

23-Dec-25

REGISTRY

This is the 1st Affidavit of Jesse Mighton in this case and was made on December 23, 2025.

No. S-254287
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
RSC 1985, C C-36, AS AMENDED

and

IN THE MATTER OF OAK AND FORT CORP., 1282339 B.C. LTD., OAK AND FORT US GROUP, INC., OAK AND FORT ENTERPRISE (U.S.), INC., NYM MERGER HOLDINGS LLC AND OAK AND FORT CALIFORNIA, LLC

PETITIONERS

AFFIDAVIT

I, Jesse Mighton, of the City of Toronto, in the Province of Ontario, AFFIRM THAT:

1. I am a lawyer qualified to practice law in the Province of Ontario and am a partner at Bennett Jones LLP ("**Bennett Jones**"), counsel for KSV Restructuring Inc. ("**KSV**") in its capacity as court-appointed monitor of the Petitioners (in such capacity, the "**Monitor**") in these proceedings and as such have knowledge of the matters hereinafter deposed. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.
2. I make this affidavit in support of an application by the Monitor for, among other things, approval of the fees and disbursements of the Monitor and its counsel.
3. Attached hereto as **Exhibit "A"** are true copies of the accounts rendered by Bennett Jones as counsel to the Monitor for the period between May 18, 2025 and December 19, 2025. The accounts have been redacted to address matters of confidentiality or privilege. I confirm that these accounts accurately reflect the services provided by Bennett Jones in this matter for this period and the fees and disbursements claimed by it for the period.

4. Attached hereto as **Exhibit "B"** is a schedule summarizing the accounts of Bennett Jones rendered to the Monitor for the fees and disbursements incurred by Bennett Jones in connection with these proceedings for the period between May 18, 2025 and December 19, 2025.

5. Attached hereto as **Exhibit "C"** is a schedule summarizing the respective years of call and billing rates of each of the professionals at Bennett Jones that rendered services to the Monitor, the hours worked by each such individual and the blended hourly rate for the file.


6. Bennett Jones' fees and disbursements as counsel to the Monitor for the period from the date of this affidavit to the effective date of the Monitor's discharge will be calculated and billed at the standard hourly rates currently in effect. Barring unforeseen circumstances, the fees and disbursements of Bennett Jones for the period from the date of this affidavit to the date of the Monitor's discharge are estimated not to exceed \$200,000, excluding disbursements and taxes.


7. To the best of my knowledge, the rates charged by Bennett Jones throughout the course of these proceedings are comparable to the rates charged by other full service corporate law firms operating in British Columbia and Ontario for the provision of similar services on comparable insolvency matters. The work completed by Bennett Jones was delegated to the appropriate professionals, with appropriate seniority and hourly rates. I believe that the total hours, and fees and disbursements incurred to date by Bennett Jones on this matter are consistent with the instructions received from our client from time to time, and therefore are reasonable and appropriate in the circumstances.

8. I acknowledge the solemnity of making a sworn statement/solemn declaration and acknowledge the consequences of making an untrue statement.

9. I was not physically present before the person before whom this affidavit was affirmed but was in that person's presence using video conferencing.

AFFIRMED BEFORE ME at the City of)
Vancouver, in the Province of British)
Columbia, this 23rd day of December,)
2025.)

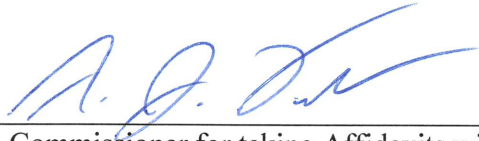

A Commissioner for taking affidavits for British Columbia)



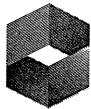
JESSE MIGHTON

ANDREW FROH
Barrister & Solicitor
BENNETT JONES LLP
2500 PARK PLACE – 666 BURNARD ST
VANCOUVER, B.C. V6C 2X8
TEL: 604.891.5101 FAX: 604.891.5100

This is **Exhibit "A"** referred to in the Affidavit of Jesse Mighton affirmed before me at the City of Vancouver, Province of British Columbia, this 23rd day of December, 2025.

A handwritten signature in blue ink, appearing to be 'A. G. Th', is written above a horizontal line.

A Commissioner for taking Affidavits within
British Columbia



Bennett Jones

Bennett Jones LLP
Suite 3400
1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4

2

KSV Restructuring Inc.
220 Bay Street, 13th Floor
P.O. Box 20
TORONTO, ON M5J 2W4

Attention: **Noah Goldstein**
 Managing Director

Re: Oak + Fort
Our File Number: 074735.00060

Date: June 12, 2025
Invoice: 1637880

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	128,431.00
Total Due before Tax	\$	128,431.00
GST/HST	\$	6,421.55
PST	\$	8,990.17
Total Due in CAD	\$	143,842.72

Due upon receipt. Bennett Jones reserves the right to charge interest at a rate not greater than 12% per annum on outstanding invoices over 30 days. We collect, use and disclose information pursuant to our Privacy Policies. For further information visit our website at www.bennettjones.com. GST/HST number: 119346757 QST number: 1230818653



June 12, 2025
Page 2

Client: 074735.00060
Invoice No.: 1637880

Date	Name	Description	Hours
18/05/25	Sean Zweig	Reviewing background information regarding potential D&O liabilities, and considering same; Call with A. Zalev; Reviewing and commenting on draft engagement letter; Emails with A. Zalev	1.10
20/05/25	Christine Viney	Discussion with S. Zweig regarding scope of policy review; Preliminary review of initial policy documents provided; Correspondence regarding same; Reviewing D&O policy wordings	2.70
20/05/25	Sean Zweig	Call with C. Viney regarding D&O policy review; Correspondence regarding same	0.30
21/05/25	Christine Viney	Completing review and consideration of D&O policy and drafting summary of coverage under same	3.50
21/05/25	Sean Zweig	Correspondence with A. Zalev regarding potential super-priority claims; Reviewing information regarding same and considering same; Call with Aird & Berlis and Reflect regarding customs, duties and super-priority claims; Follow-up correspondence; Reviewing memorandum from C. Viney regarding D&O policy, and considering same	1.10
22/05/25	Christine Viney	Call with Reflect and S. Zweig regarding D&O insurance coverage	0.20
22/05/25	Sean Zweig	Call with Reflect and C. Viney regarding D&O insurance and next steps	0.20
26/05/25	Sean Zweig	Emails with A. Zalev regarding various issues	0.40
01/06/25	Sean Zweig	Reviewing loan documents and AP schedule; Call with A. Zalev; Call with company	2.00
02/06/25	Jesse Mighton	Meeting with S. Zweig; Reviewing background documents; Multiple calls with management and advisors regarding NOI filing and related process matters; Reviewing filing materials and email correspondence regarding same; Call with A. Froh regarding file overview	3.50
02/06/25	Andrew Froh	Reviewing email correspondence with Reflect; Meeting with J. Mighton	0.50
02/06/25	Sean Zweig	Discussions with J. Mighton; Many discussions with N. Goldstein throughout day; Various correspondence throughout day in connection with NOI filings and background materials; Reviewing same and discussing issues; Many calls with KSV,	4.80

June 12, 2025
Page 3

Client: 074735.00060
Invoice No.: 1637880

Date	Name	Description	Hours
		Reflect and company; Calls with A. Zalev	
03/06/25	Jesse Mighton	Preparing process timeline; Call with deal team regarding process planning; Multiple calls regarding various work streams; Researching U.S. recognition matters, and internal correspondence regarding same; Engagement with U.S. counsel; Reviewing communications documents	5.50
03/06/25	Andrew Froh	Revising communication plan documents; Corresponding with J. Mighton and deal team regarding same; Researching U.S. recognition of NOI proceedings; Call with J. Mighton	3.60
03/06/25	Sean Zweig	Various discussions with U.S. counsel throughout day and evening; Multiple calls with company, Reflect and KSV; Many discussions with each of J. Mighton, N. Goldstein and A. Zalev; Working on and corresponding regarding multiple workstreams; Reviewing and discussing draft [REDACTED] DIP term sheets	5.10
04/06/25	Andrew Froh	Corresponding with J. Mighton and deal team regarding Chapter 15 filing; Considering strategy regarding same; Reviewing company materials and communication plan documents	1.50
04/06/25	Jesse Mighton	Multiple calls with advisor group and management team; Many discussions with U.S. counsel; Reviewing communications documents; Call with A. Froh regarding status updates and procedural matters; Reviewing draft DIP term sheet	5.50
04/06/25	Sean Zweig	Various correspondence regarding Chapter 15 proceeding and related matters; Reviewing additional background information received; Discussing landlord and other stakeholder communication strategy; Various calls and correspondence throughout day regarding multiple workstreams; Reviewing and discussing updated DIP term sheet; Discussing gift cards	4.00
05/06/25	Andrew Froh	Corresponding with deal team regarding CCAA filing and related materials; Drafting stay letter to landlord; Reviewing and commenting on draft Affidavit of M. Kang and Initial Order; Drafting and revising first report of Monitor and consent to act; Reviewing and commenting on U.S. Chapter 15 pleadings; Meetings with management and company counsel	9.30



June 12, 2025
Page 4

Client: 074735.00060
Invoice No.: 1637880

Date	Name	Description	Hours
05/06/25	Jesse Mighton	Multiple calls regarding various work streams; Extensive review of CCAA court materials; Reviewing draft report	10.30
05/06/25	Sean Zweig	Reviewing and commenting on various drafts of CCAA materials, including KSV Report; Significant number of calls and emails throughout day regarding multiple workstreams, including Chapter 15 proceeding, gift cards, stakeholder communications, and Shopify cash flow sweep; Considering and addressing various issues	4.70
06/06/25	Andrew Froh	Corresponding with deal team regarding CCAA filing and related materials; Meetings with KSV and U.S. counsel; Commenting on draft Petition and Initial Order; Finalizing first report; Preparing for and attending hearing	7.00
06/06/25	Jesse Mighton	Extensive review of court materials; Calls with advisors and management team regarding same; Preparing for and attending virtual court attendance; Working on U.S. filing materials	6.70
06/06/25	Sean Zweig	Various calls and correspondence throughout day regarding multiple workstreams	2.30
07/06/25	Jesse Mighton	Reviewing U.S. court materials; Email correspondence regarding same; Email correspondence regarding service list and communications strategy	2.90
07/06/25	Andrew Froh	Reviewing email correspondence with U.S. counsel regarding petition filing; Reviewing U.S. filings	0.50
07/06/25	Sean Zweig	Reviewing Chapter 15 materials and comments on same; Significant correspondence throughout day with each of N. Goldstein and A. Zalev addressing U.S. service issues, DIP financing, gift cards, next steps, and other matters	2.20
08/06/25	Andrew Froh	Corresponding with U.S. counsel regarding U.S. hearing and materials; Meeting with deal team regarding same; Reviewing news articles on CCAA filing	0.60
08/06/25	Jesse Mighton	Email correspondence regarding communications strategy; Call with transaction team regarding U.S. court attendance preparation; Email correspondence regarding U.S. relief; Reviewing	3.10



June 12, 2025
Page 5

Client: 074735.00060
Invoice No.: 1637880

Date	Name	Description	Hours
		media reports and correspondence regarding same	
08/06/25	Sean Zweig	Significant email correspondence, and many calls throughout day, regarding various workstreams, including gift cards, communications plan, Chapter 15 matters, cash flow, and next steps	1.90
09/06/25	Jesse Mighton	Extensive correspondence regarding communications strategy; Attending U.S. court hearing; Email correspondence regarding Canadian comeback hearing timing and strategy; Email correspondence regarding stakeholder communications	6.70
09/06/25	Andrew Froh	Corresponding with deal team regarding U.S. proceedings, comeback materials and post-filing obligations; Attending U.S. Chapter 15 proceedings; Drafting Canadian service list; Reviewing security searches; Reviewing post-filing letter correspondence to suppliers	5.70
09/06/25	Sean Zweig	Discussions with each of J. Mighton, KSV and Reflect throughout day; Email correspondence throughout day regarding comeback hearing and related matters, Chapter 15 hearing, service lists, vendor communications, Shopify, DIP, lease disclaimers, and post-filing supply agreement	2.00
10/06/25	Andrew Froh	Corresponding with deal team and creditors; Meeting with counsel, Monitor and CRO regarding comeback hearing; Reviewing notice to creditors; Drafting stay letter to default notice; Revising Canadian service list; Reviewing and commenting on second Affidavit of M. Kang, draft ARIO, and DIP term sheet	5.20
10/06/25	Jesse Mighton	Reviewing and commenting on draft court materials for comeback hearing; Reviewing and commenting on draft DIP term sheet and email correspondence regarding same; Call with advisor group; Extensive email correspondence regarding multiple work streams	6.30
10/06/25	Sean Zweig	Discussions with each of J. Mighton, A. Zalev and N. Goldstein; Reviewing draft Affidavit, ARIO and DIP; Various email correspondence throughout day	2.30

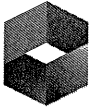
Total Hours	125.20
Total Professional Services \$	128,431.00



June 12, 2025
Page 6

Client: 074735.00060
Invoice No.: 1637880

Name	Hours	Rate
Sean Zweig	34.40 \$	1,300.00
Christine Viney	6.40 \$	875.00
Jesse Mighton	50.50 \$	1,050.00
Andrew Froh	33.90 \$	740.00
	GST/HST \$	6,421.55
	PST \$	8,990.17
	Total Due \$	<u>143,842.72</u>



Bennett Jones

KSV Restructuring Inc.
220 Bay Street, 13th Floor
P.O. Box 20
TORONTO, ON M5J 2W4

Attention: **Noah Goldstein**
 Managing Director

Re: Oak + Fort
Our File Number: 074735.00060

Date: June 12, 2025
Invoice: 1637880

Remittance Statement

Professional Services	\$	128,431.00
Total Due before Tax	\$	128,431.00
GST/HST	\$	6,421.55
PST	\$	8,990.17
Total Due in CAD	\$	143,842.72



June 12, 2025
Page 2

Client: 074735.00060
Invoice No.: 1637880

Payment Options

Electronic Funds Transfer (EFT)

Legal Name: Bennett Jones LLP
Banking Information: Royal Bank of Canada
Bank: 003
Transit: 00009
CAD Account: 1725811
USD Account: 4005534

Wire Transfer

Beneficiary: Bennett Jones LLP
Beneficiary Address: 4500, 855 - 2nd Street SW
Calgary, AB T2P 4K7 Canada
Beneficiary Bank: Royal Bank of Canada
Bank Address: 339 – 8th Avenue SW
Calgary, AB T2P 1C4 Canada

Interac e-Transfer

Email: bennettjoneseft@bennettjones.com
CAD only, no password required

Account Details: Bank 003, Transit 00009
Bank SWIFT Code: ROYCCAT2
Routing Code: 000300009
Beneficiary Account #: CAD Acct 000091725811
USD Acct 000094005534

Visa/Mastercard/American Express

Payment via our secured credit card payment portal go to:
<https://www.bennettjones.com/Payments>

Remit by Cheque

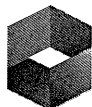
Attn: Accounts Receivable
Bankers Hall East, Suite 4500, 855 - 2 Street SW
Calgary, AB T2P 4K7

To ensure proper application of electronic payments, please include invoice number(s) in details section or email bennettjoneseft@bennettjones.com and provide your client name and invoice number.

If required, when wiring funds from the USA see intermediary banking information below:

Intermediary Bank: JP Morgan Chase Bank New York
Intermediary Swift Code: CHASUS33
Intermediary ABA Routing Code: 021000021

For AR inquiries please email AR@bennettjones.com



Bennett Jones

10

Bennett Jones LLP
Suite 3400
1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4

KSV Restructuring Inc.
220 Bay Street, 13th Floor
P.O. Box 20
TORONTO, ON M5J 2W4

Attention: **Noah Goldstein**
 Managing Director

Re: Oak + Fort
Our File Number: 074735.00060

Date: June 25, 2025
Invoice: 1639756

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	57,231.00
Disbursements	\$	196.97
Disbursements Incurred As Your Agent (Non Taxable)	\$	13.00
Total Due before Tax	\$	57,440.97
GST/HST	\$	2,871.40
PST	\$	4,006.17
Total Due in CAD	\$	64,318.54

Due upon receipt. Bennett Jones reserves the right to charge interest at a rate not greater than 12% per annum on outstanding invoices over 30 days. We collect, use and disclose information pursuant to our Privacy Policies. For further information visit our website at www.bennettjones.com. GST/HST number: 119346757 QST number: 1230818653



June 25, 2025
Page 2

Client: 074735.00060
Invoice No.: 1639756

Date	Name	Description	Hours
11/06/25	Jesse Mighton	Email correspondence regarding various work streams; All-hands video conference regarding status updates and comeback hearing relief; Reviewing motion materials	3.00
11/06/25	Andrew Froh	Corresponding with internal team; Meeting with other counsel and management regarding comeback relief; Drafting report for comeback hearing; Revising service list; Reviewing and commenting on comeback application materials	4.40
11/06/25	Sean Zweig	Various correspondence regarding D&O charge; Reviewing and commenting on updated ARIQ; Discussions with N. Goldstein	0.70
12/06/25	Jesse Mighton	Email correspondence regarding motion materials; Email correspondence regarding stakeholder communications; Call with U.S. counsel regarding recognition relief; Reviewing court materials; Working on Monitor's report	4.50
12/06/25	Andrew Froh	Corresponding with internal team; Reviewing and commenting on comeback hearing application materials; Drafting first report of Monitor	4.10
12/06/25	Sean Zweig	Reviewing updated drafts of Affidavit and Order; Various discussions in connection with DIP [REDACTED]; Reviewing and commenting on draft First Report and reviewing comments; Various other correspondence	2.00
13/06/25	Andrew Froh	Corresponding with internal team, counsel for RBC, and landlords; Reviewing correspondence and amended agreement from counsel for RBC; Finalizing First Report of the Monitor; Preparing materials for comeback hearing; Revising service list; Finalizing stay letter [REDACTED]	4.80
13/06/25	Jesse Mighton	Ongoing review of draft Monitor's report; Extensive email correspondence regarding same; Email correspondence regarding RBC credit cards and reviewing documents relating to same; Email correspondence regarding stakeholder communications	3.50
13/06/25	Sean Zweig	Various correspondence throughout day, including in connection with finalizing various court materials and other issues	0.80
14/06/25	Jesse Mighton	Email correspondence regarding supplier issues;	2.20

June 25, 2025
Page 3Client: 074735.00060
Invoice No.: 1639756

Date	Name	Description	Hours
		Receiving and reviewing responding record [REDACTED]; Correspondence regarding same	
14/06/25	Andrew Froh	Corresponding with internal team; Reviewing Response to Petition from BDC and BDC loan documents; Considering strategy in response	0.60
14/06/25	Sean Zweig	Considering lien issue, and discussing same; Reviewing BDC materials, and discussing same	0.60
15/06/25	Andrew Froh	Corresponding with counsel for company, A. Zalev and J. Mighton; Reviewing arguments from counsel for BDC regarding D&O charge; Preparing reply arguments to same	1.50
15/06/25	Jesse Mighton	Email correspondence regarding court attendance; Preparing for same; Conducting research regarding D&O charges	3.50
15/06/25	Sean Zweig	Various emails regarding financing and other matters	0.20
16/06/25	Andrew Froh	Preparing for and attending comeback hearing; Reviewing application materials for ARIO; Corresponding with deal team regarding same; Meeting with J. Mighton regarding strategy	3.30
16/06/25	Jesse Mighton	Discussion with management team and advisors regarding financing status; Preparing for and attending court hearing regarding comeback motion; Email correspondence with various stakeholder representatives	3.50
16/06/25	Sean Zweig	Various correspondence in connection with DIP and other matters; Discussions regarding comeback hearing	0.70
17/06/25	Andrew Froh	Reviewing email correspondence with M. Kang regarding DIP; Corresponding with J. Mighton regarding same	0.10
17/06/25	Sean Zweig	Various correspondence regarding DIP and liquidity; Correspondence [REDACTED] [REDACTED]; Call with A. Zalev	0.80
18/06/25	Andrew Froh	Corresponding with J. Mighton and M. Tallat; Considering lease issue [REDACTED]; Call with T. Bennett regarding status of ARIO and other matters	0.90

June 25, 2025
Page 4

Client: 074735.00060
Invoice No.: 1639756

Date	Name	Description	Hours
18/06/25	Jesse Mighton	Email correspondence regarding DIP terms; Email correspondence regarding various operational matters	1.50
18/06/25	Sean Zweig	Reviewing executed DIP Term Sheet; Call with N. Goldstein and A. Zalev; Various correspondence throughout day in connection with DIP funding, cash flow and related matters	0.80
19/06/25	Andrew Froh	Corresponding with internal team; Call with T. Bennett; Coordinating ARIO with court scheduling; Reviewing agreement [REDACTED] and considering same	0.90
19/06/25	Jesse Mighton	Working on various operational matters; Email correspondence regarding DIP terms; Email correspondence regarding Chapter 15 proceedings	1.50
19/06/25	Sean Zweig	Reviewing and commenting on draft emails to company; Correspondence regarding Chapter 15 update; Various correspondence regarding DIP financing and related matters; Correspondence regarding US lease exit	1.00
20/06/25	Andrew Froh	Corresponding with deal team; Reviewing credit agreement [REDACTED]; Reviewing entered ARIO; Coordinating service of same	0.70
20/06/25	Jesse Mighton	Email correspondence regarding supplier issues; Email correspondence regarding DIP	0.80
20/06/25	Sean Zweig	Further correspondence regarding DIP and related matters	0.30
21/06/25	Jesse Mighton	Reviewing DIP term sheet and email correspondence regarding same; Email correspondence regarding July 4 court attendance and related matters	1.30
21/06/25	Andrew Froh	Corresponding with management and CRO	0.10
21/06/25	Sean Zweig	Reviewing updated draft DIP Term Sheet, and correspondence regarding same and related matters	0.60
22/06/25	Sean Zweig	Call with A. Zalev	0.20
23/06/25	Andrew Froh	Reviewing US Order in Chapter 15 proceedings; Corresponding with deal team regarding SARIO;	0.50



June 25, 2025
Page 5

Client: 074735.00060
Invoice No.: 1639756

Date	Name	Description	Hours
		Reviewing same	
23/06/25	Jesse Mighton	Email correspondence regarding July 4 motion and motion materials	0.50
24/06/25	Jesse Mighton	Call with advisor group regarding restructuring plan; Call with L. Hiebert; Reviewing slide presentation and email correspondence regarding same	2.50
Total Hours			58.90
Total Professional Services			\$ 57,231.00

Name	Hours	Rate
Sean Zweig	8.70	\$ 1,300.00
Jesse Mighton	28.30	\$ 1,050.00
Andrew Froh	21.90	\$ 740.00

Disbursements	Amount
Courier	\$ 186.97
BC Online - Search	\$ 10.00
Total Disbursements	\$ 196.97

Disbursements Incurred As Your Agent (Non Taxable)	Amount
BC Online - Registration	\$ 13.00
Total Disbursements Incurred As Your Agent	\$ 13.00

GST/HST	\$ 2,871.40
PST	\$ 4,006.17
Total Due	\$ 64,318.54



Bennett Jones

15

KSV Restructuring Inc.
220 Bay Street, 13th Floor
P.O. Box 20
TORONTO, ON M5J 2W4

Attention: **Noah Goldstein**
 Managing Director

Re: Oak + Fort
Our File Number: 074735.00060

Date: June 25, 2025
Invoice: 1639756

Remittance Statement

Professional Services	\$	57,231.00
Disbursements	\$	196.97
Disbursements Incurred As Your Agent (Non Taxable)	\$	13.00
Total Due before Tax	\$	57,440.97
GST/HST	\$	2,871.40
PST	\$	4,006.17
Total Due in CAD	\$	64,318.54



June 25, 2025
Page 2

Client: 074735.00060
Invoice No.: 1639756

Payment Options

Electronic Funds Transfer (EFT)

Legal Name: Bennett Jones LLP
Banking Information: Royal Bank of Canada
Bank: 003
Transit: 00009
CAD Account: 1725811
USD Account: 4005534

Wire Transfer

Beneficiary: Bennett Jones LLP
Beneficiary Address: 4500, 855 - 2nd Street SW
Calgary, AB T2P 4K7 Canada
Beneficiary Bank: Royal Bank of Canada
Bank Address: 339 – 8th Avenue SW
Calgary, AB T2P 1C4 Canada

Interac e-Transfer

Email: bennettjonesft@bennettjones.com
CAD only, no password required

Account Details: Bank 003, Transit 00009
Bank SWIFT Code: ROYCCAT2
Routing Code: 000300009
Beneficiary Account #: CAD Acct 000091725811
USD Acct 000094005534

Visa/Mastercard/American Express

Payment via our secured credit card payment portal go to:
<https://www.bennettjones.com/Payments>

Remit by Cheque

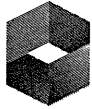
Attn: Accounts Receivable
Bankers Hall East, Suite 4500, 855 - 2 Street SW
Calgary, AB T2P 4K7

To ensure proper application of electronic payments, please include invoice number(s) in details section or email bennettjonesft@bennettjones.com and provide your client name and invoice number.

If required, when wiring funds from the USA see intermediary banking information below:

Intermediary Bank: JP Morgan Chase Bank New York
Intermediary Swift Code: CHASUS33
Intermediary ABA Routing Code: 021000021

For AR inquiries please email AR@bennettjones.com



Bennett Jones

Bennett Jones LLP
Suite 3400
1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4

17

KSV Restructuring Inc.
220 Bay Street, 13th Floor
P.O. Box 20
TORONTO, ON M5J 2W4

Attention: **Noah Goldstein**
 Managing Director

Re: Oak + Fort
Our File Number: 074735.00060

Date: July 9, 2025
Invoice: 1641300

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	46,718.00
Disbursements	\$	61.13
Disbursements Incurred As Your Agent (Non Taxable)	\$	7.00
Total Due before Tax	\$	46,786.13
GST/HST	\$	2,338.96
PST	\$	3,270.26
Total Due in CAD	\$	52,395.35

Due upon receipt. Bennett Jones reserves the right to charge interest at a rate not greater than 12% per annum on outstanding invoices over 30 days. We collect, use and disclose information pursuant to our Privacy Policies. For further information visit our website at www.bennettjones.com. GST/HST number: 119346757 QST number: 1230818653



July 9, 2025
Page 2

Client: 074735.00060
Invoice No.: 1641300

Date	Name	Description	Hours
23/06/25	Sean Zweig	Various correspondence in connection with development of restructuring plan, and discussing same; Reviewing and discussing draft ARIO	0.70
24/06/25	Andrew Froh	Meeting regarding emergence plan; Corresponding with J. Mighton; Revising Service List; Reviewing slide deck on restructuring plan	1.20
24/06/25	Sean Zweig	Discussion with J. Mighton regarding emergence plan and related matters; Reviewing drafts of presentation and providing input; Discussions with N. Goldstein; Reviewing and revising draft email [REDACTED]	1.20
25/06/25	Andrew Froh	Preparing for and attending meeting regarding emergence plan; Corresponding with J. Mighton; Revising Service List	1.40
25/06/25	Jesse Mighton	Reviewing and commenting on draft court materials	1.20
25/06/25	Sean Zweig	Call with N. Goldstein; All-hands call regarding emergence plan; Follow-up correspondence	0.90
26/06/25	Andrew Froh	Corresponding with deal team; Reviewing and commenting on SARIO application materials; Revising Service List; Telephone calls with T. Bennett and J. Mighton; Reviewing and commenting on Claims Procedure Order and DIP term sheet	2.10
26/06/25	Jesse Mighton	Reviewing and commenting on updated court materials; Email correspondence regarding same; Reviewing and commenting on draft Claims Procedure Order; Reviewing final DIP term sheet	5.80
26/06/25	Sean Zweig	Discussion with J. Mighton; Reviewing draft court materials and discussing same; Reviewing and discussing draft Second Monitor's Report; Reviewing and discussing draft Claims Procedure Order; Reviewing updated DIP	2.70
27/06/25	Jesse Mighton	Ongoing revisions to Claims Procedure Order; Working on draft Monitor's Report	3.00
27/06/25	Andrew Froh	Revising Claims Procedure Order; Telephone call with J. Mighton and L. Hiebert; Corresponding with deal team and counsel for creditors; Reviewing court materials and notice of disclaimer	1.40

July 9, 2025
Page 3Client: 074735.00060
Invoice No.: 1641300

Date	Name	Description	Hours
27/06/25	Sean Zweig	Reviewing updated drafts of court materials	0.60
28/06/25	Nicole Del Negro	Meeting with A. Froh and J. Mighton; Researching [REDACTED]	4.50
28/06/25	Jesse Mighton	Email correspondence regarding landlord enquiries; Internal call regarding case research	1.20
28/06/25	Andrew Froh	Corresponding with deal team; Meetings with J. Mighton and N. Del Negro; Reviewing spreadsheet of rent schedules; Considering pre-filing rent payment issue; Researching case law [REDACTED]	2.80
28/06/25	Sean Zweig	Discussion with N. Goldstein regarding rent issue, and considering same; Correspondence regarding same; Reviewing updated draft of Claims Procedure Order	0.70
29/06/25	Nicole Del Negro	Continuing to research [REDACTED]	2.00
29/06/25	Andrew Froh	Corresponding with deal team; Revising draft Second Report; Reviewing application materials; Researching and considering [REDACTED] Revising Service List	2.80
29/06/25	Jesse Mighton	Email correspondence regarding July 4 court attendance; Continuing to review and comment on draft Monitor's Report; Reviewing research regarding landlord matters; Call with A. Froh	3.50
29/06/25	Sean Zweig	Further correspondence regarding rent issue; Reviewing further drafts of Second Monitor's Report and discussing same; Correspondence regarding Claims Procedure Order and related matters	1.00
30/06/25	Jesse Mighton	Finalizing Monitor's Report; Reviewing U.S. motion hearing materials; Email correspondence regarding claims process	3.50
30/06/25	Andrew Froh	Corresponding with deal team; Finalizing Second Report; Reviewing cash flow forecast; Meeting with Fasken, Monitor and CRO; Drafting Supplement to Second Report; Considering landlord pre-filing payment issue; Reviewing draft	4.00



July 9, 2025
Page 4

Client: 074735.00060
Invoice No.: 1641300

Date	Name	Description	Hours
		Claims Procedure Order	
30/06/25	Talia Bregman	Discussing employment-related matters with J. Mighton; Reviewing and commenting on form of termination letter	0.60
30/06/25	Sean Zweig	Working throughout day to finalize Second Monitor's Report; Dealing with claims process issues, including reviewing and discussing updated drafts of Claims Procedure Order; Other correspondence; Reviewing draft Supplemental Second Monitor's Report and working on same	2.40

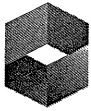
Total Hours	51.20
Total Professional Services	\$ 46,718.00

Name	Hours	Rate
Sean Zweig	10.20	\$ 1,300.00
Talia Bregman	0.60	\$ 975.00
Jesse Mighton	18.20	\$ 1,050.00
Andrew Froh	15.70	\$ 740.00
Nicole Del Negro	6.50	\$ 330.00

Disbursements	Amount
Courier	\$ 61.13
Total Disbursements	\$ 61.13

Disbursements Incurred As Your Agent (Non Taxable)	Amount
BC Online - Registration	\$ 7.00
Total Disbursements Incurred As Your Agent	\$ 7.00

GST/HST	\$ 2,338.96
PST	\$ 3,270.26
Total Due	\$ 52,395.35



KSV Restructuring Inc.
220 Bay Street, 13th Floor
P.O. Box 20
TORONTO, ON M5J 2W4

Attention: **Noah Goldstein**
 Managing Director

Re: Oak + Fort
Our File Number: 074735.00060

Date: July 9, 2025
Invoice: 1641300

Remittance Statement

Professional Services	\$	46,718.00
Disbursements	\$	61.13
Disbursements Incurred As Your Agent (Non Taxable)	\$	7.00
Total Due before Tax	\$	46,786.13
GST/HST	\$	2,338.96
PST	\$	3,270.26
Total Due in CAD	\$	52,395.35



July 9, 2025
Page 2

Client: 074735.00060
Invoice No.: 1641300

Payment Options

Electronic Funds Transfer (EFT)

Legal Name: Bennett Jones LLP
Banking Information: Royal Bank of Canada
Bank: 003
Transit: 00009
CAD Account: 1725811
USD Account: 4005534

Wire Transfer

Beneficiary: Bennett Jones LLP
Beneficiary Address: 4500, 855 - 2nd Street SW
Calgary, AB T2P 4K7 Canada
Beneficiary Bank: Royal Bank of Canada
Bank Address: 339 – 8th Avenue SW
Calgary, AB T2P 1C4 Canada

Interac e-Transfer

Email: bennettjoneseft@bennettjones.com
CAD only, no password required

Account Details: Bank 003, Transit 00009
Bank SWIFT Code: ROYCCAT2
Routing Code: 000300009
Beneficiary Account #: CAD Acct 000091725811
USD Acct 000094005534

Visa/Mastercard/American Express

Payment via our secured credit card payment portal go to:
<https://www.bennettjones.com/Payments>

Remit by Cheque

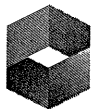
Attn: Accounts Receivable
Bankers Hall East, Suite 4500, 855 - 2 Street SW
Calgary, AB T2P 4K7

To ensure proper application of electronic payments, please include invoice number(s) in details section or email bennettjoneseft@bennettjones.com and provide your client name and invoice number.

If required, when wiring funds from the USA see intermediary banking information below:

Intermediary Bank: JP Morgan Chase Bank New York
Intermediary Swift Code: CHASUS33
Intermediary ABA Routing Code: 021000021

For AR inquiries please email AR@bennettjones.com



Bennett Jones

Bennett Jones LLP
Suite 3400
1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4

23

KSV Restructuring Inc.
220 Bay Street, 13th Floor
P.O. Box 20
TORONTO, ON M5J 2W4

Attention: **Noah Goldstein**
 Managing Director

Re: Oak + Fort
Our File Number: 074735.00060

Date: August 5, 2025
Invoice: 1645514

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	72,693.00
Disbursements	\$	6,523.62
Disbursements Incurred As Your Agent (Non Taxable)	\$	7.00
Total Due before Tax	\$	79,223.62
GST/HST	\$	3,960.83
PST	\$	5,088.51
Total Due in CAD	\$	88,272.96

Due upon receipt. Bennett Jones reserves the right to charge interest at a rate not greater than 12% per annum on outstanding invoices over 30 days. We collect, use and disclose information pursuant to our Privacy Policies. For further information visit our website at www.bennettjones.com. GST/HST number: 119346757 QST number: 1230818653



August 5, 2025
Page 2

Client: 074735.00060
Invoice No.: 1645514

Date	Name	Description	Hours
01/07/25	Jesse Mighton	Reviewing U.S. court materials and email correspondence regarding same; Call with U.S. counsel regarding Claims Procedure Order; Reviewing and commenting on application materials regarding same	3.00
01/07/25	Andrew Froh	Reviewing and commenting on application materials for Claims Procedure Order; Corresponding with deal team regarding same and Chapter 15 proceedings	0.90
01/07/25	Sean Zweig	Reviewing updated drafts of court materials and comments on same	0.40
02/07/25	Andrew Froh	Corresponding with deal team; Meeting with internal team; Finalizing draft of Supplemental Report of Monitor; Reviewing revised Claims Procedure Order application materials; Call with D. Bish regarding rent issue; Corresponding with L. Galessiere regarding lease termination and SARIO	3.20
02/07/25	Jesse Mighton	Working on various landlord issues; Reviewing draft Supplemental Report; Email correspondence with various stakeholder counsel; Internal meeting regarding July 4 court hearing and related matters; Email correspondence with advisor group regarding various work streams	3.30
02/07/25	Sean Zweig	Reviewing further comments on application materials, and final drafts of same; Internal call regarding upcoming hearing and landlord issue; Reviewing draft Supplemental Report and comments on same	1.50
03/07/25	Andrew Froh	Finalizing Supplemental Report of Monitor; Coordinating service of same; Corresponding with deal team; Reviewing application materials for SARIO and Claims Procedure Order; Preparing for application hearing	3.20
03/07/25	Jesse Mighton	Working on Supplemental Report; Email correspondence with various stakeholders; Email correspondence regarding form of Orders; Internal call regarding hearing preparation	2.20
03/07/25	Sean Zweig	Reviewing comments on supplemental report, and finalizing same	0.40
04/07/25	Andrew Froh	Preparing for and attending application hearing seeking SARIO and Claims Procedure Order;	3.50



August 5, 2025
Page 3

Client: 074735.00060
Invoice No.: 1645514

Date	Name	Description	Hours
		Corresponding with KSV regarding next steps following Order date	
04/07/25	Jesse Mighton	Email correspondence regarding operational issues; Email correspondence regarding Canadian and U.S. court hearings	1.30
04/07/25	Sean Zweig	Preparing for and attending at hearing; Follow-up correspondence	1.30
06/07/25	Jesse Mighton	Email correspondence regarding U.S. recognition hearing	0.30
07/07/25	Jesse Mighton	Working on matter in connection with U.S. recognition hearing; Reviewing stakeholder correspondence and email correspondence regarding same; Email correspondence regarding claims process	2.20
07/07/25	Sean Zweig	Reviewing correspondence from landlords regarding rent payments, considering same, and discussing same with N. Goldstein	0.50
08/07/25	Andrew Froh	Corresponding with deal team and counsel for landlords; Meeting with KSV, Fasken and Reflect [REDACTED]; Attending U.S. Chapter 15 proceeding	2.10
08/07/25	Jesse Mighton	Call with advisor group regarding landlord matters; Attending U.S. recognition hearing; Reviewing certain key agreements; Email correspondence regarding various work streams	2.50
09/07/25	Andrew Froh	Reviewing entered recognition Order in U.S. Chapter 15 proceedings; Meeting with U.S. counsel regarding recognition hearing for Claims Procedure Order; Reviewing contracts [REDACTED] Corresponding with J. Mighton and M. Tallat; Reviewing letter correspondence from K. Jackson [REDACTED]	1.90
09/07/25	Jesse Mighton	Call with advisor team regarding U.S. recognition hearing; Email correspondence regarding contract disclaimers; Working on various work streams	2.20
10/07/25	Jesse Mighton	Working on issues related to contract disclaimers; Email correspondence regarding U.S. recognition hearing	1.00

August 5, 2025
Page 4

Client: 074735.00060
Invoice No.: 1645514

Date	Name	Description	Hours
10/07/25	Andrew Froh	Corresponding with J. Mighton and M. Tallat regarding disclaimer of contracts; Corresponding with company counsel and U.S. counsel regarding recognition hearing and lease issues	0.70
11/07/25	Andrew Froh	Corresponding with J. Mighton and deal team; Meeting with M. Kang and U.S. counsel regarding U.S. recognition hearing; Corresponding with Monitor regarding notice to claimants; Reviewing SARIO and Claims Procedure Order	0.90
11/07/25	Jesse Mighton	Email correspondence regarding CRO matters; Call regarding U.S. recognition hearing; Calls with L. Hiebert and A. Froh regarding various work streams	1.50
11/07/25	Sean Zweig	Various correspondence and discussions [REDACTED] [REDACTED]	0.70
12/07/25	Andrew Froh	Corresponding with L. Hiebert and M. Tallat regarding action list; Considering same and reviewing prior correspondence with counsel for creditors and landlords	0.20
12/07/25	Jesse Mighton	Email correspondence regarding standing call agenda	0.30
12/07/25	Sean Zweig	Discussion with N. Goldstein [REDACTED] [REDACTED]	0.10
13/07/25	Andrew Froh	Corresponding with J. Mighton and L. Hiebert	0.10
13/07/25	Jesse Mighton	Reviewing records; Email correspondence regarding standing meeting agenda	0.80
14/07/25	Andrew Froh	Corresponding with U.S. counsel regarding D&O issue in claims process; Attending U.S. Chapter 15 hearing to recognize Claims Procedure Order; Reviewing revisions to form of U.S. Order; Corresponding with J. Mighton; Reviewing T. Bennett's comments on company action items	0.70
14/07/25	Jesse Mighton	Attending weekly coordination call; Call and email correspondence with U.S. counsel; Attending U.S. recognition hearing	2.50
15/07/25	Andrew Froh	Corresponding with J. Mighton, M. Tallat, N. Goldstein and T. Bennett; Reviewing package [REDACTED] [REDACTED]; Preparing process	1.10

August 5, 2025
Page 5

Client: 074735.00060
Invoice No.: 1645514

Date	Name	Description	Hours
		timeline; Reviewing prior Orders and draft restructuring plan from Reflect; Considering [REDACTED]	
15/07/25	Jesse Mighton	Email correspondence regarding various work streams; Call with M. Tallat; Call with A. Froh; Preparing management presentation and considering process matters relating to same	2.50
16/07/25	Andrew Froh	Corresponding with J. Mighton and M. Tsukerman; Drafting CCAA process timeline; Reviewing prior Court Orders and Monitor's Reports; Reviewing draft emergence plan	2.80
17/07/25	Jesse Mighton	Reviewing claims process notices and email correspondence regarding same; Reviewing process timeline; Drafting slides regarding process priorities	2.50
17/07/25	Andrew Froh	Reviewing correspondence regarding WARN analysis and U.S. tax issues; Revising and commenting on draft instruction letter for restructuring claims and termination claims under Claims Procedure Order; Reviewing process timeline and management presentation; Corresponding with J. Mighton, M. Tallat and T. Bennett	2.00
17/07/25	Sean Zweig	Reviewing draft presentation to management and process chronology	0.50
18/07/25	Andrew Froh	Corresponding with M. Kang, J. Mighton and M. Tallat; Reviewing and commenting on disclaimer forms [REDACTED]; Corresponding with L. Galessiere regarding termination [REDACTED]; Updating service list	0.90
18/07/25	Jesse Mighton	Working on disclaimer issues; Various stakeholder communications	0.50
18/07/25	Sean Zweig	Reviewing M. Tallat's comments on timeline and management presentation	0.20
19/07/25	Jesse Mighton	Call with M. Kang and M. Tallat regarding restructuring plan; Call with M. Tallat	1.50
20/07/25	Andrew Froh	Corresponding with KSV and J. Mighton	0.10
20/07/25	Jesse Mighton	Revising restructuring planning materials; Email correspondence regarding financing parties	1.00



August 5, 2025
Page 6

Client: 074735.00060
Invoice No.: 1645514

Date	Name	Description	Hours
21/07/25	Jesse Mighton	Attending weekly update call; Email correspondence regarding landlord matters	1.00
21/07/25	Andrew Froh	Preparing for and attending call with company; Reviewing agenda from T. Bennett; Corresponding with J. Mighton regarding plan strategy; Revising draft termination agreement [REDACTED]; Corresponding with M. Tallat and M. Pouladian regarding same; Researching separate classes of landlords in plans of arrangement; Reviewing U.S. termination letter	1.90
23/07/25	Andrew Froh	Revising termination agreement [REDACTED]; Corresponding with deal team and L. Galessiere regarding same	0.50
24/07/25	Andrew Froh	Corresponding with M. Tallat, D. Perlman and J. Mighton regarding request from company to repay pre-filing shareholder loans; Considering same and reviewing spreadsheet from A. Toyota	0.30
24/07/25	Jesse Mighton	Multiple calls with counsel to various landlords	0.80
25/07/25	Andrew Froh	Corresponding with L. Galessiere regarding lease terminations; Reviewing documents from company regarding services [REDACTED]; Considering partial disclaimer of same; Corresponding with J. Mighton and M. Tallat	2.60
25/07/25	Jesse Mighton	Call with M. Tallat regarding restructuring matters; Email correspondence with A. Froh regarding potential disclaimer; Call with landlord U.S. counsel	2.00
26/07/25	Andrew Froh	Corresponding with M. Tallat and L. Hiebert regarding termination agreement for Niagara location	0.10
27/07/25	Andrew Froh	Corresponding with M. Tallat and J. Mighton; Drafting notice of partial disclaimer and cover letter [REDACTED]; Reviewing file and documents from management; Corresponding with L. Galessiere and L. Hiebert [REDACTED]	1.40
27/07/25	Jesse Mighton	Corresponding regarding and working on disclaimer notices; Email correspondence regarding same	0.80



August 5, 2025
Page 7

Client: 074735.00060
Invoice No.: 1645514

Date	Name	Description	Hours
28/07/25	Jesse Mighton	Email correspondence regarding disclaimer notices; Attending weekly call and email correspondence regarding same	1.50
28/07/25	Andrew Froh	Drafting cover letter and notice of disclaimer to Montminy & Co; Corresponding with J. Mighton and M. Tallat regarding same	0.60
29/07/25	Jesse Mighton	Reviewing draft disclaimer; Email correspondence regarding same	0.50
29/07/25	Andrew Froh	Finalizing disclaimer package [REDACTED]; Corresponding with deal team regarding same and termination agreements [REDACTED]; Reviewing correspondence [REDACTED]	1.00
30/07/25	Andrew Froh	Reviewing correspondence with U.S. counsel [REDACTED]; Considering strategy in responding to same in CCAA proceedings	0.30
30/07/25	Jesse Mighton	Email correspondence regarding various work streams	0.50
31/07/25	Andrew Froh	Corresponding with J. Mighton, M. Pouladian, T. Bennett and M. Tallat	0.20
31/07/25	Jesse Mighton	Email correspondence regarding various work streams; Working on disclaimer notices	0.70
Total Hours			77.70
Total Professional Services			\$ 72,693.00

Name	Hours	Rate
Sean Zweig	5.60	\$ 1,300.00
Jesse Mighton	38.90	\$ 1,050.00
Andrew Froh	33.20	\$ 740.00

Disbursements	Amount
Postage / Registered Mail	\$ 963.84
Courier	\$ 5,559.78
Total Disbursements	\$ 6,523.62

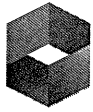
Disbursements Incurred As Your Agent (Non Taxable)	Amount
BC Online - Registration	\$ 7.00
Total Disbursements Incurred As Your Agent	\$ 7.00



August 5, 2025
Page 8

Client: 074735.00060
Invoice No.: 1645514

GST/HST	\$	3,960.83
PST	\$	5,088.51
Total Due	\$	<u>88,272.96</u>



KSV Restructuring Inc.
220 Bay Street, 13th Floor
P.O. Box 20
TORONTO, ON M5J 2W4

Attention: **Noah Goldstein**
 Managing Director

Re: Oak + Fort
Our File Number: 074735.00060

Date: August 5, 2025
Invoice: 1645514

Remittance Statement

Professional Services	\$	72,693.00
Disbursements	\$	6,523.62
Disbursements Incurred As Your Agent (Non Taxable)	\$	7.00
Total Due before Tax	\$	79,223.62
GST/HST	\$	3,960.83
PST	\$	5,088.51
Total Due in CAD	\$	88,272.96



August 5, 2025
Page 2

Client: 074735.00060
Invoice No.: 1645514

Payment Options

Electronic Funds Transfer (EFT)

Legal Name: Bennett Jones LLP
Banking Information: Royal Bank of Canada
Bank: 003
Transit: 00009
CAD Account: 1725811
USD Account: 4005534

Wire Transfer

Beneficiary: Bennett Jones LLP
Beneficiary Address: 4500, 855 - 2nd Street SW
Calgary, AB T2P 4K7 Canada
Beneficiary Bank: Royal Bank of Canada
Bank Address: 339 – 8th Avenue SW
Calgary, AB T2P 1C4 Canada

Interac e-Transfer

Email: bennettjoneseft@bennettjones.com
CAD only, no password required

Account Details: Bank 003, Transit 00009
Bank SWIFT Code: ROYCCAT2
Routing Code: 000300009
Beneficiary Account #: CAD Acct 000091725811
USD Acct 000094005534

Visa/Mastercard/American Express

Payment via our secured credit card payment portal go to:
<https://www.bennettjones.com/Payments>

Remit by Cheque

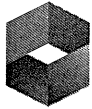
Attn: Accounts Receivable
Bankers Hall East, Suite 4500, 855 - 2 Street SW
Calgary, AB T2P 4K7

To ensure proper application of electronic payments, please include invoice number(s) in details section or email bennettjoneseft@bennettjones.com and provide your client name and invoice number.

If required, when wiring funds from the USA see intermediary banking information below:

Intermediary Bank: JP Morgan Chase Bank New York
Intermediary Swift Code: CHASUS33
Intermediary ABA Routing Code: 021000021

For AR inquiries please email AR@bennettjones.com



Bennett Jones

33

Bennett Jones LLP
Suite 3400
1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4

KSV Restructuring Inc.
220 Bay Street, 13th Floor
P.O. Box 20
TORONTO, ON M5J 2W4

Attention: **Noah Goldstein**
 Managing Director

Re: Oak + Fort
Our File Number: 074735.00060

Date: September 3, 2025
Invoice: 1650392

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	23,062.00
Disbursements	\$	8.75
Total Due before Tax	\$	23,070.75
GST/HST	\$	1,153.54
PST	\$	1,614.34
Total Due in CAD	\$	25,838.63

Due upon receipt. Bennett Jones reserves the right to charge interest at a rate not greater than 12% per annum on outstanding invoices over 30 days. We collect, use and disclose information pursuant to our Privacy Policies. For further information visit our website at www.bennettjones.com. GST/HST number: 119346757 QST number: 1230818653



September 3, 2025
Page 2

Client: 074735.00060
Invoice No.: 1650392

Date	Name	Description	Hours
01/08/25	Andrew Froh	Finalizing disclaimer package [REDACTED]; Corresponding with M. Tallat and L. Galessiere; Reviewing executed copies of termination agreements [REDACTED]	0.30
04/08/25	Andrew Froh	Preparing for and attending meeting with management; Corresponding with T. Bennett regarding same; Reviewing file	1.30
04/08/25	Jesse Mighton	Email correspondence regarding status update	0.30
05/08/25	Jesse Mighton	Email correspondence regarding court process timing; Email correspondence regarding operational issues; Call with A. Froh	0.80
05/08/25	Andrew Froh	Corresponding with L. Hiebert, J. Mighton and M. Tallat; Reviewing [REDACTED] lease requirements on signage; Considering default risk	1.70
06/08/25	Andrew Froh	Corresponding with M. Tallat and J. Mighton; Reviewing correspondence and draft settlement agreement [REDACTED]; Reviewing demand letter regarding infringement of trademark; Reviewing request to extend lease termination date [REDACTED]; Reviewing Proof of Claim from Shopify and prior PPSA searches	1.90
06/08/25	Jesse Mighton	Email correspondence regarding various operational matters	0.80
07/08/25	Andrew Froh	Corresponding with M. Tallat, D. Perlman and J. Mighton; Drafting stay email [REDACTED]; Reviewing file and SARIO; Reviewing amendment regarding [REDACTED] lease disclaimer date	2.00
08/08/25	Andrew Froh	Corresponding with J. Mighton and M. Tallat; Reviewing disclaimer [REDACTED]; Reviewing list of disclaimers and updating same	0.60
08/08/25	Jesse Mighton	Various correspondence with stakeholders	0.50
11/08/25	Andrew Froh	Preparing for and attending weekly call with company and advisors; Reviewing file; Corresponding with M. Tallat	0.70
11/08/25	Jesse Mighton	Attending weekly update call	0.50
13/08/25	Andrew Froh	Call with D. Perlman; Considering issue [REDACTED]	1.80

September 3, 2025
Page 3

Client: 074735.00060
Invoice No.: 1650392

Date	Name	Description	Hours
		[REDACTED]; Corresponding with D. Perlman regarding deposit contract [REDACTED]; Reviewing terms and conditions of same	
14/08/25	Andrew Froh	Corresponding with L. Hiebert and M. Tsukerman	0.20
15/08/25	Jesse Mighton	Email correspondence regarding claims process	0.30
15/08/25	Andrew Froh	Corresponding with Monitor, D. Bish and J. Mighton; Reviewing table of claims and Proof of Claims from Cadillac Fairview; Reviewing Bellevue Square lease and repair issue; Corresponding with M. Tallat regarding same	1.60
17/08/25	Andrew Froh	Corresponding with J. Mighton and L. Hiebert	0.20
18/08/25	Andrew Froh	Preparing for and attending to meeting with company and advisors; Corresponding with J. Mighton and M. Tallat regarding same; Corresponding with L. Galessiere regarding termination agreements; Reviewing same	2.20
19/08/25	Andrew Froh	Call with J. Mighton; Corresponding with M. Tallat; Reviewing revised settlement agreement [REDACTED]; Revising same	1.70
19/08/25	Jesse Mighton	Call with L. Hiebert regarding process timeline; Call with A. Froh regarding status update; Reviewing proposed settlement agreement and email correspondence regarding same	1.80
20/08/25	Andrew Froh	Revising settlement agreement [REDACTED]; Corresponding with M. Tallat regarding same; Corresponding with J. Mighton, L. Hiebert and counsel [REDACTED]; Meeting with KSV team regarding status of claims process; Reviewing KSV summary of claims	2.30
20/08/25	Jesse Mighton	Meeting with Monitor team regarding claims process status update	0.80
21/08/25	Andrew Froh	Corresponding with counsel [REDACTED] and J. Mighton; Reviewing revisions to settlement agreement [REDACTED]	0.20
22/08/25	Andrew Froh	Meeting with [REDACTED] counsel and J. Mighton; Reviewing Orders; Revising settlement agreement [REDACTED]; Corresponding regarding same; Reviewing cash flow and investor	0.80

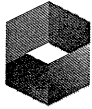
September 3, 2025
Page 4

Client: 074735.00060
Invoice No.: 1650392

Date	Name	Description	Hours
		materials from M. Tallat and K. Miller	
22/08/25	Jesse Mighton	Call with creditor's counsel and A. Froh	0.30
25/08/25	Andrew Froh	Corresponding with working group and M. Tallat; Reviewing update from K. Miller on investor deck and emergence model	0.30
26/08/25	Andrew Froh	Preparing for and attending meeting with company and advisors; Corresponding with J. Mighton; Voicemail from SoCalGas	0.50
26/08/25	Jesse Mighton	Attending weekly update video conference	0.50
27/08/25	Andrew Froh	Call with SoCalGas; Corresponding with J. Mighton and M. Pouladian regarding same; Reviewing file; Corresponding with M. Pouladian regarding [REDACTED] settlement	0.60
28/08/25	Andrew Froh	Corresponding with counsel [REDACTED] and M. Pouladian regarding settlement agreement; Corresponding with J. Mighton regarding [REDACTED] leases; Reviewing Mass Tenant Assistance Agreement [REDACTED]	0.90
Total Hours			28.40
Total Professional Services			\$ 23,062.00

Name	Hours	Rate
Jesse Mighton	6.60	\$ 1,050.00
Andrew Froh	21.80	\$ 740.00

Disbursements	Amount
Courier	\$ 8.75
Total Disbursements	\$ 8.75
GST/HST	\$ 1,153.54
PST	\$ 1,614.34
Total Due	\$ 25,838.63



KSV Restructuring Inc.
220 Bay Street, 13th Floor
P.O. Box 20
TORONTO, ON M5J 2W4

Attention: **Noah Goldstein**
 Managing Director

Re: Oak + Fort
Our File Number: 074735.00060

Date: September 3, 2025
Invoice: 1650392

Remittance Statement

Professional Services	\$	23,062.00
Disbursements	\$	8.75
Total Due before Tax	\$	23,070.75
GST/HST	\$	1,153.54
PST	\$	1,614.34
Total Due in CAD	\$	25,838.63



September 3, 2025
Page 2

Client: 074735.00060
Invoice No.: 1650392

Payment Options

Electronic Funds Transfer (EFT)

Legal Name: Bennett Jones LLP
Banking Information: Royal Bank of Canada
Bank: 003
Transit: 00009
CAD Account: 1725811
USD Account: 4005534

Wire Transfer

Beneficiary: Bennett Jones LLP
Beneficiary Address: 4500, 855 - 2nd Street SW
Calgary, AB T2P 4K7 Canada
Beneficiary Bank: Royal Bank of Canada
Bank Address: 339 – 8th Avenue SW
Calgary, AB T2P 1C4 Canada

Interac e-Transfer

Email: bennettjoneseft@bennettjones.com
CAD only, no password required

Account Details: Bank 003, Transit 00009
Bank SWIFT Code: ROYCCAT2
Routing Code: 000300009
Beneficiary Account #: CAD Acct 000091725811
USD Acct 000094005534

Visa/Mastercard/American Express

Payment via our secured credit card payment portal go to:
<https://www.bennettjones.com/Payments>

Remit by Cheque

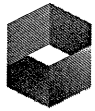
Attn: Accounts Receivable
Bankers Hall East, Suite 4500, 855 - 2 Street SW
Calgary, AB T2P 4K7

To ensure proper application of electronic payments, please include invoice number(s) in details section or email bennettjoneseft@bennettjones.com and provide your client name and invoice number.

If required, when wiring funds from the USA see intermediary banking information below:

Intermediary Bank: JP Morgan Chase Bank New York
Intermediary Swift Code: CHASUS33
Intermediary ABA Routing Code: 021000021

For AR inquiries please email AR@bennettjones.com



Bennett Jones

Bennett Jones LLP
Suite 3400
1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4

39

KSV Restructuring Inc.
220 Bay Street, 13th Floor
P.O. Box 20
TORONTO, ON M5J 2W4

Attention: **Noah Goldstein**
 Managing Director

Re: Oak + Fort
Our File Number: 074735.00060

Date: October 6, 2025
Invoice: 1655216

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	48,414.00
Disbursements	\$	1,692.09
Total Due before Tax	\$	50,106.09
GST/HST	\$	2,505.30
PST	\$	3,388.98
Total Due in CAD	\$	56,000.37

Due upon receipt. Bennett Jones reserves the right to charge interest at a rate not greater than 12% per annum on outstanding invoices over 30 days. We collect, use and disclose information pursuant to our Privacy Policies. For further information visit our website at www.bennettjones.com. GST/HST number: 119346757 QST number: 1230818653

October 6, 2025
Page 2

Client: 074735.00060
Invoice No.: 1655216

Date	Name	Description	Hours
01/09/25	Andrew Froh	Reviewing agenda items from T. Bennett; Attending weekly meeting with company and advisors; Corresponding with N. Goldstein and J. Mighton	0.70
01/09/25	Jesse Mighton	Attending weekly update call; Correspondence with M. Tallat regarding claims review matters; Internal correspondence regarding same	1.20
02/09/25	Andrew Froh	Corresponding with M. Pouladian and counsel [REDACTED] regarding settlement; Reviewing same; Researching adjudication of pre- and post-filing rent in CCAA proceedings; Corresponding with T. Bennett and M. Tallat regarding indemnity for surety	1.20
02/09/25	Jesse Mighton	Email correspondence regarding investment solicitation; Email correspondence regarding stakeholder matters; Reviewing claims materials	2.00
03/09/25	Andrew Froh	Researching adjudication of pre- and post-filing rent in CCAA proceedings; Reviewing lease agreements [REDACTED]; Corresponding with T. Bennett and J. Mighton	0.90
04/09/25	Andrew Froh	Researching case law on adjudication of pre- and post-filing rent in CCAA proceedings; Reviewing lease agreement [REDACTED]; Corresponding with D. Perlman, L. Hiebert, M. Tallat and J. Mighton; Reviewing estoppel certificate [REDACTED]	4.40
04/09/25	Jesse Mighton	Email correspondence regarding various work streams; Considering issues relating to same; Correspondence regarding operational matters	1.80
05/09/25	Jesse Mighton	Email correspondence regarding bonding arrangements; Reviewing research regarding rent arrangements and considering issues relating to same; Reviewing disclaimer documents; Email correspondence regarding various operational matters	2.80
05/09/25	Andrew Froh	Corresponding with K. Miller, M. Tallat, J. Mighton and L. Hiebert; Reviewing DIP lender update from K. Miller; Reviewing draft disclaimer from company for [REDACTED] leases	0.30
05/09/25	Sean Zweig	Correspondence with each of N. Goldstein and K. Jackson regarding BDC issue, and considering	0.20

October 6, 2025
Page 3

Client: 074735.00060
Invoice No.: 1655216

Date	Name	Description	Hours
		same	
07/09/25	Andrew Froh	Corresponding with L. Hiebert and J. Mighton regarding surety and indemnity agreement	0.10
08/09/25	Andrew Froh	Corresponding with working group regarding security opinion; Reviewing security documents with BDC and Shopify; Corresponding with M. Tallat and L. Hiebert regarding admin charge; Reviewing file; Preparing for and attending weekly call with company and advisors; Corresponding regarding security opinion	2.00
08/09/25	Fatima Kawar	Reviewing affidavit; Meeting with J. Mighton and A. Froh regarding background and next steps; Reviewing letter of offer with BDC, merchant loan agreement [REDACTED] and [REDACTED] capital agreement and preparing summaries; Reviewing PPSA searches; Instructing J. Sergievskaya to order updated searches for security opinion; Reviewing material on Monitor's website; Drafting analysis and due diligence request list	4.40
08/09/25	Jesse Mighton	Attending weekly update call; Updating process chronology; Call with L. Hiebert regarding customs broker; Email correspondence with U.S. counsel regarding same	1.30
08/09/25	Jane Sergievskaya	Reviewing instructions; Conducting corporate searches; Ordering corporate and security searches	0.50
09/09/25	Jane Sergievskaya	Reviewing and summarizing search results	1.00
09/09/25	Andrew Froh	Corresponding with A. Toyota, J. Mighton, T. Bennett and counsel [REDACTED]; Reviewing indemnity agreement; Reviewing CCAA timetable	0.50
09/09/25	Jesse Mighton	Email correspondence regarding claims status	0.30
10/09/25	Jane Sergievskaya	Reviewing search results; Updating search summary; Email correspondence	0.30
10/09/25	Andrew Froh	Corresponding with J. Mighton; Reviewing term sheet from K. Miller; Corresponding with M. Tallat and M. Pouladian regarding disclaimers	0.20
11/09/25	Fatima Kawar	Reviewing PPSA searches and drafting analysis to J. Mighton; Reviewing loan agreements with BDC	1.60



October 6, 2025
Page 4

Client: 074735.00060
Invoice No.: 1655216

Date	Name	Description	Hours
		and Shopify; Discussion with K. Descoteaux regarding background and next steps	
11/09/25	Jesse Mighton	Call with M. Kang; Email correspondence regarding disclaimers	0.60
11/09/25	Andrew Froh	Corresponding with company, J. Mighton and M. Tallat; Reviewing draft disclaimers for leases; Corresponding with F. Kavar regarding security searches	0.40
12/09/25	Andrew Froh	Corresponding with J. Mighton and M. Tallat; Reviewing correspondence with A. Zalev	0.10
12/09/25	Jesse Mighton	Email correspondence regarding landlord claims	0.50
15/09/25	Jesse Mighton	Attending weekly update call	1.00
15/09/25	Andrew Froh	Corresponding with J. Mighton and M. Tallat; Meeting with J. Mighton and K. Descoteaux regarding security review; Revising draft disclaimers [REDACTED]	0.70
15/09/25	Karly Descoteaux	Reviewing correspondence and status updates; Attending call with J. Mighton and A. Froh regarding status of outstanding documents	0.40
16/09/25	Andrew Froh	Revising disclaimers and cover letters [REDACTED]; Corresponding with M. Pouladian and J. Mighton regarding same; Corresponding with company and U.S. counsel regarding lease disclaimers; Reviewing file	0.80
16/09/25	Jesse Mighton	Email correspondence regarding landlord enquiries	0.50
18/09/25	Andrew Froh	Corresponding with N. Goldstein, D. Perlman and J. Mighton regarding relief sought at next hearing; Reviewing email from L. Hiebert	0.30
18/09/25	Jesse Mighton	Email correspondence regarding October 3 motion and related matters	0.80
18/09/25	Sean Zweig	Various correspondence in connection with DIP and next steps	0.40
19/09/25	Jesse Mighton	Email correspondence regarding investor solicitation updates and key stakeholder communications	0.50
19/09/25	Andrew Froh	Reviewing email updates from K. Miller;	0.30



October 6, 2025
Page 5

Client: 074735.00060
Invoice No.: 1655216

Date	Name	Description	Hours
		Corresponding with J. Mighton and counsel for Shopify; Updating service list	
22/09/25	Jesse Mighton	Call with M. Tallat; Call with KSV; Attending weekly update call; Email correspondence with U.S. counsel regarding stakeholder outreach and process update	1.80
22/09/25	Andrew Froh	Attending call with KSV; Updating disclaimer tracker; Call with J. Mighton; Corresponding with L. Hiebert	0.90
22/09/25	Sean Zweig	Update call with KSV regarding status of refinancing process and proposed next steps; Call with N. Goldstein and T. Sandler	0.60
23/09/25	Andrew Froh	Corresponding with M. Kang, J. Mighton and counsel for Shopify; Revising service list	0.40
24/09/25	Andrew Froh	Corresponding with L. Hiebert, M. Tallat and J. Mighton; Reviewing draft application materials from Fasken; Corresponding with M. Tallat regarding disclaimer tracker	1.20
25/09/25	Jesse Mighton	Reviewing draft motion materials; Email correspondence regarding same; Reviewing correspondence from U.S. landlord counsel	3.50
25/09/25	Andrew Froh	Revising and commenting on Oak and Fort application materials; Corresponding with J. Mighton, M. Tallat and L. Hiebert; Reviewing correspondence from U.S. counsel regarding taxes owing [REDACTED]; Revising disclaimer materials [REDACTED], Reviewing lease agreement for same; Updating service list	1.40
26/09/25	Andrew Froh	Reviewing Fasken's edits to M. Kang affidavit; Corresponding with M. Tallat and T. Bennett regarding same; Revising Third Report of Monitor; Corresponding with J. Mighton regarding same; Reviewing filed application materials from Fasken	1.90
26/09/25	Sean Zweig	Reviewing application materials served	0.70
27/09/25	Jesse Mighton	Reviewing draft Third Report	1.50
27/09/25	Andrew Froh	Reviewing J. Mighton's revisions to Third Report of the Monitor	0.10
28/09/25	Andrew Froh	Corresponding with J. Mighton, M. Tallat, and L.	0.30



October 6, 2025
Page 6

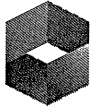
Client: 074735.00060
Invoice No.: 1655216

Date	Name	Description	Hours
		Hiebert; Reviewing Fasken's revisions to Third Report	
28/09/25	Jesse Mighton	Email correspondence regarding draft Monitor's Report; Reviewing comments regarding same	0.80
29/09/25	Andrew Froh	Corresponding with M. Tallat regarding application hearing; Preparing for and attending weekly call with management and advisors; Reviewing file; Updating disclaimer tracker; Revising chronology of steps in CCAA process; Revising disclaimer materials [REDACTED]	2.40
29/09/25	Jesse Mighton	Attending weekly update call; Call with M. Tallat; Working on Monitor's Report	1.20
29/09/25	Sean Zweig	Reviewing Monitor's Third Report	0.40
30/09/25	Andrew Froh	Call with J. Mighton regarding application hearing strategy	0.10
30/09/25	Jesse Mighton	Call with A. Froh; Considering issues regarding court attendance	0.30

Total Hours	54.50
Total Professional Services \$	48,414.00

Name	Hours	Rate
Sean Zweig	2.30	\$ 1,300.00
Jesse Mighton	22.40	\$ 1,050.00
Fatima Kawar	6.00	\$ 770.00
Karly Descoteaux	0.40	\$ 820.00
Andrew Froh	21.60	\$ 740.00
Jane Sergievskaya	1.80	\$ 540.00

Disbursements	Amount
Miscellaneous	\$ 9.89
Courier	\$ 41.67
Online Government Service	\$ 1,640.53
Total Disbursements \$	1,692.09
GST/HST \$	2,505.30
PST \$	3,388.98
Total Due \$	56,000.37



KSV Restructuring Inc.
220 Bay Street, 13th Floor
P.O. Box 20
TORONTO, ON M5J 2W4

Attention: **Noah Goldstein**
 Managing Director

Re: Oak + Fort
Our File Number: 074735.00060

Date: October 6, 2025
Invoice: 1655216

Remittance Statement

Professional Services	\$	48,414.00
Disbursements	\$	1,692.09
Total Due before Tax	\$	50,106.09
GST/HST	\$	2,505.30
PST	\$	3,388.98
Total Due in CAD	\$	56,000.37



October 6, 2025
Page 2

Client: 074735.00060
Invoice No.: 1655216

Payment Options

Electronic Funds Transfer (EFT)

Legal Name: Bennett Jones LLP
Banking Information: Royal Bank of Canada
Bank: 003
Transit: 00009
CAD Account: 1725811
USD Account: 4005534

Interac e-Transfer

Email: bennettjoneseft@bennettjones.com
CAD only, no password required

Visa/Mastercard/American Express

Payment via our secured credit card payment portal go to:
<https://www.bennettjones.com/Payments>

Wire Transfer

Beneficiary: Bennett Jones LLP
Beneficiary Address: 4500, 855 - 2nd Street SW
Calgary, AB T2P 4K7 Canada
Beneficiary Bank: Royal Bank of Canada
Bank Address: 339 – 8th Avenue SW
Calgary, AB T2P 1C4 Canada

Account Details: Bank 003, Transit 00009
Bank SWIFT Code: ROYCCAT2
Routing Code: 000300009
Beneficiary Account #: CAD Acct 000091725811
USD Acct 000094005534

Remit by Cheque

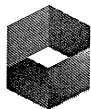
Attn: Accounts Receivable
Bankers Hall East, Suite 4500, 855 - 2 Street SW
Calgary, AB T2P 4K7

To ensure proper application of electronic payments, please include invoice number(s) in details section or email bennettjoneseft@bennettjones.com and provide your client name and invoice number.

If required, when wiring funds from the USA see intermediary banking information below:

Intermediary Bank: JP Morgan Chase Bank New York
Intermediary Swift Code: CHASUS33
Intermediary ABA Routing Code: 021000021

For AR inquiries please email AR@bennettjones.com



Bennett Jones

47

Bennett Jones LLP
Suite 3400
1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4

KSV Restructuring Inc.
220 Bay Street, 13th Floor
P.O. Box 20
TORONTO, ON M5J 2W4

Attention: **Noah Goldstein**
 Managing Director

Re: Oak + Fort
Our File Number: 074735.00060

Date: November 4, 2025
Invoice: 1659656

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	55,874.00
Disbursements	\$	172.15
Disbursements Incurred As Your Agent (Non Taxable)	\$	14.00
Total Due before Tax	\$	56,060.15
GST/HST	\$	2,802.31
PST	\$	3,911.18
Total Due in CAD	\$	62,773.64

Due upon receipt. Bennett Jones reserves the right to charge interest at a rate not greater than 12% per annum on outstanding invoices over 30 days. We collect, use and disclose information pursuant to our Privacy Policies. For further information visit our website at www.bennettjones.com. GST/HST number: 119346757 QST number: 1230818653

November 4, 2025
Page 2

Client: 074735.00060
Invoice No.: 1659656

Date	Name	Description	Hours
01/10/25	Andrew Froh	Corresponding with M. Tallat regarding disclaimers [REDACTED]; Coordinating requisition for remote appearance at application hearing; Reviewing record for application hearing	0.80
01/10/25	Jesse Mighton	Reviewing application record and email correspondence regarding same	0.50
02/10/25	Andrew Froh	Reviewing application materials for stay extension hearing; Preparing for same; Corresponding with J. Mighton	2.50
03/10/25	Jesse Mighton	Preparing for and attending hearing regarding stay extension; Call with A. Froh; Call with M. Tallat	3.10
03/10/25	Andrew Froh	Reviewing application record; Preparing for and attending hearing seeking Stay Extension Order; Corresponding with J. Mighton and KSV regarding same; Reviewing request from D. Hyndman; Reviewing DIP package from M. Tallat	3.30
03/10/25	Sean Zweig	Correspondence regarding hearing; Reviewing email from counsel to creditor	0.20
05/10/25	Jesse Mighton	Reviewing and considering stakeholder correspondence	0.50
06/10/25	Andrew Froh	Corresponding with F. Kavar, J. Mighton, and A. Toyota regarding security opinion; Corresponding with working group regarding calls with management and advisors	0.40
07/10/25	Andrew Froh	Corresponding with Fasken regarding next steps in CCAA and considering same	0.30
07/10/25	Jesse Mighton	Weekly update call with management team and counsel; Call with M. Tallat regarding same	1.30
09/10/25	Jesse Mighton	Reviewing Monitor's financial analysis; Call regarding same; Call with L. Hiebert; Discussion with S. Zweig	1.50
09/10/25	Andrew Froh	Corresponding with M. Tallat; Reviewing summary of options for CCAA plan; Considering same; Meeting with J. Mighton, M. Tallat and D. Perlman	1.30
09/10/25	Sean Zweig	Reviewing correspondence regarding next steps and discussing same with J. Mighton	0.30



November 4, 2025
Page 3

Client: 074735.00060
Invoice No.: 1659656

Date	Name	Description	Hours
10/10/25	Andrew Froh	Corresponding with L. Hiebert; Revising draft letter [REDACTED]; Attending meeting with Fasken and KSV regarding CCAA plan and next steps; Considering same; Corresponding with M. Tallat regarding request for liquidation analysis	2.60
10/10/25	Jesse Mighton	Reviewing draft correspondence; Call with company counsel	1.80
11/10/25	Andrew Froh	Reviewing email from T. Bennett and considering same	0.10
12/10/25	Fatima Kwar	Reviewing BDC and Shopify debt documents and drafting debt review summary; Drafting revised supplemental request list	5.50
13/10/25	Fatima Kwar	Continuing to review BDC and Shopify debt documents and preparing debt review summary; Reviewing Shopify US debt documents; Drafting email to J. Mighton and A. Froh regarding findings and next steps	4.90
14/10/25	Jane Sergievskaya	Reviewing PPSA discharges; Ordering and reviewing updated PPSA searches; Ordering and reviewing RDPRM searches; Email correspondence	0.80
14/10/25	Fatima Kwar	Email to A. Toyota regarding request list; Discussions with J. Mighton regarding Shopify repayments; Emails with A. Froh regarding [REDACTED] registrations; Email to A. Toyota regarding same; Reviewing documents provided by D. Pearlman	3.30
14/10/25	Andrew Froh	Corresponding with J. Mighton, F. Kwar, and KSV regarding security opinion and Shopify payout; Reviewing documents from A. Toyota; Preparing for and attending weekly call with management and advisors; Revising call script for management; Reviewing term sheet [REDACTED]	2.90
14/10/25	Jesse Mighton	Attending weekly update call; Various correspondence	1.30
15/10/25	Fatima Kwar	Reviewing searches; Drafting security opinion; Instructing J. Sergievskaya regarding registrations schedules	1.80
16/10/25	Jane Sergievskaya	Reviewing and revising opinion letter with respect to searches and registrations	0.80

November 4, 2025
Page 4

Client: 074735.00060
Invoice No.: 1659656

Date	Name	Description	Hours
16/10/25	Jesse Mighton	Email correspondence regarding contingency planning; Conducting claims review and email correspondence regarding same	0.80
16/10/25	Andrew Froh	Corresponding with J. Mighton, L. Hiebert and KSV; Reviewing indicative timeline for SISP from Fasken; Reviewing claim materials	0.40
16/10/25	Fatima Kwar	Reviewing J. Sergievskaya's comments to security opinion; Continuing to draft security opinion	1.60
17/10/25	Andrew Froh	Corresponding with M. Tallat regarding proposed SISP; Attending meeting with management and advisors regarding status of restructuring efforts	0.80
17/10/25	Jane Sergievskaya	Compiling schedules to opinion letter	0.20
17/10/25	Jesse Mighton	Call with management team and counsel regarding CCAA plan development and financing considerations; Call with L. Hiebert regarding strategic matters	1.50
18/10/25	Jesse Mighton	Responding to various emails from management	0.30
19/10/25	Andrew Froh	Corresponding with A. Toyota and M. Tallat	0.10
20/10/25	Andrew Froh	Corresponding with M. Tallat, J. Mighton and K. Miller; Reviewing update from K. Miller; Reviewing update on [REDACTED] discussions	0.30
21/10/25	Andrew Froh	Call with J. Mighton	0.10
22/10/25	Andrew Froh	Corresponding with J. Mighton, KSV and A. Toyota; Reviewing projected cash flow; Meeting with company and advisors regarding status of emergence model and CCAA plan	1.90
22/10/25	Jesse Mighton	Multiple calls regarding CCAA plan development matters; Call with management team and advisors	1.80
23/10/25	Fatima Kwar	Reviewing various guarantees and security provided in favour of BDC and ancillary documents; Preparing supplemental request list	3.10
23/10/25	Jesse Mighton	Email correspondence with U.S. counsel; Correspondence with KSV regarding emergence model	1.30
23/10/25	Andrew Froh	Corresponding with J. Mighton, D. Perlman and K.	0.50

November 4, 2025
Page 5

Client: 074735.00060
Invoice No.: 1659656

Date	Name	Description	Hours
		Miller regarding commitment for equity investment; Reviewing revised cash flow forecast	
24/10/25	Jesse Mighton	Reviewing emergence model; Call with U.S. counsel; Email correspondence regarding status updates	1.50
24/10/25	Andrew Froh	Corresponding with L. Hiebert, M. Tallat and J. Mighton regarding updated cash flow; Meeting with Fasken and Cole Schotz; Reviewing terms of DIP financing and request for prepayment	1.90
25/10/25	Andrew Froh	Corresponding with L. Hiebert and J. Mighton	0.10
25/10/25	Jesse Mighton	Email correspondence regarding status updates	0.30
26/10/25	Andrew Froh	Corresponding with J. Mighton and M. Pouladian	0.20
27/10/25	Fatima Kavar	Emails with J. Sergievskaya regarding IP searches; Email to A. Toyota regarding supplemental request list and HSBC discharges; Discussion with A. Froh regarding review	0.60
27/10/25	Andrew Froh	Corresponding with J. Mighton, M. Pouladian and L. Hiebert; Reviewing request to appear with court scheduling; Call with T. Bennett	0.60
27/10/25	Jane Sergievskaya	Conducting CIPO searches; Email correspondence	0.70
28/10/25	Andrew Froh	Attending weekly meeting with management and advisors; Corresponding with J. Mighton, L. Hiebert and T. Bennett; Reviewing list of action items for CCAA plan; Meeting with M. Tallat and D. Perlman regarding emergence plan and cash flow	1.80
30/10/25	Andrew Froh	Corresponding with M. Kang and KSV	0.10
31/10/25	Andrew Froh	Meetings with KSV and company management; Reviewing liquidation analysis; Corresponding with L. Hiebert and T. Bennett	1.20
31/10/25	Jesse Mighton	Call with KSV regarding liquidation model; Call with company and advisors regarding CCAA plan development	1.50

Total Hours	67.00
Total Professional Services \$	55,874.00



November 4, 2025
Page 6

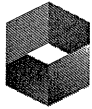
Client: 074735.00060
Invoice No.: 1659656

Name	Hours	Rate
Sean Zweig	0.50	\$ 1,300.00
Jesse Mighton	19.00	\$ 1,050.00
Fatima Kawar	20.80	\$ 770.00
Andrew Froh	24.20	\$ 740.00
Jane Sergievskaya	2.50	\$ 540.00

Disbursements	Amount
Online Government Service	\$ 172.15
Total Disbursements	\$ 172.15

Disbursements Incurred As Your Agent (Non Taxable)	Amount
BC Online - Registration	\$ 14.00
Total Disbursements Incurred As Your Agent	\$ 14.00

GST/HST	\$ 2,802.31
PST	\$ 3,911.18
Total Due	\$ 62,773.64



Bennett Jones

53

KSV Restructuring Inc.
220 Bay Street, 13th Floor
P.O. Box 20
TORONTO, ON M5J 2W4

Attention: **Noah Goldstein**
 Managing Director

Re: Oak + Fort
Our File Number: 074735.00060

Date: November 4, 2025
Invoice: 1659656

Remittance Statement

Professional Services	\$	55,874.00
Disbursements	\$	172.15
Disbursements Incurred As Your Agent (Non Taxable)	\$	14.00
Total Due before Tax	\$	56,060.15
GST/HST	\$	2,802.31
PST	\$	3,911.18
Total Due in CAD	\$	62,773.64



November 4, 2025
Page 2

Client: 074735.00060
Invoice No.: 1659656

Payment Options

Electronic Funds Transfer (EFT)

Legal Name: Bennett Jones LLP
Banking Information: Royal Bank of Canada
Bank: 003
Transit: 00009
CAD Account: 1725811
USD Account: 4005534

Wire Transfer

Beneficiary: Bennett Jones LLP
Beneficiary Address: 4500, 855 - 2nd Street SW
Calgary, AB T2P 4K7 Canada
Beneficiary Bank: Royal Bank of Canada
Bank Address: 339 – 8th Avenue SW
Calgary, AB T2P 1C4 Canada

Interac e-Transfer

Email: bennettjonesft@bennettjones.com
CAD only, no password required

Account Details: Bank 003, Transit 00009
Bank SWIFT Code: ROYCCAT2
Routing Code: 000300009
Beneficiary Account #: CAD Acct 000091725811
USD Acct 000094005534

Visa/Mastercard/American Express

Payment via our secured credit card payment portal go to:
<https://www.bennettjones.com/Payments>

Remit by Cheque

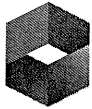
Attn: Accounts Receivable
Bankers Hall East, Suite 4500, 855 - 2 Street SW
Calgary, AB T2P 4K7

To ensure proper application of electronic payments, please include invoice number(s) in details section or email bennettjonesft@bennettjones.com and provide your client name and invoice number.

If required, when wiring funds from the USA see intermediary banking information below:

Intermediary Bank: JP Morgan Chase Bank New York
Intermediary Swift Code: CHASUS33
Intermediary ABA Routing Code: 021000021

For AR inquiries please email AR@bennettjones.com



Bennett Jones

55

Bennett Jones LLP
Suite 3400
1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4

KSV Restructuring Inc.
220 Bay Street, 13th Floor
P.O. Box 20
TORONTO, ON M5J 2W4

Attention: **Noah Goldstein**
 Managing Director

Re: Oak + Fort
Our File Number: 074735.00060

Date: December 3, 2025
Invoice: 1664633

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	146,733.50
Disbursements	\$	222.65
Disbursements Incurred As Your Agent (Non Taxable)	\$	7.00
Total Due before Tax	\$	146,963.15
GST/HST	\$	7,347.81
PST	\$	10,271.34
Total Due in CAD	\$	164,582.30

Due upon receipt. Bennett Jones reserves the right to charge interest at a rate not greater than 12% per annum on outstanding invoices over 30 days. We collect, use and disclose information pursuant to our Privacy Policies. For further information visit our website at www.bennettjones.com. GST/HST number: 119346757 QST number: 1230818653



December 3, 2025
Page 2

Client: 074735.00060
Invoice No.: 1664633

Date	Name	Description	Hours
01/11/25	Jesse Mighton	Reviewing and drafting correspondence to stakeholders	0.80
02/11/25	Jesse Mighton	Email correspondence regarding various stakeholder communications	0.30
02/11/25	Andrew Froh	Corresponding with J. Mighton and M. Tallat; Finalizing revisions to settlement offer [REDACTED]; Reviewing same	0.30
03/11/25	Andrew Froh	Meeting with company and advisors regarding status of CCAA and related matters; Reviewing letters [REDACTED] containing settlement offers [REDACTED]	0.80
03/11/25	Jesse Mighton	Call regarding status update and CCAA Plan development matters	0.70
04/11/25	Andrew Froh	Corresponding with T. Bennett and M. Tallat [REDACTED]; Reviewing offers [REDACTED] and Proofs of Claim [REDACTED]; Drafting Notices of Revision or Disallowance regarding same; Reviewing file and prior correspondence with landlords	3.30
05/11/25	Andrew Froh	Corresponding with J. Mighton and T. Bennett; Discussion with J. Atkinson regarding research into mitigation of landlord claims; Reviewing same; Conducting further research regarding same; Reviewing terms of [REDACTED] lease; Revising Notices of Revision or Disallowance [REDACTED]	2.80
05/11/25	James Atkinson	Researching principles of mitigation and leading case law	2.60
05/11/25	Jesse Mighton	Internal email correspondence	0.80
06/11/25	Andrew Froh	Meeting with Monitor and Fasken; Call with T. Bennett regarding status of settlement discussions with landlords; Further revising draft Notices of Revision or Disallowance	1.00
06/11/25	Jesse Mighton	Call regarding claims review	0.50
07/11/25	Jesse Mighton	Reviewing draft Notices of Revision or Disallowance	1.20
07/11/25	Andrew Froh	Corresponding with J. Mighton, Fasken, and M. Tallat; Further revising draft Notices of Revision or	2.80



December 3, 2025
Page 3

Client: 074735.00060
Invoice No.: 1664633

Date	Name	Description	Hours
		Disallowance [REDACTED]; Reviewing file; Drafting email to U.S. counsel; Considering claims provided by M. Tallat; Calls with J. Mighton and T. Bennett	
08/11/25	Andrew Froh	Corresponding with M. Tallat, T. Bennett and J. Mighton	0.20
10/11/25	Jesse Mighton	Email correspondence regarding claims review; Call with M. Tallat; Call regarding status updates and November 20 motion	1.50
10/11/25	Andrew Froh	Call with J. Mighton; Corresponding with A. Toyota and T. Bennett; Reviewing revised settlement offer [REDACTED]; Reviewing correspondence from M. Kang regarding discussions [REDACTED]	0.50
11/11/25	Andrew Froh	Corresponding with J. Mighton and M. Tallat; Reviewing M. Tsukerman's analysis of U.S. landlord issues; Reviewing and commenting on draft Plan of Arrangement and letter [REDACTED]	3.00
11/11/25	Jesse Mighton	Reviewing email correspondence; Call with stakeholder counsel and M. Tallat; Email correspondence regarding same	2.80
12/11/25	Jesse Mighton	Reviewing draft correspondence; Reviewing draft CCAA Plan and motion materials; Email correspondence with counsel to stakeholders; Email correspondence regarding late claims; Call with KSV	7.50
12/11/25	Andrew Froh	Corresponding with J. Mighton and M. Tallat; Call with KSV regarding draft Plan of Arrangement; Revising same; Reviewing draft Meeting Order materials; Corresponding with counsel [REDACTED] [REDACTED] and L. Hiebert; Reviewing Proofs of Claim [REDACTED]	2.80
12/11/25	Sean Zweig	Discussion with J. Mighton regarding CCAA Plan updates and next steps	0.30
13/11/25	Shawn Kirkman	Drafting letter regarding claims bar date; Reviewing comments received, and revising letter; Drafting memorandum regarding relevant law on claims filed after claims bar date	7.50
13/11/25	Jesse Mighton	Considering late claims and correspondence regarding same; Ongoing review of CCAA Plan documents and related motion materials; Multiple	5.50

December 3, 2025
Page 4

Client: 074735.00060
Invoice No.: 1664633

Date	Name	Description	Hours
		calls with counsel to various stakeholders	
13/11/25	Andrew Froh	Corresponding with J. Mighton and working group; Revising letter [REDACTED] regarding amended claims; Attending call with management and advisors; Further revising Notice of Revision or Disallowance [REDACTED] to reflect settlement; Compiling Monitor's comments on draft Meeting Order; Reviewing and commenting on draft Sixth Affidavit of M. Kang	3.50
14/11/25	Andrew Froh	Meeting with Fasken and J. Mighton; Reviewing and commenting on Sixth Affidavit of M. Kang, Notice of Application and Stay Extension Order; Corresponding with M. Tallat and L. Hiebert regarding Monitor support for CCAA Plan; Drafting Fourth Report of Monitor; Reviewing prior Court materials; Further revising Meeting Order	6.70
14/11/25	Jesse Mighton	Multiple calls with counsel to various stakeholders; Reviewing and commenting on multiple iterations of motion materials; Ongoing review of CCAA Plan materials and related motion materials	5.50
15/11/25	Jesse Mighton	Reviewing draft Monitor's Report; Ongoing review of motion materials	3.00
15/11/25	Andrew Froh	Corresponding with J. Mighton, M. Tallat and L. Hiebert regarding draft materials for upcoming hearing; Reviewing same	0.50
16/11/25	Shawn Kirkman	Drafting Meeting Order timeline summary; Reviewing and revising Meeting Order	1.10
16/11/25	Jesse Mighton	Email correspondence regarding various workstreams	0.50
16/11/25	Andrew Froh	Reviewing correspondence from M. Pouladian and M. Kang regarding various CCAA Plan matters	0.10
17/11/25	Fatima Kavar	Email to A. Toyota regarding discharges and outstanding documents; Continuing to review security documents and prepare security opinion	1.20
17/11/25	Shawn Kirkman	Drafting Meeting Order milestone timeline; Reviewing and providing comments on draft Meeting Order	2.30
17/11/25	Andrew Froh	Meeting [REDACTED] regarding late-filed Amended Proofs of Claim; Reviewing Meeting Order timeline;	3.20

December 3, 2025
Page 5

Client: 074735.00060
Invoice No.: 1664633

Date	Name	Description	Hours
		Meeting with management and advisors; Revising Notices of Revision or Disallowance [REDACTED]; Reviewing and commenting on draft settlement agreements for same; Coordinating filing and service of Fourth Report of Monitor; Corresponding with J. Mighton, M. Tallat and company counsel regarding upcoming hearing	
17/11/25	Jesse Mighton	Call regarding status updates; Call with claimant regarding claims assessment; Working on Monitor's Report; Reviewing updated materials	1.80
18/11/25	Andrew Froh	Meeting with [REDACTED] company counsel; Corresponding with working group regarding various CCAA matters; Reviewing [REDACTED] spreadsheet on claim amounts; Drafting Notices of Revision or Disallowance [REDACTED] late-filed claims; Call with company counsel; Reviewing revised draft of Plan of Arrangement	2.40
18/11/25	Jesse Mighton	Call with counsel to various stakeholders; Call regarding CCAA Plan status and operating updates; Reviewing claims process documents	1.50
19/11/25	Shawn Kirkman	Updating Meeting Order and milestone tracker chart	1.50
19/11/25	Fatima Kavar	Reviewing PPSA searches; Email exchanges with A. Toyota regarding HSBC discharges; Discussion with J. Sergievskaya regarding registrations; Continuing to draft security opinion	1.60
19/11/25	Jane Sergievskaya	Ordering and reviewing PPSA searches to confirm discharge of registrations in favour of HSBC; Email correspondence	0.70
19/11/25	Andrew Froh	Corresponding with L. Hiebert, J. Mighton and M. Tallat; Revising draft Notices of Revision or Disallowance for various settlements [REDACTED]; Coordinating application materials for hearing; Meeting with company counsel and Monitor; Reviewing correspondence regarding security opinion; Coordinating milestone tracker for creditor meeting; Reviewing draft Plan of Arrangement	2.90
19/11/25	Jesse Mighton	Email correspondence and calls with counsel to various stakeholders; Email correspondence with management team; Call with company counsel regarding CCAA Plan and stay extension hearing;	3.50



December 3, 2025
Page 6

Client: 074735.00060
Invoice No.: 1664633

Date	Name	Description	Hours
		Reviewing revised CCAA Plan; Call with M. Tallat regarding claims assessments; Preparing for Court attendance; Considering various process-related matters	
19/11/25	Sean Zweig	Reviewing Affidavit #7	0.20
20/11/25	Shawn Kirkman	Providing comments on draft Affidavit; Considering issues regarding same	2.20
20/11/25	Andrew Froh	Preparing for and attending application hearing; Corresponding with working group; Reviewing lease amending agreement [REDACTED]; Calls with T. Bennett and J. Mighton; Reviewing and commenting on draft application materials from Fasken for Meeting Order and Fee Approval Order	5.30
20/11/25	Jane Sergievskaya	Ordering and reviewing PPSA searches against Min Kang; Reviewing updated PPSA schedules to opinion letter; Ordering certified PPSA search; Email correspondence	1.10
20/11/25	Jesse Mighton	Preparing for and attending Court hearing; Working on CCAA Plan and Meeting Order materials; Email and calls regarding [REDACTED] financing arrangements	4.50
20/11/25	Fatima Kavar	Reviewing registrations against M. Kang and reviewing email from J. Sergievskaya; Discussions with A. Froh regarding scope of review	0.80
21/11/25	Shawn Kirkman	Reviewing and commenting on draft Meeting Order; Reviewing and commenting on draft Notice of Application; Reviewing and commenting on draft Affidavit; Reviewing and revising Ancillary Order; Various correspondence regarding same	2.60
21/11/25	Jesse Mighton	Reviewing draft motion materials and email correspondence regarding same; Extensive email correspondence with multiple stakeholders; Considering various processes and strategic matters	7.50
21/11/25	Andrew Froh	Corresponding with working group, KSV and company counsel; Revising and commenting on Meeting Order application materials; Attending to various CCAA matters related to Meeting Order; Calls with T. Bennett and M. Tallat; Reviewing draft amending agreement [REDACTED]	4.50



December 3, 2025
Page 7

Client: 074735.00060
Invoice No.: 1664633

Date	Name	Description	Hours
		and settlement agreement [REDACTED]	
21/11/25	Dom Sorbara	Discussing security review with F. Kavar; Reviewing and revising draft security opinion and corresponding with F. Kavar regarding same	1.50
21/11/25	Sean Zweig	Emails regarding CCAA Plan status and related matters	0.30
22/11/25	Shawn Kirkman	Reviewing and commenting on Monitor's Fifth Report; Reviewing draft CCAA Plan, Meeting Order and Ancillary Order in connection with review of draft Report; Revising Report; Updating process chronology	6.00
22/11/25	Jesse Mighton	Reviewing multiple iterations of draft Monitor's Report; Multiple calls; Email correspondence regarding claims review	5.00
22/11/25	Andrew Froh	Corresponding with working group, M. Tallat and company counsel; Reviewing various outstanding items required for Meeting Order; Reviewing and commenting on draft Fifth Report; Drafting Notice of Application seeking approval of Monitor's activities	2.50
23/11/25	Shawn Kirkman	Reviewing and commenting on Notice of Application regarding approval of Monitor's Reports; Reviewing comments from J. Mighton and revising Notice of Application; Various file-related emails	1.40
23/11/25	Andrew Froh	Further revising Notice of Application seeking approval of Monitor's activities; Corresponding with working group and company counsel; Reviewing comments on settlement agreement with landlords	0.40
23/11/25	Jesse Mighton	Reviewing draft Court materials; Email correspondence	1.00
24/11/25	Fatima Kavar	Reviewing D. Sorbara's comments on security opinion and revising same; Reviewing updated PPSA searches and revising security opinion accordingly; Email to J. Mighton and A. Froh regarding draft security opinion	0.70
24/11/25	Shawn Kirkman	Reviewing and revising Fifth Report; Reviewing KSV's comments on Notice of Application and revising same; Reviewing internal comments on	3.80

December 3, 2025
Page 8

Client: 074735.00060
Invoice No.: 1664633

Date	Name	Description	Hours
		Fifth Report and revising same	
24/11/25	Jane Sergievskaya	Compiling search schedules for security opinion; Email correspondence	0.30
24/11/25	Andrew Froh	Meeting with management and advisors; Further revising Notice of Application and Order seeking approval of Monitor's activities; Corresponding with J. Mighton, M. Tallat, S. Zweig and working group regarding materials for Meeting Order; Calls with T. Bennett; Reviewing company-filed application materials	2.80
24/11/25	Sean Zweig	Reviewing and commenting on draft Fifth Report and related correspondence; Reviewing Applicants' materials	2.20
25/11/25	Shawn Kirkman	Reviewing and revising Fifth Report; Reviewing and sending various file-related emails; Reviewing and revising Monitor's Report	1.50
25/11/25	Jesse Mighton	Reviewing application record; Reviewing draft Monitor's Report; Call with company counsel; Email correspondence regarding claims resolutions and stakeholder enquiries	3.00
25/11/25	Andrew Froh	Corresponding with working group regarding application materials for Meeting Order and Ancillary Order; Reviewing correspondence with [REDACTED] counsel and related fee letter; Coordinating filing and service of Monitor's application	1.00
25/11/25	Sean Zweig	Reviewing KSV's comments on Fifth Report; Reviewing Fasken's comments on same	0.30
26/11/25	Shawn Kirkman	Reviewing final version of Fifth Report; Reviewing application record and book of authorities	2.20
26/11/25	Andrew Froh	Coordinating filing and service of Monitor's application materials, application record and joint book of authorities; Reviewing and commenting on same; Calls with J. Mighton, S. Kirkman and T. Bennett; Corresponding with working group; Considering termination claims issue [REDACTED]	2.30
26/11/25	Jesse Mighton	Finalizing Monitor's Report for service and correspondence regarding same; Preparing for hearing; Email correspondence regarding employment matters	2.50



December 3, 2025
Page 9

Client: 074735.00060
Invoice No.: 1664633

Date	Name	Description	Hours
26/11/25	Sean Zweig	Reviewing revised Fifth Report	0.30
27/11/25	Andrew Froh	Corresponding with T. Bennett and M. Tallat; Reviewing email from T. Bregman regarding employee issue; Coordinating application materials for Meeting Order hearing; Drafting speaking notes for same; Preparing for same	2.30
27/11/25	Jesse Mighton	Preparing for Court attendance; Email correspondence regarding same	1.50
27/11/25	Talia Bregman	Drafting email regarding termination and severance pay obligations and timing for same	0.70
28/11/25	Andrew Froh	Preparing for and attending Meeting Order hearing; Reviewing application record and joint book of authorities; Corresponding with J. Mighton and KSV regarding various CCAA matters; Calls with T. Bennett; Reviewing revisions to settlement agreements with landlords	3.10
28/11/25	Jesse Mighton	Preparing for and attending Court hearing regarding Meeting Order and related relief; Email correspondence regarding creditor meeting notifications and preparation	2.50
28/11/25	Shawn Kirkman	Drafting updated schedules to Meeting Order; Drafting meeting agenda; Drafting meeting presentation	2.50
28/11/25	Sean Zweig	Reviewing Orders granted; Discussion with J. Mighton regarding hearing	0.30
29/11/25	Shawn Kirkman	Drafting meeting agenda; Drafting meeting presentation; Reviewing relevant materials in connection with same	2.00
29/11/25	Andrew Froh	Corresponding with S. Kirkman regarding meeting script and presentation; Reviewing and commenting on same; Corresponding with L. Hiebert regarding items for meeting	1.20
29/11/25	Jesse Mighton	Email correspondence regarding Meeting Order matters	0.30
30/11/25	Shawn Kirkman	Drafting meeting script and presentation to incorporate comments from A. Froh	0.40
30/11/25	Andrew Froh	Call with management and advisors regarding	0.50

December 3, 2025
Page 10

Client: 074735.00060
Invoice No.: 1664633

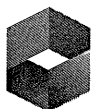
Date	Name	Description	Hours
		creditor meeting and related matters; Corresponding with S. Kirkman and M. Tallat	
30/11/25	Jesse Mighton	Call regarding creditor meeting preparation and related matters	0.50
Total Hours			180.50
Total Professional Services			\$ 146,733.50

Name	Hours	Rate
Sean Zweig	3.90	\$ 1,300.00
Talia Bregman	0.70	\$ 975.00
Dom Sorbara	1.50	\$ 950.00
Jesse Mighton	65.70	\$ 1,050.00
Fatima Kawar	4.30	\$ 770.00
Andrew Froh	62.70	\$ 740.00
Shawn Kirkman	37.00	\$ 510.00
James Atkinson	2.60	\$ 330.00
Jane Sergievskaya	2.10	\$ 540.00

Disbursements	Amount
Online Government Service	\$ 222.65
Total Disbursements	\$ 222.65

Disbursements Incurred As Your Agent (Non Taxable)	Amount
BC Online - Registration	\$ 7.00
Total Disbursements Incurred As Your Agent	\$ 7.00

GST/HST	\$ 7,347.81
PST	\$ 10,271.34
Total Due	\$ 164,582.30



Bennett Jones

65

KSV Restructuring Inc.
220 Bay Street, 13th Floor
P.O. Box 20
TORONTO, ON M5J 2W4

Attention: **Noah Goldstein**
 Managing Director

Re: Oak + Fort
Our File Number: 074735.00060

Date: December 3, 2025
Invoice: 1664633

Remittance Statement

Professional Services	\$	146,733.50
Disbursements	\$	222.65
Disbursements Incurred As Your Agent (Non Taxable)	\$	7.00
Total Due before Tax	\$	146,963.15
GST/HST	\$	7,347.81
PST	\$	10,271.34
Total Due in CAD	\$	164,582.30

December 3, 2025
Page 2

Client: 074735.00060
Invoice No.: 1664633

Payment Options

Electronic Funds Transfer (EFT)

Legal Name: Bennett Jones LLP
Banking Information: Royal Bank of Canada
Bank: 003
Transit: 00009
CAD Account: 1725811
USD Account: 4005534

Interac e-Transfer

Email: bennettjoneseft@bennettjones.com
CAD only, no password required

Visa/Mastercard/American Express

Payment via our secured credit card payment portal go to:
<https://www.bennettjones.com/Payments>

Wire Transfer

Beneficiary: Bennett Jones LLP
Beneficiary Address: 4500, 855 - 2nd Street SW
Calgary, AB T2P 4K7 Canada
Beneficiary Bank: Royal Bank of Canada
Bank Address: 339 – 8th Avenue SW
Calgary, AB T2P 1C4 Canada

Account Details: Bank 003, Transit 00009
Bank SWIFT Code: ROYCCAT2
Routing Code: 000300009
Beneficiary Account #: CAD Acct 000091725811
USD Acct 000094005534

Remit by Cheque

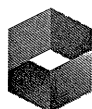
Attn: Accounts Receivable
Bankers Hall East, Suite 4500, 855 - 2 Street SW
Calgary, AB T2P 4K7

To ensure proper application of electronic payments, please include invoice number(s) in details section or email bennettjoneseft@bennettjones.com and provide your client name and invoice number.

If required, when wiring funds from the USA see intermediary banking information below:

Intermediary Bank: JP Morgan Chase Bank New York
Intermediary Swift Code: CHASUS33
Intermediary ABA Routing Code: 021000021

For AR inquiries please email AR@bennettjones.com



Bennett Jones

67

Bennett Jones LLP
Suite 3400
1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4

KSV Restructuring Inc.
220 Bay Street, 13th Floor
P.O. Box 20
TORONTO, ON M5J 2W4

Attention: **Noah Goldstein**
 Managing Director

Re: Oak + Fort
Our File Number: 074735.00060

Date: October 6, 2025
Invoice: 1655216

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	48,414.00
Disbursements	\$	1,692.09
Total Due before Tax	\$	50,106.09
GST/HST	\$	2,505.30
PST	\$	3,388.98
Total Due in CAD	\$	56,000.37

Due upon receipt. Bennett Jones reserves the right to charge interest at a rate not greater than 12% per annum on outstanding invoices over 30 days. We collect, use and disclose information pursuant to our Privacy Policies. For further information visit our website at www.bennettjones.com. GST/HST number: 119346757 QST number: 1230818653

October 6, 2025
Page 2

Client: 074735.00060
Invoice No.: 1655216

Date	Name	Description	Hours
01/09/25	Andrew Froh	Reviewing agenda items from T. Bennett; Attending weekly meeting with company and advisors; Corresponding with N. Goldstein and J. Mighton	0.70
01/09/25	Jesse Mighton	Attending weekly update call; Correspondence with M. Tallat regarding claims review matters; Internal correspondence regarding same	1.20
02/09/25	Andrew Froh	Corresponding with M. Pouladian and counsel [REDACTED] regarding settlement; Reviewing same; Researching adjudication of pre- and post-filing rent in CCAA proceedings; Corresponding with T. Bennett and M. Tallat regarding indemnity for surety	1.20
02/09/25	Jesse Mighton	Email correspondence regarding investment solicitation; Email correspondence regarding stakeholder matters; Reviewing claims materials	2.00
03/09/25	Andrew Froh	Researching adjudication of pre- and post-filing rent in CCAA proceedings; Reviewing lease agreements [REDACTED]; Corresponding with T. Bennett and J. Mighton	0.90
04/09/25	Andrew Froh	Researching case law on adjudication of pre- and post-filing rent in CCAA proceedings; Reviewing lease agreement [REDACTED]; Corresponding with D. Perlman, L. Hiebert, M. Tallat and J. Mighton; Reviewing estoppel certificate [REDACTED]	4.40
04/09/25	Jesse Mighton	Email correspondence regarding various work streams; Considering issues relating to same; Correspondence regarding operational matters	1.80
05/09/25	Jesse Mighton	Email correspondence regarding bonding arrangements; Reviewing research regarding rent arrangements and considering issues relating to same; Reviewing disclaimer documents; Email correspondence regarding various operational matters	2.80
05/09/25	Andrew Froh	Corresponding with K. Miller, M. Tallat, J. Mighton and L. Hiebert; Reviewing DIP lender update from K. Miller; Reviewing draft disclaimer from company for [REDACTED] leases	0.30
05/09/25	Sean Zweig	Correspondence with each of N. Goldstein and K. Jackson regarding BDC issue, and considering	0.20



October 6, 2025
Page 3

Client: 074735.00060
Invoice No.: 1655216

Date	Name	Description	Hours
		same	
07/09/25	Andrew Froh	Corresponding with L. Hiebert and J. Mighton regarding surety and indemnity agreement	0.10
08/09/25	Andrew Froh	Corresponding with working group regarding security opinion; Reviewing security documents with BDC and Shopify; Corresponding with M. Tallat and L. Hiebert regarding admin charge; Reviewing file; Preparing for and attending weekly call with company and advisors; Corresponding regarding security opinion	2.00
08/09/25	Fatima Kawar	Reviewing affidavit; Meeting with J. Mighton and A. Froh regarding background and next steps; Reviewing letter of offer with BDC, merchant loan agreement [REDACTED] and [REDACTED] capital agreement and preparing summaries; Reviewing PPSA searches; Instructing J. Sergievskaya to order updated searches for security opinion; Reviewing material on Monitor's website; Drafting analysis and due diligence request list	4.40
08/09/25	Jesse Mighton	Attending weekly update call; Updating process chronology; Call with L. Hiebert regarding customs broker; Email correspondence with U.S. counsel regarding same	1.30
08/09/25	Jane Sergievskaya	Reviewing instructions; Conducting corporate searches; Ordering corporate and security searches	0.50
09/09/25	Jane Sergievskaya	Reviewing and summarizing search results	1.00
09/09/25	Andrew Froh	Corresponding with A. Toyota, J. Mighton, T. Bennett and counsel [REDACTED]; Reviewing indemnity agreement; Reviewing CCAA timetable	0.50
09/09/25	Jesse Mighton	Email correspondence regarding claims status	0.30
10/09/25	Jane Sergievskaya	Reviewing search results; Updating search summary; Email correspondence	0.30
10/09/25	Andrew Froh	Corresponding with J. Mighton; Reviewing term sheet from K. Miller; Corresponding with M. Tallat and M. Pouladian regarding disclaimers	0.20
11/09/25	Fatima Kawar	Reviewing PPSA searches and drafting analysis to J. Mighton; Reviewing loan agreements with BDC	1.60

October 6, 2025
Page 4

Client: 074735.00060
Invoice No.: 1655216

Date	Name	Description	Hours
		and Shopify; Discussion with K. Descoteaux regarding background and next steps	
11/09/25	Jesse Mighton	Call with M. Kang; Email correspondence regarding disclaimers	0.60
11/09/25	Andrew Froh	Corresponding with company, J. Mighton and M. Tallat; Reviewing draft disclaimers for leases; Corresponding with F. Kavar regarding security searches	0.40
12/09/25	Andrew Froh	Corresponding with J. Mighton and M. Tallat; Reviewing correspondence with A. Zalev	0.10
12/09/25	Jesse Mighton	Email correspondence regarding landlord claims	0.50
15/09/25	Jesse Mighton	Attending weekly update call	1.00
15/09/25	Andrew Froh	Corresponding with J. Mighton and M. Tallat; Meeting with J. Mighton and K. Descoteaux regarding security review; Revising draft disclaimers [REDACTED]	0.70
15/09/25	Karly Descoteaux	Reviewing correspondence and status updates; Attending call with J. Mighton and A. Froh regarding status of outstanding documents	0.40
16/09/25	Andrew Froh	Revising disclaimers and cover letters [REDACTED]; Corresponding with M. Pouladian and J. Mighton regarding same; Corresponding with company and U.S. counsel regarding lease disclaimers; Reviewing file	0.80
16/09/25	Jesse Mighton	Email correspondence regarding landlord enquiries	0.50
18/09/25	Andrew Froh	Corresponding with N. Goldstein, D. Perlman and J. Mighton regarding relief sought at next hearing; Reviewing email from L. Hiebert	0.30
18/09/25	Jesse Mighton	Email correspondence regarding October 3 motion and related matters	0.80
18/09/25	Sean Zweig	Various correspondence in connection with DIP and next steps	0.40
19/09/25	Jesse Mighton	Email correspondence regarding investor solicitation updates and key stakeholder communications	0.50
19/09/25	Andrew Froh	Reviewing email updates from K. Miller;	0.30



October 6, 2025
Page 5

Client: 074735.00060
Invoice No.: 1655216

Date	Name	Description	Hours
		Corresponding with J. Mighton and counsel for Shopify; Updating service list	
22/09/25	Jesse Mighton	Call with M. Tallat; Call with KSV; Attending weekly update call; Email correspondence with U.S. counsel regarding stakeholder outreach and process update	1.80
22/09/25	Andrew Froh	Attending call with KSV; Updating disclaimer tracker; Call with J. Mighton; Corresponding with L. Hiebert	0.90
22/09/25	Sean Zweig	Update call with KSV regarding status of refinancing process and proposed next steps; Call with N. Goldstein and T. Sandler	0.60
23/09/25	Andrew Froh	Corresponding with M. Kang, J. Mighton and counsel for Shopify; Revising service list	0.40
24/09/25	Andrew Froh	Corresponding with L. Hiebert, M. Tallat and J. Mighton; Reviewing draft application materials from Fasken; Corresponding with M. Tallat regarding disclaimer tracker	1.20
25/09/25	Jesse Mighton	Reviewing draft motion materials; Email correspondence regarding same; Reviewing correspondence from U.S. landlord counsel	3.50
25/09/25	Andrew Froh	Revising and commenting on Oak and Fort application materials; Corresponding with J. Mighton, M. Tallat and L. Hiebert; Reviewing correspondence from U.S. counsel regarding taxes owing [REDACTED]; Revising disclaimer materials [REDACTED], Reviewing lease agreement for same; Updating service list	1.40
26/09/25	Andrew Froh	Reviewing Fasken's edits to M. Kang affidavit; Corresponding with M. Tallat and T. Bennett regarding same; Revising Third Report of Monitor; Corresponding with J. Mighton regarding same; Reviewing filed application materials from Fasken	1.90
26/09/25	Sean Zweig	Reviewing application materials served	0.70
27/09/25	Jesse Mighton	Reviewing draft Third Report	1.50
27/09/25	Andrew Froh	Reviewing J. Mighton's revisions to Third Report of the Monitor	0.10
28/09/25	Andrew Froh	Corresponding with J. Mighton, M. Tallat, and L.	0.30



October 6, 2025
Page 6

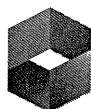
Client: 074735.00060
Invoice No.: 1655216

Date	Name	Description	Hours
		Hiebert; Reviewing Fasken's revisions to Third Report	
28/09/25	Jesse Mighton	Email correspondence regarding draft Monitor's Report; Reviewing comments regarding same	0.80
29/09/25	Andrew Froh	Corresponding with M. Tallat regarding application hearing; Preparing for and attending weekly call with management and advisors; Reviewing file; Updating disclaimer tracker; Revising chronology of steps in CCAA process; Revising disclaimer materials	2.40
29/09/25	Jesse Mighton	Attending weekly update call; Call with M. Tallat; Working on Monitor's Report	1.20
29/09/25	Sean Zweig	Reviewing Monitor's Third Report	0.40
30/09/25	Andrew Froh	Call with J. Mighton regarding application hearing strategy	0.10
30/09/25	Jesse Mighton	Call with A. Froh; Considering issues regarding court attendance	0.30

Total Hours	54.50
Total Professional Services	\$ 48,414.00

Name	Hours	Rate
Sean Zweig	2.30	\$ 1,300.00
Jesse Mighton	22.40	\$ 1,050.00
Fatima Kavar	6.00	\$ 770.00
Karly Descoteaux	0.40	\$ 820.00
Andrew Froh	21.60	\$ 740.00
Jane Sergievskaya	1.80	\$ 540.00

Disbursements	Amount
Miscellaneous	\$ 9.89
Courier	\$ 41.67
Online Government Service	\$ 1,640.53
Total Disbursements	\$ 1,692.09
GST/HST	\$ 2,505.30
PST	\$ 3,388.98
Total Due	\$ 56,000.37



KSV Restructuring Inc.
220 Bay Street, 13th Floor
P.O. Box 20
TORONTO, ON M5J 2W4

Attention: **Noah Goldstein**
 Managing Director

Re: Oak + Fort
Our File Number: 074735.00060

Date: October 6, 2025
Invoice: 1655216

Remittance Statement

Professional Services	\$	48,414.00
Disbursements	\$	1,692.09
Total Due before Tax	\$	50,106.09
GST/HST	\$	2,505.30
PST	\$	3,388.98
Total Due in CAD	\$	56,000.37



October 6, 2025
Page 2

Client: 074735.00060
Invoice No.: 1655216

Payment Options

Electronic Funds Transfer (EFT)

Legal Name: Bennett Jones LLP
Banking Information: Royal Bank of Canada
Bank: 003
Transit: 00009
CAD Account: 1725811
USD Account: 4005534

Wire Transfer

Beneficiary: Bennett Jones LLP
Beneficiary Address: 4500, 855 - 2nd Street SW
Calgary, AB T2P 4K7 Canada
Beneficiary Bank: Royal Bank of Canada
Bank Address: 339 – 8th Avenue SW
Calgary, AB T2P 1C4 Canada

Interac e-Transfer

Email: bennettjoneseft@bennettjones.com
CAD only, no password required

Account Details: Bank 003, Transit 00009
Bank SWIFT Code: ROYCCAT2
Routing Code: 000300009
Beneficiary Account #: CAD Acct 000091725811
USD Acct 000094005534

Visa/Mastercard/American Express

Payment via our secured credit card payment portal go to:
<https://www.bennettjones.com/Payments>

Remit by Cheque

Attn: Accounts Receivable
Bankers Hall East, Suite 4500, 855 - 2 Street SW
Calgary, AB T2P 4K7

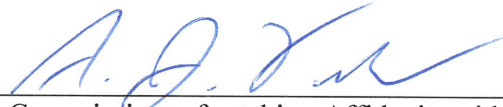
To ensure proper application of electronic payments, please include invoice number(s) in details section or email bennettjoneseft@bennettjones.com and provide your client name and invoice number.

If required, when wiring funds from the USA see intermediary banking information below:

Intermediary Bank: JP Morgan Chase Bank New York
Intermediary Swift Code: CHASUS33
Intermediary ABA Routing Code: 021000021

For AR inquiries please email AR@bennettjones.com

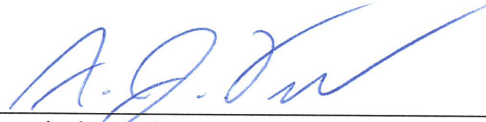
This is **Exhibit "B"** referred to in the Affidavit of Jesse Mighton affirmed before me at the City of Vancouver, Province of British Columbia, this 23rd day of December, 2025.

A handwritten signature in blue ink, appearing to be 'A. D. [unclear]', written over a horizontal line.

A Commissioner for taking Affidavits within
British Columbia

Invoice #	Date of Account	Fees	Expenses/Disbursements	GST/HST	PST	Total
#1637880	12-Jun-25	\$ 128,431.00	\$ -	\$ 6,421.55	\$ 8,990.17	\$ 143,842.72
#1639756	25-Jun-25	\$ 57,231.00	\$ 209.97	\$ 2,871.40	\$ 4,006.17	\$ 64,318.54
#1641300	9-Jul-25	\$ 46,718.00	\$ 68.13	\$ 2,338.96	\$ 3,270.26	\$ 52,395.35
#1645514	15-Aug-25	\$ 72,693.00	\$ 6,530.62	\$ 3,960.83	\$ 5,088.51	\$ 88,272.96
#1650392	3-Sep-25	\$ 23,062.00	\$ 8.75	\$ 1,153.54	\$ 1,614.34	\$ 25,838.63
#1655216	6-Oct-25	\$ 48,414.00	\$ 1,692.09	\$ 2,505.30	\$ 3,388.98	\$ 56,000.37
#1659656	4-Nov-25	\$ 55,874.00	\$ 186.15	\$ 2,802.31	\$ 3,911.18	\$ 62,773.64
#1664633	3-Dec-25	\$ 146,733.50	\$ 229.65	\$ 7,347.81	\$ 10,271.34	\$ 164,582.30
#1669571	22-Dec-25	\$60,546.00	\$ 87.00	\$ 3,027.30	\$ 4,238.22	\$ 67,898.52
TOTAL		\$ 639,702.50	\$ 9,012.36	\$ 32,429.00	\$ 44,779.17	\$ 725,923.03

This is **Exhibit "C"** referred to in the Affidavit of Jesse Mighton affirmed before me at the City of Vancouver, Province of British Columbia, this 23rd day of December, 2025.

A handwritten signature in blue ink, appearing to read 'A. J. [unclear]', is written over a horizontal line.

A Commissioner for taking Affidavits within
British Columbia

Timekeeper	Year of Call (if applicable)	Billing Year	Hourly Rate	Total Time	Fees
Sean Zweig	2009	2025	\$ 1,300.00	66	\$ 85,800.00
Christine Viney	2012	2025	\$ 875.00	6.4	\$ 5,600.00
Jesse Mighton	2012	2025	\$ 1,050.00	277.2	\$ 291,060.00
Talia Bregman	2013	2025	\$ 975.00	1.3	\$ 1,267.50
Dom Sorbara	2014	2025	\$ 950.00	1.5	\$ 1,425.00
Karly Descoteaux	2019	2025	\$ 820.00	0.4	\$ 328.00
Fatima Kavar	2020	2025	\$ 770.00	33.1	\$ 25,487.00
Andrew Froh	2020	2025	\$ 740.00	258	\$ 190,920.00
Sean Beesla	2022	2025	\$ 570.00	0.7	\$ 399.00
Shawn Kirkman	2025	2025	\$ 510.00	60.7	\$ 30,957.00
James Atkinson	Student-at-Law	2025	\$ 330.00	2.6	\$ 858.00
Nicole Del Negro	Student-at-Law	2025	\$ 330.00	6.5	\$ 2,145.00
Jane Sergievskaya	Clerk	2025	\$ 540.00	6.4	\$ 3,456.00
TOTAL				720.8	\$ 639,702.50
		Blended Rate (excluding expenses and HST) $\$639,702.50 \div 720.8$	\$ 887.49		