Appendix E

Affidavit of Milly Chow, regarding Blakes Fees

Court File No. 08-CL-7878

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

B E T W E E N:

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF UNIVERSAL SETTLEMENTS INTERNATIONAL INC.

Applicant

AFFIDAVIT OF MILLY CHOW
(Sworn March 9 , 2018)

I, MILLY CHOW, of the City of Toronto, in the Province of Ontario, MAKE OATH AND SAY:

1. I am a Partner at the law firm of Blake, Cassels & Graydon LLP ("**Blakes**"), counsel for Ernst & Young Inc. ("**E&Y**") in its capacity as Monitor of the Applicant, Universal Settlements International Inc., and as such have knowledge of the matters to which I hereinafter depose.

2. By Order of the Honourable Mr. Justice Wilton-Siegel dated December 2, 2008 (the "**Initial Order**"), E&Y was appointed as Monitor of the Applicant.

3. Pursuant to the terms of the Initial Order, the Monitor retained Blakes to advise it with regards to the matters related to its appointment and the exercise of its duties and powers thereunder.

4. Blakes' fees and disbursements for the period from November 25, 2008 to July 10, 2009 were passed and approved by the Order of Mr. Justice Wilton-Siegel dated July 17, 2009.

5. Blakes' fees and disbursements for the period from July 11, 2009 to January 31, 2018 are summarized in the invoices rendered to the Monitor (the "**Invoices**"). The Invoices are a fair and accurate description of the services provided, the disbursements incurred and the amounts charged by Blakes. The Invoices contain information and advice over which lawyer and client privilege is asserted. As a result, redacted copies of the Invoices, along with a summary of the amounts, are attached hereto and marked as **Exhibit "A"**. Copies of the complete Invoices have been provided to the Monitor and I am advised by the Monitor that the Monitor has reviewed the Invoices and that it considers the fees and disbursements fair and reasonable.

6. Attached hereto and marked as **Exhibit "B"** is a summary of the lawyers whose services are reflected on the Invoices, including year of call, hourly rate, and total hours billed. As set out in the summary included in Exhibit "A", the average hourly rate is $746.20.

7. The total amount being claimed for the work performed by Blakes for the period from July 11, 2009 to January 31, 2018 is $1,914,979.63, including $1,692,388.00 for fees, $3,911.27 for disbursements and $218,680.36 for GST/HST.

8. This affidavit is sworn in support of the Monitor's motion for, among other things, approval of its fees and disbursements and those of its legal representatives and for no other or improper purpose.

SWORN BEFORE ME at the City of Toronto, this 9th day of March, 2018	)))))	
A Commissioner for Taking Affidavits, etc.		**MILLY CHOW**

This is **Exhibit "A"** referred to in the

Affidavit of Milly Chow

sworn before me
this 9th day of March, 2018

A Commissioner, etc.

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice number(s) on cheque

August 31, 2009

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1441842
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended July 31, 2009, as follows:

	Total Fees	$ 3,925.00
Taxable Disbursement(s)		
Computer Research	$ 198.45	
Duplicating	510.40	
Telephone/Facsimile	34.44	
		$ 743.29
Non-taxable Disbursement(s)		
Provincial Tax on Disbursements	$ 1.67	
		$ 1.67
	Goods and Services Tax (5.0%)	233.41
	TOTAL DUE IN CANADIAN CURRENCY	**$ 4,903.37 CAD**

Blakes

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
07/10/09	Harle, Kimberly	Emails with K. McEachern.	0.1	580.00	58.00
07/13/09	Harle, Kimberly	Review [redacted]; emails with K. McEachern.	0.9	580.00	522.00
07/13/09	Thompson, Nancy	Receiving instructions from K. McEachern; reviewing tenth report; reviewing and revising draft affidavit; e-mail messages to and from K. McEachern regarding same; reviewing invoices and redacting privileged information; e-mail message to K. McEachern forwarding draft affidavit and markup of tenth report.	3.2	265.00	848.00
07/14/09	Grundy, Susan	Discussion with K. McEachern.	0.2	815.00	163.00
07/14/09	Harle, Kimberly	Emails with K. McEachern; review changes to Monitored Account Agreement.	0.2	580.00	116.00
07/14/09	Thompson, Nancy	Discussion with K. McEachern; revising and updating fee affidavit; assembling exhibits.	0.6	265.00	159.00
07/15/09	Grundy, Susan	Reviewing monitor's report; email to K. McEachern.	0.2	815.00	163.00
07/15/09	Litigation Services	Filed the tenth report.			25.00
07/15/09	McEachern, Katherine	Review of [redacted]; telephone call with R. Dodick regarding [redacted]; telephone call with T. Reyes and R. Dodick.	0.7	580.00	406.00
07/15/09	Thompson, Nancy	Reviewing e-mail message from K. McEachern; assembling affidavits with detailed time entries.	0.4	265.00	106.00
07/16/09	Harle, Kimberly	Email from K. McEachern.	0.1	580.00	58.00
07/16/09	Litigation Services	Filed two affidavits.			25.00
07/17/09	McEachern, Katherine	Attend court on approval motion.	1.0	580.00	580.00
07/22/09	McEachern, Katherine	Telephone calls and e-mails dealing with [redacted].	0.9	580.00	522.00
07/23/09	McEachern, Katherine	Various e-mails regarding [redacted]; telephone call with B. McNamara.	0.3	580.00	174.00
		Total Fees for this Matter			**$ 3,925.00**

Blakes

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Grundy, Susan	SMG	0.4	815.00	326.00
Harle, Kimberly	KHA	1.3	580.00	754.00
Litigation Services	LITG	0.0	0.00	50.00
McEachern, Katherine	KAME	2.9	580.00	1,682.00
Thompson, Nancy	NAB	4.2	265.00	1,113.00
	Total	**8.8**		**$ 3,925.00**

Taxable Disbursement(s)

Computer Research	$ 198.45	
Duplicating	510.40	
Telephone/Facsimile	34.44	
		$ 743.29

Non-taxable Disbursement(s)

Provincial Tax on Disbursements	$ 1.67	
		$ 1.67

Goods and Services Tax (5.0%)	233.41
Total Due for this Matter in Canadian Currency	**$ 4,903.37 CAD**

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice number(s) on cheque

November 18, 2009

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1454626
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended October 31, 2009, as follows:

	Total Fees	$ 8,955.50
Taxable Disbursement(s)		
Duplicating	$ 4.50	
Telephone/Facsimile	22.19	
Transportation	7.21	
		$ 33.90
Non-taxable Disbursement(s)		
Provincial Tax on Disbursements	$ 1.78	
		$ 1.78
	Goods and Services Tax (5.0%)	449.48
	TOTAL DUE IN CANADIAN CURRENCY	**$ 9,440.66 CAD**

Blakes

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
08/28/09	McEachern, Katherine	E-mail from and to R. Dodick.	0.1	580.00	58.00
09/01/09	McEachern, Katherine	Review of accounts; e-mails to and from B. McNamara and R. Dodick.	0.5	580.00	290.00
09/02/09	McEachern, Katherine	Review of Bortolus claim and draft letter; review and revise draft letter to Bank Austria.	2.5	580.00	1,450.00
09/03/09	McEachern, Katherine	Review e-mail from R. Dodick; e-mail from D. Pollack and e-mail to D. Pollack.	0.2	580.00	116.00
09/09/09	McEachern, Katherine	Review documents and issues; telephone call with D. Pollack; telephone call with J. Ormston and D. Pollack regarding Pereria claim; revise claim amendment documents.	1.5	580.00	870.00
09/23/09	McEachern, Katherine	E-mails from and to R. Dodick regarding accounts for payment by USI.	0.3	580.00	174.00
09/29/09	McEachern, Katherine	Telephone call with R. Dodick; commence reviewing proof of claim of VCH.	1.0	580.00	580.00
09/30/09	McEachern, Katherine	Consider issues relating to VCH claim.	4.5	580.00	2,610.00
10/01/09	McEachern, Katherine	Review of issues regarding claims	2.0	580.00	1,160.00
10/15/09	McEachern, Katherine	Reviewing VCH claim, discussing with R. Dodick, emails from and to E. Lamek, R. Dodick, et al	1.0	580.00	580.00
10/16/09	Grundy, Susan	Update from R. Dodick.	0.1	815.00	81.50
10/16/09	McEachern, Katherine	Prepare for and attend meeting at E&Y with E. Lamek, R. Dodick	1.7	580.00	986.00
		Total Fees for this Matter			**$ 8,955.50**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Grundy, Susan	SMG	0.1	815.00	81.50
McEachern, Katherine	KAME	15.3	580.00	8,874.00
	Total	**15.4**		**$ 8,955.50**

Taxable Disbursement(s)

Duplicating $ 4.50

Blakes

Telephone/Facsimile	22.19	
Transportation	7.21	
		$ 33.90
Non-taxable Disbursement(s)		
Provincial Tax on Disbursements	$ 1.78	
		$ 1.78
Goods and Services Tax (5.0%)		449.48
Total Due for this Matter in Canadian Currency		**$ 9,440.66 CAD**

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice number(s) on cheque

December 31, 2009

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1463506
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended November 30, 2009, as follows:

Total Fees		$ 1,566.00
Taxable Disbursement(s)		
Duplicating	$ 1.00	
		$ 1.00
Goods and Services Tax (5.0%)		78.35
TOTAL DUE IN CANADIAN CURRENCY		**$ 1,645.35 CAD**

Blakes

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
11/02/09	McEachern, Katherine	E-mails to and from D. Pollack and R. Dodick regarding various claims.	0.3	580.00	174.00
11/03/09	McEachern, Katherine	Review and revise NORD; telephone call with R. Dodick; review e-mails from R. Dodick.	1.1	580.00	638.00
11/24/09	McEachern, Katherine	Review spreadsheet regarding Bortolus claim; telephone call with R. Dodick.	0.4	580.00	232.00
11/27/09	McEachern, Katherine	E-mail from R. Dodick; e-mail from D. Pollack.	0.2	580.00	116.00
11/30/09	McEachern, Katherine	Review draft report.	0.7	580.00	406.00
		Total Fees for this Matter			**$ 1,566.00**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
McEachern, Katherine	KAME	2.7	580.00	1,566.00
	Total	**2.7**		**$ 1,566.00**

Taxable Disbursement(s)

Duplicating	$ 1.00	
		$ 1.00
Goods and Services Tax (5.0%)		78.35
Total Due for this Matter in Canadian Currency		**$ 1,645.35 CAD**

Blakes

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Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice number(s) on cheque

December 31, 2009

Ernst & Young Inc.		Invoice:	1467368
222 Bay Street		Billing Lawyer	Grundy, Susan
Toronto-Dominion Centre		HST/GST No.:	R119396778
P.O. Box 251		Client:	00008431
Toronto, ON M5K 1J7		Matter:	001357
Canada			

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended December 31, 2009, as follows:

	Total Fees		$ 5,895.00
Taxable Disbursement(s)			
Computer Research		$ 25.33	
Duplicating		0.25	
Transportation		17.31	
			$ 42.89
	Goods and Services Tax (5.0%)		296.90
	TOTAL DUE IN CANADIAN CURRENCY		**$ 6,234.79 CAD**

Blakes

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
12/01/09	McEachern, Katherine	Revisions to draft report; forward to R. Dodick.	2.7	580.00	1,566.00
12/02/09	McEachern, Katherine	E-mails to and from R. Dodick and A. Kuntz regarding upcoming motion.	0.4	580.00	232.00
12/07/09	McEachern, Katherine	Telephone calls with W. McNamara; e-mails to and from R. Dodick.	0.8	580.00	464.00
12/08/09	McEachern, Katherine	Revisions to draft material; review of prior e-mails; e-mails to and from R. Dodick.	2.4	580.00	1,392.00
12/09/09	McEachern, Katherine	Prepare report for service; e-mails to and from W. McNamara and A. Kuntz.	0.6	580.00	348.00
12/10/09	McEachern, Katherine	Finalize and serve Monitor's report.	1.3	580.00	754.00
12/10/09	Willis, Jenna	Filing the Report of the Monitor with the Court.	0.5	190.00	95.00
12/11/09	Lund, Darren	Discussion with K. McEachern re: [redacted].	0.2	495.00	99.00
12/11/09	McEachern, Katherine	Discussion with D. Lund regarding [redacted]; reviewing email from D. Pollach; sending email to D. Pollach.	0.4	580.00	232.00
12/11/09	Willis, Jenna	Filing the Affidavit of Service for the Monitor's Report with the Court.	0.7	190.00	133.00
12/14/09	McEachern, Katherine	Attend court on motion.	1.0	580.00	580.00
		Total Fees for this Matter			**$ 5,895.00**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Lund, Darren	DGL	0.2	495.00	99.00
McEachern, Katherine	KAME	9.6	580.00	5,568.00
Willis, Jenna	WLS	1.2	190.00	228.00
	Total	**11.0**		**$ 5,895.00**

Taxable Disbursement(s)

Computer Research	$ 25.33
Duplicating	0.25

Blakes

Invoice:	1467368
Date:	December 31, 2009
Page:	3

Transportation	17.31	
		$ 42.89
Goods and Services Tax (5.0%)		296.90
Total Due for this Matter in Canadian Currency		**$ 6,234.79 CAD**

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice number(s) on cheque

March 31, 2010

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1480725
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended February 28, 2010, as follows:

Total Fees		$ 1,044.00
Taxable Disbursement(s)		
Duplicating	$ 17.95	
		$ 17.95
Goods and Services Tax (5.0%)		53.10
TOTAL DUE IN CANADIAN CURRENCY		**$ 1,115.05** CAD

Blakes

Invoice:	1480725
Date:	March 31, 2010
Page:	2

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
01/13/10	McEachern, Katherine	Reviewing e-mail and draft letter from B. McNamara; reviewing e-mails from R. Dodick and B. Denega.	0.2	580.00	116.00
01/15/10	McEachern, Katherine	Review draft correspondence; discuss with B. McNamara; review revised letter and concur.	0.5	580.00	290.00
02/09/10	McEachern, Katherine	Review e-mail from D. Pollack.	0.2	580.00	116.00
02/22/10	McEachern, Katherine	E-mail from D. Pollack; reviewing [redacted]; e-mail to D. Pollack.	0.4	580.00	232.00
02/23/10	McEachern, Katherine	E-mail to and from D. Pollack regarding [redacted]; reviewing e-mail from R. Dodick; reviewing plan; e-mailing R. Dodick.	0.5	580.00	290.00
		Total Fees for this Matter			**$ 1,044.00**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
McEachern, Katherine	KAME	1.8	580.00	1,044.00
	Total	**1.8**		**$ 1,044.00**

Taxable Disbursement(s)

Duplicating	$ 17.95	
		$ 17.95
Goods and Services Tax (5.0%)		53.10
Total Due for this Matter in Canadian Currency		**$ 1,115.05 CAD**

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice number(s) on cheque

April 30, 2010

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1487004
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended March 31, 2010, as follows:

Total Fees	$ 406.00
Goods and Services Tax (5.0%)	20.30
TOTAL DUE IN CANADIAN CURRENCY	$ 426.30 CAD

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
03/03/10	McEachern, Katherine	Discussing issues relating to [redacted] with R. Dodick and D. Pollack.	0.4	580.00	232.00
03/04/10	McEachern, Katherine	Reviewing BLG order; discussing with R. Dodick; e-mails regarding telephone call with R. Bennett.	0.3	580.00	174.00
		Total Fees for this Matter			**$ 406.00**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
McEachern, Katherine	KAME	0.7	580.00	406.00
	Total	**0.7**		**$ 406.00**

Goods and Services Tax (5.0%)	20.30
Total Due for this Matter in Canadian Currency	**$ 426.30 CAD**

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice number(s) on cheque

June 22, 2010

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1495284
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended May 31, 2010, as follows:

Total Fees	$ 348.00
Goods and Services Tax (5.0%)	17.40
TOTAL DUE IN CANADIAN CURRENCY	**$ 365.40 CAD**

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
04/22/10	McEachern, Katherine	Considering issue regarding [redacted] and discussing with R. Dodick.	0.5	580.00	290.00
05/05/10	McEachern, Katherine	E-mail from Garrison; e-mail to and from R. Dodick.	0.1	580.00	58.00
		Total Fees for this Matter			**$ 348.00**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
McEachern, Katherine	KAME	0.6	580.00	348.00
	Total	**0.6**		**$ 348.00**

Goods and Services Tax (5.0%)	17.40
Total Due for this Matter in Canadian Currency	**$ 365.40 CAD**

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice
number(s) on cheque

October 29, 2010

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1518713
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended September 30, 2010, as follows:

Total Fees		$ 12,156.00
Taxable Disbursement(s)		
Duplicating	$ 10.50	
		$ 10.50
Harmonized Sales Tax (13.0%)		1,581.65
TOTAL DUE IN CANADIAN CURRENCY		**$ 13,748.15 CAD**

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
07/19/10	Litigation Services	Conducted a litigation search.			25.00
07/19/10	McEachern, Katherine	Reviewing letter from P. Rundstedtler; emails to and from R. Dodick; telephone call with B. McNamara; reviewing, locating and forwarding documents to R. Dodick, D. Pollack.	3.5	580.00	2,030.00
07/20/10	McEachern, Katherine	Reviewing and locating various documents and forwarding emails to D. Pollack, R. Dodick; telephone call with D. Pollack.	1.0	580.00	580.00
07/21/10	McEachern, Katherine	Reviewing and obtaining documents; emails from and to R. Dodick regarding [redacted].	0.4	580.00	232.00
07/22/10	Litigation Services	Obtained copies of two court files.			25.00
08/11/10	McEachern, Katherine	Email from and to R. Dodick regarding call with USI counsel; lunch meeting with R. Dodick.	1.0	580.00	580.00
08/12/10	McEachern, Katherine	Conference call with R. Dodick, R. Bennett, B. McNamara.	0.6	580.00	348.00
08/16/10	McEachern, Katherine	Reviewing email from B. Denega.	0.1	580.00	58.00
08/24/10	Grundy, Susan	Reviewing letter; discussion with K. McEachern.	0.1	815.00	81.50
08/24/10	McEachern, Katherine	Reviewing letter from K. Sherkin; emails to and from R. Dodick; drafting letters to various parties; discussing with S. Grundy.	2.5	580.00	1,450.00
08/25/10	Grundy, Susan	Call with K. McEachern, B. Denega and R. Dodick; reviewing and commenting on letters.	2.0	815.00	1,630.00
08/25/10	McEachern, Katherine	Conference call with R. Dodick, B. Denega, S. Grundy; revisions to draft letters; telephone call with R. Bennett; email to R. Dodick et al.; discussion with S. Grundy and revisions to draft letters.	4.3	580.00	2,494.00
08/26/10	Grundy, Susan	Email from B. Denega.	0.1	815.00	81.50
08/26/10	McEachern, Katherine	Reviewing and revising draft letters; emails and telephone calls with client.	2.0	580.00	1,160.00
08/27/10	Grundy, Susan	Reviewing revised letter.	0.1	815.00	81.50
08/27/10	McEachern, Katherine	Finalize and deliver letters to R. Bennett, P. Runstedtler, K. Sherkin; deal with affidavit	1.5	580.00	870.00

Blakes

Invoice:	1518713
Date:	October 29, 2010
Page:	3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
		regarding escrow funds.			
09/07/10	Grundy, Susan	Discussion with K. McEachern.	0.1	815.00	81.50
09/07/10	McEachern, Katherine	Email to E&Y and email from S. Grundy; telephone call with S. Dawe; telephone call with R. Bennett.	0.4	580.00	232.00
09/22/10	McEachern, Katherine	Emails from and to R. Dodick.	0.2	580.00	116.00
		Total Fees for this Matter			**$ 12,156.00**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Grundy, Susan	SMG	2.4	815.00	1,956.00
Litigation Services	LITG	0.0	0.00	50.00
McEachern, Katherine	KAME	17.5	580.00	10,150.00
	Total	**19.9**		**$ 12,156.00**

Taxable Disbursement(s)

Duplicating	$ 10.50	
		$ 10.50
Harmonized Sales Tax (13.0%)		1,581.65
Total Due for this Matter in Canadian Currency		**$ 13,748.15 CAD**

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice number(s) on cheque

December 31, 2010

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1535622
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended December 31, 2010, as follows:

	Total Fees		$ 10,455.50
Taxable Disbursement(s)			
Telephone/Facsimile		$ 7.92	
			$ 7.92
	Harmonized Sales Tax (13.0%)		1,360.25
	TOTAL DUE IN CANADIAN CURRENCY		**$ 11,823.67 CAD**

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
10/07/10	McEachern, Katherine	Emails from R. Dodick; telephone call to B. McNamara regarding [redacted].	0.3	580.00	174.00
10/08/10	McEachern, Katherine	Reviewing draft report.	0.4	580.00	232.00
10/12/10	McEachern, Katherine	Email to B. McNamara regarding update; email from B. McNamara.	0.3	580.00	174.00
10/13/10	McEachern, Katherine	Reviewing draft report.	1.4	580.00	812.00
10/20/10	McEachern, Katherine	Call with R. Dodick regarding status of report; telephone call with B. McNamara regarding [redacted]; emails to and from B. McNamara regarding [redacted], considering revisions to draft report; email from B. Garrison regarding status of claim, and reply.	2.5	580.00	1,450.00
10/26/10	Grundy, Susan	Discussion with K. McEachern regarding report to court.	0.3	815.00	244.50
10/26/10	McEachern, Katherine	Telephone call with counsel for Cajubi.	0.1	580.00	58.00
10/27/10	McEachern, Katherine	Emails to and from R. Bennett; reviewing documents and drafting portion of monitor's report; emails to and from R. Dodick.	1.5	580.00	870.00
10/27/10	McEachern, Katherine	Emails to and from R. Bennett; drafting sections of Monitor's report.	1.0	580.00	580.00
10/28/10	Grundy, Susan	Reviewing draft monitor's report.	0.1	815.00	81.50
10/28/10	McEachern, Katherine	Emails to and from R. Dodick; revisions to draft report and emailing to R. Dodick and B. Denega.	0.6	580.00	348.00
10/29/10	Grundy, Susan	Reviewing draft monitor's report.	0.5	815.00	407.50
11/01/10	Grundy, Susan	Discussion with K. McEachern regarding monitor's report.	0.4	815.00	326.00
11/01/10	McEachern, Katherine	Discussing draft report with S. Grundy; discussing questions with R. Dodick; reviewing and revising draft report and emailing to R. Dodick.	3.5	580.00	2,030.00
11/03/10	McEachern, Katherine	Reviewing documents regarding letter from R. Bennett; telephone call to R. Dodick.	0.3	580.00	174.00
11/04/10	McEachern, Katherine	Emails to and from R. Dodick.	0.3	580.00	174.00

Blakes

Invoice:	1535622
Date:	December 31, 2010
Page:	3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
11/05/10	McEachern, Katherine	Further revisions to draft report and email to R. Dodick.	1.0	580.00	580.00
11/17/10	McEachern, Katherine	Emails to and from R. Dodick regarding status of report.	0.1	580.00	58.00
12/29/10	McEachern, Katherine	Emails from R. Dodick, email to R. Dodick.	0.4	580.00	232.00
12/31/10	McEachern, Katherine	Reviewing and marking up draft report, emails to and from R. Dodick.	2.5	580.00	1,450.00
		Total Fees for this Matter			**$ 10,455.50**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Grundy, Susan	SMG	1.3	815.00	1,059.50
McEachern, Katherine	KAME	16.2	580.00	9,396.00
	Total	**17.5**		**$ 10,455.50**

Taxable Disbursement(s)

Telephone/Facsimile	$ 7.92	
		$ 7.92
Harmonized Sales Tax (13.0%)		1,360.25
Total Due for this Matter in Canadian Currency		**$ 11,823.67 CAD**

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice number(s) on cheque

March 16, 2011

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1544922
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended February 28, 2011, as follows:

Total Fees		$ 11,460.50
Taxable Disbursement(s)		
Duplicating	$ 54.10	
Telephone/Facsimile	0.43	
		$ 54.53
Harmonized Sales Tax (13.0%)		1,496.96
TOTAL DUE IN CANADIAN CURRENCY		**$ 13,011.99** CAD

Blakes

Invoice: 1544922
Date: March 16, 2011
Page: 2

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
01/04/11	Grundy, Susan	Reviewing draft report; discussion with K. McEachern.	0.4	825.00	330.00
01/04/11	McEachern, Katherine	Reviewing and revising draft report; discussions and emails with R. Dodick; discussion with S. Grundy; telephone call with W. McNamara.	4.5	595.00	2,677.50
01/05/11	Grundy, Susan	Discussion with K. McEachern.	0.1	825.00	82.50
01/05/11	McEachern, Katherine	Revising Monitor's report and considering issues regarding [redacted]	4.0	595.00	2,380.00
01/06/11	McEachern, Katherine	Various emails and calls regarding draft report, reviewing and revising draft.	3.0	595.00	1,785.00
01/07/11	McEachern, Katherine	Finalizing report for service; emails regarding motion.	1.5	595.00	892.50
01/10/11	Litigation Services	Filed a monitor's report.			25.00
01/10/11	McEachern, Katherine	Finalizing and serving report; telephone calls with S. Dawe, C. Hill.	1.5	595.00	892.50
01/11/11	McEachern, Katherine	Preparing for and attending court on motion.	2.0	595.00	1,190.00
01/17/11	McEachern, Katherine	Email from C. Hill; email to B. Denega, R. Dodick; email from B. Denega; preparing draft order.	0.6	595.00	357.00
01/18/11	McEachern, Katherine	Emails to and from counsel regarding draft order.	0.3	595.00	178.50
01/25/11	McEachern, Katherine	Telephone message from B. McNamara; email from R. Dodick regarding [redacted].	0.2	595.00	119.00
01/26/11	McEachern, Katherine	Considering [redacted] and emails to and from R. Dodick, B. Denega; follow up call to B. McNamara regarding status of hearing.	0.3	595.00	178.50
01/28/11	McEachern, Katherine	Endorsing draft order as to form and content.	0.1	595.00	59.50
01/31/11	Litigation Services	Submitted a court order for signing.			25.00
02/03/11	McEachern, Katherine	Emails to and from C. Hill, R. Bennett, W. McNamara.	0.4	595.00	238.00
02/17/11	Litigation Services	Submitted Order, reviewed file and made photocopy.			50.00

Blakes

Invoice:	1544922
Date:	March 16, 2011
Page:	3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
		Total Fees for this Matter			$ 11,460.50

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Grundy, Susan	SMG	0.5	825.00	412.50
Litigation Services	LITG	0.0	0.00	100.00
McEachern, Katherine	KAME	18.4	595.00	10,948.00
	Total	18.9		$ 11,460.50

Taxable Disbursement(s)

Duplicating	$ 54.10	
Telephone/Facsimile	0.43	
		$ 54.53
Harmonized Sales Tax (13.0%)		1,496.96
Total Due for this Matter in Canadian Currency		$ 13,011.99 CAD

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

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June 22, 2011

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1563984
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended May 31, 2011, as follows:

	Total Fees		$ 9,461.50
Taxable Disbursement(s)			
Duplicating		$ 11.75	
			$ 11.75
	Harmonized Sales Tax (13.0%)		1,231.53
	TOTAL DUE IN CANADIAN CURRENCY		**$ 10,704.78 CAD**

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
04/11/11	Grundy, Susan	Reviewing letter; discussion with K. McEachern.	0.3	825.00	247.50
04/11/11	McEachern, Katherine	Reviewing correspondence; discussion with S. Grundy; arrange for call regarding status of CCAA.	0.4	595.00	238.00
04/13/11	Grundy, Susan	Call with R. Dodick and B. Denega.	0.4	825.00	330.00
04/13/11	McEachern, Katherine	Conference call with R. Dodick, B. Denega, S. Grundy; pulling documents for review.	1.5	595.00	892.50
04/14/11	Litigation Services	Obtained certified copy of an order.			25.00
04/15/11	McEachern, Katherine	Drafting letter to Rundstedtler; email to and from S. Grundy.	0.2	595.00	119.00
04/18/11	McEachern, Katherine	Pulling documents for review.	2.0	595.00	1,190.00
04/20/11	McEachern, Katherine	Reviewing USI documents and preparing memo.	4.0	595.00	2,380.00
04/21/11	Grundy, Susan	Reviewing materials; call with K. McEachern, B. Denega and R. Dodick.	1.3	825.00	1,072.50
04/21/11	McEachern, Katherine	Reviewing and revising memo; discussing memo with S. Grundy; conference call with R. Dodick, B. Denega, D. Pollack, S. Grundy re: [redacted]; emails from and to R. Dodick et al.	1.8	595.00	1,071.00
04/27/11	McEachern, Katherine	Reviewing emails from USI regarding [redacted]	0.4	595.00	238.00
04/29/11	Grundy, Susan	Conference call with EY and USI.	0.6	825.00	495.00
04/29/11	McEachern, Katherine	Call with USI, E&Y, R. Bennett regarding [redacted].	0.7	595.00	416.50
05/04/11	McEachern, Katherine	Emails from and to B. Denega.	0.2	595.00	119.00
05/09/11	Grundy, Susan	Reviewing email from USI.	0.1	825.00	82.50
05/10/11	McEachern, Katherine	Emails from USI and R. Dodick regarding [redacted].	0.1	595.00	59.50
05/12/11	McEachern, Katherine	Email to R. Dodick.	0.1	595.00	59.50
05/13/11	McEachern,	Emails to and from R. Dodick.	0.2	595.00	119.00

Blakes

Invoice:	1563984
Date:	June 22, 2011
Page:	3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
	Katherine				
05/25/11	McEachern, Katherine	Email from R. Dodick enclosing draft report.	0.1	595.00	59.50
05/30/11	Grundy, Susan	Reviewing draft report.	0.3	825.00	247.50
		Total Fees for this Matter			**$ 9,461.50**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Grundy, Susan	SMG	3.0	825.00	2,475.00
Litigation Services	LITG	0.0	0.00	25.00
McEachern, Katherine	KAME	11.7	595.00	6,961.50
	Total	**14.7**		**$ 9,461.50**

Taxable Disbursement(s)

Duplicating	$ 11.75	
		$ 11.75
Harmonized Sales Tax (13.0%)		1,231.53
Total Due for this Matter in Canadian Currency		**$ 10,704.78 CAD**

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice number(s) on cheque

July 29, 2011

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1572965
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended June 30, 2011, as follows:

Total Fees	$ 3,593.00
Harmonized Sales Tax (13.0%)	467.09
TOTAL DUE IN CANADIAN CURRENCY	**$ 4,060.09** CAD

Blakes

Invoice:	1572965
Date:	July 29, 2011
Page:	2

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
06/01/11	Grundy, Susan	Discussion with Katherine McEachern	0.1	825.00	82.50
06/01/11	McEachern, Katherine	Reviewing draft report and discussing with S. Grundy.	0.6	595.00	357.00
06/03/11	McEachern, Katherine	Reviewing draft report and discussing with R. Dodick.	0.4	595.00	238.00
06/10/11	McEachern, Katherine	Emails from R. Dodick.	0.2	595.00	119.00
06/14/11	McEachern, Katherine	Reviewing draft report.	1.0	595.00	595.00
06/15/11	McEachern, Katherine	Reviewing draft report.	0.5	595.00	297.50
06/17/11	McEachern, Katherine	Revisions to draft report and email to R. Dodick.	3.0	595.00	1,785.00
06/28/11	McEachern, Katherine	Emails to and from R. Dodick.	0.2	595.00	119.00
		Total Fees for this Matter			**$ 3,593.00**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Grundy, Susan	SMG	0.1	825.00	82.50
McEachern, Katherine	KAME	5.9	595.00	3,510.50
	Total	**6.0**		**$ 3,593.00**

Harmonized Sales Tax (13.0%) 467.09

Total Due for this Matter in Canadian Currency **$ 4,060.09 CAD**

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice number(s) on cheque

December 31, 2011

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1607126
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended December 31, 2011, as follows:

Total Fees		$ 23,141.00
Taxable Disbursement(s)		
Computer Research	$ 35.02	
Duplicating	5.75	
		$ 40.77
Harmonized Sales Tax (13.0%)		3,013.63
TOTAL DUE IN CANADIAN CURRENCY		**$ 26,195.40 CAD**

Blakes

Invoice:	1607126
Date:	December 31, 2011
Page:	2

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
07/21/11	McEachern, Katherine	Reviewing draft report; telephone call with R. Dodick; email to R. Bennett.	0.4	595.00	238.00
07/25/11	McEachern, Katherine	Emails regarding finalization of report.	0.4	595.00	238.00
08/03/11	Litigation Services	Filed Monitor's 13th Report.			25.00
09/07/11	Grundy, Susan	Reviewing email from R. Dodick.	0.1	825.00	82.50
10/11/11	Grundy, Susan	Telephone call with EY.	1.2	825.00	990.00
10/11/11	McEachern, Katherine	Reviewing reports and documents; call with EY regarding upcoming meeting and [redacted].	1.0	595.00	595.00
10/12/11	Grundy, Susan	Preparing for and attending meeting with EY.	2.3	825.00	1,897.50
10/12/11	McEachern, Katherine	Reviewing and considering Plan; attending meeting with company to discuss strategies.	3.3	595.00	1,963.50
10/17/11	McEachern, Katherine	Reviewing follow up emails; telephone call from and to S. Finch; emails to and from D. Jetten.	0.5	595.00	297.50
10/21/11	Belanger, Paul	Meeting regarding [redacted].	0.5	825.00	412.50
10/21/11	Jetten, Dawn	Meeting with P. Belanger and K. McEachern regarding [redacted].	0.5	825.00	412.50
10/21/11	McEachern, Katherine	Meeting with D. Jetten and P. Belanger; telephone call with R. Dodick.	1.0	595.00	595.00
10/24/11	McEachern, Katherine	Telephone call with R. Dodick.	0.6	595.00	357.00
10/25/11	McEachern, Katherine	Reviewing emails.	0.2	595.00	119.00
10/26/11	McEachern, Katherine	Reviewing emails; email to S. Grundy; email to D. Jetten and P. Belanger.	0.4	595.00	238.00
10/27/11	McEachern, Katherine	Reviewing emails and documents.	0.4	595.00	238.00
10/28/11	McEachern, Katherine	Telephone call with R. Dodick; brief discussion with S. Grundy.	0.4	595.00	238.00
10/31/11	McEachern, Katherine	Emails regarding call with USI; reviewing documents.	0.5	595.00	297.50
11/01/11	Belanger, Paul	Preparing for and attending conference call regarding [redacted] with Blakes team and EY.	1.4	825.00	1,155.00

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
11/01/11	Grundy, Susan	Meeting with K. McEachern and P. Belanger; telephone call with USI and EY.	1.7	825.00	1,402.50
11/01/11	McEachern, Katherine	Discussion with S. Grundy and P. Belanger; conference call with EY; conference call with EY and USI; reviewing Plan.	2.3	595.00	1,368.50
11/02/11	McEachern, Katherine	Call with S. Dawe and R. Dodick; reviewing and considering plan and monitored account agreement.	0.8	595.00	476.00
11/03/11	McEachern, Katherine	Reviewing Plan and Monitored Account Agreement.	1.5	595.00	892.50
11/04/11	McEachern, Katherine	Considering plan.	2.0	595.00	1,190.00
11/08/11	McEachern, Katherine	Considering legal issues regarding plan; reviewing draft report; telephone call with R. Dodick.	3.5	595.00	2,082.50
11/09/11	McEachern, Katherine	Reviewing legal issues and considering plan and options regarding [redacted]	3.0	595.00	1,785.00
11/12/11	Grundy, Susan	Reviewing draft report; email to K. McEachern.	0.4	825.00	330.00
11/12/11	McEachern, Katherine	Reviewing email from S. Grundy.	0.3	595.00	178.50
11/13/11	McEachern, Katherine	Email from S. Grundy; revising draft report; email to S. Grundy.	2.1	595.00	1,249.50
11/14/11	McEachern, Katherine	Email revised report to R. Dodick.	0.2	595.00	119.00
11/18/11	Grundy, Susan	Discussion with K. McEachern.	0.1	825.00	82.50
11/22/11	Grundy, Susan	Discussing draft report to court with K. McEachern.	0.1	825.00	82.50
11/22/11	McEachern, Katherine	Discussion with S. Grundy; emails to and from S. Grundy and R. Dodick.	0.4	595.00	238.00
11/24/11	McEachern, Katherine	Reviewing emailed comments on draft report from J. Panos.	0.4	595.00	238.00
11/30/11	McEachern, Katherine	Telephone call with R. Dodick.	0.4	595.00	238.00
12/05/11	McEachern, Katherine	Reviewing revised report and providing comments to R. Dodick.	0.4	595.00	238.00
12/07/11	McEachern, Katherine	Telephone call with R. Dodick; telephone message from R. Dodick.	0.4	595.00	238.00
12/08/11	McEachern,	Reviewing final report; telephone calls with R.	0.5	595.00	297.50

Blakes

Invoice:	1607126
Date:	December 31, 2011
Page:	4

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
	Katherine	Dodick; service of report.			
12/09/11	Litigation Services	Filed a Monitor's Report.			25.00
		Total Fees for this Matter			**$ 23,141.00**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Belanger, Paul	JPB	1.9	825.00	1,567.50
Grundy, Susan	SMG	5.9	825.00	4,867.50
Jetten, Dawn	CDJ	0.5	825.00	412.50
Litigation Services	LITG	0.0	0.00	50.00
McEachern, Katherine	KAME	27.3	595.00	16,243.50
	Total	**35.6**		**$ 23,141.00**

Taxable Disbursement(s)

Computer Research	$ 35.02	
Duplicating	5.75	
		$ 40.77
Harmonized Sales Tax (13.0%)		3,013.63
Total Due for this Matter in Canadian Currency		**$ 26,195.40 CAD**

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

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April 16, 2012

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1621977
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended March 31, 2012, as follows:

Total Fees	$ 266.50
Harmonized Sales Tax (13.0%)	34.65
TOTAL DUE IN CANADIAN CURRENCY	**$ 301.15 CAD**

Blakes

Invoice:	1621977
Date:	April 16, 2012
Page:	2

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
02/01/12	McEachern, Katherine	Reviewing emails from R. Dodick and forwarding to S. Grundy.	0.3	605.00	181.50
02/07/12	Grundy, Susan	Reviewing [redacted].	0.1	850.00	85.00
		Total Fees for this Matter			**$ 266.50**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Grundy, Susan	SMG	0.1	850.00	85.00
McEachern, Katherine	KAME	0.3	605.00	181.50
	Total	**0.4**		**$ 266.50**

Harmonized Sales Tax (13.0%)	34.65
Total Due for this Matter in Canadian Currency	**$ 301.15 CAD**

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice
number(s) on cheque

August 27, 2012

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1647404
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended July 31, 2012, as follows:

	Total Fees		$ 10,385.50
Taxable Disbursement(s)			
Duplicating		$ 2.25	
			$ 2.25
	Harmonized Sales Tax (13.0%)		1,350.41
	TOTAL DUE IN CANADIAN CURRENCY		**$ 11,738.16** CAD

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
04/17/12	Grundy, Susan	Reviewing email from R. Dodick re issues for meeting.	0.1	850.00	85.00
04/26/12	Grundy, Susan	Preparing for meeting; call with R. Dodick and B. Denega regarding [redacted], meeting with USI and EY.	3.3	850.00	2,805.00
04/26/12	McEachern, Katherine	Preparing for meeting with USI; update discussion with S. Grundy; conference call with R. Dodick and B. Denega regarding [redacted]; attending meeting with members of USI, R. Bennett and Ernst & Young to discuss next steps regarding [redacted].	4.0	605.00	2,420.00
05/07/12	McEachern, Katherine	Reviewing email from J. Panos regarding [redacted].	0.3	605.00	181.50
05/08/12	McEachern, Katherine	Reviewing email from R. Dodick regarding [redacted]; reviewing plan and monitored account agreement and email to R. Dodick; reviewing additional emails and telephone call with R. Dodick; reviewing email exchange between R. Dodick and USI.	1.5	605.00	907.50
06/05/12	McEachern, Katherine	Emails from R. Dodick regarding report, financing.	0.2	605.00	121.00
06/06/12	McEachern, Katherine	Reviewing emails regarding [redacted].	0.2	605.00	121.00
06/14/12	McEachern, Katherine	Reviewing draft report; email to R. Dodick.	0.7	605.00	423.50
06/19/12	McEachern, Katherine	Email to R. Dodick regarding report.	0.1	605.00	60.50
06/25/12	McEachern, Katherine	Reviewing [redacted]	0.4	605.00	242.00
06/26/12	McEachern, Katherine	Emails from R. Dodick and R. Khan; reviewing revised draft report and providing further comments; telephone call with R. Dodick regarding [redacted]; reviewing emails between R. Dodick and R. Khan; emails from and to R. Bennett regarding [redacted].	0.7	605.00	423.50
06/27/12	McEachern, Katherine	Reviewing emails from R. Dodick to USI regarding [redacted], draft report.	0.2	605.00	121.00

Blakes

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
07/03/12	Grundy, Susan	Reviewing draft monitor's report.	0.4	850.00	340.00
07/04/12	Grundy, Susan	Discussion with K. McEachern regarding monitors report.	0.3	850.00	255.00
07/04/12	McEachern, Katherine	Discussing comments on report with S. Grundy.	0.3	605.00	181.50
07/06/12	McEachern, Katherine	Reviewing comments from USI and comments from B. Denega on draft report; considering revisions and making further revisions; discussions with R. Dodick regarding draft report.	1.5	605.00	907.50
07/09/12	Grundy, Susan	Reviewing monitor's report; call with EY and USI.	0.9	850.00	765.00
07/30/12	Litigation Services	Filed monitors 15th report.			25.00
		Total Fees for this Matter			**$ 10,385.50**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Grundy, Susan	SMG	5.0	850.00	4,250.00
Litigation Services	LITG	0.0	0.00	25.00
McEachern, Katherine	KAME	10.1	605.00	6,110.50
	Total	**15.1**		**$ 10,385.50**

Taxable Disbursement(s)

Duplicating $ 2.25

$ 2.25

Harmonized Sales Tax (13.0%) 1,350.41

Total Due for this Matter in Canadian Currency **$ 11,738.16 CAD**

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice number(s) on cheque

February 11, 2013

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1680874
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended January 31, 2013, as follows:

Total Fees		$ 11,209.50
Taxable Disbursement(s)		
Duplicating	$ 3.00	
		$ 3.00
Harmonized Sales Tax (13.0%)		1,457.63
TOTAL DUE IN CANADIAN CURRENCY		**$ 12,670.13 CAD**

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	**Timekeeper**	**Description**	**Hours**	**Rate**	**Amount** ($)
08/17/12	McEachern, Katherine	Email to and from R. Dodick regarding status.	0.2	605.00	121.00
09/05/12	McEachern, Katherine	Telephone call with R. Dodick; email to R. Bennett.	0.3	605.00	181.50
09/06/12	McEachern, Katherine	Reviewing emails between company and R. Dodick.	0.2	605.00	121.00
09/13/12	Levine, Alexis	Reviewing and commenting on loan agreement.	2.2	520.00	1,144.00
09/13/12	McEachern, Katherine	Emails to and from D. Jetten, A. Levine regarding review of draft loan agreement.	0.4	605.00	242.00
09/14/12	McEachern, Katherine	Calls with R. Dodick and R. Bennett; reviewing comments on loan documents from R. Dodick.	0.6	605.00	363.00
09/17/12	McEachern, Katherine	Reviewing draft loan agreement.	1.5	605.00	907.50
09/20/12	McEachern, Katherine	Emails to and from R. Dodick; reviewing draft loan agreement.	0.5	605.00	302.50
09/21/12	McEachern, Katherine	Telephone call with R. Dodick; reviewing and commenting on draft loan agreement.	1.5	605.00	907.50
09/27/12	McEachern, Katherine	Reviewing emails regarding [redacted]; emails from and to R. Dodick.	0.3	605.00	181.50
09/29/12	McEachern, Katherine	Reviewing emails regarding financing; emails to and from S. Grundy.	0.2	605.00	121.00
10/03/12	McEachern, Katherine	Emails from and to S. Erskine.	0.1	605.00	60.50
10/04/12	McEachern, Katherine	Reviewing draft credit agreement; telephone call with R. Dodick and S. Erskine.	0.5	605.00	302.50
10/05/12	Levine, Alexis	Reviewing loan agreement.	0.8	520.00	416.00
10/09/12	McEachern, Katherine	Reviewing and revising draft report; emails to and from S. Erskine, R. Dodick, B. Denega; telephone discussions with R. Dodick; telephone discussions with S. Erskine.	2.0	605.00	1,210.00
10/10/12	McEachern, Katherine	Emails to and from R. Dodick; emails to and from S. Erskine and R. Bennett regarding upcoming motion; finalizing Monitor's report; telephone calls with R. Bennett regarding motion.	3.0	605.00	1,815.00

Blakes

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
10/11/12	McEachern, Katherine	Attending court on motion to approve financing.	1.8	605.00	1,089.00
10/15/12	McEachern, Katherine	Attending court on motion to approve loan.	1.0	605.00	605.00
11/05/12	McEachern, Katherine	Telephone call with D. Pollack; reviewing letter.	0.3	605.00	181.50
01/22/13	McEachern, Katherine	Reviewing letter received by E&Y regarding [redacted]; email to D. Pollack and B. Denega.	1.5	625.00	937.50
		Total Fees for this Matter			**$ 11,209.50**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Levine, Alexis	LEV	3.0	520.00	1,560.00
McEachern, Katherine	KAME	1.5	625.00	937.50
McEachern, Katherine	KAME	14.4	605.00	8,712.00
	Total	**18.9**		**$ 11,209.50**

Taxable Disbursement(s)

Duplicating	$ 3.00	
		$ 3.00
Harmonized Sales Tax (13.0%)		1,457.63
Total Due for this Matter in Canadian Currency		**$ 12,670.13 CAD**

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

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May 10, 2013

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1698409
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended April 30, 2013, as follows:

Total Fees	$ 1,062.50
Harmonized Sales Tax (13.0%)	138.13
TOTAL DUE IN CANADIAN CURRENCY	**$ 1,200.63** CAD

Blakes

Invoice:	1698409
Date:	May 10, 2013
Page:	2

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
03/25/13	McEachern, Katherine	Email from D. Pollack	0.1	625.00	62.50
04/10/13	McEachern, Katherine	Reviewing draft report and providing comments to E&Y.	1.0	625.00	625.00
04/26/13	McEachern, Katherine	Email regarding [redacted].	0.1	625.00	62.50
04/30/13	McEachern, Katherine	Telephone call with D. Pollack.	0.5	625.00	312.50
		Total Fees for this Matter			**$ 1,062.50**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
McEachern, Katherine	KAME	1.7	625.00	1,062.50
	Total	**1.7**		**$ 1,062.50**

Harmonized Sales Tax (13.0%)	138.13
Total Due for this Matter in Canadian Currency	**$ 1,200.63 CAD**

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

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August 30, 2013

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1719834
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended July 31, 2013, as follows:

	Total Fees		$ 1,525.00
Taxable Disbursement(s)			
Telephone/Facsimile		$ 1.89	
			$ 1.89
	Harmonized Sales Tax (13.0%)		198.50
	TOTAL DUE IN CANADIAN CURRENCY		**$ 1,725.39** CAD

Blakes

Invoice: 1719834
Date: August 30, 2013
Page: 2

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
06/03/13	McEachern, Katherine	Reviewing draft letter from S. Erskine regarding [redacted]; email to client with comments.	0.6	625.00	375.00
06/11/13	McEachern, Katherine	Email to and from S. Erskine regarding [redacted]; emails to and from S. Dawe; telephone call with D. Pollack regarding response to S. Dawe.	1.0	625.00	625.00
06/19/13	McEachern, Katherine	Telephone call with B. Denega and D. Pollack to discuss request of US counsel.	0.4	625.00	250.00
06/24/13	McEachern, Katherine	Email from D. Pollack.	0.1	625.00	62.50
06/25/13	McEachern, Katherine	Emails to and from D. Pollack regarding judgement and service of report.	0.3	625.00	187.50
06/26/13	Litigation Services	Filed Monitor's 17th Report.			25.00
		Total Fees for this Matter			**$ 1,525.00**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Litigation Services	LITG	0.0	0.00	25.00
McEachern, Katherine	KAME	2.4	625.00	1,500.00
	Total	2.4		**$ 1,525.00**

Taxable Disbursement(s)

Telephone/Facsimile	$ 1.89	
		$ 1.89
Harmonized Sales Tax (13.0%)		198.50
Total Due for this Matter in Canadian Currency		**$ 1,725.39 CAD**

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice number(s) on cheque

December 30, 2013

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1741849
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended November 30, 2013, as follows:

Total Fees	$ 3,312.50
Harmonized Sales Tax (13.0%)	430.63
TOTAL DUE IN CANADIAN CURRENCY	**$ 3,743.13** CAD

Blakes

Invoice:	1741849
Date:	December 30, 2013
Page:	2

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
10/01/13	McEachern, Katherine	Email to and from D. Pollack regarding status report.	0.3	625.00	187.50
10/31/13	McEachern, Katherine	Telephone call with D. Pollack regarding current status and [redacted].	0.4	625.00	250.00
11/08/13	McEachern, Katherine	Preparing for and attending meeting with USI, US counsel, E&Y regarding [redacted].	2.0	625.00	1,250.00
11/13/13	McEachern, Katherine	Attending meeting with USI, Ernst & Young and W. McNamara regarding [redacted].	2.0	625.00	1,250.00
11/22/13	McEachern, Katherine	Email from W. McNamera regarding status of claims.	0.4	625.00	250.00
11/28/13	McEachern, Katherine	Discussion with W. McNamera.	0.2	625.00	125.00
		Total Fees for this Matter			**$ 3,312.50**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
McEachern, Katherine	KAME	5.3	625.00	3,312.50
	Total	5.3		**$ 3,312.50**

Harmonized Sales Tax (13.0%)	430.63
Total Due for this Matter in Canadian Currency	**$ 3,743.13 CAD**

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

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December 31, 2013

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1745804
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended December 31, 2013, as follows:

Total Fees	$ 625.00
Harmonized Sales Tax (13.0%)	81.25
TOTAL DUE IN CANADIAN CURRENCY	**$ 706.25** CAD

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	**Timekeeper**	**Description**	**Hours**	**Rate**	**Amount** ($)
12/05/13	McEachern, Katherine	Telephone call with W. McNamara regarding [redacted]; email from C. Halas regarding [redacted].	0.6	625.00	375.00
12/17/13	McEachern, Katherine	Telephone call with D. Pollack regarding [redacted].	0.4	625.00	250.00
		Total Fees for this Matter			**$ 625.00**

Matter Timekeeper Summary	**ID**	**Hours**	**Rate** ($)	**Amount** ($)
McEachern, Katherine	KAME	1.0	625.00	625.00
	Total	**1.0**		**$ 625.00**

Harmonized Sales Tax (13.0%)	81.25
Total Due for this Matter in Canadian Currency	**$ 706.25 CAD**

Blakes

Blake, Cassels & Graydon LLP
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199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

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February 28, 2014

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1754525
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended January 31, 2014, as follows:

Total Fees	$ 2,052.00
Harmonized Sales Tax (13.0%)	266.76
TOTAL DUE IN CANADIAN CURRENCY	**$ 2,318.76 CAD**

Blakes

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
01/06/14	McEachern, Katherine	Emails from and to S. Dawe regarding status; emails from and to D. Pollack.	0.5	655.00	327.50
01/07/14	McEachern, Katherine	Telephone call with B. McNamara; call to D. Pollack.	0.4	655.00	262.00
01/08/14	McEachern, Katherine	Emails to and from D. Pollack	0.1	655.00	65.50
01/09/14	McEachern, Katherine	Telephone call with D. Pollack and B. Denega to consider [redacted].	0.7	655.00	458.50
01/10/14	McEachern, Katherine	Telephone call with B. McNamara.	0.3	655.00	196.50
01/13/14	Grundy, Susan	Discussion with Katherine McEachern regarding [redacted] and next steps.	0.3	945.00	283.50
01/15/14	McEachern, Katherine	Telephone call with D. Pollack; email from D. Pollack.	0.5	655.00	327.50
01/16/14	McEachern, Katherine	Email from C. Hill; email to B. Denega and D. Pollack.	0.2	655.00	131.00
		Total Fees for this Matter			**$ 2,052.00**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Grundy, Susan	SMG	0.3	945.00	283.50
McEachern, Katherine	KAME	2.7	655.00	1,768.50
	Total	**3.0**		**$ 2,052.00**

Harmonized Sales Tax (13.0%)	266.76
Total Due for this Matter in Canadian Currency	**$ 2,318.76 CAD**

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice number(s) on cheque

May 26, 2014

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1770921
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED during the period ended April 30, 2014, as follows:

Total Fees		$ 19,216.50
Taxable Disbursement(s)		
Computer Research	$ 61.79	
Telephone/Facsimile	2.55	
		$ 64.34
Harmonized Sales Tax (13.0%)		2,506.51
TOTAL DUE IN CANADIAN CURRENCY		**$ 21,787.35 CAD**

Blakes

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
02/05/14	McEachern, Katherine	Reviewing emails regarding [redacted].	0.2	655.00	131.00
02/10/14	McEachern, Katherine	Emails to and from client; reviewing email from company regarding [redacted]	0.3	655.00	196.50
02/11/14	McEachern, Katherine	Reviewing emails.	0.3	655.00	196.50
02/12/14	McEachern, Katherine	Telephone call with D. Pollack regarding agenda for discussion with company; reviewing [redacted]; considering strategies.	2.0	655.00	1,310.00
02/13/14	McEachern, Katherine	Reviewing [redacted]; considering [redacted]; considering [redacted].	6.5	655.00	4,257.50
02/14/14	McEachern, Katherine	Preparing for and attending meeting with USI and Ernst and Young.	2.3	655.00	1,506.50
02/18/14	McEachern, Katherine	Attending call with B. Franzinger, USI; call with C. Hill and E&Y; call with B. McNamara.	2.0	655.00	1,310.00
02/19/14	McEachern, Katherine	Emails to and from E&Y; conference call with USI team and L&E; emails from and to B. McNamara.	2.0	655.00	1,310.00
02/26/14	McEachern, Katherine	Email from D. Pollack; email to C. Hill.	0.2	655.00	131.00
02/27/14	McEachern, Katherine	Telephone call with D. Pollack; email from C. Hill.	0.2	655.00	131.00
03/01/14	McEachern, Katherine	reviewing and commenting on draft report; emails to and from D. Pollack.	1.5	655.00	982.50
03/05/14	McEachern, Katherine	Reviewing email from C. Hill; email discussions with E&Y.	0.6	655.00	393.00
03/06/14	McEachern, Katherine	Emails to and from E&Y regarding [redacted]; voicemail from W. McNamara.	0.4	655.00	262.00
03/07/14	McEachern, Katherine	Emails regarding conference call.	0.2	655.00	131.00
03/09/14	McEachern, Katherine	Emails regarding conference call.	0.2	655.00	131.00
03/11/14	McEachern, Katherine	Reviewing plan; preparing for and attending call with B. Denega and D. Pollack regarding [redacted]; emails to	1.3	655.00	851.50

Blakes

Invoice:	1770921
Date:	May 26, 2014
Page:	3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
		and from W. McNamara.			
03/12/14	McEachern, Katherine	Reviewing documents; attending pre-call with B. McNamara, B. Denega, D. Pollack; attending conference call with USI, C. Hill, E&Y, B. Frazinger, B. McNamara; follow-up discussion with B. Denega and D. Pollack; emails to and from B. Denega and D. Pollack.	3.0	655.00	1,965.00
03/13/14	McEachern, Katherine	Telephone call with B. McNamara; emails to and from B. Denega.	0.7	655.00	458.50
03/14/14	McEachern, Katherine	Telephone calls with D. Pollack; reviewing revised report and giving instructions regarding service.	0.4	655.00	262.00
03/17/14	McEachern, Katherine	Dealing with service of report.	0.4	655.00	262.00
03/19/14	McEachern, Katherine	Telephone call with W. McNamara.	0.4	655.00	262.00
03/20/14	Litigation Services	Filed 18th Monitor's Report.			25.00
03/27/14	McEachern, Katherine	Telephone call with D. Pollack; email follow up with C. Hill.	0.1	655.00	65.50
03/28/14	McEachern, Katherine	Emails regarding a meeting to discuss [redacted].	0.3	655.00	196.50
04/02/14	McEachern, Katherine	Attending call with company and monitor regarding next steps.	0.5	655.00	327.50
04/17/14	McEachern, Katherine	Telephone call with D. Pollack.	0.3	655.00	196.50
04/21/14	McEachern, Katherine	Telephone call with D. Pollack; telephone call with S. Erskine.	0.3	655.00	196.50
04/24/14	McEachern, Katherine	Emails from B. Denega	0.1	655.00	65.50
04/25/14	McEachern, Katherine	Emails to and from D. Pollack	0.1	655.00	65.50
04/28/14	McEachern, Katherine	Discussion with D. Pollack; draft email to D. Pollack regarding [redacted];	1.0	655.00	655.00
04/29/14	McEachern, Katherine	Reviewing [redacted]; attending conference call with company and their counsel and E&Y regarding [redacted]	1.5	655.00	982.50
		Total Fees for this Matter			**$ 19,216.50**

Blakes

Invoice:	1770921
Date:	May 26, 2014
Page:	4

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Litigation Services	LITG	0.0	0.00	25.00
McEachern, Katherine	KAME	29.3	655.00	19,191.50
	Total	**29.3**		**$ 19,216.50**

Taxable Disbursement(s)

Computer Research	$ 61.79	
Telephone/Facsimile	2.55	
		$ 64.34

Harmonized Sales Tax (13.0%)	2,506.51
Total Due for this Matter in Canadian Currency	**$ 21,787.35 CAD**

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

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number(s) on cheque

July 31, 2014

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1784644
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended June 30, 2014, as follows:

Total Fees	$ 5,698.50
Harmonized Sales Tax (13.0%)	740.81
TOTAL DUE IN CANADIAN CURRENCY	**$ 6,439.31 CAD**

Blakes

Invoice:	1784644
Date:	July 31, 2014
Page:	2

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
05/23/14	McEachern, Katherine	Reviewing [redacted]; emails from and to D. Pollack.	0.4	655.00	262.00
05/26/14	McEachern, Katherine	Reviewing [redacted]; discussion with D. Pollack; email correspondence with S. Erskine and D. Pollack	1.0	655.00	655.00
05/29/14	McEachern, Katherine	Attending call with D. Pollack and S. Erskine	1.0	655.00	655.00
06/06/14	McEachern, Katherine	Email from S. Erskine; reviewing revised [redacted].	0.5	655.00	327.50
06/10/14	McEachern, Katherine	Reviewing revised [redacted]; telephone call with D. Pollack to discuss revised draft.	1.0	655.00	655.00
06/16/14	McEachern, Katherine	Email from D. Pollack attaching draft monitor's report; emails from company regarding [redacted]; telephone call with D. Pollack.	0.4	655.00	262.00
06/19/14	McEachern, Katherine	Telephone call with Norton Rose regarding [redacted]	0.2	655.00	131.00
06/20/14	McEachern, Katherine	Comments on draft report; discussion with B. McNamara; telephone call with D. Pollack.	0.6	655.00	393.00
06/23/14	McEachern, Katherine	Comments on draft Monitor's report; email to D. Pollack; emails from B. McNamara regarding [redacted].	1.0	655.00	655.00
06/24/14	McEachern, Katherine	Emails to and from D. Pollack; telephone discussion with B. McNamara; telephone call with D. Pollack.	1.0	655.00	655.00
06/26/14	McEachern, Katherine	Marking up draft [redacted]; emails to and from D. Pollack.	1.0	655.00	655.00
06/27/14	McEachern, Katherine	Emails regarding [redacted]; reviewing [redacted].	0.6	655.00	393.00
		Total Fees for this Matter			**$ 5,698.50**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
McEachern, Katherine	KAME	8.7	655.00	5,698.50
	Total	8.7		**$ 5,698.50**

Blakes

Invoice: 1784644
Date: July 31, 2014
Page: 3

Harmonized Sales Tax (13.0%)	740.81
Total Due for this Matter in Canadian Currency	**$ 6,439.31 CAD**

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

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August 29, 2014

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1790183
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended July 31, 2014, as follows:

Total Fees		$ 17,534.50
Taxable Disbursement(s)		
Duplicating	$ 99.85	
		$ 99.85
Harmonized Sales Tax (13.0%)		2,292.47
TOTAL DUE IN CANADIAN CURRENCY		**$ 19,926.82 CAD**

Blakes

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
07/02/14	McEachern, Katherine	Discussions with D. Pollack; call with D. Pollack and W. McNamara; considering [redacted]; considering language for Monitor's report; reviewing and providing comments on draft Monitor's report; email to D. Pollack and B. Denega.	2.5	655.00	1,637.50
07/10/14	McEachern, Katherine	Emails to and from client and counsel regarding [redacted]	0.4	655.00	262.00
07/15/14	McEachern, Katherine	Discussion with D. Pollack regarding [redacted].	0.4	655.00	262.00
07/16/14	McEachern, Katherine	Email from J. Panos	0.2	655.00	131.00
07/17/14	McEachern, Katherine	Discussion with counsel for lender about court order.	0.5	655.00	327.50
07/18/14	McEachern, Katherine	Telephone call with D. Pollack; telephone call with S. Erskine.	0.5	655.00	327.50
07/21/14	McEachern, Katherine	Email of signed report from D. Pollack.	0.2	655.00	131.00
07/22/14	McEachern, Katherine	Telephone calls from and to counsel for lenders.	0.2	655.00	131.00
07/23/14	McEachern, Katherine	Reviewing issues relating to service list; arranging for service and filing of monitor's 19th report; discussions with S. Erskine regarding [redacted] and updates to service list.	1.5	655.00	982.50
07/24/14	Litigation Services	Filed ninth report with the commercial court.			25.00
07/24/14	McEachern, Katherine	Reviewing and marking up draft report; considering timeline; considering material to be filed; emails to and from D. Pollack.	2.0	655.00	1,310.00
07/28/14	McEachern, Katherine	Telephone discussion with D. Pollack; email to and from S. Erskine; reviewing and revising [redacted].	4.5	655.00	2,947.50
07/29/14	McEachern, Katherine	Reviewing court material for motion; emails to and from D. Pollack and S. Erskine; emails from counsel regarding responding motion; reviewing and revising [redacted]	6.5	655.00	4,257.50
07/30/14	Chow, Milly	Discussion with K. McEachern regarding background and [redacted]; reviewing monitor's	1.5	800.00	1,200.00

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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
		reports.			
07/30/14	McEachern, Katherine	Attending court on motion; meeting with D. Pollack and S. Erskine to discuss timetable, strategy; discussion with S. Grundy; meeting with M. Chow; considering form of meeting order; reviewing and revising draft report.	5.5	655.00	3,602.50
		Total Fees for this Matter			**$ 17,534.50**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Chow, Milly	MYC	1.5	800.00	1,200.00
Litigation Services	LITG	0.0	0.00	25.00
McEachern, Katherine	KAME	24.9	655.00	16,309.50
	Total	**26.4**		**$ 17,534.50**

Taxable Disbursement(s)

Duplicating	$ 99.85	
		$ 99.85
Harmonized Sales Tax (13.0%)		2,292.47
Total Due for this Matter in Canadian Currency		**$ 19,926.82 CAD**

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

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September 30, 2014

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1796107
Billing Lawyer	Grundy, Susan
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended August 31, 2014, as follows:

Total Fees		$ 70,089.50
Taxable Disbursement(s)		
Duplicating	$ 11.25	
		$ 11.25
Harmonized Sales Tax (13.0%)		9,113.10
TOTAL DUE IN CANADIAN CURRENCY		**$ 79,213.85 CAD**

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
08/05/14	Chow, Milly	Discussion with K. McEachern; reviewing [redacted].	0.6	800.00	480.00
08/05/14	McEachern, Katherine	Reviewing and revising draft report; reviewing prior court material for consideration of upcoming motion; discussion with M. Chow; email to S. Erskine.	4.0	655.00	2,620.00
08/06/14	Chow, Milly	Attending to reviewing materials and discussion with K. McEachern.	2.0	800.00	1,600.00
08/07/14	McEachern, Katherine	Reviewing prior meeting order, order for directions; discussion with M. Chow.	1.5	655.00	982.50
08/08/14	Chow, Milly	Reviewing materials and discussion with K. McEachern regarding issues arising from same.	1.8	800.00	1,440.00
08/08/14	McEachern, Katherine	Conference call with counsel for company and EY; discussion with M. Chow regarding [redacted]	2.0	655.00	1,310.00
08/11/14	Chow, Milly	Considering sale process parameters and attending to drafting same; email with K. McEachern regarding same.	4.7	800.00	3,760.00
08/12/14	Chow, Milly	Attending to drafting the SISP and discussions with K. McEachern regarding same.	4.0	800.00	3,200.00
08/12/14	McEachern, Katherine	Telephone call with D. Pollack regarding form of report; discussion with M. Chow regarding [redacted].	1.0	655.00	655.00
08/13/14	Chow, Milly	Attending to drafting SISP; attending to reviewing [redacted]; attending to drafting action items list and schedule.	3.6	800.00	2,880.00
08/13/14	McEachern, Katherine	Discussion with M. Chow; preparing for meeting with company and monitor.	1.5	655.00	982.50
08/14/14	Chow, Milly	Attending to discussions with K. McEachern; attending meeting with USI and E&Y; attending to revising updated items list and schedule; attending to drafting SISP; emails with D. Pollock regarding SISP matters.	6.7	800.00	5,360.00
08/14/14	McEachern, Katherine	Attending meeting with USI and Monitor; follow up meeting with Monitor.	3.0	655.00	1,965.00
08/15/14	Chow, Milly	Emails with K. McEachern regarding action	0.7	800.00	560.00

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
		item list and schedule; attending to revising same; email to D. Pollack regarding same; email from USI regarding [redacted]; emails with K. McEachern regarding same.			
08/15/14	McEachern, Katherine	Discussions with Milly Chow and reviewing and considering timetable; emails to and from M. Chow, D. Pollack.	1.0	655.00	655.00
08/16/14	Chow, Milly	Emails with D. Pollack regarding possible extension of SISP timetable; attending to considering revised timetable for SISP and attending to revising draft schedule to reflect same; email to K. McEachern regarding points on same.	3.1	800.00	2,480.00
08/16/14	McEachern, Katherine	Emails to and from M. Chow regarding schedule.	0.4	655.00	262.00
08/18/14	Chow, Milly	Attending to discussions with K. McEachern regarding timing/scheduling matters regarding SISP; attending to drafting SISP; reviewing [redacted].	5.0	800.00	4,000.00
08/18/14	McEachern, Katherine	Discussions with M. Chow; reviewing revised timetable; mark-up of meeting order.	1.5	655.00	982.50
08/19/14	Chow, Milly	Call with E&Y regarding [redacted]; reviewing [redacted] regarding timing and SISP considerations; email to E&Y regarding same.	4.2	800.00	3,360.00
08/19/14	McEachern, Katherine	Conference call with D. Pollack and M. Chow.	0.7	655.00	458.50
08/20/14	Chow, Milly	Attending to various emails with E&Y regarding scheduling/timing regarding court motion regarding meetings order and SISP; reviewing email regarding [redacted] and discussion with K. McEachern regarding same; reviewing and revising action list and timetable to account for same; attending to revising draft SISP.	2.1	800.00	1,680.00
08/20/14	McEachern, Katherine	Discussion with M. Chow; emails to and from counsel for company regarding court date.	1.0	655.00	655.00
08/21/14	Chow, Milly	Attending to emails with D. Pollack regarding SISP regarding related matters; attending to revising action list and schedule; email from	1.1	800.00	880.00

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
		USI regarding [redacted].			
08/21/14	McEachern, Katherine	Emails from J. Panos, D. Pollack; email from R. Khan re [redacted].	0.2	655.00	131.00
08/22/14	Chow, Milly	Emails from [redacted]; emails with D. Pollack regarding same; email to A. Shalviri regarding drafting same.	0.7	800.00	560.00
08/22/14	McEachern, Katherine	Emails from D. Pollack; email from R. Khan regarding [redacted].	0.3	655.00	196.50
08/25/14	Chow, Milly	Various emails with D Pollack regarding [redacted]; revising draft action list/schedule; attending to call with E&Y NYC team; discussion with K McEachern; revising draft SISP and circulating to K McEachern.	3.2	800.00	2,560.00
08/25/14	McEachern, Katherine	Attending call with EY New York regarding [redacted]; discussion with M. Chow; emails to and from M. Chow regarding SISP; drafting Meeting order	3.5	655.00	2,292.50
08/26/14	Chow, Milly	Attending to discussion with A. Shalviri regarding [redacted]; reviewing [redacted] and emails with A. Shalviri regarding same; emails regarding diligence requirements; revising draft SISP.	1.7	800.00	1,360.00
08/26/14	McEachern, Katherine	Revisions to draft meeting order.	3.0	655.00	1,965.00
08/26/14	Shalviri, Aryo	Drafting a confidentiality agreement for the proposed SISP.	1.1	390.00	429.00
08/27/14	Chow, Milly	Attending to reviewing email from R. Khan regarding [redacted]; email to same regarding [redacted]; updating draft action list and schedule; reviewing initial draft of confidentiality agreement and marking up same and emails to A. Shalviri regarding same; reviewing initial draft meetings' order from K. McEachern and marking up same.	3.6	800.00	2,880.00
08/27/14	McEachern, Katherine	Revisions to draft meeting order; emails to and from M. Chow; reviewing draft SISP.	4.5	655.00	2,947.50
08/27/14	Shalviri, Aryo	Continuing to draft a confidentiality agreement for the proposed SISP.	2.5	390.00	975.00
08/28/14	Chow, Milly	Attending to various emails with D. Pollack	5.9	800.00	4,720.00

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
		regarding sale process matters; attending to call with C. Hutchinson regarding same; attending to discussion with K. McEachern regarding comments on draft SISP; attending to revising draft SISP; various emails with A. Shalviri regarding draft form of confidentiality and [redacted]; discussion with K. McEachern regarding draft meetings order; attending to updating and revising draft action list and timetable to reflect [redacted].			
08/28/14	McEachern, Katherine	Discussing Meeting order and SISP with M. Chow; revisions to draft order and circulating to counsel; telephone call with D. Pollack regarding [redacted]; revising forms.	2.5	655.00	1,637.50
08/28/14	Shalviri, Aryo	Revising the confidentiality agreement to reflect the comments of M. Chow; engaging in email correspondence with K. MacDonald regarding [redacted].	1.8	390.00	702.00
08/29/14	Chow, Milly	Attending to revising draft SISP; reviewing revised draft of meetings order and marking up same and email to K McEachern regarding same; attending to reviewing revised draft of confidentiality agreement and attending to marking up same and email to A Shalviri regarding same.	3.9	800.00	3,120.00
08/29/14	McEachern, Katherine	Emails from R. Khan and D. Pollack; considering issues and email to D. Pollack regarding [redacted]; emails regarding scheduling of conference call.	0.5	655.00	327.50
08/29/14	Shalviri, Aryo	Engaging in email correspondence with M. Chow; receiving instructions regarding the asset purchase agreement from M. Chow.	0.2	390.00	78.00
		Total Fees for this Matter			**$ 70,089.50**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Chow, Milly	MYC	58.6	800.00	46,880.00
McEachern, Katherine	KAME	32.1	655.00	21,025.50

Blakes

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Shalviri, Aryo	ARY	5.6	390.00	2,184.00
	Total	**96.3**		**$ 70,089.50**

Taxable Disbursement(s)

Duplicating	$ 11.25	
		$ 11.25
Harmonized Sales Tax (13.0%)		9,113.10
Total Due for this Matter in Canadian Currency		**$ 79,213.85 CAD**

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

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October 31, 2014

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1801978
Billing Lawyer	Chow, Milly
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended September 30, 2014, as follows:

	Total Fees	$ 205,954.50
Taxable Disbursement(s)		
Catering, Meals etc.	$ 17.51	
Courier	173.13	
Duplicating	330.50	
Telephone/Facsimile	0.75	
		$ 521.89
	Harmonized Sales Tax (13.0%)	26,841.94
	TOTAL DUE IN CANADIAN CURRENCY	**$ 233,318.33 CAD**

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
08/28/14	McEachern, Katherine	Revising draft vesting order, discussing with M. Chow and circulating to client, company; reviewing draft SISP and discussing comments with M. Chow; reviewing action list; telephone call with D. Pollack regarding [redacted]; revising forms.	4.0	655.00	2,620.00
08/29/14	McEachern, Katherine	Emails from M. Chow, D. Pollack; considering issues and emails to D. Pollack regarding [redacted]; emails regarding conference call; emails to and from M. Chow regarding meetings order.	1.5	655.00	982.50
09/02/14	Chow, Milly	Discussions with K. McEachern regarding [redacted]; attending conference call with USI, L&E and D. Pollack regarding same; reviewing [redacted] and discussion with K. McEachern regarding [redacted]; discussion with A. Shalviri regarding confidentiality agreement.	5.1	800.00	4,080.00
09/02/14	McEachern, Katherine	Conference call with company and their counsel, D. Pollack, S. Gibson of L&E; further discussion with M. Chow; further discussion with D. Pollack; emails to and from D. Pollack regarding amount of claims.	3.0	655.00	1,965.00
09/02/14	Shalviri, Aryo	Engaging in email correspondence with W. Mee regarding [redacted]; discussing next steps with M. Chow.	0.5	390.00	195.00
09/03/14	Chow, Milly	Emails with EY regarding [redacted]; emails with EY regarding [redacted]; emails with A. Shalviri regarding confidentiality agreement related matters; attending to reviewing Monitor comments on draft SISP, considering same and email to Monitor responding to mark-up; emails with K. McEachern regarding [redacted]; emails with EY regarding [redacted] and emails with same regarding [redacted].	4.8	800.00	3,840.00

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
09/03/14	McEachern, Katherine	Telephone discussion with D. Pollack, C. Hutchinson, emails to and from M. Chow; reviewing sanction order; reviewing orders approving sales processes; drafting order; revising meetings order; reviewing comments from D. Pollack on SISP.	2.5	655.00	1,637.50
09/03/14	Mee, Wendy	Responding to question from A. Shalviri regarding [redacted]; revising confidentiality agreement to reflect [redacted].	1.2	615.00	738.00
09/03/14	Shalviri, Aryo	Engaging in email correspondence with M. Chow; engaging in email correspondence with W. Mee.	0.3	390.00	117.00
09/04/14	Chow, Milly	Attending to emails and call with K. McEachern regarding [redacted]; reviewing draft SISP order and emails with K. McEachern regarding same; emails with D. Pollack regarding SISP.	1.5	800.00	1,200.00
09/04/14	McEachern, Katherine	Considering [redacted]; emails and discussion with M. Chow regarding vesting orders and [redacted]; reviewing and revising meetings order; finalizing draft SISP approval order.	1.0	655.00	655.00
09/04/14	Mee, Wendy	Responding to follow up question from A. Shalviri regarding [redacted].	0.2	615.00	123.00
09/04/14	Shalviri, Aryo	Engaging in telephone correspondence with W. Mee; revising the draft confidentiality agreement to reflect the comments of W. Mee.	0.4	390.00	156.00
09/05/14	Chow, Milly	Attending to drafting, revising action list/timeline and SISP and various emails and discussions with respect to the same.	7.7	800.00	6,160.00
09/05/14	McEachern, Katherine	Preparation and review of various draft documents; discussion with J. Beitchman and M. Chow; reviewing revised drafts; discussions with D. Pollack; emails to and from M. Chow.	3.0	655.00	1,965.00
09/06/14	Chow, Milly	Emails with potential US counsel.	0.6	800.00	480.00
09/06/14	McEachern, Katherine	Revising draft material and circulating to group.	1.0	655.00	655.00

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
09/07/14	Chow, Milly	Attending to reviewing revised draft of SISP order from K. McEachern; email to EY regarding US counsel and attending to outreach regarding same; compiling list of questions for call with G. Mee.	1.3	800.00	1,040.00
09/08/14	Chow, Milly	Attending to revising draft action list and timetable and draft SISP; attending to call with D. Pollack; various discussions with K. McEachern regarding draft meetings and SISP materials and reviewing revised drafts of same.	4.7	800.00	3,760.00
09/08/14	McEachern, Katherine	Call with EY regarding sale process; various discussions with M. Chow, A. Pollack; reviewing draft documents.	4.0	655.00	2,620.00
09/08/14	Shalviri, Aryo	Engaging in email correspondence with M. Chow.	0.1	390.00	39.00
09/09/14	Chow, Milly	Attending to call with D. Pollack and K. McEachern; revising action list/timetable and SISP; discussion with A. Shalviri regarding draft schedules and emails regarding same; discussions with K. McEachern regarding meetings order matters and [redacted]; meetings with K. McEachern, A. Shalviri and D. Pollack.	4.2	800.00	3,360.00
09/09/14	McEachern, Katherine	Meeting with D. Pollack, A. Shalviri, M. Chow regarding various draft documents; reviewing revised [redacted] and considering; drafting SISP section for report; reviewing and revising draft orders.	6.0	655.00	3,930.00
09/09/14	Shalviri, Aryo	Obtaining instructions from M. Chow; engaging in a meeting with D. Pollack, M. Chow and K. McEachern; reviewing and revising the schedules to the Meetings Notice.	4.3	390.00	1,677.00
09/10/14	Chow, Milly	Attending to emails with A. Shalviri regarding ancillary documents; discussion with K. McEachern regarding meetings order and related documents; reviewing draft plan amendment and attending call with Monitor regarding issues on same; reviewing initial markup of plan amendment and marking up same and exchanging emails with K. McEachern regarding same.	3.4	800.00	2,720.00
09/10/14	McEachern, Katherine	Discussions with M. Chow regarding draft documentation; revisions to draft meetings order; reviewing draft court material from	7.0	655.00	4,585.00

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
		company counsel; discussing revisions to plan amendment with M. Chow, B. Denega, D. Pollack; telephone calls with D. Pollack regarding [redacted]; preparing draft language for plan amendment; emails to and from M. Chow regarding same and preparing further amendments; drafting SISP discussion for report.			
09/10/14	Shalviri, Aryo	Engaging in email correspondence with M. Chow; beginning to draft a cover letter for the meeting materials.	0.4	390.00	156.00
09/11/14	Chow, Milly	Attending to conference call with USI and Monitor; attending to calls with the Monitor; attending to various discussions and emails with K. McEachern regarding [redacted]; reviewing draft of plan amendment and marking up same; attending to revising timetable and action list and SISP and circulating same.	9.4	800.00	7,520.00
09/11/14	McEachern, Katherine	Drafting and revising Monitor's report; discussions with M. Chow; discussions with client; discussions with client's counsel; conference call with USI and Monitor.	6.0	655.00	3,930.00
09/11/14	Mee, Wendy	Reviewing [redacted] and providing comments to M. Chow.	0.5	615.00	307.50
09/11/14	Shalviri, Aryo	Engaging in email correspondence with W. Mee and M. Chow regarding the form of confidentiality agreement.	0.1	390.00	39.00
09/12/14	Chow, Milly	Attending to conference call with the Monitor regarding [redacted] and relating closing matters; attending to revising the action timetable and SISP; various discussions with K. McEachern regarding [redacted] and related matters; reviewing draft cover letter from A. Shalviri and attending to marking up same.	6.7	800.00	5,360.00
09/12/14	Locke, Victoria	Reviewing and revising [redacted].	3.1	245.00	759.50

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
09/12/14	McEachern, Katherine	Discussion with M. Chow; telephone call with B. Denega, D. Pollack and M. Chow; reviewing and revising various draft documents over the course of the day; discussions with J. Beitchman; telephone calls with D. Pollack regarding draft Monitor's report.	6.5	655.00	4,257.50
09/12/14	Shalviri, Aryo	Drafting the cover letter to go to creditors with the meetings materials; engaging in email correspondence with M. Chow and K. McEachern.	2.1	390.00	819.00
09/13/14	Chow, Milly	Attending to emails with C. Hutchinson regarding SISP related matters; attending to revising SISP; attending to reviewing markup from K. McEachern of notice of motion; attending to marking up; attending to marking up Plan Amendment.	3.6	800.00	2,880.00
09/13/14	McEachern, Katherine	Marking-up and revising draft Monitor's report.	7.0	655.00	4,585.00
09/14/14	Chow, Milly	Attending to reviewing mark-up of draft Monitor's report from K. McEachern; revising same; attending to revising draft SISP, plan amendment and notice of motion; emails with K. McEachern; emails with A. Shalviri regarding form of confidentiality agreement and required changes.	8.7	800.00	6,960.00
09/14/14	McEachern, Katherine	Marking-up and revising draft Monitor's report; emails to and from M. Chow.	3.0	655.00	1,965.00
09/14/14	Shalviri, Aryo	Engaging in email correspondence with M. Chow; revising the confidentiality agreement to reflect the comments of M. Chow and [redacted].	0.7	390.00	273.00
09/15/14	Chow, Milly	Attending to reviewing and revising court documents and various emails and discussions and calls regarding same.	10.7	800.00	8,560.00
09/15/14	McEachern, Katherine	Reviewing and revising various court documents; emails to and from counsel regarding various matters required for motion; conference call with counsel and Monitor; various preparations for motion.	11.0	655.00	7,205.00
09/16/14	Chow, Milly	Engaged in reviewing and revising various court documents regarding plan amendment and SISP process and attending to various calls and emails regarding same.	12.9	800.00	10,320.00

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
09/16/14	McEachern, Katherine	Further drafting of Monitor's report; comments from M. Chow; forwarding draft report to EY for review; reviewing comments from EY; reviewing emails regarding sale process; emails to and from counsel for company regarding draft documents.	7.5	655.00	4,912.50
09/17/14	Chow, Milly	Attending to reviewing and revising material and various calls and emails regarding same.	9.1	800.00	7,280.00
09/17/14	McEachern, Katherine	Further review and revisions to draft court materials; considering further revisions to draft report; discussions with M. Chow regarding draft SISP, plan amendment; call with D. Pollack and J. Beitchman to review comments on draft report; email from J. Beitchman regarding final court documents; considering legal arguments.	7.5	655.00	4,912.50
09/17/14	Shalviri, Aryo	Engaging in email correspondence with M. Chow and K. Coleman; reviewing the Monitor's twentieth report.	2.2	390.00	858.00
09/18/14	Chow, Milly	Attending to reviewing and revising revised court documents; attending to reviewing email from S. Doody regarding [redacted]; attending to calls with S. Doody regarding same and reviewing and discussing same with K. McEachern and proposed changes to documents to address same; calls with D. Pollack regarding same; emails to and from A. Shalviri.	7.7	800.00	6,160.00
09/18/14	McEachern, Katherine	Finalizing court material and preparing for service; reviewing email from US counsel; telephone call with M. Chow and US counsel; reviewing [redacted]; considering [redacted]; discussions with M. Chow regarding potential amendments to court material and Monitor's report; reviewing draft language from M. Chow.	10.0	655.00	6,550.00
09/18/14	Shalviri, Aryo	Engaging in email correspondence with S. Doody; reviewing the comments of S. Doody on the confidentiality agreement.	0.2	390.00	78.00
09/19/14	Chow, Milly	Attending to various discussions with K. McEachern regarding [redacted] and proposed revisions to SISP and Plan court documents; attending to call with Allen & Overy and EY	4.1	800.00	3,280.00

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
		team regarding same; attending to revising SISP and plan amendment regarding same and reviewing proposed changes to Monitor report regarding same; attending to emails to EY team and Allen & Overy regarding same.			
09/19/14	McEachern, Katherine	Calls with D. Pollack; reviewing [redacted]; discussions with M. Chow regarding [redacted]; attending conference call with EY, Allen & Overy regarding [redacted]; reviewing and revising report, draft documents; telephone call with J. Beitchman and D. Pollack; telephone call with D. Pollack, J. Beitchman and C. Halas; finalizing report and court material.	7.0	655.00	4,585.00
09/21/14	Chow, Milly	Emails with G. Mee; emails with K. McEachern.	0.2	800.00	160.00
09/21/14	McEachern, Katherine	Emails with M. Chow.	0.2	655.00	131.00
09/22/14	Chow, Milly	Calls to and from and emails with C. Hutchinson regarding [redacted]; calls with K. McEachern regarding same and request for adjournment by Cajubi.	1.5	800.00	1,200.00
09/22/14	McEachern, Katherine	Discussions with D. Pollack; drafting factum; email from counsel for Cajubi; discussion with counsel for Cajubi regarding adjournment request; email to commercial list office; emails to and from client and counsel; emails to and from A. Shalviri.	7.5	655.00	4,912.50
09/22/14	Shalviri, Aryo	Engaging in email correspondence with K. McEachern.	0.1	390.00	39.00
09/23/14	Chow, Milly	Attending to emails and discussion with C. Hutchinson regarding [redacted]; attending call with Allen & Overy regarding [redacted]; emails with K. McEachern.	2.5	800.00	2,000.00
09/23/14	Litigation Services	Filing 20th report.			25.00
09/23/14	McEachern, Katherine	Drafting factum; attending conference call with EY and Allen & Overy; discussion with D. Pollack; considering timetable changes; emails to and from court office.	7.5	655.00	4,912.50
09/24/14	Chow, Milly	Attending to discussions with K. McEachern regarding [redacted]; attending to reviewing timetable and revising same.	1.5	800.00	1,200.00

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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
09/24/14	McEachern, Katherine	Drafting factum; emails regarding service list; discussion with M. Chow regarding current status.	6.5	655.00	4,257.50
09/25/14	Chow, Milly	Attending to revising/updating timetable/schedule and organizing calendar regarding same; discussions with K. McEachern regarding same; discussion with A. Shalviri regarding confidentiality agreement and updating documents regarding proposed change in dates; reviewing revised draft of covering letter and marking up same.	4.1	800.00	3,280.00
09/25/14	McEachern, Katherine	Drafting factum and forwarding to M. Chow to review; further consideration of draft documents; discussions with M. Chow, D. Pollack; dealing with service issues.	7.0	655.00	4,585.00
09/25/14	Shalviri, Aryo	Receiving instructions from M. Chow regarding revisions to the meetings materials and the confidentiality agreement.	0.4	390.00	156.00
09/26/14	Chow, Milly	Attending to updating action list/schedule; drafting calendar regarding same; reviewing draft factum and marking up same and emails with K. McEachern regarding same; attending to reviewing and comment on draft covering letter; email to EY and USI teams regarding revised documents and draft covering letter.	4.5	800.00	3,600.00
09/26/14	McEachern, Katherine	Reviewing and revising factum; emails to and from M. Chow; reviewing and revising draft court documents; emails to and from A. Shalviri.	2.5	655.00	1,637.50
09/26/14	Shalviri, Aryo	Reviewing and revising the cover letter to the meeting materials; engaging in email correspondence with M. Chow and K. McEachern.	1.1	390.00	429.00
09/27/14	Chow, Milly	Attending to reviewing memo from Allen & Overy regarding [redacted]; attending to call with C. Hutchinson regarding same; attending to emails with K. McEachern regarding same; attending to email to Allen & Overy regarding questions on memo.	3.7	800.00	2,960.00
09/27/14	McEachern, Katherine	Reviewing memo from Allen & Overy regarding [redacted]; emails to and from M. Chow regarding questions for Allen & Overy.	1.5	655.00	982.50

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
09/28/14	Chow, Milly	Attending to emails with K. McEachern regarding [redacted] and amendment to SISP and requirement for supplemental report.	1.0	800.00	800.00
09/28/14	McEachern, Katherine	Emails to and from M. Chow regarding need for supplementary report.	0.4	655.00	262.00
09/29/14	Chow, Milly	Attending to discussions with K. McEachern regarding [redacted] and factum; call with Rueters regarding same; emails with Allen & Overy and EY regarding [redacted].	1.5	800.00	1,200.00
09/29/14	McEachern, Katherine	Various calls and email discussions with counsel for USI; various discussions with D. Pollack; emails regarding [redacted] further revisions to draft documents; considering amendments to factum; discussions with M. Chow.	6.5	655.00	4,257.50
09/29/14	Shalviri, Aryo	Revising the motion materials to reflect date changes with respect to the hearing, creditors' meetings, objection date and the sanction hearing.	1.5	390.00	585.00
09/30/14	Chow, Milly	Attending to various calls regarding upcoming court hearing to approve meetings order and SISP; discussions and emails with K. McEachern.	3.3	800.00	2,640.00
09/30/14	McEachern, Katherine	Attending call with D. Pollack and S. Erskine regarding status of various matters; conference call with Allen & Overy and EY regarding [redacted]; finalizing statement of law; revising and finalizing draft orders; reviewing material in preparation for court hearing.	6.0	655.00	3,930.00
		Total Fees for this Matter			**$ 205,954.50**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Chow, Milly	MYC	130.0	800.00	104,000.00
Litigation Services	LITG	0.0	0.00	25.00
Locke, Victoria	VLO	3.1	245.00	759.50
McEachern, Katherine	KAME	144.1	655.00	94,385.50
Mee, Wendy	WEN	1.9	615.00	1,168.50
Shalviri, Aryo	ARY	14.4	390.00	5,616.00

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Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
	Total	293.5		$ 205,954.50

Taxable Disbursement(s)

Catering, Meals etc.	$ 17.51	
Courier	173.13	
Duplicating	330.50	
Telephone/Facsimile	0.75	
		$ 521.89
Harmonized Sales Tax (13.0%)		26,841.94
Total Due for this Matter in Canadian Currency		**$ 233,318.33 CAD**

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice number(s) on cheque

November 26, 2014

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1806147
Billing Lawyer	Chow, Milly
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended October 31, 2014, as follows:

Total Fees		$ 112,046.00
Taxable Disbursement(s)		
Telephone/Facsimile	$ 11.86	
		$ 11.86
Harmonized Sales Tax (13.0%)		14,567.52
TOTAL DUE IN CANADIAN CURRENCY		**$ 126,625.38 CAD**

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Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
10/01/14	Chow, Milly	Attending court hearing regarding meetings order and SISP; emails with K. McEachern regarding amendments to cover letter.	1.8	800.00	1,440.00
10/01/14	Litigation Services	Filed affidavit of service.			25.00
10/01/14	McEachern, Katherine	Preparing for and attending court on motion for meetings order, SISP approval order; discussions with M. Chow and D. Pollack regarding implementation of notice of meetings.	2.5	655.00	1,637.50
10/02/14	Chow, Milly	Discussions with K. McEachern regarding notice of meeting and related matters.	0.5	800.00	400.00
10/02/14	McEachern, Katherine	Various discussions and emails with D. Pollack, M. Chow regarding implementation of notice of meetings and related matters.	1.5	655.00	982.50
10/02/14	Shalviri, Aryo	Revising the form of confidentiality agreement to reflect the comments of S. Doody and M. Chow.	0.7	390.00	273.00
10/03/14	Chow, Milly	Reviewing and marking up revised draft of confidentiality agreement and email to A. Shalviri regarding issues on same; emails with D. Pollack regarding [redacted].	1.3	800.00	1,040.00
10/03/14	McEachern, Katherine	Emails regarding updated [redacted].	0.3	655.00	196.50
10/04/14	Chow, Milly	Emails with A. Shalviri regarding additional changes to confidentiality agreement.	0.2	800.00	160.00
10/04/14	Shalviri, Aryo	Reviewing and revising the confidentiality agreement as revised by M. Chow; engaging in email correspondence with M. Chow.	0.6	390.00	234.00
10/05/14	Chow, Milly	Emails with A. Shalviri regarding revised draft of confidentiality agreement.	0.2	800.00	160.00
10/05/14	Shalviri, Aryo	Engaging in email correspondence with M. Chow; engaging in email correspondence with S. Doody.	0.2	390.00	78.00
10/07/14	Shalviri, Aryo	Revising the form of confidentiality agreement to reflect the comments of S. Doody; circulating same.	0.3	390.00	117.00
10/08/14	Chow, Milly	Attending to various emails regarding confidentiality agreement issues and reviewing documents regarding same.	1.5	800.00	1,200.00

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
10/08/14	McEachern, Katherine	Emails regarding confidentiality agreement.	1.0	655.00	655.00
10/08/14	Shalviri, Aryo	Engaging in email correspondence with M. Chow, K. McEachern, D. Pollack and B. Denega; revising the form of confidentiality agreement to reflect the comments of D. Pollack.	0.5	390.00	195.00
10/09/14	Chow, Milly	Attending to emails with EY and K. McEachern regarding confidentiality agreement; emails with A. Shalviri regarding [redacted]; emails with C. Hutchinson regarding [redacted].	1.5	800.00	1,200.00
10/09/14	McEachern, Katherine	Emails regarding confidentiality agreement, reviewing documents.	2.0	655.00	1,310.00
10/09/14	Shalviri, Aryo	Engaging in email correspondence with M. Chow and K. McEachern.	0.2	390.00	78.00
10/10/14	McEachern, Katherine	Emails regarding confidentiality agreement.	0.4	655.00	262.00
10/10/14	Shalviri, Aryo	Revising the confidentiality agreement to reflect the comments of M. Chow and K. McEachern.	0.7	390.00	273.00
10/12/14	Chow, Milly	Reviewing revised draft of confidentiality agreement from A. Shalviri and attending to marking up same and emails to same.	1.9	800.00	1,520.00
10/14/14	Chow, Milly	Call with EY regarding confidentiality agreement matters; attending to drafting asset purchase agreement and reviewing precedents regarding same; attending to revising confidentiality agreement.	6.0	800.00	4,800.00
10/14/14	McEachern, Katherine	Considering forms of confidentiality agreements; attending conference call with D. Pollack, C. Hutchinson, M. Chow.	1.5	655.00	982.50
10/14/14	Shalviri, Aryo	Engaging in email correspondence with M. Chow.	0.3	390.00	117.00
10/15/14	Chow, Milly	Attending to drafting asset purchase agreement and emails with K. McEachern regarding various related matters; email to K. Penny regarding [redacted]; email to C. Hutchinson regarding [redacted]	5.3	800.00	4,240.00

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
		[redacted].			
10/15/14	McEachern, Katherine	Reviewing [redacted]; emails to and from M. Chow.	1.0	655.00	655.00
10/15/14	Penny, Kathleen	Message from M. Chow and reply; message to R. Kreklewich.	0.2	970.00	194.00
10/16/14	Chow, Milly	Discussion with K. McEachern regarding [redacted]; call with C. Hutchinson regarding [redacted]; attending to reviewing [redacted] and drafting form of asset purchase agreement.	6.9	800.00	5,520.00
10/16/14	McEachern, Katherine	Discussion with S. Erskine and J. Beitchman [redacted]; discussion with D. Pollack regarding same; conference call with company, counsel and EY regarding same; accessing [redacted]; discussions with M. Chow regarding [redacted]; discussion with D. Pollack regarding [redacted].	4.5	655.00	2,947.50
10/17/14	Chow, Milly	Attending to reviewing [redacted] and drafting asset purchase agreement; attending to emails with K. McEacheran regarding [redacted]; call from K. Penny regarding [redacted].	4.4	800.00	3,520.00
10/17/14	Kreklewich, Robert	Reviewing email from K. Penny regarding [redacted]; drafting summary email to K. Penny regarding same.	0.8	630.00	504.00
10/17/14	McEachern, Katherine	Discussions with D. Pollack regarding status; reviewing emails regarding transaction documents; reviewing draft email to investors from J. Beitchman.	1.0	655.00	655.00
10/17/14	Penny, Kathleen	Reviewing [redacted]; reviewing response from R. Kreklewich regarding [redacted]; reviewing [redacted]; telephone call to M. Chow.	1.4	970.00	1,358.00
10/19/14	Chow, Milly	Attending to drafting form of asset purchase agreement.	1.7	800.00	1,360.00

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
10/20/14	Chow, Milly	Emails with K. McEachern regarding [redacted] and discussion with same; various emails with C. Hutchinson regarding [redacted]; attending to drafting form of asset purchase agreement.	3.9	800.00	3,120.00
10/20/14	McEachern, Katherine	Marking up draft email to investors; discussion with M. Chow regarding draft; following up with D. Pollack regarding [redacted]; reviewing [redacted] and drafting sanction order.	4.5	655.00	2,947.50
10/21/14	Chow, Milly	Attending to various discussions and emails with K. McEachern regarding [redacted]; attending to drafting asset purchase agreement; attending to drafting form of escrow agreement; attending to revising confidentiality agreement and emails with EY regarding same; emails with A. Shalviri regarding same and privacy laws matters.	3.4	800.00	2,720.00
10/21/14	McEachern, Katherine	Discussions with D. Pollack regarding [redacted]; discussions with M. Chow; telephone call with J. Beitchman and further call with D. Pollack regarding [redacted]; reviewing email from J. Beitchman; drafting sanction order.	6.5	655.00	4,257.50
10/21/14	Mee, Wendy	Email to A. Shalviri responding to [redacted].	0.1	615.00	61.50
10/21/14	Shalviri, Aryo	Engaging in email correspondence with M. Chow; engaging in email correspondence with W. Mee.	0.2	390.00	78.00
10/22/14	Chow, Milly	Attending to revising confidentiality agreement and emails with A. Shalviri regarding same including [redacted]; drafting asset purchase agreement and escrow agreement; attending to emails with C. Hutchinson regarding [redacted]; various emails and discussions with K. McEachern.	4.2	800.00	3,360.00
10/22/14	McEachern, Katherine	Drafting sanction order; emails regarding confidentiality agreement; discussions with M. Chow.	3.5	655.00	2,292.50

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
10/22/14	Mee, Wendy	Repsonding to question from A. Shalviri regarding [redacted].	0.3	615.00	184.50
10/22/14	Shalviri, Aryo	Engaging in email correspondence with M. Chow; revising the form of confidentiality agreement; circulating same to USI's counsel and Reuters.	0.7	390.00	273.00
10/23/14	Chow, Milly	Attending to emails with D. Pollack regarding confidentiality agreement; discussion with A. Shalviri regarding revisions to same and reviewing revised draft; various discussions with K. McEachern regarding various plan related matters including [redacted]; attending to call with D. Pollack regarding [redacted]; attending call with K. Penny regarding [redacted].	5.7	800.00	4,560.00
10/23/14	McEachern, Katherine	Various emails and discussions with M. Chow, D. Pollack, K. Fung regarding [redacted]; drafting sanction order.	3.5	655.00	2,292.50
10/23/14	Penny, Kathleen	Discussion with M. Chow regarding [redacted]s; message from M. Chow.	0.8	970.00	776.00
10/23/14	Shalviri, Aryo	Engaging in discussion with M. Chow; revising the draft form of confidentiality agreement.	1.6	390.00	624.00
10/24/14	Chow, Milly	Attending to call with EY; attending to various emails and discussion with K. McEachern regarding [redacted]. discussion with C. Hutchinson regarding [redacted]; attending to revising draft of same; emails with S. Doody regarding confidentiality agreement related matters.	2.9	800.00	2,320.00
10/24/14	McEachern, Katherine	Discussion with M. Chow regarding draft asset purchase agreement; call with D. Pollack, K. Fung regarding status of various matters; reviewing and considering status of proxies; revising and forwarding draft sanction order to K. Fung.	2.5	655.00	1,637.50
10/24/14	Shalviri, Aryo	Engaging in email correspondence with S. Doody.	0.1	390.00	39.00
10/25/14	Chow, Milly	Attending to revising draft of asset purchase agreement including to reflect discussion with C. Hutchinson.	5.9	800.00	4,720.00

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
10/26/14	Chow, Milly	Attending to finalizing draft of asset purchase agreement.	2.1	800.00	1,680.00
10/27/14	Chow, Milly	Attending to draft asset purchase agreement; emails to S. Doody regarding confidentiality agreement; emails regarding [redacted]; call with R. McKee regarding [redacted].	1.0	800.00	800.00
10/27/14	McEachern, Katherine	Email from K. Fung; email to K. Fung regarding [redacted]; email to S. Erskine and J. Beitchman; discussion with K. Fung; revise draft sanction order and re-circulate to K. Fung; telephone discussion with S. Erskine, J. Beitchman, K. Fung regarding status of vote; email from M. Chow regarding draft asset purchase agreement.	3.5	655.00	2,292.50
10/27/14	McKee, Ross	Discussing matter with M. Chow regarding [redacted]; reviewing documents.	0.7	945.00	661.50
10/28/14	Chow, Milly	Attending to asset purchase agreement including reviewing and discussing comments from K. McEachern and attending to revising same.	2.1	800.00	1,680.00
10/28/14	McEachern, Katherine	Emails regarding [redacted]; discussion with S. Erskine regarding same; discussion with S. Erskine regarding [redacted]; emails regarding [redacted]; discussion with K. Fung regarding various meeting related issues; discussion with M. Chow; commence reviewing asset purchase agreement.	5.0	655.00	3,275.00
10/28/14	Shalviri, Aryo	Engaging in email correspondence with S. Doody and M. Chow; revising the draft form of confidentiality agreement to reflect the further comments of S. Doody.	0.3	390.00	117.00
10/29/14	Chow, Milly	Attending to [redacted] including [redacted] and C. Hutchinson; discussion with R. McKee regarding [redacted]; call with S. Doody regarding [redacted]; finalizing draft of asset purchase agreement and circulation of same to EY.	4.3	800.00	3,440.00
10/29/14	McEachern, Katherine	Reviewing draft asset purchase agreement; providing comments to M. Chow; telephone discussion with K. Fung regarding various	6.5	655.00	4,257.50

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
		[redacted]; conference call with [redacted].			
10/30/14	Chow, Milly	Attending to revising draft asset purchase agreement; attending to [redacted] including various emails with EY and discussions and emails with S. Doody and R. McKee; various discussions with K. McEachern regarding outstanding matters.	6.7	800.00	5,360.00
10/30/14	McEachern, Katherine	Reviewing draft monitor's report; reviewing proxy report; discussion with M. Chow regarding [redacted]; emails from and to C. Hutchinson; telephone discussion with S. Erskine, K. Fung regarding votes, securities issues; emails and further discussions with M. Chow regarding [redacted].	3.0	655.00	1,965.00
10/30/14	McKee, Ross	Discussing matter with M. Chow; reviewing documents; research [redacted].	1.5	945.00	1,417.50
10/31/14	Chow, Milly	Attending to SISP related matters including call with [redacted], C. Hutchinson, K. McEachern and B. Satchell regarding [redacted]; various emails regarding same; discussion with S. Doody regarding [redacted]; reviewing draft 21st report markup and email regarding issues/comments to K. McEachern.	3.7	800.00	2,960.00
10/31/14	McEachern, Katherine	Discussions with M. Chow regarding various issues relating to [redacted]; attending conference call with counsel and client regarding [redacted]; emails to and from EY and company and counsel regarding [redacted]; reviewing and commenting on draft Monitor's report and emailing to M. Chow.	5.5	655.00	3,602.50
10/31/14	McKee, Ross	Reviewing documents; preparing for and participating in teleconference with working group regarding [redacted].	2.1	945.00	1,984.50

Total Fees for this Matter **$ 112,046.00**

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Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Chow, Milly	MYC	79.1	800.00	63,280.00
Kreklewich, Robert	RKR	0.8	630.00	504.00
Litigation Services	LITG	0.0	0.00	25.00
McEachern, Katherine	KAME	59.7	655.00	39,103.50
McKee, Ross	WRFM	4.3	945.00	4,063.50
Mee, Wendy	WEN	0.4	615.00	246.00
Penny, Kathleen	KVP	2.4	970.00	2,328.00
Shalviri, Aryo	ARY	6.4	390.00	2,496.00
	Total	**153.1**		**$ 112,046.00**

Taxable Disbursement(s)

Telephone/Facsimile	$ 11.86	
		$ 11.86
Harmonized Sales Tax (13.0%)		14,567.52
Total Due for this Matter in Canadian Currency		**$ 126,625.38 CAD**

Blakes

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice number(s) on cheque

December 22, 2014

Ernst & Young Inc.
222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Invoice:	1812184
Billing Lawyer	Chow, Milly
HST/GST No.:	R119396778
Client:	00008431
Matter:	001357

Attention: Brian Denega
Senior Vice President

Re: Universal Settlements Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended November 30, 2014, as follows:

Total Fees		$ 75,760.00
Taxable Disbursement(s)		
Duplicating	$ 93.25	
		$ 93.25
Harmonized Sales Tax (13.0%)		9,860.92
TOTAL DUE IN CANADIAN CURRENCY		**$ 85,714.17 CAD**

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
11/01/14	Chow, Milly	Emails with K. McEachern regarding draft 21st report issues/comments.	0.4	800.00	320.00
11/01/14	McEachern, Katherine	Reviewing comments from M. Chow on monitor's report, incorporating comments; emails to and from M. Chow; email to K. Fung attaching draft report; email to counsel for company regarding proxies.	2.0	655.00	1,310.00
11/03/14	Chow, Milly	Attending to matters relating to timetable adjustments.	0.4	800.00	320.00
11/03/14	McEachern, Katherine	Discussion with M. Chow; emails to and from client; reviewing [redacted]; emails to and from EY regarding [redacted]; emails to and from counsel for company regarding [redacted]; telephone call twith S. Erskine; telephone call to S. Dawe.	0.7	655.00	458.50
11/04/14	Chow, Milly	Attending to adjournment matters and SISP and [redacted] including emails with A&O on same and from EY.	0.8	800.00	640.00
11/04/14	McEachern, Katherine	Considering email from J. Panos regarding [redacted]; considering [redacted]; reviewing [redacted]; emails to and from EY regarding [redacted]; attending conference call with EY and company regarding [redacted]; prepare notice of adjournment of creditors meetings and serve on service list; emails and voicemails to and from S. Dawe regarding [redacted]	3.0	655.00	1,965.00
11/04/14	McKee, Ross	Reviewing term sheet; discussing matter with M. Chow.	0.5	945.00	472.50
11/05/14	Chow, Milly	Attending to adjournment and revised SISP timetable matters.	3.6	800.00	2,880.00
11/05/14	McEachern, Katherine	Attending adjournment of creditors meetings and answering questions; considering revised timeline; emails to and from EY regarding mailing; emails regarding [redacted]; discussions with M. Chow.	3.0	655.00	1,965.00
11/06/14	Chow, Milly	Attending to adjournment matters and revised SISP timetable including proposals regarding same; attending call on same.	1.9	800.00	1,520.00

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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
11/06/14	McEachern, Katherine	Considering timeline; attending conference call with client regarding revised timeline; discussion with M. Chow; emails to and from K. Fung regarding [redacted]; reviewing [redacted]; reviewing SISP.	2.5	655.00	1,637.50
11/07/14	Chow, Milly	Attending to [redacted]; attending call with EY regarding same.	2.3	800.00	1,840.00
11/07/14	McEachern, Katherine	Considering [redacted]; emails to and from K. Fung; reviewing proposed timetable; call with EY to consider [redacted].	5.0	655.00	3,275.00
11/08/14	Chow, Milly	Emails regarding adjourned meeting notice and related matters.	0.2	800.00	160.00
11/08/14	McEachern, Katherine	Emails to and from EY regarding [redacted]; reviewing [redacted]; revising notice to creditors; emails regarding same.	2.0	655.00	1,310.00
11/10/14	Chow, Milly	Attending to issues regarding adjournment and timing and amendments to SISP.	1.0	800.00	800.00
11/10/14	McEachern, Katherine	Dealing with matters relating to mailing; call with EY regarding [redacted]; emails to and from M. Chow regarding [redacted] revising draft schedule and forwarding to company; considering amendments to SISP; telephone discussions with S. Erskine regarding various matters; telephone call with H. Shaw.	4.5	655.00	2,947.50
11/10/14	Penny, Kathleen	Message from L. Levin and reply.	0.1	970.00	97.00
11/10/14	Shalviri, Aryo	Revising the SISP and asset purchase agreement to reflect the amended milestone dates throughout restructuring; engaging in email correspondence with M. Chow and K. McEachern.	1.4	390.00	546.00
11/11/14	Chow, Milly	Attending to issues relating to adjournment of creditors' meeting and amendment to SISP timelines and SISP.	1.9	800.00	1,520.00
11/11/14	Penny, Kathleen	Reviewing file; telephone call from L. Levin (EY) regarding [redacted].	0.4	970.00	388.00
11/11/14	Shalviri, Aryo	Revising the amended and restated SISP to reflect additional comments from M. Chow and K. McEachern.	0.8	390.00	312.00

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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
11/12/14	Chow, Milly	Attending to adjournment and SISP related matters.	3.8	800.00	3,040.00
11/12/14	McEachern, Katherine	Revising draft report; discussing draft report with M. Chow; drafting SISP amendment order; discussing revised SISP with A. Shalviri and M. Chow; attending conference call regarding SISP timetable; preparing revised SISP timetable; reviewing [redacted]; emails to and from K. Fung; reviewing service list.	5.5	655.00	3,602.50
11/12/14	Shalviri, Aryo	Engaging in discussion with M. Chow and K. McEachern; revising the amended and restated SISP to reflect additional comments from M. Chow; reviewing and considering the 21st report of the Monitor.	0.6	390.00	234.00
11/13/14	Chow, Milly	Attending to issues regarding proposed changes to SISP timelines including discussions with K. McEachern and emails with C. Hutchinson.	1.4	800.00	1,120.00
11/13/14	McEachern, Katherine	Emails regarding draft report with K. Fung; emails to and from M. Chow; telephone call with B. Denega and C. Hutchinson; review and consider draft SISP and potential revisions; prepare revised SISP and email to M. Chow regarding same; discussion with L. Pillon regarding [redacted]; discussion with M. Chow regarding SISP; reviewing emails to and from C. Hutchinson; emails to and from B. Denega.	4.0	655.00	2,620.00
11/14/14	Chow, Milly	Attending to call with C. Hutchinson regarding [redacted]; discussion with K. McEachern regarding same; attending to reviewing and commenting on revised section of draft Monitor's report addressing [redacted] and reviewing and [redacted].	2.3	800.00	1,840.00
11/14/14	McEachern, Katherine	Attending court on scheduling; discussion with B. Denega; discussion with M. Chow regarding revised dates and preparing revised schedule; emailing revised schedule to EY; emails from and to C. Hutchinson; emails to S. Doody and W. Mee regarding [redacted]; preparing revisions to draft 21st report; emails to and from J. Beitchman regarding draft court material; reviewing service list and emails regarding same;	4.5	655.00	2,947.50

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
		reviewing [redacted]; telephone discussion with [redacted]; researching [redacted].			
11/14/14	Mee, Wendy	Responding to question from M. Chow and K. McEachern regarding [redacted].	0.4	615.00	246.00
11/14/14	Shalviri, Aryo	Engaging in email correspondence with M. Chow and K. McEachern; reviewing and further revising the SISP.	0.2	390.00	78.00
11/17/14	Chow, Milly	Emails regarding amendments to SISP.	0.3	800.00	240.00
11/17/14	McEachern, Katherine	Preparing materials for service of motion; finalizing Monitor's report, draft order; reviewing service list; discussions with J. Beitchman; emails to and from K. Fung, C. Hutchinson.	6.0	655.00	3,930.00
11/18/14	Chow, Milly	Emails regarding proxies.	0.1	800.00	80.00
11/18/14	Litigation Services	Filed 21st Report regarding motion on for November 19th.			25.00
11/18/14	McEachern, Katherine	Dealing with various issues relating to upcoming motion, creditors' meetings.	3.0	655.00	1,965.00
11/19/14	Chow, Milly	Attending to emails regarding SISP amendments.	0.2	800.00	160.00
11/19/14	McEachern, Katherine	Attending motion for approval of SISP amendment; emails to and from client team regarding next steps; reviewing [redacted]; emails to and from M. Chow; emails regarding translation and organizing website.	3.5	655.00	2,292.50
11/20/14	Chow, Milly	Attending to reviewing confidentiality agreement including discussions and emails with K. McEachern regarding same.	1.4	800.00	1,120.00
11/20/14	McEachern, Katherine	Reviewing [redacted]; reviewing and considering emails regarding [redacted]; discussing [redacted] with M. Chow; emails to and from [redacted]; reviewing draft material for creditors' meetings; reviewing and revising draft Monitor's report; emails regarding postings on website; emails regarding various communications from investors; reviewing updated proxy listing; considering service list.	4.8	655.00	3,144.00
11/21/14	Chow, Milly	Discussions with K. McEachern regarding	1.0	800.00	800.00

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
		required changes to confidentiality agreement matters; call with R. McKee regarding [redacted]; various emails with A&O and EY regarding same.			
11/21/14	McEachern, Katherine	Revising draft court material; preparations for creditors' meetings; revising confidentiality agreement and forwarding to client team; discussions with M. Chow regarding [redacted]; discussion with R. McKee and M. Chow; emails to and from client team regarding confidentiality agreement; telephone call with C. Hutchinson.	6.0	655.00	3,930.00
11/21/14	McKee, Ross	Reviewing term sheet, providing advice to M. Chow regarding [redacted].	0.4	945.00	378.00
11/24/14	Chow, Milly	Attending to discussion with K. McEachern regarding amendment to confidentiality agreement; emails with same regarding [redacted].	0.9	800.00	720.00
11/24/14	McEachern, Katherine	Preparing for and attending meeting of creditors; preparations of court material for sanction hearing; discussion with M. Chow; revisions to draft confidentiality agreement and circulating to client team.	6.5	655.00	4,257.50
11/25/14	Chow, Milly	Reviewing draft [redacted] and marking up same and emails with C. Hutchinson regarding same; emails and discussion with K. McEachern regarding amendments to confidentiality agreement and attending to same.	1.6	800.00	1,280.00
11/25/14	McEachern, Katherine	Various emails regarding revisions to confidentiality agreement; emails to and from J. Beitchman regarding draft confidentiality agreement; telephone discussion with K. Fung regarding sanction order; emails to and from M. Chow; finalization of Monitor's report and arrangements for service; reviewing updated email service list and marking up corrections.	4.5	655.00	2,947.50
11/26/14	Chow, Milly	Reviewing draft [redacted] and marking up same and email to C. Hutchinson regarding same; attending to issues regarding amendments to confidentiality agreement as requested by USI.	1.6	800.00	1,280.00

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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount ($)
11/26/14	Litigation Services	Filed 22nd Report of the Monitor for motion on November 27th.			25.00
11/26/14	McEachern, Katherine	Various emails and discussions with counsel for USI and with EY team regarding revisions to confidentiality agreement; reviewing and marking up draft factum from USI counsel; reviewing service list with assistant and making corrections; preparing for sanction hearing.	3.5	655.00	2,292.50
11/27/14	Chow, Milly	Emails with C. Hutchinson and discussion with same regarding [redacted]; discussion with K. McEachern.	0.2	800.00	160.00
11/27/14	McEachern, Katherine	Preparing for and attending sanction motion; emails to and from counsel for USI; email from and to investor regarding question of timing.	2.5	655.00	1,637.50
11/28/14	Chow, Milly	Various emails with C. Hutchinson regarding [redacted] and reviewing same.	0.5	800.00	400.00
11/28/14	McKee, Ross	Reviewing term sheet; providing advice to client.	0.3	945.00	283.50
		Total Fees for this Matter			**$ 75,760.00**

Matter Timekeeper Summary	ID	Hours	Rate ($)	Amount ($)
Chow, Milly	MYC	27.8	800.00	22,240.00
Litigation Services	LITG	0.0	0.00	50.00
McEachern, Katherine	KAME	77.0	655.00	50,435.00
McKee, Ross	WRFM	1.2	945.00	1,134.00
Mee, Wendy	WEN	0.4	615.00	246.00
Penny, Kathleen	KVP	0.5	970.00	485.00
Shalviri, Aryo	ARY	3.0	390.00	1,170.00
	Total	**109.9**		**$ 75,760.00**

Taxable Disbursement(s)

Duplicating	$ 93.25	
		$ 93.25
Harmonized Sales Tax (13.0%)		9,860.92

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Total Due for this Matter in Canadian Currency **$ 85,714.17 CAD**