel; e-mail exchange with counsel; e-mail to purchaser's counsel; e-mail to Colliers; e-mail from | 1.20 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------------------------|-------------|---|--------------|
| | | Lerners; e-mail exchange with counsel; e-mail from counsel; reviewing file; e-mail to counsel; reviewing Notice of Motion; reviewing AVO; reviewing title and tax searches; | |
| October 25, 2020 | GBT | email correspondence; review 2019 draft Combined Financial Statements; consider issues re intercompany accounts; review draft Inkster Notice of Motion and AVO; White Oak ledger debt claim matters; consider NPL matters; | 2.30 |
| October 25, 2020 | MML | E-mail exchange with B. Taylor, R. McFadyen and D. Mitchell regarding motion materials; preparing Notice of Motion and Order; e-mail exchange with E. Finley and P. Patel regarding Notice of Motion and Order; research concerning bad faith conduct; research concerning consolidation; | 1.80 |
| Total Fees | | | \$ 40,483.00 |
| GST/HST on Fees | | | \$ 2,024.15 |
| RST on Fees | | | \$ 2,833.81 |
| Total Fees, Disbursements and Taxes | | | \$ 45,426.72 |

GST Registration No. 121757413

Interest will be charged at the rate of 7% per annum on unpaid invoices calculated from a date that is one month after the date of this invoice.



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general email: info@tdslaw.com

November 4, 2020

Richter Advisory Group Inc.
Receiver Nygard International Partnership
Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Pritesh Patel, Partner

Invoice No. 621695 – Ending November 1, 2020

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

REMITTANCE COPY

| | | |
|----------------------------|--------|---------------|
| Total Fees | \$ | 41,709.50 |
| Total Disbursements | \$ | 92.09 |
| Total GST/HST | \$ | 2,090.09 |
| Total RST | \$ | 2,919.67 |
| Total Due This Invoice | \$ | 46,811.35 |

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GST Registration No. 121757413

Interest will be charged at the rate of 7% per annum on unpaid invoices calculated from a date that is one month after the date of this invoice.



**THOMPSON
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Winnipeg MB R3C 0V1
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November 4, 2020

Richter Advisory Group Inc.
Receiver Nygard International Partnership
Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Pritesh Patel, Partner

Invoice No. 621695 – Ending November 1, 2020

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

Disbursements:

| | | | | |
|-----------------------------------|---------------|----|-------|-------|
| Paid to | Long Distance | \$ | 66.09 | * |
| Paid to | Imaging | \$ | 26.00 | * |
| Total Disbursements | | | \$ | 92.09 |
| *GST/HST on Taxable Disbursements | | | \$ | 4.61 |

Our fees for all professional services:

| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| October 13, 2020 | MDZ | E-mail from West Hawk Marine regarding crane; E-mail to E. Finley regarding update on crane issue; | 0.20 |
| October 26, 2020 | RAM | E-mail from B. Taylor, D. Mitchell, P. Patel, E. Finley regarding lender security and further claim; Conference with E-mail from M. LaBossiere, B. Taylor regarding finalizing Notice of Motion for sale of Inkster property; E-mail from, E-mail to B. Taylor and M. LaBossiere regarding service list, unsecured creditors; E-mail from M. | 1.60 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|---|--------------|
| | | LaBossiere regarding filing, service of Notice of Motion for sale of Inkster property; Reviewing updated account summaries for report; E-mail from M. LaBossiere and D. Mitchell regarding Edson's / Brause settlement; E-mail from E. Finley, B. Taylor and D. Mitchell regarding further Nygard Properties property; Telephone call from and E-mail to B. Taylor and M. LaBossiere regarding update, potential settlement of Nygard Properties issue, information on Shanghai; | |
| October 26, 2020 | DMM | E-mail from counsel; conference call with counsel; reviewing credit agreement and related security documents regarding factoring arrangements; e-mail exchange with counsel; preparing for conference call with client and counsel; conference call with client and counsel; e-mail from counsel; reviewing title and tax searches; e-mail to counsel; | 3.30 |
| October 26, 2020 | GBT | email correspondence; review White Oak Ledger Debt claim, and follow up; telephone discussion with D. Mitchell; consider issues re "NOI" matters; Inkster AVO motion matters; conference call P. Patel, E. Finley, D. Mitchell, M. LaBossiere re White Oak claims, EB Settlement closing, "NOI" considerations, Ninth Report matters; LTO, Broadway property matters; follow up re US EB Settlement Approval Order Recognition Order; telephone discussion with R. McFadyen re NPL assets; Fashion Ventures/Nygard Ventures intercompany matters; | 3.70 |
| October 26, 2020 | MML | E-mail exchange with B. Taylor and R. McFadyen regarding notice of | 10.30 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| | | <p>motion; e-mail exchange with B. Taylor and R. McFadyen regarding service list; preparing Notice of Motion and Order for filing; e-mail exchange with B. Taylor, R. McFadyen, D. Mitchell, E. Finley, P. Patel and A. Sherman regarding call regarding ledger debt; conference call with D. Mitchell, B. Taylor, P. Patel and E. Finley; research concerning consolidation of bankruptcies; preparing memo to B. Taylor and R. McFadyen regarding consolidation of bankruptcies;</p> | |
| October 27, 2020 | RAM | <p>E-mail from and E-mail to E. Finley regarding summary of accounts for reporting; Reviewing invoices for submission to Court; E-mail from paralegal regarding Nygard Properties searches; Conference with and E-mail from M. LaBossiere regarding consolidation of debtor entities; E-mail from and E-mail to B. Taylor, M. LaBossiere and E. Finley regarding Nygard International searches, Shanghai ownership; E-mail from D. Mitchell, E. Finley, P. Patel, D. Magisano regarding Gardena properties; E-mail from E. Finley regarding foreign exchange issue with lenders; E-mail from P. Patel regarding electronic records searches; E-mail from D. Steinfeld regarding motion to withdraw as solicitor of record; Reviewing motion record regarding claim against Hudson's Bay Company; E-mail to P. Patel, E. Finley, A. Sherman, B. Taylor and M. LaBossiere regarding claim against Hudson's Bay Company</p> | 2.00 |
| October 27, 2020 | DMM | <p>E-mail from counsel; e-mail exchange with Lerner; telephone call to</p> | 2.80 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| | | counsel; e-mail to client; preparing email to Lerner; e-mail from client; reviewing FX calculations; reviewing Settlement Agreement; reviewing Broadway property searches; reviewing historic tax searches; e-mail to client; e-mail exchange with client; telephone call from client; e-mail exchange with Lerner; e-mail exchange with client; revising Non-disclosure agreement; e-mail to client; e-mail exchange with client; e-mail from client; [REDACTED] [REDACTED] | |
| October 27, 2020 | GBT | email correspondence; telephone discussion with M. LaBossiere re consolidation matters; review consolidation message and follow up; consider NPL, Shanghai building matters, review email correspondence, Shanghai Letter of Intent, Purchase Agreement forms; voice message to D. Rosenblat; further telephone discussions with M. LaBossiere; telephone discussion with D. Rosenblat; follow up re Ledger Debt; telephone discussions with D. Mitchell; EB Settlement closing matters, comfort letter, lease payments; hearing preparation, consider Ninth Report matters; | 5.30 |
| October 27, 2020 | AP | Emails from and to B. Taylor; conduct Land Tittles Office name search; | 0.10 |
| October 27, 2020 | MML | Research concerning consolidation; Telephone call to B. Taylor regarding consolidation; E-mail exchange with B. Taylor and R. McFadyen regarding consolidation; E-mail to P. Patel, A. Sherman, E. Finley regarding consolidation; Telephone call to E. Finley re consolidation; Research | 13.60 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|---|--------------|
| | | concerning consolidation; E-mail exchange with B. Taylor and R. McFadyen regarding directors and officer; E-mail exchange with E. Finley regarding directors and officers; E-mail exchange with D. Mitchell regarding recognition Order and appointment order; | |
| October 28, 2020 | RAM | E-mail from P. Patel regarding HBC claim; E-mail from and E-mail to J. Hall, B. Taylor and M. LaBossiere regarding recognition of E/B settlement in US; E-mail from M. LaBossiere and B. Taylor regarding review of evidence from debtors relevant to consolidation; E-mail from and E-mail to J. Caylor, E. Finley regarding summaries for report; Conference with M. LaBossiere regarding summary of evidence regarding consolidation of debtors; E-mail from D. Steinfeld regarding claim against Hudson's Bay Company; E-mail from P. Patel, D. Mitchell and B. Taylor regarding Edson's / Brause settlement; E-mail from Justice Edmond and B. Taylor regarding filing deadlines; E-mail from and Letter to J. Aiello regarding Orders regarding dismissal of actions; E-mail from and E-mail to P. Patel, B. Taylor and M. LaBossiere regarding finalizing materials for Inkster sale; E-mail from B. Taylor regarding issues for 9th report; Conference call with P. Patel, E. Finley, B. Taylor and M. LaBossiere regarding draft 9th report; E-mail from M. LaBossiere regarding Auld Phillips receivable; | 2.20 |
| October 28, 2020 | DMM | E-mail from counsel; e-mail exchange with client; telephone call to counsel; e-mail to counsel; telephone call to | 1.90 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| | | counsel; reviewing memo to file; e-mail to counsel; reviewing credit agreement regarding hedging costs; telephone call to counsel; telephone call from counsel; telephone call to client; | |
| October 28, 2020 | GBT | email correspondence; consolidation considerations; HBC litigation matters; r [REDACTED] [REDACTED] review M. LaBossiere memo re Fenske affidavit extracts, follow up; telephone discussion with [REDACTED] [REDACTED]; further telephone discussions with D. Mitchell re White Oak foreign exchange cost claim; Inkster sale approval motion matters; telephone discussion with J. Dacks; prepare and circulate Ninth Report summary; consider Inkster sale approval motion Brief; prepare conference call; conference call P. Patel, A. Sherman, E. Finley, R. McFadyen, M. LaBossiere; follow up with D. Magisano re Edson's/Brause document matters; | 5.50 |
| October 28, 2020 | MML | Research concerning consolidation; Preparing Memo to Richter regarding consolidation and evidence; E-mail exchange with R. McFadyen, B. Taylor and B. Tait regarding Memo to Richter; Preparing Memo to Richter regarding consolidation; Research concerning allocation; Conference call with B. Taylor, R. McFadyen, P. Patel, A. Sherman, E. Finley regarding Ninth Report; E-mail exchange with B. Taylor and R. McFadyen regarding brief; | 8.40 |
| October 28, 2020 | BAT | E-mail to counsel regarding further research required; e-mail from counsel | 1.70 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| | | with memo regarding consolidation of proceedings; revising memo from counsel; | |
| October 29, 2020 | RAM | E-mail from D. Magisano, P. Patel, B. Taylor regarding document preservation, Gardena server; E-mail from E. Finley regarding documents; E-mail from and E-mail to B. Taylor regarding hearing for recognition order; E-mail to J. Hall regarding recognition hearing; E-mail from B. Taylor regarding Nygard Properties Ltd. assets; Reviewing letter from and E-mail to W. Haight regarding Notices of Discontinuance; | 0.80 |
| October 29, 2020 | DMM | ██████████ telephone call from client; e-mail to counsel; | 0.40 |
| October 29, 2020 | GBT | email correspondence; US EB Settlement Agreement Recognition Order matters; White Oak FX claim matters; telephone discussion with E. Finley; prepare and circulate draft response to D. Magisano inquiry; review documents, messages to prepare and circulate draft Ninth Report wording; Gardena matters; | 3.40 |
| October 29, 2020 | MML | E-mail from B. Taylor regarding e-mail from D. Magisano regarding records; e-mail from D. Magisano regarding Gardena Premises; e-mail exchange with B. Taylor and R. McFadyen regarding CH. 15 Proceedings; | 0.40 |
| October 30, 2020 | RAM | E-mail from and E-mail to W. Haight regarding Notices of Discontinuance regarding Canadian litigation; E-mail from and E-mail to M. Rosella regarding appearance at recognition hearing; E-mail from B. Taylor | 1.00 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| | | regarding recognition hearing; E-mail to D. Magisano regarding recognition hearing; E-mail from B. Taylor, P. Patel, E. Finley, D. Magisano regarding Gardena documents, server; E-mail from P. Patel, D. Mitchell regarding Edson's / Brause settlement; E-mail from D. Magisano regarding S. Agricola issues; E-mail from B. Taylor regarding disclosure of Inkster sale information, documents; | |
| October 30, 2020 | DMM | E-mail to counsel; e-mails form counsel; voice mail to counsel; e-mail exchange with client; e-mail to Lerner; e-mail from counsel; e-mail from Lerner; voice mail to counsel; e-mail to counsel; | 0.40 |
| October 30, 2020 | DMM | Investing funds; | 0.40 |
| October 30, 2020 | GBT | email correspondence; Gardena server matters; review White Oak FX claim documents; review White Oak ledger, reports re ledger debt claim; follow up with D. Magisano; Recognition Order matters; follow up re AS400 inquiry, Gardena server matters; response to W. Onchulenko re Inkster Offer to Purchase; review documents, consider and circulate draft response to W. Onchulenko re Fawcett Review documents; | 3.70 |
| October 31, 2020 | RAM | E-mail from and E-mail to B. Taylor, P. Patel and M. LaBossiere regarding responses to documentation requests; E-mail from E. Finley, D. Mitchell regarding draft Ninth Report; Reviewing and considering draft Ninth Report; | 0.60 |
| October 31, 2020 | DMM | E-mail from client; e-mails from counsel; reviewing amendments to | 1.90 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| | | Ninth Report; revising Ninth Report; e-mail from counsel; e-mail to counsel; voice mail to counsel; | |
| October 31, 2020 | GBT | email correspondence; revise and finalize “all caps” response to W. Onchulenko; prepare and circulate draft response to further W. Onchulenko message; further revisions to draft messages to W. Onchulenko, finalize and send; review and revise draft Ninth Report; | 6.60 |
| November 1, 2020 | RAM | E-mail from E. Finley, P. Patel, B. Taylor and M. LaBossiere regarding draft Ninth Report; Reviewing and considering draft Ninth Report; E-mail from D. Magisano and B. Taylor regarding Gardena property; E-mail from and E-mail to M. LaBossiere and B. Taylor regarding draft Document Abandonment Order; Conference call with P. Patel, A. Sherman, E. Finley, B. Taylor and M. LaBossiere regarding draft Ninth report; E-mail from D. Mitchell regarding update on Inkster property sale; E-mail to B. Taylor and M. LaBossiere regarding Affidavits for fees; E-mail from and E-mail to M. LaBossiere regarding authorities on consolidation; | 4.30 |
| November 1, 2020 | GBT | email correspondence; review draft Document Abandonment Order and follow up; Gardena server matters; consider consolidation; conference call P. Patel, A. Sherman, E. Finley, R. McFadyen, M. LaBossiere; review and revise updated draft Ninth Report, review related documents, and circulate markup and clean versions; | 8.10 |
| November 1, 2020 | MML | Reviewing Ninth Report; e-mail exchange with B. Taylor, R. | 10.30 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------------------------|-------------|--|--------------|
| | | McFadyen, P. Patel, A. Sherman and E. Finley regarding conference call; conference call with B. Taylor, R. McFadyen, P. Patel, A. Sherman and E. Finley re Ninth Report; revising Ninth Report; e-mail exchange with B. Taylor and R. McFadyen regarding Ninth Report; preparing Motion Brief; reviewing revised Ninth Report; | |
| Total Fees | | | \$ 41,709.50 |
| GST/HST on Fees | | | \$ 2,085.48 |
| RST on Fees | | | \$ 2,919.67 |
| Total Fees, Disbursements and Taxes | | | \$ 46,811.35 |

GST Registration No. 121757413

Interest will be charged at the rate of 7% per annum on unpaid invoices calculated from a date that is one month after the date of this invoice.



**THOMPSON
DORFMAN
SWEATMAN**

242 Hargrave Street, Suite 1700
Winnipeg MB R3C 0V1
Canada
Tel (204) 957-1930
Fax (204) 934-0570
www.tdslaw.com
general email: info@tdslaw.com

November 12, 2020

Richter Advisory Group Inc.
Receiver Nygard International Partnership
Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Pritesh Patel, Partner

Invoice No. 622154 – Ending November 8, 2020

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

REMITTANCE COPY

| | | |
|----------------------------|--------|---------------|
| Total Fees | \$ | 35,191.00 |
| Total Disbursements | \$ | 869.46 |
| Total GST/HST | \$ | 1,802.92 |
| Total RST | \$ | 2,463.37 |
| Total Due This Invoice | \$ | 40,326.75 |

Please return this page with your payment payable to Thompson Dorfman Sweatman LLP.

For your convenience, TDS now has a Pay Online feature available at **tdslaw.com**.

GST Registration No. 121757413

Interest will be charged at the rate of 7% per annum on unpaid invoices calculated from a date that is one month after the date of this invoice.



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general email: info@tdslaw.com

November 12, 2020

Richter Advisory Group Inc.
Receiver Nygard International Partnership
Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Pritesh Patel, Partner

Invoice No. 622154 – Ending November 8, 2020

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

Disbursements:

| | | | | |
|-----------------------------------|-------------------------------|----|--------|---|
| Paid to | Indirect Provincial Sales Tax | \$ | 2.10 | |
| Paid to | Long Distance | \$ | 33.11 | * |
| Paid to | Stationery | \$ | 30.00 | * |
| Paid to | WLTO Search | \$ | 539.00 | * |
| Paid to | Imaging | \$ | 265.25 | * |
| Total Disbursements | | \$ | 869.46 | |
| *GST/HST on Taxable Disbursements | | \$ | 43.37 | |

Our fees for all professional services:

| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|---|--------------|
| November 2, 2020 | RAM | E-mail from T. Derrett, E. Finley, D. Mitchell regarding offers on Inkster property; Conference with M. LaBossiere regarding draft Brief; E-mail from and E-mail to E. Finley, P. Patel, M. LaBossiere and B. Taylor regarding draft Ninth Report; E-mail from D. Magisano, B. Taylor regarding Gardena premises; E-mail from M. LaBossiere regarding draft | 4.70 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|---|--------------|
| | | Brief; Reviewing and considering, Revising and finalizing Brief regarding Inkster sale approval, consolidation; E-mail from B. Taylor regarding questions from L. Bacon counsel; E-mail from D. Rosenblat regarding Ninth Report; E-mail from and E-mail to D. Douglas regarding unsecured creditors, Nygard corporation organization; E-mail from M. Rosensaft regarding US Attorney questions; E-mail from D. Magisano, B. Taylor regarding Edson's / Brause searches | |
| November 2, 2020 | DMM | E-mail exchange with Colliers; e-mails from counsel; e-mail from Colliers; telephone call to counsel; e-mail from Lerner; e-mail to client; | 0.50 |
| November 2, 2020 | GBT | email correspondence; prepare additions to draft Ninth Report; telephone discussion with D. Mitchell re WO FX claim, [REDACTED]; telephone discussion with D. Rosenblat; review proposed revisions to draft Ninth Report; Gardena server, computer equipment matters; Motion Brief matters; telephone discussion with R. McFadyen; consolidation considerations; E/B document request matters; review further revised version of draft Ninth Report; further telephone discussion with R. McFadyen; further matters to finalize Ninth Report; | 5.90 |
| November 2, 2020 | MML | Reviewing Ninth Report; preparing Motion Brief; e-mail from D. Mitchell regarding offers; e-mail from T. Derrett regarding offers; e-mail exchange with R. McFadyen regarding Motion Brief; e-mail exchange with B. Taylor and R. McFadyen regarding | 8.00 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|---|--------------|
| | | Motion Brief; preparing Motion Brief; telephone call to J. Hall regarding Ch. 15 Proceedings; revising Ninth Report; e-mail exchange with B. Taylor and R. McFadyen regarding filing deadlines; preparing service list; e-mail exchange with B. Taylor, R. McFadyen, E. Finley, P. Patel and A. Sherman regarding appendices; preparing Ninth Report for filing and service; preparing confidential appendices for filing and service; service of materials; | |
| November 3, 2020 | RAM | E-mail from B. Taylor regarding update and service of Ninth Report; e-mail from M. Rosensaft regarding US Attorney position; e-mail from D. Magisano, D. Mitchell and P. Patel regarding Edson's / Brause settlement; e-mail from P. Patel regarding document preservation; e-mail from W. Onchulenko regarding adjournment request; e-mail from P. Patel regarding Edson's / Brause document requests; e-mail from and e-mail to J. Hall, B. Taylor and M. LaBossiere regarding recognition hearing in US; e-mail from M. LaBossiere regarding landlord inquiry; | 0.70 |
| November 3, 2020 | DMM | E-mails from counsel; e-mail from Lerner; telephone call to client; telephone call from client; e-mail from Lerner; e-mail to Lerner; e-mail exchange with client; | 1.00 |
| November 3, 2020 | GBT | email correspondence; | 0.40 |
| November 3, 2020 | MML | Reviewing materials; e-mail exchange with B. Taylor, R. McFadyen and D. Mitchell regarding E/B settlement agreement; e-mail to service list regarding correction; | 0.60 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| November 3, 2020 | BAT | E-mail to counsel regarding further research required | 0.10 |
| November 4, 2020 | RAM | Reviewing and considering Notice of Motion regarding US recognition Order; e-mail from and e-mail to B. Taylor and M. LaBossiere regarding call with J. Hall; telephone call from J. Hall regarding US recognition Order; e-mail from B. Taylor regarding Edson's / Brause document requests; e-mail from P. Patel regarding US Attorney issues; e-mail to and e-mail from J. Dacks regarding US recognition order hearing and adjournment request; e-mail from B. Taylor and Motions Coordinator regarding adjournment request; e-mail to and e-mail from D. Magisano regarding US recognition order; conference call with J. Hall, M. Rosenshaft, B. Taylor and M. LaBossiere regarding US recognition order; e-mail from and e-mail to D. Douglas, B. Taylor and M. LaBossiere regarding unsecured creditors; | 1.50 |
| November 4, 2020 | DMM | E-mail from Lerner; e-mail to Lerner; e-mail to client; e-mail exchange with client; reviewing settlement agreement; reviewing closing agenda; revising closing agenda; e-mail to client; e-mail to counsel; telephone call to counsel; | 1.30 |
| November 4, 2020 | GBT | email correspondence; prepare and circulate draft response to W. Onchulenko; telephone discussion with M. LaBossiere; conference call J. Hall, M. Rosella, R. McFadyen, M. LaBossiere; Debtor adjournment, materials filing deadline matters; E/B settlement matters; E/B document request matters; Inkster Approval and | 3.70 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| | | Vesting Order motion matters; telephone discussion with D. Mitchell re E/B settlement matters, Lender foreign exchange claim, Amazon hosting matters; follow up with Lender counsel; telephone discussion with P. Patel; | |
| November 4, 2020 | MML | Telephone call from C. Laniuk regarding adjournment; Conference call with J. Hall, M. Rosensaft, R. McFadyen and B. Taylor; Telephone call to B. Taylor regarding Telephone call from C. Laniuk; E-mail to C. Laniuk regarding confidential appendices; Travel to and from law courts regarding confidential appendices; E-mail exchange with B. Taylor, R. McFadyen D. Douglas regarding hearing; Preparing Order; Research concerning allocation; | 6.10 |
| November 5, 2020 | RAM | Attending at hearing regarding motion for recognition Order in US; E-mail from and E-mail to J. Hall, J. Dacks regarding recognition Order; E-mail to B. Taylor regarding recognition Order; E-mail to and E-mail from P. Patel, E. Finley, A. Sherman, B. Taylor and M. LaBossiere regarding US recognition Order; E-mail from Motions coordinator regarding teleconference information; E-mail from and E-mail to M. LaBossiere regarding Affidavit of service; E-mail to and E-mail from D. Magisano regarding US recognition Order; E-mail from B. Taylor regarding statements regarding deletions; Conference call with M. Rosensaft, J. Hall, P. Patel, E. Finley, B. Taylor regarding update regarding US Attorney discussions; Reviewing letter, E-mail to and E-mail from W. Haight regarding discontinuance of | 1.70 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|---|--------------|
| | | actions; E-mail from M. LaBossiere regarding call-in details; Conference with E-mail from M. LaBossiere regarding Document Abandonment Order; | |
| November 5, 2020 | DMM | E-mails from counsel; e-mail exchange with Oslers; e-mail exchange with client; reviewing services agreement; revising services agreement; [REDACTED]; e-mail to client; | 2.30 |
| November 5, 2020 | GBT | email correspondence; E/B settlement matters; US Recognition Order matters; E/B document requests; prepare and circulate draft Agricola response; conference call P. Patel, E. Finley, J. Hall, M. Rosensaft, R. McFadyen; Inkster sale approval motion matters; "NOI Alternative" motion matters; | 3.00 |
| November 5, 2020 | MML | Preparing document abandonment order; E-mail exchange with B. Taylor and R. McFadyen regarding Order; E-mail exchange with C. Laniuk regarding dial-in; E-mail to Service List regarding dial-in; E-mail exchange with J. Dacks and C. Howden regarding consent; E-mail exchange with D Magisano regarding consent; E-mail from B Van Dasselaar regarding Respondent Materials; Reviewing Notice of Motion, Brief, Affidavit of G. Fenske and Report; E-mail exchange with R. McFadyen and B. Taylor regarding materials; | 2.60 |
| November 6, 2020 | RAM | E-mail from W. Onchulenko regarding Notice of Motion for challenge fees, Affidavit of G. Fenske, Affidavit of J. Albert, Motion Brief; Reviewing and considering Affidavit of G. Fenske; E- | 1.60 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| | | mail from M. LaBossiere and B. Taylor regarding position of unsecured creditors; E-mail from B. Taylor regarding deletion activities; E-mail from P. Patel, E. Finley, A. Sherman, B. Taylor and M. LaBossiere regarding reviewing and responding to Debtor materials; Conference with M. LaBossiere regarding fiduciary obligations; E-mail from B. Taylor, D. Mitchell and D. Magisano regarding closing Edson's / Brause settlement; E-mail from and E-mail to W. Haight regarding discontinuance of claims; Reviewing of secured obligations under Credit Agreement; E-mail from W. Onchulenko regarding revised Motion Brief; Conference with B. Taylor regarding schedule for hearing, dealing with responding materials; Reviewing materials regarding sale approval for Inkster; Preparing for hearing of sale approval for Inkster; E-mail from E. Finley regarding assessment of AGI report; | |
| November 6, 2020 | DMM | E-mail from Colliers; voice mail from Oslers; e-mail to Lerner; e-mail to client; e-mails from counsel; telephone call to counsel; Telephone call to Oslers; e-mail to Oslers; telephone call to Lerner; reviewing Ninth report; reviewing affidavit; reviewing credit agreement; reviewing debenture; reviewing pledge agreement; e-mail to counsel; telephone call from Oslers; e-mail from client; reviewing purchase order; e-mail to client; telephone call to counsel; | 3.30 |
| November 6, 2020 | GBT | email correspondence; finalize and send message to D. Magisano re S. Agricola; review Debtor motion materials, consider issues; telephone | 5.20 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| | | discussion with J. Dacks, D. Rosenblat; conference call P. Patel, A. Sherman, E. Finley, M. LaBossiere; telephone discussion with M. LaBossiere; telephone discussion with D. Mitchell re EB Settlement closing, [REDACTED] debt, Credit Agreement; telephone call from M. Abramowitz, follow up re service of materials; hearing preparation; telephone discussion with J. Wuthmann; consolidation considerations; telephone discussion with D. Mitchell; telephone discussion with J. Dacks, D. Rosenblat; WO loan advance, "borrower" considerations; telephone discussion with P. Patel; | |
| November 6, 2020 | MML | E-mail from B. Taylor regarding E-mail exchange with D. Magisano; Preparing service list; Preparing Affidavit of Service; Conference call with B. Taylor, P. Patel, E. Finley and A Sherman; Reviewing Report, Affidavit of Greg Fenske, Motion Brief; E-mail exchange with B. Taylor regarding materials; E-mail from B. Van Dasselaar regarding revised motion brief; Reviewing revised motion brief; E-mail exchange with D. Douglas regarding materials; E-mail from A. Sherman regarding NOI Alternative; E-mail exchange with B. Taylor regarding landlord counsel on service list; E-mail from E. Finley regarding AGI assessment; Reviewing assessment of materials; E-mail exchange with B. Taylor and R. McFadyen regarding Monday hearing; E-mail exchange with B. Taylor and R. McFadyen regarding respondent materials; | 4.20 |
| November 7, 2020 | RAM | Reviewing and considering Affidavit | 2.70 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|---|--------------|
| | | of G. Fenske, report of AGI; Preparing submission regarding sale of Inkster property; E-mail from and E-mail to B. Taylor regarding proposal regarding hearing time; Reviewing and considering evidence regarding Inkster sale approval; Preparing for Inkster sale approval motion; E-mail from M. LaBossiere regarding comparison of Briefs; E-mail from M. LaBossiere and D. Magisano regarding Document Abandonment Order; | |
| November 7, 2020 | GBT | email correspondence; hearing preparation; review Fenske Nov 5 Affidavit, review Queen's Bench Act, consider issues re Fenske evidence, need for Supplementary Brief; consider issues re second Debtor Brief, and follow up with counsel; | 1.60 |
| November 7, 2020 | MML | Reviewing Respondent materials; E-mail exchange with B. Taylor and R. McFadyen regarding materials; Preparing Comparedocs regarding updated brief; E-mail exchange with D. Mitchell, B. Taylor, R. McFadyen regarding Inkster; Research concerning allocation; | 6.70 |
| November 8, 2020 | RAM | Reviewing and considering Affidavit of G. Fenske, report of AGI; Reviewing and considering evidence regarding Inkster sale approval; Preparing for Inkster sale approval motion; E-mail from and E-mail to B. Taylor regarding Order of motions; E-mail from D. Rosenblat, B. Taylor and D. Mitchell regarding Credit Agreement advances; E-mail from B. Taylor regarding supplementary 9th report content; E-mail from M. LaBossiere and B. Taylor regarding authorities in respondents' Brief; E- | 4.30 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| | | mail from D. Douglas regarding Service List; E-mail from B. Taylor, D. Mitchell and P. Patel regarding settlement offer; | |
| November 8, 2020 | DMM | E-mails from counsel; e-mails from purchaser's counsel; reviewing eighth amendment to Inkster offer; reviewing motion; e-mail exchange with counsel; e-mail to purchaser's counsel; e-mail from Oslers; e-mail exchange with counsel; e-mail to Oslers; reviewing closing agenda; e-mail to Lerner's; | 1.20 |
| November 8, 2020 | GBT | email correspondence; review documents, consider issues, prepare hearing; telephone discussion with R. McFadyen; telephone discussion with P. Patel; consider and summarize matters for Supplementary Ninth Report; consider M. LaBoschere memo re receivership authorities; consider subrogation/contribution issues; follow up re "settlement" proposal; telephone discussion with D. Mitchell; telephone discussion with M. LaBoschere re Debtors' Motion Brief matters; prepare and send response to Onchulenko inquiry; | 6.80 |
| November 8, 2020 | MML | Reviewing Respondent materials; E-mail exchange with B. Taylor and R. McFadyen regarding materials; Preparing Comparedocs regarding updated brief; E-mail exchange with D. Mitchell, B. Taylor, R. McFadyen regarding Inkster; Research concerning allocation; | 6.70 |



| | |
|-------------------------------------|--------------|
| Total Fees | \$ 35,191.00 |
| GST/HST on Fees | \$ 1,759.55 |
| RST on Fees | \$ 2,463.37 |
| Total Fees, Disbursements and Taxes | \$ 40,326.75 |

GST Registration No. 121757413

Interest will be charged at the rate of 7% per annum on unpaid invoices calculated from a date that is one month after the date of this invoice.



**THOMPSON
DORFMAN
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242 Hargrave Street, Suite 1700
Winnipeg MB R3C 0V1
Canada
Tel (204) 957-1930
Fax (204) 934-0570
www.tdslaw.com
general email: info@tdslaw.com

November 17, 2020

Richter Advisory Group Inc.
Receiver Nygard International Partnership
Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Pritesh Patel, Partner

Invoice No. 622337 – Ending November 15, 2020

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

REMITTANCE COPY

| | | |
|----------------------------|--------|---------------|
| Total Fees | \$ | 43,391.00 |
| Total Disbursements | \$ | 327.13 |
| Total GST/HST | \$ | 2,180.89 |
| Total RST | \$ | 3,037.37 |
| Total Due This Invoice | \$ | 48,936.39 |

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GST Registration No. 121757413

Interest will be charged at the rate of 7% per annum on unpaid invoices calculated from a date that is one month after the date of this invoice.



**THOMPSON
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Fax (204) 934-0570
www.tdslaw.com
general email: info@tdslaw.com

November 17, 2020

Richter Advisory Group Inc.
Receiver Nygard International Partnership
Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Pritesh Patel, Partner

Invoice No. 622337 – Ending November 15, 2020

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

Disbursements:

| | | | | |
|-----------------------------------|--|----|--------|---|
| Paid to | Court Fees PAYEE: LaBossiere, M. M.; REQUEST#: 309554; DATE: 11/16/2020. - Reimbursement for Filing Fee for Notice of Motion | \$ | 100.00 | |
| Paid to | Indirect Provincial Sales Tax | \$ | 0.33 | |
| Paid to | Legal Data Resources Corp. | \$ | 66.00 | * |
| Paid to | Minute Books, Stationery | \$ | 4.80 | * |
| Paid to | Imaging | \$ | 156.00 | * |
| Total Disbursements | | \$ | 327.13 | |
| *GST/HST on Taxable Disbursements | | \$ | 11.34 | |

Our fees for all professional services:

| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|---|--------------|
| November 9, 2020 | RAM | E-mail from B. Taylor regarding fee Affidavits; E-mail to and E-mail from W. Onchulenko regarding order of presentations; Reviewing and considering submission regarding sale of Inkster property; Conference with B. Taylor regarding response to debtor arguments; Reviewing Affidavits of G. | 4.00 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| | | Fenske regarding appraisal information; E-mail from, E-mail to B. Taylor and D. Mitchell regarding non-disclosure agreement for confidential appendices; Reviewing and Revising draft non-disclosure agreement; E-mail from D. Magisano, D. Mitchell regarding Edson's / Brause settlement; E-mail from M. LaBossiere regarding draft supplementary Brief; Reviewing and considering and Revising draft supplementary Brief; E-mail from P. Patel regarding draft supplementary Ninth Report; | |
| November 9, 2020 | DMM | E-mail from counsel; reviewing purchase agreements; e-mail to counsel; telephone call to counsel; e-mails from counsel; e-mail exchange with Lerner's; e-mail exchange with counsel; reviewing form of NDA; telephone call to counsel; conference call with client; revising form of NDA; e-mail exchange with Lerner's; e-mail exchange with client; revising NDA; e-mail exchange with Ontario counsel; e-mail exchange with client; conference call with client; reviewing historic title searches; e-mails to client; telephone call to client; e-mail from client; e-mail to Osler's; e-mails from counsel; e-mails to counsel; e-mail exchange with counsel; reviewing closing agenda; e-mail exchange with Lerner's; telephone call to counsel; | 3.60 |
| November 9, 2020 | GBT | email correspondence; fee affidavit matters; review documents, prepare hearing; attend at Manitoba Court of Queen's Bench telephone conference hearing; discussions with M. LaBossiere re supplementary brief; conference call P. Patel, A. Sherman, E. Finley, M. LaBossiere; various | 8.30 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|--|--------------|
| | | telephone discussions with D. Mitchell re Non-Disclosure Agreement; consider issues re Supplementary Ninth Report; telephone discussion with P. Patel; telephone discussions with M. LaBossiere re case law; consider title matters; review, revise and circulate draft Non-Disclosure Agreement; telephone discussion with L. Galessiere; review revised NDA and follow up, finalize and circulate; title matters; review and revise draft Supplementary Brief; | |
| November 9, 2020 | MML | Reviewing Respondent materials; Attending teleconference hearing; Attending meeting with B. Taylor regarding hearing; Conference call with B. Taylor, E. Finley, A. Sherman regarding hearing and Supplementary Report; Preparing Supplementary Brief; E-mail exchange with B. Taylor and R. McFadyen regarding Brief; Research concerning discharge; Telephone call to B. Taylor regarding Brief; Telephone call from B. Taylor regarding Ninth Report; E-mail exchange with B. Taylor and R. McFadyen regarding brief; | 9.30 |
| November 10, 2020 | RAM | E-mail from and e-mail to B. Taylor regarding application of New York law, The Mercantile Law Amendment Act, guarantee issues; Reviewing and considering draft supplementary 9th Report; E-mail to and E-mail from A. Sherman, E. Finley, P. Patel, B. Taylor, M. LaBossiere regarding suggested revisions to draft Ninth Report; email from D, Mitchell, D. Magisano, J. Dacks re: Edson's / Brause settlement update; Finalizing supplementary 9th Report, supplementary Brief; E-filing | 2.90 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|---|--------------|
| | | supplementary 9th report, supplementary Brief; E-mail from D. Steinfeld regarding HBC claim; E-mail from B. Taylor and D. Mitchell regarding non-disclosure agreement; Reviewing information for fee Affidavits; Preparing outline of fee Affidavits; | |
| November 10, 2020 | DMM | E-mails from counsel; e-mails from client; telephone call to counsel; e-mail to counsel regarding closing of settlement matters; attending at release matters; e-mail to parties regarding release matters; e-mails from counsel; voice mail from purchaser's counsel; voice mail from counsel; telephone call to counsel; reviewing letter from counsel; reviewing requested amendments to NDA; revising NDA; e-mail to counsel; e-mail to purchaser's counsel; e-mail from counsel; telephone call to counsel; revising NDA; e-mail to counsel; e-mail from counsel; e-mail exchange with counsel; e-mail to Lerner's; e-mail to client; e-mail exchange with counsel; e-mail exchange with Osler's; e-mail to counsel; e-mail exchange with Counsel; | 3.70 |
| November 10, 2020 | GBT | email correspondence; subrogation considerations; revise and circulate draft Supplementary Ninth Report; telephone discussion with P. Patel; telephone discussion with M. LaBossiere; telephone discussion with D. Mitchell re E/B settlement release from escrow; New York law matters; consider revisions to Supplementary Brief re subrogation and circulate wording; further telephone discussions with P. Patel, M. LaBossiere; finalize Supplementary Brief; finalize | 7.40 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|--|--------------|
| | | Supplementary Ninth Report; hearing matters; follow up with W. Onchulenko re AGI, confidential document disclosure; letter from F. Tayar re NDA, review comments; conference call P. Patel, E. Finley, J. Hall; telephone discussions with D. Mitchell re NDA; review revised NDA, and comment; matters re finalizing, circulating NDA; | |
| November 10, 2020 | MML | E-mail exchange with B. Taylor and R. McFadyen regarding report; Telephone call to B. Taylor regarding Brief; Telephone call from B. Taylor regarding Brief; Preparing brief; E-mail exchange with B. Taylor and R. McFadyen regarding brief; Telephone call from B. Taylor regarding Brief; E-mail to Service List; E-mail exchange with E. Finley regarding Report; Telephone call from E. Finley regarding Report; E-mail exchange with D. Mitchell regarding E/B Settlement; Preparing comparedocs NDA; E-mail exchange with B. Taylor, R. McFadyen, P. Patel, E. Finley and A. Sherman regarding document production matters; | 7.80 |
| November 11, 2020 | RAM | E-mail from B. Taylor regarding non-disclosure agreement; reviewing information for fee Affidavits; preparing and revising fee Affidavits; e-mail from and e-mail to E. Finley, P. Patel, B. Taylor, M. LaBossiere and D. Mitchell regarding framework of settlement proposal with Nygard; revising draft fee Affidavits; e-mail from D. Douglas regarding appearance at hearing; filing, e-filing Notices of Discontinuance of Nygard International Partnership litigation; | 2.70 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|--|--------------|
| November 11, 2020 | DMM | E-mails from counsel; e-mail exchange with client; e-mails from client; e-mail from counsel; telephone call to counsel; e-mail exchange with client and counsel; conference call with client and counsel; | 1.80 |
| November 11, 2020 | GBT | email correspondence; NDA matters, consider issues; telephone discussion with P. Patel; settlement considerations, and follow up; further response to F. Tayar re NDA; telephone discussion with K. Williams (Maple Leaf Const); conference call P. Patel, A. Sherman, E. Finley, R. McFadyen, D. Mitchell; hearing matters; revise and circulate draft Fee Affidavit; prepare and circulate draft settlement message; telephone discussion with J. Hall; finalize and circulate settlement message; | 3.80 |
| November 11, 2020 | MML | E-mail exchange with B. Taylor and R. McFadyen regarding settlement; E-mail exchange with E. Finley, P. Patel, A. Sherman, B. Taylor and D. Mitchell and R. McFadyen regarding call; Research concerning contribution as between co-sureties; E-mail exchange with B. Taylor, R. McFadyen, D. Mitchell, P. Patel, A. Sherman, E. Finley regarding settlement; | 3.10 |
| November 12, 2020 | RAM | E-mail from P. Patel, A. Sherman, B. Taylor regarding settlement proposal; E-mail from B. Taylor regarding non-disclosure agreement; Preparing for hearing of motion regarding sale of Inkster Building; Revising and finalize fee Affidavits; E-mail from, E-mail to and Conference with B. Taylor regarding fee Affidavits , disclosure of purchase price; E-mail from B. Taylor and A. Sherman regarding disclosure | 4.50 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|---|--------------|
| | | of purchase price; E-mail from and E-mail to J. Hall, A. Sherman, E. Finley regarding fee Affidavits; E-filing Affidavits regarding fees; E-mail to W. Onchulenko, F. Tayar, others regarding fee Affidavits; Conference with and E-mail to B. Taylor and M. LaBossiere [REDACTED] E-mail from W. Onchulenko, F. Tayar regarding Affidavit of P. Nygard, Affidavit of J. Albert, reply Motion Brief; Reviewing and considering Affidavit of P. Nygard, Affidavit of J. Albert, reply Motion Brief; Conference call with A. Sherman, E. Finley, P. Patel, B. Taylor and M. LaBossiere regarding new responding materials; | |
| November 12, 2020 | DMM | E-mails from counsel; e-mails from client; e-mail exchange with counsel; reviewing Inkster agreement and amendments; e-mail from client; reviewing changes to affidavit; e-mail from counsel; e-mail from US counsel; e-mails from counsel; | 1.10 |
| November 12, 2020 | GBT | email correspondence; telephone discussion with J. Dacks; various discussions with R. McFadyen, M. LaBossiere; prepare and circulate draft message to Wayne/Fred re purchase price; finalize and circulate; prepare and circulate message to Wayne/Fred re Appraisal value, follow up with copy of Appraisal; fee affidavit matters; various telephone discussion with A. Sherman; review supplementary Debtors' Motion Brief, further affidavit of Joe Albert/Supplementary Report of AGI, affidavit of Peter Nygard; conference calls with A. Sherman, P. Patel, E. Finley, R. McFadyen, M. LaBossiere; | 9.80 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|--|--------------|
| | | review court materials, consider issues, prepare argument; | |
| November 12, 2020 | MML | Attending meeting with B. Taylor and R. McFadyen regarding disclosure of price; Preparing Affidavit of Service; Telephone call from B. Taylor regarding appraisal; Telephone call from B. Taylor regarding response; E-mail from L. Feldman regarding supplementary materials; Reviewing materials; Attending meeting with B. Taylor regarding materials; Conference call with B. Taylor, R. McFadyen, P. Patel, E. Finley, A. Sherman regarding materials; Reviewing materials; E-mail exchange with B. Taylor and R. McFadyen regarding materials; | 8.30 |
| November 13, 2020 | RAM | Attending at hearing of motion regarding sale of Inkster property, proposed discharge of Receiver, documents; E-mail from and E-mail to W. Haight regarding discontinuance of Nygard International proceedings; E-mail to J. Aiello, W. Haight regarding Notices of Discontinuance; Conference with B. Taylor and M. LaBossiere regarding extending purchase; Conference call with A. Sherman, P. Patel, E. Finley, B. Taylor and M. LaBossiere regarding extending purchase; E-mail from P. Patel, E. Finley, A. Sherman, B. Taylor and M. LaBossiere regarding Canadian litigation; E-mail from and E-mail to E. Finley, D. Mitchell and B. Taylor regarding extension to Inkster purchase; E-mail from M. Rosensaft, P. Patel regarding subpoena issue; E-mail to and E-mail from Justice Edmond regarding extension of time; | 4.00 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|--|--------------|
| November 13, 2020 | DMM | Telephone call to client; E-mail exchange with client; E-mail from client; E-mail from counsel; Preparing Amending Agreement; E-mail to client; Telephone call to counsel; Telephone call to client; E-mail from counsel; E-mail to counsel; E-mail exchange with counsel; E-mail from client; E-mails from counsel; E-mail to counsel; E-mail from client; e-mails from counsel; | 1.30 |
| November 13, 2020 | GBT | email correspondence; prepare hearing; attend to conference call hearing Manitoba Court of Queen's Bench; discussions with R. McFadyen, M. LaBossiere; conference call A. Sherman, P. Patel, E. Finley, R. McFadyen, M. LaBossiere; Eighth Avenue agreement matters, extension of court approval deadline; telephone discussion with J. Dacks; Inkster Purchase Agreement extension; | 7.30 |
| November 13, 2020 | MML | E-mail exchange with B. Taylor regarding credit agreement; Attend teleconference hearing; Attending meeting with B. Taylor and R. McFadyen re hearing; Conference call with B. Taylor R. McFadyen A. Sherman, P. Patel and E. Finley; E-mail exchange with B. Taylor, D. Mitchell and R. McFadyen regarding extension; E-mail exchange with J. Burnell regarding teleconference hearing; Updating Main Service List; E-mail exchange with B. Taylor and R. McFadyen regarding E-mail to counsel; | 6.90 |



| | |
|-------------------------------------|--------------|
| Total Fees | \$ 43,391.00 |
| GST/HST on Fees | \$ 2,169.55 |
| RST on Fees | \$ 3,037.37 |
| Total Fees, Disbursements and Taxes | \$ 48,936.39 |

GST Registration No. 121757413

Interest will be charged at the rate of 7% per annum on unpaid invoices calculated from a date that is one month after the date of this invoice.



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Fax (204) 934-0570
www.tdslaw.com
general email: info@tdslaw.com

November 25, 2020

Richter Advisory Group Inc.
Receiver Nygard International Partnership
Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Pritesh Patel, Partner

Invoice No. 623110 – Ending November 22, 2020

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

REMITTANCE COPY

| | | |
|----------------------------|--------|---------------|
| Total Fees | \$ | 15,082.50 |
| Total Disbursements | \$ | 200.75 |
| Total GST/HST | \$ | 756.17 |
| Total RST | \$ | 1,055.78 |
| Total Due This Invoice | \$ | 17,095.20 |

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GST Registration No. 121757413

Interest will be charged at the rate of 7% per annum on unpaid invoices calculated from a date that is one month after the date of this invoice.



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www.tdslaw.com
general email: info@tdslaw.com

November 25, 2020

Richter Advisory Group Inc.
Receiver Nygard International Partnership
Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Pritesh Patel, Partner

Invoice No. 623110 – Ending November 22, 2020

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

Disbursements:

| | | | | |
|-----------------------------------|---|----|--------|---|
| Paid to | Miscellaneous (Non-Taxable) PAYEE: TD Canada Trust (Debit Memo: Wire Service Charge); REQUEST#: 309585; DATE: 11/17/2020. - Wire Fee from Nov 16/20 | \$ | 80.00 | |
| Paid to | Miscellaneous (Non-Taxable) PAYEE: TD Canada Trust (Debit Memo: Wire Service Charge); REQUEST#: 309585; DATE: 11/17/2020. - Wire Fee from Nov 16/20 | \$ | 80.00 | |
| Paid to | Legal Data Resources Corp. | \$ | 22.00 | * |
| Paid to | Imaging | \$ | 18.75 | * |
| Total Disbursements | | \$ | 200.75 | |
| *GST/HST on Taxable Disbursements | | \$ | 2.04 | |

Our fees for all professional services:

| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|--|--------------|
| November 16, 2020 | RAM | E-mail to and e-mail from P. Patel and E. Finley regarding Hilco claim; e-mail from D. Mitchell regarding IP sales; e-mail from E. Finley regarding Auld Phillips claim; e-mail from and | 0.70 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|---|--------------|
| | | telephone call to D. Mitchell regarding update regarding Broadway property; e-mail to C. Berish regarding claim against Hilco; e-mail from P. Patel and B. Taylor regarding removal of contents; | |
| November 16, 2020 | DMM | E-mail exchange with client; e-mail from Colliers; reviewing condition waiver; reviewing Broadway offer; voice mail from purchaser's counsel; telephone call to counsel; e-mail to counsel; conference call with counsel; telephone call to purchaser's counsel; e-mail exchange with Colliers; reviewing Broadway offer; preparing amending agreement; telephone call to counsel; telephone call to client; e-mail to purchaser's counsel; | 2.00 |
| November 16, 2020 | GBT | email correspondence; [REDACTED]; telephone discussion with J. Healey re US tax returns; review draft Amending Agreement, Broadway sale matters; "cottage" removal; telephone discussion with D. Mitchell; various matters re mobile home, other vehicles and equipment; | 1.40 |
| November 16, 2020 | MML | E-mail exchange with B. Taylor and R. McFadyen regarding Hilco; e-mail exchange with E. Finley regarding Auld Phillips; Teams video conference with D. Mitchell regarding Broadway property; e-mail exchange with B. Taylor, R. McFadyen and D. Mitchell regarding Broadway property; telephone call from B. Taylor regarding hearing; | 0.40 |
| November 17, 2020 | RAM | E-mail from D. Mitchell regarding Edson's / Brause settlement; e-mail from E. Finley regarding ledger debt | 0.20 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|--|--------------|
| | | claim; e-mail from B. Taylor regarding removal of cottage; | |
| November 17, 2020 | DMM | E-mail exchange with purchaser's counsel; reviewing wire confirmations; e-mail to client; e-mail from Colliers; e-mail from client; reviewing amending agreement; e-mails from client; e-mails from counsel; telephone call to counsel; reviewing credit agreement; reviewing ledger debt documents; preparing e-mail to counsel; e-mails from client; | 2.40 |
| November 17, 2020 | GBT | email correspondence; follow up re cottage removal, Excalibur, mobile home; review Perfection Certificate, bill of sale; WO ledger debt matters; Broadway sale matters; follow up with W. Onchulenko re cottage removal; | 1.40 |
| November 17, 2020 | MML | E-mail exchange with R. McFadyen regarding landlord terms order; | 0.10 |
| November 18, 2020 | RAM | E-mail from E. Finley and B. Taylor regarding removal of cottage and vehicle; e-mail from B. Taylor regarding Edson's / Brause documents; e-mail from Justice Edmond regarding reasons for decision; e-mail from M. Rosensaft and P. Patel regarding Subpoena production; | 0.40 |
| November 18, 2020 | DMM | E-mails from counsel; e-mails from client; Conference call with client and counsel; E-mail to counsel; E-mail exchange with purchaser's counsel; E-mail from Colliers; Preparing E-mail to client regarding factoring issues; E-mail exchange with counsel regarding factoring issues; | 2.20 |
| November 18, 2020 | GBT | email correspondence; conference call A. Sherman, P. Patel, E. Finley, D. | 4.40 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|---|--------------|
| | | Mitchell; prepare and circulate draft message re cottage removal, RV, other matters; review draft Ledger Debt analysis and follow up with D. Mitchell; review E/B document request matters and follow up; Broadway sale matters; finalize message to W. Onchulenko re cottage removal, other matters, and send; telephone discussion with P. Patel re E/B records request, finalize message to D. Magisano and send; subpoena document production matters; revise draft Ledger Debt message, and circulate; review email correspondence re P. Nygard claims to personal property at Inkster, RV, Excalibur; | |
| November 18, 2020 | MML | E-mail exchange with B. Taylor, R. McFadyen, E. Finley, P. Patel and A. Sherman regarding cottage; e-mail from B. Taylor regarding E-mail from W. Onchulenko; | 0.30 |
| November 19, 2020 | RAM | E-mail from B. Taylor regarding draft email to W. Onchulenko regarding removal of cottage; E-mail from W. Onchulenko regarding search request; Attending at hearing of Reasons for Decision of Justice Edmond; E-mail from and E-mail to E. Finley, A. Sherman, P. Patel, B. Taylor, M. LaBossiere regarding decision of Justice Edmond; | 1.00 |
| November 19, 2020 | DMM | Telephone call to counsel; Reviewing factoring documents; Revising E-mail to client; Telephone call to counsel; | 0.90 |
| November 19, 2020 | GBT | email correspondence; prepare and circulate draft response to W. Onchulenko; telephone discussion with D. Mitchell re Ledger Debt claim; telephone discussion with P. Patel; | 2.90 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|---|--------------|
| | | vehicle, credit card claims; finalize and send cottage response message to W. Onchulenko; letter from W. Onchulenko, follow up re P. Nygard document request; attend to Manitoba Court of Queen's Bench hearing – reasons; follow up matters; telephone discussion with M. LaBossiere re form of Order; | |
| November 19, 2020 | MML | E-mail exchange with B. Taylor, R. McFadyen, E. Finley, P. Patel and A. Sherman regarding cottage; e-mail from B. Taylor regarding DEFA Request; reviewing DEFA Request; teleconference hearing regarding Reasons for decision; | 2.50 |
| November 20, 2020 | RAM | E-mail from E. Finley and B. Taylor regarding documents; conference call with E. Finley, P. Patel, A. Sherman, B. Taylor and M. LaBossiere regarding documents and fee dispute; e-mail from and e-mail to D. Duffy regarding update regarding Hilco claim; reviewing pleadings and documents regarding claim against HBC; | 2.00 |
| November 20, 2020 | DMM | E-mail to purchaser's counsel; | 0.10 |
| November 20, 2020 | GBT | email correspondence; consider issues re document preservation matters; conference call A. Sherman, P. Patel, E. Finley, R. McFadyen, M. LaBossiere; telephone discussion with J. Prober re outstanding accounts; follow up re document matters; Order matters; | 1.80 |
| November 20, 2020 | MML | E-mail exchange with B. Taylor, R. McFadyen, E. Finley, P. Patel and A. Sherman regarding call; conference call with B. Taylor, R. McFadyen, E. | 1.20 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------------------------|-------------|---|--------------|
| | | Finley and P. Patel regarding documents; | |
| November 21, 2020 | RAM | Reviewing pleadings and documents regarding claim against HBC; e-mail to D. Steinfeld regarding motion to withdraw; e-mail to and e-mail from P. Patel, E. Finley and A. Sherman regarding claim against HBC; | 1.10 |
| November 22, 2020 | GBT | email correspondence; consider issues re document/record preservation; | 0.20 |
| Total Fees | | | \$ 15,082.50 |
| GST/HST on Fees | | | \$ 754.13 |
| RST on Fees | | | \$ 1,055.78 |
| Total Fees, Disbursements and Taxes | | | \$ 17,095.20 |

GST Registration No. 121757413

Interest will be charged at the rate of 7% per annum on unpaid invoices calculated from a date that is one month after the date of this invoice.



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Tel (204) 957-1930
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www.tdslaw.com
general email: info@tdslaw.com

December 2, 2020

Richter Advisory Group Inc.
Receiver Nygard International Partnership
Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Pritesh Patel, Partner

Invoice No. 624216 – Ending November 29, 2020

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

REMITTANCE COPY

| | | |
|----------------------------|--------|---------------|
| Total Fees | \$ | 11,451.50 |
| Total Disbursements | \$ | 0.00 |
| Total GST/HST | \$ | 572.58 |
| Total RST | \$ | 801.61 |
| Total Due This Invoice | \$ | 12,825.69 |

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GST Registration No. 121757413

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Tel (204) 957-1930
Fax (204) 934-0570
www.tdslaw.com
general email: info@tdslaw.com

December 2, 2020

Richter Advisory Group Inc.
Receiver Nygard International Partnership
Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Pritesh Patel, Partner

Invoice No. 624216 – Ending November 29, 2020

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

Our fees for all professional services:

| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|--|--------------|
| November 23, 2020 | RAM | E-mail from D. Magisano regarding Edson's / Brause documents; e-mail from, e-mail to and telephone call to D. Steinfeld regarding draft amended Statement of Claim and conference call; e-mail from and e-mail to D. Duffy regarding Hilco claim; e-mail to A. Sherman, E. Finley, P. Patel, B. Taylor and M. LaBossiere regarding claim against HBC; e-mail from B. Taylor and E. Finley regarding documents; | 0.80 |
| November 23, 2020 | DMM | E-mail exchange with client; Telephone call to client; | 0.40 |
| November 23, 2020 | GBT | email correspondence; data preservation matters; telephone discussion with E. Finley re document preservation matters; | 0.70 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|---|--------------|
| November 23, 2020 | MML | E-mail from R. McFadyen regarding motion to withdraw; e-mail from D. Steinfeld regarding motion to withdraw; e-mail from B. Taylor regarding Nygard Documents; e-mail from R. McFadyen regarding e-mail to Richter regarding motion to withdraw; e-mail from A. Sherman regarding motion to withdraw; | 0.40 |
| November 24, 2020 | RAM | E-mail from A. Sherman regarding HBC claim; Telephone call to and E-mail from D. Duffy, C. Berish regarding Hilco claim; Reviewing and considering information regarding Hilco claim; E-mail to and E-mail from E. Finley, P. Patel, A. Sherman, B. Taylor and M. LaBossiere regarding update regarding Hilco claim; E-mail from B. Taylor, E. Finley, P. Patel regarding document preservation issues; email from P. Patel, M. LaBossiere regarding hearing dates, Broadway offer; E-mail from B. Taylor regarding cottage removal, other claims | 1.40 |
| November 24, 2020 | DMM | E-mail from client; e-mail from Collier's; | 0.20 |
| November 24, 2020 | GBT | email correspondence; HBC claim matters; document preservation matters; review costing schedule; prepare and circulate draft response to W. Onchulenko re document preservation; finalize and send response to W. Onchulenko; consider W. Onchulenko message re cottage removal, RV, vehicles, and circulate; | 2.10 |
| November 25, 2020 | RAM | E-mail from E. Finley and B. Taylor regarding removal of personal items and vehicles; e-mail from M. LaBossiere and E. Finley regarding | 0.30 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|--|--------------|
| | | Falcon Lake property; e-mail from D. Steinfeld regarding Order removing counsel of record; | |
| November 25, 2020 | GBT | email correspondence; review email correspondences re cottage removal, related matters, "possession" of Falcon Lake cottage; prepare and circulate draft response to W. Onchulenko re cottage removal; consider issues re breach of order, recovery of vehicle; follow up re DEFA search request; telephone discussion with E. Finley; finalize and send response to W. Onchulenko re cottage removal; consider issues re vehicle, credit card claims from individuals; Broadway sale matters; | 1.90 |
| November 25, 2020 | MML | E-mail from K. St. Goddard regarding falcon lake fees; e-mail exchange with P. Patel, E. Finley and A. Sherman regarding falcon lake cottage fees; | 0.20 |
| November 26, 2020 | RAM | E-mail from and e-mail to B. Taylor and M. LaBossiere regarding Inkster sale approval Order; e-mail from M. LaBossiere and W. Onchulenko regarding Falcon Lake property; e-mail from D. Mitchell regarding Broadway property sale; e-mail from E. Finley and B. Taylor regarding document preservation issues; | 0.30 |
| November 26, 2020 | DMM | Reviewing Inkster offers regarding closing date; Reviewing FX calculations; Reviewing credit agreement; E-mail to counsel; E-mail from Colliers; Preparing Amending Agreement; E-mail exchange with client; | 2.30 |
| November 26, 2020 | GBT | email correspondence; follow up re form of Inkster sale approval order; | 0.70 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|--|--------------|
| | | cottage removal, RV matters; Broadway sale matters; subpoena production matters; | |
| November 26, 2020 | MML | E-mail exchange with K. St. Goddard regarding Falcon Lake; E-mail exchange with W Onchulenko regarding Falcon Lake; E-mail exchange with B. Taylor and R. McFadyen regarding Order; E-mail exchange with C. Laniuk regarding December dates; | 0.40 |
| November 27, 2020 | RAM | E-mail from P. Patel and D. Mitchell regarding sale of Broadway property; conference call with M. LaBossiere, B. Taylor, E. Finley, A. Sherman and P. Patel regarding document preservation and sale of Broadway property; preparing Notice of Appointment of Lawyer; e-mail from B. Taylor regarding document preservation; e-mail to E. Kolers regarding Notice of Appointment of Lawyer; e-mail to P. Patel, E. Finley and A. Sherman regarding Notice of Appointment of Lawyer; e-mail from and e-mail to B. Taylor and M. LaBossiere regarding draft Inkster Sale Approval Order; | 1.40 |
| November 27, 2020 | DMM | E-mail exchange with client; E-mail exchange with Colliers; E-mail exchange with client; Emails from counsel; Emails from client; Reviewing second amendment; E-mail exchange with counsel; E-mail from counsel; E-mail from client; | 0.90 |
| November 27, 2020 | GBT | email correspondence; conference call A. Sherman, P. Patel, E. Finley, R. McFadyen, M. LaBossiere; follow up with W. Onchulenko re IT Systems; review draft email report to client re WO credit party expense claim and | 4.10 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|--|--------------|
| | | follow up; consider revised Ledger Debt message and follow up; consider issues re IT system preservation, cost-sharing; telephone discussion with M. LaBossiere re Inkster Order; edit and circulate revised draft Inkster Order; prepare and circulate draft message to US litigation counsel re records preservation costs; further Order matters; review, consider and circulate W. Onchulenko response re records preservation; telephone discussion with W. Onchulenko and follow up with client; | |
| November 27, 2020 | MML | E-mail exchange with B. Taylor and R. McFadyen regarding Order; e-mail exchange with C. Laniuk regarding December dates; conference call with B. Taylor, R. McFadyen, P. Patel, A. Sherman and E. Finley; preparing Inkster Order; telephone call to B. Taylor regarding Inkster Order; e-mail exchange with B. Taylor and R. McFadyen regarding dates; e-mail exchange with B. Taylor and R. McFadyen regarding Inkster Order; e-mail to A. Sherman, P. Patel and E. Finley regarding Order; | 2.10 |
| November 28, 2020 | RAM | E-mail from B. Taylor regarding document preservation; | 0.10 |
| November 28, 2020 | GBT | email correspondence; | 0.10 |
| November 29, 2020 | RAM | E-mail from B. Taylor, M. LaBossiere and D. Mitchell regarding materials for sale of Broadway property and landlord charge claim process; | 0.20 |
| November 29, 2020 | DMM | E-mail exchange with counsel; Reviewing Broadway offer documents; E-mail to counsel; | 0.30 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------------------------|-------------|---|--------------|
| November 29, 2020 | GBT | email correspondence; Broadway sale approval motion matters; consider and follow up re landlord charge claims process; consider message from W. Onchulenko re record preservation, follow up; | 0.70 |
| Total Fees | | | \$ 11,451.50 |
| GST/HST on Fees | | | \$ 572.58 |
| RST on Fees | | | \$ 801.61 |
| Total Fees, Disbursements and Taxes | | | \$ 12,825.69 |

GST Registration No. 121757413

Interest will be charged at the rate of 7% per annum on unpaid invoices calculated from a date that is one month after the date of this invoice.



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general email: info@tdslaw.com

December 9, 2020

Richter Advisory Group Inc.
Receiver Nygard International Partnership
Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Pritesh Patel, Partner

Invoice No. 624836 – Ending December 6, 2020

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

REMITTANCE COPY

| | | |
|----------------------------|--------|---------------|
| Total Fees | \$ | 33,132.50 |
| Total Disbursements | \$ | 79.96 |
| Total GST/HST | \$ | 1,660.62 |
| Total RST | \$ | 2,319.28 |
| Total Due This Invoice | \$ | 37,192.36 |

Please return this page with your payment payable to Thompson Dorfman Sweatman LLP.

For your convenience, TDS now has a Pay Online feature available at **tdslaw.com**.

GST Registration No. 121757413

Interest will be charged at the rate of 7% per annum on unpaid invoices calculated from a date that is one month after the date of this invoice.



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December 9, 2020

Richter Advisory Group Inc.
Receiver Nygard International Partnership
Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Pritesh Patel, Partner

Invoice No. 624836 – Ending December 6, 2020

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

Disbursements:

| | | | | |
|-----------------------------------|-------------------------------|----|-------|---|
| Paid to | Indirect Provincial Sales Tax | \$ | 0.27 | |
| Paid to | Long Distance | \$ | 1.83 | * |
| Paid to | Long Distance Telephone | \$ | 50.56 | * |
| Paid to | Minute Books, Stationery | \$ | 3.80 | * |
| Paid to | Imaging | \$ | 23.50 | * |
| Total Disbursements | | \$ | 79.96 | |
| *GST/HST on Taxable Disbursements | | \$ | 3.99 | |

Our fees for all professional services:

| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|---|--------------|
| November 30, 2020 | RAM | E-mail from B. Taylor and W. Onchulenko regarding document preservation; E-mail from and Conference with M. LaBossiere regarding form of Order regarding Inkster sale; E-mail from and E-mail to E. Finley, M. LaBossiere regarding Order regarding Inkster sale; Conference call with E. Finley, A. Sherman, P. Patel, B. Taylor, M. | 1.40 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|---|--------------|
| | | LaBossiere regarding document preservation; email from E. Finley regarding document preservation costs; E-mail from L. Feldman regarding Notice of Appeal; email from and email to E. Finley, B. Taylor, M. LaBossiere regarding Notice of Appeal; reviewing and considering Notice of Appeal; Conference call with B. Taylor and M. LaBossiere regarding dealing with appeal; E-mail from J. Burnell regarding document preservation; | |
| November 30, 2020 | GBT | email correspondence; telephone discussion with W. Onchulenko; telephone discussion with P. Patel; conference call A. Sherman, P. Patel, E. Finley, R. McFadyen, M. LaBossiere; further telephone discussions with W. Onchulenko; receive and consider Notice of Appeal; consider appeal matters, review Court of Appeal Rules; telephone discussion with R. McFadyen, M. LaBossiere; message to A. MacInnes; follow up with client re Appeal matters; letter from MLT; review, revise and circulate draft response to "Fenske Estimate"; telephone discussion with E. Finley; revise and finalize response to W. Onchulenko, and send; follow up re document preservation provisions of Order; | 6.10 |
| November 30, 2020 | MML | E-mail to A. Sherman, E. Finley and P. Patel regarding Order; E-mail exchange with J. Wutmann regarding Order; E-mail from L. Feldman regarding Notice of Appeal; E-mail exchange with E. Finley, B. Taylor, R. McFadyen, A. Sherman and P. Patel regarding Notice of Appeal; Conference call with B. Taylor and R. | 2.40 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| | | McFadyen regarding notice of appeal; Reviewing Notice of Appeal; | |
| December 1, 2020 | RAM | E-mail from and E-mail to E. Kolers regarding HBC claim; E-mail from and E-mail to B. Taylor, M. LaBossiere and A. MacInnes regarding appeal; E-mail from E. Finley regarding appeal timing; E-mail from B. Taylor and E. Finley regarding document preservation; E-mail from Justice Edmond regarding Reasons for Decision; Conference call with A. MacInnes, B. Taylor and M. LaBossiere regarding Reasons for Decision; | 1.10 |
| December 1, 2020 | DMM | E-mails from client; E-mail exchange with counsel; Telephone call to counsel; Reviewing Inkster offer; E-mail to counsel; | 1.00 |
| December 1, 2020 | GBT | email correspondence; review Inkster sale agreement; consider appeal matters, timing, and follow up; consider updated message to US litigant counsel re records preservation; telephone discussion with M. LaBossiere re appeal matters; telephone discussion with E. Finley re US litigants, records preservation; request reasons transcripts; telephone discussion with D. Mitchell re Inkster closing; conference call A. MacInnes, R. McFadyen, M. LaBossiere; consider Court of Appeal rules, Bankruptcy and Insolvency Act; telephone discussion with R. McFadyen; telephone discussion with Court of Appeal registrar; telephone discussion with A. Sherman; telephone discussion with M. LaBossiere; CA chambers application matters; W. Onchulenko message re record | 5.30 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| | | preservation; | |
| December 1, 2020 | MML | Telephone call to Court of Appeal regarding scheduling; Telephone call from B. Taylor regarding appeal; Attending meeting with A; MacInnes regarding appeal; Preparing transcript request; Reviewing Notice of Appeal; Research concerning abridging time for appeal; Research concerning lifting stay; Conference call with R. McFadyen, B. Taylor and A. MacInnes regarding appeal; | 4.40 |
| December 2, 2020 | RAM | E-mail from E. Kolers regarding HBC claim and admission of service; e-mail from B. Taylor and E. Finley regarding document preservation issues; e-mail from E. Finley regarding other property sales and appeals; e-mail from D. Magisano and B. Taylor regarding Edsons / Brause documents; | 0.50 |
| December 2, 2020 | DMM | Reviewing Broadway offer documents; E-mail to client; E-mail from client; | 0.50 |
| December 2, 2020 | GBT | email correspondence; record preservation matters; revise and circulate draft message to Jane Doe counsel re record preservation; conference call A. Sherman, P. Patel, E. Finley, M. LaBossiere; prepare and circulate draft message to W. Onchulenko re Dec 8 appearance; telephone discussion with W. Onchulenko; E/B document request matters; finalize and send message to W. Onchulenko re document preservation, Fawcett Review documents; further revisions to draft message to Jane Doe counsel; telephone discussion with E. Finley; finalize Jane Doe counsel message and | 6.40 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| | | send; prepare and circulate draft document preservation message to Bacon counsel; consider G. Gutzler response and follow up; | |
| December 2, 2020 | MML | Research concerning lifting stay; conference call with B. Taylor, E. Finley and P. Patel; attending meeting with A. MacInnes regarding standards of review; research concerning leave to appeal; | 4.40 |
| December 3, 2020 | RAM | E-mail from B. Taylor regarding form of Inkster approval order; E-mail from B. Taylor, M. LaBossiere, A. Sherman, E. Finley regarding Court of Appeal motion, Broadway sale approval, document preservation; Conference call with A. Sherman, E. Finley, P. Patel, B. Taylor and M. LaBossiere regarding document preservation, appeal issues; Conference call with J. Hall, B. Taylor and M. LaBossiere regarding document preservation; E-mail from, E-mail to and Conference call with B. Taylor and M. LaBossiere regarding dealing with appeal, document preservation; E-filing Notice of Appointment of Lawyer; Voice mail to E. Kolers regarding claim against HBC; E-mail to D. Duffy, C. Berish regarding claim against Hilco; Preparing draft outline Notice of Motion for application, lifting of stay; E-mail to E. Finley, P. Patel, A. Sherman regarding update; | 3.00 |
| December 3, 2020 | DMM | Emails from counsel; E-mail from Colliers; Voice mail to counsel; | 0.30 |
| December 3, 2020 | GBT | email correspondence; follow up re consent to form of Inkster Order; consider issues re CA chambers | 7.30 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| | | <p>motion; conference call A. Sherman, P. Patel, E. Finley, R. McFadyen, M. LaBossiere; conference call J. Hall, R. McFadyen, M. LaBossiere; prepare and circulate draft message to W. Onchulenko; conference call R. McFadyen, M. LaBossiere; CA chambers motion matters; telephone discussion with D. Magisano; Inkster Approval Order matters; follow up with clients re D. Magisano matters; telephone discussion with W. Onchulenko; telephone discussion with E. Finley; finalize and send response message to W. Onchulenko re document preservation;</p> | |
| December 3, 2020 | MML | <p>E-mail from B. Taylor regarding E-mail to W Onchulenko; Conference call with B. Taylor, R. McFadyen, E. Finley, P. Patel, and A. Sherman regarding document preservation; Conference call with B. Taylor, R. McFadyen and J. Hall regarding document preservation; Research concerning canceling of stay; Research concerning abridgment of time; Research concerning leave to appeal;</p> | 9.30 |
| December 4, 2020 | RAM | <p>E-mail from, E-mail to, Voice mail to and Telephone call to A. Sherman regarding litigation claims; Telephone call from E. Kolers regarding HBC claim; E-mail from E. Finley, B. Taylor regarding document preservation, DEFA requests; E-mail from B. Taylor regarding Reasons for Decision of Justice Edmond; E-mail from Motions coordinator regarding call-in details for hearing; E-mail from J. Dacks, B. Taylor regarding further hearing, dealing with appeal; E-mail from M. Abramowitz regarding document preservation; E-mail from</p> | 1.90 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|---|--------------|
| | | D. Mitchell regarding ledger debt claim; Conference call with E. Finley, A. Sherman, B. Taylor and M. LaBossiere regarding hearing regarding documents; Telephone call from B. Taylor regarding document preservation issues; E-mail from and E-mail to B. Taylor regarding draft message regarding Court of Appeal hearing; E-mail from and E-mail to D. Douglas regarding case conference update; E-mail from J. Hall, B. Taylor regarding document preservation obligations; Preparing draft outline Notice of Motion for declaration regarding leave, lift stay; | |
| December 4, 2020 | DMM | E-mail exchange with counsel; Conference call with counsel; Reviewing emails to client; E-mail to client; | 0.60 |
| December 4, 2020 | GBT | email correspondence; document preservation matters; December 8 attendance matters; telephone discussion with D. Mitchell re Ledger Debt, FX claim; conference call A. Sherman, P. Patel, E. Finley, R. McFadyen, M. LaBossiere re Dec 8 hearing, CA chambers motion, P. Nygard DEFA request response; telephone discussion with R. McFadyen; telephone discussion with D. Mitchell; prepare and circulate draft message to Nygard counsel re CA chambers motion; follow up with M. Abramowitz; consider Dec 8 appearance, information to Justice Edmond; further telephone discussions with E. Finley, R. McFadyen, M. LaBossiere; finalize and send message to Nygard counsel re CA Chambers motion; finalize and send response to DEFA Order records request; finalize | 6.10 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|---|--------------|
| | | and send message to Edmond, J.; further DEFA request matters; review Katten response re SDNY US litigation document preservation requirements, and follow up; | |
| December 4, 2020 | MML | E-mail exchange with B. Taylor and R. McFadyen regarding E-mail from W Onchulenko; Attending meeting with R. McFadyen regarding s.193 of BIA; E-mail from D. Mitchell regarding ledger debt; E-mail exchange with B. Taylor and J. Dacks regarding hearing; Conference call with B. Taylor, R. McFadyen, E. Finley, A. Sherman, P. Patel; Research concerning lifting stay; Research concerning abridging time; Research concerning leave to appeal; E-mail exchange with C. Laniuk regarding hearing date; Letter to C. Laniuk regarding hearing date; E-mail from B. Taylor regarding reasons for judgment; Reviewing reasons for judgment; Telephone call from B. Taylor regarding E-mail to Justice Edmond; | 5.80 |
| December 5, 2020 | RAM | E-mail from B. Taylor regarding document preservation; Preparing Notice of Motion for declaration, lifting of stay, expedited appeal; Reviewing Court of Appeal Rules; Considering materials required for appeal motion; E-mail to and E-mail from B. Taylor and M. LaBossiere regarding draft form of Order; E-mail from and E-mail to D. Douglas regarding case conference; E-mail to B. Taylor and M. LaBossiere regarding draft Notice of Motion for declaration, lifting of stay; | 1.80 |
| December 5, 2020 | GBT | email correspondence; consider issues, | 0.80 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------------------------|-------------|---|--------------|
| | | review draft Notices of Motion; telephone discussion with W. Onchulenko; | |
| December 5, 2020 | MML | Research concerning leave to appeal, lifting stay and abridgment of time; e- mail exchange with R. McFadyen and B. Taylor regarding Order; reviewing Notice of Motion; e-mail exchange with B. Taylor and R. McFadyen regarding Notice of Motion; | 8.70 |
| December 6, 2020 | RAM | E-mail from B. Taylor regarding document preservation issues; E-mail from B. Taylor regarding P. Nygard personal matters; Telephone call to B. Taylor regarding document issues, finalizing Notice of Motion for lifting of stay; E-mail from and E-mail to B. Taylor and M. LaBossiere regarding draft motion regarding lifting of stay; | 0.40 |
| December 6, 2020 | GBT | email correspondence; revise and circulate draft CA Chambers Notice of Motion; follow up re cottage removal; telephone discussion with R. McFadyen; receive and consider message from W. Onchulenko, re records preservation, Fawcett Review copies; | 1.60 |
| Total Fees | | | \$ 33,132.50 |
| GST/HST on Fees | | | \$ 1,656.63 |
| RST on Fees | | | \$ 2,319.28 |
| Total Fees, Disbursements and Taxes | | | \$ 37,192.36 |



Interest will be charged at the rate of 7% per annum on unpaid invoices calculated from a date that is one month after the date of this invoice.



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Tel (204) 957-1930
Fax (204) 934-0570
www.tdslaw.com
general email: info@tdslaw.com

December 17, 2020

Richter Advisory Group Inc.
Receiver Nygard International Partnership
Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Pritesh Patel, Partner

Invoice No. 626646 – Ending December 13, 2020

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

REMITTANCE COPY

| | | |
|----------------------------|--------|---------------|
| Total Fees | \$ | 40,060.50 |
| Total Disbursements | \$ | 687.58 |
| Total GST/HST | \$ | 2,037.28 |
| Total RST | \$ | 2,804.24 |
| Total Due This Invoice | \$ | 45,589.60 |

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GST Registration No. 121757413

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general email: info@tdslaw.com

December 17, 2020

Richter Advisory Group Inc.
Receiver Nygard International Partnership
Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Pritesh Patel, Partner

Invoice No. 626646 – Ending December 13, 2020

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

Disbursements:

| | | | | |
|-----------------------------------|-------------------------------|----|--------|--------|
| Paid to | Indirect Provincial Sales Tax | \$ | 2.56 | |
| Paid to | Minute Books, Stationery | \$ | 36.52 | * |
| Paid to | Imaging | \$ | 648.50 | * |
| Total Disbursements | | | \$ | 687.58 |
| *GST/HST on Taxable Disbursements | | | \$ | 34.25 |

Our fees for all professional services:

| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| December 7, 2020 | SVD | E-mail from D. Mitchell regarding [REDACTED] [REDACTED]; | 0.10 |
| December 7, 2020 | RAM | E-mail from and E-mail to L. Galessiere regarding update regarding new hearing date; E-mail from W. Onchulenko regarding document preservation / disclosure issues; E-mail from, E-mail to B. Taylor, M. LaBossiere, E. Finley, A. Sherman regarding document preservation / | 1.90 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|---|--------------|
| | | disclosure issues; E-mail to B. Taylor and M. LaBossiere regarding Canadian litigation claims; E-mail from and E-mail to M. LaBossiere and B. Taylor regarding draft form of Order; E-mail from and B. Taylor and D. Mitchell regarding ledger debt issues; E-mail from and E-mail to J. Burnell regarding document preservation; Conference call with P. Patel, A. Sherman, E. Finley, B. Taylor and M. LaBossiere regarding document preservation issues; E-mail from W. Onchulenko regarding Motion Brief regarding document issues; E-mail from and E-mail to B. Taylor, M. LaBossiere, E. Finley, P. Patel regarding response to W. Onchulenko; E-mail from W. Onchulenko regarding fee Affidavit information; | |
| December 7, 2020 | DMM | E-mail exchange with counsel; E-mail exchange with client; Reviewing IP Purchase Agreement; E-mail to counsel; | 0.90 |
| December 7, 2020 | GBT | email correspondence; consider issues re Dec 8 appearance, response to W. Onchulenko; follow up re Inkster Sale Approval Order form; telephone discussion with M. LaBossiere re case law; telephone discussion with J. Dacks, D. Rosenblat; conference call A. Sherman, P. Patel, E. Finley, R. McFadyen, M. LaBossiere; telephone discussion with M. LaBossiere re Respondents Motion Brief; prepare and circulate draft response to W. Onchulenko Dec 6 message; consider further revisions to draft Inkster Approval and Vesting Order; review Receiver comments on draft Onchulenko response, finalize and send; prepare and circulate draft | 8.80 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| | | response to Bacon counsel Nov 2 letter; telephone discussion with M. LaBossiere re CA chambers motion brief; letter from W. Onchulenko re form of Receiver's account; finalize and send response to Bacon counsel Nov 2 letter; prepare appearance; further telephone discussion with M. LaBossiere re Confectionately case, account descriptions; | |
| December 7, 2020 | MML | E-mail exchange with B. Taylor and R. McFadyen regarding E-mail from W Onchulenko; Reviewing case law; E-mail exchange with B. Taylor and R. McFadyen regarding case; Preparing revised Order; E-mail exchange with B. Taylor and R. McFadyen regarding revised Order; E-mail to Al MacInnes regarding Notice of Motion; E-mail from Respondents regarding motion brief; Reviewing motion brief; Reviewing case law cited by Respondents; E-mail to B. Taylor and R. McFadyen regarding case law; Preparing revised order; Telephone call to B. Taylor regarding appeal motion; Telephone call to B. Taylor regarding case law; E-mail from B. Taylor regarding Reviewing letter from W Onchulenko regarding fees; Reviewing case law regarding Reviewing letter from W Onchulenko regarding fees; | 6.20 |
| December 8, 2020 | RAM | Conference with M. LaBossiere regarding fee Affidavits; E-mail from L. Galessiere regarding update; Attending at hearing regarding document preservation / disclosure issues; Attending meeting with B. Taylor and M. LaBossiere regarding document access; Conference call with E. Finley, A. Sherman, P. Patel | 4.00 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|---|--------------|
| | | <p>regarding document access, appeal; E-mail from B. Taylor and M. Rosensaft regarding disclosure to US Attorney; E-mail from and Conference with M. LaBossiere and B. Taylor regarding appeal strategy, lifting of stay; E-mail from M. LaBossiere regarding hearing date; E-mail from B. Taylor regarding document access request updates; Conference with M. LaBossiere and B. Taylor regarding form of Inkster Approval Order; E-mail from M. LaBossiere regarding form of Inkster Approval Order; E-mail from B. Taylor and E. Finley regarding P. Nygard DEFA requests; Preparing draft outline of Affidavit of A. Sherman regarding appeal, motion to lift stay; E-mail from W. Onchulenko, B. Taylor and E. Finley regarding servers;</p> | |
| December 8, 2020 | DMM | <p>E-mail from Colliers; E-mail from client; Voice mail from purchaser's counsel; Telephone call to counsel; Telephone call from counsel; Telephone call to purchaser's counsel; E-mail to counsel;</p> | 0.70 |
| December 8, 2020 | GBT | <p>email correspondence; prepare appearance, review 5277095 case; telephone conference with A. Sherman, P. Patel, E. Finley; attend Manitoba Court of Queen's Bench appearance; discussion with R. McFadyen, M. LaBossiere; conference call A. Sherman, P. Patel, E. Finley, R. McFadyen, M. LaBossiere; consider issues re Nygard DEFA request, response; follow up re Onchulenko, Magisano DEFA requests; SDNY subpoena matters; further conference call with R. McFadyen, M. LaBossiere re CA chambers motion; telephone</p> | 8.90 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|--|--------------|
| | | discussion with M. LaBossiere re revisions to Inkster Approval Order; telephone discussions with D. Mitchell; review DEFA Order; further telephone discussion with M. LaBossiere re revisions to Inkster order re PJN DEFA request; telephone discussion with W. Onchulenko; telephone discussion with R. McFadyen, M. LaBossiere; telephone discussion with E. Finley; telephone discussion with P. Patel; telephone discussion with A. Sherman; further follow up re form of Inkster AVO; prepare and circulate draft response to W. Onchulenko message re deleting files; further follow up re draft response; | |
| December 8, 2020 | MML | Attending at teleconference hearing; attending meeting with B. Taylor and R. McFadyen regarding hearing; conference call with B. Taylor, R. McFadyen, P. Patel, A. Sherman, E. Finley regarding hearing; telephone call from A. MacInnes regarding meeting; attending meeting with A. MacInnes regarding Notice of Motion and Brief; preparing Notice of Motion of Appeal; e-mail exchange with B. Taylor and R. McFadyen regarding Notice of Motion; conference call with B. Taylor and R. McFadyen regarding Notice of Motion; e-mail to C. Laniuk regarding December 15 date; voice mail to W. Onchulenko regarding AVO; telephone call from W. Onchulenko regarding AVO; conference call with B. Taylor and R. McFadyen regarding AVO; preparing AVO; e-mail to W. Onchulenko regarding AVO; preparing Motion Brief regarding chambers Motion; | 9.80 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|------------------|-------------|---|--------------|
| December 9, 2020 | SVD | Reviewing agreement and [REDACTED]; | 0.20 |
| December 9, 2020 | RAM | E-mail from B. Taylor and E. Finley regarding proposed deletion of documents; Reviewing and considering information required for appeal Affidavit; Preparing Affidavit of A. Sherman; E-mail from B. Taylor, M. LaBossiere and E. Finley regarding Notice of Appeal; Conference call with E. Finley, P. Patel, M. Rosensaft, B. Taylor regarding materials for US Attorney; E-mail to and E-mail from A. Sherman, E. Finley, P. Patel, B. Taylor and M. LaBossiere regarding draft Affidavit of A. Sherman regarding appeal motion; E-mail from and E-mail to B. Taylor regarding proceeding with matter of stay; | 4.50 |
| December 9, 2020 | DMM | E-mail from counsel; Telephone call to counsel; E-mail from counsel; Reviewing credit agreement; Telephone call to counsel; E-mail exchange w [REDACTED]; | 1.20 |
| December 9, 2020 | GBT | email correspondence; conference call M. Rosensaft, A. Sherman, P. Patel, E. Finley, R. McFadyen, M. LaBossiere re SDNY subpoena matters; conference call A. Sherman, P. Patel, E. Finley, R. McFadyen, M. LaBossiere re CA chambers motion; telephone discussion with D. Mitchell re Inkster sale transaction; CA chambers motion matters; telephone discussion with M. LaBossiere re CA Chambers motion brief; E/B records search matters; telephone discussion with E. Finley re WO f/x conversion loss; further telephone discussion with | 5.10 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|---|--------------|
| | | D. Mitchell re WO f/x conversion loss; data migration matters; review draft Sherman affidavit; review Ninth Report, Supplemental Ninth Report; draft and circulate message to Respondents' counsel; follow up with W. Onchulenko, F. Tayar re CA chambers motion; | |
| December 9, 2020 | MML | Conference call with J. Hall, B. Taylor, R. McFadyen, P. Patel, E. Finley regarding box of documents; Conference call with B. Taylor, R. McFadyen, P. Patel, E. Finley regarding chambers motion; Preparing Motion brief; Research concerning lifting the stay of proceedings; | 7.00 |
| December 10, 2020 | SVD | Telephone call from D. Mitchell regarding [REDACTED]; | 0.30 |
| December 10, 2020 | RAM | E-mail from, E-mail to and Conference with A. Sherman regarding update, draft Affidavit; Reviewing and considering references to Credit Agreement in 9th Report; Revising and finalize Affidavit; E-mail from and E-mail to B. Taylor and M. LaBossiere regarding motion for stay, arguments; E-mail to A. Sherman, E. Finley, P. Patel, B. Taylor, M. LaBossiere and A. MacInnes regarding finalizing Affidavit; Conference call with B. Taylor and M. LaBossiere regarding finalizing Affidavit; E-mail from B. Taylor and M. LaBossiere regarding draft form of Approval and Vesting Order; E-mail from B. Taylor regarding message from G. Fenske regarding document preservation; E-mail from B. Taylor regarding DEFA request; E-mail from and E-mail to B. | 4.20 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|---|--------------|
| | | Taylor regarding Canadian litigation, disclosure requests; Finalizing Notice of Motion for cancelling of stay; Preparing draft letter to Court of Appeal regarding materials; E-mail from and E-mail to B. Taylor and M. LaBossiere, A. MacInnes regarding draft letter to Court of Appeal; Reviewing and Revising draft Brief regarding lifting of stay; | |
| December 10, 2020 | DMM | E-mail from counsel; Telephone call to counsel; Reviewing IP Agreement; ; | 0.60 |
| December 10, 2020 | GBT | email correspondence; CA chambers motion matters; telephone discussion with D. Mitchell re domain name; telephone discussion with A. Sherman; telephone discussion with R. McFadyen, M. LaBossiere re Sherman affidavit, Motion Brief; prepare and circulate draft message to W. Onchulenko re P. Nygard DEFA request; follow up re G. Fenske message re file deletion and consider issues; telephone discussion with M. LaBossiere re circulation of proposed Inkster AVO for consent as to form; conference call A. Sherman, P. Patel, E. Finley, M. LaBossiere re P. Nygard DEFA Order request, deletion of electronic records; telephone discussion with E. Finley; finalize and send W. Onchulenko message re P. Nygard DEFA Order request; consider proposed W. Onchulenko edits to Inkster AVO and respond; consider issues re Brief; fee challenge matters; | 5.40 |
| December 10, 2020 | MML | Preparing Motion Brief; Conference call with B. Taylor and R. McFadyen regarding update and Motion Brief; Conference call with B. Taylor, R. McFadyen, E. Finley, P. Patel and A. | 8.80 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|---|--------------|
| | | Sherman regarding documents; | |
| December 11, 2020 | RAM | E-mail from and Conference with A. MacInnes regarding letter to Court of Appeal, Brief; Reviewing and considering and Revising draft Brief regarding lifting of stay; Finalizing Brief regarding lifting of stay; E-mail from M. LaBossiere, J. Hall, P. Patel regarding fee approval; E-mail from E. Williamson, B. Taylor regarding landlord claim; Conference with A. MacInnes regarding draft letter; Letter via courier to W. Onchulenko regarding appeal motion materials; Revising and finalize Letter to Court of Appeal regarding appeal materials; Filing Court of Appeal materials; E-mail from and Conference with M. LaBossiere and B. Taylor regarding Falcon Lake property; E-mail to W. Onchulenko, F. Tayar regarding letter to Court of Appeal Registrar; | 4.50 |
| December 11, 2020 | DMM | E-mail from client; | 0.10 |
| December 11, 2020 | GBT | email correspondence; review and circulate comments on draft Brief introduction; approval of fees matters; telephone discussion with W. Onchulenko and follow up; Inkster Approval Order matters; lease assignment matters; CA chambers motion matters; prepare and circulate draft response to W. Onchulenko message re record deletion; receive instructions, finalize and send response; follow up re W. Onchulenko message re "corrupt files"; | 3.70 |
| December 11, 2020 | MML | Preparing motion brief; finalize materials; Travel to and from Levene Tadman Golub Law Corporation regarding service of documents; | 4.90 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|--|--------------|
| | | Preparing electronic copy of documents; E-mail to Service List regarding appeal materials; E-mail exchange with W Onchulenko regarding materials; | |
| December 12, 2020 | BDT | E-mails from and to B. Taylor regarding status, telephone call to B. Taylor to discuss; | 0.50 |
| December 12, 2020 | RAM | E-mail from B. Taylor and E. Finley regarding document preservation; | 0.10 |
| December 12, 2020 | GBT | email correspondence; telephone discussion with E. Finley; document migration matters; telephone discussion with D. Tait; | 1.00 |
| December 13, 2020 | BDT | E-mails from and to B. Taylor, conference call to discuss; | 0.40 |
| December 13, 2020 | RAM | E-mail from E. Finley and B. Taylor regarding systems issues and document preservation; conference call with B. Taylor, M. LaBossiere and D. Tait regarding systems issues; | 0.80 |
| December 13, 2020 | GBT | email correspondence; draft reply to W. Onchulenko message re "corrupt documents" and circulate; telephone discussion with A. Sherman, E. Finley; finalize and send message to W. Onchulenko; conference call D. Tait, R. McFadyen, M. LaBossiere; | 1.80 |
| December 13, 2020 | MML | E-mail exchange with B. Taylor and R. McFadyen regarding servers; E-mail from E. Finley regarding servers; E-mail exchange with B. Taylor, R. McFadyen and D. Tait regarding servers; E-mail to B. Taylor, R. McFadyen and A. MacInnes regarding supplementary brief; Conference call with B. Taylor, R. McFadyen and D. | 3.00 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------------------------|-------------|---------------------------------------|--------------|
| | | Tait regarding documents and servers; | |
| Total Fees | | | \$ 40,060.50 |
| GST/HST on Fees | | | \$ 2,003.03 |
| RST on Fees | | | \$ 2,804.24 |
| Total Fees, Disbursements and Taxes | | | \$ 45,589.60 |

GST Registration No. 121757413

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Winnipeg MB R3C 0V1
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Tel (204) 957-1930
Fax (204) 934-0570
www.tdslaw.com
general email: info@tdslaw.com

December 22, 2020

Richter Advisory Group Inc.
Receiver Nygard International Partnership
Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Pritesh Patel, Partner

Invoice No. 628846 – Ending December 20, 2020

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

REMITTANCE COPY

| | | |
|----------------------------|--------|---------------|
| Total Fees | \$ | 30,167.50 |
| Total Disbursements | \$ | 100.04 |
| Total GST/HST | \$ | 1,513.36 |
| Total RST | \$ | 2,111.73 |
| Total Due This Invoice | \$ | 33,892.63 |

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GST Registration No. 121757413

Interest will be charged at the rate of 7% per annum on unpaid invoices calculated from a date that is one month after the date of this invoice.



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December 22, 2020

Richter Advisory Group Inc.
Receiver Nygard International Partnership
Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Pritesh Patel, Partner

Invoice No. 628846 – Ending December 20, 2020

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

Disbursements:

| | | | | |
|-----------------------------------|-------------------------------|----|-------|--------|
| Paid to | Indirect Provincial Sales Tax | \$ | 0.36 | |
| Paid to | Minute Books, Stationery | \$ | 5.18 | * |
| Paid to | Imaging | \$ | 94.50 | * |
| Total Disbursements | | | \$ | 100.04 |
| *GST/HST on Taxable Disbursements | | | \$ | 4.98 |

Our fees for all professional services:

| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|---|--------------|
| December 14, 2020 | RAM | E-mail from M. LaBossiere regarding supplementary Brief; e-mail from, e-mail to and conference with B. Taylor and M. LaBossiere regarding cross-examination of A. Sherman regarding update; e-mail from and e-mail to A. Sherman, E. Finley and B. Taylor regarding cross-examination; conference call with A. Sherman, E. Finley, P. Patel, B. Taylor and M. LaBossiere regarding cross-examination and document | 2.50 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|--|--------------|
| | | preservation; e-mail from E. Finley, B. Taylor and M. LaBossiere regarding document preservation; e-mail to and telephone call from A. Sherman regarding cross-examination; attending at Cross-Examination of A. Sherman; e-mail from Court reporter regarding cross-examination of A. Sherman; e-mail to P. Patel, E. Finley, A. Sherman, B. Taylor and M. LaBossiere regarding cross-examination transcript; | |
| December 14, 2020 | DMM | Voice mail from Toronto Hydro; e-mail exchange with Chaitons; | 0.30 |
| December 14, 2020 | GBT | email correspondence; cross-examination matters; telephone discussion with R. McFadyen; telephone discussion with W. Onchulenko; telephone conference with A. Sherman, P. Patel, E. Finley, R. McFadyen, M. LaBossiere; P. Nygard DEFA request; E/B DEFA Request; CA Chambers motion matters, preparation; telephone discussion with R. McFadyen; telephone discussion with W. Onchulenko; Inkster AVO matters; | 4.40 |
| December 14, 2020 | MML | E-mail exchange with B. Taylor and R. McFadyen regarding cross examination; research concerning cross examination of affidavit attaching report; conference call with B. Taylor, R. McFadyen, E. Finley, P. Patel and A. Sherman; attending at Zoom cross examination; reviewing transcript regarding cross examination; e-mail exchange with L. Feldman regarding transcripts; reviewing June 30, 2020 transcript; reviewing June 2, 2020 transcript; | 6.60 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|---|--------------|
| December 15, 2020 | BDT | E-mail from and e-mail to B. Taylor; | 0.20 |
| December 15, 2020 | RAM | E-mail from and E-mail to M. LaBossiere and B. Taylor regarding P. Nygard status, extradition; E-mail from B. Taylor regarding motion to lift stay; E-mail from L. Feldman regarding motion to lift stay; E-mail from and E-mail to E. Finley, B. Taylor and M. LaBossiere regarding document preservation; E-mail from B. Taylor and M. LaBossiere regarding settlement proposal; Conference call with E. Finley, P. Patel, A. Sherman, J. Hall, B. Taylor and M. LaBossiere regarding appeal update, document preservation; E-mail from L. Feldman regarding Motion Brief of the Respondents regarding lifting of stay; | 1.60 |
| December 15, 2020 | GBT | email correspondence; CA Chambers motion matters; review Motion Brief, prepare hearing; telephone discussion with M. LaBossiere; follow up re records matters; conference call A. Sherman, P. Patel, E. Finley, M. Rosensaft, R. McFadyen, M. LaBossiere; conference call A. Sherman, P. Patel, E. Finley, R. McFadyen, M. LaBossiere; prepare and circulate draft message to W. Onchulenko re CA Chambers motion consent order; consider issues, implications re P. Nygard indictment; finalize W. Onchulenko message and circulate; consider IT matters; | 4.60 |
| December 15, 2020 | MML | Reviewing Winnipeg Free Press and CBC News Manitoba Articles regarding Peter Nygard in custody and additional lawsuits; E-mail exchange with B. Taylor and R. McFadyen and D. Mitchell regarding articles; E-mail | 4.80 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|--|--------------|
| | | exchange with P. Patel, A. Sherman and E. Finley regarding articles; E-mail from L. Feldman regarding Motion Brief; Reviewing motion brief; Reviewing case authorities; E-mail to B. Taylor, R. McFadyen and A. MacInnes regarding authorities; Conference call with B. Taylor, R. McFadyen, J. Hall, M. Rosensaft, E. Finley, P. Patel, A. Sherman regarding motion, Nygard Arrest, Indictment and documents; | |
| December 16, 2020 | RAM | E-mail from M. Rosensaft regarding systems issues; E-mail from M. LaBossiere, B. Taylor, J. Burnell regarding form of Order; E-mail from J. Dacks, B. Taylor and Registrar regarding Court of Appeal hearing; Reviewing and considering Motion Brief of the Respondents regarding lifting of stay; E-mail to B. Taylor and M. LaBossiere regarding reply to Motion Brief of Respondents regarding lifting of stay; | 2.50 |
| December 16, 2020 | GBT | email correspondence; voice message to W. Onchulenko; Inkster AVO form matters; review court materials, prepare CA Chambers motion; conference call P. Patel, E. Finley, M. Rosensaft, R. McFadyen, M. LaBossiere re SDNY inquires re equipment, production of documents; discussions with M. LaBossiere; telephone discussion with CA registry office; | 9.00 |
| December 16, 2020 | MML | Conference call with B. Taylor, R. McFadyen, M. Rosensaft, E. Finley, A. Sherman, P. Patel, J. Hall regarding Nygard arrest; Reviewing indictment; Reviewing Affidavit of RCMP officer; Reviewing Motion Brief of | 3.90 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|---|--------------|
| | | Respondents; Research concerning respondent authorities; E-mail exchange with B. Taylor, R. McFadyen regarding brief; E-mail exchange with J. Burnell regarding Order; E-mail exchange with M. Abramowitz regarding Order; | |
| December 17, 2020 | RAM | E-mail from M. Abramowitz regarding form of Order regarding documents; E-mail from and E-mail to B. Taylor regarding presentation at hearing of motion; Reviewing and considering authorities in Respondents' Brief; Attending at hearing of appeal motion; Conference call with E. Finley, A. Sherman, B. Taylor and M. LaBossiere regarding appeal hearing, document preservation; E-mail from M. LaBossiere regarding indictment, extradition Affidavit; | 5.20 |
| December 17, 2020 | GBT | email correspondence; review court materials, prepare argument; discussions with R. McFadyen, M. LaBossiere; attend Manitoba Court of Appeal Chambers motion hearing (conference call); telephone discussion with J. Dacks; consider issues re remaining Motion relief, timing of appeal matters; conference call A. Sherman, E. Finley, R. McFadyen, M. LaBossiere; | 8.70 |
| December 17, 2020 | MML | E-mail exchange with B. Taylor and R. McFadyen regarding hearing; E-mail exchange with B. Taylor regarding motions, reports; E-mail exchange with C. Howden, J. Dacks and J. Burnell regarding time of hearing; Attend teleconference motion; Attending meeting with B. Taylor and R. McFadyen regarding motion; Conference call with B. Taylor, R. | 7.20 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|--|--------------|
| | | McFadyen, P. Patel, E. Finley, and A. Sherman regarding hearing; | |
| December 18, 2020 | RAM | E-mail from B. Taylor, M. LaBossiere and M. Abramowitz regarding draft form of Order; E-mail from W. Onchulenko regarding withdrawal of fee challenge; E-mail from, E-mail to and Conference with M. LaBossiere and B. Taylor regarding appeal hearing dates; | 0.80 |
| December 18, 2020 | GBT | email correspondence; Inkster Approval and Vesting Order matters; review Ninth Report; Inkster AVO appeal matters; telephone conference with R. McFadyen, M. LaBossiere appeal hearing timing, landlord charge distribution, Broadway approval order, creditor matters; telephone discussion with A. Sherman; telephone discussion with W. Onchulenko; | 3.10 |
| December 18, 2020 | MML | Telephone call from B. Taylor regarding AVO; preparing AVO; E-mail exchange with B. Taylor, R. McFadyen and M. Abramowitz regarding documents and AVO; | 2.50 |
| December 20, 2020 | GBT | email correspondence; follow up re Inkster Approval and Vesting Order; consider and circulate draft reply to G. Gutzler message; consider and circulate draft reply to J. Burnell message; document preservation issues; | 1.40 |



| | |
|-------------------------------------|--------------|
| Total Fees | \$ 30,167.50 |
| GST/HST on Fees | \$ 1,508.38 |
| RST on Fees | \$ 2,111.73 |
| Total Fees, Disbursements and Taxes | \$ 33,892.63 |

GST Registration No. 121757413

Interest will be charged at the rate of 7% per annum on unpaid invoices calculated from a date that is one month after the date of this invoice.



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Tel (204) 957-1930
Fax (204) 934-0570
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general email: info@tdslaw.com

January 8, 2021

Richter Advisory Group Inc.
Receiver Nygard International Partnership
Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Pritesh Patel, Partner

Invoice No. 629429 – Ending January 3, 2021

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

REMITTANCE COPY

| | | |
|----------------------------|--------|---------------|
| Total Fees | \$ | 39,368.50 |
| Total Disbursements | \$ | 55.11 |
| Total GST/HST | \$ | 1,970.44 |
| Total RST | \$ | 2,755.80 |
| Total Due This Invoice | \$ | 44,149.85 |

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general email: info@tdslaw.com

January 8, 2021

Richter Advisory Group Inc.
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Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Pritesh Patel, Partner

Invoice No. 629429 – Ending January 3, 2021

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

Disbursements:

| | | | | |
|-----------------------------------|--|----|-------|-------|
| Paid to | Court Fees Petty Cash re: Court of Appeal Filing Fee | \$ | 15.00 | |
| Paid to | Long Distance Telephone | \$ | 40.11 | * |
| Total Disbursements | | | \$ | 55.11 |
| *GST/HST on Taxable Disbursements | | | \$ | 2.01 |

Our fees for all professional services:

| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|---|--------------|
| December 18, 2020 | MML | Telephone call from B. Taylor regarding AVO; preparing AVO; e-mail exchange with B. Taylor regarding AVO; attending meeting with A. MacInnes regarding appeal; e-mail exchange with B. Taylor, R. McFadyen and M. Abramowitz regarding documents and AVO; | 2.50 |
| December 21, 2020 | RAM | E-mail from and E-mail to B. Taylor regarding response to G. Gutzler, M. Abramowitz regarding document preservation; E-mail from B. Taylor, | 1.60 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|---|--------------|
| | | P. Patel, E. Finley regarding document preservation, system issues; Conference call with P. Patel, E. Finley, A. Sherman, B. Taylor and M. LaBossiere regarding document preservation, system issues; E-mail from J. Hall regarding withdrawal of counsel; | |
| December 21, 2020 | DMM | E-mail exchange with client; revising lease agreement; e-mail to client; | 0.50 |
| December 21, 2020 | GBT | email correspondence; document preservation matters; review spreadsheets; consider Fawcett Review documents; Jane Doe document matters; Notre Dame lease; conference call A. Sherman, P. Patel, E. Finley, R. McFadyen, M. LaBossiere; review DWT counsel withdrawal materials; finalize and send reply to G. Gutzler, M. Abramowitz; circulate revised draft reply to Bacon counsel message; | 3.90 |
| December 21, 2020 | MML | Conference call with B. Taylor, R. McFadyen, P. Patel, A. Sherman and E. Finley regarding update; e-mail exchange with B. Taylor and R. McFadyen regarding Inkster AVO; e-mail exchange with Gordon McKinnon and R. McFadyen regarding e-mail to G. Gutzler and M. Abramowitz; | 3.00 |
| December 22, 2020 | RAM | E-mail from E. Finley, B. Taylor regarding document preservation; E-mail from A. Sherman regarding ledger debt; E-mail from D. Mitchell regarding update regarding Broadway sale; E-mail from E. Finley regarding further report to Court; | 0.20 |
| December 22, 2020 | DMM | E-mail from Colliers; E-mail to counsel; E-mail from client; | 0.30 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|--|--------------|
| December 22, 2020 | GBT | email correspondence; document preservation matters; appeal matters; | 0.80 |
| December 22, 2020 | MML | E-mail from B. Taylor regarding Ledger Debt; e-mail from D. Mitchell regarding Ledger Debt; e-mail exchange with B. Taylor, R. McFadyen, E. Finley, A. Sherman and P. Patel regarding Report; | 0.40 |
| December 23, 2020 | RAM | E-mail from B. Taylor regarding appeal timing, form of Inkster Approval and Vesting Order; E-mail from and Conference call with E. Finley, P. Patel, A. Sherman, B. Taylor and M. LaBossiere regarding discussion re: systems issues; E-mail from B. Taylor and D. Tait regarding report to employees; | 0.70 |
| December 23, 2020 | GBT | email correspondence; conference call A. Sherman, P. Patel, E. Finley, R. McFadyen, M. LaBossiere re records matters; follow up with D. Tait re communications to employees; | 1.40 |
| December 23, 2020 | BDT | E-mail from and to B. Taylor, commence review; | 0.50 |
| December 23, 2020 | MML | E-mail from B. Taylor regarding transcripts; reviewing transcripts; e-mail exchange with B. Taylor and R. McFadyen regarding transcripts; e-mail from B. Taylor regarding Netwalker; conference call with B. Taylor, R. McFadyen, P. Patel, A. Sherman and E. Finley regarding Netwalker; | 2.10 |
| December 24, 2020 | RAM | E-mail from B. Taylor and M. LaBossiere regarding transcript from hearing regarding documents and form of Inkster Approval and Vesting | 0.20 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|---|--------------|
| | | Order; | |
| December 24, 2020 | GBT | email correspondence; revisions to Inkster AVO; follow up with W. Onchulenko, F. Tayar re consent to form of Inkster AVO; DEFA request matters; | 1.50 |
| December 27, 2020 | RAM | E-mail from E. Finley regarding draft second supplementary Ninth report; | 0.10 |
| December 27, 2020 | GBT | email correspondence; records preservation matters; consider appeal, Inkster sale and Inkster AVO issues; | 1.00 |
| December 28, 2020 | RAM | Reviewing and considering draft second supplementary Ninth report; e-mail from and e-mail to B. Taylor and M. LaBossiere regarding draft second supplementary Ninth Report; e-mail from D. Tait and B. Taylor regarding privacy issues; | 0.50 |
| December 28, 2020 | GBT | email correspondence; prepare and circulate revised draft Second Supplementary Ninth Report; review and consider D. Tait message re privacy, notification matters, and follow up; | 4.50 |
| December 28, 2020 | BDT | Prepare response to B. Taylor, e-mail response to B. Taylor, e-mails from and to B. Taylor, e-mail from Adam Sherman; | 4.40 |
| December 28, 2020 | MML | E-mail exchange with B. Taylor and R. McFadyen regarding Second Supplementary Report; telephone call from B. Taylor regarding emails; reviewing second supplementary report; | 1.20 |
| December 29, 2020 | RAM | E-mail from and E-mail to A. Sherman, E. Finley, B. Taylor, M. | 3.60 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|---|--------------|
| | | LaBossiere and D. Tait regarding privacy, system issues, update; Reviewing and considering draft second supplementary Ninth report; E-mail from M. Rosensaft, J. Hall, E. Finley, B. Taylor regarding further disclosure; Conference call with A. Sherman, E. Finley, B. Taylor, M. LaBossiere and D. Tait regarding draft supplementary report, privacy issues; Conference call with B. Taylor, M. LaBossiere and D. Tait regarding privacy notice issues; Conference call with M. Rosensaft, J. Hall, J. Nussbaum, B. Taylor and M. LaBossiere regarding further disclosure; E-mail to B. Taylor, M. LaBossiere and D. Tait regarding draft second supplementary Ninth Report; E-mail from D. Tait regarding draft employee notice; | |
| December 29, 2020 | GBT | email correspondence; subpoena disclosure matters; document preservation matters; conference call A. Sherman, P. Patel, E. Finley, D. Tait, R. McFadyen, M. LaBossiere re systems matters; conference call D. Tait, R. McFadyen, M. LaBossiere re notices to employees, customers, suppliers; conference call R. McFadyen, M. LaBossiere re appeal matters, Inkster AVO; review US DEFA Order Recognition Order; conference call J. Hall, M. Rosensaft, J. Nussbaum, A. Sherman, P. Patel, E. Finley, R. McFadyen, M. LaBossiere; review and circulate revised draft Second Supplementary Ninth Report; | 6.60 |
| December 29, 2020 | BDT | Conference call #1 with A. Sherman, E. Finley and P. Patel; | 1.10 |
| December 29, 2020 | BDT | Conference call #2 with B. Taylor, R. | 0.30 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|--|--------------|
| | | McFadyen and M. LaBossiere; | |
| December 29, 2020 | BDT | Preparing Notice to Employees; | 4.90 |
| December 29, 2020 | DMM | E-mail exchange with client; Reviewing IP purchase agreement; Preparing assignment agreements; E-mail to client; | 1.00 |
| December 29, 2020 | MML | E-mail exchange with B. Taylor regarding DEFA recognition Order; e-mail exchange with B. Taylor, R. McFadyen, M. Rosella, J. Hall and P. Patel regarding boxes; conference call with B. Taylor, R. McFadyen, D. Tait, A. Sherman and E. Finley regarding security; conference call with B. Taylor, R. McFadyen, M. Rosella, J. Hall, P. Patel, E. Finley and A. Sherman regarding boxes; conference call with B. Taylor, R. McFadyen and D. Tait regarding notices; reviewing second supplementary 9th report; e-mail to E. Finley regarding Chapter 15 documents; e-mail from D. Tait regarding notice to employees; reviewing Notice to Employees; | 6.10 |
| December 30, 2020 | RAM | E-mail from E. Finley, P. Patel, A. Sherman, B. Taylor, M. LaBossiere regarding revising and finalizing draft second supplementary Ninth Report; e-mail from B. Taylor regarding appeal timing; e-mail from M. Rosenshaft, P. Patel, E. Finley regarding new subpoena, draft notice letter; | 1.30 |
| December 30, 2020 | GBT | email correspondence; Second Supplementary Ninth Report matters; follow up re appeal hearing; review and consider December 29, 2020 Nygard Inc. Grand Jury subpoena; review and circulate revised draft | 4.20 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|--|--------------|
| | | Second Supplementary Ninth Report; consider draft letter re subpoena production and comment; Nygard DEFA request matters; consider draft employee notice; telephone discussion with A. Sherman re draft employee notice; telephone discussion with M. LaBossiere re service of Second Supplementary Ninth Report; further telephone discussion with A. Sherman re notices; telephone discussion with W. Onchulenko, and report to client; | |
| December 30, 2020 | BDT | Preparing notice of ransomware attack to customers and suppliers, e-mail first draft to B. Taylor, e-mail from B. Taylor; | 2.80 |
| December 30, 2020 | DMM | E-mail exchange with client; E-mail exchange with client; Reviewing IP assignments; E-mail exchange with client; Reviewing Purchase Agreement regarding provision of digital images; E-mail exchange with client; E-mail to counsel; | 0.90 |
| December 30, 2020 | MML | E-mail exchange with B. Taylor and R. McFadyen regarding Order; e-mail to P. Patel, A. Sherman and E. Finley regarding Order; e-mail exchange with B. Taylor and R. McFadyen regarding Report; e-mail exchange with B. Taylor and R. McFadyen regarding appendices; e-mail from E. Finley regarding Appendices; reviewing appendices; e-mail from M. Rosensaft regarding Subpoena and boxes; e-mail from M. Rosensaft regarding letter to counsel; e-mail from D. Tait regarding Notice to Suppliers; reviewing Notice to Suppliers; e-mail exchange with B. Taylor, R. McFadyen, E. Finley, P. Patel and A. Sherman regarding Appeal Decision; reviewing Appeal | 3.80 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|---|--------------|
| | | Decision; e-mail from A. MacInnes regarding Appeal Decision; | |
| December 31, 2020 | RAM | E-mail from B. Taylor, A. Sherman regarding response from Debtors regarding ransomware attack, document requests; Conference call with A. Sherman, E. Finley, B. Taylor, M. LaBossiere regarding ransomware attack, document requests; E-mail from M. Rosensaft regarding response to subpoena; Conference call with B. Taylor and M. LaBossiere regarding request for employee information; E-mail from and E-mail to M. LaBossiere and B. Taylor regarding Nygard litigation; E-mail from Court of Appeal regarding decision regarding lifting stay; Reviewing and considering Court of Appeal decision; E-mail from and E-mail to E. Finley, P. Patel, A. Sherman regarding Court of Appeal decision; E-mail from E. Finley, B. Taylor regarding Edson's / Brause DEFA request; E-mail from B. Taylor regarding Edson's / Brause position; | 2.20 |
| December 31, 2020 | DMM | E-mail exchange with client; Emails from counsel; [REDACTED]; Conference call with client and counsel; E-mail from client; Reviewing E-mail from counsel; Reviewing supplementary report; | 2.10 |
| December 31, 2020 | GBT | email correspondence; consider W. Onchulenko information request; conference call A. Sherman, P. Patel, E. Finley, R. McFadyen, D. Mitchell, M. LaBossiere; consider ransomware attack notices; conference call R. McFadyen, M. LaBossiere; prepare and circulate draft response to W. Onchulenko Dec 30 message; finalize | 4.00 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------|-------------|--|--------------|
| | | and send response to W. Onchulenko; employee privacy matters; review reasons of Justice LeMaistre JA re Court of Appeal Chambers motion; consider Inkster sale closing matters; receipt and review of D. Magisano December 31 letter re Ransomware Attack, consider response; | |
| December 31, 2020 | BDT | E-mails from and to B. Taylor, review letter and comment; | 0.30 |
| January 1, 2021 | BDT | E-mails from and to B. Taylor, review draft response and comment, further e-mails from and to B. Taylor, e-mail from R. McFadyen, e-mail from Adam Sherman, e-mail from B. Taylor; | 1.20 |
| January 1, 2021 | RAM | E-mail from and e-mail to B. Taylor, D. Tait, M. LaBossiere and A. Sherman regarding response to letter from D. Magisano regarding Edson's / Brause; e-mail from E. Finley and B. Taylor regarding Edson's / Brause DEFA request; | 0.50 |
| January 1, 2021 | GBT | email correspondence; consider ransomware attack issues; prepare and circulate draft response to D. Magisano Dec 31 letter; follow up from D. Tait re ransomware issues; revise draft response and circulate; finalize response and send; review E. Finley draft message re E/B DEFA Order request, and follow up; consider issues, finalize and send message re E/B DEFA Order request; | 3.70 |
| January 2, 2021 | MML | Reviewing Court of Appeal Chambers' motion decision; | 0.50 |
| January 3, 2021 | BDT | E-mail to B. Taylor regarding Netwalker, e-mails from B. Taylor, e-mail from Adam Sherman; | 0.40 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------------------------------|-------------|--|--------------|
| January 3, 2021 | RAM | E-mail from D. Tait regarding Netwalker program; e-mail from B. Taylor regarding form of Inkster Approval and Vesting Order and update on ransomware attack; | 0.20 |
| January 3, 2021 | GBT | email correspondence; ransomware attack matters; consider appeal issues; follow up with client; | 0.50 |
| Total Fees | | | \$ 39,368.50 |
| GST/HST on Fees | | | \$ 1,968.43 |
| RST on Fees | | | \$ 2,755.80 |
| Total Fees, Disbursements and Taxes | | | \$ 44,149.85 |

GST Registration No. 121757413

Interest will be charged at the rate of 7% per annum on unpaid invoices calculated from a date that is one month after the date of this invoice.



**THOMPSON
DORFMAN
SWEATMAN**

242 Hargrave Street, Suite 1700
Winnipeg MB R3C 0V1
Canada
Tel (204) 957-1930
Fax (204) 934-0570
www.tdslaw.com
general email: info@tdslaw.com

January 13, 2021

Richter Advisory Group Inc.
Receiver Nygard International Partnership
Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Adam Sherman, Partner

Invoice No. 629607 – Ending January 10, 2021

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

REMITTANCE COPY

| | | |
|----------------------------|--------|---------------|
| Total Fees | \$ | 23,604.50 |
| Total Disbursements | \$ | 33.75 |
| Total GST/HST | \$ | 1,181.92 |
| Total RST | \$ | 1,652.32 |
| Total Due This Invoice | \$ | 26,472.49 |

Please return this page with your payment payable to Thompson Dorfman Sweatman LLP.

For your convenience, TDS now has a Pay Online feature available at **tdslaw.com**.

GST Registration No. 121757413

Interest will be charged at the rate of 7% per annum on unpaid invoices calculated from a date that is one month after the date of this invoice.



**THOMPSON
DORFMAN
SWEATMAN**

242 Hargrave Street, Suite 1700
Winnipeg MB R3C 0V1
Canada
Tel (204) 957-1930
Fax (204) 934-0570
www.tdslaw.com
general email: info@tdslaw.com

January 13, 2021

Richter Advisory Group Inc.
Receiver Nygard International Partnership
Bay Wellington Tower
3510 - 181 Bay Street
Toronto ON M5J 2T3

Attention: Adam Sherman, Partner

Invoice No. 629607 – Ending January 10, 2021

Re: Claim against Nygard International Partnership Receivership
Our Matter No. 65803 0173004 GBT

Disbursements:

| | | | | |
|-----------------------------------|-------------|----|-------|-------|
| Paid to | WLTO Search | \$ | 26.00 | * |
| Paid to | Imaging | \$ | 7.75 | * |
| Total Disbursements | | | \$ | 33.75 |
| *GST/HST on Taxable Disbursements | | | \$ | 1.69 |

Our fees for all professional services:

| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-----------------|-------------|---|--------------|
| January 4, 2021 | BDT | E-mail from B. Taylor, review press release, e-mail to B. Taylor, e-mail from A. Sherman; | 0.40 |
| January 4, 2021 | RAM | E-mail from A. Sherman update on ransomware attack response; Conference with M. LaBossiere regarding form of Order for cancellation of stay; E-mail from B. Taylor, E. Finley regarding cancellation of stay, appeal timing; E-mail from B. Taylor, M. LaBossiere, Motion Coordinator regarding sale of | 1.60 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-----------------|-------------|---|--------------|
| | | Broadway building, court dates; E-mail from and E-mail to B. Taylor, E. Finley, A. Sherman regarding form of Inkster Approval and Vesting Order; E-mail from D. Magisano, GBT regarding Edson's / Brause documents; E-mail from M. Abramowitz, M. LaBossiere regarding form of Inkster Approval and Vesting Order, ransomware attack; E-mail from and E-mail to A. Sherman, E. Finley, P. Patel regarding draft Press Release; Reviewing and Revising draft Press Release; E-mail from and E-mail to E. Finley, P. Patel, A. Sherman, B. Taylor and M. LaBossiere regarding closing of Inkster transaction; | |
| January 4, 2021 | DMM | Emails from counsel; Emails from client; Voice mail from Taylor McCaffrey regarding Broadway sale; Telephone call to counsel; Reviewing Broadway offer and amendment; | 1.10 |
| January 4, 2021 | GBT | email correspondence; follow up re appeal hearing process, Broadway sale approval, landlord charge process; follow up re Inkster AVO consents; Inkster sale closing matters; hearing arrangements; E/B DEFA Order request matters; telephone discussion with D. Mitchell re Broadway sale approval, closing matters; ransomware matters; review and comment on draft press release; finalize and circulate; | 3.60 |
| January 4, 2021 | MML | E-mail exchange with B. Taylor and R. McFadyen regarding Broadway AVO; e-mail to C. Laniuk regarding January dates; e-mail exchange with B. Taylor and R. McFadyen regarding service of Report; e-mail exchange with B. Taylor, R. McFadyen and G. Gutzler and M. Abramowitz regarding | 0.60 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-----------------|-------------|--|--------------|
| | | hack; e-mail exchange with B. Taylor and R. McFadyen regarding Inkster AVO; | |
| January 5, 2021 | RAM | E-mail from A. Sherman regarding notice regarding ransomware attack; E-mail from A. Sherman, E. Finley regarding Inkster property; Conference call with A. Sherman, E. Finley, B. Taylor and M. LaBossiere regarding Inkster property, ransomware update, landlord claim process; E-mail from B. Taylor regarding return of vehicle, cottage property; E-mail from, Conference with B. Taylor and M. LaBossiere regarding offer to abandon appeal; E-mail to A. Sherman, E. Finley, P. Patel, M. LaBossiere and B. Taylor regarding offer to abandon appeal; E-mail from D. Mitchell regarding Inkster property transaction; | 1.50 |
| January 5, 2021 | DMM | Telephone call to counsel; E-mail from counsel; Preparing Amending Agreement; E-mail to client; E-mail to client regarding Broadway closing; | 1.10 |
| January 5, 2021 | GBT | email correspondence; conference call A. Sherman, E. Finley, R. McFadyen, M. LaBossiere; follow up re cottage removal; telephone discussion with D. Mitchell re Inkster, Broadway sales; follow up re discontinuance of appeal; telephone discussion with R. McFadyen, M. LaBossiere; follow up re Inkster closing date; Inkster closing matters; | 2.40 |
| January 5, 2021 | MML | Conference call with B. Taylor, R. McFadyen, E. Finley, P Patel, A. Sherman regarding update on various matters; E-mail from B. Taylor regarding E-mail from W. Onchulenko regarding appeal; Research concerning | 1.30 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-----------------|-------------|--|--------------|
| | | Tariff Costs appeal; E-mail exchange with B. Taylor and R. McFadyen regarding homestead; | |
| January 6, 2021 | RAM | E-mail from B. Taylor regarding update on Nygard hearings; e-mail from and e-mail to E. Finley, A. Sherman, B. Taylor and M. LaBossiere regarding Hilco claim; e-mail to C. Berish and D. Duffy regarding claim against Hilco; preparing draft outline Statement of Claim against Hilco; e-mail from D. Mitchell regarding IP assets; e-mail from A. Sherman and D. Mitchell regarding Inkster and Broadway properties; e-mail from Ontario Superior Court regarding Notice of Appointment of Lawyer; e-mail to E. Kolers regarding Notice of Appointment of Lawyer; | 0.80 |
| January 6, 2021 | DMM | Reviewing Purchase Agreement; E-mail to client; E-mail exchange with counsel to IP purchaser; E-mail exchange with client; E-mail to Inkster Purchaser's lawyer; E-mail exchange with client; Reviewing form of closing agenda; E-mail to counsel; | 1.80 |
| January 6, 2021 | GBT | email correspondence; Hilco matters; Inkster amending agreement matters; Broadway sale matters; consider issues re finalizing Inkster Sale Approval and Vesting Order; | 1.20 |
| January 6, 2021 | MML | E-mail exchange with B. Taylor, R. McFadyen and D. Mitchell regarding Inkster amendment; attending meeting with A. MacInnes regarding appeal; | 0.30 |
| January 7, 2021 | BDT | Telephone call from B. Taylor, prepare e-mail to B. Taylor regarding privacy issues on work e-mails; | 3.50 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-----------------|-------------|--|--------------|
| January 7, 2021 | RAM | E-mail from E. Kolers regarding claim against HBC; e-mail from D. Mitchell regarding amendment to Inkster property agreement; e-mail from B. Taylor, J. Dacks regarding appeal proceeding and Inkster property; e-mail from B. Taylor and M. Abramowitz regarding form of Inkster Approval and Vesting Order and document preservation; reviewing documents and correspondence regarding inventory theft claim; preparing draft Statement of Claim against Hilco; e-mail from and e-mail to B. Taylor and M. LaBossiere regarding hearing for approval of sale of Broadway property; e-mail to E. Finley and A. Sherman regarding draft Statement of Claim against Hilco; e-mail from W. Onchulenko regarding discontinuance of appeal; e-mail from M. LaBossiere regarding Notice of Motion for approval and vesting for Broadway property; | 3.00 |
| January 7, 2021 | DMM | E-mail from purchaser's counsel; E-mail to client; E-mail to Colliers; Reviewing Inkster offer and amending agreements; Preparing closing agenda; Telephone call to counsel; E-mail exchange with counsel; E-mail to purchaser's counsel; E-mail from counsel regarding notice of motion; Voice mail from counsel; E-mail to counsel; | 2.90 |
| January 7, 2021 | GBT | email correspondence; follow up with M. Abramowitz re Inkster AVO; consider and circulate M. Abramowitz message; follow up re P. Nygard DEFA Order request, J. Dacks inquiries; telephone discussion with D. Mitchell re Inkster closing matters; | 4.40 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-----------------|-------------|---|--------------|
| | | revise and circulate draft message re Nygard DEFA response; hearing date matters; telephone discussion with D. Tait re desktop data, email data privacy matters; | |
| January 7, 2021 | KBB | Reviewing Inkster offer and amendments; Preparing closing agenda; | 1.10 |
| January 7, 2021 | MML | E-mail exchange with E. Finley regarding EB Order; e-mail exchange with D. Mitchell regarding Inkster AVO; voice mail to C. Laniuk regarding dates; telephone call from C. Laniuk regarding dates; e-mail exchange with B. Taylor and R. McFadyen regarding dates; e-mail exchange with D. Mitchell and B. Taylor and R. McFadyen regarding Br5oadway sale approval motion; preparing Notice of Motion and Order; e-mail to B. Taylor, R. McFadyen and D. Mitchell regarding draft Broadway sale approval motion and order; reviewing statement of Claim; | 1.90 |
| January 8, 2021 | BDT | Email from B. Taylor; | 0.10 |
| January 8, 2021 | BDT | Email from A. Sherman, review press release, email to all, email from B. Taylor, review, email to B. Taylor, email from B. Taylor, emails from B. Taylor; | 0.70 |
| January 8, 2021 | RAM | E-mail from A. Sherman regarding draft Hilco Statement of Claim and document access; e-mail from E. Finley and B. Taylor regarding return of vehicle and homestead parts; e-mail from B. Taylor and E. Finley regarding ransomware attack update; e-mail from Motions Coordinator regarding hearing dates; e-mail from | 1.00 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-----------------|-------------|--|--------------|
| | | W. Onchulenko and B. Taylor regarding credit card and vehicle disputes; e-mail from W. Onchulenko regarding discontinuance of appeal; e-mail from B. Taylor and D. Tait regarding employee information; e-mail from W. Onchulenko regarding form of Inkster Approval and Vesting Order; e-mail from D. Mitchell regarding draft materials regarding Broadway sale approval; e-mail from B. Taylor, D. Tait and E. Finley regarding DEFA request; | |
| January 8, 2021 | DMM | E-mail exchange with purchaser's counsel; Revising closing agenda; E-mail to purchaser's counsel; E-mail exchange with counsel; Reviewing Notice of Motion; Reviewing AVO; Reviewing tax and title searches; Emails to counsel; E-mail from client; Reviewing press release; E-mail exchange with Counsel regarding resale certificates; | 1.80 |
| January 8, 2021 | GBT | email correspondence; consider issues re employee privacy; conference call A. Sherman, E. Finley, M. LaBossiere; provide responses to W. Onchulenko re various matters; prepare and circulate revised draft Nygard DEFA Request message to W. Onchulenko and circulate; Minerva matters; Fenske file deletion matters; follow up on Nygard DEFA Request issues; revise and finalize message to W. Onchulenko re Nygard DEFA Request, and send; | 5.40 |
| January 8, 2021 | MML | Conference call with B. Taylor, A. Sherman and E. Finley regarding Fawcett review documents; e-mail from D. Tait regarding reasonable expectation of privacy; | 0.80 |



| <u>Date</u> | <u>Tkpr</u> | <u>Description</u> | <u>Hours</u> |
|-------------|-------------|-------------------------------------|--------------|
| | | | |
| | | Total Fees | \$ 23,604.50 |
| | | GST/HST on Fees | \$ 1,180.23 |
| | | RST on Fees | \$ 1,652.32 |
| | | Total Fees, Disbursements and Taxes | \$ 26,472.49 |

GST Registration No. 121757413

Interest will be charged at the rate of 7% per annum on unpaid invoices calculated from a date that is one month after the date of this invoice.

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Katten

Direct Billing Inquiries to:
Lisa Quintana
212-940-8573
lisa.quintana@katten.com

575 Madison Avenue
New York, NY 10022-2585

October 27, 2020

Richter Advisory Group Inc.
Attn: Gilles Benchaya
200 South Wacker Drive, Suite 3100
Chicago, IL 60606

Invoice No. 1301651651
Client No. 393878
Matter No. 00001

FEIN: 36-2796532

Re: Nygard Chapter 15 Proceeding (393878.00001)

| | |
|--|-------------|
| For legal services rendered through September 30, 2020 | \$41,903.00 |
| Disbursements and other charges..... | \$135.94 |

CURRENT INVOICE TOTAL: \$42,038.94

Disbursements and other charges incurred which have not yet been posted as of the above date will be billed at a later date.

Katten Muchin Rosenman LLP is an Illinois limited liability partnership including professional corporations that has elected to be governed by the Illinois Uniform Partnership Act (1997).
Katten Muchin Rosenman UK LLP is a limited liability partnership of solicitors and Registered Foreign Lawyers registered in England and Wales.

PROFESSIONAL SERVICES

Matter 00001: Nygard Chapter 15 Proceeding

| Date | Attorney or Assistant | Description | Hours |
|-------------|------------------------------|--|--------------|
| 16 Sep 20 | Siena, Marie | File Stay Relief Motion and Response on the court's docket (.40); serve same on appropriate parties (.90); draft certificate of service regarding service of filed documents (.80) | 2.10 |
| 17 Sep 20 | Siena, Marie | File certificate of service on the court's docket (.20); emails with M. Rosella and J. Hall regarding same (.10) | 0.30 |
| 21 Sep 20 | Rosensaft, Michael M. | Communications with movants regarding motion (.60); draft stipulation (1.30); communications with Canadian counsel regarding stipulation (.50) | 2.40 |
| 21 Sep 20 | Hall, Jerry L. | Email among M. Rosella and others regarding US Attorney's response to document access motion (.30); review revised document access stipulation and order (.20) | 0.50 |
| 22 Sep 20 | Rosensaft, Michael M. | Communications with Klestadt regarding document order (.70); revise stipulation (1.10); communications with client and Canadian counsel regarding stipulation (.90); communications with US Attorney's Office regarding bankruptcy motion and productions (1.00) | 3.70 |
| 22 Sep 20 | Hall, Jerry L. | Email with B. Leinbach regarding DACA matters (.20); email with E. Finley regarding DACA matters (.20); email and call among B. Taylor, P. Patel and others regarding document access stipulation, document turnover motion and related matters (.80); email with M. Rosella regarding outstanding litigation (.20); call with M. Rosensaft regarding document turnover motion and related matters (.20); review "as entered" E/B settlement order (.20) | 1.80 |
| 22 Sep 20 | Rosella, Michael | Review stipulation entered by bankruptcy court resolving Foreign Debtors' document access motion, and circulate stipulation to client and Canadian counsel (.40); review search results for all litigation pending against Nygard entities in the U.S. in order to determine status of defamation action against Peter Nygard in NY state court (.50); review dockets of various lawsuits pending against Nygard entities to determine whether Peter Nygard has commenced any defamation actions against Bacon (.70); discussions regarding foregoing with J. Hall (.30) | 1.90 |
| 23 Sep 20 | Rosensaft, Michael M. | Calls with prosecutor regarding subpoena (.50); prepare documents for production (.80); communications with client (.20) | 1.50 |
| 23 Sep 20 | Hall, Jerry L. | Review draft document transfer order (.40); email with B. Leinbach regarding DACA matters (.20) | 0.60 |
| 23 Sep 20 | Nussbaum, Jake | Meet with M. Rosensaft to discuss upcoming production to debtors per stipulation of the parties (.50); review joint stipulation regarding production of documents filed in the case (.70); draft cover letter to production of documents to debtors (.80); prepare | 3.00 |

PROFESSIONAL SERVICES
Matter 00001: Nygard Chapter 15 Proceeding

| Date | Attorney or Assistant | Description | Hours |
|-------------|------------------------------|---|--------------|
| | | production of all documents previous produced to DOJ for delivery to debtors' counsel (1.00) | |
| 24 Sep 20 | Rosensaft, Michael M. | Communications with prosecutors regarding subpoena response (.80); address issues with document transfer order (.60); produce documents (.60) | 2.00 |
| 24 Sep 20 | Nussbaum, Jake | Revise cover letter to debtors regarding production of documents that were previously given to DOJ based on comments from M. Rosensaft (.60); prepare and deliver production of all non-email files to debtors (1.90) | 2.50 |
| 25 Sep 20 | Rosensaft, Michael M. | Communications with prosecutors regarding document transfer and productions (1.20); review document index (.50); communications with client regarding same (1.00); review and analyze correspondence from prosecutors regarding privilege (.80) | 3.50 |
| 25 Sep 20 | Hall, Jerry L. | Call and email among B. Taylor, M. Rosensaft and others regarding document transfer matters (1.10); call and email with M. Rosella regarding settlement recognition and litigation matters (.40); email among B. Taylor and others regarding settlement recognition motion (.20) | 1.70 |
| 25 Sep 20 | Rosella, Michael | Review E/B Settlement Motion from Canadian Proceeding, E/B Settlement Order, and E/B Settlement Agreement (2.60); review chapter 15 recognition order [REDACTED] (.50); prepare motion to recognize E/B Settlement Order entered by Canadian Court (2.30); discussions with J. Hall regarding the foregoing (.20) | 5.60 |
| 26 Sep 20 | Hall, Jerry L. | Revise recognition motion (E/B settlement) (.70); email among M. Rosella, B. Taylor and others regarding recognition motion (E/B settlement) (.20) | 0.90 |
| 26 Sep 20 | Rosella, Michael | Review E/B Settlement Agreement to determine [REDACTED] for J. Hall (.70) | 0.70 |
| 27 Sep 20 | Hall, Jerry L. | Email with M. Rosella regarding E/B settlement recognition motion (.20) | 0.20 |
| 28 Sep 20 | Siena, Marie | File motion to recognize settlement order on the court's docket (.30); serve same on appropriate parties (.50) | 0.80 |
| 28 Sep 20 | Rosensaft, Michael M. | Communications regarding document transfer order (.30) | 0.30 |
| 28 Sep 20 | Hall, Jerry L. | Email among B. Taylor and others regarding E/B settlement recognition motion (.30); review document transfer motion and eighth report of receiver regarding document transfer motion (.70); email with C. Harman regarding document transfer motion (.20); call and email among B. Taylor, P. Patel and others regarding document transfer motion and Jane Doe litigation | 2.20 |

PROFESSIONAL SERVICES
Matter 00001: Nygard Chapter 15 Proceeding

| Date | Attorney or Assistant | Description | Hours |
|-------------|------------------------------|--|--------------|
| 28 Sep 20 | Rosella, Michael | (1.00) Review Local Rules to determine whether a hearing would be required on E/B Settlement Motion (.30); finalize E/B Settlement Motion to be filed and discussions with J. Hall and M. Siena regarding same (.70); attend to questions from AIG Canada regarding inclusion on service list (.40); coordinate preparing and finalizing certificate of service for motion (.30); discussions with Richter and TDS regarding finalized motion (.30); review emails from plaintiffs and defendants in class action lawsuit regarding preservation of Debtors' documents (.50); prepare for and attend call with Katten, Richter, and TDS teams regarding same and proposed courses of action for responding to Morvillo questions (.60); review J. Hall draft email to Morvillo regarding same (.30) | 3.40 |
| 29 Sep 20 | Siena, Marie | Draft certificate of service (.40); revise same as per comments from J. Hall (.30); file same on the court's docket (.20) | 0.90 |
| 29 Sep 20 | Rosensaft, Michael M. | Communications with US Attorney's Office regarding production and hearing (.40); communications with client and counsel (.50); address issues regarding document transfer (1.50); produce documents in response to grand jury subpoena (.80) | 3.20 |
| 29 Sep 20 | Hall, Jerry L. | Email among M. Siena and M. Rosella regarding service of recognition motion (including review of certificate of service) (.20); email among B. Taylor, P. Patel and others regarding document transfer motion (.20); email with G. Gutzler regarding document transfer motion (.20) | 0.60 |
| 29 Sep 20 | Nussbaum, Jake | Discussions with M. Rosensaft regarding Nygard upcoming productions (.50); discussions with Litigation support regarding obtaining vendors for processing data and delivering productions (.50) | 1.00 |
| 29 Sep 20 | Rosella, Michael | Attend to discussions with M. Rosensaft regarding serving E/B Settlement Motion on U.S. Attorney (.30); discussions with M. Siena regarding adding U.S. Attorney to master service list (.20); review entire case docket of RICO civil action brought by Peter Nygard against Louis Bacon, including the complaint, various motions to dismiss, and an amended complaint (2.50); prepare email summary of litigation and status of claims for J. Hall (1.00) | 4.00 |
| 30 Sep 20 | Rosensaft, Michael M. | Attend bankruptcy hearing (1.00); communications regarding document transfer order (.80); address issues for production of subpoenaed documents (.90) | 2.70 |
| 30 Sep 20 | Nussbaum, Jake | Meet with R. Brady to discuss logistics of next production to debtors and preparation of additional physical documents from client (.80); prepare production of ESI to debtors (.50); email AUSA | 1.50 |

PROFESSIONAL SERVICES

Matter 00001: Nygard Chapter 15 Proceeding

| Date | Attorney or Assistant | Description | Hours |
|-------------|------------------------------|--|--------------|
| | | responding to issues raised in last production (.20) | |
| | | TOTALS: | 55.50 |

SUMMARY OF PROFESSIONAL SERVICES

Matter 00001: Nygard Chapter 15 Proceeding

| | Attorney or Assistant | Hours | Rate | Amount |
|-------|------------------------------|--------------|-------------|--------------------|
| 44155 | Hall, Jerry L. | 8.50 | 1,080.00 | \$9,180.00 |
| 44618 | Nussbaum, Jake | 8.00 | 565.00 | \$4,520.00 |
| 45177 | Rosella, Michael | 15.60 | 565.00 | \$8,814.00 |
| 43195 | Rosensaft, Michael M. | 19.30 | 960.00 | \$18,528.00 |
| 41782 | Siena, Marie | 4.10 | 210.00 | \$861.00 |
| | TOTAL: | 55.50 | | \$41,903.00 |

DISBURSEMENTS

Matter 00001: Nygard Chapter 15 Proceeding

| Date | Description | Amount |
|---------------|---|-----------------|
| 28 Sep 20 | Postage for USPS 1ST CL FL BULK MAILING 57 PIECES ENT BY LN | 135.94 |
| TOTAL: | | \$135.94 |

SUMMARY OF DISBURSEMENTS

Matter 00001: Nygard Chapter 15 Proceeding

| Description | Amount |
|--------------------|-----------------|
| Postage Costs | 135.94 |
| TOTAL: | \$135.94 |

MATTER TOTAL: \$42,038.94

Katten

575 Madison Avenue
New York, NY 10022-2585

REMITTANCE

Please include this remittance advice with your payment to ensure proper account crediting

Attorney: 44842 - Steven Reisman
Client: 393878 - Richter Advisory Group Inc.
Matter: 00001 - Nygard Chapter 15 Proceeding

Invoice No.: 1301651651
Invoice Date: 27 Oct 20

Current Invoice Charges: \$42,038.94

Wire Instructions:

Reference: 393878.00001

JP Morgan Chase Bank
1211 Avenue of the Americas, 39th Floor
New York, New York 10036
ABA #021000021
Swift Code: CHASUS33

For Credit To: Katten Muchin Rosenman LLP
Operating Account
Account #967343933

When wiring a payment please fax a copy of the Remittance to Jean Monteforte at 212-940-7175

Please direct any billing inquiries to Lisa Quintana at 212-940-8573 or e-mail lisa.quintana@katten.com

November 19, 2020

VIA EMAIL: gbenchaya@richterconsulting.com

Gilles Benchaya
Partner
Richter Advisory Group Inc.
200 South Wacker Drive, Suite 3100
Chicago, IL 60606

Re: Nygard Chapter 15 Proceeding

Dear Gilles:

I hope this letter finds you and yours healthy and safe.

Attached please find our Billing Statement for services rendered and expenses incurred in connection with Nygard Chapter 15 Proceeding for the period of **October 1, 2020** through and including **October 31, 2020** (the "Fee Period") in the amount of **\$30,665.66**.

Please note, we will send redacted copies of the invoice for use in the Canadian proceedings under separate cover.

Moreover, there is a balance owing from our September 2020 Billing Statement in the amount of **\$42,038.94**. Accordingly, the total amount due at this time is **\$72,704.60**. For your convenience, we have attached the September 2020 Billing Statement along with the October 2020 Billing Statement.

The work we performed during the Fee Period included, among other things:

- Attending to multiple issues regarding litigation and claims by and against the Debtors in U.S. courts, including the grand jury subpoena and document production, issues regarding the Inkster property, Blueprint litigation, and class action litigation against Peter Nygard and document transfer motion filed therein;
- Preparing and filing a certificate of no objection with respect to the E/B Settlement Recognition Motion, and coordinating with Judge Bernstein's chambers to schedule a hearing on the Motion;

November 19, 2020

Page 2

- Attending to multiple issues regarding the Canadian court's consideration of the document transfer motion;
- Reviewing letters written to the court in the class action litigation by Plaintiffs' and Defendants' counsel, and preparing summaries thereof; and
- Attending to calls, correspondence and other matters in respect to all of the foregoing.

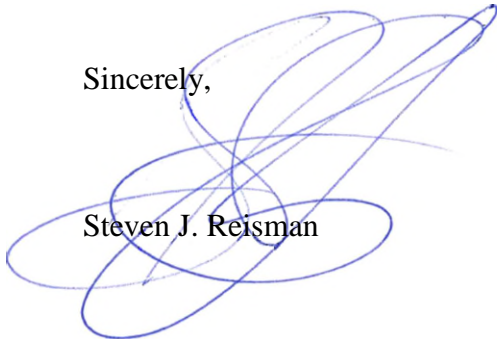
We would appreciate the processing of the attached Billing Statements for payment at your earliest convenience. If you have any questions, please feel free to contact me at (212) 940-8700 or at sreisman@katten.com.

It is our privilege and pleasure to be of service, and we appreciate and value the trust and confidence you have placed in us.

Be safe, be smart, be healthy, be kind, be generous, be patient and be positive.

My best.

Sincerely,



Steven J. Reisman

Attachments

cc: Jerry Hall, Esq. (w/attachments, By Email: jerry.hall@katten.com)
(Katten Muchin Rosenman LLP)

Katten

Direct Billing Inquiries to:
Lisa Quintana
212-940-8573
lisa.quintana@katten.com

575 Madison Avenue
New York, NY 10022-2585

November 19, 2020

Richter Advisory Group Inc.
Attn: Gilles Benchaya
200 South Wacker Drive, Suite 3100
Chicago, IL 60606

Invoice No. 1301656496
Client No. 393878
Matter No. 00001

FEIN: 36-2796532

Re: Nygaard Chapter 15 Proceeding (393878.00001)

| | |
|---|-------------|
| For legal services rendered through October 31, 2020..... | \$30,396.50 |
| Disbursements and other charges..... | \$269.16 |

CURRENT INVOICE TOTAL: \$30,665.66

Disbursements and other charges incurred which have not yet been posted as of the above date will be billed at a later date.

Katten Muchin Rosenman LLP is an Illinois limited liability partnership including professional corporations that has elected to be governed by the Illinois Uniform Partnership Act (1997).
Katten Muchin Rosenman UK LLP is a limited liability partnership of solicitors and Registered Foreign Lawyers registered in England and Wales.

PROFESSIONAL SERVICES

Matter 00001: Nygard Chapter 15 Proceeding

| Date | Attorney or Assistant | Description | Hours |
|-------------|------------------------------|---|--------------|
| 01 Oct 20 | Rosensaft, Michael M. | Prepare emails for production to Debtors (.50) | 0.50 |
| 01 Oct 20 | Nussbaum, Jake | Meet with R. Brady to discuss timeline for vendor to process new physical documents from client as well as timeline for delivery of ESI to debtors (.50); revise cover letter to debtors regarding ESI production based on comments from M. Rosensaft (.50) | 1.00 |
| 02 Oct 20 | Brady, Rick | Begin zipping data for delivery (2.10) | 2.10 |
| 02 Oct 20 | Rosensaft, Michael M. | Review information for document vendor (.60); communications regarding document transfers (.80) | 1.40 |
| 02 Oct 20 | Nussbaum, Jake | Meet with R. Brady to discuss upcoming productions to debtors (.50); correspond with vendors regarding quotes to process additional physical documents from client (.30); email client to discuss logistics of delivery and processing of additional physical documents (.30) | 1.10 |
| 04 Oct 20 | Brady, Rick | Copy zipped files to external Hard Disk drives (2.30) | 2.30 |
| 04 Oct 20 | Hall, Jerry L. | Email among C. Harwood, M. Rosensaft and others regarding document transfer matters (.20); review filing in class action litigation (by C. Harwood) (.30) | 0.50 |
| 05 Oct 20 | Rosensaft, Michael M. | Communications regarding Inkster property (1.20); review filings in case (1.00); communications with US Attorney's Office (.80) | 3.00 |
| 05 Oct 20 | Nussbaum, Jake | Meet with R. Brady to prepare production of emails for debtors (.50); draft cover letter for physical production of letters to debtors (.50); draft cover letter for production to DOJ (.30); prepare and submit production to DOJ (.20) | 1.50 |
| 06 Oct 20 | Rosensaft, Michael M. | Communications regarding transfer of documents (.50) | 0.50 |
| 06 Oct 20 | Hall, Jerry L. | Review brief regarding document transfer motion (.50) | 0.50 |
| 08 Oct 20 | Rosensaft, Michael M. | Communications with client (.80); review court proceedings (.30); address issues for transfer of documents and privilege (.90) | 2.00 |
| 09 Oct 20 | Rosensaft, Michael M. | Address issues with transfer order (1.20); communications with client regarding order (.30) | 1.50 |
| 09 Oct 20 | Hall, Jerry L. | Call among B. Taylor, M. Rosensaft and others regarding document transfer issues (.50) | 0.50 |
| 11 Oct 20 | Hall, Jerry L. | Email with B. Taylor and others regarding document transfer matters (.20) | 0.20 |
| 12 Oct 20 | Rosensaft, Michael M. | Address issues related to transfer of documents (.70); communication with US Attorney's Office (.20) | 0.90 |
| 12 Oct 20 | Hall, Jerry L. | Review document transfer order (.40) | 0.40 |
| 12 Oct 20 | Rosella, Michael | Review emails from S. Reisman on seeking U.S. court recognition of Canadian court order on document preservation (.30); review as-filed E/B settlement recognition motion to determine objection deadline information (.20); begin to prepare certificate of no objection to be filed (.40) | 0.90 |
| 13 Oct 20 | Rosensaft, Michael M. | Analyze filings regarding document transfer order and Canadian proceedings (1.10); communications with client regarding same (.80) | 1.90 |

PROFESSIONAL SERVICES
Matter 00001: Nygard Chapter 15 Proceeding

| Date | Attorney or Assistant | Description | Hours |
|-------------|------------------------------|--|--------------|
| 13 Oct 20 | Hall, Jerry L. | Email with M. Rosensaft and others regarding Eighth Report, document transfer order and related matters (.30); email with M. Rosensaft regarding recent document transfer filings and related matters (.20) | 0.50 |
| 14 Oct 20 | Hall, Jerry L. | Email with N. Lacourse regarding claim process and related matters (.20) | 0.20 |
| 14 Oct 20 | Nussbaum, Jake | Meet with debtor's counsel regarding document production issues (.50) | 0.50 |
| 14 Oct 20 | Rosella, Michael | Review SDNY Bankruptcy Local Rules on certificates of no objection (.20); continue to prepare CNO for E/B settlement recognition motion (.20); prepare email to J. Hall regarding same (.10) | 0.50 |
| 15 Oct 20 | Hall, Jerry L. | Call with G. Benchaya regarding document transfer and related matters (.70) | 0.70 |
| 15 Oct 20 | Nussbaum, Jake | Meet with e-discovery vendor regarding physical documents from client (.60) | 0.60 |
| 16 Oct 20 | Rosensaft, Michael M. | Review filings in Canadian court (.60); address issues with document transfer order (.40); communications with client (.20) | 1.20 |
| 16 Oct 20 | Nussbaum, Jake | Meet with R. Brady regarding physical document productions from client (.20) | 0.20 |
| 18 Oct 20 | Hall, Jerry L. | Email with P. Patel regarding Blueprint counsel's invoices (.20) | 0.20 |
| 19 Oct 20 | Rosensaft, Michael M. | Review filings in class action (.70); communications with client regarding same (.30) | 1.00 |
| 19 Oct 20 | Hall, Jerry L. | Call with B. Taylor regarding document transfer matters (.50); review letter filings in class action litigation (document transfer) (.40); email from P. Patel regarding letter filings (.20); review draft document transfer order (.30) | 1.40 |
| 20 Oct 20 | Siena, Marie | File CNO regarding Motion Recognizing Order of Canadian Court on the court's docket (.30); draft email to chambers regarding same requesting order be signed (.40) | 0.70 |
| 20 Oct 20 | Rosensaft, Michael M. | Review Canadian filings (.30) | 0.30 |
| 20 Oct 20 | Hall, Jerry L. | Revise summary of letters (class action) (.30); email with B. Taylor regarding class action filings (.10) | 0.40 |
| 20 Oct 20 | Rosella, Michael | Review letters written to the court in the class action litigation by counsel to Plaintiffs and counsel to Defendants, and prepare summaries for J. Hall (1.50); coordinate filing of CNO for E/B Settlement Recognition Motion (.30); review and revise chambers email regarding same (.30) | 2.10 |
| 22 Oct 20 | Rosensaft, Michael M. | Review filings in Canadian proceeding (.30) | 0.30 |
| 23 Oct 20 | Hall, Jerry L. | Email among M. Rosella and others regarding E/B settlement recognition motion (.30) | 0.30 |
| 23 Oct 20 | Rosella, Michael | Discussions with J. Hall regarding timing of potential order on E/B Settlement Recognition Motion (.30) | 0.30 |
| 26 Oct 20 | Hall, Jerry L. | Email with C. Harwood regarding order of district court (.20); review vesting order (as entered) (Inkster) | 0.50 |

PROFESSIONAL SERVICES
Matter 00001: Nygard Chapter 15 Proceeding

| Date | Attorney or Assistant | Description | Hours |
|----------------|------------------------------|--|--------------|
| | | (.30) | |
| 26 Oct 20 | Rosella, Michael | Prepare email to J. Hall regarding updates in case (.30) | 0.30 |
| 27 Oct 20 | Hall, Jerry L. | Email with B. Leinbach regarding account closure (.20); email with M. Rosella and others regarding recognition motion (.50) | 0.70 |
| 27 Oct 20 | Rosella, Michael | Attend to multiple discussions with J. Hall and Judge Bernstein's chambers regarding CNO on E/B Settlement Recognition Motion and scheduling hearing thereon (.50); prepare email to chambers regarding updates on CNO (.30) | 0.80 |
| 28 Oct 20 | Nussbaum, Jake | Meet with R. Brady regarding ongoing physical document scanning for upcoming productions (.30) | 0.30 |
| 28 Oct 20 | Rosella, Michael | Discussions with Judge Bernstein's chambers and J. Hall regarding scheduling hearing on E/B Settlement Recognition Motion (.40) | 0.40 |
| 29 Oct 20 | Nussbaum, Jake | Meet with R. Brady and M. Rosensaft regarding physical document production from client (.50) | 0.50 |
| 29 Oct 20 | Rosella, Michael | Review emails from chambers and Canadian counsel regarding timing for upcoming hearing (.30) | 0.30 |
| 30 Oct 20 | Siena, Marie | File notice of hearing on the court's docket (.30) | 0.30 |
| 30 Oct 20 | Hall, Jerry L. | Email with B. Leinbach and E. Finley regarding bank statements (.30) | 0.30 |
| 30 Oct 20 | Rosella, Michael | Prepare and coordinate filing of notice of upcoming hearing (.70); prepare emails to chambers regarding same (.30); circulate calendar invitations for upcoming hearing (.20) | 1.20 |
| TOTALS: | | | 39.70 |

SUMMARY OF PROFESSIONAL SERVICES
Matter 00001: Nygard Chapter 15 Proceeding

| | Attorney or Assistant | Hours | Rate | Amount |
|---------------|------------------------------|--------------|-------------|--------------------|
| 42817 | Brady, Rick | 4.40 | 300.00 | \$1,320.00 |
| 44155 | Hall, Jerry L. | 7.30 | 1,080.00 | \$7,884.00 |
| 44618 | Nussbaum, Jake | 5.70 | 565.00 | \$3,220.50 |
| 45177 | Rosella, Michael | 6.80 | 565.00 | \$3,842.00 |
| 43195 | Rosensaft, Michael M. | 14.50 | 960.00 | \$13,920.00 |
| 41782 | Siena, Marie | 1.00 | 210.00 | \$210.00 |
| TOTAL: | | 39.70 | | \$30,396.50 |

DISBURSEMENTS

Matter 00001: Nygard Chapter 15 Proceeding

| Date | Description | Amount |
|---------------|--|-----------------|
| 20 Oct 20 | VENDOR: Onward Technologies; INVOICE#: 86217; DATE: 10/7/2020 - External Hard Drives | 147.98 |
| 20 Oct 20 | VENDOR: Pacer Service Center; INVOICE#: KM3277-SEPT20-NYC; DATE: 10/20/2020 - Acct #KM3277: Pacer court cost incurred in September 2020, New York. | 6.00 |
| 20 Oct 20 | VENDOR: Pacer Service Center; INVOICE#: KM3279-SEPT20-CHI; DATE: 10/20/2020 - Acct #KM3279: Pacer court cost incurred in September 2020, Chicago. | 0.60 |
| 21 Oct 20 | VENDOR: Federal Express Corp. INVOICE#: 330461666 DATE: 10/13/2020 From: JAKE A. NUSSBAUM To: DOMENICO MAGISANO, ESQ. LERNERS, LLP 130 ADELAIDE ST. W., SUITE 240, TORONTO ON, M5H3P5 CA: On: 10/5/2020; Tracking ID: 397519207014 | 53.79 |
| 21 Oct 20 | VENDOR: Federal Express Corp. INVOICE#: 330461666 DATE: 10/13/2020 From: JAKE A. NUSSBAUM To: WAYNE M. ONCHULENKO, ESQ. LEVINE TADMAN GOLUB LAW CORP. 700-300 ST. MARY AVENUE, WINNIPEG MB, R3C3Z5 CA: On: 10/5/2020; Tracking ID: 397518854958 | 53.79 |
| 29 Oct 20 | VENDOR: Hall, Jerry L. INVOICE#: 4308206910291944 DATE: 10/29/2020 Long distance roaming charges for calls to clients Date Incurred: 08/06/20 | 7.00 |
| TOTAL: | | \$269.16 |

SUMMARY OF DISBURSEMENTS

Matter 00001: Nygard Chapter 15 Proceeding

| Description | Amount |
|-----------------------|-----------------|
| Messenger Services | 107.58 |
| Long Distance Charges | 7.00 |
| Court Costs | 6.60 |
| Service Fees | 147.98 |
| TOTAL: | \$269.16 |

MATTER TOTAL: \$30,665.66

Katten

Direct Billing Inquiries to:
Lisa Quintana
212-940-8573
lisa.quintana@katten.com

575 Madison Avenue
New York, NY 10022-2585

December 9, 2020

Richter Advisory Group Inc.
Attn: Gilles Benchaya
200 South Wacker Drive, Suite 3100
Chicago, IL 60606

Invoice No. 1301660540
Client No. 393878
Matter No. 00001

FEIN: 36-2796532

Re: Nygard Chapter 15 Proceeding (393878.00001)

| | |
|---|-------------|
| For legal services rendered through November 30, 2020 | \$37,645.50 |
| Disbursements and other charges..... | \$320.00 |

CURRENT INVOICE TOTAL: \$37,965.50

Disbursements and other charges incurred which have not yet been posted as of the above date will be billed at a later date.

Katten Muchin Rosenman LLP is an Illinois limited liability partnership including professional corporations that has elected to be governed by the Illinois Uniform Partnership Act (1997).
Katten Muchin Rosenman UK LLP is a limited liability partnership of solicitors and Registered Foreign Lawyers registered in England and Wales.

PROFESSIONAL SERVICES

Matter 00001: Nygard Chapter 15 Proceeding

| Date | Attorney or Assistant | Description | Hours |
|-------------|------------------------------|--|--------------|
| 02 Nov 20 | Rosenshaft, Michael M. | Review outstanding productions (.40) | 0.40 |
| 02 Nov 20 | Hall, Jerry L. | Call and email with M. LaBossiere regarding upcoming receiver's report (.50); email with M. Rosella regarding receiver's report and related matters (.30) | 0.80 |
| 02 Nov 20 | Rosella, Michael | Compile all substantive pleadings filed in the Nygard chapter 15 cases and circulate to M. LaBossiere (1.20); prepare emails to M. LaBossiere and J. Hall regarding same (.30) | 1.50 |
| 03 Nov 20 | Siena, Marie | Arrange for telephonic appearances at hearing for several parties (.40); update calendar with details of same and circulate (.20) | 0.60 |
| 03 Nov 20 | Rosenshaft, Michael M. | Call with prosecutors to discuss remaining issues (.80); communications with client (.30) | 1.10 |
| 03 Nov 20 | Hall, Jerry L. | Email among R. McFayden and others regarding settlement recognition hearing (.20); review settlement order, recognition motion, and settlement agreement regarding upcoming hearing (1.20); email with M. Rosella regarding upcoming recognition hearing (.30) | 1.70 |
| 03 Nov 20 | Rosella, Michael | Circulate all relevant pleadings for upcoming hearing to J. Hall (.30); discussions with J. Hall regarding logistics and preparation for upcoming hearing (.30) | 0.60 |
| 04 Nov 20 | Brady, Rick | Download scanned data from vendor FTP site (.80); unzip and copy to network (1.00) | 1.80 |
| 04 Nov 20 | Rosenshaft, Michael M. | Communications with prosecutor regarding subpoena (.40) | 0.40 |
| 04 Nov 20 | Hall, Jerry L. | Call among B. Taylor and others regarding E/B settlement (.60); research regarding [REDACTED] and review supporting materials (further preparation for hearing) (1.40); draft outline of hearing presentation (.70); review docket regarding service of motion (.20); research regarding [REDACTED] (1.00) | 3.90 |
| 04 Nov 20 | Rosella, Michael | Prepare for and attend call with J. Hall and TDS team regarding upcoming hearing on E/B Settlement Recognition Motion (.60) | 0.60 |
| 05 Nov 20 | Brady, Rick | Modify load files (.40); create Concordance database (.60); load data (.30); attach images (.20); add OCR (.20); index database (.20) | 1.80 |
| 05 Nov 20 | Rosenshaft, Michael M. | Call regarding document transfer order and grand jury issues (.80); communications with prosecutors (.50); respond to subpoena (1.30) | 2.60 |
| 05 Nov 20 | Hall, Jerry L. | Prepare for and attend hearing of recognition motion (.80); revise recognition order (.20); email and call with M. Rosella regarding recognition order (.20); call among P. Patel, M. Rosenshaft and others regarding document production and retention matters (.70) | 1.90 |
| 05 Nov 20 | Nussbaum, Jake | Review physical documents that were scanned by vendor (.80); meet with M. Rosenshaft and R. Brady | 1.50 |

PROFESSIONAL SERVICES
Matter 00001: Nygard Chapter 15 Proceeding

| Date | Attorney or Assistant | Description | Hours |
|-------------|------------------------------|---|--------------|
| 05 Nov 20 | Rosella, Michael | regarding media files (.30); review media files from physical files (.40) Attend to issues regarding upcoming hearing (.20); discussions with J. Hall regarding recap of hearing (.30); prepare revised proposed order granting E/B Settlement Recognition Motion, and discussions with chambers regarding same (.80); review as-filed order and prepare email to TDS and Richter regarding same (.30) | 1.60 |
| 06 Nov 20 | Hall, Jerry L. | Review Respondents' brief (opposing Inkster sale) (.20); review pleadings regarding fee challenge, notice of intent to make proposal and related matters (2.10) | 2.30 |
| 10 Nov 20 | Rosensaft, Michael M. | Communications with US Attorney's office (.50) | 0.50 |
| 10 Nov 20 | Hall, Jerry L. | Call and email among B. Taylor, P. Patel and E. Finley regarding fee challenge and related matters (.70); email among B. Taylor and M. Rosella regarding subrogation and related matters (.30); review research regarding subrogation (1.00) | 2.00 |
| 10 Nov 20 | Rosella, Michael | Research case law and secondary sources regarding [REDACTED] for J. Hall (1.50); prepare response to B. Taylor's questions regarding same related to brief to be filed in CCAA Proceeding (.80) | 2.30 |
| 11 Nov 20 | Hall, Jerry L. | Review affidavit regarding fees and related documents (1.00); call with B. Taylor regarding fee challenge (.30); email with S. Reisman regarding fee challenge (.20); email among team regarding Burberry infringement claims (.20) | 1.70 |
| 12 Nov 20 | Hall, Jerry L. | Call and email among E. Finley and others regarding fee challenge (.40); email with M. Siena regarding fee affidavit (.20); revise final affidavit regarding fees (.60) | 1.20 |
| 12 Nov 20 | Rosella, Michael | Review draft affidavit in support of fees to be filed in the Canadian Proceeding (.30); discussions with J. Hall regarding same (.20) | 0.50 |
| 13 Nov 20 | Rosensaft, Michael M. | Review documents for production to US Attorney's office (1.50) | 1.50 |
| 16 Nov 20 | Rosensaft, Michael M. | Review documents for production to US Attorney's office (2.00) | 2.00 |
| 18 Nov 20 | Rosensaft, Michael M. | Review documents for production to US Attorney's Office (2.50); communication with US Attorney's Office (.20); communication with client (.30) | 3.00 |
| 18 Nov 20 | Nussbaum, Jake | Draft cover letters for new production to P. Nygard counsel and debtors' counsel (.60); review new production files and prepare for delivery (.60); meet with vendor to discuss logistics of additional physical file delivery for scanning (.50) | 1.70 |
| 24 Nov 20 | Rosensaft, Michael M. | Review documents for production (.90) | 0.90 |
| 24 Nov 20 | Hall, Jerry L. | Review email from B. Leinbach regarding account | 0.20 |

PROFESSIONAL SERVICES
Matter 00001: Nygard Chapter 15 Proceeding

| Date | Attorney or Assistant | Description | Hours |
|----------------|------------------------------|---|--------------|
| | | closure (.20) | |
| 27 Nov 20 | Hall, Jerry L. | Draft email and correspond with E. Finley regarding outstanding invoices (.20); correspond with M. Siena regarding outstanding invoices (.30) | 0.50 |
| 29 Nov 20 | Nussbaum, Jake | Draft cover letter for upcoming production to DOJ (.50); prepare production for delivery (.30) | 0.80 |
| 30 Nov 20 | Rosenshaft, Michael M. | Address issues with document production (.80) | 0.80 |
| TOTALS: | | | 44.70 |

SUMMARY OF PROFESSIONAL SERVICES

Matter 00001: Nygard Chapter 15 Proceeding

| | Attorney or Assistant | Hours | Rate | Amount |
|---------------|------------------------------|--------------|-------------|--------------------|
| 42817 | Brady, Rick | 3.60 | 300.00 | \$1,080.00 |
| 44155 | Hall, Jerry L. | 16.20 | 1,080.00 | \$17,496.00 |
| 44618 | Nussbaum, Jake | 4.00 | 565.00 | \$2,260.00 |
| 45177 | Rosella, Michael | 7.10 | 565.00 | \$4,011.50 |
| 43195 | Rosenshaft, Michael M. | 13.20 | 960.00 | \$12,672.00 |
| 41782 | Siena, Marie | 0.60 | 210.00 | \$126.00 |
| TOTAL: | | 44.70 | | \$37,645.50 |

DISBURSEMENTS

Matter 00001: Nygard Chapter 15 Proceeding

| Date | Description | Amount |
|---------------|---|-----------------|
| 12 Nov 20 | VENDOR: CourtSolutions, LLC; INVOICE#: 110520; DATE: 11/5/2020 - Court Solutions Fee; Case Name In re Nygard Holdings (USA) Limited, et al; Case # 20-10828; Hearing date 11/5/20 | 70.00 |
| 23 Nov 20 | VENDOR: Hall, Jerry L. INVOICE#: 4357332611232234 DATE: 11/23/2020 Calls with clients in Canada Date Incurred: 10/23/20 | 40.00 |
| 23 Nov 20 | VENDOR: Rosella, Michael INVOICE#: 4357260411232234 DATE: 11/23/2020 Telephonic appearance at court hearing Date Incurred: 11/05/20 | 70.00 |
| 23 Nov 20 | VENDOR: Drew, James INVOICE#: 4357334911232234 DATE: 11/23/2020 Telephonic appearance at court hearing Date Incurred: 11/05/20 | 70.00 |
| 23 Nov 20 | VENDOR: Hall, Jerry L. INVOICE#: 4357332611232234 DATE: 11/23/2020 Telephonic appearance at court hearing Date Incurred: 11/05/20 | 70.00 |
| TOTAL: | | \$320.00 |

SUMMARY OF DISBURSEMENTS

Matter 00001: Nygard Chapter 15 Proceeding

| Description | Amount |
|--------------------|-----------------|
| Court Costs | 320.00 |
| TOTAL: | \$320.00 |

MATTER TOTAL: \$37,965.50

Katten

575 Madison Avenue
New York, NY 10022-2585

REMITTANCE

Please include this remittance advice with your payment to ensure proper account crediting

Attorney: 44842 - Steven Reisman
Client: 393878 - Richter Advisory Group Inc.
Matter: 00001 - Nygard Chapter 15 Proceeding

Invoice No.: 1301660540
Invoice Date: 09 Dec 20

Current Invoice Charges: \$37,965.50

PREVIOUS BALANCE DUE:

| Invoice Date | Invoice No. | Matter | Invoice Total | Current Balance |
|------------------------------------|-------------|--------|---------------|--------------------|
| 27 Oct 20 | 1301651651 | 00001 | 42,038.94 | 42,038.94 |
| 19 Nov 20 | 1301656496 | 00001 | 30,665.66 | 30,665.66 |
| TOTAL OUTSTANDING BALANCE : | | | | <u>\$72,704.60</u> |

TOTAL BALANCE DUE: \$110,670.10

Wire Instructions:

Reference: 393878.00001

JP Morgan Chase Bank
1211 Avenue of the Americas, 39th Floor
New York, New York 10036
ABA #021000021
Swift Code: CHASUS33

For Credit To: Katten Muchin Rosenman LLP
Operating Account
Account #967343933

When wiring a payment please fax a copy of the Remittance to Jean Monteforte at 212-940-7175

Please direct any billing inquiries to Lisa Quintana at 212-940-8573 or e-mail lisa.quintana@katten.com