Court File No.: CV-23-00700695-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

MARSHALLZEHR GROUP INC.

Applicant

- and -

LA PUE INTERNATIONAL INC.

Respondent

MOTION RECORD
(Volume II of II)

(Returnable July 24, 2026)

July 17, 2026

AIRD & BERLIS LLP
181 Bay Street, Suite 1800
Toronto, ON M5J 2 T9

Kyle Plunkett (LSO # 61044N)
Tel: 416-865-3406
Email: kplunkett@airdberlis.com

Miranda Spence (LSO # 60621M)
Tel: 416-865-3414
Email: mspence@airdberlis.com

Alex Bernicchia-Freeman (LSO # 93556P)
Tel: 416-865-7735
Email: afreeman@airdberlis.com

Lawyers for AlixPartners Restructuring, Inc., in its capacity as Court-appointed receiver of La Pue International Inc.

TO: SERVICE LIST

Court File No.: CV-23-00700695-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
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BETWEEN:

MARSHALLZEHR GROUP INC.

Applicant

- and -

LA PUE INTERNATIONAL INC.

Respondent

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	F.	Fifth Report of the Receiver dated January 20, 2025 (without appendices)
	G.	Sixth Report of the Receiver dated January 22, 2025 (without appendices)
	H.	Seventh Report of the Receiver dated February 20, 2025 (without appendices)
	I.	Eighth Report of the Receiver dated March 31, 2025 (without appendices)
	J.	Ninth Report of the Receiver dated September 25, 2025 (without appendices)
	K.	Sale Approval Order dated June 21, 2024
	L.	Glynn Report dated September 22, 2025
	M.	First DRP (redacted)
	N.	Second DRP (redacted)
	O.	Third DRP (redacted)
	P.	Fourth DRP (redacted)
	Q.	Form of Notice to Homebuyers
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	1.	Unredacted Purchaser Schedules to Deposit Return Protocols
3.	Draft Order (Lien Holdback Settlement)	

4.	Draft Order (APS Termination and DRP Approval)
5.	Draft Order (Final Distribution and Discharge)
6.	Blackline to Model Discharge Order
7.	Service List

TAB 2

Appendix “R”

LA PUE INTERNATIONAL INC.
Interim Statement of Receipts and Disbursements
For the Period Ending July 15, 2026
($; unaudited)

Description	Notes	Amount
Receipts		
Sales of Property	1	3,804,281
Funding from MarshallZehr		476,445
Interest		149,495
		4,430,221
Disbursements		
Repairs & Maintenance		879,332
Commission on Sale of Property		440,000
Legal Fees		445,006
Distribution to MarshallZehr		302,000
Receiver's Fees		268,812
GST/HST Paid		265,427
Other Professional Fees		18,942
Legal Disbursements		4,131
Computer and Software Fees		1,325
Insurance		821
Bank Charges		542
Other		266
Filing Fees Paid to Official Receiver		75
		2,626,678
Balance, prior to accrued fees and costs		**1,803,543**

Note 1:
The sale proceeds under the Transaction were $22,050,000; however, approximately $18.05 million was distributed by law firms directly to the secured creditors, and therefore is not reflected in this schedule.

Appendix “S”

COURT FILE NO.: CV-23-00700695-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

MARSHALLZEHR GROUP INC.

APPLICANT

- AND -

LA PUE INTERNATIONAL INC.

RESPONDENT

IN THE MATTER OF AN APPLICATION UNDER SUBSECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS AMENDED, AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C.43, AS AMENDED

AFFIDAVIT OF NOAH GOLDSTEIN
(sworn JULY 16, 2026)

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

1. I am a Partner and Managing Director of AlixPartners Restructuring, Inc. ("**AlixPartners**" formerly KSV Restructuring Inc.[1])

2. Pursuant to an order (the "**Receivership Order**") of the Ontario Superior Court of Justice (Commercial List) made on October 19, 2023, AlixPartners was appointed as the receiver and manager of the assets, undertakings and property of La Pue International Inc. (the "**Company**") acquired for, or used in relation to, a business carried on by the Company (collectively, the "**Property**")

3. I have managed this mandate since the date of the Receivership Order. As such, I have knowledge of the matters to which I hereinafter depose.

[1] Effective June 1, 2026, AlixPartners Restructuring, Inc. was substituted in place of KSV Restructuring Inc. as Court Officer in these proceedings pursuant to an order dated June 3, 2026 issued by the Ontario Superior Court of Justice (Commercial List). The professionals involved in this mandate remain unchanged.

4. The Receiver prepared invoices detailing its services rendered (the "**Invoices**") from October 19, 2023 to June 30, 2026 in the aggregate amount of $284,212.25 (excluding disbursements and HST). Attached hereto and marked as **Exhibit "A"** to this Affidavit are copies of the Invoices.

5. Additionally, attached hereto as **Exhibit "B"** is a summary of the roles, hours and rates charged by members of the Receiver who have worked on this matter, and I hereby confirm that the list represents an accurate account of such information. The average hourly rate of the Receiver is **$600.74**.

6. I consider the accounts to be fair and reasonable considering the circumstances connected with this matter.

7. This Affidavit is made in support of a motion to, *inter alia,* approve the attached accounts of the Receiver and the fees and disbursements detailed therein, and for no improper purpose whatsoever.

SWORN before me at the City of Toronto, in the Province of Ontario, this 16th day of July, 2026

Rajinder Kashyap, a Commissioner, etc.,
Province of Ontario, for AlixPartners Restructuring, Inc.
Expires February 23, 2027

Noah Goldstein

This is Exhibit “A” referred to in the
Affidavit of Noah Goldstein sworn before
me, this 16th day of July, 2026

....
Rajinder Kashyap, a Commissioner, etc.,
Province of Ontario, for AlixPartners Restructuring, Inc.
Expires February 23, 2027

ksv advisory inc.
220 Bay St, Suite 1300 PO Box 20
Toronto, Ontario, M5J 2W4
T +1 416 932 6262
F +1 416 932 6266

ksvadvisory.com

INVOICE

La Pue International Inc.
c/o KSV Restructuring Inc.
220 Bay Street, Suite 1300
Toronto, ON M5J 2W4

May 20, 2025

Invoice No: 4435
HST #: 818808768RT0001

Re: La Pue International Inc. (the "Company")

For professional services rendered by KSV Restructuring Inc. for the period from October 19, 2023 to April 30, 2025 in its capacity as receiver and manager (the "Receiver") of the Company in respect of the assets acquired for or used in relation to the business carried on by the Company, pursuant to an order of the Ontario Superior Court of Justice (Commercial List) (the "Court") issued on October 19, 2023 (the "Receivership Order"), including:

<u>Background and General</u>

- Corresponding extensively with Chaitons LLP ("Chaitons"), the Receiver's counsel and counsel to MarshallZehr Inc. ("MZ"), regarding various aspects of the receivership;
- Corresponding with MZ, the senior mortgagee, regarding the receivership proceedings generally;
- Corresponding with Aird & Berlis LLP ("A&B"), the Receiver's independent counsel, regarding the receivership proceedings generally;
- Corresponding with the representatives of the Company to, among other things, attempt to obtain the Company's books and records, including financial information pertaining to the real property located in Niagara Falls, Ontario (the "Real Property");
- Corresponding with MZ on a weekly basis to discuss the receivership and a sale process for the Real Property;
- Reviewing financial and other information related to the Company, including, among other things, pre-sale agreements with homebuyers (the "Pre-Sale Agreements") and a revitalization grant agreement (the "RGA");

- Engaging Tert & Ross Inc. ("T&R"), a third-party contractor, to perform site visits and to secure and monitor the Real Property;

- Corresponding extensively with T&R regarding the Real Property;

- Reviewing reports from T&R regarding site conditions and security matters;

- Opening an estate bank account for the Company;

- Corresponding with the Company's insurance broker to obtain copies of the insurance policies and to request that the Receiver be added as a named insured and loss payee on the policies;

- Corresponding with the Canada Revenue Agency ("CRA") regarding the status of the Company's HST accounts and opening new HST accounts for the receivership proceedings;

<u>Court Matters</u>

- Reviewing and commenting on all application materials filed by MZ regarding the appointment of a receiver;

- Attending in Court (virtually) on October 13, 2023 in connection with the receivership application;

- Reviewing the Receivership Order and the corresponding Endorsement issued by the Court;

- Reviewing materials filed with the Court in connection with a motion filed by the Receiver returnable on December 20, 2023 (the "Sale Process Motion"), including:

    - the Notice of Motion of the Receiver; and

    - the draft Orders;

- Preparing the First Report of the Receiver dated December 13, 2023, in connection with the Sale Process Motion;

- Attending in Court (virtually) on December 20, 2023 in connection with the Sale Process Motion;

- Reviewing the Court order and related endorsement dated December 20, 2023;

- Attending in Court (virtually) on January 10, 2024 in connection with the Sale Process Motion;

- Reviewing materials filed with the Court in connection with a motion filed by the Receiver returnable on April 11, 2024 (the "Borrowing Charge Motion"), including:

    - the Notice of Motion of the Receiver; and

    - the draft Order;

- Preparing the Second Report of the Receiver dated April 2, 2024 in connection with the Borrowing Charge Motion;

- Reviewing a Court order and endorsement dated April 11, 2024;
- Reviewing materials filed with the Court in connection with a motion filed by the Receiver returnable on October 21, 2024 (the "Transaction Motion"), including:
    - o the Notice of Motion of the Receiver; and
    - o the draft Order;
- Preparing the Third Report of the Receiver dated June 17, 2024 in connection with approving a Transaction Motion;
- Reviewing a Court order dated June 21, 2024;
- Reviewing materials filed with the Court in connection with a motion filed by the Receiver returnable on January 7, 2025 (the "Amended Transaction Motion"), including:
    - o the Notice of Motion of the Receiver; and
    - o the draft Order
- Preparing the Fourth Report of the Receiver dated December 11, 2024 in connection with the Amended Transaction Motion;
- Reviewing several Court orders dated January 7, 2025;
- Reviewing materials filed with the Court in connection with a motion filed by the Receiver returnable on February 19, 2025 (the "Appeal Motion"), including:
    - o the Notice of Motion of the Receiver; and
    - o the draft Order;
- Preparing the Fifth Report of the Receiver dated January 20, 2025 in connection with the Appeal Motion;
- Preparing the Sixth Report of the Receiver dated January 22, 2025 in connection with a motion brought by the Receiver assign the APA (as defined below);
- Reviewing the Court of Appeal for Ontario's endorsement dated February 19, 2025;
- Preparing the Seventh Report of the Receiver dated February 20, 2025 in connection with a motion made by the Company to redeem the MZ mortgagee;
- Preparing the Eighth Report of the Receiver dated March 31, 2025 in connection with next steps in the proceedings;

<u>Request For Proposals from Realtors</u>

- Requesting proposals from commercial real estate brokerage firms (the "Brokers") to list the Real Property for sale ("RFP");
- Corresponding with each of the Brokers regarding the receivership proceedings and the RFP process;

- Preparing an RFP package for each of the Brokers, including a confidentiality agreement;

- Preparing a virtual data room with detailed information regarding the Real Property including drawings, designs, development applications, environmental reports and correspondence with the City of Niagara Falls for the purposes of providing the Brokers with information to perform due diligence;

- Corresponding and attending calls with the Brokers to assist with their diligence;

- Reviewing the proposals submitted by the Brokers and considering their approaches to the Real Property;

- Preparing a summary of the proposals and discussing same with MZ;

- Attending calls and meetings with each of the Brokers and MZ regarding the proposal;

- Selecting the successful broker, Colliers Macaulay Nicolls Inc. ("Colliers") as the listing agent;

<u>Sale Process</u>

- Corresponding extensively with Colliers and MZ regarding all aspects the sale of the Real Property (the "Sale Process")

- Preparing a non-disclosure agreement ("NDA") for prospective purchasers to sign to access a virtual data room prepared by the Broker ("VDR");

- Reviewing the VDR and marketing materials prepared by the Broker including a teaser and offering memorandum;

- Preparing a template form of agreement of purchase and sale for prospective purchasers and making same available in the VDR;

- Attending update meetings with the Broker and MZ regarding the Sale Process;

- Corresponding with prospective purchasers and facilitating due diligence requests;

- Reviewing the bids submitted in the Sale Process and discussing the same with Colliers and MZ;

- Dealing extensively with the successful offer in the sale process, including several calls with the principals and MZ;

- Attending several calls with the City of Niagara Falls regarding the development and the RGA, including attending City of Niagara Falls council meetings;

- Dealing with lien claimants, including assessing their lien claims;

- Dealing extensively with Aura Developments, an entity related to the purchaser, regarding the project;

- Executing an Agreement of Purchase and Sale with the purchaser, including three amendments related thereto;

Other General Matters

- Responding to numerous inquiries from creditors and interested parties regarding the Company;
- Maintaining the receivership case website;
- Preparing a Notice and Statement of the Receiver (the "Notice") for the Company pursuant to Subsections 245(1) and 246(1) of the *Bankruptcy and Insolvency Act*;
- Preparing an interim statement of receipts and disbursements;
- Reviewing the Company's payables listings and financial statements;

Other

- Dealing with numerous vendors to resolve issues arising at the Real Property, including general maintenance and security issues;
- Dealing with BLG LLP, counsel to Sovereign Insurance, the surety for the project;
- Convening internal meetings; and
- Attending all other meetings, correspondence, etc. related to this matter.

Total fees and disbursements	$	203,754.58
HST		26,475.10
Total due	$	230,229.68

KSV Restructuring Inc.

La Pue International Inc.

Time Summary

For the Period October 19, 2023 to April 30, 2025

Personnel	Rate ($)	Hours	Amount ($)
Noah Goldstein	700-850	118.20	94,125.00
Murtaza Tallat	550-575	123.00	69,227.50
Nisan Thurairatnam	425-475	66.58	30,284.00
Other Staff and Administration		39.45	8,683.50
Total Fees			202,320.00
Add: Out of Pocket Disbursements			
Firmex			1,000.00
Ascend fees			325.00
Postage			9.58
Loan from KSV (non-taxable)			100.00
Total Out of Pocket Disbursements			1,434.58
Total Fees and Disbursements			**203,754.58**

ksv advisory inc.
220 Bay St, Suite 1300 PO Box 20
Toronto, Ontario, M5J 2W4
T +1 416 932 6262
F +1 416 932 6266

ksvadvisory.com

INVOICE

La Pue International Inc.
c/o KSV Restructuring Inc.
220 Bay Street, Suite 1300
Toronto, ON M5J 2W4

May 29, 2026

Invoice No: 5467
HST #: 818808768RT0001

Re: La Pue International Inc. (the "Company")

For professional services rendered by KSV Restructuring Inc. for the period from May 1, 2025 to April 30, 2026 in its capacity as receiver and manager (the "Receiver") of the Company in respect of the assets acquired for or used in relation to the business carried on by the Company, pursuant to an order of the Ontario Superior Court of Justice (Commercial List) (the "Court") issued on October 19, 2023 (the "Receivership Order"), including:

<u>Background and General</u>

- Corresponding extensively with Chaitons LLP ("Chaitons"), the Receiver's counsel and counsel to MarshallZehr Inc. ("MZ"), regarding various aspects of the receivership;
- Corresponding with MZ, the senior mortgagee, regarding the receivership proceedings generally;
- Corresponding with Aird & Berlis LLP ("A&B"), the Receiver's independent counsel, regarding the receivership proceedings generally;
- Corresponding with the representatives of the Company to, among other things, attempt to obtain the Company's books and records, including financial information pertaining to the real property located in Niagara Falls, Ontario (the "Real Property");
- Corresponding with MZ on a weekly basis to discuss the receivership and a sale process real property located in Niagara Falls, Ontario (the "Real Property");
- Corresponding extensively with an affiliate of Aura Developments, the purchaser of the Real Property (the "Purchaser") and its counsel, Miller Thomson LLP ("MT"), in connection with various post-closing matters concerning the sale transaction;

APS Assignment and Deposit Return Protocol (the “DRP”)

- Attending calls and corresponding with Tarion Warranty Corporation (“Tarion”), BLG LLP (“BLG”), counsel to Sovereign Insurance (“Sovereign”), the deposit insurer for the project being developed on the Real Property (the “Project”), regarding Tarion’s and Sovereign’s warranty coverage and homebuyer deposits;

- Attending various calls with the Purchaser, MT and A&B regarding the status of the assignment of the homebuyer agreements of purchase and sale for the Project (the “APSs)

- Developing, reviewing and implementing two DRPs for the return of certain homebuyer deposits, and corresponding extensively with Tarion, BLG, MT, and A&B in connection with the same;

- Preparing and distributing Notices to Homebuyers dated June 17, 2025, September 19, 2025, January 8, 2026 and February 11, 2206, advising homebuyers of the status of the APS assignments;

- Attending calls and corresponding by email with numerous homebuyers of the Project regarding the status of the APS assignments and the DRPs;

- Reviewing letters received from counsel retained by certain homebuyers and corresponding with such counsel in connection with the same with the assistance of A&B;

- Reviewing and coordinating the execution of certain Release and Termination Agreements (“RTAs”) to the virtual data room and corresponding with MT regarding the same;

- Corresponding extensively with MZ, Chaitons, BLG, A&B, the Purchaser and MT regarding the steps required to complete an assignment of the APSs, including regaridng certain fees owing to Sovereign;

Lien Claim Matters

- Dealing with matters concerning the priority of various lien claims filed on the Real Property, including reviewing the following documents filed in connection with the lien matters:

    - the Factum of Buttcon Limited dated September 19, 2025;

    - the Case Conference Brief of the Receiver and the Aide Memoire of the Receiver dated September 25, 2025;

    - the Aide Memoire of the Receiver dated October 29, 2025;

- Dealing with lien claimants, including assessing their lien claims and corresponding with A&B regarding the same;

- Attending a case conference regarding the lien matters on September 26, 2025;

- Reviewing correspondence from Chaitons, A&B and the lien claimants regarding the status of settlement discussions concerning the liens;

Other General Matters

- Responding to numerous inquiries from creditors and interested parties regarding the Company;
- Maintaining the receivership case website;
- Preparing a Notice and Statement of the Receiver (the "Notice") for the Company pursuant to Subsections 245(1) and 246(1) of the *Bankruptcy and Insolvency Act*;
- Preparing an interim statement of receipts and disbursements;
- Convening internal meetings; and
- Attending all other meetings, correspondence, etc. related to this matter.

Total fees and disbursements	$	66,747.90
HST		8,677.23
Total due	$	75,425.13

KSV Restructuring Inc.

La Pue International Inc.

Time Summary

For the Period May 1, 2025 to April 30, 2026

Personnel	Rate ($)	Hours	Amount ($)
Noah Goldstein	850-950	29.50	25,605.00
Murtaza Tallat	575-750	54.12	35,768.00
Other Staff and Administration		23.20	5,118.50
Total Fees			66,491.50
Add: Out of Pocket Disbursements			
Other			256.40
Total Out of Pocket Disbursements			256.40
Total Fees and Disbursements			**66,747.90**

AlixPartners

La Pue International Inc.
c/o AlixPartners Restructuring, Inc.
220 Bay Street, Suite 1300
Toronto, ON M5J 2W4

July 15, 2026

Invoice No.: 5597
HST #: 818808768RT0001

Re: La Pue International Inc. (the "Company")

For professional services rendered by AlixPartners Restructuring, Inc.. [1] for the period from May 1, 2026 to June 30, 2026 in its capacity as receiver and manager (the "Receiver") of the Company in respect of the assets acquired for or used in relation to the business carried on by the Company, pursuant to an order of the Ontario Superior Court of Justice (Commercial List) (the "Court") issued on October 19, 2023 (the "Receivership Order"), including:

General

- Corresponding with Aird & Berlis LLP ("A&B"), the Receiver's independent counsel, regarding the receivership proceedings generally;
- Corresponding with Chaitons LLP ("Chaitons"), in its capacity as counsel to MarshallZehr Inc. ("MZ"), regarding various aspects of the receivership;
- Corresponding with MZ, the senior mortgagee, regarding the receivership proceedings generally;
- Corresponding with the representatives of the Company to, among other things, attempt to obtain the Company's books and records, including financial information pertaining to the;
- Corresponding with an affiliate of Aura Developments (the "Purchaser"), the purchaser of the real property located in Niagara Falls, Ontario (the "Real Property") and its counsel, Miller Thomson LLP ("MT"), in connection with various post-closing matters concerning the sale transaction;

APS Assignment and Deposit Return Protocol (the "DRP")

- Reviewing extensive correspondence with Tarion Warranty Corporation ("Tarion"), BLG LLP ("BLG"), counsel to Sovereign Insurance ("Sovereign"), the deposit insurer

[1] Effective June 1, 2026, AlixPartners Restructuring, Inc. was substituted in place of KSV Restructuring Inc. as Court Officer in these proceedings pursuant to an order dated June 3, 2026 issued by the Ontario Superior Court of Justice (Commercial List) The professionals involved in this mandate from the outset remain unchanged.

for the project being developed on the Real Property (the "Project"), regarding Tarion's and Sovereign's warranty coverage and homebuyer deposits;

- Corresponding with the Purchaser, MT and A&B regarding the status of the assignment of the homebuyer agreements of purchase and sale for the Project (the "APSs)

- Developing, reviewing and/or implementing four DRPs for the return of certain homebuyer deposits, and corresponding extensively with Tarion, BLG, MT, and A&B in connection with the same;

- Attending calls and corresponding by email with numerous homebuyers of the Project regarding the status of the APS assignments and the DRPs;

- Reviewing and coordinating the execution of certain Release and Termination Agreements ("RTAs") and corresponding with MT regarding the same;

- Corresponding with MZ, Chaitons, BLG, A&B, the Purchaser and MT regarding the steps required to complete an assignment of the APSs, including regaridng certain fees owing to Sovereign;

<u>Other General Matters</u>

- Dealing with matters concerning the priority of various lien claims filed on the Real Property;

- Reviewing correspondence from Chaitons, A&B and the lien claimants regarding the status of settlement discussions concerning the liens;

- Responding to inquiries from creditors and interested parties regarding the Company;

- Convening internal meetings; and

- Attending all other meetings, correspondence, etc. related to this matter.

Total fees per attached time summary	$	15,400.75
HST		2,002.10
Total due	$	17,402.85

AlixPartners Restructuring, Inc.

La Pue International Inc.

Time Summary

For the Period May 1, 2026 to June 30, 2026

Personnel	Rate ($)	Hours	Amount ($)
Noah Goldstein	950	10.00	9,500.00
Murtaza Tallat	750	7.25	5,437.50
Other Staff and Administration		1.80	463.25
Total Fees			15,400.75
Total Fees and Disbursements			**15,400.75**

This is Exhibit “B” referred to in the
Affidavit of Noah Goldstein sworn before
me, this 16th day of July, 2026

Rajinder Kashyap, a Commissioner, etc.,
Province of Ontario, for AlixPartners Restructuring, Inc.
Expires February 23, 2027

La Pue International Inc.
Schedule of Professionals' Time and Rates
From October 19, 2023 to June 20, 2026

Personnel	Title	Duties	Hours	Billing Rate ($ per hour)	Amount ($)
Noah Goldstein	Partner and Managing Director	Overall responsibility	157.70	700 - 950	129,230.00
Murtaza Tallat	Partner and Managing Director	All aspects of mandate	184.37	550 - 750	110,433.00
Nisan Thurairatnam	Manager	All aspects of mandate	66.58	425 - 475	30,284.00
Other staff and administrative			64.45	175 - 475	14,265.25
Total fees			473.10		284,212.25
Disbursements					1,690.98
Total Fees and Disbursements					285,903.23
Total hours					473.10
Average hourly rate					$ 600.74

*The hourly rates were increased on January 1, 2024, 2025 and 2026, consistent with historical practices.

Appendix “T”

Court File No. CV-23-00700695-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

B E T W E E N:

MARSHALLZEHR GROUP INC.

Applicant

\- and -

LA PUE INTERNATIONAL INC.

Respondent

APPLICATION UNDER section 243(1) of the *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3, as amended, and section 101 of the *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C.43, as amended

AFFIDAVIT OF KYLE PLUNKETT

(sworn July 15, 2026)

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

1. I am a partner at Aird & Berlis LLP and, as such, I have knowledge of the matters to which I hereinafter depose. Aird & Berlis LLP has acted as counsel for AlixPartners Restructuring, Inc. (formerly KSV Restructuring Inc.), in its capacity as receiver (in such capacity, the "**Receiver**"), without security, of all the assets, undertakings and properties of La Pue International Inc. (the "**Debtor**"), and continues to do so.

2. Aird & Berlis LLP has prepared the following statements of account in connection with its fees and disbursements (collectively, "**Statements of Account**"):

(a) an account dated November 30, 2023, which captures the fees rendered for the period from June 13, 2023 to November 7, 2023 in the amount of $5,948.43, inclusive of HST and disbursements;

(b) an account dated June 30, 2024, which captures the fees rendered for the period from May 10, 2024 to May 13, 2024 in the amount of $700.60, inclusive of HST and disbursements;

(c) an account dated November 30, 2024, which captures the fees rendered for the period from November 18, 2024 to November 29, 2024 in the amount of $7,528.06, inclusive of HST and disbursements;

(d) an account dated April 3, 2025, which captures the fees rendered for the period from December 3, 2024 to March 31, 2025 in the amount of $220,660.17, inclusive of HST and disbursements;

(e) an account dated June 30, 2025, which captures the fees rendered for the period from March 28, 2025 to June 27, 2025 in the amount of $62,305.40, inclusive of HST and disbursements;

(f) an account dated September 30, 2025, which captures the fees rendered for the period from June 19, 2025 to September 26, 2025 in the amount of $38,243.72, inclusive of HST and disbursements;

(g) an account dated October 31, 2025, which captures the fees rendered for the period from September 3, 2025 to October 31, 2025 in the amount of $17,384.49, inclusive of HST and disbursements;

(h) an account dated November 30, 2025, which captures the fees rendered for the period from October 9, 2025 to November 28, 2025 in the amount of $9,577.88, inclusive of HST and disbursements;

(i) an account dated January 31, 2026, which captures the fees rendered for the period from December 2, 2025 to January 31, 2026 in the amount of $13,128.91, inclusive of HST and disbursements;

(j) an account dated March 31, 2026, which captures the fees rendered for the period from February 1, 2026 to March 30, 2026 in the amount of $38,828.50, inclusive of HST and disbursements;

(k) an account dated May 31, 2026, which captures the fees rendered for the period from March 30, 2026 to May 31, 2026 in the amount of $31,279.53, inclusive of HST and disbursements; and

(l) an account dated July 14, 2026, which captures the fees rendered for the period from June 1, 2026 to July 10, 2026 in the amount of $47,687.13, inclusive of HST and disbursements.

3. Attached hereto and marked as **Exhibit “A”** to this affidavit are copies of the aforementioned Statements of Account.

4. Attached hereto and marked as **Exhibit “B”** to this affidavit is a summary with a breakdown of timekeepers who have worked on this file for the period referenced above. The average hourly rate is $678.74.

5. Assuming that this Honourable Court grants an Order as requested, without opposition, the proposed accrual of legal fees and disbursements to capture the period from and after July 10, 2026 to the discharge of the Receiver is $100,000, inclusive of HST.

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

SWORN before me via videoconference with Kyle Plunkett located at the City of Toronto in the Province of Ontario before me at the City of Toronto in the Province of Ontario this 15th day of July, 2026, in accordance with O. Reg 431/20, Administering Oath or Declaration Remotely.	)	
Commissioner for taking Affidavits, etc. Alex Bernicchia-Freeman (LSO # 93556P)	)	**KYLE PLUNKETT**

Attached is Exhibit "A"

Referred to in the

AFFIDAVIT OF KYLE PLUNKETT

Sworn before me

This 15th day of July, 2026

____

Commissioner for taking Affidavits, etc.
Alex Bernicchia-Freeman (LSO # 93556P)

Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

KSV Advisory Inc.
220 Bay Street, 13th Floor
P.O. Box 20
Toronto, Ontario
M5J 2W4 Canada

November 30, 2023

Attention: Mr. Noah Goldstein

Invoice No: 1364885

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending November 30, 2023

Total Fees	$5,154.00
Total Disbursements	114.70
Total Taxes	679.73
Amount Due	**$5,948.43 CAD**

Payment by EFT / Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Bill.Com Payment Network ID: c114483219512158

Email notification for EFT and WIRE payments: accounting@airdberlis.com

*** Aird & Berlis LLP does not accept interac/email transfers ***

Payment is due on receipt.
Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 5% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

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November 30, 2023

Attention: Mr. Noah Goldstein

Invoice No: 1364885

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending November 30, 2023

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	13/06/23	650.00	0.70	455.00	Review and consider application record and provide comments on lien claims to N. Goldstein.
KBP	14/06/23	650.00	0.50	325.00	Email exchanges with client regarding updates and forbearance terms.
KBP	01/11/23	650.00	0.50	325.00	Email exchanges with Chaitons team regarding MZR security documents; email exchange with N. Goldstein.
AO	02/11/23	345.00	0.50	172.50	Review credit documents; Draft opinion
KBP	02/11/23	650.00	0.90	585.00	Initial review of MZR security.
SRM	02/11/23	440.00	0.50	220.00	Review emails regarding security opinion; Review report book; Order profile and PPSA searches; Arrange for real property searches
AO	03/11/23	345.00	0.20	69.00	Review credit documents; Draft security review opinion
KBP	03/11/23	650.00	0.70	455.00	Review and consider initial searches on debtors; email to N. Goldstein.
KS	03/11/23	395.00	0.30	118.50	Review and comments re: title registrations
SRM	03/11/23	440.00	0.70	308.00	Review and report on searches; Review certified PPSA searches; Emails regarding real estate searches and opinion

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
TB	03/11/23	340.00	1.70	578.00	Receipt of instructions from S. Morris re sub-search and encumbrance summary request - 5528 Ferry Street, Niagara Falls; conduct property identification search and sub search - 5528 Ferry Street, Niagara Falls; email to S. Morries re summary of parcel register instruments and encumbrances - 5528 Ferry Street, Niagara Falls; and response to K. Plunkett re parcel register no dealings indicator explanation response
AO	06/11/23	345.00	2.20	759.00	Draft and review security opinion; Exchange emails with K. Plunkett re same
SRM	06/11/23	440.00	0.20	88.00	Review email regarding draft security review; Review file and emails regarding additional security
AO	07/11/23	345.00	0.30	103.50	Review and revise security review opinion; Exchange emails with K. Plunkett re same; Exchange emails with K. Sharma re same
KS	07/11/23	395.00	1.50	592.50	Review and analysis re: security review; revise draft security review
TOTAL:			11.40	$5,154.00	

Name	Year of Call	Title	Hours	Rate	Value
Bennett, Travis (TB)		Law Clerk	1.70	$340.00	$578.00
Morris, Shannon R (SRM)		Law Clerk	1.40	$440.00	$616.00
Oh, Angela (AO)	2022	Associate	3.20	$345.00	$1,104.00
Plunkett, Kyle B. (KBP)	2011	Partner	3.30	$650.00	$2,145.00
Sharma, Kanika (KS)	2020	Associate	1.80	$395.00	$711.00

OUR FEE	$5,154.00
HST @ 13%	670.02

DISBURSEMENTS

Non-Taxable Disbursements

Due Diligence-Gov Fee	8.00	
Search Under P.P.S.A.	32.00	
Total Non-Taxable Disbursements		$40.00

Taxable Disbursements

Due Diligence	10.00
Service Provider Fee	20.60

Teraview Search	44.10	
Total Taxable Disbursements		$74.70
HST @ 13%		9.71

AMOUNT DUE **$5,948.43 CAD**

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP

Kyle B. Plunkett

E.&O.E.

Payment by EFT / Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR

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Payable To:
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Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

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GST / HST Registration # 12184 6539 RT0001

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220 Bay Street, 13th Floor
P.O. Box 20
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M5J 2W4 Canada

June 30, 2024

Attention: Mr. Noah Goldstein

Invoice No: 1391633

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending June 30, 2024

Total Fees	$620.00
Total Taxes	80.60
Amount Due	**$700.60 CAD**

Payment by EFT / Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR

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IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 6% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

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M5J 2W4 Canada

June 30, 2024

Attention: Mr. Noah Goldstein

Invoice No: 1391633

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending June 30, 2024

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	05/10/2024	775.00	0.50	387.50	Review and respond to emails from Receiver regarding sale approval and request for meeting with Debtor's counsel.
KBP	05/13/2024	775.00	0.30	232.50	Attend call with MZ counsel and Debtor's counsel to discuss sale and refinancing
TOTAL:			0.80	$620.00	

Name	Year of Call	Title	Hours	Rate	Value
Plunkett, Kyle B. (KBP)	2011	Partner	0.80	$775.00	$620.00

OUR FEE	$620.00
HST @ 13%	80.60
AMOUNT DUE	**$700.60 CAD**

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP

Kyle B. Plunkett

E.&O.E.

Payment by EFT / Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR

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GST / HST Registration # 12184 6539 RT0001

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M5J 2W4 Canada

November 30, 2024

Attention: Mr. Noah Goldstein

Invoice No: 1414195

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending November 30, 2024

Total Fees	$6,650.00
Total Disbursements	12.00
Total Taxes	866.06
Amount Due	**$7,528.06 CAD**

Payment by EFT / Wire Transfer:

Beneficiary Bank:		Beneficiary:	Aird & Berlis LLP
TD Canada Trust		Bank No.:	004
TD Centre		Transit No.:	10202
55 King Street West		Account:	5221521
Toronto, ON M5K 1A2		Swift Code:	TDOMCATTTOR

Payment by Cheque:

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IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 12% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001 | PST Registration #PST-1485-2365

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220 Bay Street, 13th Floor
P.O. Box 20
Toronto, Ontario
M5J 2W4 Canada

November 30, 2024

Attention: Mr. Noah Goldstein

Invoice No: 1414195

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending November 30, 2024

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	11/18/2024	775.00	1.20	930.00	Review materials and attend call with client to discuss proposed sale transaction and lien priorities.
BWC	11/19/2024	695.00	0.20	139.00	Call with K. Plunkett re construction lien review
AH	11/20/2024	595.00	0.10	59.50	Discussion with K. Plunkett regarding review of liens; review emails with B. Chung regarding next steps
BWC	11/20/2024	695.00	0.10	69.50	Emails with K. Plunkett, D. Muise
BWC	11/20/2024	695.00	0.30	208.50	Emails with K. Plunkett, D. Muise, L. Nguyen re review of construction liens; Call with D. Muise
DLM	11/20/2024	625.00	0.20	125.00	Email exchange and telephone call with B. Chung regarding file
KBP	11/20/2024	775.00	0.90	697.50	Review and consider updated lien summary; email exchanges with working group regarding searches.
LN	11/20/2024	310.00	1.00	310.00	Review of Parcel register 64349-0258 (LT) and preparation of construction lien summary excel chart; Pulling of new PIN, construction liens and certificates; Emails with B. Chung re: same
AH	11/21/2024	595.00	0.10	59.50	Emails with B. Chung and L. Nguyen regarding lien summary
BWC	11/21/2024	695.00	0.20	139.00	Emails with A. Ho, D. Muise re lien claim review
DLM	11/21/2024	625.00	0.20	125.00	Email exchange with L. Nguyen and A. Ho regarding construction lien chart; Review same

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
LN	11/21/2024	310.00	2.40	744.00	Further preparation of Construction Lien Summary excel sheet; Email to St. Catherines Superior Court re: court pleadings
LN	11/22/2024	310.00	0.10	31.00	Revise Construction Lien Summary excel sheet; Emails with D. Muise re: same
PLW	11/22/2024	280.00	0.20	56.00	Call and emails with L.Nguyen and Welland Court to arrange payment for copies of contents of 5 Welland Court actions
LN	11/25/2024	310.00	0.10	31.00	Receipt of court files re: Astro Excavating Inc. lien and saving of same onto iManage
LN	11/27/2024	310.00	0.50	155.00	Receipt and review of court pleadings and docs from court; Saving of same onto iManage; Email to B. Chung and D. Muise re: same
BWC	11/28/2024	695.00	0.60	417.00	Review and consider construction lien claims, prepare list of requested documentation and information to assess validity of liens; Emails with D. Muise, A. Ho
DLM	11/28/2024	625.00	1.10	687.50	Email exchange with A. Ho and B. Chung regarding information and documentation request; Preparation of same; Review liens and pleadings
AH	11/29/2024	595.00	2.80	1,666.00	Review loan documentation, application materials, and pleadings; compile list of questions regarding liens; emails with K. Plunkett regarding questions; circulate questions to KSV
TOTAL:			12.30	$6,650.00	

Name	Year of Call	Title	Hours	Rate	Value
Chung, Brian (BWC)	2014	Partner	1.40	$695.00	$973.00
Ho, Adrienne (AH)	2015	Associate	3.00	$595.00	$1,785.00
Muise, Danielle L. (DLM)	2016	Partner	1.50	$625.00	$937.50
Nguyen, Linh (LN)		Law Clerk	4.10	$310.00	$1,271.00
Plunkett, Kyle B. (KBP)	2011	Partner	2.10	$775.00	$1,627.50
Williams, Patrick L. (PLW)		Law Clerk	0.20	$280.00	$56.00

OUR FEE	$6,650.00
HST @ 13%	864.50

DISBURSEMENTS

Taxable Disbursements

Bar-eX Transaction Fee	12.00	
Total Taxable Disbursements		$12.00
HST @ 13%		1.56

AMOUNT DUE **$7,528.06 CAD**

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP

Kyle B. Plunkett

E.&O.E.

Payment by EFT / Wire Transfer:			Payment by Cheque:
Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP	Payable To:
TD Canada Trust	Bank No.:	004	Aird & Berlis LLP
TD Centre	Transit No.:	10202	Brookfield Place, Suite 1800
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April 3, 2025

Attention: Mr. Noah Goldstein

Invoice No: 1429836

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending April 3, 2025

Total Fees	$193,554.00
Total Disbursements	1,825.84
Total Taxes	25,280.33
Amount Due	**$220,660.17 CAD**

Payment by EFT / Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR

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Payable To:
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Toronto, ON M5J 2T9

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M5J 2W4 Canada

April 3, 2025

Attention: Mr. Noah Goldstein

Invoice No: 1429836

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending April 3, 2025

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	12/03/2024	595.00	0.50	297.50	Review emails from M. Tallat, N. Goldstein and K. Plunkett regarding liens; call with K. Plunkett, D. Muise and B. Chung regarding next steps
BWC	12/03/2024	695.00	0.80	556.00	Call with K. Plunkett, A. Ho, D. Muise re various lien reviews and document collection
DLM	12/03/2024	625.00	0.70	437.50	Email exchange and teleconference with K. Plunkett, A. Ho and B. Chung; Review lien priority issue
KBP	12/03/2024	775.00	1.20	930.00	Review and provide comments on question list re liens; review and provide comments on draft issues list; review case law.
AH	12/04/2024	595.00	0.70	416.50	Emails with K. Plunkett regarding next steps; research regarding liens
AH	12/04/2024	595.00	0.20	119.00	Emails with Marshallzehr's lawyer regarding loan; emails with K. Plunkett regarding next steps
KBP	12/04/2024	775.00	0.70	542.50	Review and consider lien summary and request for information list.
AH	12/05/2024	595.00	3.00	1,785.00	Emails with M. Poliak and L. Scanlon regarding next steps and loan details; reviewing additional loan documents; emails with B. Chung, D. Muise and K. Plunkett regarding next steps; call with B. Chung regarding liens; research regarding liens; reviewing MarshallZehr loan documents; email L. Nguyen regarding parcel search; reviewing lien documents

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
BWC	12/05/2024	695.00	2.20	1,529.00	Emails and discussions with K. Plunkett, A. Ho, D. Muise re lien priority determination; Review and consider client documents; Review and consider case law re lien priority rules
DLM	12/05/2024	625.00	0.50	312.50	Teleconference and email exchange with B. Chung and A. Ho regarding lien priority issues and subsequent discussions regarding same
KBP	12/05/2024	775.00	1.40	1,085.00	Review and consider initial summary to client re priorities of holdbacks; email exchanges with client; attend calls with Chaitons to discuss same.
KC	12/05/2024	375.00	0.30	112.50	Search of title; search of instruments;
SRM	12/05/2024	485.00	1.90	921.50	Emails regarding updated searches and finalize security review
AH	12/06/2024	595.00	2.20	1,309.00	Continue research on priorities; emails with K. Plunkett, B. Chung and D. Muise regarding the same and draft response
AH	12/06/2024	595.00	1.80	1,071.00	Review and revise draft security opinion; review loan documents and title searches; review lien documents; emails with K. Plunkett regarding the same
BWC	12/06/2024	695.00	1.60	1,112.00	Emails with K. Plunkett, A. Ho re lien priority analysis
DLM	12/06/2024	625.00	1.20	750.00	Email exchanges and teleconference with B. Chung. A. Ho and K. Plunkett regarding lien priority issues; Discussions with B. Chung and A. Ho regarding same; Telephone call with B. Chung
KBP	12/06/2024	775.00	1.50	1,162.50	Attend call with Chaitons to discuss priority of holdbacks; review and provide comments on email summary to receiver on distribution priorities.
AH	12/07/2024	595.00	0.20	119.00	Emails with K. Plunkett and S. Morris regarding security opinion; review updated PPSA search
KBP	12/07/2024	775.00	1.00	775.00	Review and revise security opinion for MZ; email exchanges with Receiver to discuss priorities re distribution.
SRM	12/07/2024	485.00	0.10	48.50	Review certified PPSA search and report on same
AH	12/08/2024	595.00	0.10	59.50	Review email from borrower's counsel regarding sale

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	12/08/2024	595.00	0.50	297.50	Emails with K. Plunkett and B. Chung regarding next steps; reviewing draft receiver's report
KBP	12/08/2024	775.00	2.20	1,705.00	Review and provide comments on draft report for distribution; email exchanges with Chaitons; email exchanges with client regarding court materials.
AH	12/09/2024	595.00	1.70	1,011.50	Continue to revise draft receiver's report; emails with K. Plunkett, B. Chung and D. Muise regarding draft report; reviewing lien claimant documents; emails with M. Poliak regarding report
AH	12/09/2024	595.00	0.10	59.50	Email M. Pedro regarding title
AH	12/09/2024	595.00	1.30	773.50	Draft letters to lien claimants and emails with B. Chung, D. Muise and K. Plunkett regarding the same; circulate draft to N. Goldstein and M. Tallat
AH	12/09/2024	595.00	0.10	59.50	Review email from lien claimant's lawyer regarding lift stay
BWC	12/09/2024	695.00	0.20	139.00	Review and consider lien section of draft receiver report; Emails with A. Ho, K. Plunkett
BWC	12/09/2024	695.00	0.80	556.00	Review and revise letters to lawyers for Buttcon, Astro Excavating, HC Matcon, Kada Group, TT Galbraith; Emails with K. Plunkett, A. Ho
DLM	12/09/2024	625.00	0.30	187.50	Review lien section of draft report; Email exchanges with A. Ho, B. Chung and K. Plunkett with comments regarding same and regarding draft letter to Buttcon
KBP	12/09/2024	775.00	2.00	1,550.00	Draft and finalize court materials.
MP	12/09/2024	625.00	0.80	500.00	Review of correspondence and comments from A. Ho re La Pue charges and priority; Review of title and instructions to E. Shi re pulling instruments re same

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	12/10/2024	595.00	2.30	1,368.50	Review revisions to report; emails with S. Morris regarding searches; emails with K. Plunkett and B. Chung on next steps; review KSV's revisions to report; reviewing draft vesting order and emails with M. Poliak regarding the same; reviewing and compiling appendices; emails with E. Essber regarding service list; emails with K. Plunkett regarding ancillary order and draft ancillary order; emails with M. Poliak regarding service list; email B. Chung and D. Muise regarding vesting order; review emails with F. Souza regarding materials
AH	12/10/2024	595.00	0.10	59.50	Review email from M. Pedro regarding property
AH	12/10/2024	595.00	0.20	119.00	Review additional case law regarding priorities
EE	12/10/2024	350.00	3.00	1,050.00	Created a list of appendices in Fourth Report of KSV Restructuring Inc.; reviewed the service list and made sure we have all the email address needed for service; had a call with A. Ho to discuss the file
KBP	12/10/2024	775.00	2.40	1,860.00	Review and revise draft materials; attend call with M. Poliak to discuss distribution and holdback; review and provide feedback on emails from H. Manis on redemption and opposition to AVO.
MP	12/10/2024	625.00	1.60	1,000.00	Review of title to parcels to determine security impact on MarshallZehr charge, related easements and title; Reporting email to K. Plunkett and A. Ho re same
RP	12/10/2024	390.00	0.30	117.00	Emails from and to A. Ho; Obtain PIN with deleted instruments and copy of application to delete construction lien
SRM	12/10/2024	485.00	0.20	97.00	Emails regarding Bank Act searches; Order, review and report on Bank Act searches
AH	12/11/2024	595.00	1.30	773.50	Emails with M. Poliak, K. Plunkett and KSV regarding report, orders, and appendices; reviewing and compiling appendices and finalize motion record for sale approval
AH	12/11/2024	595.00	0.10	59.50	Email S. Morris regarding searches
AH	12/11/2024	595.00	0.80	476.00	Review case law on priorities; rrepare note regarding priorities and email the same to M. Poliak
DLM	12/11/2024	625.00	0.10	62.50	Discussion with B. Chung regarding hearing strategy

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
EE	12/11/2024	350.00	3.50	1,225.00	Reviewed indexes; assisted with compiling the indexes for the Fourth Report of KSV Restructuring Inc.; redacted confidential information in indexes
KBP	12/11/2024	775.00	2.70	2,092.50	Review and finalize court materials for service re approval motion.
SRM	12/11/2024	485.00	0.50	242.50	Review email; Order, review and report on Execution search results for 6 writs
AH	12/12/2024	595.00	0.70	416.50	Compiling confidential brief and circulate the same to KSV
AH	12/12/2024	595.00	2.00	1,190.00	Drafting sale approval factum; discussion with C. Delfino regarding the same; circulate draft factum to KSV and M. Poliak
BWC	12/12/2024	695.00	0.30	208.50	Discussions with K. Plunkett re factum for December 18 hearing, strategy
KBP	12/12/2024	775.00	1.40	1,085.00	Review and provide comments on draft factum; review and provide feedback on lien claimant information.
PLW	12/12/2024	280.00	0.40	112.00	Submitted Motion record for filing online with the court
AH	12/13/2024	595.00	1.00	595.00	Emails with K. Plunkett regarding factum; review revisions to factum; revise and finalize factum for sale approval; emails with M. Poliak regarding commitment letters; emails with C. Delfino regarding factum
AH	12/13/2024	595.00	0.10	59.50	Review email from Newroads and forward to M. Poliak and K. Plunkett; review response from M. Poliak
BWC	12/13/2024	695.00	0.60	417.00	Review and consider draft factum re approval and vesting order; Emails with K. Plunkett
CD	12/13/2024	395.00	2.80	1,106.00	Draft sections of factum for review and comment; Call re same; Update factum per comments
CD	12/13/2024	395.00	2.30	908.50	Revise service list; Draft service email; Finalize factum for service; Serve same; Draft affidavit of service; Prepare for filing of same with court
KBP	12/13/2024	775.00	2.40	1,860.00	Revise and finalize the factum for approval motion; various email exchanges with client team re same; email exchange with M. Poliak regarding same.
MES	12/13/2024	775.00	0.50	387.50	Discussion with K. Plunkett re sale approval hearing and exchange emails re materials for same

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	12/14/2024	595.00	1.40	833.00	Review additional case law on priorities and email M. Poliak and K. Plunkett on the same
KBP	12/14/2024	775.00	0.70	542.50	Review and provide comments on draft notice to Unit Holders.
AH	12/16/2024	595.00	0.40	238.00	Call with K. Plunkett and M. Poliak
KBP	12/16/2024	775.00	0.70	542.50	Attend call with Chaitons regarding approval motion and lien claims.
AH	12/17/2024	595.00	0.10	59.50	Email court regarding adjournment
AH	12/17/2024	595.00	0.60	357.00	Review debtor's responding motion record
DLM	12/17/2024	625.00	0.10	62.50	Discussion with A. Ho regarding file status and motion attendance
KBP	12/17/2024	775.00	2.20	1,705.00	Attend call with Receiver and MZ counsel to discuss adjournment terms and responding record; review and consider responding record.
MES	12/17/2024	775.00	0.50	387.50	Exchange emails and discussion with K. Plunkett re respondents' opposition to motion, adjournment
PLW	12/17/2024	280.00	0.40	112.00	Submitted Factum for filing online with the court
AH	12/18/2024	595.00	0.20	119.00	Review endorsement and email service list regarding the same
AH	12/18/2024	595.00	0.30	178.50	Call with B. Chung and M. Spence regarding next steps
BWC	12/18/2024	695.00	0.30	208.50	Call with K. Plunkett, M. Spence, A. Ho re status update and next steps
MES	12/18/2024	775.00	0.70	542.50	Attend court to reschedule sale approval motion; Discussion with A&B team re strategy and emails re same
AH	12/19/2024	595.00	0.30	178.50	Emails with M. Poliak and KSV regarding notice; review draft notice to homebuyers
AH	12/23/2024	595.00	0.10	59.50	Emails with K. Plunkett regarding next steps; email KSV security opinion
MES	12/31/2024	775.00	0.20	155.00	Exchange emails re factum for January 6 motion
AH	01/02/2025	660.00	0.20	132.00	Emails with M. Poliak, K. Plunkett and M. Spence regarding hearing; review emails regarding deposits and sale agreement
KBP	01/02/2025	825.00	0.90	742.50	Review and consider aide memoire; email exchanges with client.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	01/02/2025	825.00	0.20	165.00	Exchange emails re attendance at Jan 6 motion
PLW	01/02/2025	295.00	0.40	118.00	Submitted Factum for filing online with the court
AH	01/03/2025	660.00	0.70	462.00	Emails with N. Goldstein and M. Spence regarding next steps; review emails with Soverign General's lawyer; review MarshallZehr's aide memoire
AH	01/03/2025	660.00	0.90	594.00	Revise draft approval and vesting order and ancillary order; email M. Poliak regarding orders; review updated title search and PPSA search
KBP	01/03/2025	825.00	1.00	825.00	Review and consider court materials.
MES	01/03/2025	825.00	0.30	247.50	Exchange emails re treatment of purchaser's deposits in AVO
RP	01/03/2025	410.00	0.10	41.00	Obtain parcel register for 5528 Ferry Street, Niagara Falls and email to A. Ho
SRM	01/03/2025	510.00	0.20	102.00	Review email; Order updated verbal PPSA search and report on same
AH	01/04/2025	660.00	0.50	330.00	Review La Pue's factum; review email from M. Poliak regarding order; email M. Spence regarding case law
KBP	01/04/2025	825.00	0.70	577.50	Review and consider responding factum from Respondents.
AH	01/05/2025	660.00	1.40	924.00	Email M. Spence regarding draft order; emails with M. Poliak and KSV regarding sale documents; prepare supplemental confidential brief and email to court; update orders and serve updated orders to service list; emails with K. Plunkett and M. Spence on next steps and hearing; review email from P. Fugiel
KBP	01/05/2025	825.00	1.50	1,237.50	Review and consider responding materials, and discuss same with working group and client.
MES	01/05/2025	825.00	3.10	2,557.50	Exchange emails with Chaitons, KSV, A&B re preparation for motion; Review all materials for January 6 approval and distribution motion and draft submissions
AH	01/06/2025	660.00	0.50	330.00	Emails with K. Plunkett and M. Spence regarding orders; revise orders further to hearing and emails with KSV and M. Poliak; circulate updated orders to the court

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	01/06/2025	660.00	2.00	1,320.00	Attend case conference and hearing for sale approval motion
BWC	01/06/2025	745.00	1.20	894.00	Prepare for and attend at case conference before Justice Dietrich
KBP	01/06/2025	825.00	1.20	990.00	Prepare for approval motion; attend calls with working group to address final responding materials.
MES	01/06/2025	825.00	3.20	2,640.00	Continue preparing submissions for hearing; Attend 9:30 appointment re scheduling; Attend motion for sale approval; Discussion with A. Ho re revisions to form of order and exchange emails re same
AH	01/07/2025	660.00	0.10	66.00	Email K. Plunkett and M. Spence regarding next steps; email La Pue's counsel regarding client
AH	01/07/2025	660.00	0.10	66.00	Review endorsement regarding priorities hearing
AH	01/07/2025	660.00	0.10	66.00	Emails with M. Poliak regarding liens
AH	01/07/2025	660.00	0.20	132.00	Review endorsement, ancillary order and approval and vesting order
KBP	01/07/2025	825.00	0.50	412.50	Review and respond to emails from Chaitons on draft notice of assignment.
MES	01/07/2025	825.00	0.30	247.50	Review order and endorsement of Justice J. Dietrich
PLW	01/07/2025	295.00	0.40	118.00	Submitted 2 orders of January 7, 2024 for entry/filing online with the court
AH	01/08/2025	660.00	0.20	132.00	Emails with M. Poliak regarding lien documents; emails with K. Plunkett regarding case law
AH	01/08/2025	660.00	0.30	198.00	Email lien claimants regarding outstanding information requests
DLM	01/08/2025	695.00	0.10	69.50	Email exchange with B. Chung, K. Plunkett, and A. Ho regarding Buttcon
ABF	01/09/2025	375.00	1.00	375.00	Delivery of sealed court documents to Commercial List for A. Ho; correspondence re same
AH	01/09/2025	660.00	1.00	660.00	Calls with M. Poliak regarding liens; email B. Chung and D. Muise regarding liens; review materials provided by lien claimants; email KSV regarding liens; review additional case law

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	01/09/2025	660.00	0.10	66.00	Emails with K. Plunkett regarding assignment; email court regarding assignment motion
BWC	01/09/2025	745.00	0.30	223.50	Emails with D. Muise, A. Ho, K. Plunkett, M. Spence re construction lien issues
DLM	01/09/2025	695.00	0.30	208.50	Email exchange with A. Ho regarding mortgage priority and lien claim issues
KBP	01/09/2025	825.00	0.70	577.50	Review and consider emails from Debtor's counsel regarding refinancing requests; review and consider NOM.
AH	01/10/2025	660.00	0.60	396.00	Email M. Poliak regarding liens; review and respond to letter from Buttcon's lawyer regarding documents; emails with K. Plunkett regarding next steps; emails with Astro Excavating lawyer's office regarding documents; emails with N. Goldstein regarding lien documents;
BWC	01/10/2025	745.00	0.20	149.00	Emails to lien claimant counsel re submission of supporting material
AH	01/13/2025	660.00	0.10	66.00	Review email from court regarding motion to amend; email KSV regarding next steps
AH	01/14/2025	660.00	0.20	132.00	Emails with M. Poliak regarding next steps
AH	01/15/2025	660.00	0.80	528.00	Draft report and assignment order and emails with K. Plunkett on the same
KBP	01/15/2025	825.00	0.70	577.50	Review and provide comments on draft KSV report.
AH	01/16/2025	660.00	0.20	132.00	Email KSV and M. Poliak draft order and report regarding order amendment; emails with KSV regarding report
AH	01/16/2025	660.00	0.40	264.00	Review notice of appeal and emails with K. Plunkett regarding the same
AH	01/16/2025	660.00	0.30	198.00	Review notice to homebuyers and emails with K. Plunkett on the same; email KSV regarding notice to homebuyers
KBP	01/16/2025	825.00	1.00	825.00	Review and provide comments on draft report in support of assignment request.
MES	01/16/2025	825.00	0.40	330.00	Review notice of appeal filed by debtors and emails re same
AH	01/17/2025	660.00	0.40	264.00	Call and emails with M. Lici, M. Spence and K. Plunkett on next steps in appeal; review emails with KSV regarding appeal
AH	01/17/2025	660.00	0.10	66.00	Email Buttcon's lawyer regarding information

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AH	01/17/2025	660.00	0.10	66.00	Emails with KSV regarding notice to homebuyers
KBP	01/17/2025	825.00	1.40	1,155.00	Review and consider notice of appeal; attend call with client team discuss response; review and consider jurisprudence on responding materials; instruct team on report and notice of motion.
MES	01/17/2025	825.00	1.20	990.00	Call with KSV, Chaitons, MZ teams re strategy for appeal; Consider relief to be sought on motion; Meet with A&B team re Court of Appeal materials; Exchange emails with KSV re report to be filed
ML	01/17/2025	560.00	4.10	2,296.00	Research and draft factum in support of appeal motion
AH	01/18/2025	660.00	2.40	1,584.00	Draft report and emails with K. Plunkett and M. Spence regarding the same; review draft factum regarding appeal; emails with M. Poliak regarding next steps
KBP	01/18/2025	825.00	1.20	990.00	Review and provide comments on Responding Materials to appeal; email exchanges with Chaitons regarding same.
MES	01/18/2025	825.00	0.20	165.00	Exchange emails with M. Poliak re next steps for addressing appeal
ML	01/18/2025	560.00	3.80	2,128.00	Continue researching and drafting factum and email to K. Plunkett, M. Spence and A. Ho re same
AH	01/19/2025	660.00	0.80	528.00	Emails with N. Goldstein and M. Poliak regarding next steps; review revisions to draft report
AH	01/19/2025	660.00	0.60	396.00	Draft notice of motion
KBP	01/19/2025	825.00	1.70	1,402.50	Review and provide comments on draft Fifth Report.
MES	01/19/2025	825.00	0.20	165.00	Review emails re materials for motion in Court of Appeal
ML	01/19/2025	560.00	2.90	1,624.00	Continue drafting factum and email to K. Plunkett and M. Spence

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	01/20/2025	660.00	2.00	1,320.00	Circulate draft notice of motion; call and emails with Court of Appeal regarding motion; revise motion for appeal and emails with KSV and M. Poliak regarding the same; call with KSV regarding next steps; review revisions to report; compiling and finalizng appeal materials; emails with K. Plunkett and M. Spence regarding next steps on appeal; serve motion record for directions on service list; email motion to court of appeal
AH	01/20/2025	660.00	0.10	66.00	Email Newroads regarding order
AH	01/20/2025	660.00	0.20	132.00	Review emails with La Pue's counsel and M. Spence regarding appeal
KBP	01/20/2025	825.00	2.20	1,815.00	Review and provide comments on draft fifth report; attend strategy call with client to discuss same.
MES	01/20/2025	825.00	3.70	3,052.50	Revise Fifth Report, Notice of Motion re motion in Court of Appeal; Exchange emails and calls re same; Further revise Fifth Report to be finalized; Correspondence with Court of Appeal; Instruct A. Ho re same
AH	01/21/2025	660.00	0.30	198.00	Call and emails with K. Plunkett, M. Spence and M. Poliak regarding next steps
AH	01/21/2025	660.00	0.30	198.00	Call and emails with Court of Appeal regarding appeal; emails with appellant's counsel regarding appeal
AH	01/21/2025	660.00	0.50	330.00	Review factum and emails with M. Spence and M. Lici regarding the same
AH	01/21/2025	660.00	0.50	330.00	Revise report regarding AVO amendment and email to K. Plunkett and M. Spence
AH	01/21/2025	660.00	0.10	66.00	Emails with purchasers' counsel regarding appeal
KBP	01/21/2025	825.00	1.80	1,485.00	Review Appeal materials; attend call with client and Chaitons to discuss next steps re appeal and amendment to AVO; review report.
MES	01/21/2025	825.00	2.10	1,732.50	Revise factum for appeal motion; Calls with KSV and Chaitons re same; Exchange further emails re Court of Appeal filing, motion to amend purchaser’s name; Emails with MT re motion to amend
ML	01/21/2025	560.00	2.80	1,568.00	Revise factum; Email to KSV re factum; Email to Chaitons re factum; Call with A. Ho to commission AOS

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	01/22/2025	660.00	0.70	462.00	Emails with KSV and K. Plunkett regarding draft report regarding amendment to approval and vesting order; draft notice of motion
AH	01/22/2025	660.00	0.70	462.00	Emails with purchaser's counsel regarding appeal and order; review emails with La Pue International's lawyer regarding appeal; emails with MarshallZehr regarding appeal; review case law on appeal
KBP	01/22/2025	825.00	1.00	825.00	Review and respond to emails from client regarding appeal materials; email exchanges with Chaitons regarding Motion to amend AVO.
MES	01/22/2025	825.00	0.50	412.50	Review final materials for amendment to approval and vesting order; Exchange emails re advancing matter asap
AH	01/23/2025	660.00	1.20	792.00	Revise amendment to approval and vesting order and email K. Plunkett; emails with KSV and purchaser's counsel regarding order; draft aide memoire and emails with K. Plunkett on the same; finalize motion to amend AVO and email to the court
AH	01/23/2025	660.00	0.10	66.00	Emails with Buttcon's lawyer regarding appeal
AH	01/23/2025	660.00	0.10	66.00	Review email from H. Manis regarding motion
AH	01/23/2025	660.00	0.10	66.00	Review email from D. Dilks regarding requested documents
KBP	01/23/2025	825.00	1.20	990.00	Review and provide comments on appeal materials; email exchanges with H. Manis and M. Poliak.
MES	01/23/2025	825.00	0.40	330.00	Exchange emails re finalizing motion to amend AVO; Emails and instruct A. Ho re court of appeal motion not going ahead
AH	01/24/2025	660.00	0.20	132.00	Emails with K. Plunkett and M. Spence regarding next steps; emails with KSV and M. Poliak regarding next steps
MES	01/24/2025	825.00	0.30	247.50	Review emails re appeal filing, closing extension
AH	01/25/2025	660.00	0.10	66.00	Review H. Manis emails with registrar and forward to KSV
AH	01/27/2025	660.00	0.40	264.00	Email H. Manis regarding appeal materials; emails with court of appeal regarding appeal materials; emails with M. Poliak and KSV regarding next steps
AH	01/27/2025	660.00	0.30	198.00	Emails with Buttcon's lawyer and KSV regarding lift stay request

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	01/27/2025	660.00	0.50	330.00	Review La Pue cross-motion materials and emails with K. Plunkett and M. Spence regarding the same
KBP	01/27/2025	825.00	1.70	1,402.50	Review and consider responding record; various email exchanges with client regarding same; email exchanges with Chaitons; review and consider emails from Manis Law; email exchanges with MT.
MES	01/27/2025	825.00	0.50	412.50	Instruct A. Ho re communications with Court of Appeal re filing; Exchange emails re redemption request
AH	01/28/2025	660.00	0.40	264.00	Email KSV regarding Buttcon action; emails with Buttcon's lawyer regarding action; review draft statement of claim; emails with K. Plunkett on the same
KBP	01/28/2025	825.00	0.90	742.50	Attend meeting with client to discuss appeal, and motion to amend AVO; review and provide comments on draft factum.
MES	01/28/2025	825.00	0.90	742.50	Review responding motion record filed by Debtor; Attend call with KSV, M. Poliak re strategy; Email to Commercial List re in writing motion and review follow up emails; Follow up with Court of Appeal re filing appeal
AH	01/29/2025	660.00	0.10	66.00	Review emails with N. Golstein and M. Willis-O'Connor regarding next steps
MES	01/29/2025	825.00	0.60	495.00	Discussion with K. Plunkett re negotiations with debtor and email to H. Manis re same; Call to Court of Appeal seeking confirmation of filing, motion date
AH	01/30/2025	660.00	0.10	66.00	Calls and emails with Court of Appeal regarding appeal materials; emails with H. Manis and M. Poliak regarding appeal materials; email KSV regarding next steps
AH	01/30/2025	660.00	0.10	66.00	Email KSV and M. Poliak regarding Buttcon claim
KBP	01/30/2025	825.00	0.70	577.50	Review and respond to emails from MT and Chaitons regarding appeal and motion to appeal.
MES	01/30/2025	825.00	0.80	660.00	Review email from H. Manis re discussion about redemption; Review emails re purchaser name change; Review emails from Court of Appeal confirming filing and motion date, and provide direction re next steps

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AH	01/31/2025	660.00	0.20	132.00	Emails with purchaser's counsel regarding hearing; emails with D. Griffiths regarding next steps
AH	01/31/2025	660.00	0.60	396.00	Emails with M. Spence and M. Lici regarding appeal factum ; revise factum and circulate to KSV and M. Poliak
AH	01/31/2025	660.00	0.10	66.00	Email Buttcon's lawyer regarding breach of trust claim
KBP	01/31/2025	825.00	0.50	412.50	Email exchanges with MT and Chaitons regarding motion to amend.
MES	01/31/2025	825.00	0.80	660.00	Call with H. Manis, D. Litsos re next steps; Revise factum for Court of Appeal motion and instruct A. Ho re same
ML	01/31/2025	560.00	0.20	112.00	Review and revise factum
AH	02/01/2025	660.00	0.10	66.00	Review email from M. Poliak regarding factum
AH	02/02/2025	660.00	0.10	66.00	Email service list regarding appeal hearing
AH	02/02/2025	660.00	0.10	66.00	Email La Pue's counsel regarding cross motion
AH	02/02/2025	660.00	0.70	462.00	Review revisions to factum; revise factum further and circulate the same internally; emails with P. McKerlie regarding factum
KBP	02/02/2025	825.00	0.50	412.50	Email exchange with J. Wadden regarding amendment motion
AH	02/03/2025	660.00	0.10	66.00	Email M. Poliak and client team regarding factum
AH	02/03/2025	660.00	0.70	462.00	Review La Pue's cross motion and email M. Spence and K. Plunkett regarding the same; finalize factum and serve the same
AH	02/03/2025	660.00	0.10	66.00	Email court regarding withdrawal of motion
IS	02/03/2025	375.00	1.20	450.00	Delivery of confidential briefs to Court of Appeal
KBP	02/03/2025	825.00	1.10	907.50	Attend call with Purchaser counsel to discuss withdrawal of amendment motion; review and respond to cross motion record.
MES	02/03/2025	825.00	1.20	990.00	Exchange emails with H. Manis re funds to redeem; Exchange emails re purchaser’s position on redemption; Instruct A. Ho re finalizing factum for CA motion; Exchange emails with H. Manis re purchaser’s position; Revise email to court re withdrawing redemption motion

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	02/04/2025	660.00	0.20	132.00	Email factum to NewRoads; prepare certificate of time; email factum to the Court of Appeal
AH	02/04/2025	660.00	0.60	396.00	Emails with M. Spence and K. Plunkett regarding next steps; review email from court regarding hearing; review case law on redemption requests
KBP	02/04/2025	825.00	1.20	990.00	Review and respond to various emails from Purchasers counsel regarding motion to amend and redemption motion; attend call with client.
MES	02/04/2025	825.00	0.50	412.50	Review emails from H. Manis, court office re redemption motion; Exchange emails with K. Plunkett, A. Ho re strategy
AH	02/05/2025	660.00	0.30	198.00	Call with Court of Appeal; email M. Spence regarding hearing; emails with service list regarding hearing
AH	02/05/2025	660.00	0.10	66.00	Review email from M. Poliak; email client team regarding hearing
MES	02/05/2025	825.00	0.40	330.00	Review emails re purchaser’s position re redemption, February 21 court date
AH	02/06/2025	660.00	1.30	858.00	Call with Ontario Court of Appeal; emails with M. Spence and K. Plunkett regarding response; email Court of Appeal regarding receiver's position; emails with purchaser's counsel regarding hearing; email D. Hodgson and L. Nguyen regarding costs outline; review appellant's appeal factum; review emails between purchaser's counsel and Court of Appeal; review purchaser's factum
MES	02/06/2025	825.00	3.80	3,135.00	Exchange emails re position on hearing of cross-motion, filing of factum by purchaser, counsel slip; Instruct A. Ho re bill of costs; Prepare for court of appeal motion
AH	02/07/2025	660.00	0.20	132.00	Emails with D. Dilks regarding Court of Appeal hearing; email client team regarding hearing
AH	02/07/2025	660.00	0.10	66.00	Emails with N. Goldstein regarding lien claim documents
AH	02/07/2025	660.00	0.20	132.00	Review draft costs outline for appeal hearing
AH	02/07/2025	660.00	2.10	1,386.00	Emails with M. Spence and M. Poliak regarding deposits; attend appeal hearing; debrief call with M. Spence and K. Plunkett on the same
DSH	02/07/2025	395.00	1.60	632.00	Emails with A. Ho and M. Spence; Review dockets; Preparation of costs outline for appeal

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	02/07/2025	825.00	4.30	3,547.50	Continue preparing for court of appeal hearing; Attend court of appeal hearing; Debrief with M. Poliak; Exchange emails with KSV re same
AH	02/10/2025	660.00	0.10	66.00	Emails with La Pue's lawyer regarding cross-motion
AH	02/10/2025	660.00	0.10	66.00	Review emails from M. Poliak and K. Plunkett regarding next steps
MES	02/10/2025	825.00	0.20	165.00	Exchange emails re strategy for pending redemption motion
AH	02/11/2025	660.00	0.10	66.00	Email Buttcon's lawyer regarding documents
AH	02/11/2025	660.00	0.10	66.00	Email KSV regarding next steps; emails with M. Spence and K. Plunkett regarding next steps
KBP	02/11/2025	825.00	0.70	577.50	Review and respond to emails from Chaitons; review and respond to emails from client.
MES	02/11/2025	825.00	0.20	165.00	Exchange emails confirming redemption motion booked for February 21
AH	02/12/2025	660.00	0.10	66.00	Emails with K. Plunkett and M. Spence regarding next steps
MES	02/12/2025	825.00	0.30	247.50	Exchange emails re seeking purchaser's position on redemption motion, position to be taken by KSV
AH	02/13/2025	660.00	0.50	330.00	Call with M. Spence, K. Plunkett and KSV on next steps; review emails from M. Spence regarding hearing and next steps
KBP	02/13/2025	825.00	0.90	742.50	Attend strategy call with client team to discuss redemption claim and appeal; email to purchaser counsel regarding redemption motion.
MES	02/13/2025	825.00	0.40	330.00	Call with KSV re response to redemption motion and email to H. Manis re information required for report
KBP	02/14/2025	825.00	0.90	742.50	Attend call with client team to discuss next steps and cross motion; email exchanges with H. Manis and Chaitons team.
MES	02/14/2025	825.00	0.10	82.50	Voicemail from counsel for La Pue
AH	02/15/2025	660.00	0.10	66.00	Emails with M. Poliak; review emails from N. Goldstein, M. Spence and purchaser's counsel
KBP	02/15/2025	825.00	0.50	412.50	Review and respond to emails from Chaitons on upcoming motion.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	02/15/2025	825.00	0.50	412.50	Exchange emails re receiver's position on redemption
MES	02/16/2025	825.00	1.00	825.00	Review case law re redemption and consider position; Email to N. Goldstein re same
KBP	02/17/2025	825.00	0.50	412.50	Review and respond to emails from Client regarding redemption claim.
MES	02/17/2025	825.00	0.20	165.00	Exchange emails with N. Goldstein and email to H. Manis re funding of redemption
AH	02/18/2025	660.00	0.30	198.00	Emails with purchaser's counsel regarding hearing; emails with N. Goldstein regarding next steps; review emails from counsel to Buttcon and MarshallZehr regarding priorities motion;emails with M. Spence and K. Plunkett regarding charges
MES	02/18/2025	825.00	1.20	990.00	Exchange emails with H. Manis, N. Goldstein, M. Poliak re redemption motion; Calls with N. Goldstein re receiver's position on redemption motion; Review draft 7th report for redemption motion
AH	02/19/2025	660.00	0.50	330.00	Call with KSV, K. Plunkett, M. Spence, purchaser and counsel regarding sale
AH	02/19/2025	660.00	0.30	198.00	Review endorsement from Court of Appeal and email KSV; emails with court regarding confidential brief; serve service list endorsement
AH	02/19/2025	660.00	0.70	462.00	Review Buttcon's responding motion materials
AH	02/19/2025	660.00	0.50	330.00	Review La Pue factum regarding cross-motion; review draft seventh report; emails with M. Spence regarding next steps
KBP	02/19/2025	825.00	1.70	1,402.50	Attend strategy call with client to discuss redemption motion; review and respond to various emails from opposing counsel and purchaser's counsel regarding redemption motion.
MES	02/19/2025	825.00	2.30	1,897.50	Exchange emails and call with N. Goldstein re position on redemption motion; Call with M. Poliak and M. Lightowler re redemption motion; Review endorsement from court of appeal; Call with purchaser, MZ, N. Goldstein, M. Poliak re strategy opposite redemption; Exchange further emails re correspondence to H. Manis

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	02/20/2025	660.00	2.10	1,386.00	Review M. Spence's changes to report; emails with M. Spence regarding report; emails with M. Tallat regarding next steps; compile and finalize supplemental report; draft factum and circulate the same; revise case law on redemption; serve responding motion and factum record on service list; review purchaser's responding record and factum; review email from La Pue's lawyer regarding commitment
AH	02/20/2025	660.00	0.10	66.00	Review update from Buttcon's lawyer regarding action and documents
KBP	02/20/2025	825.00	1.10	907.50	Review and consider supplemental materials filed by debtor; review and provide comments on draft factum.
MES	02/20/2025	825.00	3.70	3,052.50	Revise Seventh Report and exchange emails with KSV, A&B teams; Revise factum for redemption motion and exchange emails re same; Review factum filed by La Pue; Review materials filed by Purchaser for redemption motion
AH	02/21/2025	660.00	1.00	660.00	Attend hearing on redemption
AH	02/21/2025	660.00	1.00	660.00	Call with M. Poliak and K. Plunkett regarding next steps and provide update internally on the same; continue to review Buttcon materials
AH	02/21/2025	660.00	0.10	66.00	Review endorsement from hearing; email KSV regarding the same
AH	02/21/2025	660.00	0.10	66.00	Email Triland's lawyer regarding loan documents
KBP	02/21/2025	825.00	0.70	577.50	Attend call with M. Poliak to discuss lien priority motion and required responding materials.
MES	02/21/2025	825.00	2.30	1,897.50	Prepare for and attend court re redemption motion; Call with M. Poliak re lien issues; Review endorsement of Justice Dietrich
PLW	02/21/2025	295.00	0.40	118.00	Submitted Responding Motion Record and Factum for filing online with the court
KBP	02/23/2025	825.00	0.50	412.50	Review and respond to emails from M. Poliak on lien priorities motion.
AH	02/24/2025	660.00	0.30	198.00	Follow up with lien claimants' counsel regarding documents; emails with KSV regarding next steps; discussion with K. Plunkett on next steps

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	02/24/2025	660.00	0.20	132.00	Follow-up with G. Gruggiero and leave voicemail regarding documents; emaisl with g. Gruggiero
AH	02/24/2025	660.00	0.10	66.00	Emails with La Pue's counsel regarding endorsement
AH	02/25/2025	660.00	0.30	198.00	Emails with G. Ruggiero; emails with M. Poliak regarding financing; review email from Buttcon's lawyer; review email from N. Goldstein regarding next steps
KBP	02/25/2025	825.00	1.00	825.00	Review and consider emails from opposing counsel regarding closing; review and provide comments on draft priority motion materials.
MES	02/25/2025	825.00	0.60	495.00	Exchange emails re timing of closing
AH	02/26/2025	660.00	0.20	132.00	Emails with K. Plunkett on next steps; review emails from N. Goldstein on next steps; review email from La Pue's lawyer
KBP	02/26/2025	825.00	1.00	825.00	Negotiate APA closing documents; review and respond to emails from lien claimants.
MES	02/26/2025	825.00	0.20	165.00	Review further emails re closing transaction
AH	02/27/2025	660.00	0.10	66.00	Emails with G. Ruggiero regarding financing documents
AH	02/27/2025	660.00	0.30	198.00	Review email from Buttcon's lawyer; discuss with K. Plunkett; email N. Goldstein and M. Tallat regarding next steps; emails with M. Poliak regarding next steps; review email from P. Fugiel; review email from purchaser's counsel
KBP	02/27/2025	825.00	1.00	825.00	Review and negotiate transaction documents; email exchanges with client team regarding upcoming motion regarding priority.
AH	02/28/2025	660.00	0.50	330.00	Call with M. Spence and M. Poliak regarding next steps
AH	02/28/2025	660.00	0.10	66.00	Email N. Goldstein and M. Tallat regarding next steps
MES	02/28/2025	825.00	0.80	660.00	Exchange emails re timing of closing; Call with M. Poliak, A. Ho re construction lien issues
AH	03/04/2025	660.00	0.10	66.00	Email M. Poliak regarding next steps
AH	03/04/2025	660.00	0.10	66.00	Emails with N. Goldstein regarding next steps
KBP	03/04/2025	825.00	0.50	412.50	Email exchange with Chaitons regarding closing; email exchanges with client regarding same.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	03/05/2025	660.00	0.20	132.00	Emails with N. Goldstein regarding next steps; emails and call with M. Poliak regarding next steps
AH	03/05/2025	660.00	0.10	66.00	Email service list regarding relief concerning lien claimants
MES	03/05/2025	825.00	0.20	165.00	Review emails re March 7 case conference re lien issues
AH	03/06/2025	660.00	0.50	330.00	Draft aide memoire and emails with M. Spence regarding the same
AH	03/06/2025	660.00	0.30	198.00	Review aide memoire of MarshallZehr; emails with M. Poliak
MES	03/06/2025	825.00	0.90	742.50	Review Aide Memoire of Applicants for March 7 appearance; Revise Aide Memoire of Receiver for March 7 appearance; Review emails re same
AH	03/07/2025	660.00	1.00	660.00	Attend case conference; call with M. Spence and M. Poliak
AH	03/07/2025	660.00	0.10	66.00	Review endorsement from case conference
KBP	03/07/2025	825.00	1.00	825.00	Review and respond to emails from client team regarding closing; email exchanges with Chaitons.
MES	03/07/2025	825.00	2.10	1,732.50	Review materials in advance of court hearing; Attend court for case conference re lien issues; Debrief with M. Poliak, A. Ho; Exchange emails re finalizing closing
AH	03/09/2025	660.00	0.10	66.00	Email M. Poliak regarding endorsement
AH	03/10/2025	660.00	0.30	198.00	Call with M. Poliak, KSV, K. Plunkett and M. Spence on next steps
AH	03/11/2025	660.00	0.10	66.00	Email endorsement from case conference to service list
AH	03/11/2025	660.00	0.10	66.00	Email Kada's counsel regarding outstanding documents
KBP	03/11/2025	825.00	0.90	742.50	Review initial information received from third parties.
AH	03/12/2025	660.00	0.20	132.00	Email M. Poliak regarding next steps; review emails from K. Plunkett regarding deposits
KBP	03/12/2025	825.00	0.70	577.50	Email exchanges with client regarding closing mechanics, and draft response from debtor.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	03/12/2025	825.00	0.50	412.50	Discussion with K. Plunkett re emails from debtor; Draft response and circulate to KSV; Send email response to debtor
AH	03/13/2025	660.00	0.10	66.00	Email M. Poliak regarding lien claimants; email KSV regarding lien claimants; review email from lien claimant's lawyer
MES	03/13/2025	825.00	0.10	82.50	Review response from debtor
AH	03/17/2025	660.00	0.20	132.00	Emails and call with Kada's lawyer regarding documents
AH	03/17/2025	660.00	0.10	66.00	Emails with K. Plunkett regarding lien claimants
KBP	03/17/2025	825.00	0.90	742.50	Review and consider emails from lien claimants; review and respond to emails from M. Poliak regarding closing documents.
MES	03/17/2025	825.00	0.30	247.50	Review emails re outstanding documents from lien claimants
MES	03/19/2025	825.00	0.20	165.00	Review final receiver’s certificate re sale closing
KBP	03/20/2025	825.00	0.90	742.50	Review and provide initial comments on updated Lien claim packages.
PLW	03/20/2025	295.00	0.40	118.00	Submitted Receivers’ Certificate for filing online with the court
AH	03/21/2025	660.00	0.30	198.00	Call and emails with B. Chung, K. Plunkett and M. Spence on next steps
AH	03/21/2025	660.00	0.10	66.00	Email Kada's lawyer regarding documents
BWC	03/21/2025	745.00	0.30	223.50	Call with K. Plunkett, M. Spence, A. Ho re preparation of draft receiver report, lien review
KBP	03/21/2025	825.00	0.70	577.50	Review and consider updated lien claim information; attend calls with KSV to discuss same.
MES	03/21/2025	825.00	0.80	660.00	Meeting re advancing lien claim report; Review emails re request from claimant against insurer and emails re same
AH	03/22/2025	660.00	0.30	198.00	Review commitment letter and email K. Plunkett regarding the same; email M. Pedro regarding commitment letter
AH	03/22/2025	660.00	2.20	1,452.00	Review documents provided by lien claimants; email K. Plunkett, M. Spence and B. Chung regarding documents; email M. Tallat regarding invoices; emails with D. Muise regarding liens; draft report

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
DLM	03/22/2025	695.00	0.20	139.00	Email exchange with A. Ho regarding Kada and HC Matcon liens
AH	03/23/2025	660.00	1.80	1,188.00	Call and emails with M. Talla regarding invoices; call with K. Plunkett and M. Poliak; call and emails with D. Muise, K. Plunkett and B. Chung regarding next steps; continue to review lien documents
BWC	03/23/2025	745.00	2.20	1,639.00	Call and emails with A. Ho re lien holdback and distribution issues; Calls and emails with A. Ho, K. Plunkett, D. Muise
DLM	03/23/2025	695.00	1.20	834.00	Teleconference with A. Ho, B. Chung, and K. Plunkett regarding lien and holdback issues
KBP	03/23/2025	825.00	2.00	1,650.00	Review and provide comments on lien summary chart; attend calls with M. Poliak; attend call with working group to discuss holdback claims.
MES	03/23/2025	825.00	0.30	247.50	Review emails re lien claimants
AH	03/24/2025	660.00	0.50	330.00	Call with B. Chung regarding liens; email K. Plunkett regarding liens
AH	03/24/2025	660.00	0.10	66.00	Review emails from M. Spence and T. Asselin regarding insurance
BK	03/24/2025	250.00	0.10	25.00	Email from M. Pedro re: assistance with title review
BWC	03/24/2025	745.00	1.00	745.00	Call with A. Ho re holdback analysis
MES	03/24/2025	825.00	0.30	247.50	Draft letter to T. Asselin re stay of proceedings
MP	03/24/2025	725.00	0.30	217.50	Initial review of parcel matters; Correspondence with A. Ho re same; Instructions to B. Kurian re same
AH	03/25/2025	660.00	1.00	660.00	Call with K. Plunkett and B. Chung; call with KSV, MarshallZehr, H. Chaitons, K. Plunkett and M. Poliak
BK	03/25/2025	250.00	3.50	875.00	Review of documents; Review of PINs provided; Pull copies of additional documents, plans and PINs; Obtain copies of prior PINs; Plot lands; Lengthy email to M. Pedro re: search results
BWC	03/25/2025	745.00	1.20	894.00	Calls and emails with A. Ho, K. Plunkett re holdback analysis; Call with K. Plunkett, H. Chaiton, C. Hayes, A. Ho, M. Tallat, S. Atkinson, M. Snedden, M. Poliak

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	03/25/2025	825.00	1.40	1,155.00	Attend call with client team to discuss Lien Claims, and early assessment; attend all hands call with MZ to discuss upcoming motion and post-closing steps.
KBP	03/26/2025	825.00	0.50	412.50	Review and provide comments on draft notice to home buyers
MP	03/26/2025	725.00	0.40	290.00	Review of comments from K. Burian re title matters
AH	03/27/2025	660.00	1.50	990.00	Draft report and circulate to K. Plunkett, M. Spence and B. Chung; review case law and email K. Plunkett, M. Spence and B. Chung regarding the same; review documents from Kada
BK	03/27/2025	250.00	0.10	25.00	Emails from M. Pedro re: title search matter and confirmation of information
KBP	03/27/2025	825.00	0.70	577.50	Review and consider lien summary and discuss same with working group re follow up questions.
MP	03/27/2025	725.00	0.90	652.50	Review of title re MarshallZehr charge; reporting email to A. Ho re same; further instructions to B. Kurian re same
BWC	03/28/2025	745.00	3.50	2,607.50	Review, consider and revise draft receiver report; Various emails and calls with K. Plunkett, A. Ho, M. Spence; Calls with N. Goldstein, M. Tallat, K. Plunkett, M. Spence, A. Ho; Call with M. Tallat, A. Ho re holdback analysis
KBP	03/28/2025	825.00	2.00	1,650.00	Review and provide comments on draft report; attend calls with client to discuss report and lien claim assessment; review assessment summary.
MES	03/28/2025	825.00	2.30	1,897.50	Revise Eighth Report; Incorporate comments from N. Goldstein; Call with KSV, A&B re same
MP	03/28/2025	725.00	0.30	217.50	Review of additional mortgage instruments; correspondence with B. Kurian and A. Ho re same
BWC	03/30/2025	745.00	1.50	1,117.50	Calls and emails with K. Plunkett, A. Ho, N. Goldstein, M Spence, M. Tallat re holdback reserve and draft receiver report; Review and consider various drafts of receiver report
KBP	03/30/2025	825.00	2.10	1,732.50	Review and provide comments on draft 6th report; attend call with client team to discuss report.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	03/30/2025	825.00	2.10	1,732.50	Call with KSV, A&B re Eighth Report; Further revise Eighth Report and circulate to KSV, Chaitons
BWC	03/31/2025	745.00	0.50	372.50	Review and consider further revised receiver report; Emails with K. Plunkett, A. Ho, M. Spence
KBP	03/31/2025	825.00	1.90	1,567.50	Review and provide comments on draft Report; review and consider bonding issues; attend call with client to discuss same.
MES	03/31/2025	825.00	1.20	990.00	Exchange emails and further revise Eighth Report; Review emails re request from Sovereign and call with Chaitons, KSV re same
TOTAL:			276.20	$193,554.00	

Name	Year of Call	Title	Hours	Rate	Value
Bernicchia-Freeman, Alex (ABF)		Student	1.00	$375.00	$375.00
Carty, Kim (KC)		Law Clerk	0.30	$375.00	$112.50
Chung, Brian (BWC)	2014	Partner	18.70	$726.82	$13,591.50
Delfino, Cristian (CD)	2023	Associate	5.10	$395.00	$2,014.50
Essber, Essber (EE)		Student	6.50	$350.00	$2,275.00
Ho, Adrienne (AH)	2015	Associate	78.00	$639.67	$49,894.00
Hodgson, Daniella S. (DSH)		Law Clerk	1.60	$395.00	$632.00
Kurian, Bindu (BK)		Law Clerk	3.70	$250.00	$925.00
Lici, Matilda (ML)	2020	Associate	13.80	$560.00	$7,728.00
Morris, Shannon R (SRM)		Law Clerk	2.90	$486.72	$1,411.50
Muise, Danielle L. (DLM)	2016	Partner	4.70	$651.81	$3,063.50
Peacocke, Robin (RP)		Law Clerk	0.40	$395.00	$158.00
Pedro, Mario (MP)	2016	Partner	4.30	$669.19	$2,877.50
Plunkett, Kyle B. (KBP)	2011	Partner	74.50	$809.90	$60,337.50
Spence, Miranda E. (MES)	2011	Partner	57.10	$823.34	$47,012.50
Spiliakos, Isabella (IS)		Student	1.20	$375.00	$450.00
Williams, Patrick L. (PLW)		Law Clerk	2.40	$290.00	$696.00

OUR FEE	$193,554.00
HST @ 13%	25,162.02

DISBURSEMENTS

Non-Taxable Disbursements

Application Fee	55.00
Due Diligence-Gov Fee	145.69
Filing Fee	339.00
Miscellaneous HST Exempt	13.07
Notice of Motion/Application	339.00

Search Under P.P.S.A.	24.00	
Total Non-Taxable Disbursements		$915.76

Taxable Disbursements

Bar-eX Transaction Fee	27.23	
Binding and Tabs	37.25	
Courier/Delivery	51.20	
Due Diligence	186.90	
Photocopies/Scanning	230.75	
Service Provider Fee	15.45	
Teraview Search	361.30	
Total Taxable Disbursements		$910.08
HST @ 13%		118.31

AMOUNT DUE **$220,660.17 CAD**

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP

Kyle B. Plunkett

E.&O.E.

Payment by EFT / Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP	
TD Canada Trust	Bank No.:	004	
TD Centre	Transit No.:	10202	
55 King Street West	Account:	5221521	
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR	

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com **Bill.Com Payment Network ID: c114483219512158**

*** Aird & Berlis LLP does not accept interac/email transfers ***

Payment is due on receipt.
Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 12% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001 | PST Registration #PST-1485-2365

* For legal services provided to clients residing in Quebec, Manitoba and Saskatchewan, clients are advised to self-assess provincial sales tax on fees and disbursements charged.

Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

KSV Advisory Inc.
220 Bay Street, 13th Floor
P.O. Box 20
Toronto, ON
M5J 2W4 Canada

June 30, 2025

Attention: Mr. Noah Goldstein

Invoice No: 1441879

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending June 30, 2025

Total Fees	$54,988.00
Total Disbursements	149.52
Total Taxes	7,167.88
Amount Due	**$62,305.40 CAD**

Payment by EFT / Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com **Bill.Com Payment Network ID: c114483219512158**

*** Aird & Berlis LLP does not accept interac/email transfers ***

Payment is due on receipt.
Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 12% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001 | PST Registration #PST-1485-2365

* For legal services provided to clients residing in Quebec, Manitoba and Saskatchewan, clients are advised to self-assess provincial sales tax on fees and disbursements charged.

AIRD BERLIS

Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

KSV Advisory Inc.
220 Bay Street, 13th Floor
P.O. Box 20
Toronto, ON
M5J 2W4 Canada

June 30, 2025

Attention: Mr. Noah Goldstein

Invoice No: 1441879

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending June 30, 2025

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	03/28/2025	660.00	1.00	660.00	Call with KSV regarding lien claims; call and emails with M. Tallat and B. Chung regarding lien claims; emails internally regarding liens; continue to review lien documents; circulate draft report; email lien claimants regarding claim
BK	03/28/2025	250.00	1.00	250.00	Review of email from M. Pedro re: follow-up questions; Obtain copies of prior charges; Review of legal descriptions; Email to M. Pedro re: same
AH	03/29/2025	660.00	1.00	660.00	Review lien claimant documents and email KSV regarding the same
AH	03/30/2025	660.00	2.00	1,320.00	Call with M. Talla regarding liens; call with N. Goldstein, M. Talla, M. Spence, B. Chung and M. Spence regarding next steps; revise report and emails internally regarding the same
AH	03/31/2025	660.00	0.30	198.00	Call with N. Goldstein, M. Spence, and M. Poliak regarding deposits
AH	03/31/2025	660.00	0.40	264.00	Finalize brief, compile exhibits and serve confidential brief
AH	04/01/2025	660.00	0.70	462.00	Email service list regarding case conference; review purchase agreement and emails and call with K. Plunkett and M. Spence regarding the same; prepare draft note to client regarding next steps

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	04/01/2025	825.00	1.50	1,237.50	Attend call with Chaitons and team to discus updates on Sovereign claim and proposed distributions; review and revise materials for motion; review and provide comments on aide memoire.
MES	04/01/2025	825.00	0.50	412.50	Review analysis of Sovereign issue and provide input
PLW	04/01/2025	295.00	0.40	118.00	Submitted Case Conference Brief for filing online with the court
AH	04/02/2025	660.00	0.40	264.00	Review trust agreement and email M. Spence and K. Plunkett regarding the same; emails with N. Goldstein, Plunkett and M. Tallat regarding premiums; email R. Vacca regarding premiums; review email from M. Willis-O'Connor
AH	04/02/2025	660.00	0.10	66.00	Call with K. Plunkett regarding next steps; email M. Spence, K. Plunkett and B. Chung regarding next steps
KBP	04/02/2025	825.00	1.00	825.00	Review and discuss responding materials from Lien Claimants; review and consider emails from MT on premiums; attend call with client to discuss next steps.
MES	04/02/2025	825.00	0.20	165.00	Revise email to KSV re next steps in responding to Sovereign request for payment
AH	04/03/2025	660.00	1.00	660.00	Call with K. Plunkett and M. Poliak regarding next steps; call with M. Spence, K. Plunkett, and B. Chung regarding next steps; call with M. Tallat, M. Spence, and M. Poliak regarding next steps; review draft aide memoire and email M. Spence regarding the same; review Buttcon's aide memoire and email M. Spence regarding the same; review email from M. Talla regarding purchasers
AH	04/03/2025	660.00	0.20	132.00	Call with R. Vacca and M. Spence regarding deposits; emails with K. Plunkett and M. Spence regarding the same
AH	04/03/2025	660.00	0.30	198.00	Review letter from Astro Excavating lawyer and emails with Astro Excavating lawyer regarding holdback; email M. Talla regarding next steps
AH	04/03/2025	660.00	0.20	132.00	Review email from Kada's lawyer and summary; email M. Tallat regarding holdback claim
AH	04/03/2025	660.00	0.10	66.00	Review response from HC Matcon's lawyer regarding holdback

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
BWC	04/03/2025	745.00	1.50	1,117.50	Emails and call with M. Spence, A. Ho, K. Plunkett; Review and consider draft aide memoire; Review and consider receiver report in preparation for case conference; Review and consider letter from M. Ruberto re Astro holdback; Review and consider Buttcon aide memoire
KBP	04/03/2025	825.00	2.20	1,815.00	Attend call with Chaitons to discuss bond premiums; attend call with client and working group to discuss Lien Claimants case brief; attend all hands call to discuss next steps and case conference; attend call with client team to discuss holdback and distribution.
MES	04/03/2025	825.00	3.60	2,970.00	Call with Chaitons, A&B re Sovereign, pending case conference; Review Aide Memoire of Buttcon and discuss with A&B team, draft response re same; Call with R. Vacca, A. Ho re treatment of homebuyer deposits; Exchange emails re response to Sovereign; Call with Chaitons, KSV, A&B re case conference; Prepare submissions for case conference
ABF	04/04/2025	375.00	1.00	375.00	Reviewing Agreements of Purchase and Sale for K. Plunkett; drafting summary chart re same; correspondence re same
AH	04/04/2025	660.00	0.10	66.00	Email M. Spence and K. Plunkett regarding deposits
BWC	04/04/2025	745.00	0.70	521.50	Prepare for and attend at case conference before Justice Steele
KBP	04/04/2025	825.00	1.40	1,155.00	Attend call with Chaitons to discuss next steps and lien assessment process; review and consider emails from MT; review and respond to emails from escrow agent.
MES	04/04/2025	825.00	2.10	1,732.50	Attend 9:30 appointment re lien issues; Debrief with M. Tallat; Call with Chaitons, KSV re outstanding issues
ABF	04/05/2025	375.00	4.60	1,725.00	Reviewing Agreements of Purchase and Sale for K. Plunkett; drafting summary chart re same; correspondence re same
ABF	04/06/2025	375.00	3.30	1,237.50	Reviewing 412 Agreements of Purchase and Sale for K. Plunkett; drafting summary chart re buyer information and critical dates re same
MES	04/06/2025	825.00	0.30	247.50	Exchange emails with K. Plunkett re response relating to Sovereign request for payment

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
ABF	04/07/2025	375.00	8.20	3,075.00	Reviewing 412 Agreements of Purchase and Sale for K. Plunkett; drafting summary chart re buyer information and critical dates re same; correspondence re same
AH	04/07/2025	660.00	0.10	66.00	Email N. Goldstein regarding insurance claim
KBP	04/07/2025	825.00	0.70	577.50	Review and consider updates on Sovereign premiums; review and consider emails from Lien Claimants.
MES	04/07/2025	825.00	0.80	660.00	Email to lien claimant lawyers re call to discuss holdback; Internal discussion and exchange emails re establishing value of deposit trusts; Exchange emails with M. Tallat re same
AH	04/08/2025	660.00	0.30	198.00	Call with Buttcon and Astro's counsel, M. Spence and M. Tallat regarding liens
AH	04/08/2025	660.00	0.10	66.00	Emails with K. Plunkett regarding premiums
BWC	04/08/2025	745.00	0.20	149.00	Emails with A. Ho, M. Spence, K. Plunkett
KBP	04/08/2025	825.00	0.70	577.50	Review and consider additional documents from lien claimants.
MES	04/08/2025	825.00	1.50	1,237.50	Call with lien claimants' counsel, M. Tallat re negotiating holdback; Consider issue of Sovereign claim for payment; Further call with M. Tallat re same
AH	04/09/2025	660.00	0.10	66.00	Review email from R. Vacca regarding deposit funds
KBP	04/09/2025	825.00	1.20	990.00	Prepare and discuss case conference and lien process; review and consider email to MT regarding premiums; attend various calls with client to discuss priority motion.
MES	04/09/2025	825.00	1.60	1,320.00	Exchange emails re Wilkins claim; Call with Chaitons, KSV re approach to lien claims; Exchange emails with R. Vacca re total amount held as deposits; Email to lien claimants re distribution and exchange emails with M. Tallat re same
AH	04/10/2025	660.00	0.50	330.00	Call with KSV, K. Plunkett and M. Spence regarding next steps
AH	04/10/2025	660.00	0.10	66.00	Email purchaser's counsel regarding homebuyer
KBP	04/10/2025	825.00	1.20	990.00	Attend call with client to discuss construction lien assessment process and next steps, including insurance premiums.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	04/10/2025	825.00	0.50	412.50	Call with KSV, K. Plunkett, A. Ho re distribution issues
AH	04/11/2025	660.00	0.10	66.00	Email K. Plunkett regarding engagement letter
AH	04/11/2025	660.00	0.10	66.00	Review letter from Buttcon's lawyer regarding lien claim
AH	04/11/2025	660.00	0.10	66.00	Review emails from F. Souza and M. Spence regarding lien claims
AH	04/11/2025	660.00	0.10	66.00	Review draft aide memoire for case conference
KBP	04/11/2025	825.00	0.70	577.50	Review and provide comments on cost consultant engagement letter.
MES	04/11/2025	825.00	1.20	990.00	Discussion with K. Plunkett re case conference; Email to Buttcon re position on case conference; Draft Aide Memoire for April 15 case conference and exchange emails re same
KBP	04/12/2025	825.00	0.90	742.50	Attend calls with client; review and provide comments on Aide Memoire.
AH	04/13/2025	660.00	0.20	132.00	Review M. Poliak's comments on draft aide memoire and email K. Plunkett and M. Spence on the same; revise aide memoire for case conference; serve aide memoire
KBP	04/13/2025	825.00	0.50	412.50	Review and provide comments on updated draft Aide Memoire
AH	04/14/2025	660.00	0.10	66.00	Emails and call with M. Tallat regarding lien documents
AH	04/14/2025	660.00	0.10	66.00	Review Buttcon aide memoire for case conference
BWC	04/14/2025	745.00	0.30	223.50	Review and consider various aide memoire in advance of case conference
AH	04/15/2025	660.00	0.10	66.00	Review endorsement from case conference and serve the same on service list
AH	04/15/2025	660.00	0.10	66.00	Emails with K. Plunkett regarding homebuyer agreements
BWC	04/15/2025	745.00	1.00	745.00	Call with A. Ho re case conference; Attend at case conference with M. Spence before Justice Steele; Call with M. Tallat, M. Spence
KBP	04/15/2025	825.00	0.90	742.50	Review and provide comments on draft email to MT regarding Sovereign; email exchanges with client team regarding distribution and lien claimants.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	04/15/2025	825.00	0.90	742.50	Review Aide Memoire of Buttcon; Attend court for case conference addressing lien claims; Debrief with M. Tallat, K. Plunkett
PLW	04/15/2025	295.00	0.40	118.00	Submitted Aide Memoire for filing online with the court
AH	04/16/2025	660.00	0.10	66.00	Email purchaser's counsel regarding premiums
AH	04/16/2025	660.00	0.10	66.00	Email M. Willis O'Connor regarding emails with purchaser's counsel
KBP	04/18/2025	825.00	0.50	412.50	Email exchange with client regarding closing documents and deposit premiums.
AH	04/22/2025	660.00	0.10	66.00	Call with P. Doucet regarding documents
AH	04/22/2025	660.00	0.10	66.00	Review email from F. Souza regarding consent set down order
MES	04/22/2025	825.00	0.20	165.00	Discussion with K. Plunkett re distribution to Marshall Zehr
KBP	04/23/2025	825.00	0.50	412.50	Email exchange with client and Chaitons regarding interim distributions;
MES	04/23/2025	825.00	0.20	165.00	Review emails re making distribution to Marshall Zehr
MES	04/24/2025	825.00	0.20	165.00	Exchange emails re setting down construction claims
AH	04/25/2025	660.00	0.10	66.00	Email P. Doucet regarding survey drawings; email Buttcon's lawyer regarding survey drawings
AH	04/29/2025	660.00	0.10	66.00	Email M. Carli regarding bonding facility
AH	05/01/2025	660.00	0.10	66.00	Email Buttcon's lawyer regarding drawings; emails with M. Talla regarding documents; review email from P. Doucet regarding drawings
AH	05/05/2025	660.00	0.10	66.00	Email counsel to various lien claimants for drawings
AH	05/06/2025	660.00	0.50	330.00	Review pleadings in personal injury claim and emails with K. Plunkett and M. Spence regarding the same
AH	05/07/2025	660.00	0.10	66.00	Emails with lien claimant regarding documents
AH	05/08/2025	660.00	0.10	66.00	Emails with M. Tallat regarding policy; email M. Spence draft letter to insurer
MES	05/08/2025	825.00	0.20	165.00	Revise letter to insurer re potential claim

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	05/09/2025	660.00	0.10	66.00	Emails with Buttcon's lawyer regarding documents
AH	05/09/2025	660.00	0.10	66.00	Email ABEX letter regarding claim
MES	05/09/2025	825.00	0.20	165.00	Review letter to insurer re potential claim
AH	05/12/2025	660.00	0.10	66.00	Email ABEX claims deparatment regarding claim
MES	05/14/2025	825.00	0.10	82.50	Review letter from insurer re acknowledgement of claim
AH	05/15/2025	660.00	0.10	66.00	Emails with lien claimant's counsels regarding drawings; forward drawings to P. Doucet
MES	05/15/2025	825.00	0.20	165.00	Review update re certification for condos
MES	05/16/2025	825.00	0.10	82.50	Email re claim that will be addressed by insurance
AH	05/21/2025	660.00	0.10	66.00	Email M. Tallat and N. Goldstein regarding homebuyer agreements
AH	05/22/2025	660.00	0.10	66.00	Emails with purchaser's counsel regarding homebuyer agreements
MES	05/23/2025	825.00	0.20	165.00	Review emails re status of transfer of homebuyer agreements
AH	05/27/2025	660.00	0.10	66.00	Emails with K. Plunkett regarding homebuyer agreements
KBP	05/27/2025	825.00	0.70	577.50	Email exchanges with MT regarding HRCA license and existing home buyer agreements.
MES	05/27/2025	825.00	0.30	247.50	Exchange emails re completing transaction with purchaser
AH	05/28/2025	660.00	0.10	66.00	Emails with C. Wilson and M. Poliak regarding homebuyer agreements; emails with K. Plunkett on the same
AH	05/30/2025	660.00	0.10	66.00	Emails with Chaitons regarding assumption agreement
KBP	05/30/2025	825.00	2.40	1,980.00	Review and provide comments on draft APS for accepted LOI.
AH	06/02/2025	660.00	0.40	264.00	Review purchase agreement and email K. Plunkett regarding homebuyer agreements
AH	06/02/2025	660.00	0.30	198.00	Review draft assignment and assumption agreement and email purchaser's counsel regarding the same
MES	06/03/2025	825.00	0.10	82.50	Email to insurer’s counsel re receivership order re claim against La Pue

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	06/04/2025	825.00	1.00	825.00	Review and consider assumption documents; email exchange with client regarding home buyer notice and APS terminations.
MES	06/04/2025	825.00	0.20	165.00	Review emails re construction review and discuss with A. Ho
AH	06/05/2025	660.00	0.50	330.00	Prepare draft notice to homebuyers and send to K. Plunkett; circulate draft notice to client team; email purchaser's counsel regarding notice
KBP	06/05/2025	825.00	0.50	412.50	Review and respond to emails from Purchaser's counsel regarding assumption of APSs.
AH	06/06/2025	660.00	0.10	66.00	Review email from purchaser's counsel and email M. Poliak and M. Willis-O'Connor
AH	06/06/2025	660.00	0.10	66.00	Review email from A. Beney regarding drawings; email P. Doucet additional documents
KBP	06/06/2025	825.00	0.70	577.50	Email exchange with MT and Chaitons regarding Home Buyer notices of termination and assignment APSs.
AH	06/09/2025	660.00	0.10	66.00	Review letter from adjuster
KBP	06/09/2025	825.00	0.70	577.50	Review and consider letter from third party claim and insurance policy.
KBP	06/10/2025	825.00	0.90	742.50	Attend call with Chaitons to discuss assignment of APS and termination requests from Home Buyers.
AH	06/11/2025	660.00	0.40	264.00	Review draft report from expert
AH	06/12/2025	660.00	0.10	66.00	Emails with M. Tallat regarding notice
AH	06/13/2025	660.00	0.50	330.00	Review purchase agreements and email K. Plunkett regarding the same; emails with N. Goldstein and M. Tallat regarding draft notice to homebuyers
KBP	06/13/2025	825.00	0.40	330.00	Review and provide comments on draft notice to home buyers.
AH	06/16/2025	660.00	0.30	198.00	Review revisions to notice and emails with M. Tallat regarding the same
AH	06/17/2025	660.00	0.50	330.00	Call with M. Tallat regarding next steps
AH	06/17/2025	660.00	0.30	198.00	Emails with purchaser's counsel regarding notice; email M. Tallat regarding notice; email R. Vacca regarding next steps; emails with M. Pedro and T. Crowley regarding notice

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	06/17/2025	825.00	0.50	412.50	Review and respond to emails from client regarding comments from Purchaser on Home Buyer notice.
MP	06/17/2025	725.00	0.60	435.00	Initial review of correspondence re APS and termination provisions; Correspondence with A. Ho re same
TAC	06/18/2025	840.00	1.20	1,008.00	Calls and e-mails with K Plunkett; review Tarion schedule and addendum regarding purchaser's termination period
KBP	06/19/2025	825.00	1.00	825.00	Review and consider termination provisions of Home Buyer APS regarding occupation date.
KBP	06/20/2025	825.00	0.50	412.50	Review and respond to client team regarding Home Buyer assignment of APS and termination process.
KBP	06/24/2025	825.00	0.50	412.50	Review and provide comments on notice of termination.
KBP	06/26/2025	825.00	0.40	330.00	Review and consider report from Construction Lien Consultant.
KBP	06/27/2025	825.00	0.70	577.50	Review and provide comments on draft Notice; email exchange with client regarding terminations.
MES	06/27/2025	825.00	0.20	165.00	Review correspondence re construction lien issues
TOTAL:			80.80	$54,988.00	

Name	Year of Call	Title	Hours	Rate	Value
Bernicchia-Freeman, Alex (ABF)		Student	17.10	$375.00	$6,412.50
Chung, Brian (BWC)	2014	Partner	3.70	$745.00	$2,756.50
Crowley, Trevor A.W. (TAC)	2007	Partner	1.20	$840.00	$1,008.00
Ho, Adrienne (AH)	2015	Associate	16.00	$660.00	$10,560.00
Kurian, Bindu (BK)		Law Clerk	1.00	$250.00	$250.00
Pedro, Mario (MP)	2016	Partner	0.60	$725.00	$435.00
Plunkett, Kyle B. (KBP)	2011	Partner	24.80	$825.00	$20,460.00
Spence, Miranda E. (MES)	2011	Partner	15.60	$825.00	$12,870.00
Williams, Patrick L. (PLW)		Law Clerk	0.80	$295.00	$236.00

OUR FEE	$54,988.00
HST @ 13%	7,148.44

DISBURSEMENTS

Taxable Disbursements

Photocopies/Scanning	73.00

Postage	76.52	
Total Taxable Disbursements		$149.52
HST @ 13%		19.44

AMOUNT DUE **$62,305.40 CAD**

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP

Kyle B. Plunkett

E.&O.E.

Payment by EFT / Wire Transfer:			Payment by Cheque:
Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP	Payable To:
TD Canada Trust	Bank No.:	004	Aird & Berlis LLP
TD Centre	Transit No.:	10202	Brookfield Place, Suite 1800
55 King Street West	Account:	5221521	181 Bay Street
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR	Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com **Bill.Com Payment Network ID: c114483219512158**

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GST / HST Registration # 12184 6539 RT0001 | PST Registration #PST-1485-2365

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airdberlis.com

KSV Advisory Inc.
220 Bay Street, 13th Floor
P.O. Box 20
Toronto, ON
M5J 2W4 Canada

September 30, 2025

Attention: Mr. Noah Goldstein

Invoice No: 1455388

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending September 30, 2025

Total Fees	$33,844.00
Total Taxes	4,399.72
Amount Due	**$38,243.72 CAD**

Payment by EFT / Wire Transfer:			Payment by Cheque:
Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP	Payable To:
TD Canada Trust	Bank No.:	004	Aird & Berlis LLP
TD Centre	Transit No.:	10202	Brookfield Place, Suite 1800
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September 30, 2025

Attention: Mr. Noah Goldstein

Invoice No: 1455388

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending September 30, 2025

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	06/19/2025	660.00	0.20	132.00	Email purchaser's counsel regarding updated notice; review analysis from T. Crowley; emails with K. Plunkett and M. Tallat regarding the same
AH	06/19/2025	660.00	0.10	66.00	Email lien claimants regarding additional documents
AH	06/20/2025	660.00	0.50	330.00	Call with P. Doucet regarding next steps
AH	06/25/2025	660.00	0.30	198.00	Review report from consultant
AH	06/26/2025	660.00	0.20	132.00	Draft direction regarding deposits and send to K. Plunkett
AH	06/27/2025	660.00	0.10	66.00	Review email from K. Plunkett regarding notice; circulate notice to KSV
AH	07/02/2025	660.00	0.10	66.00	Email R. Vacca regarding next steps; email M. Tallat regarding termination notices
AH	07/03/2025	660.00	0.10	66.00	Call with K. Plunkett, M. Tallat and R. Vacca regarding next steps
KBP	07/03/2025	825.00	1.00	825.00	Attend call with Deposit Agent and client to discuss terminations of APSs, and next steps; review and provide comments on updated draft Lien Report.
KBP	07/03/2025	825.00	0.50	412.50	Attend call with working group to discuss accepting service and notice to Deposit Agent.
AH	07/07/2025	660.00	0.10	66.00	Email purchaser regarding terminations; email notice to M. Tallat
KBP	07/07/2025	825.00	0.90	742.50	Attend call with client; attend call with MT.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	07/07/2025	825.00	0.40	330.00	Discussion with K. Plunkett, A. Ho re request to accept service, email to Fernando re same
AH	07/08/2025	660.00	0.10	66.00	Email R. Vacca and J. MacLellan direction; email KSV regarding purchaser terminations; email E. Laxton regarding purchaser terminations; email K. Plunkett regarding outstanding issues; review email from J. MacLellan regarding terminations
AH	07/08/2025	660.00	0.10	66.00	Call and emails with P. Doucet regarding lien claims; email client team update on report
KBP	07/08/2025	825.00	0.50	412.50	Email exchanges with MT regarding notice and deposit protocol.
TAC	07/08/2025	840.00	0.40	336.00	E-mails with A Ho; review Tarion schedule
AH	07/10/2025	660.00	0.20	132.00	Call with E. Laxton and K. Plunkett regarding next steps on deposits
KBP	07/10/2025	825.00	0.70	577.50	Attend call with MT regarding terminations of APSs and deposit return protocol.
AH	07/11/2025	660.00	0.10	66.00	Email N. Goldstein and M. Tallat regarding deposits; email K. Plunkett regarding next steps; respond to J. MacLellan regarding deposit return
KBP	07/11/2025	825.00	0.50	412.50	Review and consider emails from Surety and Purchaser regarding APS termination notices; email exchanges with client regarding same.
AH	07/14/2025	660.00	0.30	198.00	Call with M. Talla, N. Goldstein, and K. Plunkett regarding next steps
AH	07/14/2025	660.00	0.50	330.00	Call with P. Doucet regarding report
KBP	07/14/2025	825.00	1.00	825.00	Attend call with client to discuss Lien Report; review and respond to emails from surety counsel and deposit agent.
MES	07/14/2025	825.00	0.20	165.00	Email to lien claimant re acceptance of service
AH	07/15/2025	660.00	0.50	330.00	Attend call with surety and purchaser's counsel, escrow agent, and M. Talla regarding next steps
MES	07/15/2025	825.00	0.70	577.50	Call with all hands re requests to refund deposits; Debrief call with M. Tallat
AH	07/17/2025	660.00	0.10	66.00	Call and emails with M. Tallat regarding report
AH	07/18/2025	660.00	0.40	264.00	Call with P. Doucet and M. Tallat regarding report
KBP	07/20/2025	825.00	0.50	412.50	Review and consider draft Deposit Rtn Protocol.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	07/21/2025	825.00	0.50	412.50	Review and consider updated Report; email exchanges with Surety and Escrow Agent regarding deposit return protocol.
AH	07/22/2025	660.00	0.10	66.00	Emails with M. Tallat regarding report; email P. Doucet regarding report
AH	07/24/2025	660.00	0.10	66.00	Call and emails with P. Doucet; emails with M. Tallat on next steps
KBP	07/28/2025	825.00	0.70	577.50	Attend call with client to discuss Report from Consultant on Lien Holdbacks; review updated Report.
AH	07/29/2025	660.00	0.10	66.00	Email E. Laxton regarding terminations
KBP	07/30/2025	825.00	1.00	825.00	Review and provide comments on updated report; email exchanges with Escrow Agent.
AH	07/31/2025	660.00	0.50	330.00	Review draft report and email N. Goldstein and M. Tallat regarding the same
KBP	07/31/2025	825.00	1.00	825.00	Review and provide comments on draft Report; attend call with client.
AH	08/06/2025	660.00	0.30	198.00	Call and emails with P. Doucet regarding report
KBP	08/06/2025	825.00	1.00	825.00	Review and provide input on updated draft Consultant Report; attend call with client team to discuss protocol re deposits and construction consultant.
AH	08/07/2025	660.00	0.10	66.00	Emails with E. Laxton regarding purchasers; email J. MacLellan regarding deposit return protocol
KBP	08/07/2025	825.00	1.00	825.00	Attend call with Deposit Escrow regarding protocol and payment of fees; review and consider updated protocol from Surety.
KBP	08/12/2025	825.00	1.00	825.00	Provide feedback on updated Glynn Report; provide comments on updated DRP.
AH	08/13/2025	660.00	0.20	132.00	Review and respond to purchaser counsel's email; emails with E. Laxton regarding deposit return protocol; review draft release and email K. Plunkett regarding the same
AH	08/13/2025	660.00	0.10	66.00	Review email from A. Beney and email P. Doucet documents
KBP	08/13/2025	825.00	0.40	330.00	Review updated draft DRP.
AH	08/14/2025	660.00	0.20	132.00	Call with E. Laxton regarding deposit return protocol
DAK	08/14/2025	375.00	1.20	450.00	Looked for construction receipts for expert report

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	08/17/2025	660.00	0.10	66.00	Email E. Laxton, J. MacLellan and R. Vacca regarding deposit return protocol; email A. Slavens regarding deposit return protocol
KBP	08/18/2025	825.00	0.70	577.50	Review and provide comments on draft updated Report.
JAW	08/19/2025	375.00	2.30	862.50	Doc review and indexing tabs
JAW	08/19/2025	375.00	0.50	187.50	Calls with A. Ho regarding instructions for doc review
JOM	08/19/2025	375.00	3.00	1,125.00	Reviewed and compiled information about various documents for the expert to review
KBP	08/19/2025	825.00	1.00	825.00	Attend call with Glynn group to discuss Report and initial findings; attend call with client team to discuss DRP and terminations.
AH	08/25/2025	660.00	0.50	330.00	Review draft consultant's report and email client team regarding the same
KBP	08/25/2025	825.00	0.90	742.50	Email exchanges re DRP; review and provide comments on draft report
KBP	08/26/2025	825.00	1.40	1,155.00	Review and provide additional comments on updated Report; email exchange with N. Goldstein.
AH	08/27/2025	660.00	0.20	132.00	Emails with K. Plunkett; call with P. Doucet regarding next steps
AH	08/27/2025	660.00	0.20	132.00	Draft inquiries to lien claimants and email K. Plunkett regarding the same; email lien claimants regarding additional documents
KBP	08/27/2025	825.00	1.00	825.00	Attend call with Glynn to discuss updated draft Report and findings; review and provide email summary to client regarding same.
KBP	08/28/2025	825.00	0.50	412.50	Finalize email to Lien Claimants re CWOs; email to Torys.
KBP	09/05/2025	825.00	0.50	412.50	Review and consider emails from subtrades on COs;
KBP	09/09/2025	825.00	0.70	577.50	Provide comments on updated draft DRP; attend call with client regarding extension request; review draft.
KBP	09/10/2025	825.00	0.50	412.50	Email exchange regarding DRP and terminations.
KBP	09/11/2025	825.00	0.50	412.50	Review and negotiate extension terms re APS; attend calls with client regarding notice to homebuyer.
KBP	09/15/2025	825.00	0.40	330.00	Review and consider draft updated DRP

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	09/16/2025	825.00	0.50	412.50	Negotiate extension agreement re APS.
KBP	09/17/2025	825.00	1.20	990.00	Review and respond to emails from opposing counsel regarding DRP; review and provide comments on draft notice of homebuyers.
AH	09/18/2025	660.00	0.10	66.00	Call with M. Poliak regarding next steps; email client team regarding next steps; call with P. Doucet
KBP	09/18/2025	825.00	0.50	412.50	Review and provide updates comments on DRP.
KBP	09/21/2025	825.00	0.90	742.50	Review and provide comments on DRP; attend call with working group regarding Glynn report and next steps re Buttcon materials.
MES	09/22/2025	825.00	0.20	165.00	Exchange emails re September 26 court date
BWC	09/23/2025	745.00	1.40	1,043.00	Review and consider draft lien notices; Emails with A. Ho, M. Spence, K. Plunkett re cost consultant report and draft receiver report; Call with K. Plunkett, A. Ho re case conference, draft report, aide memoire
LUC	09/23/2025	375.00	2.90	1,087.50	Updating Aide Memoir and drafting notice to the lien claimants
MES	09/23/2025	825.00	0.90	742.50	Revise KSV's Report for case conference
BWC	09/25/2025	745.00	1.50	1,117.50	Review and consider draft Receiver's report and aide memoire; Emails with K. Plunkett, M. Spence, A. Ho; Discussions with A. Ho re cost consultant report; Review and consider Buttcon aide memoire
MES	09/25/2025	825.00	0.60	495.00	Exchange emails with F. Sousa, KSV re request to keep report confidential; Discussions with B. Chung, K. Plunkett, A. Ho re position to take at case conference
PLW	09/25/2025	295.00	0.40	118.00	Submitted Aide Memoir and Case Conference Brief for filing online with the court
AH	09/26/2025	660.00	0.30	198.00	Attend case conference
BWC	09/26/2025	745.00	1.30	968.50	Discussions with K. Plunkett; Prepare for and attend at case conference before Justice Dietrich
MES	09/26/2025	825.00	0.10	82.50	Review update re outcome of case conference
TOTAL:			48.50	$33,844.00	

Name	Year of Call	Title	Hours	Rate	Value
Chao, Luke (LUC)		Student	2.90	$375.00	$1,087.50
Chung, Brian (BWC)	2014	Partner	4.20	$745.00	$3,129.00
Crowley, Trevor A.W. (TAC)	2007	Partner	0.40	$840.00	$336.00
Ho, Adrienne (AH)	2015	Associate	7.10	$660.00	$4,686.00
Kim, Daniel (DAK)		Student	1.20	$375.00	$450.00
Mamelak, Jordan (JOM)		Student	3.00	$375.00	$1,125.00
Plunkett, Kyle B. (KBP)	2011	Partner	23.40	$825.00	$19,305.00
Spence, Miranda E. (MES)	2011	Partner	3.10	$825.00	$2,557.50
Waltman, Jacob (JAW)		Student	2.80	$375.00	$1,050.00
Williams, Patrick L. (PLW)		Law Clerk	0.40	$295.00	$118.00

OUR FEE	$33,844.00
HST @ 13%	4,399.72
AMOUNT DUE	**$38,243.72 CAD**

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP

Kyle B. Plunkett

E.&O.E.

Payment by EFT / Wire Transfer:			Payment by Cheque:
Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP	Payable To:
TD Canada Trust	Bank No.:	004	Aird & Berlis LLP
TD Centre	Transit No.:	10202	Brookfield Place, Suite 1800
55 King Street West	Account:	5221521	181 Bay Street
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR	Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com **Bill.Com Payment Network ID: c114483219512158**

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IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 12% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001 | PST Registration #PST-1485-2365

* For legal services provided to clients residing in Quebec, Manitoba and Saskatchewan, clients are advised to self-assess provincial sales tax on fees and disbursements charged.

Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

KSV Advisory Inc.
220 Bay Street, 13th Floor
P.O. Box 20
Toronto, ON
M5J 2W4 Canada

October 31, 2025

Attention: Mr. Noah Goldstein

Invoice No: 1459745

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending October 31, 2025

Total Fees	$15,384.50
Total Taxes	1,999.99
Amount Due	**$17,384.49 CAD**

Payment by EFT / Wire Transfer:			Payment by Cheque:
Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP	Payable To:
TD Canada Trust	Bank No.:	004	Aird & Berlis LLP
TD Centre	Transit No.:	10202	Brookfield Place, Suite 1800
55 King Street West	Account:	5221521	181 Bay Street
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR	Toronto, ON M5J 2T9

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AIRD BERLIS

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October 31, 2025

Attention: Mr. Noah Goldstein

Invoice No: 1459745

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending October 31, 2025

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	09/03/2025	660.00	0.10	66.00	Email A. Slavens regarding deposit protocol; email P. Doucet regarding change orders; emails with F. Bassong regarding change orders
AH	09/05/2025	660.00	0.10	66.00	Email P. Doucet regarding next steps; email lien claimant's lawyer regarding documents
AH	09/05/2025	660.00	0.10	66.00	Review email from lien claimant; email P. Doucet regarding additional documents
AH	09/08/2025	660.00	0.20	132.00	Emails with A. Slavens regarding deposit protocol; review revisions to deposit protocol
AH	09/09/2025	660.00	0.20	132.00	Review purchase agreement and email K. Plunkett regarding extension; respond to lien claimant's counsel inquiry
AH	09/12/2025	660.00	0.20	132.00	Emails with M. Concordia regarding extension; emails with Buttcon's lawyer regarding documents; emails with K. Plunkett regarding homebuyer inquiry
AH	09/15/2025	660.00	0.10	66.00	Emails with M. Tallat regarding response to homebuyer; email homebuyer
AH	09/15/2025	660.00	0.10	66.00	Revise deposit return protocol and email K. Plunkett regarding the same
AH	09/17/2025	660.00	0.10	66.00	Draft home buyers notice and circulate to M. Tallat and K. Plunkett; circulate deposit protocol to counsel
AH	09/21/2025	660.00	0.10	66.00	Email surety and purchaser's counsel regarding deposit protocol

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	09/22/2025	660.00	0.10	66.00	Emails with client team regarding next steps; email M. Poliak regarding report; email court regarding case conference
KBP	09/22/2025	825.00	1.00	825.00	Review and provide comments on report; review case conference materials.
AH	09/23/2025	660.00	0.50	330.00	Draft report; emails with B. Chung and K. Plunkett regarding report and next steps; emails with L. Chao regarding lien notice; emails with M. Tallat regarding funds; call with B. Chung and K. Plunkett on next steps
KBP	09/23/2025	825.00	1.40	1,155.00	Attend call with client team to discuss DRP and report and approval; email exchanges with opposing counsel regarding same.
KBP	09/23/2025	825.00	0.90	742.50	Negotiate materials and email exchanges with purchaser counsel on DRP; email exchange with Torys.
AH	09/24/2025	660.00	0.10	66.00	Review revisions to draft report
KBP	09/24/2025	825.00	1.20	990.00	Finalize report; review and respond to emails from lien claimants; email exchanges on DRP.
AH	09/25/2025	660.00	0.20	132.00	Revise report; email client team revised report; emails with K. Plunkett regarding report and aide memoire
AH	09/25/2025	660.00	0.60	396.00	Emails with client team regarding draft notice and funds; revise aide memoire and circulate to client team; email lien claimants regarding notice; review Buttcon's aide memoire; calls with B. Chung and M. Spence regarding next steps
KBP	09/25/2025	825.00	1.40	1,155.00	Review and provide comments on draft Aide Memoire; finalize report; attend call with client to discuss next steps.
KBP	09/26/2025	825.00	1.20	990.00	Prepare and attend case conference; attend follow up calls with client regarding next steps.
AH	09/28/2025	660.00	0.10	66.00	Serve case conference endorsement; review emails from M. Tallat and E. Laxton regarding deposit protocol
AH	09/29/2025	660.00	0.10	66.00	Email A. Slavens regarding deposit return protocol
KBP	10/01/2025	825.00	0.50	412.50	Attend call with Torys to finalize DRP.
AH	10/03/2025	660.00	0.10	66.00	Emails regarding deposit protocol; email M. Poliak regarding next steps
KBP	10/03/2025	825.00	0.50	412.50	Email exchange with MT on DRP

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	10/07/2025	660.00	0.10	66.00	Email M. Tallat regarding deposit return protocol
KBP	10/09/2025	825.00	0.50	412.50	Review Notices of Objection from Lien Claimants; email exchange with Chaitons.
KBP	10/11/2025	825.00	0.40	330.00	Finalize DRP terms
BWC	10/20/2025	745.00	0.40	298.00	Review and consider notice of objection from M. Ruberto; Emails with A. Ho, M. Spence, K. Plunkett
KBP	10/21/2025	825.00	0.50	412.50	Review Notices of Objections filed by Lien Claimants; email exchange with M. Poliak regarding same.
AH	10/22/2025	660.00	0.10	66.00	Call with M. Spence, K. Plunkett and B. Chung on next steps
BWC	10/22/2025	745.00	0.70	521.50	Review and consider Buttcon notice of objection re holdback determination; Emails and call with M. Spence, K. Plunkett, A. Ho
KBP	10/22/2025	825.00	0.70	577.50	Attend call to discuss Lien Claims; email exchange with Chaitons regarding same.
MES	10/22/2025	825.00	0.50	412.50	Call with K. Plunkett, B. Chung, A. Ho re construction lien dispute
KBP	10/28/2025	825.00	0.70	577.50	Review and consider emails from MT regarding purchaser enquiries; email exchanges with client regarding Notice of Objections from lien claimants;
BWC	10/29/2025	745.00	0.20	149.00	Call with K. Plunkett, M. Spence, A. Ho re case conference brief, and upcoming case conference
KBP	10/29/2025	825.00	1.00	825.00	Attend call with client team regarding case conference; review and provide comments on draft aide memoire.
KBP	10/29/2025	825.00	1.20	990.00	Attend call with Chaitons regarding Glynn Report findings and Notice of Objections; review and consider adjournment terms and potential settlement terms.
MES	10/29/2025	825.00	0.30	247.50	Discussion with K. Plunkett, B. Chung, A. Ho re preparation for October 31 case conference
KBP	10/30/2025	825.00	0.70	577.50	Email exchange with lien counsel and MZ counsel regarding Case Conference and request for adjournment.
KSC	10/30/2025	375.00	0.20	75.00	Commissioning affidavit of service for assigning lawyer A. Ho

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
PLW	10/31/2025	295.00	0.40	118.00	Submitted Aide Memoire for filing online with the court
TOTAL:			19.80	$15,384.50	

Name	Year of Call	Title	Hours	Rate	Value
Carter, Keira (KSC)		Student	0.20	$375.00	$75.00
Chung, Brian (BWC)	2014	Partner	1.30	$745.00	$968.50
Ho, Adrienne (AH)	2015	Associate	3.30	$660.00	$2,178.00
Plunkett, Kyle B. (KBP)	2011	Partner	13.80	$825.00	$11,385.00
Spence, Miranda E. (MES)	2011	Partner	0.80	$825.00	$660.00
Williams, Patrick L. (PLW)		Law Clerk	0.40	$295.00	$118.00

OUR FEE	$15,384.50
HST @ 13%	1,999.99
AMOUNT DUE	**$17,384.49 CAD**

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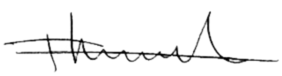

Kyle B. Plunkett

E.&O.E.

Payment by EFT / Wire Transfer:

Beneficiary Bank:		Beneficiary:	Aird & Berlis LLP
TD Canada Trust		Bank No.:	004
TD Centre		Transit No.:	10202
55 King Street West		Account:	5221521
Toronto, ON M5K 1A2		Swift Code:	TDOMCATTTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

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GST / HST Registration # 12184 6539 RT0001 | PST Registration #PST-1485-2365

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AIRD BERLIS

Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

KSV Advisory Inc.
220 Bay Street, 13th Floor
P.O. Box 20
Toronto, ON
M5J 2W4 Canada

November 30, 2025

Attention: Mr. Noah Goldstein

Invoice No: 1466310

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending November 30, 2025

Total Fees	$8,476.00
Total Taxes	1,101.88
Amount Due	**$9,577.88 CAD**

Payment by EFT / Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com **Bill.Com Payment Network ID: c114483219512158**

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GST / HST Registration # 12184 6539 RT0001 | PST Registration #PST-1485-2365

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AIRD BERLIS

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Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

KSV Advisory Inc.
220 Bay Street, 13th Floor
P.O. Box 20
Toronto, ON
M5J 2W4 Canada

November 30, 2025

Attention: Mr. Noah Goldstein

Invoice No: 1466310

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending November 30, 2025

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	10/09/2025	660.00	0.10	66.00	Email stakeholders regarding deposit return protocol; review notices from lien claimants and emails internally regarding the same
AH	10/10/2025	660.00	0.10	66.00	Emails with A. Slavens regarding deposit protocol
AH	10/17/2025	660.00	0.10	66.00	Email K. Plunkett and M. Tallat regarding protocol
AH	10/19/2025	660.00	0.10	66.00	Emails with M. Tallat regarding deposit protocol
AH	10/20/2025	660.00	0.10	66.00	Email purchaser's counsel regarding protocol
AH	10/20/2025	660.00	0.10	66.00	Emails with E. Laxton regarding terminations
AH	10/21/2025	660.00	0.10	66.00	Review letter from Buttcon and emails with K. Plunkett regarding next steps; email E. Laxton regarding terminations
AH	10/24/2025	660.00	0.10	66.00	Email R. Vacca regarding purchase agreement
AH	10/29/2025	660.00	0.20	132.00	Prepare aide memoire and emails internally on the same; serve aide memoire; email service list regarding attendance
AH	10/30/2025	660.00	0.10	66.00	Emails with service list and court regarding case conference
AH	10/31/2025	660.00	0.50	330.00	Attend case conference; call with E. Laxton regarding next steps
KBP	11/01/2025	825.00	1.50	1,237.50	Attend call with MT regarding DRP and release of claims; review and provide comments to client team; attend call with client regarding same.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	11/03/2025	660.00	0.10	66.00	Emails with E. Laxton regarding protocol
KBP	11/03/2025	825.00	0.70	577.50	Email exchanges with MT to execute DRP documents and payments; review and respond to emails from client regarding same.
AH	11/04/2025	660.00	0.10	66.00	Email homebuyer regarding agreement; email E. Laxton regarding deposit protocol return
KBP	11/04/2025	825.00	0.90	742.50	Review and provide comments on updated DRP for mutual terminations; email exchanges with MT.
AH	11/05/2025	660.00	0.10	66.00	Emails with K. Moloney regarding purchase agreement
KBP	11/05/2025	825.00	0.50	412.50	Email exchange with MT regarding DRP; email exchanges with client regarding requested carvouts to release.
KM	11/05/2025	425.00	0.70	297.50	Review Agreement of Purchase and Sale re 5528 Ferry St Niagara Falls, ON
AH	11/06/2025	660.00	0.20	132.00	Revise protocol and email K. Plunkett regarding the same; emails with purchaser's counsel regarding deposit protocol
KBP	11/06/2025	825.00	1.00	825.00	Email exchange with MT regarding DRP and hold outs; email exchange with client regarding finalize DRP.
AH	11/12/2025	660.00	0.20	132.00	Revise deposit protocol and email K. Plunkett regarding the same
AH	11/13/2025	660.00	0.10	66.00	Email client team regarding deposit protocol; email surety and purchaser counsel regarding deposit protocol
KBP	11/14/2025	825.00	0.50	412.50	Email exchanges with Torys and MT regarding DRP.
AH	11/16/2025	660.00	0.10	66.00	Email insurer regarding claim
KBP	11/17/2025	825.00	0.50	412.50	Review and consider updates on DRP and extension request from Purchaser re assignment.
KBP	11/20/2025	825.00	0.50	412.50	Email exchange with Chaitons on updates on settlement; email exchanges with MT regarding extension.
AH	11/25/2025	660.00	0.10	66.00	Email stakeholders regarding deposit return protocol; email S. Ratnajothy regarding next steps
AH	11/28/2025	660.00	0.30	198.00	Call with insurer's counsel regarding action

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
BWC	11/28/2025	745.00	1.10	819.50	Call with A. Ho, S. Ratnajothy re action by G. Wilkins, insurance, and stay motion; Review and consider pleadings, correspondence, motion record for stay; Call and emails with A. Ho
KBP	11/28/2025	825.00	0.50	412.50	Email exchange with MT regarding DRP and extension.
TOTAL:			11.30	$8,476.00	

Name	Year of Call	Title	Hours	Rate	Value
Chung, Brian (BWC)	2014	Partner	1.10	$745.00	$819.50
Ho, Adrienne (AH)	2015	Associate	2.90	$660.00	$1,914.00
Moloney, Kieran (KM)	2025	Associate	0.70	$425.00	$297.50
Plunkett, Kyle B. (KBP)	2011	Partner	6.60	$825.00	$5,445.00

OUR FEE	$8,476.00
HST @ 13%	1,101.88
AMOUNT DUE	**$9,577.88 CAD**

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Kyle B. Plunkett

E.&O.E.

Payment by EFT / Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
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55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR

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IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 12% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

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F 416 863 1515
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KSV Advisory Inc.
220 Bay Street, 13th Floor
P.O. Box 20
Toronto, ON
M5J 2W4 Canada

January 31, 2026

Attention: Mr. Noah Goldstein

Invoice No: 1473753

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending January 31, 2026

Total Fees	$11,618.50
Total Taxes	1,510.41
Amount Due	**$13,128.91 CAD**

Payment by EFT / Wire Transfer:			Payment by Cheque:
Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP	Payable To:
TD Canada Trust	Bank No.:	004	Aird & Berlis LLP
TD Centre	Transit No.:	10202	Brookfield Place, Suite 1800
55 King Street West	Account:	5221521	181 Bay Street
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR	Toronto, ON M5J 2T9

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Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending January 31, 2026

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AH	12/02/2025	660.00	0.10	66.00	Emails with client team and K. Plunkett regarding release
KBP	12/02/2025	825.00	0.50	412.50	Email exchange with MT regarding updates on assignment.
KBP	12/11/2025	825.00	0.70	577.50	Review and revise draft extension agreement.
KBP	12/12/2025	825.00	0.50	412.50	Finalize and complete second extension agreement.
KBP	12/19/2025	825.00	1.00	825.00	Attend update call with MT to discuss DRP for mutual terminations and finalize terms; email exchange with client.
KBP	12/29/2025	825.00	0.40	330.00	Negotiate DRP for mutual terminations.
KBP	12/30/2025	825.00	0.50	412.50	Negotiate third extension to APS assignment.
KBP	12/31/2025	825.00	0.50	412.50	Negotiate and finalize APS extension; review updated comments on DRP re mutual terminations.
KBP	01/05/2026	860.00	0.50	430.00	Negotiate DRP terms for mutual termination.
KBP	01/06/2026	860.00	0.70	602.00	Negotiate and finalize DRP for consents.
MES	01/06/2026	860.00	0.20	172.00	Exchange emails with M. Tallat, M. Poliak re lien claimants' position
KBP	01/09/2026	860.00	0.40	344.00	Email exchange with Homebuyer regarding return of deposits; email exchange with Torys.
KBP	01/11/2026	860.00	0.50	430.00	Email to MT regarding extension and request for updates.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	01/13/2026	860.00	0.70	602.00	Attend call with Torys to discuss DRP for mutual terminations.
KBP	01/14/2026	860.00	0.70	602.00	Negotiate extension with Purchaser; email exchanges with homebuyer.
KBP	01/16/2026	860.00	0.40	344.00	Review draft extension agreement.
KBP	01/22/2026	860.00	0.40	344.00	Email exchange with MT regarding DRP and assignment.
KBP	01/23/2026	860.00	0.50	430.00	Attend call with MT regarding assignment status and DRP.
KBP	01/25/2026	860.00	0.40	344.00	Review and respond to emails from MT on assignment agreement.
KBP	01/26/2026	860.00	0.70	602.00	Negotiate DRP for phase 2; review and respond to emails from MT regarding assignment.
KBP	01/28/2026	860.00	0.90	774.00	Negotiate DRP for consents; review assignment documents.
KBP	01/29/2026	860.00	1.00	860.00	Review and provide comments on draft assignment and assumption agreement re homebuyer APSs.
KBP	01/30/2026	860.00	1.00	860.00	Attend call with MT regarding assignment and next steps regarding APSs;
KBP	01/31/2026	860.00	0.50	430.00	Email exchange with Homebuyer; email exchange with MT.
TOTAL:			13.70	$11,618.50	

Name	Year of Call	Title	Hours	Rate	Value
Ho, Adrienne (AH)	2015	Associate	0.10	$660.00	$66.00
Plunkett, Kyle B. (KBP)	2011	Partner	13.40	$849.29	$11,380.50
Spence, Miranda E. (MES)	2011	Partner	0.20	$860.00	$172.00

OUR FEE	$11,618.50
HST @ 13%	1,510.41
AMOUNT DUE	**$13,128.91 CAD**

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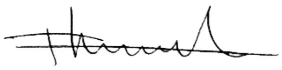

Kyle B. Plunkett

E.&O.E.

Payment by EFT / Wire Transfer:			Payment by Cheque:
Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP	Payable To:
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220 Bay Street, 13th Floor
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M5J 2W4 Canada

March 31, 2026

Attention: Mr. Noah Goldstein

Invoice No: 1482832

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending March 31, 2026

Total Fees	$34,361.50
Total Taxes	4,467.00
Amount Due	**$38,828.50 CAD**

Payment by EFT / Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
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55 King Street West	Account:	5221521
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181 Bay Street
Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com **Bill.Com Payment Network ID: c114483219512158**

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March 31, 2026

Attention: Mr. Noah Goldstein

Invoice No: 1482832

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending March 31, 2026

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	02/01/2026	860.00	0.50	430.00	Email exchanges with MT regarding assignment and DRP.
KBP	02/03/2026	860.00	0.70	602.00	Attend call with client to discuss updates and Notice to Homebuyers; email exchange with MT.
KBP	02/05/2026	860.00	0.50	430.00	Negotiate extension and assumption agreement; email exchanges with client.
KBP	02/09/2026	860.00	0.50	430.00	Email exchanges with MT regarding assignment.
KBP	02/13/2026	860.00	0.50	430.00	Email to MT regarding assignment and follow up questions on homebuyer units.
ABF	02/15/2026	450.00	1.00	450.00	Reviewing APS for K. Plunkett
KBP	02/16/2026	860.00	0.40	344.00	Review and respond to emails from client regarding assignment and APS details.
KBP	02/17/2026	860.00	0.50	430.00	Negotiate and update assignment agreement.
MES	02/17/2026	860.00	0.20	172.00	Exchange emails and voicemail to F. Souza re construction lien dispute
MES	02/18/2026	860.00	0.20	172.00	Exchange emails with F. Sousa re status of lien claim dispute
KBP	02/19/2026	860.00	0.70	602.00	Review and provide comments on updated assignment; email exchanges with MT on DRP
MES	02/19/2026	860.00	0.20	172.00	Call with F. Sousa re advancing lien claim issues
KBP	02/20/2026	860.00	0.70	602.00	Negotiate letter notice to unassigned purchasers; discuss same with client.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	02/20/2026	860.00	0.10	86.00	Exchange emails re meeting with counsel for lien claimants
KBP	02/23/2026	860.00	0.70	602.00	Attend update call with MT.
KBP	02/24/2026	860.00	1.00	860.00	Attend call with client to discuss assignment and draft communication to homebuyers; attend call with MT to discuss mechanics to assignment and transfer of deposits.
KBP	02/26/2026	860.00	0.70	602.00	Negotiate assignment closing with Purchaser; email exchanges with client regarding deposits and interest.
MES	02/27/2026	860.00	0.40	344.00	Attend call with counsel for lien claimants, Marshall Zehr re resolution discussions
KBP	02/28/2026	860.00	0.50	430.00	Attend to negotiating assignment terms.; email exchanges with MT.
KBP	03/02/2026	860.00	0.50	430.00	Email exchanges with MT.
KBP	03/03/2026	860.00	0.50	430.00	Review and respond to emails from MT on assignment of deposits and discuss assignment;
MES	03/05/2026	860.00	0.20	172.00	Review emails re assignment of homebuyers APSs and deposits
ABF	03/06/2026	450.00	0.40	180.00	Reviewing two APS for K. Plunkett
KBP	03/06/2026	860.00	0.70	602.00	Review and provide comments on draft email; email exchanges with client regarding Surety premiums.
MES	03/06/2026	860.00	0.70	602.00	Review emails re transfer of purchaser deposits; Discuss with K. Plunkett; Draft response to BLG
MES	03/07/2026	860.00	0.30	258.00	Revise email to Sovereign counsel re comments from KSV
MES	03/08/2026	860.00	0.20	172.00	Review further emails from Sovereign counsel
ABF	03/09/2026	450.00	2.30	1,035.00	Attending to various matters re bond premiums and receiver liability for K. Plunkett
ABF	03/09/2026	450.00	2.10	945.00	Reviewing D. Kim's research memo and performing follow-up research re receiver liability for K. Plunkett; drafting memo re same
DAK	03/09/2026	395.00	5.30	2,093.50	Research liability re Post-filing premiums
KBP	03/09/2026	860.00	0.90	774.00	Negotiate assignment terms and email to Torys regarding release of Bond; email exchanges with client regarding APS schedule A.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	03/09/2026	860.00	0.50	430.00	Discussion with A. Bernicchia-Freeman, K. Plunkett re analysis required to address bond premium issue, status of lien claims
ABF	03/10/2026	450.00	2.20	990.00	Reviewing file correspondence re bond premiums and related matters for K. Plunkett
ABF	03/10/2026	450.00	0.50	225.00	Taking notes during call with KSV and Chaitons re bond premiums and related matters for K. Plunkett
ABF	03/10/2026	450.00	0.40	180.00	Reviewing and revising KSV bond program chart for K. Plunkett
KBP	03/10/2026	860.00	1.70	1,462.00	Attend call with client to discuss assignment; attend call with MT regarding surety conditions; email to A. Slavens.
MES	03/10/2026	860.00	0.40	344.00	Discussion with K. Plunkett re questions relating to insured action; Review emails from N. Goldstein, J. MacLellan, K. Plunkett re insurance premiums
KBP	03/11/2026	860.00	1.00	860.00	Negotiate assignment terms of APSs with MT; email exchanges with client and BLG regarding same.
MES	03/11/2026	860.00	0.30	258.00	Exchange emails re all hands call to advance outstanding issues and discuss with K. Plunkett
KBP	03/12/2026	860.00	1.00	860.00	Review and respond to various emails from MT and Chaitons on updates regarding assignment and Surety premiums.
MES	03/12/2026	860.00	1.80	1,548.00	Attend all hands call re addressing insurance premiums; Call with N. Goldstein re options; Revise and finalize email to Chaitons re options
ABF	03/13/2026	450.00	2.90	1,305.00	Attending to matters re APS for K. Plunkett and correspondence with MT and Chaitons re same
KBP	03/13/2026	860.00	0.70	602.00	Attend call with Chaitons to discuss termination motion and settling assignment terms; email exchanges with KSV.
MES	03/13/2026	860.00	0.80	688.00	Call with M. Poliak and H. Chaiton re addressing insurance premiums; Discuss with K. Plunkett and email to KSV re same
KBP	03/17/2026	860.00	0.50	430.00	Negotiate assignment terms and email exchanges with Chaitons.
MES	03/17/2026	860.00	0.50	430.00	Exchange emails with parties to Wilkins action advising Receiver will not be participating in examinations; Review emails with J. MacLellan, N. Goldstein re insurance premiums

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	03/19/2026	860.00	0.70	602.00	Negotiate assignment of premiums and APSs.
MES	03/19/2026	860.00	0.30	258.00	Review emails re completing steps required to transfer purchase agreements, interest reserve
ABF	03/20/2026	450.00	2.00	900.00	Reviewing DRP consent packages and related documents for K. Plunkett and emails with MT re same
KBP	03/20/2026	860.00	0.50	430.00	Negotiate Schedule B DRP and acknowledgments.
KBP	03/23/2026	860.00	0.70	602.00	Attend strategy call with client team; review and send email to BLG; review and provide comments on draft email to Chaitons and MT.
MES	03/23/2026	860.00	1.00	860.00	Call with N. Goldstein, M. Tallat, K. Plunkett re resolving insurance issues; Emails to BLG, Chaitons, Miller Thomson re same
KBP	03/24/2026	860.00	0.90	774.00	Review and respond to emails form BLG on Sovereign Bond; attend call with client to discuss assignment terms.
KBP	03/25/2026	860.00	0.70	602.00	Negotiate with Surety and Purchaser regarding assignment and cancellation of Sovereign Bond; email exchanges with client.
KBP	03/26/2026	860.00	0.70	602.00	Negotiate assignment terms and surety replacement.
MES	03/26/2026	860.00	0.20	172.00	Exchange emails re Sovereign issue
KBP	03/27/2026	860.00	0.70	602.00	Attend all hands call to discuss assignment of APSs and cancellation of Sovereign bond.
MES	03/27/2026	860.00	1.00	860.00	Attend call with all parties re Sovereign insurance issue; Email to A. Slavens re same
KBP	03/30/2026	860.00	0.70	602.00	Review and respond to emails from Chaitons; email exchanges with client; review and consider emails from BLG regarding cancellation of Sovereign Bond.
TOTAL:			49.40	$34,361.50	

Name	Year of Call	Title	Hours	Rate	Value
Bernicchia-Freeman, Alex (ABF)	2025	Associate	13.80	$450.00	$6,210.00
Kim, Daniel (DAK)		Student	5.30	$395.00	$2,093.50
Plunkett, Kyle B. (KBP)	2011	Partner	21.00	$860.00	$18,060.00
Spence, Miranda E. (MES)	2011	Partner	9.30	$860.00	$7,998.00

OUR FEE	$34,361.50
HST @ 13%	4,467.00

AMOUNT DUE **$38,828.50 CAD**

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Kyle B. Plunkett

E.&O.E.

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Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP	Payable To:
TD Canada Trust	Bank No.:	004	Aird & Berlis LLP
TD Centre	Transit No.:	10202	Brookfield Place, Suite 1800
55 King Street West	Account:	5221521	181 Bay Street
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR	Toronto, ON M5J 2T9

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May 31, 2026

Attention: Mr. Noah Goldstein

Invoice No: 1491247

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending May 31, 2026

Total Fees	$27,681.00
Total Taxes	3,598.53
Amount Due	**$31,279.53 CAD**

Payment by EFT / Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com **Bill.Com Payment Network ID: c114483219512158**

*** Aird & Berlis LLP does not accept interac/email transfers ***

Payment is due on receipt. Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 12% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001 | PST Registration #PST-1485-2365

* For legal services provided to clients residing in Quebec, Manitoba and Saskatchewan, clients are advised to self-assess provincial sales tax on fees and disbursements charged.

AIRD BERLIS

Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

KSV Advisory Inc.
220 Bay Street, 13th Floor
P.O. Box 20
Toronto, ON
M5J 2W4 Canada

May 31, 2026

Attention: Mr. Noah Goldstein

Invoice No: 1491247

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending May 31, 2026

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	03/30/2026	860.00	0.10	86.00	Review email from J. MacLennan re Sovereign bonds
KBP	04/02/2026	860.00	0.50	430.00	Email exchanges with client MT regarding Schedule B releases, and deposit assignment.
MES	04/02/2026	860.00	0.20	172.00	Review emails from J. MacLellan re Sovereign's position, request for court time
KBP	04/04/2026	860.00	0.50	430.00	Email exchange with MT regarding Schedule B properties and release; email to client regarding same.
KBP	04/06/2026	860.00	0.40	344.00	Email exchange with client regarding Schedule B releases.
MES	04/06/2026	860.00	0.20	172.00	Review emails re release of Schedule B purchaser funds
ABF	04/07/2026	450.00	0.20	90.00	Attending to matters re execution of acknowledgments for K. Plunkett
KBP	04/07/2026	860.00	0.50	430.00	Attend meeting with client to discuss next steps and potential court motion for advice and direction.
MES	04/07/2026	860.00	0.30	258.00	Discussion with K. Plunkett re Schedule B purchasers; Review emails re deposits
ABF	04/08/2026	450.00	0.40	180.00	Reviewing additional batch of releases for K. Plunkett
ABF	04/08/2026	450.00	1.40	630.00	Attending to matters re releases for K. Plunkett and emails with KSV and MT re same
ABF	04/08/2026	450.00	0.50	225.00	Attending to matters re deposit return protocols for K. Plunkett

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	04/08/2026	860.00	0.90	774.00	Email exchange with client regarding assignment; email exchange with MT regarding assignment.
ABF	04/09/2026	450.00	4.10	1,845.00	Reviewing and organizing documents pertaining to October 7, 2025 DRP Schedule A purchasers for K. Plunkett, emails to MT re same, sourcing APS amendments re same, and attending to related matters re same
ABF	04/09/2026	450.00	0.40	180.00	Attending to matters re Receiver's Certificate for K. Plunkett
KBP	04/09/2026	860.00	0.50	430.00	Negotiate assignment terms and cancellation of Sovereign Bond.
MES	04/09/2026	860.00	0.20	172.00	Review emails confirming release of Schedule B purchasers
ABF	04/10/2026	450.00	0.30	135.00	Attending to matters re purchaser releases for K. Plunkett and emails with KSV re same
KBP	04/10/2026	860.00	0.50	430.00	Email to S. Slavens regarding Tarion approval and DRP updates; email exchanges with client regarding same.
KBP	04/11/2026	860.00	0.40	344.00	Review and respond to emails from MT regarding Schedule A purchasers.
KBP	04/13/2026	860.00	0.50	430.00	Review and respond to emails from MT on Schedule B DRP.
MES	04/14/2026	860.00	0.10	86.00	Email to parties re Wilkins v Niagara Falls re receiver’s involvement
KBP	04/20/2026	860.00	0.50	430.00	Review and respond to emails from Torys and MT regarding DRP.
KBP	04/22/2026	860.00	0.70	602.00	Email exchanges with Tarion; email exchanges with MT;
KBP	04/23/2026	860.00	0.40	344.00	Email exchange with client regarding updates.
ABF	04/28/2026	450.00	0.30	135.00	Attending to matters re DRP revisions for K. Plunkett
KBP	04/28/2026	860.00	0.70	602.00	Negotiate DRP and assignment terms with BLG, Torys and MT.
ABF	04/29/2026	450.00	0.40	180.00	Attending to matters re DRP for K. Plunkett
KBP	04/29/2026	860.00	0.90	774.00	Negotiate DRP.
KBP	04/30/2026	860.00	1.00	860.00	Negotiate assignment and release of DRP schedule B.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
ABF	05/01/2026	450.00	2.60	1,170.00	Reviewing and revising DRP re Termination on Consent and attending to related matters for K. Plunkett and emails to MT and Torys re same
KBP	05/01/2026	860.00	1.00	860.00	Settle final DRP for consents; attend call with Torys; review and finalize documents for releases.
KBP	05/04/2026	860.00	0.10	86.00	Receive and review email from A. Sodagar re: construction lien issues and holdback release entries on invoices
KBP	05/04/2026	860.00	0.10	86.00	Receive email re: La Pue Deposit Return Protocol consent terminations and review contents
KBP	05/05/2026	860.00	1.00	860.00	Negotiate and finalize DRP for consents and assignment.
MES	05/07/2026	860.00	0.20	172.00	Discussion with K. Plunkett re finalizing matters
KBP	05/08/2026	860.00	1.00	860.00	Negotiate and settle final DRP steps; email exchanges with MT regarding assignment.
KBP	05/09/2026	860.00	0.50	430.00	Review and consider settlement terms from MZ and Holdback claimants; email exchange with client regarding same.
KBP	05/11/2026	860.00	1.20	1,032.00	Attend call with MT; attend call with client; review release form.
KBP	05/13/2026	860.00	0.70	602.00	Negotiate assignment of APS and finalize DRP terms.
KBP	05/14/2026	860.00	1.40	1,204.00	Attend call with MT to discuss o/s issues for assignment; attend call with client team to discuss outstanding issues and proposed residual amounts; review and respond to emails from MT.
ABF	05/15/2026	450.00	0.20	90.00	Attending to matters re assignment agreement in respect of purchaser enquiry for K. Plunkett
KBP	05/15/2026	860.00	0.90	774.00	Attend call with client regarding DRP and assignment; review and consider emails from MT regarding release and assignment.
KBP	05/19/2026	860.00	1.50	1,290.00	Email exchanges with client regarding assignment and holdback; email exchange with Chaitons regarding same; review and consider changes to release.
KBP	05/20/2026	860.00	0.70	602.00	Negotiate holdback lien settlement; negotiate assignment terms.

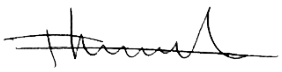
MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	05/22/2026	860.00	0.70	602.00	Review and respond to emails from Aura regarding release of Glynn; review and assignment terms and proposed settlement; review and respond to email from Chaitons.
ABF	05/24/2026	450.00	0.20	90.00	Attending to matters re Glynn termination mandate and release for K. Plunkett
KBP	05/24/2026	860.00	0.50	430.00	Prepare release and termination letter.
ABF	05/25/2026	450.00	1.80	810.00	Drafting Glynn termination and release letter for K. Plunkett, attending to related matters, and emails to KSV re same
KBP	05/25/2026	860.00	0.70	602.00	Attend call with client to discuss Glynn mandate; review and respond to emails from MT regarding assignment terms; review and provide comments on draft DRP, as updated.
KBP	05/27/2026	860.00	1.00	860.00	Email exchanges with MT and BLG regarding finalizing assignment; email exchanges with client; review and consider updated settlement terms.
ABF	05/29/2026	450.00	0.60	270.00	Attending to matters re Glynn Group re termination and release letter for K. Plunkett
ABF	05/29/2026	450.00	0.50	225.00	Attending to matters re Sovereign release for K. Plunkett
ABF	05/29/2026	450.00	0.30	135.00	Emails with KSV and Glynn Group termination and release letter for K. Plunkett
ABF	05/29/2026	450.00	0.20	90.00	Call with Glynn Group re termination and attending to related matters
KBP	05/29/2026	860.00	0.50	430.00	Review and settle termination of engagement for Glynn Group
ABF	05/30/2026	450.00	0.10	45.00	Attending to matters re Glynn Group termination and release for K. Plunkett
KBP	05/31/2026	860.00	0.90	774.00	Review and revise draft Deposit Release; revise DRP for terminations.
TOTAL:			39.10	$27,681.00	

Name	Year of Call	Title	Hours	Rate	Value
Bernicchia-Freeman, Alex (ABF)	2025	Associate	14.50	$450.00	$6,525.00
Plunkett, Kyle B. (KBP)	2011	Partner	23.30	$860.00	$20,038.00
Spence, Miranda E. (MES)	2011	Partner	1.30	$860.00	$1,118.00

OUR FEE	$27,681.00
HST @ 13%	3,598.53

AMOUNT DUE **$31,279.53 CAD**

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP



Kyle B. Plunkett

E.&O.E.

Payment by EFT / Wire Transfer:			Payment by Cheque:
Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP	Payable To:
TD Canada Trust	Bank No.:	004	Aird & Berlis LLP
TD Centre	Transit No.:	10202	Brookfield Place, Suite 1800
55 King Street West	Account:	5221521	181 Bay Street
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR	Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com **Bill.Com Payment Network ID: c114483219512158**

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GST / HST Registration # 12184 6539 RT0001 | PST Registration #PST-1485-2365

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P.O. Box 20
Toronto, ON
M5J 2W4 Canada

July 14, 2026

Attention: Mr. Noah Goldstein

Invoice No: 1496889

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending July 10, 2026

Total Fees	$42,201.00
Total Taxes	5,486.13
Amount Due	**$47,687.13 CAD**

Payment by EFT / Wire Transfer:			Payment by Cheque:
Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP	Payable To:
TD Canada Trust	Bank No.:	004	Aird & Berlis LLP
TD Centre	Transit No.:	10202	Brookfield Place, Suite 1800
55 King Street West	Account:	5221521	181 Bay Street
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR	Toronto, ON M5J 2T9

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July 14, 2026

Attention: Mr. Noah Goldstein

Invoice No: 1496889

Re: Receiver of La Pue International Inc.

Client No: 041611
Matter No: 309431

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending July 10, 2026

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
ABF	06/01/2026	450.00	0.10	45.00	Following up with Glynn Group re termination and release letter for K. Plunkett
ABF	06/01/2026	450.00	0.20	90.00	Reviewing executed Termination and Release and emails to various parties re confirmation of same for K. Plunkett
ABF	06/01/2026	450.00	1.50	675.00	Revising DRP and attending to related matters for K. Plunkett
KBP	06/01/2026	860.00	0.50	430.00	Exchange drafts regarding Assignment and Release.
MES	06/01/2026	860.00	0.20	172.00	Review emails re settlement with lien claimants
KBP	06/02/2026	860.00	0.70	602.00	Negotiating assignment and DRP terms.
ABF	06/04/2026	450.00	0.50	225.00	Attending to matters re DTA release for K. Plunkett
KBP	06/04/2026	860.00	0.70	602.00	Review and respond to emails from Sovereign Counsel and SM regarding settling assignment.
ABF	06/09/2026	450.00	1.00	450.00	Attending to matters re DTA release for K. Plunkett and emails with KSV re same
ABF	06/09/2026	450.00	2.30	1,035.00	Revising June 16 DRP and attending to related matters for K. Plunkett
KBP	06/09/2026	860.00	0.70	602.00	Review and negotiate DRP and assignment.
MES	06/09/2026	860.00	0.20	172.00	Address securing court time
ABF	06/10/2026	450.00	0.10	45.00	Reviewing and compiling DTA Release signature pages

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
ABF	06/10/2026	450.00	1.20	540.00	Emails with court and Chaitons re booking DRP approval and discharge motion attending to related matters for M. Spence
KBP	06/10/2026	860.00	0.50	430.00	Review and consider emails form counsel regarding assignment APSs and deposits
MES	06/10/2026	860.00	0.20	172.00	Exchange emails re scheduling distribution motion
KBP	06/11/2026	860.00	0.50	430.00	Review and negotiate Bond release and assignment of deposits.
PLW	06/11/2026	310.00	0.40	124.00	Submitted Commercial List Request Form for filing online with the court
ABF	06/12/2026	450.00	0.30	135.00	Attending to matters re homebuyer contact for K. Plunkett and emails to OC re same
KBP	06/12/2026	860.00	0.70	602.00	Review and respond to emails from counsel regarding assignment of deposits and Bond exchange; email exchange with client.
ABF	06/16/2026	450.00	0.50	225.00	Taking notes during call re Unit 403-T with S. Joshi and attending to related matters for K. Plunkett
ABF	06/16/2026	450.00	2.10	945.00	Drafting stay notice letter for K. Plunkett and email with KSV re same
ABF	06/16/2026	450.00	1.70	765.00	Revising APS Assignment Agreement and attending to related matters for K. Plunkett
KBP	06/16/2026	860.00	0.50	430.00	Attend call with Unit holder counsel to discuss assignment of Unit APS; email to client regarding same.
KBP	06/16/2026	860.00	1.00	860.00	Review and revise draft assignment and assumption agreement.
ABF	06/17/2026	450.00	0.10	45.00	Revising Assignment Agreement for K. Plunkett
ABF	06/17/2026	450.00	0.70	315.00	Reviewing and revising Assignment Notice for K. Plunkett
ABF	06/17/2026	450.00	0.40	180.00	Attending to matters Assignment Notice and emails with KSV re same
KBP	06/17/2026	860.00	0.50	430.00	Negotiate and finalize assignment.
MES	06/17/2026	860.00	0.20	172.00	Exchange emails with F. Souza re distribution motion date
KBP	06/18/2026	860.00	0.50	430.00	Negotiate assignment and release; email to client regarding same.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
ABF	06/19/2026	450.00	0.60	270.00	Attending to matters re New Roads stay notice letter and emails with KSV and OC re same
ABF	06/19/2026	450.00	0.20	90.00	Attending to matters re Notice of Assignment and emails with KSV and MT re same
KBP	06/19/2026	860.00	0.50	430.00	Negotiate assignment and release documents.
ABF	06/21/2026	450.00	0.10	45.00	Reviewing email re confirmation of scheduling form submission
ABF	06/22/2026	450.00	0.50	225.00	Reviewing additional purchaser files for inclusion in consent DRP and reviewing emails from MT re same for K. Plunkett
ABF	06/22/2026	450.00	0.50	225.00	Emails with KSV and MT re DRP consent and additional purchaser acknowledgements
ABF	06/22/2026	450.00	0.80	360.00	Reviewing and revising DRP re consent and attending to related matters for K. Plunkett
ABF	06/22/2026	450.00	0.60	270.00	Reviewing and revising DTA Release and attending to related matters for K. Plunkett
ABF	06/22/2026	450.00	0.80	360.00	Reviewing and revising Assignment Agreement and attending to related matters for K. Plunkett
KBP	06/22/2026	860.00	0.70	602.00	Attend call with MT to discuss final DRPs and assignment agreement.
ABF	06/24/2026	450.00	0.60	270.00	Revising Assignment Agreement and attending to related matters for K. Plunkett
KBP	06/24/2026	860.00	0.70	602.00	Review and finalize DRPs.
ABF	06/25/2026	450.00	0.20	90.00	Revising email re DRP revisions for MT
KBP	06/25/2026	860.00	0.70	602.00	Negotiate DRPs and releases with counsel.
ABF	06/26/2026	450.00	0.60	270.00	Call with MT re new DRP and Assignment Agreement and attending to related matters for K. Plunkett
ABF	06/26/2026	450.00	0.50	225.00	Revising third DRP and attending to related matters for K. Plunkett
KBP	06/26/2026	860.00	1.00	860.00	Prepare and attend call with MT to discuss DRP; review and provide comments on DRP to MT.
ABF	06/27/2026	450.00	0.30	135.00	Call with KSV re DRP, Assignment Agreement and motion

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
ABF	06/27/2026	450.00	0.20	90.00	Attending to matters re third DRP for K. Plunkett
ABF	06/27/2026	450.00	0.10	45.00	Attending to matters re motion materials for K. Plunkett
KBP	06/27/2026	860.00	1.00	860.00	Prepare and attend call with client team regarding status of DRP and Assignment; review and consider emails from Chaitons on lien settlement.
ABF	06/29/2026	450.00	1.10	495.00	Reviewing materials in preparation to draft July 15 DRP Approval and Discharge motion materials for K. Plunkett
MES	06/29/2026	860.00	0.30	258.00	Exchange emails with F. Souza re language for distribution motion addressing lien claim settlement
ABF	06/30/2026	450.00	0.30	135.00	Attending to matters re Third and Fourth DRP for K. Plunkett
ABF	06/30/2026	450.00	3.10	1,395.00	Drafting Fourth DRP for remaining APSs and attending to related matters for K. Plunkett
ABF	06/30/2026	450.00	1.00	450.00	Reviewing materials in preparation to draft July 15 DRP Approval and Discharge motion materials for K. Plunkett
ABF	06/30/2026	450.00	1.00	450.00	Drafting Lien Holdback Settlement Order for K. Plunkett
KBP	06/30/2026	860.00	1.00	860.00	Negotiate releases; review and revise DRPs; email exchanges with client; attend call with MT.
ABF	07/01/2026	450.00	0.40	180.00	Drafting Lien Holdback Settlement Order for K. Plunkett
ABF	07/01/2026	450.00	3.90	1,755.00	Drafting APS Termination and DRP Approval Order for K. Plunkett
ABF	07/01/2026	450.00	2.50	1,125.00	Drafting Final Distribution and Discharge Order for K. Plunkett
ABF	07/01/2026	450.00	1.20	540.00	Drafting Notice of Motion for K. Plunkett

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
ABF	07/02/2026	450.00	0.20	90.00	Attending to matters re motion materials for K. Plunkett
ABF	07/02/2026	450.00	1.10	495.00	Attending to matters re rescheduling hearing for K. Plunkett
KBP	07/02/2026	860.00	0.70	602.00	Review and respond to emails from MT on DRPs.
MES	07/02/2026	860.00	0.30	258.00	Exchange emails with A. Bernicchia Freeman, K. Plunkett re Marshallzehr Group Inc v La Pue International Inc hearing date; Email to F. Souza re same
PLW	07/02/2026	310.00	0.40	124.00	Submitted CL Request Form for filing online with the court
KBP	07/03/2026	860.00	0.50	430.00	Attend call with MT regarding DRP and assignment.
ABF	07/06/2026	450.00	1.10	495.00	Reviewing revised Second and Third DRPs and attending to related matters for K. Plunkett
ABF	07/06/2026	450.00	0.90	405.00	Revising Second DRP and emails with MT re same
ABF	07/06/2026	450.00	1.20	540.00	Revising Fourth DRP for K. Plunkett and circulating same with MT and KSV
KBP	07/06/2026	860.00	1.00	860.00	Review and provide comments on draft 4th DRP.
ABF	07/07/2026	450.00	0.20	90.00	Emails with KSV re revisions to Third DRP and Fourth DRP
ABF	07/08/2026	450.00	2.30	1,035.00	Reviewing MT, BLG and SM correspondence re DTA Release and attending to related matters for K. Plunkett
KBP	07/08/2026	860.00	0.50	430.00	Review and respond to emails from MT regarding DRPs.
MES	07/08/2026	860.00	0.50	430.00	Discussion with K. Plunkett re resolution of purchaser issues; Exchange emails re DTA release terms
ABF	07/09/2026	450.00	0.10	45.00	Emails with MT re DRPs
ABF	07/09/2026	450.00	1.70	765.00	Revising Final Distribution and Discharge Order, emails to Chaitons and KSV re same and attending to related matters for K. Plunkett
ABF	07/09/2026	450.00	4.90	2,205.00	Drafting Tenth Report for K. Plunkett
KBP	07/09/2026	860.00	0.90	774.00	Review and revise DRPs; email exchanges with client regarding same and DTA release.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	07/09/2026	860.00	0.20	172.00	Review order implementing lien holdback settlement terms for distribution motion
ABF	07/10/2026	450.00	0.60	270.00	Revising APS Termination and DRP Approval Order, emails re same with AP and attending to related matters for K. Plunkett
ABF	07/10/2026	450.00	0.10	45.00	Emails with MT re APS Termination and DRP Approval Order
ABF	07/10/2026	450.00	9.10	4,095.00	Drafting Tenth Report for K. Plunkett
KBP	07/10/2026	860.00	0.70	602.00	Review and provide additional comments on draft DRPs.
TOTAL:			76.90	$42,201.00	

Name	Year of Call	Title	Hours	Rate	Value
Bernicchia-Freeman, Alex (ABF)	2025	Associate	57.30	$450.00	$25,785.00
Plunkett, Kyle B. (KBP)	2011	Partner	16.70	$860.00	$14,362.00
Spence, Miranda E. (MES)	2011	Partner	2.10	$860.00	$1,806.00
Williams, Patrick L. (PLW)		Law Clerk	0.80	$310.00	$248.00

OUR FEE	$42,201.00
HST @ 13%	5,486.13
AMOUNT DUE	**$47,687.13 CAD**

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP

Kyle B. Plunkett

E.&O.E.

Payment by EFT / Wire Transfer:			Payment by Cheque:
Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP	Payable To:
TD Canada Trust	Bank No.:	004	Aird & Berlis LLP
TD Centre	Transit No.:	10202	Brookfield Place, Suite 1800
55 King Street West	Account:	5221521	181 Bay Street
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR	Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com **Bill.Com Payment Network ID: c114483219512158**

*** Aird & Berlis LLP does not accept interac/email transfers ***

Payment is due on receipt. Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 12% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001 | PST Registration #PST-1485-2365

* For legal services provided to clients residing in Quebec, Manitoba and Saskatchewan, clients are advised to self-assess provincial sales tax on fees and disbursements charged.

Attached is Exhibit "B"

Referred to in the

AFFIDAVIT OF KYLE PLUNKETT

Sworn before me

This 15th day of July, 2026

____

Commissioner for taking Affidavits, etc.
Alex Bernicchia-Freeman (LSO # 93556P)

STATEMENT OF RESPONSIBLE INDIVIDUALS

Aird & Berlis LLP's professional fees herein are made with respect to the following individuals

LAWYERS	CALL TO BAR	HOURLY RATE $	TOTAL TIME	VALUE $
Crowley, Trevor A.W.	19 (called to the Bar in 2007)	$840.00	1.6	$1,344.00
Plunkett, Kyle B.	15 (called to the Bar in 2011)	$827.74	223.7	$185,165.50
Spence, Miranda E.	15 (called to the Bar in 2011)	$828.98	89.5	$74,194.00
Chung, Brian	12 (called to the Bar in 2014)	$731.51	30.4	$22,238.00
Ho, Adrienne	11 (called to the Bar in 2015)	$643.87	110.4	$71,083.00
Muise, Danielle L.	10 (called to the Bar in 2016)	$645.32	6.2	$4,001.00
Pedro, Mario	10 (called to the Bar in 2016)	$676.02	4.9	$3,312.50
Sharma, Kanika	6 (called to the Bar in 2020)	$395.00	1.8	$711.00
Lici, Matilda	6 (called to the Bar in 2020)	$560.00	13.8	$7,728.00
Oh, Angela	4 (called to the Bar in 2022)	$345.00	3.2	$1,104.00
Delfino, Cristian	3 (called to the Bar in 2023)	$395.00	5.1	$2,014.50
Moloney, Kieran	1 (called to the Bar in 2025)	$425.00	0.7	$297.50
Bernicchia-Freeman, Alex	1 (called to the Bar in 2025)	$450.00	85.6	$38,520.00
Essber, Essber	Student	$350.00	6.5	$2,275.00
Bernicchia-Freeman, Alex	Student	$375.00	18.1	$6,787.50
Spiliakos, Isabella	Student	$375.00	1.2	$450.00
Kim, Daniel	Student	$391.31	6.5	$2,543.50
Mamelak, Jordan	Student	$375.00	3.0	$1,125.00
Waltman, Jacob	Student	$375.00	2.8	$1,050.00
Chao, Luke	Student	$375.00	2.9	$1,087.50
Carter, Keira	Student	$375.00	0.2	$75.00
Morris, Shannon R	Law Clerk	$471.51	4.3	$2,027.50
Bennett, Travis	Law Clerk	$340.00	1.7	$578.00
Nguyen, Linh	Law Clerk	$310.00	4.1	$1,271.00
Williams, Patrick L.	Law Clerk	$294.40	5.0	$1,472.00
Carty, Kim	Law Clerk	$375.00	0.3	$112.50
Peacocke, Robin	Law Clerk	$395.00	0.4	$158.00
Hodgson, Daniella S.	Law Clerk	$395.00	1.6	$632.00
Kurian, Bindu	Law Clerk	$250.00	4.7	$1,175.00
Total Fees			**640.2**	**$434,532.50**

Standard hourly rates listed. However, in certain circumstances adjustments to the account may have been made.

MARSHALLZEHR GROUP INC. and **LA PUE INTERNATIONAL INC.**
Applicant Respondent

Court File No. CV-23-00700695-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at TORONTO

AFFIDAVIT OF KYLE PLUNKETT

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

Kyle Plunkett (LSO # 61044N)
Tel: 416-865-3406
Email: kplunkett@airdberlis.com

Miranda Spence (LSO # 60621M)
Tel: 416-865-3414
Email: mspence@airdberlis.com

Alex Bernicchia-Freeman (LSO # 93556P)
Tel: 416-865-7735
Email: afreeman@airdberlis.com

Lawyers for AlixPartners Restructuring, Inc., in its capacity as Court-appointed receiver of La Pue International Inc.

Appendix “U”

Court File No. CV-23-00700695-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

B E T W E E N:

MARSHALLZEHR GROUP INC.

Applicant

- and -

LA PUE INTERNATIONAL INC.

Respondent

APPLICATION UNDER SUBSECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c.B-3, AS AMENDED, AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c.C.43, AS AMENDED

AFFIDAVIT OF MALEEHA ANWAR
(sworn July 16, 2026)

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

1. I am an associate with the law firm of Chaitons LLP ("**Chaitons**"), lawyers for KSV Restructuring Inc., in its capacity as court-appointed receiver (the "**Receiver**"), of all the assets, undertakings and properties of each of the Respondents, and as such have knowledge of the matters to which I hereinafter depose.

2. Attached hereto and marked as **Exhibit "A"** are copies of the accounts issued by Chaitons to the Receiver for the time period commencing November 24, 2023 and ending March 31, 2026, totalling $212,999.84 (comprised of fees of $186,602.50, disbursements of $2,028.88 and HST of $24,368.46) with respect to this proceeding.

3. Attached hereto as **Exhibit "B"** is a summary of additional information with respect to the accounts referred to in paragraph 2 above, indicating all members of Chaitons who have worked on this matter, their year of call to the bar, total time charged and hourly rates, and I hereby confirm that this list represents an accurate account of such information.

4. I confirm that the accounts described in paragraph 2 above accurately reflect the services provided by Chaitons in this matter and the fees and disbursements claimed by it from November 24, 2023 to March 31, 2026.

SWORN before me at the City of Toronto, in the Province of Ontario this 16th day of July, 2026	)))))	**MALEEHA ANWAR**
A Commissioner, etc.		

THIS IS EXHIBIT "A" TO
THE AFFIDAVIT OF MALEEHA ANWAR
SWORN BEFORE ME THIS 16TH DAY OF
JULY, 2026

A Commissioner Etc.

Chaitons LLP

INVOICE NUMBER: 295742 **January 31, 2024**

KSV RESTRUCTURING INC.
150 KING STREET WEST, SUITE 2308
TORONTO, ONTARIO, M5H1J9

Re: LA PUE INTERNATIONAL INC.
Our file: 007310-86046

FOR PROFESSIONAL SERVICES RENDERED on this matter up to and including January 31, 2024:

PROFESSIONAL FEES		
SUBJECT TO HST	$14,575.50	
SUB-TOTAL		$14,575.50
DISBURSEMENTS		
NON TAXABLE	$363.45	
SUBJECT TO HST	$58.35	
SUB-TOTAL		$421.80
HST at 13.00%		$1,902.40
GRAND TOTAL		**$16,899.70**

Amount payable on the current invoice	$16,899.70
Plus outstanding invoices on this matter	$0.00
Amount Due	**$16,899.70**
Trust Balance	

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 0.5% per annum commencing one month after delivery of this account.

5000 Yonge Street, 10th Floor, Toronto, ON M2N 7E9 | P :416-222-8888 chaitons.com

PROFESSIONAL FEES:

Nov 24, 23	Call with Receiver re: listing agreement and sale process; revise same;
Nov 27, 23	Call with Receiver;
Dec 6, 23	Call with L. Bailey regarding a redemption;
Dec 8, 23	Call and email correspondence with L. Bailey and N. Goldstein;
Dec 8, 23	To review of and response to e-mail communication regarding status of file;
Dec 13, 23	Call with Receiver regarding draft report; revise draft report; draft notice of motion and order; finalize motion record and serve; email correspondence with J. MacLellan; email correspondence with Pawel;
Dec 14, 23	Drafting factum for sale process approval motion.
Dec 17, 23	Revising factum.
Dec 18, 23	Review and provide comments on factum; finalize factum; call with clients;
Dec 18, 23	Revising factum.
Dec 19, 23	Calls and email correspondence with clients, counsel for the Debtor and the Receiver; prepare for hearing; review responding record;
Dec 19, 23	Receipt and review of affidavit of P Fugiel; Drafting participant information form.
Dec 20, 23	Prepared for and attended at the sale process approval hearing; email correspondence with client regarding same;
Dec 20, 23	Appearing for and attending at hearing for sale process approval; E-mail to court with word version of order; Receipt and review of e-mail correspondence between M Poliak and N Goldstein.
Dec 21, 23	Email correspondence with the Receiver;
Dec 28, 23	Review and revise draft Listing Agreement;

Jan 9, 24	Telephone call with M. Poliak;
Jan 9, 24	Email correspondence and call with H. Chaiton regarding termination of receivership; email correspondence with clients regarding same;
Jan 10, 24	Email correspondence with the receiver;
Jan 10, 24	Receipt, review and responding to e-mail correspondence from L Christodoulou.
Jan 18, 24	Email correspondence regarding APS; email correspondence with A. Butcher;
Jan 18, 24	To receive instructions and review correspondence and documents re preparation of template Agreement of Purchase and Sale;
Jan 19, 24	To continue to review correspondence and documents in preparation for draft Agreement of Purchase and Sale; to exchange correspondence;
Jan 23, 24	To review/revise initial draft of purchase agreement;
Jan 23, 24	E-mail correspondence to M Poliak; E-mail correspondence to J Dutrizac.
Jan 23, 24	To complete review of court documents and title documents; to consider issues and review status of development; to prepare template Agreement of Purchase and Sale for sale of property by receiver;
Jan 24, 24	Email correspondence regarding Sovereign General Insurance;
Jan 29, 24	Email correspondence regarding properties owned by La Pue;
Jan 31, 24	Review correspondence from counsel for certain mortgagees; review searches for properties owned by the Debtor; email correspondence with clients regarding same; call with N. Thurairatnam;
	To all matters of a general nature not more particularly referred to herein;

TOTAL PROFESSIONAL FEES	**$14,575.50**
HST at 13.00%	1,894.82

DISBURSEMENTS:

Subject to HST:	Teraview Charges Taxable	$58.35	
			$58.35
Non-Taxable:	File Motion Record(s) Non-taxable	$339.00	
	Teraview Charges Non-taxable	$24.45	
			$363.45

TOTAL DISBURSEMENTS	**$421.80**
HST at 13.00%	7.59
GRAND TOTAL	**$16,899.70**

CHAITONS LLP

per: ______________________
Harvey Chaiton

LAWYERS' SUMMARY:

Lawyers and legal assistants involved	Hourly Rate	Hours Billed	Total Billed
HARVEY G. CHAITON	$895.00	0.20	$179.00
ROBERT MILLER	$800.00	0.40	$320.00
MAYA POLIAK	$675.00	2.60	$1,755.00
MAYA POLIAK	$630.00	11.80	$7,434.00
ALEXANDRA KRANCEVIC	$435.00	0.20	$87.00
LAURA CULLETON	$375.00	0.20	$75.00
LAURA CULLETON	$325.00	5.10	$1,657.50
MARK WILLIS-O'CONNOR	$590.00	5.20	$3,068.00
Total:		25.70	$14,575.50

Chaitons LLP

INVOICE NUMBER: 296269 **February 29, 2024**

KSV RESTRUCTURING INC.
150 KING STREET WEST, SUITE 2308
TORONTO, ONTARIO, M5H 1J9

Re: LA PUE INTERNATIONAL INC.
Our file: 007310-86046

FOR PROFESSIONAL SERVICES RENDERED on this matter up to and including February 29, 2024:

PROFESSIONAL FEES

SUBJECT TO HST	$1,012.50	
SUB-TOTAL		$1,012.50
HST at 13.00%		$131.63
GRAND TOTAL		**$1,144.13**

Amount payable on the current invoice	$1,144.13
Plus outstanding invoices on this matter	$16,899.70
Amount Due	**$18,043.83**
Trust Balance	

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 0.5% per annum commencing one month after delivery of this account.

5000 Yonge Street, 10th Floor, Toronto, ON M2N 7E9 | P :416-222-8888 chaitons.com

PROFESSIONAL FEES:

Feb 1, 24	MP	Call with M. Tufman;
Feb 5, 24	MP	Review draft APS;
Feb 9, 24	MP	Review loan offer; call with Receiver regarding same;
Feb 14, 24	MP	Calls with Receiver and MZ;

TOTAL PROFESSIONAL FEES	**$1,012.50**
HST at 13.00%	131.63
GRAND TOTAL	**$1,144.13**

CHAITONS LLP

per: ______________________

Maya Poliak

LAWYERS' SUMMARY:

Lawyers and legal assistants involved	Hourly Rate	Hours Billed	Total Billed
MAYA POLIAK	$675.00	1.50	$1,012.50
Total:		1.50	$1,012.50

Chaitons LLP

INVOICE NUMBER: 297068 **April 15, 2024**

KSV RESTRUCTURING INC.
220 BAY STREET, SUITE 1300, BOX 20
TORONTO, ONTARIO, M5J2W4

Re: LA PUE INTERNATIONAL INC.
Our file: 007310-86046

FOR PROFESSIONAL SERVICES RENDERED on this matter up to and including April 30, 2024:

PROFESSIONAL FEES		
SUBJECT TO HST	$10,192.50	
SUB-TOTAL		$10,192.50
DISBURSEMENTS		
NON TAXABLE	$12.80	
SUBJECT TO HST	$50.84	
SUB-TOTAL		$63.64
HST at 13.00%		$1,331.63
GRAND TOTAL		**$11,587.77**

Amount payable on the current invoice	$11,587.77
Plus outstanding invoices on this matter	$18,043.83
Amount Due	**$29,631.60**
Trust Balance	

HST No R124110933 INVOICE NUMBER: 297068

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 0.5% per annum commencing one month after delivery of this account.

PROFESSIONAL FEES:

Mar 5, 24	MP	Call with the Receiver regarding correspondence from the City; draft reply;
Mar 6, 24	MP	Revise correspondence to the City; email correspondence with clients regarding same;
Mar 9, 24	MP	Email correspondence with J. MacLellan;
Mar 11, 24	MP	Email correspondence and call with the Receiver regarding notice from the City;
Mar 11, 24	LSC	To receipt and review of correspondence regarding enforcement proceedings; to conducting various parcel searches; to various correspondence with M. Poliak regarding same;
Mar 21, 24	MP	Call with J. Mullen regarding 5978 Allendale; draft email to counsel for first mortgagee on same property;
Mar 27, 24	MP	Email correspondence regarding agreements of purchase and sale and scheduling of a motion;
Mar 28, 24	MP	Email correspondence with client and M. Russell regarding APS; review draft agreement from potential purchaser;
Mar 28, 24	LAC	Receipt and review of notice of appearance from W Andrade; Reviewing parcel register.
Mar 28, 24	MWO	To receive instructions; to telephone call and review correspondence; to consider issues and revise draft Agreement of Purchase and Sale; to telephone call and correspondence from client; to further revise draft Agreement of Purchase and Sale and deliver execution copy to client;
Mar 31, 24	MP	Review and provide comments on draft report;
Apr 3, 24	MP	Draft Notice of Motion; finalize motion record and arrange for service; correspondence regarding retrieval of APSs; review undertaking; email correspondence with M. Russell;
Apr 3, 24	DIM	To preparing an undertaking;

Chaitons LLP

Apr 4, 24	MWO	To receive instructions and review correspondence; to revise draft Agreement of Purchase and Sale and deliver clean and blacklined copies to client;
Apr 4, 24	LAI	To; commute to Sullivan Mahoney LLP's St. Catharines office to pickup APSs and return same to office; prep for and scanning of same;
Apr 8, 24	LAI	To; correspondence with M. Poliak re. scanning and sharing of pre-existing contracts; to sending out of same;

TOTAL PROFESSIONAL FEES	**$10,192.50**
HST at 13.00%	1,325.03

DISBURSEMENTS:

Subject to HST:

	Teraview Charges Taxable	$29.75	
	Courier and Taxi Charges Taxable	$21.09	
			$50.84

Non-Taxable:

	Teraview Charges Non-taxable	$12.80	
			$12.80

TOTAL DISBURSEMENTS	**$63.64**
HST at 13.00%	6.61
GRAND TOTAL	**$11,587.77**

CHAITONS LLP

per: ______________________

Maya Poliak

LAWYERS' SUMMARY:

Lawyers and legal assistants involved	Hourly Rate	Hours Billed	Total Billed
MAYA POLIAK	$675.00	9.50	$6,412.50
LIAM SCANLON	$325.00	0.20	$65.00
LAURA CULLETON	$375.00	0.20	$75.00
MARK WILLIS-O'CONNOR	$590.00	3.50	$2,065.00
DAVID IM	$250.00	0.60	$150.00
LUCA IMBROGNO	$250.00	5.70	$1,425.00
Total:		19.70	$10,192.50

Chaitons LLP

INVOICE NUMBER: 297600 **April 30, 2024**

KSV RESTRUCTURING INC.
220 BAY STREET, SUITE 1300, BOX 20
TORONTO, ONTARIO, M5J2W4

Re: LA PUE INTERNATIONAL INC.
Our file: 007310-86046

FOR PROFESSIONAL SERVICES RENDERED on this matter up to and including April 30, 2024:

PROFESSIONAL FEES		
SUBJECT TO HST	$5,065.00	
SUB-TOTAL		$5,065.00
DISBURSEMENTS		
NON TAXABLE	$351.80	
SUBJECT TO HST	$351.75	
SUB-TOTAL		$703.55
HST at 13.00%		$704.18
GRAND TOTAL		**$6,472.73**

Amount payable on the current invoice	$6,472.73
Plus outstanding invoices on this matter	$29,631.60
Amount Due	**$36,104.33**
Trust Balance	

HST No R124110933 INVOICE NUMBER: 297600

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 0.5% per annum commencing one month after delivery of this account.

PROFESSIONAL FEES:

Apr 2, 24	Email correspondence regarding scanning;
Apr 2, 24	Email correspondence regarding agreements of purchase and sale;
Apr 4, 24	Email correspondence with A. Ottaway; email correspondence regarding the agreements of purchase and sale;
Apr 5, 24	Email correspondence with the Receiver regarding APS scanning; internal office correspondence regarding same;
Apr 5, 24	Receipt and review of e-mail correspondence from A Thadickal.
Apr 9, 24	Email correspondence regarding motion;
Apr 10, 24	Email correspondence with clients regarding motion returnable April 11, 2024; attend at a case conference;
Apr 11, 24	Prepared for and attended at the hearing; email correspondence with client;
Apr 12, 24	Email correspondence regarding a purchaser;
Apr 15, 24	Email correspondence with the Court; call with P. Kuca;
Apr 15, 24	To correspondence re. APSs; to sending out same;
Apr 19, 24	Call and email correspondence with J. Shamess;
Apr 20, 24	Call and email correspondence with J. Shamess;
Apr 23, 24	Email correspondence regarding extension of DD condition;

Apr 25, 24	Correspondence regarding extension request;
Apr 30, 24	Email correspondence with clients and purchaser's counsel;
	To all matters of a general nature not more particularly referred to herein;

TOTAL PROFESSIONAL FEES	**$5,065.00**
HST at 13.00%	658.45

DISBURSEMENTS:

Subject to HST:

	Teraview Charges Taxable	$26.75	
	Courier and Taxi Charges Taxable	$325.00	
			$351.75

Non-Taxable:

	File Motion Record(s) Non-taxable	$339.00	
	Teraview Charges Non-taxable	$12.80	
			$351.80

TOTAL DISBURSEMENTS	**$703.55**
HST at 13.00%	45.73

GRAND TOTAL **$6,472.73**

CHAITONS LLP

per: ______________________
Harvey Chaiton

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 0.5% per annum commencing one month after delivery of this account.

LAWYERS' SUMMARY:

Lawyers and legal assistants involved	Hourly Rate	Hours Billed	Total Billed
MAYA POLIAK	$675.00	7.30	$4,927.50
LAURA CULLETON	$375.00	0.10	$37.50
LUCA IMBROGNO	$250.00	0.40	$100.00
Total:		7.80	$5,065.00

Chaitons LLP

INVOICE NUMBER: 298404 **May 31, 2024**

KSV RESTRUCTURING INC.
220 BAY STREET, SUITE 1300, BOX 20
TORONTO, ONTARIO, M5J2W4

Re: **LA PUE INTERNATIONAL INC.**
Our file: 007310-86046

FOR PROFESSIONAL SERVICES RENDERED on this matter up to and including May 31, 2024:

PROFESSIONAL FEES		
SUBJECT TO HST	$6,034.50	
SUB-TOTAL		$6,034.50
DISBURSEMENTS		
NON TAXABLE	$8.00	
SUBJECT TO HST	$20.55	
SUB-TOTAL		$28.55
HST at 13.00%		$787.16
GRAND TOTAL		**$6,850.21**

Amount payable on the current invoice	$6,850.21
Plus outstanding invoices on this matter	$36,104.33
Amount Due	**$42,954.54**
Trust Balance	

HST No R124110933 INVOICE NUMBER: 298404

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 0.5% per annum commencing one month after delivery of this account.

PROFESSIONAL FEES:

May 2, 24	Email correspondence with the Court and client regarding scheduling;
May 7, 24	Email correspondence with client and purchaser's counsel regarding deposit;
May 9, 24	Draft demand re second deposit; email correspondence regarding same;
May 10, 24	Email correspondence with K. Plunket and N. Goldstein;
May 13, 24	Email correspondence and calls regarding Second Deposit;
May 14, 24	Calls regarding APS;
May 16, 24	Email correspondence regarding deposit; email correspondence regarding agreement of purchase and sale;
May 23, 24	Calls and email correspondence regarding the APS and shoring;
May 27, 24	Call with counsel for HC Matcon; email correspondence with N. Goldstein regarding same;
May 28, 24	Various emails with I. Robinson and telephone calls with N. Goldstein and with M. Poliak;
May 28, 24	Email correspondence with the Receiver regarding purchaser's deposit; email correspondence with the Receiver and H. Chaiton regarding correspondence from J. Robinson;
May 29, 24	Telephone conference call with M. Poliak, J. Robinson and Z. Fida, lawyers for a purchaser;
May 29, 24	Call with J. Robinson, Z. Fida and H. Chaiton; reporting email to client; email correspondence with a purchaser;
May 30, 24	Email correspondence with the Receiver regarding HC Matcon and certain agreements of purchase and sale;
May 31, 24	Various emails and telephone calls with respect to non-payment of 2nd deposit and next steps;

May 31, 24	Email correspondence and call regarding APS and second deposit;
May 31, 24	E-mail correspondence with M Tallat; E-mail correspondence with M Poliak.

To all matters of a general nature not more particularly referred to herein;

TOTAL PROFESSIONAL FEES	**$6,034.50**
HST at 13.00%	784.49

DISBURSEMENTS:

Subject to HST:

	Internet Search Fee Taxable	$20.55	
			$20.55

Non-Taxable:

	Government Disbursement Internet Search Non-tax.	$8.00	
			$8.00

TOTAL DISBURSEMENTS	**$28.55**
HST at 13.00%	2.67
GRAND TOTAL	**$6,850.21**

CHAITONS LLP

per: Harvey Chaiton

HST No R124110933 INVOICE NUMBER: 298404

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 0.5% per annum commencing one month after delivery of this account.

LAWYERS' SUMMARY:

Lawyers and legal assistants involved	Hourly Rate	Hours Billed	Total Billed
HARVEY G. CHAITON	$895.00	2.10	$1,879.50
MAYA POLIAK	$675.00	6.10	$4,117.50
LAURA CULLETON	$375.00	0.10	$37.50
Total:		8.30	$6,034.50

Chaitons LLP

INVOICE NUMBER: 298945 **June 30, 2024**

KSV RESTRUCTURING INC.
220 BAY STREET, SUITE 1300, BOX 20
TORONTO, ONTARIO, M5J2W4

Re: LA PUE INTERNATIONAL INC.
Our file: 007310-86046

FOR PROFESSIONAL SERVICES RENDERED on this matter up to and including June 30, 2024:

PROFESSIONAL FEES		
SUBJECT TO HST	$25,272.50	
SUB-TOTAL		$25,272.50
DISBURSEMENTS		
NON TAXABLE	$187.65	
SUBJECT TO HST	$127.61	
SUB-TOTAL		$315.26
HST at 13.00%		$3,302.01
GRAND TOTAL		**$28,889.77**

Amount payable on the current invoice	$28,889.77
Plus outstanding invoices on this matter	$42,954.54
Amount Due	**$71,844.31**
Trust Balance	

HST No R124110933 INVOICE NUMBER: 298945

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 0.5% per annum commencing one month after delivery of this account.

PROFESSIONAL FEES:

Jun 3, 24	Calls regarding approval of the Sale Agreement;
Jun 4, 24	To receive instructions and review correspondence; to coordinate obtaining tax certificate;
Jun 6, 24	Call regarding Allendale Avenue; email correspondence regarding same; email correspondence regarding tax certificate; email correspondence regarding Vickery; review amended APS;
Jun 6, 24	To various correspondence with M. Poliak and C. Wilson regarding tax certificate;
Jun 6, 24	To receive and respond to correspondence and coordinate delivery of obtained tax certificate;
Jun 12, 24	Calls and email correspondence with Receiver regarding HC Matcon holdback;
Jun 12, 24	Telephone call with D Michaels; E-mail correspondence to M Poliak regarding same; Receipt and review of parcel search for property.
Jun 13, 24	Call with counsel for Formoja; review security; email correspondence with client regarding same;
Jun 13, 24	Receipt and review of e-mail correspondence from M Poliak.
Jun 14, 24	Draft Third Report; email correspondence with counsel for mortgagees on 6092 Allendale;
Jun 15, 24	Various emails;
Jun 15, 24	Draft letter to purchaser; draft vesting order;
Jun 17, 24	Finalize motion materials; prepare order and notice of motion; letter to purchaser; email correspondence with various parties;
Jun 17, 24	To various correspondence with M. Poliak regarding approval and vesting orders;
Jun 18, 24	Various emails and telephone call with M. Poliak;

Jun 18, 24	To reviewing and revising approval and vesting order; to various correspondence with M. Poliak regarding same; to reviewing title;
Jun 19, 24	Various emails and telephone call with M. Poliak re sale approval motion;
Jun 19, 24	Call with counsel for Sovereign; email correspondence with lien claimants; email correspondence with H. Manis; draft confidentiality agreement; amend vesting order; email correspondence with purchaser's lawyers; draft factum; call with H. Chaiton;
Jun 19, 24	Receipt and review of e-mail correspondence from construction lien claimants regarding disclosure of the purchase details and confidentiality agreements.
Jun 20, 24	Finalize factum and order;
Jun 21, 24	Prepare for and attend on sale approval motion; report to N. Goldstein and MarshallZehr; emails with lawyers for purchaser on closing date;
Jun 24, 24	To confirm instructions re closing; to review Asset Purchase Agreement coordinate scope of closing documents; to exchange correspondence re next steps;
Jun 25, 24	Call with C. Wilson regarding closing; email correspondence with surety;
Jun 25, 24	To review documents and correspondence; to review Asset Purchase Agreement and coordinate preparation of closing documents; to exchange correspondence with purchaser's solicitor re additional information and outstanding matters;
Jun 26, 24	Internal email correspondence regarding closing;
Jun 26, 24	To review Asset Purchase Agreement, Approval and Vesting Order, Assignment Agreement, Notice of Assignment and other documents and correspondence; to review draft closing documents and advise re tax issues; to exchange correspondence with client and purchaser's solicitor; to receive and review copies of condominium unit Agreements of Purchase and Sale;
Jun 27, 24	Internal correspondence regarding closing;

Jun 27, 24	To review and revise additional draft closing documents; to exchange correspondence re condominium Agreements of Purchase and Sale and related issues for closing; to follow up with purchaser's solicitor;
Jun 28, 24	Telephone call with N. Goldstein; various emails;
Jun 28, 24	To exchange correspondence re closing matters and purchaser's request for an extension;
	To all matters of a general nature not more particularly referred to herein;

TOTAL PROFESSIONAL FEES	**$25,272.50**
HST at 13.00%	3,285.43

DISBURSEMENTS:

Subject to HST:

	Teraview Charges Taxable	$120.75	
	Postage Charges Taxable	$6.86	
			$127.61

Non-Taxable:

	Tax Certificate(s) Non-taxable	$122.40	
	Teraview Charges Non-taxable	$65.25	
			$187.65

TOTAL DISBURSEMENTS	**$315.26**
HST at 13.00%	16.59
GRAND TOTAL	**$28,889.77**

CHAITONS LLP

per: ______________________________
Harvey Chaiton

LAWYERS' SUMMARY:

Lawyers and legal assistants involved	Hourly Rate	Hours Billed	Total Billed
HARVEY G. CHAITON	$895.00	3.90	$3,490.50
MAYA POLIAK	$675.00	19.20	$12,960.00
LIAM SCANLON	$325.00	1.40	$455.00
LAURA CULLETON	$375.00	0.60	$225.00
MARK WILLIS-O'CONNOR	$590.00	13.80	$8,142.00
Total:		38.90	$25,272.50

Chaitons LLP

INVOICE NUMBER: 300267 **August 31, 2024**

KSV RESTRUCTURING INC.
220 BAY STREET, SUITE 1300, BOX 20
TORONTO, ONTARIO, M5J2W4

Re: LA PUE INTERNATIONAL INC.
Our file: 007310-86046

FOR PROFESSIONAL SERVICES RENDERED on this matter up to and including August 31, 2024:

PROFESSIONAL FEES		
SUBJECT TO HST	$23,801.00	
SUB-TOTAL		$23,801.00
HST at 13.00%		$3,094.13
GRAND TOTAL		**$26,895.13**

Amount payable on the current invoice	$26,895.13
Plus outstanding invoices on this matter	$0.00
Amount Due	**$26,895.13**
Trust Balance	

HST No R124110933 INVOICE NUMBER: 300267

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 0.5% per annum commencing one month after delivery of this account.

PROFESSIONAL FEES:

Jul 2, 24	HGC	Various emails and telephone call with M. Poliak;
Jul 2, 24	RAM	To e-mails from and to M. Willis-O'Connor re termination of transaction;
Jul 2, 24	MP	Email correspondence regarding closing;
Jul 2, 24	MWO	To exchange correspondence re request for purchaser's financing documents and information; to coordinate delivery of executed closing documents and tender process; to exchange correspondence re termination letter and next steps;
Jul 3, 24	HGC	Internal conference; review letter from Fiera; telephone conference call with M. Poliak and MarshallZehr re whether or not to terminate APS and retain deposit; various emails;
Jul 3, 24	RAM	To e-mails from and to M. Willis O'Connor re termination of purchase agreement and follow up call with H. Chaiton and M. Poliak;
Jul 3, 24	MP	Calls and email correspondence regarding APS;
Jul 3, 24	MWO	To exchange correspondence re termination and extension options; to attend meeting to discuss; to review Asset Purchase Agreement and begin drafting termination letter;
Jul 4, 24	HGC	Telephone conference call with MarshallZehr team with respect to purchaser's failure to close and decision to treat APS as terminated and retain deposit; review draft termination letter and provide comments;
Jul 4, 24	MP	Calls with M. Willis-O'Connor and H. Chaiton regarding termination;
Jul 4, 24	MWO	To prepare for and attend meeting re termination of Asset Purchase Agreement and related issues re forfeiture of deposit and re-sale of property; to prepare draft termination letter; to revise and finalize and confirm instruction; to deliver letter and report to client;
Jul 8, 24	MP	Email correspondence with H. Manis;

Jul 8, 24	MWO	To receive and respond to inquiries re response to termination letter; to telephone call and correspondence from purchaser's solicitor re termination of Asset Purchase Agreement and offer for reinstatement and amendment; to exchange correspondence with client;
Jul 9, 24	RAM	To e-mails from and to M. Willis O'Connor re reinstatement agreement and follow up call;
Jul 9, 24	MP	Call with Receiver and MZ regarding next steps; email correspondence with P. Mand regarding reviving Lakeshore deal; email correspondence and calls regarding reviving APS;
Jul 9, 24	MWO	To prepare for and attend meeting; to exchange correspondence with client and purchaser's solicitor; to confirm instructions and deliver response purchaser's solicitor re terms for reinstatement and amendment of Asset Purchase Agreement; to telephone calls and correspondence;
Jul 10, 24	MWO	To follow up with purchaser's solicitor; to respond to client's inquiry;
Jul 11, 24	RAM	To review/revise Reinstatement Agreement;
Jul 11, 24	MP	Call with KSV regarding development charges; email correspondence and calls regarding reviving the APS; call with C. Hayes regarding same; review draft;
Jul 11, 24	MWO	To exchange correspondence with client and purchaser's solicitor; to coordinate receipt of second deposit; to prepare draft Reinstatement and Amending Agreement; to deliver copy to client for review and approval;
Jul 12, 24	MWO	To follow up with purchaser's solicitor and exchange correspondence re execution of Reinstatement and Amending Agreement;
Jul 15, 24	MWO	To coordinate execution of Reinstatement and Amending Agreement and Assignment Agreement; to circulate fully-executed copies and coordinate delivery of second deposit to vendor in trust;
Jul 16, 24	MWO	To exchange correspondence and coordinate delivery of second deposit to client; to receive and respond to inquiry re first deposit;
Jul 17, 24	MP	Email correspondence regarding development agreement;

Jul 22, 24	MWO	To follow up with purchaser's solicitor re payment of third deposit; to exchange correspondence with client;
Jul 23, 24	MWO	To exchange correspondence with purchaser's solicitor re purchaser's default in payment of third deposit; to prepare draft response and confirm instructions; to deliver response and report to client;
Jul 25, 24	MP	Email correspondence regarding termination;
Jul 29, 24	MP	Email correspondence with H. Chaiton regarding distributions;
Jul 29, 24	MWO	To respond to client's inquiries and confirm instructions; to prepare and deliver termination letter to purchaser's solicitor;
Aug 1, 24	MWO	To receive instructions and review draft Revitalization Grant Agreement and correspondence; to prepare suggested revisions and comments; to send clean and blacklined copies to client and advise;
Aug 2, 24	MWO	To receive and review comments from client; to consider issues and prepare revisions to draft Revitalization Grant Agreement; to deliver clean and blacklined copies to client; to receive and respond to follow-up request;
Aug 7, 24	MP	Email correspondence on various issues;
Aug 8, 24	MP	Review correspondence from former realtor;
Aug 12, 24	MWO	To receive and review correspondence re approval of draft Revitalization Grant Agreement; to receive and respond to inquiries;
Aug 13, 24	MP	Email correspondence regarding Lakeshore Agreement; email correspondence regarding the Allendale Property;
Aug 13, 24	MWO	To exchange correspondence with client and City of Niagara Falls planning staff re finalization of Revitalization Grant Agreement; to review City Council meeting materials; to attend City Council meeting and report to client re approval of Revitalization Grant Agreement; to receive and respond to inquiry re purchaser's default;
Aug 19, 24	MWO	To receive and review correspondence from City of Niagara Falls planner; to revise and finalize Revitalization Grant Agreement for execution; to exchange correspondence with client;

Aug 20, 24	MWO	To follow up and coordinate execution of Revitalization Gran Agreement; to deliver executed copy to City of Niagara Falls planner and advise;
Aug 23, 24	MWO	To receive and review correspondence and Commitment Letter from purchaser's new solicitor;
Aug 26, 24	MWO	To exchange correspondence with client and confirm instructions; to prepare and deliver response to purchaser's solicitor's letter and report to client;
Aug 27, 24	MWO	To receive and respond to client inquiry and exchange correspondence;

TOTAL PROFESSIONAL FEES	**$23,801.00**
HST at 13.00%	3,094.13
GRAND TOTAL	**$26,895.13**

CHAITONS LLP

per: ______________________
Maya Poliak

LAWYERS' SUMMARY:

Lawyers and legal assistants involved	Hourly Rate	Hours Billed	Total Billed
HARVEY G. CHAITON	$895.00	1.60	$1,432.00
ROBERT MILLER	$800.00	1.10	$880.00
MAYA POLIAK	$675.00	6.40	$4,320.00
MARK WILLIS-O'CONNOR	$590.00	29.10	$17,169.00
Total:		38.20	$23,801.00

Chaitons LLP

INVOICE NUMBER: 301147 **September 30, 2024**

KSV RESTRUCTURING INC.
220 BAY STREET, SUITE 1300, BOX 20
TORONTO, ONTARIO, M5J2W4

Re: LA PUE INTERNATIONAL INC.
Our file: 007310-86046

FOR PROFESSIONAL SERVICES RENDERED on this matter up to and including September 30, 2024:

PROFESSIONAL FEES		
SUBJECT TO HST	$10,775.00	
SUB-TOTAL		$10,775.00
HST at 13.00%		$1,400.75
GRAND TOTAL		**$12,175.75**

Amount payable on the current invoice	$12,175.75
Plus outstanding invoices on this matter	$26,895.13
Amount Due	**$39,070.88**
Trust Balance	

HST No R124110933 INVOICE NUMBER: 301147

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 0.5% per annum commencing one month after delivery of this account.

5000 Yonge Street, 10th Floor, Toronto, ON M2N 7E9 | P :416-222-8888 chaitons.com

PROFESSIONAL FEES:

Sep 17, 24	To receive instructions and review correspondence; to prepare draft Reinstatement and Amending Agreement and send clean and blacklined copies for review;
Sep 19, 24	Telephone calls with M. Poliak and N. Goldstein re whether reinstatement agreement needs court approval;
Sep 19, 24	Review reinstatement agreement; call with M. Willis-O'Connor regarding same; call with H. Chaiton; email correspondence with N. Goldstein;
Sep 19, 24	To telephone calls and correspondence re revisions to draft Second Reinstatement and Amending Agreement re court approval issues; to complete revisions and exchange further correspondence;
Sep 20, 24	Review reinstatement agreement;
Sep 20, 24	To telephone call and correspondence; to prepare additional revisions to draft Reinstatement and Amending Agreement and deliver for review;
Sep 23, 24	Discussions with M. Poliak and N. Goldstein;
Sep 23, 24	Email correspondence regarding reinstatement agreement;
Sep 23, 24	To telephone calls and correspondence re further revisions to draft Second Reinstatement and Approval Agreement; to complete revisions re Court order condition and related matters;
Sep 24, 24	To review/revise Reinstatement Agreement;
Sep 24, 24	Call with MZ regarding Pawel's offer and reinstatement agreement;
Sep 24, 24	To further review draft Second Reinstatement and Amending Agreement; to exchange correspondence re additional issues to address;
Sep 25, 24	To complete further revisions to draft Second Reinstatement and Amending Agreement and send for review;
Sep 26, 24	Review draft reinstatement agreement;

Sep 26, 24	To receive and respond to correspondence from client; to deliver clean and blacklined copies of revised Second Reinstatement and Amending Agreement; to confirm instructions and deliver Second Reinstatement and Amending Agreement to purchaser's solicitor; to telephone call and correspondence with purchaser's solicitor;
Sep 27, 24	Email correspondence with J. MacLellan;
Sep 27, 24	To telephone call and correspondence from purchaser's solicitor; to receive and review requested revisions to draft Second Reinstatement and Amending Agreement; to provide comments and report to client;
Sep 30, 24	Email correspondence and calls with M. Willis-O'Connor, H. Chaiton and the Receiver regarding offers for the property;
Sep 30, 24	To exchange correspondence; to review and revise draft Second Reinstatement and Amending Agreement; to deliver clean and blacklined copies for review; to telephone call to discuss issues for further revisions to the draft Second Reinstatement and Amending Agreement; to prepare same and deliver to client with additional comments re licensing requirements for assignee of existing agreements of purchase and sale;
	To all matters of a general nature not more particularly referred to herein;

TOTAL PROFESSIONAL FEES	**$10,775.00**
HST at 13.00%	1,400.75
GRAND TOTAL	**$12,175.75**

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 0.5% per annum commencing one month after delivery of this account.

CHAITONS LLP

per: ______________________________
Harvey Chaiton

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 0.5% per annum commencing one month after delivery of this account.

LAWYERS' SUMMARY:

Lawyers and legal assistants involved	Hourly Rate	Hours Billed	Total Billed
HARVEY G. CHAITON	$895.00	1.00	$895.00
ROBERT MILLER	$800.00	0.40	$320.00
MAYA POLIAK	$675.00	2.80	$1,890.00
MARK WILLIS-O'CONNOR	$590.00	13.00	$7,670.00
Total:		17.20	$10,775.00

Chaitons LLP

INVOICE NUMBER: 301999 **October 31, 2024**

KSV RESTRUCTURING INC.
220 BAY STREET, SUITE 1300, BOX 20
TORONTO, ONTARIO, M5J2W4

Re: LA PUE INTERNATIONAL INC.
Our file: 007310-86046

FOR PROFESSIONAL SERVICES RENDERED on this matter up to and including October 31, 2024:

PROFESSIONAL FEES		
SUBJECT TO HST	$7,844.00	
SUB-TOTAL		$7,844.00
DISBURSEMENTS		
NON TAXABLE	$12.80	
SUBJECT TO HST	$26.75	
SUB-TOTAL		$39.55
HST at 13.00%		$1,023.20
GRAND TOTAL		**$8,906.75**

Amount payable on the current invoice	$8,906.75
Plus outstanding invoices on this matter	$39,070.88
Amount Due	**$47,977.63**
Trust Balance	

HST No R124110933 INVOICE NUMBER: 301999

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 0.5% per annum commencing one month after delivery of this account.

PROFESSIONAL FEES:

Oct 1, 24	Telephone call with N. Goldstein with respect to assignment of APS;
Oct 1, 24	To exchange correspondence re HCRA licensing issue and related matters;
Oct 3, 24	To receive and review correspondence from purchaser's solicitor; to report to client and exchange correspondence re HCRA issue;
Oct 3, 24	To receive and review comments from client re additional revisions to Second Reinstatement and Amending Agreement; to begin preparation of same;
Oct 4, 24	Various emails;
Oct 4, 24	Email correspondence regarding HC Matcon lien;
Oct 4, 24	To receive instructions and exchange correspondence with client; to prepare further revisions re Home Construction Regulatory Authority issues and additional revisions; to receive and respond to client inquiry; to deliver clean and blacklined copies to client; to confirm instructions and deliver copies to purchaser's solicitor and report to client;
Oct 7, 24	Email correspondence with a lien claimant;
Oct 7, 24	To exchange correspondence with purchaser's solicitor re settled form of Second Reinstatement and Amending Agreement; to exchange correspondence re execution of same;
Oct 8, 24	Email correspondence regarding sale approval with the Court, the Receiver and various interested parties;
Oct 8, 24	To exchange correspondence with client; to coordinate execution of Second Reinstatement and Amending Agreement and report to client; to request confirmation of receipt of Third Deposit;
Oct 9, 24	Call with C. Hayes; call with M. Willis-O'Connor regarding transaction; email correspondence regarding court dates; email correspondence regarding third deposit;

Oct 9, 24	To receive and respond to inquiry; to follow up with purchaser's solicitor re payment of Third Deposit; to review correspondence and update critical dates re closing;
Oct 10, 24	Email correspondence regarding APS; email correspondence with lien claimants;
Oct 15, 24	To receive correspondence from client; to follow up with purchaser's solicitor re third deposit and review response;
Oct 16, 24	Review draft statement of claim from HC Matcon;
Oct 17, 24	To exchange correspondence with assignee's solicitor re third deposit and related issues;
Oct 18, 24	Calls with Miller Thomson; call with Receiver regarding same;
Oct 18, 24	To prepare for and attend meeting with assignee's solicitor; to exchange correspondence;
Oct 23, 24	Email correspondence regarding termination of agreement; email regarding liens;
Oct 23, 24	To reviewing title; to various correspondence with M. Poliak regarding same;
Oct 24, 24	To confirm instructions and prepare draft termination letter; to confirm instructions and deliver copy to purchaser's solicitor; to report to client;
Oct 28, 24	Email correspondence with Pawel, lien claimants counsel, the Court and the purchasers;
	To all matters of a general nature not more particularly referred to herein;

TOTAL PROFESSIONAL FEES	**$7,844.00**
HST at 13.00%	1,019.72

DISBURSEMENTS:

Subject to HST:

	Teraview Charges Taxable	$26.75	
			$26.75

Non-Taxable:

	Teraview Charges Non-taxable	$12.80	
			$12.80

TOTAL DISBURSEMENTS	**$39.55**
HST at 13.00%	3.48

GRAND TOTAL	**$8,906.75**

CHAITONS LLP

Harvey Chaiton

per: ______________________
Harvey Chaiton

LAWYERS' SUMMARY:

Lawyers and legal assistants involved	Hourly Rate	Hours Billed	Total Billed
HARVEY G. CHAITON	$895.00	0.70	$626.50
MAYA POLIAK	$675.00	5.40	$3,645.00
LIAM SCANLON	$325.00	0.10	$32.50
MARK WILLIS-O'CONNOR	$590.00	6.00	$3,540.00
Total:		12.20	$7,844.00

Chaitons LLP

INVOICE NUMBER: 302758 **November 30, 2024**

KSV RESTRUCTURING INC.
220 BAY STREET, SUITE 1300, BOX 20
TORONTO, ONTARIO, M5J2W4

Re: LA PUE INTERNATIONAL INC.
Our file: 007310-86046

FOR PROFESSIONAL SERVICES RENDERED on this matter up to and including November 30, 2024:

PROFESSIONAL FEES		
SUBJECT TO HST	$9,766.00	
SUB-TOTAL		$9,766.00
HST at 13.00%		$1,269.58
GRAND TOTAL		**$11,035.58**

Amount payable on the current invoice	$11,035.58
Plus outstanding invoices on this matter	$47,977.63
Amount Due	**$59,013.21**
Trust Balance	

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 0.5% per annum commencing one month after delivery of this account.

5000 Yonge Street, 10th Floor, Toronto, ON M2N 7E9 | P :416-222-8888 chaitons.com

PROFESSIONAL FEES:

Nov 3, 24	Correspondence regarding HC Matcon;
Nov 7, 24	Correspondence with J. Wadden; call with J. Wadden;
Nov 8, 24	Email correspondence regarding sale transaction;
Nov 8, 24	To receive and review correspondence with purchaser's solicitor; to obtain and deliver copies of all purchase agreements, amendments, assignments, reinstatements and terminations;
Nov 12, 24	Call with C. Hayes regarding reviving the transaction; email correspondence regarding same; review amending agreement; email correspondence with the Receiver and C. Hayes; call with M. Willis-O'Connor; email to H. Mannis;
Nov 12, 24	To receive instructions and review correspondence; to prepare draft Third Reinstatement and Amending Agreement; to deliver copy to client and exchange correspondence re delivery to purchaser's solicitor;
Nov 13, 24	Email correspondence with H. Manis; email correspondence with J. Wadden;
Nov 13, 24	To exchange correspondence re delivery of draft Third Reinstatement and Amending Agreement and next steps;
Nov 14, 24	Email correspondence regarding the reinstatement agreement;
Nov 15, 24	Email correspondence with H. Manis regarding offer; email correspondence with the Receiver regarding the reinstatement and Debtor's offer;
Nov 15, 24	To exchange correspondence re purchaser's revisions to draft Third Reinstatement and Amending Agreement;
Nov 18, 24	Email correspondence regarding purchase;
Nov 18, 24	Review revised amendment agreement; email correspondence regarding same;

Nov 18, 24	To receive and review correspondence; to advise re revisions to draft Third Reinstatement and Amending Agreement;
Nov 19, 24	Email correspondence with the Court and K. Plunket;
Nov 20, 24	Email correspondence with MZ;
Nov 22, 24	Email correspondence with counsel for the Debtor and the Receiver; email correspondence with the Court and C. Hayes;
Nov 25, 24	Email correspondence with H. Manis and Pawel;
Nov 27, 24	Email correspondence regarding the new transaction;
Nov 28, 24	Call with H. Chaiton; email correspondence with the Court, various counsel, MZ and the Receiver;
Nov 28, 24	To exchange correspondence and confirm amended closing date; to follow up re executed Third Reinstatement and Amending Agreement;
Nov 29, 24	Telephone calls with N. Goldstein re MZ Commitment Letter; telephone calls with M. Poliak; telephone conference call with M. Poliak and M. Snedden with respect to Special Conditions; telephone conference call with MZ team re Special Conditions and timing for court approval;
Nov 29, 24	Review CL issued by MZ; calls with H. Chaiton and MZ; email correspondence with the Receiver; call with M. Willis-O'Connor;
Nov 29, 24	To receive and review correspondence and draft Amending Agreement from purchaser's solicitor; to meetings with purchaser's solicitor and client;
Nov 30, 24	Telephone call with M. Poliak; emails with C. Hayes;
Nov 30, 24	Calls with H. Chaiton; email correspondence with J. Wadden;
	To all matters of a general nature not more particularly referred to herein;

TOTAL PROFESSIONAL FEES	**$9,766.00**
HST at 13.00%	1,269.58

GRAND TOTAL	**$11,035.58**

CHAITONS LLP

per: ______________________
Harvey Chaiton

LAWYERS' SUMMARY:

Lawyers and legal assistants involved	Hourly Rate	Hours Billed	Total Billed
HARVEY G. CHAITON	$895.00	1.60	$1,432.00
MAYA POLIAK	$675.00	9.20	$6,210.00
MARK WILLIS-O'CONNOR	$590.00	3.60	$2,124.00
Total:		14.40	$9,766.00

Chaitons LLP

INVOICE NUMBER: 304098 **January 31, 2025**

KSV RESTRUCTURING INC.
220 BAY STREET, SUITE 1300, BOX 20
TORONTO, ONTARIO, M5J2W4

Re: LA PUE INTERNATIONAL INC.
Our file: 007310-86046

FOR PROFESSIONAL SERVICES RENDERED on this matter up to and including January 31, 2025:

PROFESSIONAL FEES		
SUBJECT TO HST	$28,050.00	
SUB-TOTAL		$28,050.00
DISBURSEMENTS		
NON TAXABLE	$158.60	
SUBJECT TO HST	$121.50	
SUB-TOTAL		$280.10
HST at 13.00%		$3,662.30
GRAND TOTAL		**$31,992.40**

Amount payable on the current invoice	$31,992.40
Plus outstanding invoices on this matter	$59,013.21
Amount Due	**$91,005.61**
Trust Balance	

HST No R124110933 INVOICE NUMBER: 304098

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 5.0% per annum commencing one month after delivery of this account.

PROFESSIONAL FEES:

Dec 2, 24	Telephone call with KSV; various emails;
Dec 2, 24	Calls with H. Chaiton and J. Wadden; email correspondence with MZ regarding same;
Dec 3, 24	Email correspondence with MZ;
Dec 4, 24	Email correspondence regarding liens;
Dec 4, 24	To reviewing various advance matters; to various correspondence with M. Poliak regarding same;
Dec 5, 24	Email correspondence regarding liens; call with K. Plunkett;
Dec 5, 24	To various correspondence with M. Poliak and A. Ho regarding loan inquiries; to reviewing precedent file and title;
Dec 9, 24	Review and provide comments on report; draft Notice of Motion;
Dec 9, 24	To receive and respond to inquiries re sale transaction and HCRA licensing matters;
Dec 10, 24	Telephone call with M. Poliak re lien priority;
Dec 10, 24	Call with H. Chaiton; calls with K. Plunkett; review revised draft report; draft Notice of Motion and Order; email correspondence regarding service list;
Dec 10, 24	To coordinate execution of Third Reinstatement and Amending Agreement; to exchange correspondence and respond to inquiries;
Dec 10, 24	To communications with M. Willis-O'Connor and to obtaining updated parcel abstract PIN;
Dec 11, 24	Telephone call with M. Poliak followed by conference call with M. Poliak and MarshallZehr re lien priority; telephone call with R. Miller;
Dec 11, 24	Review motion materials; assist with assembling exhibits; email correspondence regarding same;
Dec 11, 24	To exchange correspondence re documents requests and related issues;

Dec 12, 24	Email correspondence with purchaser's counsel; call with MarshallZehr;
Dec 12, 24	To receive and respond to inquiries from purchaser's client; to review file re outstanding issues;
Dec 13, 24	Review and provide comments on draft factum;draft notice to home buyers;
Dec 13, 24	To review and respond to inquiries from purchaser's solicitor re assumption of contracts and related matters;
Dec 15, 24	Telephone conference call with M. Poliak and B. Reynolds with respect to lien priority issue; telephone call with M. Poliak;
Dec 16, 24	Telephone calls with M. Poliak;
Dec 16, 24	Review case law on the issue of equitable subrogation;
Dec 17, 24	Telephone conference call with M. Poliak and EY team; telephone call with M. Poliak and H. Manis re redemption of MZ mortgage and validity of wrap up interest;
Dec 17, 24	To receive and respond to inquiries re vendor's condition, closing and related matters;
Dec 18, 24	Telephone calls and emails with H. Manis;
Dec 19, 24	Provide comments on communication to purchasers;
Jan 3, 25	Draft Aide Memoire regarding MarshallZehr's lien motion;
Jan 7, 25	To various correspondence with M. Poliak regarding various enforcement matters; to reviewing title;
Jan 7, 25	To receive and review court order; to exchange correspondence and advise re closing and appeal period timeframes; to review closing documents list;
Jan 8, 25	To various correspondence and calls with J. Wu and M. Poliak regarding enforcement matters;
Jan 8, 25	To telephone call and correspondence re closing issues and next steps;
Jan 9, 25	To various correspondence with J. Postma, M. Poliak and J. Wu regarding enforcement matters;

Jan 9, 25	To receive and review correspondence and notice of assignment from purchaser's solicitor; to follow up re court motion to amend Approval and Vesting Order and related issues;
Jan 10, 25	To preparing the notice of motion;
Jan 11, 25	Review and revise draft Notice of Motion;
Jan 12, 25	Review draft notice of motion and affidavit re lien priority dispute; telephone call with M. Poliak;
Jan 12, 25	Call with H. Chaiton regarding draft materials on priority motion;
Jan 13, 25	To exchange correspondence and advise re closing matters;
Jan 14, 25	Email correspondence re: motion materials for priority motion; call with C. Hayes; review and finalize motion record;
Jan 15, 25	Email correspondence with Aird & Berlis regarding court attendance to amend name;
Jan 17, 25	Calls and email correspondence regarding Notice of Appeal; provide comments on notice to home buyers;
Jan 17, 25	To review and advise re closing matters and preparation of closing documents;
Jan 20, 25	To review and advise re information required for Statement of Adjustments and flow of funds; to review correspondence re appeal; to exchange correspondence re extension of closing pending resolution of appeal and related issues;
Jan 21, 25	To exchange correspondence re closing documents and extended closing date and related matters;
Jan 22, 25	To confirm instructions and prepare and deliver notice to purchaser's solicitor re extension of closing date due to appeal and advise re closing documents; to receive and respond to inquiries;
Jan 24, 25	To receive and respond to correspondence re extension of closing date and related issues relating to appeal and purchaser's further assignment;

Jan 28, 25	To receive instructions; to review correspondence re motion to amend Approval and Vesting Order re purchaser; to telephone call and correspondence to purchaser's solicitor; to report to client;
Jan 29, 25	Email correspondence regarding appeal and motion to amend the AVO;
Jan 29, 25	To telephone call and correspondence with purchaser's solicitor re assignment of Asset Purchase Agreement and related issues; to exchange correspondence with client and advise;
Jan 30, 25	To follow up with purchaser's solicitor and exchange correspondence; to report to client and respond to inquiry;
Jan 31, 25	Email correspondence regarding Buttcon's trust claim;
	To all matters of a general nature not more particularly referred to herein;

TOTAL PROFESSIONAL FEES	**$28,050.00**
HST at 13.00%	3,646.50

DISBURSEMENTS:

Subject to HST:

Teraview Charges Taxable	$121.50	
		$121.50

Non-Taxable:

Tax Certificate(s) Non-taxable	$127.50	
Teraview Charges Non-taxable	$31.10	
		$158.60

TOTAL DISBURSEMENTS	**$280.10**
HST at 13.00%	15.80

GRAND TOTAL **$31,992.40**

CHAITONS LLP

per: ______________________
Harvey Chaiton

LAWYERS' SUMMARY:

Lawyers and legal assistants involved	Hourly Rate	Hours Billed	Total Billed
HARVEY G. CHAITON	$950.00	1.20	$1,140.00
HARVEY G. CHAITON	$895.00	3.70	$3,311.50
MAYA POLIAK	$700.00	6.70	$4,690.00
MAYA POLIAK	$675.00	16.20	$10,935.00
LIAM SCANLON	$375.00	0.90	$337.50
LIAM SCANLON	$325.00	1.00	$325.00
MARK WILLIS-O'CONNOR	$625.00	8.20	$5,125.00
MARK WILLIS-O'CONNOR	$590.00	2.90	$1,711.00
DAVID IM	$350.00	1.20	$420.00
CAMELIA SINGH	$275.00	0.20	$55.00
Total:		42.20	$28,050.00

Chaitons LLP

KSV RESTRUCTURING INC.
220 BAY STREET, SUITE 1300, BOX 20
TORONTO, M5J2W4

Invoice Date:	February 28, 2025
Invoice Number:	400134
Our File:	007310-0086046

Re: LA PUE INTERNATIONAL INC.

FOR PROFESSIONAL SERVICES RENDERED on this matter up to and including February 28, 2025

PROFESSIONAL FEES		
SUBJECT TO HST	4,132.50	
SUB-TOTAL		$4,132.50
Net Total		$4,132.50
HST at 13.00%		$537.23
GRAND TOTAL		**$4,669.73**

Amount payable on the current invoice	$4,669.73
Plus outstanding invoices on this matter	$91,005.61
Amount Due	**$95,675.34**
Trust Balance	**$0.00**

Please Remit to:

Mail To:
Chaitons LLP
5000 Yonge St,
10th Floor,
Toronto, ON, M2N 7E9
Canada

Wire Instructions:
Bank of Montreal
4841 Yonge Street
Toronto, Ontario M2N 5X2
Bank#: 001 Transit#: 24892 CC: 000124892
Swift Code (international): BOFMCAM2
Account# 24891029697
(Please Reference Invoice Number)

HST No R124110933

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 5% per annum commencing one month after delivery of this account.

PROFESSIONAL FEES

Date	Description
02/03/2025	To exchange correspondence with client and purchaser's solicitor re closing;
02/03/2025	Email correspondence and calls regarding appeal and next steps;
02/07/2025	To receive and respond to inquiries re deposits and related matters;
02/15/2025	email from S. Atkinson re receivership notice in respect of certain properties owned by Pawel; review court order; telephone call with M. Poliak; emails with H. Manis;
02/19/2025	Calls and email correspondence regarding closing; review responding materials of lien claimants; call with H. Chaiton regarding same;
02/25/2025	Email correspondence with M. Drudi regarding lien claim; review additional materials; email correspondence with Receiver's counsel; email correspondence regarding closing;
02/26/2025	Review Court Order and correspondence; exchange correspondence re closing date and related matters;
	To all matters of a general nature not more particularly referred to herein;

LAWYERS' SUMMARY:

Lawyers and legal assistants involved	Hourly Rate	Hours Billed	Total Billed
Harvey G. Chaiton	950.00	0.50	475.00
Mark Willis-o'connor	625.00	0.70	437.50
Maya Poliak	700.00	4.60	3,220.00
Total		**5.80**	**$4,132.50**

HST at 13.00%	$537.23
GRAND TOTAL	**$4,669.73**

CHAITONS LLP

per: ______________________
Harvey Chaiton

Chaitons LLP

KSV RESTRUCTURING INC.
220 BAY STREET, SUITE 1300, BOX 20
TORONTO, M5J2W4

Invoice Date:	March 31, 2025
Invoice Number:	401317
Our File:	007310-0086046

Re: LA PUE INTERNATIONAL INC.

FOR PROFESSIONAL SERVICES RENDERED on this matter up to and including March 31, 2025

PROFESSIONAL FEES		
SUBJECT TO HST	25,861.00	
SUB-TOTAL		$25,861.00
DISBURSEMENTS		
SUBJECT TO HST	89.73	
Costs (Non-Taxable)	86.70	
SUB-TOTAL		$176.43
Net Total		$26,037.43
HST at 13.00%		$3,373.59
GRAND TOTAL		**$29,411.02**

Amount payable on the current invoice	$29,411.02
Plus outstanding invoices on this matter	$95,675.34
Amount Due	**$125,086.36**
Trust Balance	**$0.00**

Please Remit to:

Mail To:
Chaitons LLP
5000 Yonge St,
10th Floor,
Toronto, ON, M2N 7E9
Canada

Wire Instructions:
Bank of Montreal
4841 Yonge Street
Toronto, Ontario M2N 5X2
Bank#: 001 Transit#: 24892 CC: 000124892
Swift Code (international): BOFMCAM2
Account# 24891029697
(Please Reference Invoice Number)

HST No R124110933

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 5% per annum commencing one month after delivery of this account.

PROFESSIONAL FEES

Date	Description
03/04/2025	Receive and review correspondence from purchaser's solicitor; review Agreement of Purchase and Sale and Reinstatement and Amending Agreements; review Approval and Vesting Order; review and revise draft closing documents; confirm instructions and coordinate delivery to purchaser's solicitor and report to client;
03/04/2025	Correspondence to and from M. Willis-O'Connor regarding closing date and preparation of draft documents; preparation of the draft closing documents and statement of adjustments and forwarding to M. Willis-O'Connor for review; preparation of the statement of adjustments and forwarding to N Goldstein for review; preparation of the draft application for vesting order; correspondence to and from N. Goldstein attaching copy of the tax certificate and advising on obtaining a verbal update; correspondence and telephone call with A. Scaringi of the City of Niagara Falls to obtain a verbal update on the taxes; further correspondence to N. Goldstein attaching the revised statement of taxes and revised statement of adjustments; to correspondence to and from M. Poliak regarding the vesting order; correspondence to and from M. Tallat regarding the statement of adjustments and property taxes; to correspondence to M. Carli attaching the draft closing documents and adjustments; correspondence to and from P. Rosu-Myles regarding the messaging of the application for vesting order;
03/05/2025	Receive and respond to correspondence re closing issues and anticipated extension of closing date; receive and review request from purchaser's solicitor re construction certificate;
03/05/2025	Correspondence to and from P. Rosu-Myles regarding the application for vesting order and revising same; correspondence to and from A. Scaringi at the City of Niagara Falls obtaining a further tax account statement;
03/06/2025	Receive and review comments on draft closing documents; coordinate finalization of draft closing documents and follow up re HST Indemnity; confirm instructions and respond to purchaser's solicitors inquiries; review and revise draft Assignment and Assumption of Contract; exchange correspondence re extension to closing date;
03/06/2025	Email correspondence and calls regarding closing;
03/06/2025	Conversation with M. Willis-O'Connor regarding the certificate for all work commissioned by the receiver; preparation of the assignment and assumption of contracts relating to the revitalization grant agreement; receipt of correspondence from M. Carli regarding comments to closing documents, revising same and forwarding to M. Carli; correspondence regarding extension of closing to March 12, 2025;
03/07/2025	Exchange correspondence with client and purchaser's solicitor re construction certificate, contractor information and assumption of Revitalization Grant Agreement; follow up re HST certificate and other outstanding matters;
03/07/2025	Review of correspondence regarding extension of closing to March 12, 2025; correspondence to M. Carli to follow up on HST certificate;
03/12/2025	Review and revise additional closing documents; settle outstanding issues for certain documents and follow up re HST Certificate; receive and review correspondence re beneficial ownership; consider issues re vesting of beneficial ownership and next steps;
03/12/2025	Correspondence to N. Goldstein attaching receiver documents and advising that same will be sent via DocuSign for execution; correspondence to M. Poliak attaching the law

Date	Description
	statement and advising that same will be sent via DocuSign for execution; correspondence from M. Carli requesting extension of closing to March 14, 2025; to correspondence with A. Scaringi of the City of Niagara Falls to confirm the total amount on the tax statement included the Feb and April installments; to forwarding the updated tax statement to N. Goldstein and advising that for the purpose of the realty tax adjustment we removed the April installment in our calculations; to correspondence to M. Carli attaching the updated tax statement; to correspondence to and from P. Rosu-Myles regarding the tax statement and advising it included the Feb and April installments and that the adjustments did not include the April installment; to further correspondence to and from N. Goldstein in connection with the realty tax adjustment and payment of outstanding realty taxes; correspondence from P. Rosu-Myles attaching draft HST certificate and asking for the DRA; preparation of the multi-party DRA and solicitor's undertaking to pay the realty taxes; correspondence to and from N. Goldstein regarding request to extend closing to March 14, 2025; review of the HST Certificate with M. Willis-O'Connor; correspondence to N. Goldstein attaching the draft beneficial owner agreement and to correspondence asking if the beneficial ownership requires court approval and forwarding to M. Poliak for response; revising the receiver's certificate; to conversation with M. Willis-O'Connor regarding the beneficial ownership issue;
03/13/2025	Call with M. Willis-O'Connor and C. Wilson regarding the transaction and closing;
03/13/2025	Review and revise additional closing documents; review Approval and Vesting Order and related documents; prepare for and attend meetings with purchaser's solicitor and lender's solicitor re beneficial ownership and related issues; coordinate next steps for closing;
03/13/2025	Correspondence to M. Willis-O'Connor attaching revised multi-party DRA and adjustments; call with M. Poliak and M. Willis-O'Connor and with lender's solicitor to discuss the beneficial ownership matter; correspondence to P. Rosu-Myles attaching the purchaser's undertaking re rebates, solicitor's undertaking re taxes and multi-party DRA and to receipt of comment on the DRA; further correspondence to and from P. Rosu-Myles regarding the application for vesting order, revised HST certificate and to discuss same with M. Willis-O'Connor;
03/14/2025	Exchange correspondence re purchaser's solicitor and lender's solicitor; settle outstanding HST Certificate and coordinate extension of closing date on terms; coordinate delivery of executed closing documents to purchaser's solicitor;
03/14/2025	Correspondence and telephone call with M. Willis-O'Connor regarding the statement in the application for vesting order dealing with the restrictions and revising same; correspondence to N. Goldstein & M. Tallat attaching the revised statement of adjustments; correspondence to P. Rosu-Myles to advise on revision to the application for vesting order; revising the HST certificate and sending clean and black line to P. Rosu-Myles; correspondence from M. Concordia regarding revisions to the HST certificate; to correspondence to M. Carli attaching the executed receiver documents and asking for the executed purchaser's documents and closing funds and advising that the assignment and assumption of agreements of purchase and sale is a post closing matter; correspondence to M. Concordia asking for confirmation of revised HST certificate and attaching statement of adjustments; correspondence from P. Rosu-Myles advising that our revised HST certificate will be executed and delivered; correspondence P. Rosu-Myles to ask on status of closing documents; correspondence from M. Carli asking for an extension of closing to March 18, 2025;

Date	Description
03/17/2025	Exchange correspondence re outstanding closing issues; review and advise re assignment of Revitalization Grant Agreement and exchange correspondence with municipality; telephone calls re realty tax payment issue and related matters; review summary of payouts and related documents;
03/17/2025	Correspondence to and from N. Goldstein regarding notification to the City of Niagara Falls with respect to the revitalization grant agreement and correspondence to D. Foley in connection with same; correspondence from P. Rosu-Myles attaching revised HST certificate with HST number, revised multi-party DRA and asking for further re-direction of funds;
03/18/2025	Receipt and review of e-mail correspondence from Court of Appeal regarding dismissal for delay; E-mail correspondence to M Poliak and L Christodoulou regarding same.
03/18/2025	Telephone calls and correspondence re beneficial ownership issues and outstanding closing matters; exchange correspondence re Consideration and Acknowledgement Agreement and revisions to other closing documents re balance due on closing; receive executed closing documents from purchaser's solicitor;
03/18/2025	Correspondence and telephone call with M. Willis-O'Connor regarding further direction re funds; to correspondence to P. Rosu-Myles advising that a further direction re funds will not be provided and attaching the executed multi-party DRA; correspondence from P. Rosu-Myles attaching multi-party DRA, purchaser's closing documents and to review of same; telephone call with M. Willis-O'Connor, M. Poliak and lender's solicitor regarding balance due, consideration and acknowledgment agreement and beneficial title matters; correspondence from M. Carli requesting an extension to closing to March 19, 2025;
03/19/2025	Telephone call and correspondence from purchaser's solicitor; address beneficial ownership issue and next steps; review and revise outstanding closing documents; coordinate flow of funds and receipt of balance due on closing; complete closing and advise;
03/19/2025	Email correspondence and calls regarding closing;
03/19/2025	Correspondence to N. Goldstein advising of the set off the amount owing to it on its prior loan with its new loan to the borrower rather than advancing cash and asking for wire from deposit held by the receiver to pay the outstanding realty taxes and interest; to correspondence from M. Concordia advising of wire with respect to credit for the realty tax adjustment; to receipt of the draft consideration and acknowledgment agreement and revising same; correspondence to N. Goldstein attaching the consideration agreement, revised direction re funds; receiver's certificate and advising same will be sent via DocuSign for execution and to receipt of same and forwarding to M. Concordia; preparation of the flow of funds and forwarding to N. Goldstein; correspondence to and from P. Rosu-Myles to confirm closing date to be inserted into the closing documents; to correspondence to and from M. Concordia and to receipt of the executed consideration acknowledgment agreement; correspondence to M. Concordia attaching the executed receiver's certificate; correspondence from P. Rosu-Myles attaching execution search and receipted application for vesting order and advising of completion of transaction;
03/20/2025	Advise and coordinate post-closing matters;
03/21/2025	Preparation of correspondence to the City of Niagara Falls to pay outstanding realty taxes and arranging for delivery thereof;

Date	Description
03/24/2025	Arrange for wire of credit for realty taxes to KSV;
03/25/2025	Telephone call with M. Poliak, N. Goldstein and with K. Plunkett; telephone call with S. Atkinson; telephone conference call with MZ team; KSV and their lawyers with respect to liens;
03/25/2025	Review and revise closing book and respond to realtor inquiry;
03/31/2025	Receive and review correspondence from purchaser's solicitor re surety's claim; review Deposit Trust Agreement, Terms and Conditions of Surety Facility and Agreement of Purchase and Sale; prepare for and attend meetings to discuss issues and next steps;
03/31/2025	Review correspondence from Miller Thomson regarding Sovereign Premiums; calls with M. Willis-O'Connor and H. Chaiton regarding same;
	To all matters of a general nature not more particularly referred to herein;

LAWYERS' SUMMARY:

Lawyers and legal assistants involved	Hourly Rate	Hours Billed	Total Billed
Cheryl Wilson	275.00	15.70	4,317.50
Harvey G. Chaiton	950.00	0.80	760.00
Laura Culleton	425.00	0.10	42.50
Mark Willis-o'connor	625.00	29.40	18,375.00
Maya Poliak	700.00	3.38	2,366.00
Total		**49.38**	**$25,861.00**
HST at 13.00%			$3,361.93

DISBURSEMENTS:

Subject To HST

Description	Amount
Courier and Taxi Charges Taxable - S92	34.08
Teraview Charges Taxable - S86	55.65
Total	**$89.73**

Non-Taxable

Description	Amount
Bank Service Charges Non-taxable - SBC	50.00
Teraview Charges Non-taxable - S87	36.70
Total	**$86.70**

TOTAL DISBURSEMENTS **$176.43**

HST No R124110933

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 5% per annum commencing one month after delivery of this account.

HST at 13.00%	$11.66
GRAND TOTAL	**$29,411.02**

CHAITONS LLP

per: ______________________________
Harvey Chaiton

Chaitons LLP

KSV RESTRUCTURING INC.
220 BAY STREET, SUITE 1300, BOX 20
TORONTO, M5J2W4

Invoice Date:	June 30, 2025
Invoice Number:	406268
Our File:	007310-0086046

Re: LA PUE INTERNATIONAL INC.

FOR PROFESSIONAL SERVICES RENDERED on this matter up to and including June 30, 2025

PROFESSIONAL FEES		
SUBJECT TO HST	11,657.50	
SUB-TOTAL		$11,657.50
Net Total		$11,657.50
HST at 13.00%		$1,515.48
GRAND TOTAL		**$13,172.98**

Amount payable on the current invoice	$13,172.98
Plus outstanding invoices on this matter	$125,086.36
Amount Due	**$138,259.34**
Trust Balance	**$0.00**

Please Remit to:

Mail To:
Chaitons LLP
5000 Yonge St,
10th Floor,
Toronto, ON, M2N 7E9
Canada

Wire Instructions:
Bank of Montreal
4841 Yonge Street
Toronto, Ontario M2N 5X2
Bank#: 001 Transit#: 24892 CC: 000124892
Swift Code (international): BOFMCAM2
Account# 24891029697
(Please Reference Invoice Number)

HST No R124110933

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 5% per annum commencing one month after delivery of this account.

PROFESSIONAL FEES

Date	Initials	Description
04/01/2025	MP	Call and email correspondence regarding 6092 Allendale;
04/02/2025	MWO	Receive and review correspondence re cash collateral and related matters; review Asset Purchase Agreement; attend telephone call and prepare and deliver response;
04/03/2025	MWO	Prepare for and attend multiple meetings re surety issues and related matters; review Agreement of Purchase and Sale and exchange correspondence;
04/03/2025	LAI	Correspondence to K. Plunkett, M. Tallat, M. Spence, A. Ho and N. Goldstein circulating link to APSs;
04/04/2025	MWO	Follow up re response to purchaser's solicitor re surety claim; exchange correspondence;
04/07/2025	MWO	Receive and coordinate response to realty tax issue;
04/07/2025	CW	Correspondence to A. Virani attaching receipt from the City of Niagara Falls regarding receipt of payment of taxes and penalties;
04/09/2025	CW	Correspondence to P. Rose-Mmyles attaching receipt from the City of Niagara Falls regarding receipt of payment of taxes and penalties;
04/12/2025	HGC	Review draft Aide Memoire of Receiver; various emails and telephone call with M. Poliak re revisions to draft Aide Memoire;
04/15/2025	MWO	Receive and review correspondence from City of Niagara Falls planner re draft Assignment and Assumption Agreement for the Revitalization Grant Agreement; begin review of draft Assignment;
04/15/2025	CW	Correspondence from D. Foley at the City of Niagara Falls attaching a draft assignment and assumption agreement of the revitalization grant agreement; correspondence to and from M. Willis-O'Connor regarding same;
04/16/2025	MWO	Complete review of draft Assignment and Assumption Agreement for the Revitalization Grant Agreement; insert revisions and deliver clean and blacklined copies to client with comments; confirm instructions and coordinate delivery to purchaser's solicitor; exchange correspondence with litigation counsel re response on Sovereign surety issue;
04/16/2025	CW	Correspondence to P. Rosu-Myles forwarding the draft assignment and assumption agreement of the revitalization grant agreement;
04/22/2025	CW	Correspondence to and from P. Rosu-Myles on the Assignment and Assumption Agreement of the Revitalization Grant Agreement; correspondence from M. Willis-O'Connor on revision to the Assignment and Assumption;
04/22/2025	MWO	Receive inquiry from broker; confirm instructions with client and deliver response; receive and review response from purchaser's solicitor re Assignment of Revitalization Grant Agreement; coordinate final revisions to Assignment and delivery to client and City of Niagara Falls;
04/23/2025	CW	Correspondence to and from N. Goldstein and correspondence to and from P. Rosu-Myles regarding the Assignment and Assumption Agreement of the Revitalization Grant Agreement; correspondence to D. Foley attaching the clean and black line copy of the Assignment and Assumption Agreement of the Revitalization Grant Agreement for review;
05/05/2025	CW	Forwarding the assignment and assumption of the revitalization grant agreement to N. Goldstein for execution via DocuSign and to receipt of same; correspondence to M.

Date	Initials	Description
		Concordia to request the execution of the assignment and assumption of the revitalization grant agreement;
05/05/2025	MWO	Exchange correspondence and coordinate next steps with City of Niagara Falls planner re Assignment and Assumption Agreement;
05/07/2025	CW	Correspondence from M. Concordia attaching executed assignment and assumption of revitalization agreement and forwarding same to D. Foley;
05/09/2025	CW	Correspondence to and from M. Concordia and D. Foley on status of the fully executed assignment and assumption of revitalization agreement;
05/12/2025	MWO	Receive and review correspondence from purchaser's solicitor re disclosure documents and advise; exchange correspondence re finalization and execution of Revitalization Grant Agreement;
05/12/2025	CW	Correspondence to and from D. Foley to follow up on the executed of the assignment and assumption of revitalization agreement; correspondence to and from M. Tallat to ask for copies of the condominium documents;
05/26/2025	MWO	Receive and review correspondence from City of Niagara Falls; advise re finalizing fully executed Revitalization Grant Agreement;
05/26/2025	CW	Correspondence to and from M. Concordia to follow up on status of the executed assignment and assumption of revitalization agreement; to correspondence to D. Foley to follow up on status of the executed assignment and assumption of revitalization agreement;
05/27/2025	CW	To correspondence from D. Foley attaching the assignment and assumption of revitalization agreement and asking for its re-execution by the purchaser and forwarding same to M. Concordia to arrange for same;
05/28/2025	MWO	Receive and review correspondence and copy of HCRA vendor and builder licence; prepare revisions to draft Assignment and Assumption of Agreements of Purchase and Sale and coordinate delivery to client;
05/28/2025	CW	Correspondence to and from A. Ho regarding HCRA license; correspondence to and from M. Tallat to follow up on the condominium documents; correspondence to N. Goldstein attaching the assignment and assumption of the agreement of purchase and sale;
05/30/2025	RAM	E-mail from and to M. Willis O'Connor re assumed purchase agreements;
05/30/2025	MWO	Receive and respond to inquiries from client and independent counsel re HCRA licence and assignment of Agreements of Purchase and Sale; prepare revisions to draft Assignment and Assumption Agreement;
05/30/2025	MP	Calls and email correspondence regarding assignment of purchasers' agreements;
05/30/2025	CW	Correspondence to N. Goldstein to follow up on the assignment and assumption of the agreement of purchase and sale;
06/02/2025	MWO	Revise draft Assignment and Assumption of Agreements of Purchase and Sale; deliver clean and blacklined copies to client and exchange correspondence;
06/04/2025	CW	Correspondence to and from M. Concordia regarding executed assignment and assumption of revitalization agreement and receipt of same and forwarding to D. Foley;
06/04/2025	MWO	Exchange correspondence with City of Niagara Falls planner; receive and review correspondence from purchaser's solicitor re condominium documents and Tarion qualification for enrolment;

Date	Initials	Description
06/05/2025	CW	Correspondence from D. Foley attaching the fully executed assignment and assumption of revitalization agreement and forwarding to N. Goldstein and M. Concordia;
06/05/2025	MWO	Prepare and deliver respond to purchaser's solicitor's inquiries re condominium disclosure statement package and related matters; exchange correspondence with client and revise draft Assignment Agreement; confirm instructions and deliver clean and blacklined copies to purchaser's solicitor and report to client;
06/06/2025	MP	Email correspondence with various parties regarding assignment of agreements; call with M. Willis-O'Connor regarding same; review correspondence with Reefer and Apu;
06/06/2025	MWO	Receive and respond to inquiries from purchaser's solicitor; receive and respond to inquiries from receiver's independent counsel and discuss meeting and next steps re assignment and assumption matters;
06/09/2025	MWO	Exchange correspondence with client and with purchaser's solicitor re assignment and assumption issues;
06/10/2025	MWO	Prepare for and attend meeting with client and independent counsel; confirm next steps re assignment and assumption issues; exchange correspondence re purchaser's solicitor and escrow agent;

LAWYERS' SUMMARY:

Lawyers and legal assistants involved	Hourly Rate	Hours Billed	Total Billed
Cheryl Wilson	275.00	3.50	962.50
Harvey G. Chaiton	950.00	0.40	380.00
Luca Imbrogno	325.00	0.20	65.00
Mark Willis-o'connor	625.00	14.00	8,750.00
Maya Poliak	700.00	1.90	1,330.00
Robert Miller	850.00	0.20	170.00
Total		**20.20**	**$11,657.50**
HST at 13.00%			$1,515.48

GRAND TOTAL **$13,172.98**

CHAITONS LLP

per: ______________________

Maya Poliak

Chaitons LLP

KSV RESTRUCTURING INC.
220 BAY STREET, SUITE 1300, BOX 20
TORONTO, M5J2W4

Invoice Date:	August 31, 2025
Invoice Number:	407621
Our File:	007310-0086046

Re: LA PUE INTERNATIONAL INC.

FOR PROFESSIONAL SERVICES RENDERED on this matter up to and including August 31, 2025

PROFESSIONAL FEES		
SUBJECT TO HST	350.00	
SUB-TOTAL		$350.00
Net Total		$350.00
HST at 13.00%		$45.50
GRAND TOTAL		**$395.50**

Amount payable on the current invoice	$395.50
Plus outstanding invoices on this matter	$0.00
Amount Due	**$395.50**
Trust Balance	**$0.00**

Please Remit to:

Mail To:
Chaitons LLP
5000 Yonge St,
10th Floor,
Toronto, ON, M2N 7E9
Canada

Wire Instructions:
Bank of Montreal
4841 Yonge Street
Toronto, Ontario M2N 5X2
Bank#: 001 Transit#: 24892 CC: 000124892
Swift Code (international): BOFMCAM2
Account# 24891029697
(Please Reference Invoice Number)

HST No R124110933

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 5% per annum commencing one month after delivery of this account.

Client: KSV RESTRUCTURING INC.	Invoice Date:	August 31, 2025
Matter: LA PUE INTERNATIONAL INC.	Invoice Number:	407621
	Matter Number:	0086046

PROFESSIONAL FEES

Date	Initials	Description
08/07/2025	MP	Email correspondence regarding Allendale properties;

LAWYERS' SUMMARY:

Lawyers and legal assistants involved	Hourly Rate	Hours Billed	Total Billed
Maya Poliak	700.00	0.50	350.00
Total		**0.50**	**$350.00**
HST at 13.00%			$45.50

GRAND TOTAL **$395.50**

CHAITONS LLP

per: ____

HST No R124110933

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 5% per annum commencing one month after delivery of this account.

5000 Yonge Street, 10th Floor, Toronto, ON M2N 7E9 | P :416-222-8888

chaitons.com

Chaitons LLP

KSV RESTRUCTURING INC.
220 BAY STREET, SUITE 1300, BOX 20
TORONTO, M5J2W4

Invoice Date:	March 31, 2026
Invoice Number:	413383
Our File:	007310-0086046

Re: LA PUE INTERNATIONAL INC.

FOR PROFESSIONAL SERVICES RENDERED on this matter up to and including March 31, 2026

PROFESSIONAL FEES		
SUBJECT TO HST	2,213.00	
SUB-TOTAL		$2,213.00
Net Total		$2,213.00
HST at 13.00%		$287.69
GRAND TOTAL		**$2,500.69**

Amount payable on the current invoice	$2,500.69
Plus outstanding invoices on this matter	$395.50
Amount Due	**$2,896.19**
Trust Balance	**$0.00**

Please Remit to:

Mail To:
Chaitons LLP
5000 Yonge St,
10th Floor,
Toronto, ON, M2N 7E9
Canada

Wire Instructions:
Bank of Montreal
4841 Yonge Street
Toronto, Ontario M2N 5X2
Bank#: 001 Transit#: 24892 CC: 000124892
Swift Code (international): BOFMCAM2
Account# 24891029697
(Please Reference Invoice Number)

HST No R124110933

E. & O.E. Payment due on receipt of the account. In Accordance with the Solicitor's Act, interest will be charged on any unpaid balance at the rate of 5% per annum commencing one month after delivery of this account.

Client: KSV RESTRUCTURING INC.	Invoice Date:	March 31, 2026
Matter: LA PUE INTERNATIONAL INC.	Invoice Number:	413383
	Matter Number:	0086046

PROFESSIONAL FEES

Date	Initials	Description
03/09/2026	MP	Email correspondence regarding Sovereign; call with M. Willis-O'Connor regarding same;
03/09/2026	MWO	Receive and review correspondence re payment of surety bond premiums and telephone call re same;
03/11/2026	MWO	Receive and review correspondence and respond to inquiries re surety bond issues;
03/13/2026	MP	Email correspondence regarding missing documents; instructions internally to review same;
03/13/2026	MWO	Receive and review correspondence and advise re Agreements of Purchase and Sale inquiries;
03/14/2026	LAI	Review documents scanned from Sullivan Mahoney to cross-reference and confirm that missing documentation is same as was shared by Aird & Berlis;

LAWYERS' SUMMARY:

Lawyers and legal assistants involved	Hourly Rate	Hours Billed	Total Billed
Luca Imbrogno	415.00	1.00	415.00
Mark Willis-o'connor	695.00	1.10	764.50
Maya Poliak	795.00	1.30	1,033.50
Total		**3.40**	**$2,213.00**
HST at 13.00%			$287.69

GRAND TOTAL **$2,500.69**

CHAITONS LLP

per: ______________________________

Maya Poliak

THIS IS EXHIBIT “B” TO
THE AFFIDAVIT OF MALEEHA ANWAR
SWORN BEFORE ME THIS 16TH DAY OF
JULY, 2026

A Commissioner Etc.

SUMMARY

Lawyer	Year of Call	Hours Billed	Hourly Rate	Amount Billed
Harvey Chaiton	1982	14.80	$895.00	$13,246.00
Harvey Chaiton	1982	2.9	$950.00	$2,755.00
Robert Miller	1984	1.90	$800.00	$1,520.00
Robert Miller	1984	0.20	$850.00	$170.00
Maya Poliak	2007	11.80	$630.00	$7,434.00
Maya Poliak	2007	86.20	$675.00	$58,185.00
Maya Poliak	2007	17.08	$700.00	$11,956.00
Maya Poliak	2007	1.30	$795.00	$1,033.50
Alex Krancevic	2017	0.20	$435.00	$87.00
Laura Culleton	2021	5.10	$325.00	$1,657.50
Laura Culleton	2021	1.2	$375.00	$450.00
Laura Culleton	2021	0.10	$425.00	$42.50
Mark Willis-O’Connor	2013	77.10	$590.00	$45,489.00
Mark Willis-O’Connor	2013	52.30	$625.00	$32,687.50
Mark Willis-O’Connor	2013	1.10	$695.00	$764.50
Liam Scanlon	2022	2.70	$325.00	$877.50
Liam Scanlon	2022	0.90	$375.00	$337.50
David Im	Articling Student	0.60	$250.00	$150.00
David Im	2024	1.20	$350.00	$420.00

Luca Imbrogno	Articling Student	6.10	$250.00	$1,525.00
Luca Imbrogno	2024	0.20	$325.00	$65.00
Luca Imbrogno	2024	1.00	$415.00	$415.00
Camelia Singh	Law Clerk	0.20	$275.00	$55.00
Cheryl Wilson	Law Clerk	19.20	$275.00	$5,280.00
Total Hours and Amounts Billed		**305.38**		**$186,602.50**
Average Hourly Rate			**$611.05**	
Total Disbursements				**$2,028.88**
Total Taxes (HST)				**$24,368.46**
TOTAL				**$212,999.84**

MARSHALLZEHR GROUP INC. -and- LA PUE INTERNATIONAL INC.

Applicant Respondent

Court File No. CV-23-00700695-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT
TORONTO

FEE AFFIDAVIT OF MALEEHA ANWAR

CHAITONS LLP
5000 Yonge Street, 10th Floor
Toronto, Ontario M2N 7E9

Maya Poliak (LSO No. 54100A)
Tel: (416) 218-1161
E-mail: maya@chaitons.com

Lawyers for KSV Restructuring Inc., in its capacity as Court-Appointed Receiver

TAB 3

Court File No. CV-23-00700695-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE	)	FRIDAY, THE 24TH
	)	
JUSTICE DIETRICH	)	DAY OF JULY, 2026

B E T W E E N:

MARSHALLZEHR GROUP INC.

Applicant

- and -

LA PUE INTERNATIONAL INC.

Respondent

APPLICATION UNDER section 243(1) of the *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3, as amended, and section 101 of the *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C.43, as amended

ORDER

(Lien Holdback)

THIS MOTION, made by AlixPartners Restructuring, Inc. (formerly KSV Restructuring Inc.) in its capacity as Court-appointed receiver and manager (in such capacity, the "**Receiver**"), without security, of all of the assets, undertakings and properties of La Pue International Inc. (the "**Debtor**"), for an order, among other things: (i) quantifying the statutory holdback under the

Construction Act, R.S.O. 1990, c. C.30, as amended (the "**Construction Act**"); and (ii) granting related relief in respect of the Lien Proceedings (as defined below), was heard this day by judicial videoconference via Zoom in Toronto, Ontario.

ON READING the Motion Record of the Receiver dated July 17, 2026, including the Tenth Report of the Receiver dated July 17, 2026 and the appendices thereto (the "**Tenth Report**"), and on hearing the submissions of counsel for the Receiver and such other parties as were present, no one appearing for any other party although duly served as appears from the affidavit of service of <*> sworn July <*>, 2026, as filed:

SERVICE AND DEFINITIONS

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

2. **THIS COURT ORDERS** that capitalized terms used in this Order and not otherwise defined herein shall have the meanings ascribed to them in the Tenth Report.

3. **THIS COURT ORDERS** that the stay of proceedings provided by the Order of the Honourable Mr. Justice Cavanagh dated October 19, 2023, as amended, restated or supplemented from time to time (the "**Receivership Order**"), is hereby lifted solely to the extent necessary to give effect to the provisions of this Order and in respect of the lien proceedings listed in **Schedule "A"** hereto (collectively, the "**Lien Proceedings**").

LIEN HOLDBACK SETTLEMENT

4. **THIS COURT ORDERS** that the holdback under the Construction Act with respect to the Debtor's condominium project known as The Stanley District, located at 5528 Ferry Street, Niagara Falls, Ontario, PIN 64349-0258 (LT) (the "**Improvement**"), is fixed in the amount of $901,295.00, inclusive of HST (the "**Holdback Settlement Amount**").

5. **THIS COURT ORDERS** that the Receiver shall pay the Holdback Settlement Amount from the Holdback Reserve to the Accountant of the Ontario Superior Court of Justice (the "**Accountant**") to the credit of the Lien Proceedings.

6. **THIS COURT ORDERS** that, upon payment of the Holdback Settlement Amount to the Accountant in accordance with paragraph 5 of this Order, the Receiver and the Debtor shall have no further obligation to hold, reserve or pay any additional amount in respect of the Holdback Settlement Amount, except as expressly provided in this Order or any further Order of this Court.

DISMISSAL OF CERTAIN CLAIMS AND PRIORITY CLAIMS

7. **THIS COURT ORDERS** that the claims of Sovereign General Insurance Company ("**Sovereign**") and MarshallZehr Group Inc. ("**MarshallZehr**") for priority to the statutory holdback under the Construction Act in respect of the Improvement and the Holdback Settlement Amount are hereby dismissed without costs.

8. **THIS COURT ORDERS** that the claims of the Lien Claimants against Sovereign and MarshallZehr in the Lien Proceedings are hereby dismissed without costs.

LIEN PROCEEDINGS

9. **THIS COURT ORDERS** that, subject to further Order of the Court, the Receiver and the Debtor shall not be required to participate in or defend any of the Lien Proceedings, or to incur any costs in respect of the Lien Proceedings.

10. **THIS COURT ORDERS** that, in the Lien Proceedings and on dates to be agreed to by the parties, leave is granted to the parties to exchange affidavits of documents, together with the documents listed in Schedule "A" to their respective affidavits of documents, and conduct examinations for discovery under the *Rules of Civil Procedure*.

11. **THIS COURT ORDERS AND DECLARES** that this Order is not, and shall not be deemed to be, an acknowledgment of any merits or substance of the Lien Proceedings, and no party to the Lien Proceedings shall be deemed by virtue of this Order to have made any admission, acknowledgment or acquiescence of or to any liability or claim in the Lien Proceedings. All rights, remedies and defences of the parties to the Lien Proceedings are expressly reserved, except to the extent expressly compromised, released, dismissed or otherwise affected by paragraphs 6, 7, 8, and 9 of this Order.

12. **THIS COURT ORDERS** that a copy of this Order may be filed in the court file of each of the Lien Proceedings.

GENERAL

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

14. **THIS COURT HEREBY REQUESTS** the aid and recognition of any other Canadian and foreign court, tribunal, regulatory or administrative body ("**Judicial Bodies**") to give effect to this Order and to assist the Receiver and its respective agents in carrying out the terms of this Order. All Judicial Bodies are hereby respectfully requested to make such orders and to provide such assistance to 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 Receiver and its respective agents in carrying out the terms of this Order.

15. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. (Eastern Time) on the date of this Order without the need for entry or filing.

Schedule "A" – List of Lien Claimants

Lien Claimant	Lien Amount	Court File No.
Buttcon Limited	$8,205,941.87	CV-23-00014422-0000
Astro Excavating Inc.	$494,853.95	CV-22-00060943-0000
TT Galbraith Electric Ltd.	$23,278	**N/A**[1]
Kada Group Inc.	$841,498.31	CV-23-00014434-0000
Kada Group Inc.	$123,734.28	CV-23-00014434-0000
HC Matcon Inc.	$3,673,337.03	CV-23-00014365-0000
HC Matcon Inc.	$43,630.39	CV-23-00014466-0000
HC Matcon Inc.	$9,938.58	CV-23-00014673-0000

[1] TT Galbraith Electric Ltd. did not commence a separate action to perfect its lien and relies on subsection 36(4) of the Construction Act to shelter under an action commenced to enforce another lien arising from the Improvement.

MARSHALLZEHR GROUP INC. and **LA PUE INTERNATIONAL INC.**
Applicant Respondent

Court File No. CV-23-00700695-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at TORONTO

ORDER
(Lien Holdback)

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

Kyle Plunkett (LSO # 61044N)
Tel: 416-865-3406
Email: kplunkett@airdberlis.com

Miranda Spence (LSO # 60621M)
Tel: 416-865-3414
Email: mspence@airdberlis.com

Alex Bernicchia-Freeman (LSO # 93556P)
Tel: 416-865-7735
Email: afreeman@airdberlis.com

Lawyers for AlixPartners Restructuring, Inc., in its capacity as Court-appointed receiver of La Pue International Inc.

69147633.3

TAB 4

Court File No. CV-23-00700695-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE	)	FRIDAY, THE 24TH
	)	
JUSTICE DIETRICH	)	DAY OF JULY, 2026

B E T W E E N:

MARSHALLZEHR GROUP INC.

Applicant

- and -

LA PUE INTERNATIONAL INC.

Respondent

APPLICATION UNDER section 243(1) of the *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3, as amended, and section 101 of the *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C.43, as amended

ORDER

(APS Termination and DRP Approval)

THIS MOTION, made by AlixPartners Restructuring, Inc. (formerly KSV Restructuring Inc.), in its capacity as receiver (in such capacity, the "**Receiver**") appointed pursuant to section 243 of the *Bankruptcy and Insolvency Act*, R.S.C., 1985, c. B-3, as amended (the "**BIA**"), and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended, without security, of all of the assets, undertakings and properties of La Pue International Inc. (the "**Debtor**"), including the real property municipally known as 5528 Ferry Street, Niagara Falls, Ontario and legally described in **Schedule "E"** hereto (the "**Real Property**"), for an order, *inter alia*: (i) approving each of the Deposit Return Protocols (as defined below) in respect of pre-construction Deposits paid for proposed condominium units in the "Stanley District" condominium project to be built on the Real Property (the "**Project**"); (ii) authorizing and directing Miller Thomson LLP, in its capacity as replacement escrow agent and administrator of the applicable Deposits for the Project (in such capacity, the "**Replacement Escrow Agent**"), and such other parties as are identified in the Deposit Return Protocols, to implement the terms and payments contemplated under the Deposit Return Protocols; (iii) terminating certain remaining agreements of purchase and sale for units in the Project that were not assigned to or assumed by the Asset Purchaser (as defined below); (iv) granting related Deposit administration relief; and (v) sealing the Confidential Appendix (as defined below), was heard this day by judicial videoconference via Zoom in Toronto, Ontario.

ON READING the Motion Record of the Receiver dated July 17, 2026, including the Tenth Report of the Receiver dated July 17, 2026 (the "**Tenth Report**") and the appendices thereto, including (i) the redacted versions of the Deposit Return Protocols attached as **Appendices "M"** through **"P"** to the Tenth Report, and (ii) **Confidential Appendix "1"** to the Tenth Report, comprising the unredacted versions of the purchaser schedules to the Deposit Return Protocols and disclosing the unit numbers redacted from the corresponding purchaser schedules included in the public versions of the Deposit Return Protocols (the "**Confidential Appendix**"), and on hearing the submissions of counsel for the Receiver and such other parties as were present and listed on the Counsel Slip, no one appearing for any other party although duly served as appears from the affidavit of service of <*> sworn July <*>, 2026, as filed:

SERVICE AND DEFINITIONS

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

2. **THIS COURT ORDERS** that capitalized terms used in this Order (including in the preamble above) and not otherwise defined herein shall have the meanings ascribed to them in the Tenth Report.

APPROVAL OF DEPOSIT RETURN PROTOCOLS

3. **THIS COURT ORDERS** that each of (i) the Deposit Return Protocol dated October 7, 2025, substantially in the form attached as **Schedule "A"** hereto (the "**First DRP**"); (ii) the Second Deposit Return Protocol effective as of June 1, 2026, substantially in the form attached as **Schedule "B"** hereto (the "**Second DRP**"); and (iii) the Third Deposit Return Protocol effective as of July 2, 2026, substantially in the form attached as **Schedule "C"** hereto (the "**Third DRP**" and, collectively with the First DRP and the Second DRP, the "**Implemented DRPs**"), together with the schedules attached thereto, are hereby approved *nunc pro tunc*.

4. **THIS COURT ORDERS** that the Deposit Return Protocol, substantially in the form attached as **Schedule "D"** hereto (the "**Fourth DRP**" and, collectively with the Implemented DRPs, the "**Deposit Return Protocols**"), together with the schedules attached thereto, is hereby approved.

5. **THIS COURT ORDERS** that the versions of the Deposit Return Protocols filed as **Appendices "M"** through **"P"** to the Tenth Report, in which only the unit numbers appearing in

the respective purchaser schedules have been redacted, are approved as the public versions of the Deposit Return Protocols.

6. **THIS COURT ORDERS** that the Receiver, the Replacement Escrow Agent, 1000835091 Ontario Inc. (the "**Asset Purchaser**"), Tarion Warranty Corporation ("**Tarion**"), The Sovereign General Insurance Company ("**Sovereign**"), and such other parties as are identified in the Deposit Return Protocols are hereby authorized and directed to complete the implementation of the Implemented DRPs, as applicable, on the terms set forth therein, and that any steps taken prior to the date of this Order in respect of each of the Implemented DRPs are hereby approved.

7. **THIS COURT ORDERS** that, in respect of the Implemented DRPs, the Replacement Escrow Agent is authorized and directed to return the applicable Deposits to the Homebuyers addressed by the applicable Implemented DRP, to the extent such Deposits are held by the Replacement Escrow Agent, in accordance with the applicable Implemented DRP and this Order.

8. **THIS COURT ORDERS** that, in respect of the Fourth DRP, the Replacement Escrow Agent is authorized and directed to return the applicable Deposits to the Homebuyers addressed by the Fourth DRP, to the extent such Deposits are held by the Replacement Escrow Agent and are authorized to be released, in accordance with the Fourth DRP and this Order.

9. **THIS COURT ORDERS** that, notwithstanding the foregoing, the Receiver may, from time to time, make minor changes to the Deposit Return Protocols, including the schedules and forms attached thereto, in its sole discretion, as may be necessary or desirable, without further Order of this Court, provided that such changes are not materially inconsistent with this Order and, where applicable, are made with the consent of Tarion, Sovereign, the Replacement Escrow Agent,

the Asset Purchaser or any applicable surety whose rights or obligations are affected by such changes.

ASSUMED AND REMAINING AGREEMENTS OF PURCHASE AND SALE

10. **THIS COURT ORDERS AND DECLARES** that nothing in this Order shall affect, amend, release, terminate or disclaim any agreements of purchase and sale assigned by the Receiver to, and assumed by, the Asset Purchaser pursuant to the Assignment and Assumption of Assumed Agreements of Purchase and Sale dated July 17, 2026 (the "**Assignment Agreement**") between the Receiver and the Asset Purchaser (the "**Assumed APSs**").

11. **THIS COURT ORDERS** that, subject to the payments required to be made to Homebuyers under the Fourth DRP, the agreements of purchase and sale listed in Schedule "A" to the Fourth DRP (collectively, the "**Remaining APSs**") are hereby terminated effective as of the date of this Order and that such Remaining APSs shall cease to be continuing obligations enforceable against the Debtor, the Receiver, the Replacement Escrow Agent, the Real Property and any Deposits held by the Replacement Escrow Agent, except to the extent expressly provided in this Order or the Fourth DRP, and the Replacement Escrow Agent is authorized and directed to make the payments to the Homebuyers listed in Schedule "A" to the Fourth DRP as contemplated therein, subject to the terms and conditions of the Fourth DRP and this Order. For greater certainty, in no circumstances shall the Asset Purchaser or the Replacement Escrow Agent have any liability for any delayed occupancy compensation or any other similar amount owing or payable in respect of the Remaining APSs.

RELEASES AND ADMINISTRATION

12. **THIS COURT ORDERS** that the notices, acknowledgements, releases, receipts, payment directions, statutory declarations, certificates and other forms attached to the Deposit Return Protocols are hereby approved, with such non-material amendments as may be made in accordance with this Order and the applicable Deposit Return Protocol.

13. **THIS COURT ORDERS** that, for greater certainty, no Deposit or accrued interest shall be released under any Deposit Return Protocol in respect of any Assumed APS, except to the extent expressly provided in: (a) the Assignment Agreement; (b) the DTA Release and Indemnity Agreement dated July 17, 2026 among Sullivan Mahoney LLP (in its capacity as solicitors for the Debtor and original escrow agent), Sovereign, the Receiver, the Asset Purchaser and the Replacement Escrow Agent (the "**Release**"); (c) any applicable escrow or trust arrangements; or (d) any further Order of this Court.

14. **THIS COURT ORDERS** that nothing in this Order shall amend, modify, release or otherwise affect the Assignment Agreement, the Release, or any separate escrow, trust, deposit-transfer, surety, Tarion bond, release letter or related arrangement among any applicable parties in respect of the Real Property, the Deposit Return Protocols or the Deposits addressed therein, except to the extent expressly provided in this Order or the applicable Deposit Return Protocol.

15. **THIS COURT ORDERS** that the Debtor, the Receiver, the Replacement Escrow Agent, the Asset Purchaser, Aird & Berlis LLP, Tarion, Sovereign and any other applicable surety, and each of their respective affiliates, partners, directors, officers, employees, legal advisors, representatives, agents and controlling persons shall have no liability with respect to any and all losses, claims, damages or liabilities of any nature or kind to any person in connection with or as a result of the Deposit Return Protocols, the termination of the Remaining APSs, the return of

deposits, or the implementation of this Order, except to the extent of losses, claims, damages or liabilities that arise or result from the gross negligence or wilful misconduct of such person in performing its obligations under the applicable Deposit Return Protocol or this Order, as determined by this Court in a final order that is not subject to appeal or other review.

16. **THIS COURT ORDERS** that, in conducting and implementing the Deposit Return Protocols and this Order, the Receiver shall have all of the benefits and protections granted to it under the BIA and any other Order of this Court in the within proceeding.

17. **THIS COURT ORDERS** that the Replacement Escrow Agent, in carrying out its role under this Order and the Deposit Return Protocols, is authorized to rely on this Order, the Deposit Return Protocols, the purchaser information and deposit records available to it, and any direction or consent provided by the Receiver in accordance with this Order or the applicable Deposit Return Protocol.

SEALING OF UNREDACTED DRP SCHEDULES

18. **THIS COURT ORDERS** that the Confidential Appendix is hereby sealed and shall not form part of the public record, subject to further Order of the Court sought on not less than seven (7) days' notice to the Receiver.

GENERAL

19. **THIS COURT HEREBY REQUESTS** the aid and recognition of any other Canadian and foreign court, tribunal, regulatory or administrative body ("**Judicial Bodies**") to give effect to this Order and to assist the Receiver, the Replacement Escrow Agent and their respective agents in carrying out the terms of this Order. All Judicial Bodies are hereby respectfully requested to make

such orders and to provide such assistance to the Receiver and the Replacement Escrow Agent, 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 Receiver, the Replacement Escrow Agent and their respective agents in carrying out the terms of this Order.

20. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. (Eastern Time) on the date of this Order without the need for entry or filing.

____

<u>Schedule "A" – First DRP</u>

[See attached]

Deposit Refund Protocol (the "Protocol")

for the Stanley District Project

as of October 7, 2025

1) Pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**"), KSV Restructuring Inc. (the "**Receiver**") was appointed as receiver over all property, assets and undertakings of La Pue International Inc. (the "**Company**"), including the real property municipally known as 5528 Ferry Street, Niagara Falls, Ontario and known as the "Stanley District" condominium project (the "**Project**").

2) The Company intended to develop and construct the Project and, pursuant to unit purchase agreements (the "**Unit APSs**"), sold proposed units to purchasers who paid deposits pursuant to the Unit APSs (the "**Deposits**"), and which Deposits include any amounts that would be a valid deposit claim under the *Ontario New Home Warranties Plan Act* (together with the regulations promulgated thereunder, the "**ONHWPA**", and such valid deposit claims, the "**Tarion-backstopped Deposit Claims**") to Sullivan Mahoney LLP (the "**Escrow Agent**"), in its capacity as solicitors for the Company and escrow agent pursuant to a deposit trust agreement between the Company, The Sovereign General Insurance Company (the "**Surety**") and the Escrow Agent dated August 31, 2020.

3) On and subject to the terms of an agreement of purchase and sale, as amended, assigned and restated, 1000835091 Ontario Inc. (the "**Asset Purchaser**") agreed to purchase the Project from the Receiver.

4) The purchasers of units in the Project identified in **Schedule "A"** attached hereto (the "**Purchasers**") have given notice to the Receiver that they are exercising the rights to terminate their respective agreements of purchase and sale (the "**Terminations**") in accordance with Section 10(b) of the Tarion Statement of Critical Dates and Addendum attached thereto (the "**Addendum**"). The Receiver, Company and Asset Purchaser agree that these Terminations are effective.

5) The Receiver will provide Miller Thomson LLP ("**MT**"), in its capacity as solicitors for the Asset Purchaser, with copies of the Terminations. The Escrow Agent will provide MT with a deposit report containing complete information with regard to the segregated bank account for the Project, the Purchasers, and the amount and timing of all Deposits paid. Either the Receiver or the Escrow Agent will provide MT with the applicable Unit APSs, including any amendments or assignments affecting the names of the purchaser(s), the unit number(s) and/or the deposit amounts. MT will calculate the amount of accrued interest in accordance with the regulations under the *Condominium Act, 1998,* S.O. 1998, c. 19 (the "**Condo Act**") in reliance on the deposit report provided by the Escrow Agent.

6) The Receiver shall provide a certificate, in the form attached as **Schedule "B"**, to Tarion.

7) The Company will be asked by the Receiver to provide the Statutory Declaration, in the form attached as **Schedule "C"**, to Tarion. Failure to provide the Statutory Declaration will not

prevent the return of the Deposits to the Purchasers and is not a condition of such return. For the avoidance of doubt, the Receiver is not to be asked to provide such Statutory Declaration on behalf of the Company.

8) MT will send an email or letter to the Purchasers for which Deposits are required to be refunded notifying them that the Receiver, the Surety, the Escrow Agent, Tarion Warranty Corporation ("**Tarion**") and MT have agreed upon a protocol to refund the Deposits, that they will receive a refund of their Deposits, and providing the instructions for so doing. These instructions will include, among other things, the requirement for Purchasers to execute an acknowledgement and release agreement in the form attached hereto as **Schedule "D"** (the "**Acknowledgement and Release**"), provide photo identification and a mailing address for service. For greater certainty, in addition to the principal amount of the Deposits, the Deposits shall include interest payable pursuant to the Condo Act.

9) MT will assemble the documents listed below (where available) (collectively, the "**Brief(s)**") and shall deliver same to the Receiver, Escrow Agent, the Surety and Tarion:

    a) Executed Acknowledgment and Release;
    b) Copy of Purchaser's photo ID;
    c) Clear copy of the first page of the applicable Unit APS that discloses: (i) the name of the purchaser; (ii) the unit number; (iii) the deposit amount(s); and (iv) the signature(s); and if necessary and available the second page of the Unit APS; and
    d) Clear copy of any assignment of the Unit APS in the Escrow Agent's possession.

10) MT will send the completed Briefs to Tarion monthly.

11) On a monthly basis, Tarion will confirm to MT and the Surety that the documentation in the applicable Briefs is complete and that the Surety's liability under the Tarion Bond in relation to the Tarion-backstopped Deposit Claims of the relevant Purchasers will be extinguished once MT releases the relevant amounts in respect of the Tarion-backstopped Deposit Claims to such Purchasers or as any Purchaser may otherwise direct in writing. This process will be carried out on a timely basis, such that Tarion will provide MT and the Surety with its confirmation within ten business days of receipt of a Brief.

12) Within 3 business days after receipt of the confirmation referred to in paragraph 11, the Surety will confirm by email that the documentation is complete and that the Escrow Agent is authorized to release the applicable Deposits, and within 3 business days thereafter, the Escrow Agent will process a wire transfer to MT in the aggregate amount of the Deposits to be released to such Purchasers. MT will prepare the refund cheques made out to the Purchaser(s) named in the applicable Unit APSs or as such Purchaser(s) may direct in writing pursuant to a signed direction, and will advise Purchasers when their Deposit refund cheques are available for pick-up.

13) Upon the release of Deposits, MT will provide to Tarion confirmation of the release of the Deposit refund cheques in respect of the applicable Unit APSs by providing a Statutory Declaration in the form attached as **Schedule "E"**.

14) Upon receipt of the confirmation referred to in paragraph 13 and being satisfied that its liability to the relevant Purchasers for their Tarion-backstopped Deposit Claims has been extinguished, Tarion will provide written confirmation to the Surety and the Receiver on a monthly basis that the Tarion bond (the "**Tarion Bond**") is reduced by the amounts drawn on the Tarion Bond on a unit-by-unit basis in respect of the Tarion-backstopped Deposit Claims (up to the amount of $20,000 for each such claim plus interest thereon, as may be applicable). Tarion shall at all times be entitled to retain a sufficient portion of the Tarion Bond to cover Tarion's liabilities in respect of amounts secured by the Tarion Bond that have not been extinguished at the time of any reduction.

15) MT will provide Tarion with a monthly deposit report of the Deposits released and Deposits not released.

16) The release of Purchasers shall not be effective until the Purchaser has received the Deposit to which they are entitled.

Final Version

SCHEDULE "A"

PURCHASER LIST

Suite No.	Purchaser(s)
[redacted]	Emad, Elsaharty
	FLORES, Nelson Fabro
	ARUMUGAM, Thavakumar
	Hidalgo, Edgardo and Alma Rubio
	Kasim, Sherfudeen
	Arulnesan, Ariyasam and Nadarajah Arulnesan
	ASHRAF, Ahsan & NAEEM, Hassan & NAEEM, Irfan
	ALAN, Ramazan
	Saddique, Muhammad Javed
	Toney, Ahmed
	RATCLIFFE, Edward W
	SARAI, Parmjit
	CLAUDIO, Maria Teresa
	Ravuri, Krishna Sai
	Sherfudeen, Sarika
	LINDO, Audley Earl & LINDO, ANN-PATRIECE
	MINEQUE, Claire P
	AHMAD, Asim & SARAI, Baldesh
	Adnan, Khwaja & Sadia
	Farooq, Ather
	BRECH, Parvinder S & SARAI, Ambreen
	BOLAND, Malgorzata
	Rennu, Baljeet and Tanveer Singh Rennu

SCHEDULE "B" TO THE DEPOSIT RETURN PROTOCOL

RECEIVER'S CERTIFICATE

RECITALS

1. KSV Restructuring Inc. was appointed as the receiver (in such capacity, the "**Receiver**") of certain assets, property and undertakings of La Pue International Inc. (the "**Owner**") pursuant to an Order of the Ontario Superior Court of Justice (Commercial List), including in respect of the lands and premises owned by the Owner located at the address known municipally as 5528 Ferry Street, Niagara Falls, Ontario and known as the "Stanley District" condominium project (the "**Property**").

2. Prior to the appointment of the Receiver, the Owner intended to develop and construct the "Stanley District" condominium project (the "**Project"**) at the Property and, pursuant to unit purchase agreements (the "**Unit APSs**"), sold proposed units to purchasers who have paid deposits pursuant to the **Unit APSs** (the "**Deposits**")**;**

3. The Deposits are held by Sullivan Mahoney LLP (the "**Escrow Agent**"), in its capacity as solicitors for the Owner and escrow agent pursuant to a deposit trust agreement between the Company, The Sovereign General Insurance Company (the "**Surety**"), and the Escrow Agent dated August 31, 2020; and

4. Tarion Warranty Corporation has requested this certificate from the Receiver further to the establishment of a protocol to refund certain Deposits to purchasers;

THE RECEIVER CERTIFIES THAT:

a) Sullivan Mahoney LLP in its capacity as escrow agent of such Deposits has advised the Receiver that (i) the Owner was party to ____ agreements of purchase and sale with respect to units in the Project as of __________(collectively, the "**Condominium Sales Agreements**"), listed on "Exhibit "A" hereto; and (ii) since___________, no other agreements of purchase and sale have been entered into by the Owner or the Receiver in respect of the condominium project known as the "Stanley District" or the Property.

b) The Receiver is not aware of any other information that would suggest that sales of units in the Project were agreed to by the Owner after May 27, 2024.

KSV RESTRUCTURING INC. solely in its capacity as Receiver, and not in its personal, corporate or any other capacity

____

Name:<*>
Title: <*>

SCHEDULE "C" TO THE DEPOSIT RETURN PROTOCOL
<u>STATUTORY DECLARATION</u>

CANADA PROVINCE OF ONTARIO TO WIT:	)))))))))	IN THE MATTER OF the proposed development of a condominium project (the "**Project**") by La Pue International Inc. (the "**Owner**") on those lands and premises owned by the Owner located at the address known municipally as 5528 Ferry Street, Niagara Falls, Ontario and known as the "Stanley District" condominium project (the "**Property**")

I, <*>, of the City of Toronto, DO SOLEMNLY DECLARE THAT:

1. I am the <*> of the Owner, and as such have knowledge of the matters hereinafter declared.

2. To the best of my knowledge, the Owner is not proceeding with the Project that the Owner had proposed to construct on the Property.

3. To the best of my knowledge, the Owner provided all deposits they received in respect of the sale of condominium units in the Project to Sullivan Mahoney LLP, the escrow agent for the Owner.

4. To the best of my knowledge, the Owner entered into only <*> agreements of purchase and sale for condominium units in the Project and did not enter into any other agreements of purchase and sale for the condominium units in the Project.

AND I MAKE THIS solemn declaration conscientiously believing it to be true and knowing it is of the same force and effect as if made under oath.

DECLARED BEFORE ME in City of Toronto, in the Province of Ontario, this <*> day of <*>, 2025. ____________________ A COMMISSIONER, ETC.	))))))))	______________________________ <*>

SCHEDULE "D" TO THE DEPOSIT RETURN PROTOCOL
STATUTORY DECLARATION

ACKNOWLEDGMENT AND RELEASE

ACKNOWLEDGMENT AND RELEASE

TO : **La Pue International Inc. (the "Vendor")**

AND TO: KSV Restructuring Inc. in both its corporate capacity and its capacity as court appointed receiver of the Vendor) (the "**Receiver**")

AND TO: Aird & Berlis LLP (as counsel to the Receiver) ("**Receiver's Counsel**")

AND TO: The Sovereign General Insurance Company

AND TO: Sullivan Mahoney LLP (as "**Escrow Agent**")

AND TO: Miller Thomson LLP (as administrator for the return of the Deposit) ("**MT**")

AND TO: Tarion Warranty Corporation ("**Tarion**")

RE: La Pue International Inc. (the "Vendor") sale to ________________ (the "Purchaser")
Unit ___, Level ___, Suite ___ (the "Purchased Unit"), 5526 Ferry Street, Niagara Falls, Ontario (the "Property")

WHEREAS the Purchaser and the Vendor entered into an agreement of purchase and sale accepted on ________________, 202__, pertaining to the Purchaser's acquisition from the Vendor of the Property (the "**Purchase Agreement**");

AND WHEREAS the Outside Occupancy Date for the subject transaction was May 30, 2025;

AND WHEREAS in accordance with the Purchase Agreement and the Tarion/HCRA Statement of Critical Dates and Addendum (the "**Addendum**") attached thereto, the purchaser elected to terminate the Purchase Agreement;

NOW THEREFORE, IN CONSIDERATION OF the payments and mutual covenants described herein, the undersigned hereby acknowledge and agree that:

1. The recitals herein are true and correct. Capitalized terms used herein but not otherwise defined shall have the same meaning as set out in the Purchase Agreement.

2. The Purchase Agreement, together with any and all addendums thereto and amendments thereof, is terminated and of no further force or effect.

3. The Purchaser acknowledges and agrees that the Vendor has refunded and remitted to the Purchaser the sum of $______________ representing the aggregate of all deposit monies

paid by the Purchaser together with interest accrued that the Purchaser is entitled to receive pursuant to the terms and provisions of the Purchase Agreement and/or the *Condominium Act, 1998* (the "**Act**"), in the amount of $____________, for a total amount of **$**____________ (collectively the "**Deposit Monies**").

4. The parties hereto hereby mutually release each other, and each of their respective heirs, estate trustees, successors and assigns, from and against any and all costs, damages, actions, proceedings, demands and/or claims whatsoever which either of the parties hereto now has, or may hereafter have, against the other party hereto, by reason of, or in connection with, the Purchase Agreement (and any and all addendums thereto or amendments thereof) and/or the termination thereof pursuant to the provisions hereof.

5. Without restricting the generality of the foregoing, it is expressly understood and agreed that the Purchaser shall not make or pursue any claim(s) or proceeding(s): (a) with respect to the Purchase Agreement, the Purchased Unit, the Deposit Monies, any other monies paid by the Purchaser to the Vendor toward, or in connection with, the Purchased Unit and/or the Property, against the Vendor, KSV Restructuring Inc. in both its corporate capacity and its capacity as court-appointed receiver of the Vendor) (the "**Receiver**"), Aird & Berlis LLP (as counsel to the Receiver) ("**Receiver's Counsel**"), The Sovereign General Insurance Company and/or any other issuer of Tarion bonds or deposit insurance (the "**Surety**"), Sullivan Mahoney LLP (as "**Escrow Agent**"), Miller Thomson LLP (as administrator for the return of the Deposit) ("**MT**"), Tarion Warranty Corporation ("**Tarion**"), or any other surety company or companies that have issued one or more bonds to Tarion in connection with the Project, nor against any party acting as escrow agent or as a prescribed trustee with respect to purchasers' deposit monies, nor against any other person(s) or corporation(s) entitled to claim (or who might claim) contribution or indemnity from the Vendor in connection with the Purchase Agreement or the termination thereof pursuant to these presents, or in connection with the Project; or (b) in the case of Tarion, under the Ontario New Home Warranties Plan Act, R.S.O. 1990, c. O.31, as amended, or the regulation promulgated thereunder (collectively, the "**Released Matters**").

6. The Purchaser acknowledges and confirms that all of the estate, right, title and interest of the Purchaser in and to the Purchased Units and the Property (both at law and in equity, and whether in possession, expectancy or otherwise) have been released and quit-claimed to and in favour of the Vendor and its successors and assigns forever.

7. Without restricting the generality of the foregoing, it is expressly understood and agreed that the Purchaser shall not make or pursue any claim(s) or proceeding(s) with respect to the Released Matters against the Vendor, the Receiver, the Receiver's Counsel, the Surety,

the Escrow Agent, MT, Tarion and/or any other person or corporation which might claim contribution or indemnity from any of the aforementioned parties.

8. In the event that all or any portion of the Deposit heretofore received by the Vendor or the Escrow Agent was drawn on the bank account of a third party who is not the Purchaser (nor one of the individuals who collectively comprise the Purchaser), then the Purchaser shall indemnify and save the Vendor and the Escrow Agent harmless, from and against all costs, claims, damages and/or liabilities which either or both of them may hereafter suffer or incur as a result of the Deposit being refunded directly to the Purchaser in accordance with these presents, rather than being payable and remitted directly to said third party.

9. The Purchaser agrees to furnish with the execution of this Agreement a clear scan or photocopy of government issued photo identification.

10. The Purchaser acknowledges and confirms having had the opportunity to receive independent legal advice from qualified counsel with respect to all matters herein and has received such advice or has expressly declined or waived the opportunity to do so.

11. This Agreement shall enure to the benefit of, and be correspondingly binding upon, the parties hereto and each of their respective heirs, estate trustees, successors and permitted assigns.

12. This Agreement shall be construed in accordance with (and the parties hereto shall be governed by) the laws of the Province of Ontario, and each of the parties hereto shall attorn to the jurisdiction of the courts of the Province of Ontario.

13. This Agreement shall be read and construed with all changes of gender and/or number required by the context, and if more than one individual comprises the Purchaser, then all of the foregoing covenants and agreements of the Purchaser shall be deemed and construed to be joint and several covenants and agreements thereof.

14. Each of the parties hereto further acknowledges and agrees that these presents may be executed via telefax transmission (and the execution of a telefaxed version hereof by any or all of the undersigned parties shall have the same force and effect as if same were originally executed), and that a photocopy, telefaxed copy or scanned e-mailed copy of this executed Acknowledgment and Release may be relied upon to the same extent as if it were an original executed version.

[*Signature Page Follows*]

IN WITNESS WHEREOF the parties have hereto executed this Acknowledgment and Release as of the ____ day of ________________, 2025.

____

Name:

KSV RESTRUCTUING INC.
solely in its capacity as court appointed receiver of
LA PUE INTERNATIONAL INC., and not in its personal, corporate or any other capacity

Per: ______________________________

Name:

Title:

	)	
	)	
	)	
______________________________	)	______________________________
Witness Name:	)	**[Purchaser's Name]**
	)	

SCHEDULE "E" TO THE DEPOSIT RETURN PROTOCOL

STATUTORY DECLARATION

CANADA PROVINCE OF ONTARIO TO WIT:	)))))))))	IN THE MATTER OF the proposed development of a condominium project (the "**Project**") by La Pue International Inc. (the "**Owner**") on those lands and premises owned by the Owner located at the address known municipally as 5528 Ferry Street, Niagara Falls, Ontario and known as the "Stanley District" condominium project (the "**Property**")

I, <*>, of the City of <*>, DO SOLEMNLY DECLARE THAT:

1. I am a <*> of Miller Thomson LLP, the party with the responsibility for releasing Deposits (as such term is defined in the Deposit Return Protocol) to purchasers of condominium units in the Project.

2. To the best of my knowledge, all deposits paid under agreements of purchase and sale in respect of the Project condominium units numbered <*>, <*> and <*> have been refunded to the respective purchasers of such units, including, without limitation, the Tarion-backstopped Deposit Claims (as such term is defined in the Deposit Return Protocol) and interest accrued thereon as set out on Appendix "A" hereto.

AND I MAKE THIS solemn declaration conscientiously believing it to be true and knowing it is of the same force and effect as if made under oath.

DECLARED BEFORE ME in City of Toronto, in the Province of Ontario, this <*> day of <*>, 2025. ________________________ A COMMISSIONER, ETC.	))))))))	**MILLER THOMSON LLP** __________________________________ Name: <*> Title: <*>

Appendix "A"

Unit No.	**Tarion-backstopped Deposit Claim Amount Returned**	**Interest on Tarion-backstopped Deposit Claim Paid**	**Total Tarion- backstopped Deposit Claim Amount Returned plus Interest on Tarion-backstopped Deposit Claim Paid**
■	$■	$■	$■
■	$■	$■	$■
Grand Total:			$■

65780919.7

Schedule "B" – Second DRP

[See attached]

Second Deposit Return Protocol (the "Protocol")

for the Stanley District Project

effective as of June 1, 2026

1) Pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**"), AlixPartners Restructuring, Inc. (formerly KSV Restructuring Inc.)[1] (the "**Receiver**") was appointed as receiver over all property, assets and undertakings of La Pue International Inc. (the "**Company**"), including the real property municipally known as 5528 Ferry Street, Niagara Falls, Ontario and known as the "Stanley District" condominium project (the "**Project**").

2) The Company intended to develop and construct the Project and, pursuant to unit purchase agreements (the "**Unit APSs**"), sold proposed units to purchasers who paid deposits pursuant to the Unit APSs (the "**Deposits**"), and which Deposits include any amounts (including any deposits, extras and upgrades (as applicable), and interest amounts) that would be a valid deposit claim under the *Ontario New Home Warranties Plan Act* (together with the regulations promulgated thereunder, the "**ONHWPA**", and such valid deposit claims, the "**Tarion-backstopped Deposit Claims**") to Sullivan Mahoney LLP ("**SM**"), in its capacity as solicitors for the Company and initial escrow agent pursuant to a deposit trust agreement entered into between the Company, The Sovereign General Insurance Company, as former surety, and SM dated August 31, 2020.

3) On and subject to the terms of an agreement of purchase and sale (as amended, assigned and restated), 1000835091 Ontario Inc. (the "**Asset Purchaser**") agreed to purchase the Project from the Receiver.

4) SM's role as escrow agent was terminated and Miller Thomson LLP ("**MT**") took over as escrow agent and administrator of the Deposits for the purposes of this Protocol (in such capacity, the "**Escrow Agent**").

5) The purchasers of units in the Project identified in **Schedule "A"** attached hereto (the "**Purchasers**") have requested, via notice to the Receiver, the termination of their respective agreements of purchase and sale (the "**Terminations**"). Notwithstanding that the Purchasers' requests were not delivered by the Purchasers within the required timeline, the Asset Purchaser does not oppose these Purchasers terminating their agreements. The Receiver, on behalf of the Company, and the Asset Purchaser agree that these Terminations will be allowed on and subject to the terms of the Acknowledgement and Release (as defined below).

6) The Receiver will provide MT, in its capacity as solicitors for the Asset Purchaser and Escrow Agent, with copies of the Terminations. The Escrow Agent will provide the Receiver and Tarion Warranty Corporation ("**Tarion**") with a deposit report containing complete information with regard to the segregated bank account for the Project, the Purchasers, and the amount and timing of all Deposits paid. Either the Receiver or the Escrow Agent will provide

[1] Effective June 1, 2026, KSV Restructuring Inc. became AlixPartners Restructuring, Inc.

Tarion with the applicable Unit APSs, including any amendments or assignments affecting the names of the purchaser(s), the unit number(s) and/or the deposit amounts. The Purchasers will not be entitled to any interest contemplated by the *Condominium Act, 1998,* S.O. 1998, c. 19 (the "**Condo Act**") and will expressly waive any such interest in the Acknowledgement and Release.

7) The Receiver shall provide a certificate, in the form attached as **Schedule "B"**, to Tarion.

8) The Company will be asked by the Receiver to provide the Statutory Declaration, in the form attached as **Schedule "C"**, to Tarion. *Failure to provide the Statutory Declaration will not prevent the return of the Deposits to the Purchasers and is not a condition of such return*. For the avoidance of doubt, the Receiver is not to be asked to provide such Statutory Declaration on behalf of the Company.

9) MT will send an email or letter to the Purchasers for which Deposits are required to be refunded notifying them that the Receiver, Tarion and MT have agreed upon a protocol to refund the Deposits, that they will receive a refund of their Deposits, and providing the instructions for so doing. These instructions will include, among other things, the requirement for Purchasers to execute an acknowledgement and release agreement in the form attached hereto as **Schedule "D"** (the "**Acknowledgement and Release**"), provide photo identification and a mailing address for service. For greater certainty, the Purchasers shall receive a return of their Deposits in the principal amount, however the Deposits shall exclude any form of interest.

10) MT will assemble the documents listed below (where available) (collectively, the "**Brief(s)**") and shall deliver same to the Receiver and Tarion:

   a) Executed Acknowledgement and Release;
   b) Copy of Purchaser's photo ID;
   c) Clear copy of the first page of the applicable Unit APS that discloses: (i) the name of the purchaser; (ii) the unit number; (iii) the deposit amount(s); and (iv) the signature(s); and if necessary and available the second page of the Unit APS; and
   d) Clear copy of any assignment of the Unit APS in MT's possession.

11) MT will send the completed Briefs to Tarion monthly.

12) On a monthly basis, Tarion will confirm to MT that the documentation in the applicable Briefs is complete and that the liability in relation to the Tarion-backstopped Deposit Claims of the relevant Purchasers will be extinguished once MT releases the relevant amounts in respect of the Tarion-backstopped Deposit Claims to such Purchasers or as any Purchaser may otherwise direct in writing. This process will be carried out on a timely basis, such that Tarion will provide MT with its confirmation within ten (10) business days of receipt of a Brief.

13) Within three (3) business days after receipt of the confirmation referred to in paragraph 12, MT will release the applicable Deposits to such Purchasers or as any Purchaser may otherwise direct in writing, to the extent such Deposits are held by MT. MT will prepare the refund cheques made out to the Purchaser(s) named in the applicable Unit APSs or as such Purchaser(s) may direct in writing pursuant to a signed direction, and will advise Purchasers when their Deposit refund cheques are available for pick-up.

14) The release of Purchasers shall not be effective until the Purchaser has received the Deposit to which they are entitled.

15) The Receiver covenants and agrees to seek approval of the Court of this Protocol, as accepted by the parties, including the forms of documents and schedules attached hereto, and the transactions contemplated herein.

SCHEDULE "A"

PURCHASER LIST

Suite No.	Purchaser(s)
[redacted]	Shilpa Athwal (Kapoor)
[redacted]	Kiranjit Rai
[redacted]	Barnabi Luna Caviedes AND Trish Anne S Manaig
[redacted]	Shaim Ghulam Mohammad
[redacted]	Humaira Anju Rahman
[redacted]	Isabel Ortiz AND Teresa Talato
[redacted]	Swati B Vazir AND Virenkumar Anilkumar Gandhi
[redacted]	Yatin Arora
[redacted]	Alphonse Marie Yongoua AND Madeleine Djeumo
[redacted]	Raphael Patrice Chapi Siani AND Corinne Gaelle Nitcheu Tchouafi
[redacted]	Daisy Nicolas AND James Ernest Nicolas
[redacted]	Hortance V Ngueyep AND Raymond Tatchikou
[redacted]	Yuyue Lin AND Lan Lin
[redacted]	Ravathythirunal Nagularajah

SCHEDULE "B" TO THE DEPOSIT RETURN PROTOCOL

RECEIVER'S CERTIFICATE

RECITALS

1. AlixPartners Restructuring, Inc. (formerly KSV Restructuring Inc.) was appointed as the receiver (in such capacity, the "**Receiver**") of certain assets, property and undertakings of La Pue International Inc. (the "**Owner**") pursuant to an Order of the Ontario Superior Court of Justice (Commercial List), including in respect of the lands and premises owned by the Owner located at the address known municipally as 5528 Ferry Street, Niagara Falls, Ontario and known as the "Stanley District" condominium project (the "**Property**").

2. Prior to the appointment of the Receiver, the Owner intended to develop and construct the "Stanley District" condominium project (the "**Project**") at the Property and, pursuant to unit purchase agreements (the "**Unit APSs**"), sold proposed units to purchasers who have paid deposits pursuant to the **Unit APSs** (the "**Deposits**");

3. The Deposits were initially held by Sullivan Mahoney LLP ("**SM**"), in its capacity as solicitors for the Owner and initial escrow agent pursuant to a deposit trust agreement entered into between the Owner, The Sovereign General Insurance Company, as former surety, and SM dated August 31, 2020;

4. SM's role as escrow agent was terminated and Miller Thomson LLP ("**MT**") took over as escrow agent and administrator of the Deposits for the purposes of the Protocol; and

5. Tarion Warranty Corporation has requested this certificate from the Receiver further to the establishment of a protocol to refund certain Deposits to purchasers;

THE RECEIVER CERTIFIES THAT:

a) MT, in its capacity as escrow agent and administrator of such Deposits, has advised the Receiver that (i) the Owner was party to ____ agreements of purchase and sale with respect to units in the Project as of __________(collectively, the "**Condominium Sales Agreements**"), with those _____ Condominium Sales Agreements that are being terminated pursuant to this Protocol listed on Exhibit "A" hereto; and (ii) since___________, no other agreements of purchase and sale have been entered into by the Owner or the Receiver in respect of the condominium project known as the "Stanley District" or the Property.

b) The Receiver is not aware of any other information that would suggest that sales of units in the Project were agreed to by the Owner after May 27, 2024.

[*Signature Page Follows*]

ALIXPARTNERS RESTRUCTURING, INC. (formerly KSV RESTRUCTURING INC.) solely in its capacity as Receiver, and not in its personal, corporate or any other capacity

____

Name: Noah Goldstein
Title: Managing Director

SCHEDULE "C" TO THE DEPOSIT RETURN PROTOCOL
STATUTORY DECLARATION

CANADA PROVINCE OF ONTARIO TO WIT:	)	IN THE MATTER OF the proposed development of a condominium project (the "**Project**") by La Pue International Inc. (the "**Owner**") on those lands and premises owned by the Owner located at the address known municipally as 5528 Ferry Street, Niagara Falls, Ontario and known as the "Stanley District" condominium project (the "**Property**")

I, <*>, of the City of Toronto, DO SOLEMNLY DECLARE THAT:

1. I am the <*> of the Owner, and as such have knowledge of the matters hereinafter declared.

2. To the best of my knowledge, the Owner is not proceeding with the Project that the Owner had proposed to construct on the Property.

3. To the best of my knowledge, the Owner provided all deposits they received in respect of the sale of condominium units in the Project to Sullivan Mahoney LLP, the escrow agent for the Owner.

4. To the best of my knowledge, the Owner entered into only <*> agreements of purchase and sale for condominium units in the Project and did not enter into any other agreements of purchase and sale for the condominium units in the Project.

AND I MAKE THIS solemn declaration conscientiously believing it to be true and knowing it is of the same force and effect as if made under oath.

DECLARED BEFORE ME in City of Toronto, in the Province of Ontario, this <*> day of <*>, 2026. ________________________ A COMMISSIONER, ETC.	)	__________________________________ <*>

SCHEDULE "D" TO THE DEPOSIT RETURN PROTOCOL

ACKNOWLEDGEMENT AND RELEASE

ACKNOWLEDGEMENT AND RELEASE

TO : **La Pue International Inc. (the "Vendor")**

AND TO: AlixPartners Restructuring, Inc. (formerly KSV Restructuring Inc.), in its capacity as court-appointed receiver of the Vendor (the "**Receiver**")

AND TO: Aird & Berlis LLP (as counsel to the Receiver) ("**Receiver's Counsel**")

AND TO: Miller Thomson LLP (as administrator for the return of the Deposit) ("**MT**")

AND TO: Tarion Warranty Corporation ("**Tarion**")

AND TO: 1000835091 Ontario Inc.

RE: La Pue International Inc. (the "Vendor") sale to ________________ (the "Purchaser")
Unit ___, Level ___, Suite ___ (the "Purchased Unit"), 5528 Ferry Street, Niagara Falls, Ontario (the "Property")

WHEREAS the Purchaser and the Vendor entered into an agreement of purchase and sale accepted on ________________, 202__, pertaining to the Purchaser's acquisition from the Vendor of the Property (the "**Purchase Agreement**");

AND WHEREAS the Receiver was appointed over the Property;

AND WHEREAS on and subject to the terms of an agreement of purchase and sale, as amended, assigned and restated, 1000835091 Ontario Inc. (the "**Asset Purchaser**") agreed to purchase the Property from the Receiver;

AND WHEREAS Sullivan Mahoney LLP's role as escrow agent was terminated and MT took over as escrow agent and administrator of deposits for the purposes of returning the Deposit Monies (as defined below);

AND WHEREAS the Outside Occupancy Date for the subject transaction was May 30, 2025;

AND WHEREAS the Purchaser did not deliver their notice of termination within the required 30-day period following May 30, 2025;

AND WHEREAS the Purchaser has made a subsequent request to terminate the Purchase Agreement on a voluntary basis and neither the Asset Purchaser nor the Receiver opposes such termination, subject to and in accordance with the terms and conditions of this Acknowledgement and Release;

AND WHEREAS for the foregoing pertinent reasons, the parties hereto now desire to acknowledge termination of the Purchase Agreement, and wish to release each other from any and all claims that they may have arising under (or in connection with) the Purchase Agreement, and have accordingly entered into these presents in order to evidence same.

NOW THEREFORE, IN CONSIDERATION OF the payments and mutual covenants described herein, the undersigned hereby acknowledge and agree that:

1. The recitals herein are true and correct. Capitalized terms used herein but not otherwise defined shall have the same meaning as set out in the Purchase Agreement.

2. The Purchase Agreement, together with any and all addendums thereto and amendments thereof, is terminated and of no further force or effect.

3. The Purchaser acknowledges and agrees that the Vendor has refunded and remitted to the Purchaser the sum of $______________ representing the aggregate of all deposit monies paid by the Purchaser to the Vendor (the "**Deposit Monies**"), without interest or bonus.

4. The Purchaser hereby irrevocably and unconditionally waives any right or entitlement that it may have to any interest on the Deposit Monies pursuant to the terms and provisions of the Purchase Agreement and/or the *Condominium Act, 1998* (the "**Act**"), if applicable.

5. The parties hereto hereby mutually release each other, and each of their respective heirs, estate trustees, successors and assigns, from and against any and all costs, damages, actions, proceedings, demands and/or claims whatsoever which either of the parties hereto now has, or may hereafter have, against the other party hereto, by reason of, or in connection with, the Purchase Agreement (and any and all addendums thereto or amendments thereof) and/or the termination thereof pursuant to the provisions hereof.

6. Without restricting the generality of the foregoing, it is expressly understood and agreed that the Purchaser shall not make or pursue any claim(s) or proceeding(s): (a) with respect to the Purchase Agreement, the Purchased Unit, the Deposit Monies or any interest thereon, any other monies paid by the Purchaser to the Vendor toward, or in connection with, the Purchased Unit and/or the Property, against the Vendor, AlixPartners Restructuring, Inc. (formerly KSV Restructuring Inc.) in its capacity as court-appointed receiver of the Vendor (the "**Receiver**"), Aird & Berlis LLP (as counsel to the Receiver) ("**Receiver's Counsel**"), Miller Thomson LLP (as administrator for the return of the Deposit) ("**MT**"), Tarion Warranty Corporation ("**Tarion**"), the Asset Purchaser, or any other surety company or companies that have issued one or more bonds to Tarion in connection with the Project, nor against any party acting as escrow agent or as a prescribed trustee with respect to purchasers' deposit monies, nor against any other person(s) or corporation(s) entitled to claim (or who might claim) contribution or indemnity from the Vendor in connection with:

a. any and all costs, damages, actions, proceedings, demands and/or claims whatsoever which either of the parties hereto now has, or may hereafter have, against any other party hereto, by reason of, or in connection with, the Purchase Agreement and/or the termination thereof pursuant to the foregoing provisions, the Deposit Monies, the Act or the *Ontario New Home Warranties Plan Act*, R.S.O. 1990, c. O. 31, and the regulations promulgated thereunder, or in connection with the condominium developed (or intended to be developed) on the Property; and

b. any and all right and entitlement to any delayed occupancy compensation that may be available in accordance with the terms of the Tarion/HCRA Statement of Critical Dates and Addendum, attached to the Purchase Agreement, whatsoever, including, but not limited to, any delayed occupancy compensation which may be due and owing as a result of any delay in delivering occupancy of the Unit to the Purchaser(s) on the Final Tentative Occupancy Date, Firm Occupancy Date, or Delayed Occupancy Date, or the failure to provide sufficient notice that occupancy will not be granted or available on any such occupancy date.

(collectively, the "**Released Matters**").

7. The Purchaser acknowledges and confirms that all of the estate, right, title and interest of the Purchaser in and to the Purchased Unit and the Property (both at law and in equity, and whether in possession, expectancy or otherwise) have been released and quit-claimed to and in favour of the Vendor and its successors and assigns forever.

8. Without restricting the generality of the foregoing, it is expressly understood and agreed that the Purchaser shall not make or pursue any claim(s) or proceeding(s) with respect to the Released Matters against the Vendor, the Receiver, the Receiver's Counsel, MT, Tarion, the Asset Purchaser and/or any other person or corporation which might claim contribution or indemnity from any of the aforementioned parties.

9. In the event that all or any portion of the Deposit heretofore received by the Vendor or MT was drawn on the bank account of a third party who is not the Purchaser (nor one of the individuals who collectively comprise the Purchaser), then the Purchaser shall indemnify and save the Vendor and MT harmless, from and against all costs, claims, damages and/or liabilities which either or both of them may hereafter suffer or incur as a result of the Deposit being refunded directly to the Purchaser in accordance with these presents, rather than being payable and remitted directly to said third party.

10. The Purchaser agrees to furnish with the execution of this Agreement a clear scan or photocopy of government issued photo identification.

11. The Purchaser acknowledges and confirms having had the opportunity to receive independent legal advice from qualified counsel with respect to all matters herein and has received such advice or has expressly declined or waived the opportunity to do so.

12. This Agreement shall enure to the benefit of, and be correspondingly binding upon, the parties hereto and each of their respective heirs, estate trustees, successors and permitted assigns.

13. This Agreement shall be construed in accordance with (and the parties hereto shall be governed by) the laws of the Province of Ontario, and each of the parties hereto shall attorn to the jurisdiction of the courts of the Province of Ontario.

14. This Agreement shall be read and construed with all changes of gender and/or number required by the context, and if more than one individual comprises the Purchaser, then all of the foregoing covenants and agreements of the Purchaser shall be deemed and construed to be joint and several covenants and agreements thereof.

15. Each of the parties hereto further acknowledges and agrees that these presents may be executed via telefax transmission (and the execution of a telefaxed version hereof by any or all of the undersigned parties shall have the same force and effect as if same were originally executed), and that a photocopy, telefaxed copy or scanned e-mailed copy of this executed Acknowledgement and Release may be relied upon to the same extent as if it were an original executed version.

[*Signature Page Follows*]

IN WITNESS WHEREOF the parties have hereto executed this Acknowledgement and Release as of the ____ day of ________________, 2026.

____

Name:

ALIXPARTNERS RESTRUCTURING, INC. (formerly KSV RESTRUCTURING INC.)
solely in its capacity as court-appointed receiver of
LA PUE INTERNATIONAL INC., and not in its personal, corporate or any other capacity

Per: ________________________________

Name: Noah Goldstein

Title: Managing Director

	)	
	)	
	)	
____________________________________	)	____________________________________
Witness Name:	)	**[Purchaser's Name]**
	)	

Schedule "C" – Third DRP

[See attached]

Third Deposit Return Protocol (the "Protocol")

for the Stanley District Project

effective as of July 2, 2026

1) Pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**"), AlixPartners Restructuring, Inc. (formerly KSV Restructuring Inc.)[1] (the "**Receiver**") was appointed as receiver over all property, assets and undertakings of La Pue International Inc. (the "**Company**"), including the real property municipally known as 5528 Ferry Street, Niagara Falls, Ontario and known as the "Stanley District" condominium project (the "**Project**").

2) The Company intended to develop and construct the Project and, pursuant to unit purchase agreements (the "**Unit APSs**"), sold proposed units to purchasers who paid deposits pursuant to the Unit APSs (the "**Deposits**") to Sullivan Mahoney LLP ("**SM**"), in trust in its capacity as solicitors for the Company and original escrow agent pursuant to a deposit trust agreement entered into between the Company, The Sovereign General Insurance Company (the "**Surety**") and SM dated August 31, 2020.

3) On and subject to the terms of an agreement of purchase and sale (as amended, assigned and restated), 1000835091 Ontario Inc. (the "**Asset Purchaser**") agreed to purchase the Project from the Receiver.

4) Following the return and cancellation of the Tarion Warranty Corporation ("**Tarion**") Bonds issued by the Surety and the transfer of the Deposits by SM to Miller Thomson LLP ("**MT**"), SM's role as escrow agent was terminated and MT took over as escrow agent and administrator of the Deposits for the purposes of this Protocol (in such capacity, the "**Escrow Agent**").

5) As part of the purchase of the Project, the Asset Purchaser agreed to assume, and the Receiver agreed to assign certain of the Unit APSs (herein referred to as the "**Assumed Purchasers**"), while certain of the Unit APSs remained unassumed (herein referred to as the "**Non-Assumed Purchasers**").

6) The purchasers of units in the Project identified in **Schedule "A"** attached hereto (the "**Terminated Purchasers**") have requested, via notice to the Receiver and/or to MT, the termination of their respective agreements of purchase and sale on a mutual consent basis (the "**Terminations**"). For greater certainty, the Terminated Purchasers are not terminating their Unit APSs pursuant to any unilateral right of termination, and the Terminations are being permitted solely on a mutual consent basis, conditional upon each applicable Terminated Purchaser executing and delivering the Acknowledgement and Release, including the waiver of any entitlement to interest contemplated by paragraph 7 below. The Receiver, on behalf of the Company, and the Asset Purchaser agree that these Terminations will be allowed on and subject to the terms of the Acknowledgement and Release (as defined below).

[1] Effective June 1, 2026, KSV Restructuring Inc. became AlixPartners Restructuring, Inc.

7) The Terminated Purchasers will not be entitled to any interest contemplated by the *Condominium Act, 1998,* S.O. 1998, c. 19 (the "**Condo Act**") and will expressly waive any such interest in the Acknowledgement and Release.

8) MT will send an email or letter to the Terminated Purchasers for which Deposits are being refunded notifying them that the Receiver has agreed to refund the Deposits and providing the instructions for so doing. These instructions will include, among other things, the requirement for Terminated Purchasers to execute an acknowledgement and release agreement in the form attached hereto as **Schedule "B"** (the "**Acknowledgement and Release**"), provide photo identification and a mailing address for service. For greater certainty, the Terminated Purchasers shall receive a return of their Deposits in the principal amount, however the Deposits shall exclude any form of interest.

9) MT will assemble the documents listed below (where available) (collectively, the "**Brief(s)**") and shall deliver same to the Receiver:

   a) Executed Acknowledgement and Release;
   b) Copy of Purchaser's photo ID;
   c) Clear copy of the first page of the applicable Unit APS that discloses: (i) the name of the purchaser; (ii) the unit number; (iii) the deposit amount(s); and (iv) the signature(s); and if necessary and available the second page of the Unit APS; and
   d) Clear copy of any assignment of the Unit APS in MT's possession.

10) The Receiver will execute the Acknowledgement and Release and provide a fully-executed copy of same to MT.

11) After receipt of the fully-executed Acknowledgement and Release referred to in paragraph 10, MT will release the applicable Deposits to such Terminated Purchasers or as any Terminated Purchaser may otherwise direct in writing, to the extent such Deposits are held by MT. MT will prepare the refund cheques made out to the Purchaser(s) named in the applicable Unit APSs or as such Purchaser(s) may direct in writing pursuant to a signed direction, and will advise Terminated Purchasers when their Deposit refund cheques are available for pick-up.

12) The release of Terminated Purchasers shall not be effective until the Terminated Purchaser has received the Deposit to which they are entitled.

13) For clarity, this Protocol expressly excludes any Assumed Purchasers. In no case shall any Deposits or accrued interest be released under this Protocol in connection with any Assumed Purchasers.

14) The Receiver covenants and agrees to seek approval of the Court of this Protocol, as accepted by the parties, including the forms of documents and schedules attached hereto, and the transactions contemplated herein.

SCHEDULE "A"

PURCHASER LIST

Suite No.	Purchaser(s)
[redacted]	Amanpreet Kaur Singh
	Neeraj Chhabra and Santosh Chhabra
	Manpreet Kaur Singh
	Bal Krishna Cheruk (formerly Balaji Cherukumudi Krishnan)

SCHEDULE "B" TO THE DEPOSIT RETURN PROTOCOL

ACKNOWLEDGEMENT AND RELEASE

ACKNOWLEDGEMENT AND RELEASE

TO : La Pue International Inc. (the "**Vendor**")

AND TO: AlixPartners Restructuring, Inc. (formerly KSV Restructuring Inc.), in its capacity as court-appointed receiver of the Vendor (the "**Receiver**")

AND TO: Aird & Berlis LLP (as counsel to the Receiver) ("**Receiver's Counsel**")

AND TO: Westmount Guarantee Services Inc., Aviva Insurance Company of Canada and Liberty Mutual Insurance Company (collectively the "**Surety**")

AND TO: Miller Thomson LLP (as escrow agent and administrator for the return of the Deposit) ("**MT**")

AND TO: Tarion Warranty Corporation ("**Tarion**")

AND TO: 1000835091 Ontario Inc.

RE: La Pue International Inc. sale to ________________ (the "**Purchaser**")
Unit ___, Level ___, Suite ___ (the "**Purchased Unit**"), 5528 Ferry Street, Niagara Falls, Ontario (the "**Property**")

WHEREAS the Purchaser and the Vendor entered into an agreement of purchase and sale accepted on ________________, 202__, pertaining to the Purchaser's acquisition from the Vendor of the Property (the "**Purchase Agreement**");

AND WHEREAS the Receiver was appointed over the Property;

AND WHEREAS on and subject to the terms of an agreement of purchase and sale, as amended, assigned and restated, 1000835091 Ontario Inc. (the "**Asset Purchaser**") agreed to purchase the Property from the Receiver;

AND WHEREAS the Purchase Agreement provides, inter alia, for all of the Purchaser's deposit monies to be payable to the law firm of Sullivan Mahoney LLP, as escrow agent;

AND WHEREAS Sullivan Mahoney LLP's role as escrow agent was or will be terminated, and MT has or will take over as escrow agent and administrator of deposits for the purposes of returning the Deposit Monies (as defined below);

AND WHEREAS the Outside Occupancy Date for the subject transaction was May 30, 2025;

AND WHEREAS the Purchaser did not deliver their notice of termination within the required 30-day period following May 30, 2025;

AND WHEREAS the Purchaser has made a subsequent request to terminate the Purchase Agreement on a voluntary basis and neither the Asset Purchaser nor the Receiver opposes such termination, subject to and in accordance with the terms and conditions of this Acknowledgement and Release;

AND WHEREAS for the foregoing pertinent reasons, the parties hereto now desire to acknowledge termination of the Purchase Agreement, and wish to release each other from any and all claims that they may have arising under (or in connection with) the Purchase Agreement, and have accordingly entered into these presents in order to evidence same.

NOW THEREFORE, IN CONSIDERATION OF the payments and mutual covenants described herein, the undersigned hereby acknowledge and agree that:

1. The recitals herein are true and correct. Capitalized terms used herein but not otherwise defined shall have the same meaning as set out in the Purchase Agreement.

2. The Purchase Agreement, together with any and all addendums thereto and amendments thereof, is terminated and of no further force or effect.

3. The Purchaser acknowledges and agrees that the Vendor has refunded and remitted to the Purchaser the sum of $______________ representing the aggregate of all deposit monies paid by the Purchaser to the Vendor (the "**Deposit Monies**"), without interest or bonus.

4. The Purchaser hereby irrevocably and unconditionally waives any right or entitlement that it may have to any interest on the Deposit Monies pursuant to the terms and provisions of the Purchase Agreement and/or the *Condominium Act, 1998* (the "**Act**"), if applicable.

5. The parties hereto hereby mutually release each other, and each of their respective heirs, estate trustees, successors and assigns, from and against any and all costs, damages, actions, proceedings, demands and/or claims whatsoever which either of the parties hereto now has, or may hereafter have, against the other party hereto, by reason of, or in connection with, the Purchase Agreement (and any and all addendums thereto or amendments thereof) and/or the termination thereof pursuant to the provisions hereof.

6. Without restricting the generality of the foregoing, it is expressly understood and agreed that the Purchaser shall not make or pursue any claim(s) or proceeding(s): (a) with respect to the Purchase Agreement, the Purchased Unit, the Deposit Monies or any interest thereon, any other monies paid by the Purchaser to the Vendor toward, or in connection with, the Purchased Unit and/or the Property, against the Vendor, the Receiver, the Receiver's Counsel, MT, the Surety, the Tarion Warranty Corporation ("**Tarion**"), the Asset Purchaser, or any other surety company or companies that have issued one or more bonds to Tarion or deposit insurance in connection with the Property, nor against any party acting as escrow agent or as a prescribed trustee with respect to purchasers' deposit monies, nor

against any other person(s) or corporation(s) entitled to claim (or who might claim) contribution or indemnity from the Vendor in connection with:

a. any and all costs, damages, actions, proceedings, demands and/or claims whatsoever which either of the parties hereto now has, or may hereafter have, against any other party hereto, by reason of, or in connection with, the Purchase Agreement and/or the termination thereof pursuant to the foregoing provisions, the Deposit Monies, the Act or the *Ontario New Home Warranties Plan Act*, R.S.O. 1990, c. O. 31, and the regulations promulgated thereunder, or in connection with the condominium developed (or intended to be developed) on the Property; and

b. any and all right and entitlement to any delayed occupancy compensation that may be available in accordance with the terms of the Tarion/HCRA Statement of Critical Dates and Addendum, attached to the Purchase Agreement, whatsoever, including, but not limited to, any delayed occupancy compensation which may be due and owing as a result of any delay in delivering occupancy of the Unit to the Purchaser(s) on the Final Tentative Occupancy Date, Firm Occupancy Date, or Delayed Occupancy Date, or the failure to provide sufficient notice that occupancy will not be granted or available on any such occupancy date.

(collectively, the "**Released Matters**").

7. The Purchaser acknowledges and confirms that all of the estate, right, title and interest of the Purchaser in and to the Purchased Unit and the Property (both at law and in equity, and whether in possession, expectancy or otherwise) have been released and quit-claimed to and in favour of the Vendor and its successors and assigns forever.

8. Without restricting the generality of the foregoing, it is expressly understood and agreed that the Purchaser shall not make or pursue any claim(s) or proceeding(s) with respect to the Released Matters against the Vendor, the Receiver, the Receiver's Counsel, the Surety, MT, Tarion, the Asset Purchaser and/or any other person or corporation which might claim contribution or indemnity from any of the aforementioned parties.

9. In the event that all or any portion of the Deposit heretofore received by the Vendor or MT was drawn on the bank account of a third party who is not the Purchaser (nor one of the individuals who collectively comprise the Purchaser), then the Purchaser shall indemnify and save the Vendor and MT harmless, from and against all costs, claims, damages and/or liabilities which either or both of them may hereafter suffer or incur as a result of the Deposit being refunded directly to the Purchaser in accordance with these presents, rather than being payable and remitted directly to said third party.

10. The Purchaser agrees to furnish with the execution of this Agreement a clear scan or photocopy of government issued photo identification.

11. The Purchaser acknowledges and confirms having had the opportunity to receive independent legal advice from qualified counsel with respect to all matters herein and has received such advice or has expressly declined or waived the opportunity to do so.

12. This Agreement shall enure to the benefit of, and be correspondingly binding upon, the parties hereto and each of their respective heirs, estate trustees, successors and permitted assigns.

13. This Agreement shall be construed in accordance with (and the parties hereto shall be governed by) the laws of the Province of Ontario, and each of the parties hereto shall attorn to the jurisdiction of the courts of the Province of Ontario.

14. This Agreement shall be read and construed with all changes of gender and/or number required by the context, and if more than one individual comprises the Purchaser, then all of the foregoing covenants and agreements of the Purchaser shall be deemed and construed to be joint and several covenants and agreements thereof.

15. Each of the parties hereto further acknowledges and agrees that these presents may be executed via telefax transmission (and the execution of a telefaxed version hereof by any or all of the undersigned parties shall have the same force and effect as if same were originally executed), and that a photocopy, telefaxed copy or scanned e-mailed copy of this executed Acknowledgement and Release may be relied upon to the same extent as if it were an original executed version.

[*Signature Page Follows*]

IN WITNESS WHEREOF the parties have hereto executed this Acknowledgement and Release as of the ____ day of ________________, 2026.

____
Name:

ALIXPARTNERS RESTRUCTURING, INC. (formerly KSV RESTRUCTURING INC.)
solely in its capacity as court-appointed receiver of
LA PUE INTERNATIONAL INC., and not in its personal, corporate or any other capacity

Per: ______________________________
Name: Noah Goldstein
Title: Managing Director

	)	
	)	
	)	
______________________________	)	______________________________
Witness Name:	)	**[Purchaser's Name]**
	)	

Schedule “D” – Fourth DRP

[See attached]

COURT-ORDERED DEPOSIT RETURN PROTOCOL

RE: STANLEY DISTRICT PROJECT and TERMINATED AGREEMENTS OF PURCHASE AND SALE

THIS AGREEMENT (the "**Protocol**") is made as of the ____ day of July, 2026.

BETWEEN:

ALIXPARTNERS RESTRUCTURING, INC.
(formerly KSV RESTRUCTURING INC.),
in its capacity as Court-appointed receiver of La Pue International Inc.
(the "**Receiver**")

- and -

MILLER THOMSON LLP,
in its capacity as replacement escrow agent and administrator of deposits for the Stanley District Project
(the "**Replacement Escrow Agent**")

- and -

1000835091 ONTARIO INC.
(the "**Asset Purchaser**")

WHEREAS:

A. Pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**"), the Receiver[1] was appointed as receiver over all property, assets and undertakings of La Pue International Inc. (the "**Company**"), including the real property municipally known as 5528 Ferry Street, Niagara Falls, Ontario and known as the "Stanley District" condominium project (the "**Project**").

B. The Company intended to develop and construct the Project and, pursuant to agreements of purchase and sale in respect of proposed condominium units in the Project (the "**Unit APSs**"), sold proposed units to purchasers who paid deposits pursuant to the Unit APSs (the "**Deposits**").

C. The Deposits were originally paid to Sullivan Mahoney LLP ("**SM**"), in trust, in its capacity as solicitors for the Company and original escrow agent pursuant to a deposit trust agreement

[1] Effective June 1, 2026, KSV Restructuring Inc. became AlixPartners Restructuring, Inc.

entered into between the Company, The Sovereign General Insurance Company, as former surety (the "**Former Surety**") and SM dated August 31, 2020.

D. On and subject to the terms of an asset purchase agreement dated April 4, 2024, as amended, assigned and restated, the Asset Purchaser agreed to purchase the Project from the Receiver.

E. As part of the purchase of the Project, the Asset Purchaser agreed to assume, and the Receiver agreed to assign, certain of the Unit APSs (the "**Assumed APSs**").

F. Certain Unit APSs were not assumed by the Asset Purchaser and, subject to those Unit APSs that were already terminated pursuant to previously implemented deposit return protocols, remain to be addressed by the Receiver (the "**Remaining APSs**").

G. Following the return and cancellation of the Tarion Warranty Corporation ("**Tarion**") bonds issued by the Former Surety and the transfer of the Deposits by SM to the Replacement Escrow Agent, SM's role as escrow agent was terminated and the Replacement Escrow Agent assumed responsibility for administering the Deposits.

H. The parties wish to establish a protocol for the return of Deposits held by the Replacement Escrow Agent in respect of the Remaining APSs as expressly listed in Schedule "A" hereto, following the issuance of an Order of the Court terminating, disclaiming or otherwise addressing the Remaining APSs and approving this Protocol and the return of such Deposits (the "**Order**").

NOW THEREFORE, in consideration of the mutual covenants and agreements herein contained and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby acknowledge and agree as follows:

1. Capitalized terms used but not otherwise defined in this Protocol have the meanings given to them in the recitals hereto.

2. The Receiver intends to seek the Order, among other things:

    a. approving this Protocol;

    b. terminating the Remaining APSs;

    c. authorizing and directing the Replacement Escrow Agent to return the Deposits held in respect of the Remaining APSs in accordance with this Protocol and the Order;

    d. approving the form of notice attached as Schedule "B" hereto; and

    e. granting releases in favour of the Company, the Receiver, the Receiver's legal counsel, the Replacement Escrow Agent, the Asset Purchaser, Tarion and any applicable sureties or the Former Surety.

3. Upon the issuance and entry of the Order, the Remaining APSs shall be terminated in accordance with the terms of the Order.

4. Following the issuance and entry of the Order, the Replacement Escrow Agent shall send an email or letter, substantially in the form attached as Schedule "B" hereto, to each purchaser under the Remaining APSs expressly listed in Schedule "A" hereto (each, a "**Remaining Purchaser**") notifying them that:

   a. the applicable Remaining APS has been terminated pursuant to the Order;

   b. the Replacement Escrow Agent has been authorized and directed to return the Deposit held in respect of the applicable Remaining APS in accordance with the Order and this Protocol;

   c. the Remaining Purchaser is required to provide reasonable information and documentation required to confirm identity, mailing address and payment instructions; and

   d. the Deposit will be returned in the amount and manner authorized by the Order.

5. The documentation to be requested by the Replacement Escrow Agent from each Remaining Purchaser shall include, where applicable and available, the following (collectively, the "**Requested Documents**"):

   a. a copy of government-issued photo identification;

   b. a current mailing address for service;

   c. payment delivery instructions;

   d. a signed receipt and payment direction substantially in the form attached as Schedule "C" hereto;

   e. a clear copy of the first page of the applicable Unit APS that discloses the name of the purchaser, the unit number, the deposit amount and the signature page, and, if necessary and available, the second page of the Unit APS; and

   f. a clear copy of any assignment of the applicable Unit APS in the possession of the Remaining Purchaser or the Replacement Escrow Agent.

6. The Replacement Escrow Agent shall assemble the Requested Documents, to the extent available, and shall provide the Receiver with a copy of same for each Remaining Purchaser before releasing the applicable Deposit, unless otherwise directed by the Receiver or the Court.

7. Subject to paragraph 8 below, after receipt of the documentation reasonably required by the Replacement Escrow Agent and the Receiver, the Replacement Escrow Agent shall release the applicable Deposit to the applicable Remaining Purchaser, or as such Remaining Purchaser may otherwise direct in writing, to the extent such Deposit is held by the Replacement Escrow Agent and is authorized to be released pursuant to the Order.

8. The Replacement Escrow Agent shall not be required to release any Deposit unless and until:

a. the Order has been issued and entered;

b. the Replacement Escrow Agent has received such information and documentation as it reasonably requires to confirm the identity of the Remaining Purchaser and the proper payee;

c. the Receiver has provided any direction or consent required under the Order or this Protocol;

d. the sureties have provided any direction or consent required, if applicable in the opinion of the Replacement Escrow Agent; and

e. the Replacement Escrow Agent is satisfied, acting reasonably, that it has sufficient information to process the payment.

9. The return of each Deposit pursuant to this Protocol shall be in the principal amount held by the Replacement Escrow Agent in respect of the applicable Remaining APS, together with the applicable interest payable under the *Condominium Act, 1998* (Ontario), unless otherwise ordered by the Court.

10. The releases contemplated by this Protocol shall be those set out in the Order and, unless otherwise ordered by the Court, shall not be conditional upon the execution of a separate release by any Remaining Purchaser, except as provided for in paragraph 11.

11. The Replacement Escrow Agent may require a Remaining Purchaser to sign a receipt, acknowledgement, payment direction or other administrative confirmation reasonably required to process the return of the applicable Deposit, provided that such document shall not amend, derogate from or otherwise limit the terms of the Order.

12. The Replacement Escrow Agent shall prepare the refund cheques or other payments in respect of the Deposits made payable to the applicable Remaining Purchaser or as such Remaining Purchaser may direct in writing pursuant to a signed direction acceptable to the Replacement Escrow Agent, acting reasonably, and shall advise the applicable Remaining Purchaser when such refund cheque is available for pick-up or delivery or when such other approved method of payment is available or has been completed.

13. The Replacement Escrow Agent shall provide written confirmation to the Receiver after the Deposits have been returned pursuant to this Protocol.

14. For greater certainty, this Protocol does not apply to:

a. any Assumed APSs;

b. any Unit APSs that have been or are hereafter terminated by mutual consent pursuant to a separate deposit return protocol or acknowledgement and release; or

c. any Unit APSs removed from <u>Schedule “A”</u> prior to the issuance and entry of the Order.

15. The Receiver may amend Schedule "A" prior to the hearing of the motion approving this Protocol to remove any Unit APSs that are resolved by mutual consent, acknowledgement and release, further deposit return protocol or further order of the Court.

16. Nothing in this Protocol shall require the Replacement Escrow Agent to release any Deposit except to the extent such Deposit is held by the Replacement Escrow Agent and is authorized to be released pursuant to the Order. For greater certainty, no Deposit or accrued interest shall be released under this Protocol in respect of any Assumed APS. For greater certainty, in no circumstances shall the Asset Purchaser or the Replacement Escrow Agent have any liability for any delayed occupancy compensation or any other similar amount owing or payable in respect of the Remaining APSs.

17. This Protocol may be amended only by written agreement of the Receiver, the Replacement Escrow Agent and the Asset Purchaser, or by further Order of the Court.

18. This Protocol shall enure to the benefit of and be binding upon the parties hereto and their respective successors and permitted assigns.

19. This Protocol shall be governed by and construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein.

20. This Protocol may be executed in counterparts and by electronic transmission, each of which shall be deemed to be an original and all of which taken together shall constitute one and the same instrument.

SCHEDULE "A"

REMAINING APSs

Suite No.	**Purchaser(s)**
[redacted]	Fatima Jose Dos Santos Moniz
[redacted]	Carlos E. Mendez Blanco
[redacted]	Raimundo Flavio Dos Santos
[redacted]	Jayashri Raghunathan and Phaneendra R Rallapalli
[redacted]	Ferduse Bari and Misbah Meshbahul Bari
[redacted]	Lindsay Vo

SCHEDULE "B"

FORM OF NOTICE TO REMAINING PURCHASERS

Dear [Purchaser Name],

Re: Stanley District Project — Suite _______

We are writing to advise that, pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) dated ______________, 2026 (the "**Order**"), the agreement of purchase and sale between you and La Pue International Inc. in respect of Suite _______ at the Stanley District condominium project has been terminated.

Pursuant to the Order, Miller Thomson LLP, in its capacity as replacement escrow agent and administrator of deposits for the Stanley District project, has been authorized and directed to return the deposit held in respect of your agreement of purchase and sale, together with any applicable interest payable under the *Condominium Act, 1998* (Ontario), in accordance with the Order and the Court-Ordered Deposit Return Protocol approved by the Court.

In order to process the return of your deposit and any applicable interest, please provide the following:

1. a copy of government-issued photo identification;
2. your current mailing address for service;
3. a signed receipt and payment direction in the form enclosed with this letter; and
4. a copy of the first page and signature page of your agreement of purchase and sale, together with any assignment of your agreement of purchase and sale.

No deposit or applicable interest will be released until the required information has been received and verified, and we have received the requisite authorizations pursuant to the Order. We will notify you once your cheque is available for pick-up, from either our Toronto or Vaughan offices.

Yours truly,

Miller Thomson LLP, in its capacity as replacement escrow agent and administrator of deposits for the Stanley District project

SCHEDULE "C"

FORM OF RECEIPT AND PAYMENT DIRECTION

TO: Miller Thomson LLP, in its capacity as replacement escrow agent and administrator of deposits for the Stanley District project (the "**Escrow Agent**")

AND TO: AlixPartners Restructuring, Inc. (formerly KSV Restructuring Inc.), in its capacity as Court-appointed receiver of La Pue International Inc. (the "**Receiver**")

RE: **La Pue International Inc. (the "Vendor") sale of Suite _________ in the Stanley District Project**

The undersigned purchaser acknowledges that, pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) dated ________________, 2026 (the "**Order**"), the Escrow Agent has been authorized and directed to return the deposit held in respect of the agreement of purchase and sale for Suite ________ at the Stanley District condominium project, together with any applicable interest payable under the *Condominium Act, 1998* (Ontario), as authorized by the Order.

The undersigned purchaser directs the Escrow Agent to return the applicable deposit, together with any applicable interest payable under the *Condominium Act, 1998* (Ontario), as authorized by the Order, as follows:

Payee Name(s): _______________________________

Mailing Address: ______________________________

Delivery Instructions: __________________________

The undersigned purchaser acknowledges and agrees that the Escrow Agent has refunded and remitted the sum of $________, representing the aggregate of all deposit monies paid by the undersigned (the "Deposit"), and it is expressly understood and agreed that upon repayment of the Deposit the purchaser shall not make or pursue any claim(s) or proceeding(s) with respect to the Deposit against the Vendor, the Receiver, the Escrow Agent, Westmount Guarantee Services Inc., Aviva Insurance Company of Canada and/or Tarion Warranty Corporation, nor against any other person or corporation entitled to claim (or which might claim) contribution or indemnity from the aforementioned parties.

The undersigned purchaser acknowledges that the information provided above is true and correct and may be relied upon by the Escrow Agent and the Receiver for the purpose of processing the return of the applicable deposit, together with any applicable interest payable under the *Condominium Act, 1998* (Ontario).

For greater certainty, this receipt and payment direction is provided for administrative purposes only and does not amend, derogate from or otherwise limit the terms of the Order.

DATED this ___ day of ____________, 2026.

Witness Name:	**Purchaser Name:**

<u>Schedule "E" – Real Property</u>

Municipal Address:	5528 Ferry Street, Niagara Falls, Ontario
PIN:	64349-0258 (LT)
Property Description:	Firstly: Lots 46, 51, 52, 61, 62, 63, 64 & 65, Plan 273 & Part Lots 43, 44, 45, 47, 48, 49 & 50, Plan 273, Village of Niagara Falls, Parts 1 & 3 Plan 59R17206; Secondly: Surface Rights Only (as in RO718049), Part Lots 47, 48, 49 & 50 Plan 273, Village of Niagara Falls, Part 2 Plan 59R17206; subject to an Easement over Parts 1 & 2 59R17292 in favour of Part Lots 41 & 42 Plan 273 as in RO441658 as in SN754703; City of Niagara Falls.

MARSHALLZEHR GROUP INC. and **LA PUE INTERNATIONAL INC.**
Applicant Respondent

Court File No. CV-23-00700695-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at TORONTO

ORDER

(APS Termination and DRP Approval)

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

Kyle Plunkett (LSO # 61044N)
Tel: 416-865-3406
Email: kplunkett@airdberlis.com

Miranda Spence (LSO # 60621M)
Tel: 416-865-3414
Email: mspence@airdberlis.com

Alex Bernicchia-Freeman (LSO # 93556P)
Tel: 416-865-7735
Email: afreeman@airdberlis.com

Lawyers for AlixPartners Restructuring, Inc., in its capacity as Court-appointed receiver of La Pue International Inc.

TAB 5

Court File No. CV-23-00700695-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE	)	FRIDAY, THE 24TH
	)	
JUSTICE DIETRICH	)	DAY OF JULY, 2026

B E T W E E N:

MARSHALLZEHR GROUP INC.

Applicant

- and -

LA PUE INTERNATIONAL INC.

Respondent

APPLICATION UNDER section 243(1) of the *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3, as amended, and section 101 of the *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C.43, as amended

ORDER

(Final Distribution and Discharge)

THIS MOTION, made by AlixPartners Restructuring, Inc. (formerly KSV Restructuring Inc.), in its capacity as receiver and manager (in such capacity, the "**Receiver**") appointed pursuant to the Order of the Honourable Justice Cavanagh dated October 19, 2023 (the "**Appointment Order**"), without security, of all of the assets, undertakings and properties of La Pue International

Inc. (the “**Debtor**”), including the real property municipally known as 5528 Ferry Street, Niagara Falls, Ontario (the “**Real Property**”), and the real property municipally known as 6092 Allendale Avenue, Niagara Falls, Ontario (“**6092 Allendale**”), each as legally described in **Schedule “A”** hereto, for an Order, *inter alia*: (i) authorizing and directing the Receiver to make certain Distributions as set out in Paragraph 3 below; (ii) approving the Reports (as defined below) and the Receiver’s actions, conduct and activities described therein; (iii) approving the fees and disbursements of the Receiver and its legal counsel, Aird & Berlis LLP (“**Aird & Berlis**”), and Chaitons LLP (“**Chaitons**”), in its capacity as former counsel to the Receiver, as set out in the Fee Affidavits, including the Fee Accrual; and (iv) upon the Receiver’s filing of the Discharge Certificate, discharging AlixPartners Restructuring, Inc. as Receiver and releasing AlixPartners Restructuring, Inc. from any and all liability, was heard this day by judicial videoconference via Zoom in Toronto, Ontario.

ON READING the Motion Record of the Receiver dated July 17, 2026, including (i) the Tenth Report of the Receiver dated July 17, 2026 (the “**Tenth Report**”), and (ii) the affidavits of the Receiver, Aird & Berlis and Chaitons as to fees appended to the Tenth Report (collectively, the “**Fee Affidavits**”), and on hearing the submissions of counsel for the Receiver, such other counsel as were present and listed on the Counsel Slip, no one else appearing although properly served as appears from the affidavit of service of <*> sworn July <*>, 2026, as filed:

SERVICE AND DEFINITIONS

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

2. **THIS COURT ORDERS** that capitalized terms used in this Order (including in the preamble above) and not otherwise defined herein shall have the meanings ascribed to them in the Tenth Report.

DISTRIBUTIONS

3. **THIS COURT ORDERS** that, subject to the Reserves (as defined below), the Receiver is hereby authorized and directed, without further Order of this Court, to make the following payments and distributions from the remaining net sale proceeds from the Amended Transaction held by the Receiver in the following order (collectively, the "**Distributions**"):

(a) first, to pay the fees and disbursements of the Receiver, Aird & Berlis and Chaitons approved by this Order, together with the Fee Accrual;

(b) second, to pay the Holdback Settlement Amount to the Accountant of the Ontario Superior Court of Justice to the credit of the Lien Proceedings; and

(c) third, to make one or more distributions to MarshallZehr Group Inc. ("**MarshallZehr**"), the Applicant in these proceedings, up to the amount of its outstanding secured claim.

4. **THIS COURT ORDERS** that the Receiver is hereby authorized and directed, without further Order of this Court, to establish and maintain such reserves as the Receiver considers necessary or advisable to complete the administration of the receivership proceedings (the "**Reserves**").

5. **THIS COURT ORDERS** that the Receiver or any other person facilitating Distributions pursuant to this Order shall be entitled to deduct and withhold from any such payment or distribution such amounts as may be required to be deducted or withheld under any applicable law and to remit such amounts to the appropriate governmental authority or other person entitled thereto as may be required by such law. To the extent that amounts are so withheld or deducted and remitted to the appropriate governmental authority or other person entitled thereto, such withheld or deducted amounts shall be treated for all purposes as having been paid pursuant to this Order.

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

(a) the pendency of these proceedings;

(b) any motions or applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act*, R.S.C., 1985, c. B-3, as amended (the "**BIA**") in respect of the Debtor and any bankruptcy order issued pursuant to any such application; and

(c) any assignment in bankruptcy made in respect of the Debtor,

any Distribution made pursuant to this Order is final and irreversible and shall be binding on any trustee in bankruptcy that has or may be appointed in respect of the Debtor and shall not be void or voidable by creditors of the Debtor, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the BIA 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.

7. **THIS COURT ORDERS** that, notwithstanding anything else contained in this Order, each of the Distributions provided for in this Order shall be made free and clear of all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise, including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by Orders in this proceeding; and (ii) all charges, security interests, liens, trusts, or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario) or any other personal property or real property registry system.

8. **THIS COURT ORDERS AND DECLARES** that the Receiver shall not incur any liability under the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.); the *Taxation Act*, 2007, S.O. 2007, c. 11, Sch. A; the *Excise Tax Act*, R.S.C. 1985, c. E-15; the *Employment Insurance Act*, S.C. 1996, c. 23; the *Retail Sales Tax Act*, R.S.O. 1990, c. R.31; the *Corporations Tax Act*, R.S.O. 1990, c. C.40; or any other similar applicable federal, provincial or territorial tax legislation (collectively, the "**Statutes**") for facilitating any of the Distributions as contemplated by and in accordance with this Order, and the Receiver shall not have any liability for any of the Debtor's tax liabilities under the Statutes in respect of such Distributions, regardless of how or when such liabilities may have arisen.

9. **THIS COURT ORDERS** that the Receiver is hereby forever released, remised and discharged from any claims against it under or pursuant to the Statutes or otherwise at law arising as a result of any Distributions made pursuant to this Order.

APPROVAL OF THE RECEIVER'S REPORTS, ACTIVITIES AND FEES

10. **THIS COURT ORDERS** that the Fifth Report of the Receiver dated January 20, 2025 (the "**Fifth Report**"), the Sixth Report of the Receiver dated January 22, 2025 (the "**Sixth Report**"), the Seventh Report of the Receiver dated February 20, 2025 (the "**Seventh Report**"), the Eighth Report of the Receiver dated March 31, 2025 (the "**Eighth Report**"), the Ninth Report of the Receiver dated September 25, 2025 (the "**Ninth Report**" and, collectively with the Fifth Report, the Sixth Report, the Seventh Report, the Eighth Report and the Tenth Report, the "**Reports**"), and the actions, conduct and activities of the Receiver described therein, are hereby approved; provided, however, in each case, that only the Receiver, in its personal capacity and only with respect to its own liability, shall be entitled to rely upon or utilize in any way such approvals.

11. **THIS COURT ORDERS** that the fees and disbursements of the Receiver for the period from October 19, 2023 to and including June 30, 2026, as set out in the Tenth Report and the fee affidavit of Noah Goldstein sworn July 16, 2026, appended to the Tenth Report, are hereby approved.

12. **THIS COURT ORDERS** that the fees and disbursements of the Receiver's counsel, Aird & Berlis, for the period from June 13, 2023 to and including July 10, 2026, as set out in the Tenth Report and the fee affidavit of Kyle Plunkett sworn July 15, 2026, appended to the Tenth Report, are hereby approved.

13. **THIS COURT ORDERS** that the fees and disbursements of Chaitons, in its capacity as former counsel to the Receiver, for the period from November 24, 2023 to and including March 31, 2026, as set out in the Tenth Report and the fee affidavit of Maleeha Anwar sworn July 16, 2026, appended to the Tenth Report, are hereby approved.

14. **THIS COURT ORDERS** that the Fee Accrual in connection with the completion by the Receiver of its remaining duties and administration of the receivership proceedings of the Debtor is hereby approved, and neither the Receiver nor Aird & Berlis shall be required to pass their accounts in respect of any further fees and disbursements, up to the amount of the Fee Accrual, incurred in connection with the completion by the Receiver of its remaining duties and administration of the receivership proceedings of the Debtor.

15. **THIS COURT ORDERS** that the Receiver is authorized and directed to pay any balance remaining in the Fee Accrual after payment of all fees and disbursements of the Receiver and Aird & Berlis incurred in connection with the completion by the Receiver of its remaining duties and administration of the receivership proceedings of the Debtor to MarshallZehr.

16. **THIS COURT ORDERS** that the Receiver's interim statement of receipts and disbursements, as set out in the Tenth Report, be and is hereby approved.

DISCHARGE AND RELEASE

17. **THIS COURT ORDERS** that in performing its duties and obligations under this Order, and taking such other actions and fulfilling such other duties or obligations incidental thereto, the Receiver shall: (i) have all of the protections afforded to it by the BIA, the Appointment Order and any other Orders of the Court in these proceedings, or as an officer of the Court, including the stay

of proceedings in its favour pursuant to the Appointment Order; (ii) incur no liability or obligation other than in respect of gross negligence or wilful misconduct; (iii) be entitled to rely on the books and records of the Debtor and any information provided by the Debtor or any other Person, all without independent investigation; and (iv) not be liable for any claims or damages resulting from any errors or omissions in such books, records or information, except to the extent that the Receiver has acted with gross negligence or wilful misconduct.

18. **THIS COURT ORDERS** that, upon the Receiver's completion of its remaining duties and administration of the receivership proceedings of the Debtor and upon the filing by the Receiver of a certificate substantially in the form attached hereto as **Schedule "B"** (the "**Discharge Certificate**") certifying that, to its knowledge, all matters to be attended to in connection with the Debtor's receivership proceedings, as determined by the Receiver, have been completed to the satisfaction of the Receiver, the Receiver shall be discharged in its capacity as receiver and manager in respect of all remaining Property, including 6092 Allendale, provided, however, that, notwithstanding its discharge herein:

(a) the Receiver shall remain Receiver in respect of the performance of such incidental duties as may be required to complete the administration of the receivership proceedings; and

(b) the Receiver shall continue to have the benefit of the provisions of all Orders made in these proceedings, including, without limitation, all approvals, protections and stays of proceedings in favour of AlixPartners Restructuring, Inc. in its capacity as Receiver.

19. **THIS COURT ORDERS AND DECLARES** that, upon the Receiver filing the Discharge Certificate, AlixPartners Restructuring, Inc. is hereby released and discharged from any and all liability that AlixPartners Restructuring, Inc. now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of AlixPartners Restructuring, Inc. while acting in its capacity as Receiver herein, save and except for any gross negligence or wilful misconduct on the Receiver's part. Without limiting the generality of the foregoing, AlixPartners Restructuring, Inc. is hereby forever released and discharged from any and all liability relating to matters that were raised, or which could have been raised, in the within receivership proceeding, save and except for any gross negligence or wilful misconduct on the Receiver's part.

20. **THIS COURT ORDERS** that the Receiver's Charge and the Receiver's Borrowings Charge shall be and are hereby terminated, released and discharged, effective upon the filing of the Discharge Certificate.

GENERAL

21. **THIS COURT HEREBY REQUESTS** the aid and recognition of any other Canadian and foreign court, tribunal, regulatory or administrative body ("**Judicial Bodies**") to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All Judicial Bodies are hereby respectfully requested to make such orders and to provide such assistance to 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 Receiver and its agents in carrying out the terms of this Order.

22. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. (Eastern Time) on the date of this Order without the need for entry or filing.

Schedule "A" – Real Property and 6092 Allendale

1. Real Property

Municipal Address: 5528 Ferry Street, Niagara Falls, Ontario

PIN: 64349-0258 (LT)

Property Description: Firstly: Lots 46, 51, 52, 61, 62, 63, 64 & 65, Plan 273 & Part Lots 43, 44, 45, 47, 48, 49 & 50, Plan 273, Village of Niagara Falls, Parts 1 & 3 Plan 59R17206; Secondly: Surface Rights Only (as in RO718049), Part Lots 47, 48, 49 & 50 Plan 273, Village of Niagara Falls, Part 2 Plan 59R17206; subject to an Easement over Parts 1 & 2 59R17292 in favour of Part Lots 41 & 42 Plan 273 as in RO441658 as in SN754703; City of Niagara Falls.

2. 6092 Allendale

Municipal Address: 6092 Allendale Avenue, Niagara Falls, Ontario

PIN: 64349-0163 (LT)

Property Description: LT 2 E/S ALLEN ST PL 653 ABSTRACTED AS BLK 29 VILLAGE OF NIAGARA FALLS; NIAGARA FALLS.

Schedule "B" – Form of Receiver's Discharge Certificate

Court File No. CV-23-00700695-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

B E T W E E N:

MARSHALLZEHR GROUP INC.

Applicant

- and -

LA PUE INTERNATIONAL INC.

Respondent

RECEIVER'S DISCHARGE CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Justice Cavanagh of the Ontario Superior Court of Justice (Commercial List) dated October 19, 2023, KSV Restructuring Inc. was appointed as the receiver and manager (in such capacity, the "**Receiver**"), without security, of all of the assets, undertakings and properties of La Pue International Inc. (the "**Debtor**"), including the real property municipally known as 5528 Ferry Street, Niagara Falls, Ontario and legally described in Schedule "A" to the Order, and the property municipally known as 6092 Allendale Avenue, Niagara Falls, Ontario.

B. Effective June 1, 2026, KSV Restructuring Inc. became AlixPartners Restructuring, Inc.

C. Pursuant to a Final Distribution and Discharge Order of the Court dated July 24, 2026, the Court ordered the discharge of AlixPartners Restructuring, Inc. as the Receiver in respect of all remaining Property, including the property municipally known as 6092 Allendale Avenue, Niagara Falls, Ontario, to become effective and conditional upon the filing with the Court by the Receiver of a certificate confirming that, to its knowledge, all matters to be attended to in connection with the Debtor's receivership proceedings, as determined by the Receiver, have been completed to the satisfaction of the Receiver.

THE RECEIVER CERTIFIES the following:

1. To its knowledge, all matters to be attended to in connection with the Debtor's receivership proceedings, as determined by the Receiver, have been completed to the satisfaction of the Receiver.

This Receiver's Discharge Certificate was delivered by the Receiver at ____________ [TIME] on ____________________ [DATE].

ALIXPARTNERS RESTRUCTURING, INC. (formerly KSV RESTRUCTURING INC.), in its capacity as Court-appointed receiver and manager of La Pue International Inc., and not in its personal or corporate capacity and without personal or corporate liability

Per: ______________________________
Name:
Title:

MARSHALLZEHR GROUP INC. and **LA PUE INTERNATIONAL INC.**
Applicant Respondent

Court File No. CV-23-00700695-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at TORONTO

ORDER
(Final Distribution and Discharge)

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

Kyle Plunkett (LSO # 61044N)
Tel: 416-865-3406
Email: kplunkett@airdberlis.com

Miranda Spence (LSO # 60621M)
Tel: 416-865-3414
Email: mspence@airdberlis.com

Alex Bernicchia-Freeman (LSO # 93556P)
Tel: 416-865-7735
Email: afreeman@airdberlis.com

Lawyers for AlixPartners Restructuring, Inc., in its capacity as Court-appointed receiver of La Pue International Inc.

TAB 6

Court File No. CV-23-00700695-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE	)	~~WEEKDAY~~FRIDAY, THE ~~#~~24TH
	)	
JUSTICE DIETRICH	)	DAY OF ~~MONTH~~JULY, ~~20YR~~2026

B E T W E E N:

~~**PLAINTIFF**~~

MARSHALLZEHR GROUP INC.

Applicant

~~Plaintiff~~

- and -

~~**DEFENDANT**~~

~~Defendant~~

LA PUE INTERNATIONAL INC.

Respondent

APPLICATION UNDER section 243(1) of the *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3, as amended, and section 101 of the *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C.43, as amended

~~DISCHARGE~~ ORDER
(Final Distribution and Discharge)

THIS MOTION, made by ~~[RECEIVER'S NAME]~~AlixPartners Restructuring, Inc. (formerly KSV Restructuring Inc.), in its capacity as ~~the Court appointed receiver (the "Receiver") of the undertaking, property and assets of [DEBTOR] (the "Debtor"), for an order:~~

~~1.~~ receiver and manager (in such capacity, the "**Receiver**") appointed pursuant to the Order of the Honourable Justice Cavanagh dated October 19, 2023 (the "**Appointment Order**"), without security, of all of the assets, undertakings and properties of La Pue International Inc. (the "**Debtor**"), including the real property municipally known as 5528 Ferry Street, Niagara Falls, Ontario (the "**Real Property**"), and the real property municipally known as 6092 Allendale Avenue, Niagara Falls, Ontario ("**6092 Allendale**"), each as legally described in **Schedule "A"** hereto, for an Order, *inter alia*: (i) authorizing and directing the Receiver to make certain Distributions as set out in Paragraph 3 below; (ii) approving the Reports (as defined below) and the Receiver's actions, conduct and activities described therein; (iii) ~~approving the activities of the Receiver as set out in the report of the Receiver dated [DATE] (the "Report");~~

~~2.~~ approving the fees and disbursements of the Receiver and its ~~counsel;~~

~~3.~~ legal counsel, Aird & Berlis LLP ("**Aird & Berlis**"), and Chaitons LLP ("**Chaitons**"), in its capacity as former counsel to the Receiver, as set out in the Fee Affidavits, including the Fee Accrual; and (iv) upon the Receiver's filing of the Discharge Certificate, discharging AlixPartners Restructuring, Inc. as Receiver and releasing AlixPartners Restructuring, Inc. from any and all liability, ~~approving the distribution of the remaining proceeds available in the estate of the Debtor; **[and]**~~

~~4. discharging [RECEIVER'S NAME] as Receiver of the undertaking, property and assets of the Debtor**[; and**~~

~~**5. releasing [RECEIVER'S NAME] from any and all liability, as set out in paragraph 5 of this Order]**[1],~~

was heard this day ~~at 330 University Avenue,~~ by judicial videoconference via Zoom in Toronto, Ontario.

~~[1] If this relief is being sought, stakeholders should be specifically advised, and given ample notice. See also Note 4, below.~~

ON READING the ~~Report,~~Motion Record of the Receiver dated July 17, 2026, including (i) the Tenth Report of the Receiver dated July 17, 2026 (the "**Tenth Report**"), and (ii) the affidavits of the Receiver, Aird & Berlis and ~~its counsel~~Chaitons as to fees ~~(the "~~appended to the Tenth Report (collectively, the "**Fee Affidavits**~~"~~"), and on hearing the submissions of counsel for the Receiver, such other counsel as were present and listed on the Counsel Slip, no one else appearing although ~~served as evidenced by the Affidavit of [NAME] sworn [DATE],~~properly served as appears from the affidavit of service of <*> sworn July <*>, 2026, as filed~~[2]~~~~;~~ :

SERVICE AND DEFINITIONS

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

2. **THIS COURT ORDERS** that capitalized terms used in this Order (including in the preamble above) and not otherwise defined herein shall have the meanings ascribed to them in the Tenth Report.

DISTRIBUTIONS

3. **THIS COURT ORDERS** that, subject to the Reserves (as defined below), the Receiver is hereby authorized and directed, without further Order of this Court, to make the following payments and distributions from the remaining net sale proceeds from the Amended Transaction held by the Receiver in the following order (collectively, the "**Distributions**"):

~~[2] This model order assumes that the time for service does not need to be abridged.~~

(a) first, to pay the fees and disbursements of the Receiver, Aird & Berlis and Chaitons approved by this Order, together with the Fee Accrual;

(b) second, to pay the Holdback Settlement Amount to the Accountant of the Ontario Superior Court of Justice to the credit of the Lien Proceedings; and

(c) third, to make one or more distributions to MarshallZehr Group Inc. ("**MarshallZehr**"), the Applicant in these proceedings, up to the amount of its outstanding secured claim.

4. ~~1.~~ **THIS COURT ORDERS** that the ~~activities of the Receiver, as set out in the Report, are hereby approved.~~ Receiver is hereby authorized and directed, without further Order of this Court, to establish and maintain such reserves as the Receiver considers necessary or advisable to complete the administration of the receivership proceedings (the "**Reserves**").

5. **THIS COURT ORDERS** that the Receiver or any other person facilitating Distributions pursuant to this Order shall be entitled to deduct and withhold from any such payment or distribution such amounts as may be required to be deducted or withheld under any applicable law and to remit such amounts to the appropriate governmental authority or other person entitled thereto as may be required by such law. To the extent that amounts are so withheld or deducted and remitted to the appropriate governmental authority or other person entitled thereto, such withheld or deducted amounts shall be treated for all purposes as having been paid pursuant to this Order.

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

(a) the pendency of these proceedings;

(b) any motions or applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act*, R.S.C., 1985, c. B-3, as amended (the "**BIA**") in respect of the Debtor and any bankruptcy order issued pursuant to any such application; and

(c) any assignment in bankruptcy made in respect of the Debtor,

any Distribution made pursuant to this Order is final and irreversible and shall be binding on any trustee in bankruptcy that has or may be appointed in respect of the Debtor and shall not be void or voidable by creditors of the Debtor, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the BIA 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.

7. **THIS COURT ORDERS** that, notwithstanding anything else contained in this Order, each of the Distributions provided for in this Order shall be made free and clear of all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise, including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by Orders in this proceeding; and (ii) all charges, security interests, liens, trusts, or claims evidenced by registrations pursuant to the

Personal Property Security Act (Ontario) or any other personal property or real property registry system.

8. **THIS COURT ORDERS AND DECLARES** that the Receiver shall not incur any liability under the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.); the *Taxation Act*, 2007, S.O. 2007, c. 11, Sch. A; the *Excise Tax Act*, R.S.C. 1985, c. E-15; the *Employment Insurance Act*, S.C. 1996, c. 23; the *Retail Sales Tax Act*, R.S.O. 1990, c. R.31; the *Corporations Tax Act*, R.S.O. 1990, c. C.40; or any other similar applicable federal, provincial or territorial tax legislation (collectively, the "**Statutes**") for facilitating any of the Distributions as contemplated by and in accordance with this Order, and the Receiver shall not have any liability for any of the Debtor's tax liabilities under the Statutes in respect of such Distributions, regardless of how or when such liabilities may have arisen.

9. **THIS COURT ORDERS** that the Receiver is hereby forever released, remised and discharged from any claims against it under or pursuant to the Statutes or otherwise at law arising as a result of any Distributions made pursuant to this Order.

APPROVAL OF THE RECEIVER'S REPORTS, ACTIVITIES AND FEES

10. **THIS COURT ORDERS** that the Fifth Report of the Receiver dated January 20, 2025 (the "**Fifth Report**"), the Sixth Report of the Receiver dated January 22, 2025 (the "**Sixth Report**"), the Seventh Report of the Receiver dated February 20, 2025 (the "**Seventh Report**"), the Eighth Report of the Receiver dated March 31, 2025 (the "**Eighth Report**"), the Ninth Report of the Receiver dated September 25, 2025 (the "**Ninth Report**" and, collectively with the Fifth Report, the Sixth Report, the Seventh Report, the Eighth Report and the Tenth Report, the

"**Reports**"), and the actions, conduct and activities of the Receiver described therein, are hereby approved; provided, however, in each case, that only the Receiver, in its personal capacity and only with respect to its own liability, shall be entitled to rely upon or utilize in any way such approvals.

11. ~~2.~~ **THIS COURT ORDERS** that the fees and disbursements of the Receiver ~~and its counsel~~for the period from October 19, 2023 to and including June 30, 2026, as set out in the Tenth Report and the ~~Fee Affidavits~~fee affidavit of Noah Goldstein sworn July 16, 2026, appended to the Tenth Report, are hereby approved.

12. **THIS COURT ORDERS** that the fees and disbursements of the Receiver's counsel, Aird & Berlis, for the period from June 13, 2023 to and including July 10, 2026, as set out in the Tenth Report and the fee affidavit of Kyle Plunkett sworn July 15, 2026, appended to the Tenth Report, are hereby approved.

13. **THIS COURT ORDERS** that the fees and disbursements of Chaitons, in its capacity as former counsel to the Receiver, for the period from November 24, 2023 to and including March 31, 2026, as set out in the Tenth Report and the fee affidavit of Maleeha Anwar sworn July 16, 2026, appended to the Tenth Report, are hereby approved.

14. **THIS COURT ORDERS** that the Fee Accrual in connection with the completion by the Receiver of its remaining duties and administration of the receivership proceedings of the Debtor is hereby approved, and neither the Receiver nor Aird & Berlis shall be required to pass their accounts in respect of any further fees and disbursements, up to the amount of the Fee Accrual,

incurred in connection with the completion by the Receiver of its remaining duties and administration of the receivership proceedings of the Debtor.

15. ~~3.~~ **THIS COURT ORDERS** that~~,~~ the Receiver is authorized and directed to pay any balance remaining in the Fee Accrual after payment of ~~the~~all fees and disbursements ~~herein approved,~~of the Receiver ~~shall pay the monies remaining in its hands to [NAME OF PARTY][3].~~ and Aird & Berlis incurred in connection with the completion by the Receiver of its remaining duties and administration of the receivership proceedings of the Debtor to MarshallZehr.

16. **THIS COURT ORDERS** that the Receiver's interim statement of receipts and disbursements, as set out in the Tenth Report, be and is hereby approved.

DISCHARGE AND RELEASE

17. **THIS COURT ORDERS** that in performing its duties and obligations under this Order, and taking such other actions and fulfilling such other duties or obligations incidental thereto, the Receiver shall: (i) have all of the protections afforded to it by the BIA, the Appointment Order and any other Orders of the Court in these proceedings, or as an officer of the Court, including the stay of proceedings in its favour pursuant to the Appointment Order; (ii) incur no liability or obligation other than in respect of gross negligence or wilful misconduct; (iii) be entitled to rely on the books and records of the Debtor and any information provided by the Debtor or any other Person, all without independent investigation; and (iv) not be liable for any claims or damages

~~[3] This model order assumes that the material filed supports a distribution to a specific secured creditor or other party.~~

resulting from any errors or omissions in such books, records or information, except to the extent that the Receiver has acted with gross negligence or wilful misconduct.

18. ~~4.~~ **THIS COURT ORDERS** that, upon ~~payment of the amounts set out in paragraph 3 hereof [~~the Receiver's completion of its remaining duties and administration of the receivership proceedings of the Debtor and upon the ~~Receiver~~ filing by the Receiver of a certificate ~~certifying that it has completed the other activities described in the Report]~~substantially in the form attached hereto as **Schedule "B"** (the "**Discharge Certificate**") certifying that, to its knowledge, all matters to be attended to in connection with the Debtor's receivership proceedings, as determined by the Receiver, have been completed to the satisfaction of the Receiver, the Receiver shall be discharged ~~as Receiver of the undertaking, property and assets of the Debtor~~in its capacity as receiver and manager in respect of all remaining Property, including 6092 Allendale, provided, however, that, notwithstanding its discharge herein:

(a) ~~(a)~~ the Receiver shall remain Receiver ~~for~~in respect of the performance of such incidental duties as may be required to complete the administration of the receivership ~~herein,~~proceedings; and

(b) ~~(b)~~ the Receiver shall continue to have the benefit of the provisions of all Orders made in ~~this proceeding~~these proceedings, including, without limitation, all approvals, protections and stays of proceedings in favour of ~~[RECEIVER'S NAME]~~AlixPartners Restructuring, Inc. in its capacity as Receiver.

19. ~~5. [~~**THIS COURT ORDERS AND DECLARES** that ~~**[RECEIVER'S NAME]**~~, upon the Receiver filing the Discharge Certificate, AlixPartners Restructuring, Inc. is hereby released

and discharged from any and all liability that ~~**[RECEIVER'S NAME]**~~AlixPartners Restructuring, Inc. now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of ~~**[RECEIVER'S NAME]**~~AlixPartners Restructuring, Inc. while acting in its capacity as Receiver herein, save and except for any gross negligence or wilful misconduct on the ~~**Receiver's**~~Receiver’s part. Without limiting the generality of the foregoing, ~~**[RECEIVER'S NAME] is**~~AlixPartners Restructuring, Inc. is hereby forever released and discharged from any and all liability relating to matters that were raised, or which could have been raised, in the within receivership ~~**proceedings**~~proceeding, save and except for any gross negligence or wilful misconduct on the ~~**Receiver's**~~Receiver’s part.~~**]**~~[4]

20. **THIS COURT ORDERS** that the Receiver’s Charge and the Receiver’s Borrowings Charge shall be and are hereby terminated, released and discharged, effective upon the filing of the Discharge Certificate.

GENERAL

21. **THIS COURT HEREBY REQUESTS** the aid and recognition of any other Canadian and foreign court, tribunal, regulatory or administrative body (“**Judicial Bodies**”) to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All

[4] ~~The model order subcommittee was divided as to whether a general release might be appropriate. On the one hand, the Receiver has presumably reported its activities to the Court, and presumably the reported activities have been approved in prior Orders. Moreover, the Order that appointed the Receiver likely has protections in favour of the Receiver. These factors tend to indicate that a general release of the Receiver is not necessary. On the other hand, the Receiver has acted only in a representative capacity, as the Court's officer, so the Court may find that it is appropriate to insulate the Receiver from all liability, by way of a general release. Some members of the subcommittee felt that, absent a general release, Receivers might hold back funds and/or wish to conduct a claims bar process, which would unnecessarily add time and cost to the receivership. The general release language has been added to this form of model order as an option only, to be considered by the presiding Judge in each specific case. See also Note 1, above.~~

Judicial Bodies are hereby respectfully requested to make such orders and to provide such assistance to 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 Receiver and its agents in carrying out the terms of this Order.

22. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. (Eastern Time) on the date of this Order without the need for entry or filing.

Schedule “A” – Real Property and 6092 Allendale

1. Real Property

Municipal Address:	5528 Ferry Street, Niagara Falls, Ontario
PIN:	64349-0258 (LT)
Property Description:	Firstly: Lots 46, 51, 52, 61, 62, 63, 64 & 65, Plan 273 & Part Lots 43, 44, 45, 47, 48, 49 & 50, Plan 273, Village of Niagara Falls, Parts 1 & 3 Plan 59R17206; Secondly: Surface Rights Only (as in RO718049), Part Lots 47, 48, 49 & 50 Plan 273, Village of Niagara Falls, Part 2 Plan 59R17206; subject to an Easement over Parts 1 & 2 59R17292 in favour of Part Lots 41 & 42 Plan 273 as in RO441658 as in SN754703; City of Niagara Falls.

2. 6092 Allendale

Municipal Address:	6092 Allendale Avenue, Niagara Falls, Ontario
PIN:	64349-0163 (LT)
Property Description:	LT 2 E/S ALLEN ST PL 653 ABSTRACTED AS BLK 29 VILLAGE OF NIAGARA FALLS; NIAGARA FALLS.

Schedule "B" – Form of Receiver's Discharge Certificate

Court File No. CV-23-00700695-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

B E T W E E N:

MARSHALLZEHR GROUP INC.

Applicant

- and -

LA PUE INTERNATIONAL INC.

Respondent

RECEIVER'S DISCHARGE CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Justice Cavanagh of the Ontario Superior Court of Justice (Commercial List) dated October 19, 2023, KSV Restructuring Inc. was appointed as the receiver and manager (in such capacity, the "**Receiver**"), without security, of all of the assets, undertakings and properties of La Pue International Inc. (the "**Debtor**"), including the real property municipally known as 5528 Ferry Street, Niagara Falls, Ontario and legally described in

Schedule "A" to the Order, and the property municipally known as 6092 Allendale Avenue, Niagara Falls, Ontario.

B. Effective June 1, 2026, KSV Restructuring Inc. became AlixPartners Restructuring, Inc.

C. Pursuant to a Final Distribution and Discharge Order of the Court dated July 24, 2026, the Court ordered the discharge of AlixPartners Restructuring, Inc. as the Receiver in respect of all remaining Property, including the property municipally known as 6092 Allendale Avenue, Niagara Falls, Ontario, to become effective and conditional upon the filing with the Court by the Receiver of a certificate confirming that, to its knowledge, all matters to be attended to in connection with the Debtor's receivership proceedings, as determined by the Receiver, have been completed to the satisfaction of the Receiver.

THE RECEIVER CERTIFIES the following:

1. To its knowledge, all matters to be attended to in connection with the Debtor's receivership proceedings, as determined by the Receiver, have been completed to the satisfaction of the Receiver.

This Receiver's Discharge Certificate was delivered by the Receiver at ____________ [TIME] on ____________________ [DATE].

ALIXPARTNERS RESTRUCTURING, INC. (formerly KSV RESTRUCTURING INC.), in its capacity as Court-appointed receiver and manager of La Pue International Inc., and not in its personal or corporate capacity and without personal or corporate liability

Per: __________________________________
Name:
Title:

MARSHALLZEHR GROUP INC. Applicant	and	**LA PUE INTERNATIONAL INC.** Respondent

Court File No. CV-23-00700695-00CL

	ONTARIO **SUPERIOR COURT OF JUSTICE** **(COMMERCIAL LIST)** Proceedings commenced at TORONTO
	ORDER **(Final Distribution and Discharge)**

[Different first page setting changed from on in original to off in modified.].

~~DOCSTOR: 1201925\8~~

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

Kyle Plunkett (LSO # 61044N)
Tel: 416-865-3406
Email: kplunkett@airdberlis.com

Miranda Spence (LSO # 60621M)
Tel: 416-865-3414
Email: mspence@airdberlis.com

Alex Bernicchia-Freeman (LSO # 93556P)
Tel: 416-865-7735
Email: afreeman@airdberlis.com

Lawyers for AlixPartners Restructuring, Inc., in its capacity as Court-appointed receiver of La Pue International Inc.

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TAB 7

SERVICE LIST
(as at July 15, 2026)

Receiver's URL: https://www.ksvadvisory.com/experience/case/lapue

CHAITONS LLP 5000 Yonge Street, 10th Floor Toronto, ON M2N 7E9 **Harvey Chaiton** Tel: 416-218-1129 Email: harvey@chaitons.com **Maya Poliak** Tel: 416-218-1161 Email: maya@chaitons.com **Laura Culleton** Tel: 416-218-1128 E-mail: laurac@chaitons.com *Lawyers for Marshall Zehr Group Inc.*	**ALIXPARTNERS RESTRUCTURING, INC.** 220 Bay Street, Suite 1300 PO Box 20 Toronto, ON M5J 2W4 **Noah Goldstein** Email: noah.goldstein@alixpartners.com **Murtaza Tallat** Email: murtaza.tallat@alixpartners.com *Court-Appointed Receiver*
AIRD & BERLIS LLP 181 Bay Street, Suite 1800 Toronto, ON M5J 2T9 **Kyle Plunkett** Tel: 416-865-3406 Email: kplunkett@airdberlis.com **Miranda Spence** Tel: 416-865-3414 Email: mspence@airdberlis.com **Alex Bernicchia-Freeman** Tel: 416-865-7735 Email: afreeman@airdberlis.com *Lawyers for the Receiver*	**MANIS LAW** 2300 Yonge Street, Suite 1600 Toronto, ON M4P 1E4 **Howard F. Manis** Tel: 416-364-5289 Email: hmanis@manislaw.ca **Daniel Litsos** Email: dlitsos@manislaw.ca *Lawyers for the Respondent, La Pue International Inc.*

ONTARIO MINISTRY OF FINANCE - INSOLVENCY UNIT 33 King Street West, 6th Floor P.O. Box 627, Station A Oshawa, ON L1H 8H5 Email: insolvency.unit@ontario.ca	**DEPARTMENT OF JUSTICE** The Exchange Tower 130 King Street West, Suite 3400 Toronto, ON M5X 1K6 Email: AGC-PGC.Toronto-Tax-Fiscal@justice.gc.ca *Lawyers for Canada Revenue Agency*
WEIRFOULDS LLP 66 Wellington Street West, Suite 4100 Toronto, ON M5K 1B7 **Krista Chaytor** Tel: 416-947-5074 Email: kchaytor@weirfoulds.com **Fabiola Bassong** Tel: 647-715-7132 Email: fbassong@weirfoulds.com *Lawyers for Kada Group Inc.*	**PAVEY LAW LLP** 73 Water Street North, suite 200 Cambridge, ON N1R 7L6 **Andrew Beney** Tel: 519-621-7260 Email: beney@paveylaw.com *Lawyers for HC Matcon Inc.*
TT GALBRAITH ELECTRIC LTD 2 -213 Bunting Road St. Catharines, ON L2M 3Y2 **James Galbraith** Tel: 905-246-4797 Email: trent@ttjelectric.net	**BISCEGLIA & ASSOCIATES** 9100 Jane Street, Building A, Suite 200 Toronto, ON L4K 0A4 **Emilio Bisceglia** Tel: 905-695-5200 Email: ebisceglia@lawtoronto.com **Fernando Souza** Tel: 905-695-1500 Email: fsouza@lawtoronto.com *Lawyers for Buttcon Limited*
CITY OF NIAGARA FALLS 4321 Queen Street Niagara Falls, ON L2E 2K9 **Nidhi Punyarthi** Tel: 905-356-7521 ext.4385 Email: npunyarthi@niagarafalls.ca	**POLICARO LEASING LTD.** 191 Wyecroft Rd, Unit 1 Oakville, ON L6L 3S3 **Kathy Liu, Risk Manager** Tel: 905-618-1360 Email: kliu@policaro.ca

MICHAELS LAW 1288 Caledonia Road Toronto, ON M6A 3B9 **Daniel Michaels** Tel: 647-812-1462 Email: dmichaels@michaelslaw.ca *Lawyers for Framajo Enterprises Limited*	**BORDEN LADNER GERVAIS LLP** 22 Adelaide Street West, Toronto, ON M5H 4E3 **James Maclellan** Tel: 416-367-6592 Email: jmaclellan@blg.com *Lawyers for The Sovereign General Insurance Company*
JOHN P. MULLEN LAW 218 Export Blvd., Suite 106 Mississauga, ON L5S 0A7 **John Mullen** Tel: 905-501-8778 Email: John@jmullenlaw.ca *Lawyers for Tomasz Sobota, Andrezj Zalewski and Daniela Lupu*	**TUFMAN & ASSOCIATES** 439 University Avenue, suite 2300 Toronto, ON M5G 1Y8 **Marek Tufman** Tel: 416-360-1689 Email: mzt@litigationcanada.com
PALLETT VALO LLP 77 City Centre Drive, West Tower Suite 300 Mississauga, ON L5B 1M5 **Maria Ruberto** Tel: 289-805-3441 Email: mruberto@pallettvalo.com *Lawyers for Astro Excavating Inc.*	**WILLING LAW** 180 Talbot Street South Essex, ON N8M 1B6 **Amanda Willing** Tel: 519-980-3476 Email: amanda@willinglaw.com *Lawyers for Sandeep Saroya*
MALGORZATA BOLAND Email: mkulanin@gmail.com Email: boland82003@yahoo.com *Home Buyer*	**ENERCARE** 7400 Birchmount Road Markham, ON L3R 5V4 **Andrew Ottaway (In-House Counsel)** Tel: 416-649-1943 Email: Andrew.Ottaway@enercare.ca *Creditor*

HIMELFARB PROSZANSKI LLP 480 University Avenue, Suite 1401 Toronto, ON M5G 1V2 **Dan Bank** Email: dbank@himprolaw.com *Lawyers for Lakeshore Lux*	**NEWROADS AUTOMOTIVE GROUP LTD** 18100 Yonge St Newmarket, ON L3Y 8V1 **Ian Roy** Tel: 905-898-2277 Email: Ian.Roy@newroads.ca
CORSIANOS LEE VASHISHTH LLP 6 Ronrose Drive, Suite 301 Vaughan, ON L4K 4R3 **Jacob Lee** Tel: 905-370-1093 Email: jlee@clvlaw.ca	**PAVEY LAW LLP** 73 Water Street North, Suite 200 Cambridge, ON N1R 7L6 **Meagan Swan** Tel: 519-621-7260 Email: Swan@paveylaw.com *Lawyers for HC Matcon*
HOME CONSTRUCTION REGULATORY AUTHORITY 40 Sheppard Avenue West Toronto, ON M2N 6K9 **James Ryu** Tel: 800-582-7994 Email: james.ryu@hcraontario.ca	**TORYS LLP** 79 Wellington St. West, Suite 3000 Box 270, TD Centre Toronto, ON M5K 1N2 **Adam Slavens** Tel: 416-865-7333 Email: aslavens@torys.com *Lawyers for Tarion Warranty Corporation*
TYR LLP 488 Wellington Street W., Suite 300-302 Toronto, ON M5V 1E3 **Jason Wadden** Tel: 416-627-9815 Email: jwadden@tyrllp.com *Lawyers for the Purchaser*	**MILLER THOMSON LLP** 40 King St W. Suite 5800 Toronto, ON M5H 3S1 **Eric C. Laxton** Tel: 416-595-7901 Email: elaxton@millerthomson.com **Mario Concordia** Tel: 905-532-6686 Email: mconcordia@millerthomson.com *Replacement Escrow Agent and Lawyers for the Purchaser*

Fatima Jose Dos Santos Moniz Email: fatima2santosm@hotmail.com **Carlos E. Mendez Blanco** Email: mendezcrls@hotmail.com **Raimundo Flavio Dos Santos** Email: flavio2santos@hotmail.com **Jayashri Raghunathan and Phaneendra R. Rallapalli** Email: rjayashri21@gmail.com Email: rallapallirjsr@gmail.com **Ferduse Bari and Misbah Meshbahul Bari** Email: ferduse@aol.com Email: misbahbari77@gmail.com **Lindsay Vo** Email: lindsayvo1@gmail.com *Fourth DRP Homebuyers*	**SULLIVAN MAHONEY LLP** 7085 Morrison Street Niagara Falls, ON L2E 7K5 **Rocco "Rocky" Vacca** Tel: 905-357-5863 Email: rvacca@sullivan-mahoney.com
CONSOLIDATED LEGAL SERVICES LLP 300-801 Manning Road NE Calgary, AB T2E 7M8 **Marc Noreau** Tel: 403-437-1830 Email: marcn@clsllp.ca *Lawyers for New Roads National Leasing Inc.*	

EMAIL LIST:

harvey@chaitons.com; maya@chaitons.com; laurac@chaitons.com; noah.goldstein@alixpartners.com; murtaza.tallat@alixpartners.com; kplunkett@airdberlis.com; mspence@airdberlis.com; afreeman@airdberlis.com; hmanis@manislaw.ca; dlitsos@manislaw.ca; insolvency.unit@ontario.ca; AGC-PGC.Toronto-Tax-Fiscal@justice.gc.ca; kchaytor@weirfoulds.com; fbassong@weirfoulds.com; beney@paveylaw.com; trent@ttjelectric.net; ebisceglia@lawtoronto.com; fsouza@lawtoronto.com; npunyarthi@niagarafalls.ca; kliu@policaro.ca; dmichaels@michaelslaw.ca; jmaclellan@blg.com; John@jmullenlaw.ca; mzt@litigationcanada.com; mruberto@pallettvalo.com; amanda@willinglaw.com; mkulanin@gmail.com; boland82003@yahoo.com; Andrew.Ottaway@enercare.ca; dbank@himprolaw.com; Ian.Roy@newroads.ca; jlee@clvlaw.ca; Swan@paveylaw.com; james.ryu@hcraontario.ca; aslavens@torys.com; jwadden@tyrllp.com; elaxton@millerthomson.com; mconcordia@millerthomson.com; fatima2santosm@hotmail.com; mendezcrls@hotmail.com; flavio2santos@hotmail.com; rjayashri21@gmail.com; rallapallirjsr@gmail.com; ferduse@aol.com; misbahbari77@gmail.com; lindsayvo1@gmail.com; rvacca@sullivan-mahoney.com; marcn@clsllp.ca;

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MARSHALLZEHR GROUP INC.
Applicant

- and -

LA PUE INTERNATIONAL INC.
Respondent

Court File No. CV-23-00700695-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Toronto

MOTION RECORD
(Volume II of II)

(Returnable July 24, 2026)

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

Kyle Plunkett (LSO # 61044N)
Tel: 416-865-3406
Email: kplunkett@airdberlis.com

Miranda Spence (LSO # 60621M)
Tel: 416-865-3414
Email: mspence@airdberlis.com

Alex Bernicchia-Freeman (LSO # 93556P)
Tel: 416-865-7735
Email: afreeman@airdberlis.com

Lawyers for AlixPartners Restructuring, Inc., in its capacity as Court-appointed receiver of La Pue International Inc.