



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, 2014

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

Invoice: 1816906
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 December 31, 2014, as follows:

Total Fees	\$ 67,797.00
Harmonized Sales Tax (13.0%)	8,813.61
TOTAL DUE IN CANADIAN CURRENCY	\$ 76,610.61 CAD



Invoice: 1816906
Date: December 31, 2014
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Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
12/01/14	Chow, Milly	Attending to matters regarding forms of confidentiality agreement.	1.0	800.00	800.00
12/02/14	Chow, Milly	Attending to various issues regarding confidentiality agreement matters including various emails with C. Hutchinson and K. McEachern; attending to meeting with C. Hutchinson regarding draft template asset purchase agreement form and comments/issues on same.	3.6	800.00	2,880.00
12/02/14	McEachern, Katherine	Emails and discussions regarding confidentiality agreement; attending part of meeting with C. Hutchinson to review asset purchase agreement.	1.0	655.00	655.00
12/02/14	McKee, Ross	Email correspondence with client regarding [REDACTED]	0.4	945.00	378.00
12/02/14	Shalviri, Aryo	Engaging in email correspondence with M. Chow and K. McEachern.	0.1	390.00	39.00
12/03/14	Chow, Milly	Attending to various matters relating to confidentiality agreement issues including reviewing revisions to same; discussion with K. McEachern regarding same; call and emails with C. Hutchinson regarding same; reviewing various mark-ups to confidentiality agreements.	2.2	800.00	1,760.00
12/03/14	McEachern, Katherine	Emails and discussions relating to confidentiality agreement.	0.5	655.00	327.50
12/04/14	Chow, Milly	Attending to reviewing various confidentiality agreements; emails and discussions with C. Hutchinson; attending to discussion with R. McGuire regarding [REDACTED]	4.1	800.00	3,280.00
12/04/14	McEachern, Katherine	Various emails and discussions with M. Chow, C. Hutchinson regarding confidentiality agreements; emails to and from [REDACTED] regarding confidentiality agreement.	0.6	655.00	393.00
12/04/14	Mee, Wendy	Responding to question from M. Chow regarding [REDACTED]	0.1	615.00	61.50
12/04/14	Shalviri, Aryo	Receiving instructions from M. Chow; engaging in email correspondence with M. Chow and W. Mee.	0.2	390.00	78.00



Invoice: 1816906
Date: December 31, 2014
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
12/05/14	Chow, Milly	Attending to various emails with C. Hutchinson regarding additional confidentiality agreements and issues arising from same.	0.7	800.00	560.00
12/05/14	McEachern, Katherine	Discussion with S. Erskine and J. Beitchman regarding [REDACTED]; discussion with M. Chow regarding [REDACTED].	0.4	655.00	262.00
12/05/14	Mee, Wendy	Responding to follow-up question from M. Chow regarding [REDACTED].	0.2	615.00	123.00
12/06/14	Chow, Milly	Attending to reviewing markup of confidentiality agreement from [REDACTED] and various emails with C. Hutchinson regarding same and regarding [REDACTED].	1.4	800.00	1,120.00
12/07/14	Chow, Milly	Emails with C. Hutchinson regarding confidentiality agreements.	0.2	800.00	160.00
12/08/14	Chow, Milly	Attending to confidentiality agreements and emails with C. Hutchinson regarding same.	2.2	800.00	1,760.00
12/08/14	McEachern, Katherine	Various emails and discussions regarding confidentiality agreements and [REDACTED].	2.5	655.00	1,637.50
12/09/14	Chow, Milly	Attending to various matters regarding confidentiality agreements including conference call with S. Doody and C. Hutchinson; attending to call with R. McGuire regarding [REDACTED]; attending to emails on same; attending to reviewing other confidentiality agreements and comments on same.	3.3	800.00	2,640.00
12/09/14	McEachern, Katherine	Attending call with respect to confidentiality agreement; various discussions and emails with M. Chow, client team regarding [REDACTED]; follow up email from M. Chow regarding [REDACTED]; discussion with M. Chow regarding [REDACTED].	2.0	655.00	1,310.00
12/10/14	McEachern, Katherine	Considering [REDACTED].	1.5	655.00	982.50
12/11/14	Chow, Milly	Attending to reviewing confidentiality agreements and emails with C. Hutchinson regarding comments/issues on same.	0.5	800.00	400.00



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Date: December 31, 2014
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
12/11/14	McEachern, Katherine	Various emails and discussions regarding draft confidentiality agreements; reviewing case regarding [REDACTED].	1.5	655.00	982.50
12/12/14	Chow, Milly	Attending to matters relating to [REDACTED] including discussions with K. McEachern regarding issues relating to same and [REDACTED].	1.2	800.00	960.00
12/12/14	McEachern, Katherine	Telephone call with K. Fung regarding [REDACTED]; email from K. Fung; discussion with M. Chow regarding confidentiality agreements; email to C. Hutchinson et al regarding status; marking up confidentiality agreements and forwarding revised drafts to EY for review; discussion with C. Hutchinson.	5.5	655.00	3,602.50
12/14/14	Chow, Milly	Reviewing confidentiality agreements and attending to emails to C. Hutchinson regarding same; emails to A. Shalviri regarding proposed changes to confidentiality agreement.	1.3	800.00	1,040.00
12/15/14	Chow, Milly	Attending to confidentiality agreements including various emails and discussions regarding issues arising from same and reviewing markups of same; emails with W. Mee regarding [REDACTED].	3.6	800.00	2,880.00
12/15/14	McEachern, Katherine	Attending call with K. Fung and B. Denega regarding [REDACTED]; reviewing and considering [REDACTED] and discussing with M. Chow; revisions to confidentiality agreement markups.	5.5	655.00	3,602.50
12/15/14	Shalviri, Aryo	Revising the [REDACTED].	0.9	390.00	351.00
12/16/14	Chow, Milly	Attending to various emails and discussions regarding confidentiality agreements; reviewing mark-ups of same and commenting on resolution of issues arising from same.	1.8	800.00	1,440.00
12/16/14	McEachern, Katherine	Marking up and revising various confidentiality agreements; emails of drafts to USI counsel; emails and discussions with M. Chow regarding confidentiality agreements.	6.5	655.00	4,257.50
12/17/14	Chow, Milly	Attending to various issues arising from	1.7	800.00	1,360.00



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Date: December 31, 2014
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		various confidentiality agreements including discussions and emails with K. McEachern and C. Hutchinson and reviewing mark-ups of same.			
12/17/14	McEachern, Katherine	Marking up and revising various confidentiality agreements; emails to company counsel; discussions with M. Chow; discussion with C. Hutchinson on status of confidentiality agreements.	6.5	655.00	4,257.50
12/18/14	Chow, Milly	Attending to various emails and discussion with K. McEachern regarding various issues arising from confidentiality agreement matters.	0.5	800.00	400.00
12/18/14	McEachern, Katherine	Attending call with [REDACTED]; reviewing revised [REDACTED]; emails to M. Chow and C. Hutchinson; reviewing and revising [REDACTED] and forwarding to C. Hutchinson; discussion with M. Chow; forwarding revised [REDACTED] to counsel for USI.	6.0	655.00	3,930.00
12/19/14	Chow, Milly	Attending to discussions, emails and review of [REDACTED]; discussion with C. Hutchinson regarding draft asset purchase agreement matters.	1.8	800.00	1,440.00
12/19/14	McEachern, Katherine	Revising various confidentiality agreements and emails to and from client team and USI team regarding same; attending call with [REDACTED] and C. Hutchinson; emailing revised drafts to counsel and counterparties.	6.5	655.00	4,257.50
12/19/14	Mee, Wendy	Responding to follow up questions from K. McEachern regarding [REDACTED].	0.6	615.00	369.00
12/21/14	Chow, Milly	Emails with C. Hutchinson regarding draft asset purchase agreement matters; attending to revising same; attending to email to R. McGuire regarding [REDACTED]; attending to emails with C. Hutchinson regarding [REDACTED].	0.5	800.00	400.00
12/22/14	Chow, Milly	Attending to confidentiality agreement matters including various emails and discussion with K. McEachern.	1.7	800.00	1,360.00



Invoice: 1816906
Date: December 31, 2014
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
12/22/14	McEachern, Katherine	Various communications and negotiations regarding various confidentiality agreements; telephone discussion with [REDACTED]; revisions to various confidentiality agreements.	6.5	655.00	4,257.50
12/23/14	Chow, Milly	Attending to various emails and discussions regarding various confidentiality agreements.	0.9	800.00	720.00
12/23/14	McEachern, Katherine	Various communications and [REDACTED]; revising various drafts.	3.0	655.00	1,965.00
12/24/14	McEachern, Katherine	Various emails regarding confidentiality agreements.	0.5	655.00	327.50
12/26/14	Chow, Milly	Attending to emails regarding confidentiality agreement matters.	0.2	800.00	160.00
12/26/14	McEachern, Katherine	Dealing with various confidentiality agreements and emails regarding same.	0.5	655.00	327.50
12/28/14	Chow, Milly	Emails to C. Hutchinson regarding confidentiality agreement issues.	0.4	800.00	320.00
12/28/14	McEachern, Katherine	Emails regarding Stone Lion.	0.4	655.00	262.00
12/29/14	Chow, Milly	Attending to emails regarding confidentiality agreement matters.	0.1	800.00	80.00
12/29/14	McEachern, Katherine	Emails regarding [REDACTED]; reviewing revised [REDACTED] and follow up email regarding [REDACTED].	0.4	655.00	262.00
12/30/14	Chow, Milly	Attending to emails regarding confidentiality agreement issues.	0.1	800.00	80.00
12/30/14	McEachern, Katherine	Reviewing revised [REDACTED] and email to S. Erskine regarding same; emails to and from C. Hutchinson regarding same.	0.7	655.00	458.50
12/31/14	Chow, Milly	Attending to emails regarding confidentiality agreements.	0.1	800.00	80.00
Total Fees for this Matter				\$ 67,797.00	

Matter Timekeeper Summary

	ID	Hours	Rate (\$)	Amount (\$)
Chow, Milly	MYC	35.1	800.00	28,080.00
McEachern, Katherine	KAME	58.5	655.00	38,317.50



Invoice: 1816906
Date: December 31, 2014
Page: 7

Matter Timekeeper Summary

	ID	Hours	Rate (\$)	Amount (\$)
McKee, Ross	WRFM	0.4	945.00	378.00
Mee, Wendy	WEN	0.9	615.00	553.50
Shalviri, Aryo	ARY	1.2	390.00	468.00
Total		96.1		\$ 67,797.00

Harmonized Sales Tax (13.0%)

8,813.61

Total Due for this Matter in Canadian Currency

\$ 76,610.61 CAD



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February 17, 2015

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

Invoice: 1823572
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 January 31, 2015, as follows:

	Total Fees	\$ 29,243.00
<u>Taxable Disbursement(s)</u>		
Search Fees	\$ 100.92	
Telephone/Facsimile	2.76	
		\$ 103.68
	Harmonized Sales Tax (13.0%)	3,815.07
TOTAL DUE IN CANADIAN CURRENCY		\$ 33,161.75 CAD



Invoice: 1823572
Date: February 17, 2015
Page: 2

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
01/03/15	Chow, Milly	Attending to revising form of asset purchase agreement and email to C. Hutchinson regarding outstanding matters on same.	3.1	840.00	2,604.00
01/05/15	Chow, Milly	Emails regarding confidentiality agreements; email regarding [REDACTED]	0.1	840.00	84.00
01/05/15	McEachern, Katherine	Various emails and discussions regarding [REDACTED]	0.5	690.00	345.00
01/06/15	McEachern, Katherine	Dealing with [REDACTED]; telephone discussions with E. Taichmann, C. Hutchinson.	1.5	690.00	1,035.00
01/07/15	Chow, Milly	Emails with and call from and to C. Hutchinson regarding sale process matters.	0.3	840.00	252.00
01/07/15	McEachern, Katherine	Various emails dealing with NDA; discussion with M. Chow.	0.4	690.00	276.00
01/08/15	Chow, Milly	Emails to C. Hutchinson regarding [REDACTED]	0.3	840.00	252.00
01/08/15	McEachern, Katherine	Discussion with K. Fung; emails regarding update call.	0.3	690.00	207.00
01/09/15	McEachern, Katherine	Discussion with C. Hutchinson; update draft [REDACTED] and forward to C. Hutchinson; reviewing email from C. Hutchinson.	0.5	690.00	345.00
01/12/15	Chow, Milly	Attending to various emails with C. Hutchinson regarding asset purchase agreement matters; attending to revising form of asset purchase agreement.	1.2	840.00	1,008.00
01/13/15	Chow, Milly	Attending to call with USI and Monitor team regarding status of SISP process, timing matters and asset purchase agreement matters; various emails regarding same.	0.9	840.00	756.00
01/13/15	McEachern, Katherine	Attending conference call with USI team and EY team regarding [REDACTED]	0.9	690.00	621.00
01/14/15	McEachern, Katherine	Emails to and from C. Hutchinson; telephone discussion with C. Hutchinson; reviewing and revising draft [REDACTED]; email to S. Erskine and C. Hutchinson regarding same.	3.0	690.00	2,070.00
01/15/15	Chow, Milly	Attending to revising draft form of asset	3.2	840.00	2,688.00



Invoice: 1823572
Date: February 17, 2015
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		purchase agreement and circulating same to USI and Monitor.			
01/15/15	McEachern, Katherine	Emails to and from S. Erskine and C. Hutchinson regarding [REDACTED]; reviewing and revising draft confidentiality agreement.	0.4	690.00	276.00
01/16/15	Penny, Kathleen	Reviewing file in preparation for call with USI; discussion with L. Levin; conference call with USI et al regarding [REDACTED].	1.6	995.00	1,592.00
01/17/15	Chow, Milly	Reviewing and considering proposed revised SISP timetable from C. Hutchinson.	0.1	840.00	84.00
01/19/15	McEachern, Katherine	Reviewing and marking up extension notice and emailing to C. Hutchinson.	0.4	690.00	276.00
01/20/15	Chow, Milly	Attending to emails with C. Hutchinson regarding [REDACTED] s.	1.1	840.00	924.00
01/20/15	McEachern, Katherine	Reviewing draft timeline and providing comments; emails to and from USI team regarding timeline; discussion with [REDACTED]; telephone call with C. Hutchinson regarding [REDACTED]; emails to and from M. Chow.	2.5	690.00	1,725.00
01/21/15	Chow, Milly	Reviewing markup of asset purchase agreement from USI and emails to same.	0.6	840.00	504.00
01/21/15	McEachern, Katherine	Attending conference call with [REDACTED]; follow up call with C. Hutchinson; emails to and from C. Hutchinson regarding [REDACTED].	1.5	690.00	1,035.00
01/22/15	Chow, Milly	Attending to reviewing draft [REDACTED] and discussion with K. McEachern regarding same.	0.2	840.00	168.00
01/22/15	McEachern, Katherine	Drafting [REDACTED]; discussion with C. Hutchinson; discussion with M. Chow regarding [REDACTED]; reviewing plan.	2.0	690.00	1,380.00
01/23/15	Chow, Milly	Preparation for conference call regarding asset purchase agreement; attending conference call; discussion with K. McEachern regarding [REDACTED].	1.7	840.00	1,428.00
01/24/15	Chow, Milly	Amending draft form of asset purchase	0.7	840.00	588.00



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Date: February 17, 2015
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		agreement regarding comments from USI and call with USI and Monitor.			
01/25/15	Chow, Milly	Attending to revising draft form and further revised draft of asset purchase agreement and multiple emails with USI and Monitor regarding same.	1.9	840.00	1,596.00
01/26/15	Chow, Milly	Various emails with USI and Monitor regarding additional amendments to the form of asset purchase agreement; emails with K. McEachern regarding asset purchase agreement comments; call to [REDACTED]	1.2	840.00	1,008.00
01/27/15	Chow, Milly	Emails regarding SISP and asset purchase agreement.	0.2	840.00	168.00
01/28/15	Chow, Milly	Emails regarding [REDACTED]	0.3	840.00	252.00
01/29/15	Chow, Milly	Attending to various emails regarding comments on asset purchase agreement; reviewing markup from USI; attending to revising asset purchase agreement.	4.4	840.00	3,696.00
Total Fees for this Matter					\$ 29,243.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Chow, Milly	MYC	21.5	840.00	18,060.00
McEachern, Katherine	KAME	13.9	690.00	9,591.00
Penny, Kathleen	KVP	1.6	995.00	1,592.00
Total		37.0		\$ 29,243.00

Taxable Disbursement(s)

Search Fees \$ 100.92
Telephone/Facsimile 2.76

\$ 103.68

Harmonized Sales Tax (13.0%)

3,815.07

Total Due for this Matter in Canadian Currency

\$ 33,161.75 CAD

Blakes

Invoice: 1823572
Date: February 17, 2015
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Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
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March 13, 2015

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

Invoice: 1828318
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 February 28, 2015, as follows:

Total Fees	\$ 32,349.50
Harmonized Sales Tax (13.0%)	4,205.44
TOTAL DUE IN CANADIAN CURRENCY	\$ 36,554.94 CAD



Invoice: 1828318
Date: March 13, 2015
Page: 2

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
01/29/15	McEachern, Katherine	Telephone call with C. Hutchinson to discuss issues relating to [REDACTED]	0.4	690.00	276.00
02/01/15	Chow, Milly	Emails with C. Hutchinson regarding final comments on draft form of asset purchase agreement; marking up same.	0.2	840.00	168.00
02/02/15	McEachern, Katherine	Emails from C. Hutchinson regarding [REDACTED]	0.3	690.00	207.00
02/03/15	Chow, Milly	Attending to reviewing various emails and [REDACTED]; attending conference call with Monitor and USI regarding [REDACTED]; discussion with K. McEachern regarding [REDACTED]; considering [REDACTED] and reviewing Plan and SISP documentation regarding same.	2.0	840.00	1,680.00
02/03/15	McEachern, Katherine	Reviewing bids; attending conference call to discuss bids; discussion of SISP with M. Chow.	2.0	690.00	1,380.00
02/04/15	Chow, Milly	Attending conference call with Monitor and USI regarding [REDACTED]; attending to call with J. Beitchman and S. Erskine regarding asset purchase agreement comment/issues and calls to and from S. Erskine regarding same; discussion with and emails to C. Hutchinson regarding asset purchase agreement; attending to revising asset purchase agreement.	2.3	840.00	1,932.00
02/04/15	McEachern, Katherine	Attending conference call with USI and EY teams to discuss [REDACTED]; emails to and from C. Hutchinson.	2.0	690.00	1,380.00
02/05/15	Chow, Milly	Attending to revising asset purchase agreement; attending to reviewing draft [REDACTED]; various emails with C. Hutchinson regarding same.	1.4	840.00	1,176.00
02/09/15	Chow, Milly	Attending to emails regarding status update including comments on same.	0.3	840.00	252.00
02/09/15	McEachern, Katherine	Call with Shibley Righton LLP for update on process.	0.2	690.00	138.00
02/11/15	Chow, Milly	Attending to emails with K. McEachern regarding asset purchase agreement questions/comments from [REDACTED]	0.2	840.00	168.00



Invoice: 1828318
Date: March 13, 2015
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		emails to C. Hutchinson regarding same.			
02/11/15	McEachern, Katherine	Telephone call with C. Hutchinson regarding current status; emails to and from C. Hutchinson, M. Chow regarding asset purchase agreement.	0.5	690.00	345.00
02/12/15	Chow, Milly	Emails with C. Hutchinson regarding asset purchase agreement matters; emails with K. McEachern regarding form of approval and vesting order.	0.2	840.00	168.00
02/15/15	Chow, Milly	Call with C. Hutchinson regarding [REDACTED]	0.7	840.00	588.00
02/17/15	Chow, Milly	Various emails with K. McEachern regarding vesting order matters.	0.2	840.00	168.00
02/18/15	Chow, Milly	Reviewing draft form of vesting order and emails with K. McEachern regarding issues/comments on same.	1.5	840.00	1,260.00
02/18/15	McEachern, Katherine	Reviewing draft [REDACTED], attending call with EY relating to [REDACTED], reviewing asset purchase agreement and drafting form of vesting order; emails to and from M. Chow.	6.5	690.00	4,485.00
02/19/15	Chow, Milly	Emails with K. McEachern regarding vesting order and reviewing and commenting on same and escrow agreement matters.	0.8	840.00	672.00
02/19/15	McEachern, Katherine	Discussion with J. Panos and C. Hutchinson regarding [REDACTED]; emails to and from C. Hutchinson regarding sale process; revising draft vesting order and emails to and from M. Chow regarding same.	2.0	690.00	1,380.00
02/20/15	Chow, Milly	Emails with K. McEachern regarding form of approval and vesting order.	0.1	840.00	84.00
02/20/15	McEachern, Katherine	Preparation of [REDACTED]	2.0	690.00	1,380.00
02/24/15	Chow, Milly	Reviewing revised draft of approval and vesting order and emails with K. McEachern regarding same.	1.0	840.00	840.00
02/25/15	Chow, Milly	Attending to marking up approval and vesting order and email with K. McEachern regarding same; attending to discussion with K. McEachern regarding [REDACTED]	0.9	840.00	756.00



Invoice: 1828318
Date: March 13, 2015
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
02/25/15	McEachern, Katherine	Drafting escrow agreement; discussion with M. Chow regarding status of various issues, including [REDACTED]	2.0	690.00	1,380.00
02/26/15	Chow, Milly	Attending to discussion with K. McEachern regarding [REDACTED]	1.3	840.00	1,092.00
02/26/15	McEachern, Katherine	Preparing for and attending meeting with Ruetters and EY regarding [REDACTED]; reviewing [REDACTED]; discussion with M. Chow regarding same.	5.5	690.00	3,795.00
02/27/15	McEachern, Katherine	Discussion with K. Penny; conference call with [REDACTED]; forwarding various documents to [REDACTED]; telephone discussion with C. Hutchinson regarding [REDACTED]	2.5	690.00	1,725.00
02/27/15	McKee, Ross	Providing advice to client regarding [REDACTED]	1.6	990.00	1,584.00
02/27/15	Penny, Kathleen	Discussion with K. McEachern regarding [REDACTED]; reviewing draft [REDACTED]; conference call with K. McEachern, EY.	1.9	995.00	1,890.50
Total Fees for this Matter					\$ 32,349.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Chow, Milly	MYC	13.1	840.00	11,004.00
McEachern, Katherine	KAME	25.9	690.00	17,871.00
McKee, Ross	WRFM	1.6	990.00	1,584.00
Penny, Kathleen	KVP	1.9	995.00	1,890.50
Total		42.5		\$ 32,349.50

Harmonized Sales Tax (13.0%)

4,205.44

Total Due for this Matter in Canadian Currency

\$ 36,554.94 CAD



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
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April 16, 2015

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

Invoice: 1834292
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 March 31, 2015, as follows:

	Total Fees	\$ 115,518.00
Taxable Disbursement(s)		
Duplicating	\$ 276.25	
		<u>\$ 276.25</u>
	Harmonized Sales Tax (13.0%)	15,053.25
TOTAL DUE IN CANADIAN CURRENCY		<u>\$ 130,847.50 CAD</u>



Invoice: 1834292
Date: April 16, 2015
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Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
03/01/15	Chow, Milly	Emails with C. Hutchinson regarding [REDACTED]	0.1	840.00	84.00
03/02/15	Chow, Milly	Reviewing email from C. Hutchinson regarding [REDACTED]	0.6	840.00	504.00
03/02/15	McEachern, Katherine	Discussions with C. Hutchinson regarding [REDACTED] and various related issues; considering [REDACTED]; discussion with M. Chow.	3.5	690.00	2,415.00
03/03/15	Chow, Milly	Discussion with K. McEachern regarding [REDACTED] and related matters.	0.9	840.00	756.00
03/03/15	McEachern, Katherine	Discussion with C. Hutchinson; reviewing [REDACTED]; drafting escrow agreement.	2.0	690.00	1,380.00
03/04/15	Chow, Milly	Attending to various emails with C. Hutchinson regarding [REDACTED]; call with same.	0.4	840.00	336.00
03/04/15	McEachern, Katherine	Drafting escrow agreement; discussions with C. Hutchinson regarding [REDACTED]; emails to and from C. Hutchinson; reviewing [REDACTED].	4.0	690.00	2,760.00
03/05/15	Chow, Milly	Attending to reviewing [REDACTED]; attending to conference call with EY and USI team to discuss [REDACTED].	1.9	840.00	1,596.00
03/05/15	McEachern, Katherine	Discussions with C. Hutchinson regarding [REDACTED]; reviewing documents relating to offers; conference call with EY and USI teams regarding [REDACTED]; emails to and from M. Chow; reviewing draft escrow agreement.	3.0	690.00	2,070.00
03/06/15	Chow, Milly	Attending to discussion with K. McEachern regarding escrow agreement and emails with [REDACTED].	0.5	840.00	420.00
03/06/15	McEachern, Katherine	Telephone discussion with C. Hutchinson; email from J. Panos; telephone call to B. Potoczak; discussions with M. Chow; marking up draft escrow agreement; emails with [REDACTED].	5.0	690.00	3,450.00
03/06/15	Shalviri, Aryo	Engaging in email correspondence with M. Chow regarding closing documents; engaging in discussion with K. McEachern.	0.2	485.00	97.00



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Date: April 16, 2015
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
03/08/15	Chow, Milly	Reviewing draft escrow agreement from K. McEachern and attending to revising same; email to K. McEachern regarding issues on same.	2.7	840.00	2,268.00
03/09/15	Chow, Milly	Attending to reviewing [REDACTED] for preparation for call; various emails to K. McEachern regarding [REDACTED]; email with C. Hutchinson regarding same; attending to conference call with C. Hutchinson, K. McEachern and [REDACTED]; attending to reviewing revised escrow agreement and marking up same and emails to K. McEachern regarding same; revising asset purchase agreement.	4.0	840.00	3,360.00
03/09/15	McEachern, Katherine	Emails regarding escrow agreement; emails regarding closing agenda and other transaction documents; conference call with [REDACTED]; discussions with M. Chow; emails regarding [REDACTED]; emails regarding [REDACTED] to draft asset purchase agreement.	5.5	690.00	3,795.00
03/09/15	Mee, Wendy	Responding to question from K. McEachern regarding [REDACTED].	0.2	655.00	131.00
03/09/15	Shalviri, Aryo	Drafting closing agenda; drafting assignment and assumption agreement.	3.6	485.00	1,746.00
03/10/15	Chow, Milly	Attending to conference call regarding [REDACTED]; attending to revising asset purchase agreement; attending to reviewing and revising draft closing agenda from A. Shalviri and discussions with same on same; discussion with C. Hutchinson regarding treatment of asset purchase agreement matters regarding [REDACTED].	3.7	840.00	3,108.00
03/10/15	McEachern, Katherine	Preparing and revising draft transaction documents and emails regarding same.	5.5	690.00	3,795.00
03/10/15	Shalviri, Aryo	Engaging in email correspondence; revising the draft closing agenda; revising the draft assignment and assumption agreement.	1.0	485.00	485.00
03/11/15	Chow, Milly	Attending to revising asset purchase agreement and various emails with K. McEachern regarding same; attending to reviewing and commenting on draft closing	3.0	840.00	2,520.00



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Date: April 16, 2015
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		agenda and assignment and assumption agreement; discussions and emails with K. McEachern on same.			
03/11/15	McEachern, Katherine	Drafting and revising various transaction documents and emails and telephone calls regarding same.	7.0	690.00	4,830.00
03/11/15	Shalviri, Aryo	Revising the closing agenda; revising the assignment and assumption agreement to reflect comments received from M. Chow; engaging in email correspondence.	0.7	485.00	339.50
03/12/15	Chow, Milly	Attending to reviewing email from R. Khan regarding comments on asset purchase agreement; discussion with K. McEachern regarding same.	0.7	840.00	588.00
03/12/15	McEachern, Katherine	Emails regarding comments on transaction documents; telephone discussion with C. Hutchinson; email draft transaction documents to purchaser team; emails and discussions with M. Chow; discussion with J. Willis to instruct drafting of schedules; reviewing comments from R. Khan and discussing with M. Chow; emails to and from R. Khan; revisions to draft vesting order.	6.0	690.00	4,140.00
03/12/15	Willis, Jenna	Receiving instructions from K. McEachern regarding drafting exhibits to escrow agreement.	0.3	565.00	169.50
03/13/15	Chow, Milly	Attending call with R. Khan, K. McEachern and C. Hutchinson regarding USI asset purchase agreement issues; reviewing proposed changes to approval and vesting order from K. McEachern and attending to marking up same.	1.2	840.00	1,008.00
03/13/15	McEachern, Katherine	Call with R. Khan, M. Chow, C. Hutchinson, A. Meltzer regarding [REDACTED], reviewing and revising vesting order; emails from and to W. Potoczak; discussion with M. Chow; reviewing draft monitor's report.	4.0	690.00	2,760.00
03/13/15	Willis, Jenna	Drafting schedules to escrow agreement for K. McEachern.	2.2	565.00	1,243.00
03/16/15	Chow, Milly	Attending to emails with K. McEachern regarding [REDACTED]; reviewing emails regarding comments on asset purchase agreement.	0.7	840.00	588.00



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Date: April 16, 2015
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
03/16/15	McEachern, Katherine	Revising draft monitor's report.	6.5	690.00	4,485.00
03/17/15	Chow, Milly	Attending to reviewing and marking up asset purchase agreement and related documents; attending conference call with [REDACTED] regarding same.	3.6	840.00	3,024.00
03/17/15	McEachern, Katherine	Reviewing and revising draft monitor's report, emails regarding draft agreements, reviewing revised drafts; discussions with M. Chow; emails to and from EY.	6.0	690.00	4,140.00
03/17/15	Penny, Kathleen	Telephone call from K. McEachern and reply.	0.2	995.00	199.00
03/18/15	Chow, Milly	Attending to revising asset purchase agreement and reviewing and marking up escrow agreement and other ancillary agreements; attending to various emails, calls and discussions regarding same.	7.9	840.00	6,636.00
03/18/15	McEachern, Katherine	Attending conference call with purchaser regarding asset purchase agreement; revisions to monitor's report; discussions with M. Chow; discussions with K. Fung regarding appendices, draft report; discussions with S. Erskine regarding [REDACTED]; revising escrow agreement and draft order; emails to and from M. Chow regarding same; reviewing revised asset purchase agreement and emails with M. Chow regarding same; reviewing emails from EY, USI, and purchaser.	8.0	690.00	5,520.00
03/18/15	Penny, Kathleen	Reviewing portions of purchase agreement with [REDACTED]; telephone call to K. McEachern.	0.4	995.00	398.00
03/19/15	Chow, Milly	Attending to revising asset purchase agreement and reviewing and marking up escrow agreement, assignment and assumption agreement, closing agenda; attending call with [REDACTED] regarding asset purchase agreement and related documents and emails; emails on same; discussions with K. McEachern regarding same.	6.7	840.00	5,628.00
03/19/15	McEachern, Katherine	Calls and discussions with K. Fung regarding report and appendices; emails to and from EY and USI regarding [REDACTED]; discussions with M. Chow; attending conference call with purchaser et al regarding	7.0	690.00	4,830.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		asset purchase agreement; reviewing revised draft asset purchase agreement; updating report, escrow agreement.			
03/20/15	Chow, Milly	Attending to revising asset purchase agreement and related calls and emails and discussions regarding same.	2.5	840.00	2,100.00
03/20/15	McEachern, Katherine	Attending call with USI counsel; emails to and from EY team; conference call with purchaser, USI and EY to discuss asset purchase agreement; discussion with M. Chow regarding asset purchase agreement.	4.5	690.00	3,105.00
03/21/15	Chow, Milly	Email from K. Fung regarding [REDACTED]; amending asset purchase agreement regarding same.	0.2	840.00	168.00
03/22/15	Chow, Milly	Emails with S. Erskine regarding [REDACTED]; attending to revising asset purchase agreement; email to [REDACTED] regarding same; attending to reviewing draft monitor's report and marking up same; email to K. McEachern regarding same.	2.6	840.00	2,184.00
03/23/15	Chow, Milly	Attending conference call with [REDACTED] and EY regarding asset purchase agreement matters; attending to revising asset purchase agreement and ancillary documents; various discussions with K. McEachern regarding same; reviewing monitor's report and markup to K. McEachern of same.	3.1	840.00	2,604.00
03/23/15	McEachern, Katherine	Various emails and discussions regarding finalizing asset purchase agreement and court material; reviewing and revising various draft documents.	6.0	690.00	4,140.00
03/24/15	Chow, Milly	Attending to conference call regarding asset purchase agreement with USI, Rueter and monitor; various emails and calls regarding finalization of materials including monitor's report for service.	2.5	840.00	2,100.00
03/24/15	McEachern, Katherine	Various calls and emails to finalize court material and issues relating to monitor's report; revising report.	6.0	690.00	4,140.00
03/25/15	Chow, Milly	Discussion with K. McEachern regarding finalization of service materials.	0.1	840.00	84.00
03/25/15	McEachern, Katherine	Finalization and service of monitor's report.	2.5	690.00	1,725.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
03/26/15	McEachern, Katherine	Dealing with material for motion.	2.0	690.00	1,380.00
03/27/15	Litigation Services	Filed Monitor's Report and confidential exhibits.			25.00
03/27/15	McEachern, Katherine	Dealing with filing of monitor's report; emails regarding [REDACTED]; discussion with C. Hutchinson.	0.5	690.00	345.00
03/30/15	Chow, Milly	Email from K. McEachern regarding [REDACTED]	0.1	840.00	84.00
03/30/15	McEachern, Katherine	Emails regarding Motion and [REDACTED]	0.3	690.00	207.00
03/31/15	Chow, Milly	Attending to call regarding [REDACTED]	0.5	840.00	420.00
03/31/15	McEachern, Katherine	Emails with EY group regarding [REDACTED]; attending call with EY group; reviewing [REDACTED] and emails to and from K. Fung regarding same; email to counsel for Cajubi; attending call with counsel for Cajubi, EY, S. Erskine.	4.5	690.00	3,105.00
Total Fees for this Matter					\$ 115,518.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Chow, Milly	MYC	50.2	840.00	42,168.00
Litigation Services	LITG	0.0	0.00	25.00
McEachern, Katherine	KAME	99.3	690.00	68,517.00
Mee, Wendy	WEN	0.2	655.00	131.00
Penny, Kathleen	KVP	0.6	995.00	597.00
Shalviri, Aryo	ARY	5.5	485.00	2,667.50
Willis, Jenna	WLS	2.5	565.00	1,412.50
Total		158.3		\$ 115,518.00

Taxable Disbursement(s)

Duplicating

\$ 276.25

\$ 276.25

Harmonized Sales Tax (13.0%)

15,053.25

Total Due for this Matter in Canadian Currency

\$ 130,847.50 CAD

Blakes

Invoice: 1834292
Date: April 16, 2015
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Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
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INVOICE

Please write invoice
number(s) on cheque

May 27, 2015

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

Invoice: 1842531
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 April 30, 2015, as follows:

Total Fees	\$ 43,689.50
Harmonized Sales Tax (13.0%)	5,679.64
TOTAL DUE IN CANADIAN CURRENCY	\$ 49,369.14 CAD



Invoice: 1842531
Date: May 27, 2015
Page: 2

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
04/01/15	Chow, Milly	Discussion with K. McEachern regarding [REDACTED]	0.2	840.00	168.00
04/01/15	McEachern, Katherine	Discussion with M. Chow; emails regarding [REDACTED]	0.2	690.00	138.00
04/02/15	Chow, Milly	Emails regarding asset purchase agreement and [REDACTED]	0.2	840.00	168.00
04/02/15	McEachern, Katherine	Emails regarding maturity; emails regarding draft supplemental report.	0.5	690.00	345.00
04/03/15	Chow, Milly	Attending to reviewing asset purchase agreement regarding [REDACTED] and email to monitor and USI regarding same; attending to revising draft closing agenda and escrow agreement.	0.6	840.00	504.00
04/04/15	Chow, Milly	Attending to revising escrow agreement to [REDACTED]; emails regarding same; attending to revising closing agenda; email to A. Shalviri regarding closing documents.	2.5	840.00	2,100.00
04/06/15	Chow, Milly	Emails regarding proposed amendments to the escrow agreement; attending to updating closing agenda; reviewing factum from USI regarding approval motion; attending to reviewing proposed amendments to draft supplemental monitor's report and discussion with K. McEachern regarding comments/issues on same.	1.7	840.00	1,428.00
04/06/15	McEachern, Katherine	Reviewing revised escrow agreement and vesting order; reviewing and revising draft supplemental monitor's report; discussions with M. Chow; email from B. Garrison; emails to and from EY team and S. Erskine; response to B. Garrison.	4.5	690.00	3,105.00
04/06/15	Shalviri, Aryo	Drafting ancillary closing documents; updating the closing agenda.	1.9	485.00	921.50
04/07/15	Chow, Milly	Email from A. Meltzer regarding adjustments; discussion with M. Stroud; reviewing revised changes to supplemental monitor's report.	0.8	840.00	672.00
04/07/15	McEachern, Katherine	Emails and discussions regarding transaction and motion; reviewing and revising draft documents.	5.0	690.00	3,450.00



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Date: May 27, 2015
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
04/07/15	Shalviri, Aryo	Engaging in email correspondence with M. Chow and K. McEachern regarding closing documents.	0.1	485.00	48.50
04/08/15	Chow, Milly	Attending to preparation for closing including revising documents; various emails and calls regarding finalizing closing documents.	3.8	840.00	3,192.00
04/08/15	Litigation Services	Filed supplement to the 23rd report of the monitor with commercial court for the motion returnable April 9/15.			25.00
04/08/15	McEachern, Katherine	Dealing with issues relating to sale approval motion and closing, including reviewing and revising sale approval order; responding to inquiries from investors; emails to and from counsel for Cajubi; emails regarding [REDACTED] discussions with M. Chow and A. Shalviri regarding closing logistics; emails regarding draft documents.	6.5	690.00	4,485.00
04/08/15	Shalviri, Aryo	Finalizing closing documents; consolidating closing documents and signature page packages; engaging in discussion with M. Chow; engaging in discussion with K. McEachern; engaging in email correspondence.	4.4	485.00	2,134.00
04/09/15	Chow, Milly	Attending to closing logistics including various emails with [REDACTED], USI, EY and K. McEachern and A. Shalviri regarding closing matters and revised closing documents and schedules.	4.8	840.00	4,032.00
04/09/15	McEachern, Katherine	Preparing for and attending court on motion for sale approval; emails regarding closing of transaction; discussion with EY team and S. Erskine regarding logistics; discussions with M. Chow; emailing [REDACTED] and revised documents; discussions with A. Shalviri regarding closing documents and logistics; discussion with B. Potoczak regarding escrow arrangements.	6.5	690.00	4,485.00
04/09/15	Shalviri, Aryo	Email correspondence; discussion with M. Chow; preparing for closing and related ancillary matters; engaging in discussion with escrow agent; revising the escrow agreement to reflect updated [REDACTED]; preparing closing folders; confirming signatures; arranging for closing.	6.3	485.00	3,055.50
04/10/15	Chow, Milly	Attending to various closing matters including various emails with [REDACTED], USI and Monitor	2.6	840.00	2,184.00



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Date: May 27, 2015
Page: 4

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		and discussions and emails with A. Shalviri and K. McEachern regarding closing matters and logistics.			
04/10/15	McEachern, Katherine	Emails relating to closing of transaction; discussions with M. Chow.	0.5	690.00	345.00
04/10/15	Shalviri, Aryo	Engaging in email correspondence with the purchaser; engaging in discussion with the escrow agent; reviewing and revising escrow documents; engaging in email correspondence with M. Chow.	1.7	485.00	824.50
04/13/15	Chow, Milly	Attending to matters relating to confirmation of closing and closing matters including discussions with A. Shalviri and emails to USI and [REDACTED]	0.3	840.00	252.00
04/13/15	Shalviri, Aryo	Engaging in email correspondence; engaging in discussion with the escrow agent regarding closing matters.	0.8	485.00	388.00
04/16/15	Chow, Milly	Email from R. Khan regarding post closing matters regarding [REDACTED], discussions with A. Shalviri regarding same and [REDACTED].	0.2	840.00	168.00
04/16/15	Shalviri, Aryo	Engaging in email correspondence with R. Khan.	0.1	485.00	48.50
04/20/15	Chow, Milly	Discussion with A. Shalviri regarding [REDACTED] and follow-up of same.	0.2	840.00	168.00
04/22/15	Chow, Milly	Emails regarding post closing matters.	0.2	840.00	168.00
04/22/15	Shalviri, Aryo	Engaging in email correspondence with K. Fung regarding [REDACTED]; engaging in correspondence with the escrow agent regarding [REDACTED]; engaging in email correspondence with USI in connection with delivery of executed transfer forms.	0.5	485.00	242.50
04/27/15	Chow, Milly	Emails with EY regarding [REDACTED].	0.2	840.00	168.00
04/28/15	Chow, Milly	Emails with A. Shalviri regarding post closings matters including reviewing updated closing agenda and commenting on same.	0.2	840.00	168.00
04/28/15	Penny, Kathleen	Messages with L. Levin et al regarding [REDACTED].	0.3	995.00	298.50
04/28/15	Shalviri, Aryo	Updating the closing agenda; engaging in email correspondence with K. Fung;	0.3	485.00	145.50



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Date: May 27, 2015
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		engaging in email correspondence with R. Khan.			
04/29/15	Chow, Milly	Call with K. Penny and K. McEachern regarding [REDACTED] emails with A. Shalviri regarding status of post closing matters.	0.7	840.00	588.00
04/29/15	McEachern, Katherine	Attending call with K. Penny and M. Chow; discussion with K. Fung.	0.7	690.00	483.00
04/29/15	Penny, Kathleen	Discussion with M. Chow and K. McEachern regarding [REDACTED] discussion with L. Levin regarding same.	0.9	995.00	895.50
04/30/15	Chow, Milly	Attending to reviewing draft email from K. Penny regarding [REDACTED] attending to call with K. Penny regarding same.	0.6	840.00	504.00
04/30/15	Penny, Kathleen	Drafting message for USI counsel regarding [REDACTED] discussion with M. Chow.	1.2	995.00	1,194.00
Total Fees for this Matter					\$ 43,689.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Chow, Milly	MYC	19.8	840.00	16,632.00
Litigation Services	LITG	0.0	0.00	25.00
McEachern, Katherine	KAME	24.4	690.00	16,836.00
Penny, Kathleen	KVP	2.4	995.00	2,388.00
Shalviri, Aryo	ARY	16.1	485.00	7,808.50
Total		62.7		\$ 43,689.50

Harmonized Sales Tax (13.0%)

5,679.64

Total Due for this Matter in Canadian Currency

\$ 49,369.14 CAD



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
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INVOICE

Please write invoice
number(s) on cheque

June 17, 2015

Ernst & Young Inc.
222 Bay Street
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Toronto, ON M5K 1J7
Canada

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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, 2015, as follows:

Total Fees		\$ 7,320.50
<u>Taxable Disbursement(s)</u>		
Duplicating	\$ 46.50	
Telephone/Facsimile	2.49	
		\$ 48.99
Harmonized Sales Tax (13.0%)		958.04
TOTAL DUE IN CANADIAN CURRENCY		\$ 8,327.53 CAD



Invoice: 1846713
Date: June 17, 2015
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Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
05/01/15	Chow, Milly	Discussion with K. McEachern regarding [REDACTED]	0.1	840.00	84.00
05/01/15	Penny, Kathleen	Message from K. McEachern; message from L. Levin and reply regarding [REDACTED]	0.2	995.00	199.00
05/06/15	Chow, Milly	Reviewing emails regarding [REDACTED] and draft memo from EY.	0.5	840.00	420.00
05/06/15	McEachern, Katherine	Emails regarding notice on website; emails regarding [REDACTED]; voicemail from J. Panos.	0.5	690.00	345.00
05/06/15	Penny, Kathleen	Reviewing revised memo from L. Levin; discussion with L. Levin regarding [REDACTED]; message to K. McEachern et al.	1.0	995.00	995.00
05/07/15	Chow, Milly	Discussion with K. McEachern regarding [REDACTED]	0.3	840.00	252.00
05/08/15	Chow, Milly	Attending to emails with K. McEachern regarding [REDACTED]	0.1	840.00	84.00
05/13/15	Chow, Milly	Discussion with K. McEachern regarding [REDACTED]	0.1	840.00	84.00
05/13/15	McEachern, Katherine	Emails from and to K. Penny.	0.2	690.00	138.00
05/13/15	Penny, Kathleen	Reviewing revised memo from L. Levin; message to K. McEachern.	0.4	995.00	398.00
05/15/15	Penny, Kathleen	Message to L. Levin with comments on memo.	0.2	995.00	199.00
05/19/15	Chow, Milly	Attending to email regarding [REDACTED]	0.1	840.00	84.00
05/20/15	Penny, Kathleen	Messages with M. Chow; reviewing messages from K. Fung et al.	0.1	995.00	99.50
05/21/15	Chow, Milly	Calls from investor regarding status.	0.1	840.00	84.00
05/24/15	Chow, Milly	Reviewing revised [REDACTED] and marking up same and email to EY and K. Penny regarding same.	0.3	840.00	252.00
05/25/15	Chow, Milly	Attending to emails regarding memo	0.1	840.00	84.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		regarding [REDACTED]			
05/26/15	Burr, Chris	Reviewing and commenting on [REDACTED] provided by M. Chow; discussions with M. Chow regarding same; reviewing [REDACTED]; forwarding revised documents to S. Erskine.	2.3	615.00	1,414.50
05/26/15	Chow, Milly	Attending to reviewing emails and documents regarding [REDACTED]; attending to emails with K. Fung regarding same; instructions to C. Burr regarding [REDACTED]	1.2	840.00	1,008.00
05/27/15	Burr, Chris	Exchanging email messages with S. Erskine regarding [REDACTED]	0.5	615.00	307.50
05/27/15	Chow, Milly	Call from and to S. Erskine regarding [REDACTED]; discussion with C. Burr regarding same.	0.2	840.00	168.00
05/28/15	Burr, Chris	Revising [REDACTED] to reflect comments from S. Erskine; exchanging email messages with K. Fung regarding [REDACTED]	0.6	615.00	369.00
05/28/15	Chow, Milly	Discussion and calls with creditors inquiring as to status of the proceedings.	0.3	840.00	252.00
Total Fees for this Matter					\$ 7,320.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Burr, Chris	BUR	3.4	615.00	2,091.00
Chow, Milly	MYC	3.4	840.00	2,856.00
McEachern, Katherine	KAME	0.7	690.00	483.00
Penny, Kathleen	KVP	1.9	995.00	1,890.50
Total		9.4		\$ 7,320.50

Taxable Disbursement(s)

Duplicating \$ 46.50
Telephone/Facsimile 2.49

\$ 48.99

Harmonized Sales Tax (13.0%)

958.04

Total Due for this Matter in Canadian Currency

\$ 8,327.53 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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July 21, 2015

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

Invoice: 1853103
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 June 30, 2015, as follows:

Total Fees	\$ 10,814.50
Harmonized Sales Tax (13.0%)	1,405.89
TOTAL DUE IN CANADIAN CURRENCY	\$ 12,220.39 CAD



Invoice: 1853103
Date: July 21, 2015
Page: 2

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
06/04/15	Shalviri, Aryo	Engaging in email correspondence with J. De Vellis, Cajubi counsel, regarding status of CCAA proceedings.	0.2	485.00	97.00
06/05/15	Chow, Milly	Emails with S. Erskine regarding [REDACTED], emails with EY regarding same.	0.1	840.00	84.00
06/06/15	Chow, Milly	Attending to reviewing [REDACTED] and email to K. Penny regarding comments/issues arising from same.	1.1	840.00	924.00
06/08/15	Chow, Milly	Attending to emails with S. Erskine regarding [REDACTED], attending to emails with EY team regarding same.	0.1	840.00	84.00
06/08/15	Penny, Kathleen	Reviewing memo from USI counsel regarding [REDACTED], considering next steps.	0.6	995.00	597.00
06/09/15	Chow, Milly	Emails with K. Fung regarding [REDACTED]	0.2	840.00	168.00
06/10/15	Chow, Milly	Discussion with K. Penny regarding [REDACTED]	0.5	840.00	420.00
06/10/15	Penny, Kathleen	Discussion with M. Chow regarding [REDACTED]	0.5	995.00	497.50
06/11/15	Chow, Milly	Preparing for calls and meetings regarding [REDACTED], attending call with K. Penny, K. Fung, L. Levin and R. Lavoie, EY, regarding pre-call regarding meeting with USI's counsel regarding [REDACTED]; attending meeting with S. Erskine and B. Innes, Rueter, and K. Fung, L. Levin and R. Lavoie, EY, and K. Penny regarding [REDACTED]	2.7	840.00	2,268.00
06/11/15	Penny, Kathleen	Conference call with K. Fung, M. Chow et al.; reviewing [REDACTED] meeting with USI counsel and EY regarding [REDACTED] and related issues.	2.3	995.00	2,288.50
06/14/15	Chow, Milly	Attending to consideration of [REDACTED]	0.4	840.00	336.00
06/15/15	Burr, Chris	Exchanging email messages with S. Erskine regarding execution versions of payout documents.	0.1	615.00	61.50



Invoice: 1853103
Date: July 21, 2015
Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
06/15/15	Chow, Milly	Emails with K. Fung regarding [REDACTED]	0.1	840.00	84.00
06/16/15	Chow, Milly	Discussion with K. Fung regarding [REDACTED], call to and from S. Erskine regarding same.	0.5	840.00	420.00
06/17/15	Chow, Milly	Attending to emails with K. Fung regarding [REDACTED] t.	0.2	840.00	168.00
06/19/15	Penny, Kathleen	Message from L. Levin; reviewing draft [REDACTED]	0.7	995.00	696.50
06/22/15	Penny, Kathleen	Completing review of draft memo regarding [REDACTED]; message to L. Levin et al.	0.7	995.00	696.50
06/23/15	Chow, Milly	Discussion with S. Erskine regarding [REDACTED]	0.5	840.00	420.00
06/24/15	Chow, Milly	Attending to email to K. Fung regarding [REDACTED]; call with S. Erskine regarding [REDACTED]	0.4	840.00	336.00
06/29/15	Chow, Milly	Emails with K. Fung regarding [REDACTED]; emails with S. Erskine regarding same and [REDACTED]	0.2	840.00	168.00
Total Fees for this Matter					\$ 10,814.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Burr, Chris	BUR	0.1	615.00	61.50
Chow, Milly	MYC	7.0	840.00	5,880.00
Penny, Kathleen	KVP	4.8	995.00	4,776.00
Shalviri, Aryo	ARY	0.2	485.00	97.00
Total		12.1		\$ 10,814.50

Harmonized Sales Tax (13.0%)

1,405.89

Total Due for this Matter in Canadian Currency

\$ 12,220.39 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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August 13, 2015

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

Invoice: 1857658
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 July 31, 2015, as follows:

	Total Fees	\$ 6,371.00
<u>Taxable Disbursement(s)</u>		
Telephone/Facsimile	\$ 3.76	
		<u>\$ 3.76</u>
	Harmonized Sales Tax (13.0%)	828.72
		<u>828.72</u>
	TOTAL DUE IN CANADIAN CURRENCY	\$ 7,203.48 CAD



Invoice: 1857658
Date: August 13, 2015
Page: 2

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
07/06/15	Chow, Milly	Emails to S. Erskine regarding summary of outstanding services; email to K. Penny regarding [REDACTED]; email to K. Fung regarding status of same.	0.2	840.00	168.00
07/07/15	Chow, Milly	Attending to summary of outstanding services issues including emails with S. Erskine and emails with K. Fung; emails with S. Erskine regarding [REDACTED]; emails with K. Penny regarding same; emails with B. Garrison regarding [REDACTED]	1.1	840.00	924.00
07/07/15	Penny, Kathleen	Telephone call from W. Innes; message from M. Chow and reply.	0.4	995.00	398.00
07/08/15	Chow, Milly	Emails with S. Erskine regarding [REDACTED]; emails with K. Penny regarding [REDACTED]; emails with K. Fung.	0.2	840.00	168.00
07/09/15	Penny, Kathleen	Reviewing messages.	0.1	995.00	99.50
07/10/15	Chow, Milly	Emails with B. Denega regarding [REDACTED]	0.2	840.00	168.00
07/11/15	Chow, Milly	Emails with B. Denega regarding [REDACTED]	0.2	840.00	168.00
07/16/15	Chow, Milly	Emails with Rueters regarding [REDACTED]; emails with Cajubi's counsel regarding [REDACTED]; emails with K. Fung regarding [REDACTED]	0.8	840.00	672.00
07/17/15	Chow, Milly	Emails with K. Fung; reviewing draft [REDACTED]; email from K. Penny regarding comments on same; marking up comments on same.	0.8	840.00	672.00
07/17/15	Penny, Kathleen	Reviewing draft letter from W. Innes and providing comments to K. Fung et al; messages with M. Chow.	0.4	995.00	398.00
07/21/15	Chow, Milly	Emails with R. Lavoie regarding [REDACTED]; email to B. Innes regarding same; various emails with K. Fung regarding [REDACTED]; email to S. Erskine regarding same.	0.8	840.00	672.00
07/22/15	Chow, Milly	Reviewing revised [REDACTED]; emails from R. Lavoie, K. Penny and [REDACTED]	0.2	840.00	168.00



Invoice: 1857658
Date: August 13, 2015
Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		K. Fung regarding same; email to Reuters regarding same.			
07/22/15	Penny, Kathleen	Reviewing [REDACTED]	0.1	995.00	99.50
07/24/15	Chow, Milly	Emails with S. Erskine regarding [REDACTED]; email with K. Fung regarding same.	0.2	840.00	168.00
07/27/15	Chow, Milly	Call with S. Erskine regarding [REDACTED]; emails with K. Fung regarding [REDACTED]; email to S. Erskine regarding [REDACTED]	1.2	840.00	1,008.00
07/29/15	Chow, Milly	Emails and call to K. Fung regarding [REDACTED]; call from S. Erskine.	0.5	840.00	420.00
Total Fees for this Matter					\$ 6,371.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Chow, Milly	MYC	6.4	840.00	5,376.00
Penny, Kathleen	KVP	1.0	995.00	995.00
Total		7.4		\$ 6,371.00

Taxable Disbursement(s)

Telephone/Facsimile

\$ 3.76

\$ 3.76

Harmonized Sales Tax (13.0%)

828.72

Total Due for this Matter in Canadian Currency

\$ 7,203.48 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

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September 23, 2015

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

Invoice: 1864843
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 August 31, 2015, as follows:

Total Fees	\$ 4,116.00
Harmonized Sales Tax (13.0%)	535.08
TOTAL DUE IN CANADIAN CURRENCY	\$ 4,651.08 CAD



Invoice: 1864843
Date: September 23, 2015
Page: 2

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
08/04/15	Chow, Milly	Emails with K. Fung regarding [REDACTED]; email to S. Erskine regarding same and [REDACTED]; email to W. Innes regarding [REDACTED]	0.4	840.00	336.00
08/05/15	Chow, Milly	Emails with S. Erskine; emails with K. Fung.	0.2	840.00	168.00
08/06/15	Chow, Milly	Emails with S. Erskine; emails with K. Fung regarding [REDACTED]	0.2	840.00	168.00
08/07/15	Chow, Milly	Call with S. Erskine; call with K. Fung regarding [REDACTED]	0.4	840.00	336.00
08/09/15	Chow, Milly	Emails with J. De Vellis regarding [REDACTED]; email to W. Innes regarding [REDACTED] and follow-up.	0.3	840.00	252.00
08/10/15	Chow, Milly	Emails with W. Innes regarding [REDACTED] and update; email to J. De Vellis regarding same.	0.4	840.00	336.00
08/14/15	Chow, Milly	Emails with K. Fung.	0.2	840.00	168.00
08/15/15	Chow, Milly	Emails with K. Fung regarding issues for monitor's report; email to S. Erskine regarding outstanding issues.	0.5	840.00	420.00
08/18/15	Chow, Milly	Email from R. Khan regarding various outstanding issues.	0.1	840.00	84.00
08/19/15	Chow, Milly	Emails with W. Innes regarding [REDACTED]	0.1	840.00	84.00
08/20/15	Chow, Milly	Emails with K. Fung regarding monitor's report and status regarding outstanding matters; emails with W. Innes regarding [REDACTED]	0.2	840.00	168.00
08/21/15	Chow, Milly	Email from W. Innes regarding [REDACTED]	0.1	840.00	84.00
08/25/15	Chow, Milly	Attending to emails with B. Garrison; email from W. Innes regarding [REDACTED]; reviewing correspondence from Duscio.	0.5	840.00	420.00
08/26/15	Chow, Milly	Email to B. Garrison regarding status of [REDACTED]; emails with J. De Vellis and Cajubi counsel regarding same.	0.2	840.00	168.00
08/27/15	Chow, Milly	Attending to call with S. Erskine regarding outstanding matters; email to B. Garrison.	1.0	840.00	840.00
08/31/15	Chow, Milly	Email from W. Innes regarding [REDACTED]	0.1	840.00	84.00



Invoice: 1864843
Date: September 23, 2015
Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
					
Total Fees for this Matter					\$ 4,116.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Chow, Milly	MYC	4.9	840.00	4,116.00
	Total	4.9		\$ 4,116.00

Harmonized Sales Tax (13.0%)	535.08
Total Due for this Matter in Canadian Currency	<u>\$ 4,651.08 CAD</u>



Blake, Cassels & Graydon LLP
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199 Bay Street
Suite 4000, Commerce Court West
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October 13, 2015

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

Invoice: 1868388
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, 2015, as follows:

Total Fees	\$ 15,380.50
Harmonized Sales Tax (13.0%)	1,999.47
TOTAL DUE IN CANADIAN CURRENCY	\$ 17,379.97 CAD



Invoice: 1868388
Date: October 13, 2015
Page: 2

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
09/03/15	Chow, Milly	Emails with K. Fung regarding [REDACTED]; emails with S. Erskine regarding same.	0.5	840.00	420.00
09/08/15	Burr, Chris	Discussions with M. Chow regarding history of file and upcoming motion.	0.8	615.00	492.00
09/08/15	Chow, Milly	Attending to call with S. Erskine regarding outstanding matters; discussion with C. Burr regarding same and proposed motion for same.	1.1	840.00	924.00
09/11/15	Burr, Chris	Preparing for and attending all hands meeting regarding motion materials.	1.9	615.00	1,168.50
09/11/15	Chow, Milly	Attending to meeting with USI and Rueter teams regarding outstanding issues.	2.5	840.00	2,100.00
09/15/15	Chow, Milly	Emails with J. Mitnick, SM Financial regarding [REDACTED]	0.1	840.00	84.00
09/16/15	Chow, Milly	Call with J. Mitnick regarding [REDACTED]; discussion with A. Shalviri regarding [REDACTED]; email to S. Erskine regarding [REDACTED]	0.8	840.00	672.00
09/17/15	Chow, Milly	Emails with K. Fung.	0.1	840.00	84.00
09/18/15	Chow, Milly	Reviewing draft confidentiality agreement regarding [REDACTED]; discussion with A. Shalviri regarding comments on same.	0.4	840.00	336.00
09/18/15	Shalviri, Aryo	Drafting a form of non-disclosure agreement; engaging in email correspondence regarding same.	2.3	485.00	1,115.50
09/20/15	Chow, Milly	Reviewing draft monitor's report from K. Fung.	0.3	840.00	252.00
09/21/15	Chow, Milly	Email from W. Innes regarding [REDACTED]; emails with S. Erskine regarding [REDACTED]; email to K. Fung and C. McGran regarding same; emails with [REDACTED]	0.2	840.00	168.00
09/22/15	Shalviri, Aryo	Revising form of confidentiality agreement to reflect comments received from the Monitor.	0.3	485.00	145.50
09/23/15	Chow, Milly	Attending to emails with S. Erskine regarding [REDACTED]; reviewing revised draft of confidentiality agreement regarding [REDACTED]	0.5	840.00	420.00



Invoice: 1868388
Date: October 13, 2015
Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		[REDACTED] and email to [REDACTED] regarding same.			
09/24/15	Burr, Chris	Discussions with M. Chow regarding draft report; reviewing draft report.	0.5	615.00	307.50
09/24/15	Chow, Milly	Reviewing and marking up draft monitor's report; discussion with C. Burr; reviewing [REDACTED] and other materials in preparation for call with [REDACTED].	2.4	840.00	2,016.00
09/25/15	Burr, Chris	Preparing for and participating on conference call regarding [REDACTED].	0.5	615.00	307.50
09/25/15	Chow, Milly	Attending call with [REDACTED] regarding [REDACTED]; attending to marking up/revising draft monitor's report; emails with C. Burr and A. Shalviri regarding same.	3.4	840.00	2,856.00
09/29/15	Chow, Milly	Emails with S. Erskine regarding [REDACTED] and next steps.	0.1	840.00	84.00
09/30/15	Chow, Milly	Reviewing [REDACTED] and emails with Monitor regarding comments/issues on same; email to [REDACTED]; emails with S. Erskine regarding update matters.	1.7	840.00	1,428.00
Total Fees for this Matter					\$ 15,380.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Burr, Chris	BUR	3.7	615.00	2,275.50
Chow, Milly	MYC	14.1	840.00	11,844.00
Shalviri, Aryo	ARY	2.6	485.00	1,261.00
Total		20.4		\$ 15,380.50

Harmonized Sales Tax (13.0%)

1,999.47

Total Due for this Matter in Canadian Currency

\$ 17,379.97 CAD



Blake, Cassels & Graydon LLP
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199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
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November 12, 2015

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

Invoice: 1875005
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, 2015, as follows:

Total Fees	\$ 44,043.50
Harmonized Sales Tax (13.0%)	5,725.66
TOTAL DUE IN CANADIAN CURRENCY	\$ 49,769.16 CAD



Invoice: 1875005
Date: November 12, 2015
Page: 2

Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
10/02/15	Chow, Milly	Reviewing draft agenda for update/status call with Monitor; email from J. Mitnick regarding [REDACTED]	0.7	840.00	588.00
10/04/15	Chow, Milly	Attending to email to reviewing Plan regarding [REDACTED] and email to C. Burr regarding comments/issues for monitor's report.	2.0	840.00	1,680.00
10/05/15	Burr, Chris	Preparing for and participating on call with K. Fung and M. Chow regarding outstanding matters; preparing for all-hands meeting with company; attending all-hands meeting.	3.3	615.00	2,029.50
10/05/15	Chow, Milly	Attending to conference call with USI team and EY team and C. Burr and K. Penny regarding update on outstanding matters and [REDACTED]	2.8	840.00	2,352.00
10/05/15	Penny, Kathleen	Attending meeting with USI, EY and Rueters; discussion with L. Levin.	1.2	995.00	1,194.00
10/06/15	Burr, Chris	Exchanging email messages with M. Chow regarding comments on 24th Report; reviewing and revising same.	1.8	615.00	1,107.00
10/06/15	Chow, Milly	Emails with K. Penny regarding [REDACTED]; email to W. Innes regarding same.	1.0	840.00	840.00
10/06/15	Penny, Kathleen	Messages from M. Chow and replies; reviewing message from W. Innes.	0.4	995.00	398.00
10/07/15	Burr, Chris	Reviewing and revising 24th Report.	1.0	615.00	615.00
10/07/15	Chow, Milly	Attending to emails regarding [REDACTED]; emails with S. Erskine regarding [REDACTED].	1.0	840.00	840.00
10/08/15	Burr, Chris	Revising 24th Report; reviewing comments from M. Chow regarding same; incorporating M. Chow's comments into 24th Report.	1.8	615.00	1,107.00
10/08/15	Chow, Milly	Emails to K. Penny regarding [REDACTED]; call with S. Erskine and J. King (Cajubi counsel) regarding status of matters and [REDACTED]; call with S. Erskine regarding post call matters; discussion with C. Burr regarding issues and Monitor's report matters.	2.3	840.00	1,932.00
10/09/15	Burr, Chris	Reviewing historical Monitor's reports to	4.8	615.00	2,952.00



Invoice: 1875005
Date: November 12, 2015
Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		update 24th Report; reviewing Vida asset purchase agreement for detailed description in 24th Report; revising 24th Report to reflect same.			
10/09/15	Chow, Milly	Attending to emails from K. Penny regarding various [REDACTED]; discussion with K. Penny regarding same; reviewing draft notes regarding discussion with Vida's counsel regarding [REDACTED]; discussion and emails with K. Penny regarding same; attending to marking up same; attending to reviewing K. Penny's additional comments on same and emails with K. Penny on same.	2.4	840.00	2,016.00
10/09/15	Penny, Kathleen	Messages from M. Chow and replies regarding [REDACTED]; discussion with M. Chow; message from W. Innes and reviewing draft outline for purchaser's tax counsel; message to M. Chow with revised outline.	2.1	995.00	2,089.50
10/10/15	Burr, Chris	Finalizing revisions to 24th Report; forwarding to M. Chow for comment.	2.1	615.00	1,291.50
10/10/15	Chow, Milly	Attending to revising draft notes to Vida's counsel regarding [REDACTED], email to EY team regarding same.	0.9	840.00	756.00
10/12/15	Chow, Milly	Email from L. Levin regarding mark-up of notes regarding [REDACTED].	0.1	840.00	84.00
10/13/15	Chow, Milly	Attending to emails with EY team regarding [REDACTED]; emails with W. Innes regarding same; reviewing C. Burr's markup of draft monitor's report and marking up same.	2.1	840.00	1,764.00
10/13/15	Shalviri, Aryo	Reviewing and revising the Monitor's 24th Report regarding [REDACTED].	1.2	485.00	582.00
10/14/15	Burr, Chris	Discussions with M. Chow regarding 24th Report.	0.5	615.00	307.50
10/14/15	Chow, Milly	Emails with K. Penny regarding [REDACTED], emails with EY team regarding same and [REDACTED], discussion with S. Erskine regarding [REDACTED], discussion with C. Burr regarding comments on draft Monitor's Report.	2.0	840.00	1,680.00
10/14/15	Penny, Kathleen	Messages from M. Chow and replies regarding [REDACTED].	0.3	995.00	298.50



Invoice: 1875005
Date: November 12, 2015
Page: 4

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
10/14/15	Shalviri, Aryo	Revising the Monitor's 24th Report.	0.4	485.00	194.00
10/15/15	Burr, Chris	Revising 24th Report to reflect comments from M. Chow and other recent developments; discussions with M. Chow regarding same; participating on call with M. Chow regarding [REDACTED]; discussions with creditor D. Jeffers; engaged regarding [REDACTED]	4.1	615.00	2,521.50
10/15/15	Chow, Milly	Attending call with [REDACTED]; call with S. Erskine, W. Innes and L. Levine regarding post call follow-up; discussions with C. Burr regarding [REDACTED]; attending to emails regarding [REDACTED]; revising same and email to Rueter/USI regarding same.	2.9	840.00	2,436.00
10/15/15	Penny, Kathleen	Reviewing messages from M. Chow et al and reply.	0.4	995.00	398.00
10/15/15	Shalviri, Aryo	Revising and updating the Monitor's 24th Report.	0.4	485.00	194.00
10/16/15	Chow, Milly	Emails with B. Garrison regarding [REDACTED]	0.1	840.00	84.00
10/19/15	Burr, Chris	Discussions with [REDACTED]; reviewing materials regarding same.	0.6	615.00	369.00
10/19/15	Chow, Milly	Emails regarding [REDACTED]	0.3	840.00	252.00
10/20/15	Burr, Chris	Reviewing materials regarding [REDACTED]; preparing for and participating on all-hands call; exchanging email messages with M. Chow regarding outstanding matters; discussions with S. Erskine regarding details of Monitor's Report.	3.0	615.00	1,845.00
10/20/15	Chow, Milly	Attending call with C. Irvine, L. Levin and W. Innes regarding [REDACTED]; emails with W. Innes regarding [REDACTED]	2.3	840.00	1,932.00
10/21/15	Burr, Chris	Corresponding with [REDACTED]	0.4	615.00	246.00
10/21/15	Chow, Milly	Discussion with S. Erskine regarding [REDACTED]; emails with C. Burr regarding [REDACTED]	0.3	840.00	252.00



Invoice: 1875005
Date: November 12, 2015
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		[REDACTED]			
10/22/15	Burr, Chris	Discussions with M. Chow regarding [REDACTED]	0.2	615.00	123.00
10/22/15	Chow, Milly	Emails to C. Burr regarding [REDACTED]; email from S. Erskine regarding [REDACTED]	0.2	840.00	168.00
10/23/15	Burr, Chris	Corresponding with working group regarding [REDACTED]	0.2	615.00	123.00
10/23/15	Chow, Milly	Emails regarding [REDACTED] with K Penny.	0.3	840.00	252.00
10/23/15	Penny, Kathleen	Messages with M. Chow regarding [REDACTED]	0.3	995.00	298.50
10/26/15	Chow, Milly	Attending to call with EY and USI team regarding [REDACTED]	2.0	840.00	1,680.00
10/27/15	Burr, Chris	Exchanging email messages with EY regarding [REDACTED]	0.3	615.00	184.50
10/27/15	Chow, Milly	Emails regarding [REDACTED]	0.2	840.00	168.00
10/28/15	Chow, Milly	Emails with C. Burr regarding [REDACTED]; email from J. King; emails with S. Erskine.	0.2	840.00	168.00
10/29/15	Burr, Chris	Discussions with M. Chow regarding [REDACTED]	0.5	615.00	307.50
10/29/15	Chow, Milly	Emails regarding [REDACTED]; emails and call with S. Erskine.	0.4	840.00	336.00
10/30/15	Chow, Milly	Attending to call with and email to S. Erskine; call with J. King; email to C. McGran and B. Denega regarding update on call with J. King; email from W. Innes regarding [REDACTED]; emails with K. Penny regarding same and drafting of [REDACTED]	1.2	840.00	1,008.00
Total Fees for this Matter					\$ 44,043.50

Matter Timekeeper Summary

	ID	Hours	Rate (\$)	Amount (\$)
Burr, Chris	BUR	24.6	615.00	15,129.00
Chow, Milly	MYC	27.7	840.00	23,268.00
Penny, Kathleen	KVP	4.7	995.00	4,676.50



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Date: November 12, 2015
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Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Shalviri, Aryo	ARY	2.0	485.00	970.00
Total		59.0		\$ 44,043.50

Harmonized Sales Tax (13.0%)	5,725.66
Total Due for this Matter in Canadian Currency	<u>\$ 49,769.16 CAD</u>



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, 2015

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

Invoice: 1885000
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, 2015, as follows:

Total Fees	\$ 34,789.50
Harmonized Sales Tax (13.0%)	4,522.64
TOTAL DUE IN CANADIAN CURRENCY	\$ 39,312.14 CAD



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Date: December 30, 2015
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Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
11/01/15	Penny, Kathleen	Reviewing messages; preparing draft of [REDACTED]	0.4	995.00	398.00
11/02/15	Burr, Chris	Exchanging messages with K. Penny regarding [REDACTED]; exchanging email messages with S. Erskine regarding [REDACTED]	0.6	615.00	369.00
11/02/15	Chow, Milly	Attending to emails with J. King; emails with S. Erskine; discussion with C. McGran.	1.3	840.00	1,092.00
11/02/15	Penny, Kathleen	Messages from W. Innes and replies regarding [REDACTED]; messages to C. Burr; completing proposed wording of [REDACTED] and commenting on [REDACTED]; additional messages with W. Innes, M. Chow.	1.4	995.00	1,393.00
11/03/15	Burr, Chris	Discussions with M. Chow regarding [REDACTED]	0.5	615.00	307.50
11/03/15	Chow, Milly	Emails regarding [REDACTED]	0.4	840.00	336.00
11/03/15	Penny, Kathleen	Messages with W. Innes.	0.2	995.00	199.00
11/04/15	Burr, Chris	Exchanging email messages and discussions with M. Chow regarding [REDACTED]; drafting response to same.	0.8	615.00	492.00
11/04/15	Chow, Milly	Emails with C. Burr regarding [REDACTED]	0.6	840.00	504.00
11/05/15	Burr, Chris	Discussions with M. Chow regarding [REDACTED]; telephone call with S. Erskine regarding same; preparing for and participating on call with EY regarding same; drafting [REDACTED]; forwarding same to USI counsel for comment.	1.5	615.00	922.50
11/05/15	Chow, Milly	Emails regarding [REDACTED]	0.5	840.00	420.00
11/06/15	Burr, Chris	Preparing for and participating on call with M. Chow and C. McGran regarding [REDACTED]; exchanging email messages with working group regarding same; reviewing [REDACTED]	2.1	615.00	1,291.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
11/06/15	Chow, Milly	Emails with Reuter regarding [REDACTED]; call with C. McCran and C. Burr regarding same; reviewing files regarding [REDACTED] and emails regarding same; attending calls with J. King and J. De Vellis; attending call with S. Erskine and EY.	3.2	840.00	2,688.00
11/06/15	Penny, Kathleen	Reviewing messages and reply regarding [REDACTED].	0.2	995.00	199.00
11/09/15	Burr, Chris	Participating on call with S. Erskine and W. Innes regarding [REDACTED]; exchanging email messages with working group regarding same; preparing and reviewing [REDACTED].	1.4	615.00	861.00
11/09/15	Chow, Milly	Emails and discussions with C. Burr regarding [REDACTED]; emails regarding [REDACTED].	0.2	840.00	168.00
11/09/15	Penny, Kathleen	Reviewing statement of facts from W. Innes; message to W. Innes with high level comments and reply; reviewing draft cover letter; message from C. Burr and reply; telephone call from L. Levin.	1.1	995.00	1,094.50
11/10/15	Burr, Chris	Exchanging email messages with working group regarding [REDACTED] and correspondence from J. King.	0.6	615.00	369.00
11/10/15	Penny, Kathleen	Reviewing messages from M. Chow, C. Burr, L. Levin; messages to W. Innes and reply.	0.4	995.00	398.00
11/11/15	Burr, Chris	Preparing for and participating on call with B. Denega and C. McGran; call with J. King and working group regarding requested information; exchanging email messages with J. King regarding same.	1.8	615.00	1,107.00
11/11/15	Chow, Milly	Emails and discussions with C. Burr regarding [REDACTED]; attending call with J. King, Monitor and S. Erskine; receipt of letter from J. King; emails with same; emails with Rueter.	1.3	840.00	1,092.00
11/12/15	Burr, Chris	Drafting letter responding to J. King; discussions with M. Chow regarding same; revising response to J. King to reflect comments from M. Chow.	1.9	615.00	1,168.50
11/12/15	Chow, Milly	Drafting response to J. King letter; call with Rueter regarding same; discussion with K. Penny regarding [REDACTED].	3.1	840.00	2,604.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
11/12/15	Penny, Kathleen	Reviewing message from M. Chow and [REDACTED] discussion with M. Chow regarding [REDACTED] and next steps.	1.3	995.00	1,293.50
11/13/15	Burr, Chris	Further revising response to J. King; preparing email to creditors responding to requests for updates.	0.6	615.00	369.00
11/16/15	Burr, Chris	Exchanging email messages with USI group regarding [REDACTED]; revising response to J. King and forwarding to USI group for comments; reviewing correspondence from Vida regarding post-closing matters.	0.9	615.00	553.50
11/16/15	Chow, Milly	Emails from [REDACTED]; emails with C. Hutchinson regarding same.	0.2	840.00	168.00
11/17/15	Chow, Milly	Email from [REDACTED]; call with C. McGran and C. Hutchinson regarding same; reviewing APA regarding provisions regarding [REDACTED]	1.5	840.00	1,260.00
11/19/15	Burr, Chris	Call with C. McGran regarding J. King correspondence; exchanging email messages with M. Chow regarding [REDACTED]; preparing for and participating on all-hands call; further revising response to J. King.	0.7	615.00	430.50
11/19/15	Chow, Milly	Attending call with USI and S. Erskine and C. Hutchinson regarding [REDACTED]; emails with C. McGran regarding [REDACTED]	1.0	840.00	840.00
11/20/15	Chow, Milly	Attending to discussions with S. Erskine regarding [REDACTED]; attending to emails regarding response to J. King.	0.8	840.00	672.00
11/20/15	Penny, Kathleen	Message from M. Chow and reply; message from W. Innes.	0.2	995.00	199.00
11/23/15	Burr, Chris	Preparing for and participating on call with S. Erskine and C. McGran regarding [REDACTED]; further revising email response to J. King.	1.6	615.00	984.00
11/23/15	Chow, Milly	Reviewing draft engagement letter regarding [REDACTED]; attending to call with C. McGran and S. Erskine regarding same; reviewing revised draft of same and email to	1.5	840.00	1,260.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		S. Erskine regarding same.			
11/24/15	Burr, Chris	Preparing for and participating on all-hands call regarding [REDACTED]	1.2	615.00	738.00
11/24/15	Chow, Milly	Attending to preparing for [REDACTED], attending call with USI and Monitor regarding same.	1.9	840.00	1,596.00
11/24/15	Penny, Kathleen	Conference call regarding status and next steps.	1.2	995.00	1,194.00
11/25/15	Burr, Chris	Preparing for and participating on call with USI and EY regarding [REDACTED]; reviewing [REDACTED]	1.4	615.00	861.00
11/26/15	Burr, Chris	Sending email to creditors requesting update.	0.2	615.00	123.00
11/26/15	Chow, Milly	Attending to emails regarding [REDACTED]; emails with C. McGran regarding timetable; emails with S. Erskine regarding same.	1.0	840.00	840.00
11/26/15	Penny, Kathleen	Reviewing [REDACTED] and messages with W. Innes et al regarding [REDACTED]	0.6	995.00	597.00
11/27/15	Chow, Milly	Attending to emails regarding [REDACTED]; proposed response regarding timetable.	0.8	840.00	672.00
11/27/15	Penny, Kathleen	Messages and replies regarding [REDACTED]; message to W. Innes regarding [REDACTED]	0.5	995.00	497.50
11/30/15	Chow, Milly	Emails regarding [REDACTED]	0.2	840.00	168.00
Total Fees for this Matter					\$ 34,789.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Burr, Chris	BUR	17.8	615.00	10,947.00
Chow, Milly	MYC	19.5	840.00	16,380.00
Penny, Kathleen	KVP	7.5	995.00	7,462.50
Total		44.8		\$ 34,789.50



Invoice: 1885000
Date: December 30, 2015
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Harmonized Sales Tax (13.0%)
Total Due for this Matter in Canadian Currency

4,522.64

\$ 39,312.14 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

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number(s) on cheque

March 29, 2016

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

Invoice: 1900774
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 February 29, 2016, as follows:

	Total Fees	\$ 170,586.00
<u>Taxable Disbursement(s)</u>		
Duplicating	\$ 514.50	
Telephone/Facsimile	49.11	
Transcript	501.50	
		\$ 1,065.11
	Harmonized Sales Tax (13.0%)	22,314.65
TOTAL DUE IN CANADIAN CURRENCY		\$ 193,965.76 CAD



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Date: March 29, 2016
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Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
12/01/15	Burr, Chris	Exchanging email messages with Reuters regarding [REDACTED]; exchanging email messages with [REDACTED]	0.4	615.00	246.00
12/01/15	Chow, Milly	Emails regarding [REDACTED]	0.4	840.00	336.00
12/03/15	Chow, Milly	Emails regarding [REDACTED]	0.6	840.00	504.00
12/07/15	Burr, Chris	Reviewing final [REDACTED]; coordinating execution of same.	0.1	615.00	61.50
12/07/15	Chow, Milly	Emails with W. Innes regarding [REDACTED]	0.3	840.00	252.00
12/08/15	Burr, Chris	Preparing information package for AIG in respect of [REDACTED]	0.9	615.00	553.50
12/08/15	Penny, Kathleen	Reviewing message from C. Burr and providing comments.	0.1	995.00	99.50
12/09/15	Burr, Chris	Exchanging email messages with K. Penny and AIG regarding [REDACTED]	0.1	615.00	61.50
12/09/15	Penny, Kathleen	Reviewing revised [REDACTED]; message to W. Innes.	0.2	995.00	199.00
12/10/15	Chow, Milly	Attending to [REDACTED] including various emails with EY; emails with W. Innes regarding [REDACTED]	0.6	840.00	504.00
12/10/15	Penny, Kathleen	Reviewing messages regarding [REDACTED]	0.1	995.00	99.50
12/11/15	Burr, Chris	Preparing for and participating on call with all hands regarding [REDACTED]; reviewing [REDACTED] regarding same; participating on second all hands call regarding [REDACTED]	2.6	615.00	1,599.00
12/11/15	Chow, Milly	Attending to calls with Monitor regarding [REDACTED]; emails with C. Burr and K. Penny; emails with W. Innes regarding [REDACTED]	1.5	840.00	1,260.00
12/11/15	Jun, Andrew	Researching the question of [REDACTED]	0.8	490.00	392.00
12/11/15	Penny, Kathleen	Reviewing [REDACTED] conference call with EY; discussion with A. Jun regarding [REDACTED]	2.3	995.00	2,288.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		review of [REDACTED]; message to M. Chow; second conference call with EY.			
12/14/15	Burr, Chris	Exchanging email messages with working group regarding [REDACTED]; participating on call with Rueters, USI and EY regarding [REDACTED].	1.7	615.00	1,045.50
12/14/15	Chow, Milly	Reviewing messages regarding [REDACTED]; [REDACTED]; attending to call with USI regarding [REDACTED] and related matters.	1.5	840.00	1,260.00
12/14/15	Penny, Kathleen	Reviewing messages; conference call with working group regarding [REDACTED].	1.5	995.00	1,492.50
12/15/15	Burr, Chris	Correspondence with Steer brokerage; exchanging email messages with Rueters regarding [REDACTED]; reviewing and updating 24th Report.	1.3	615.00	799.50
12/15/15	Chow, Milly	Attending to [REDACTED] and related matters.	0.8	840.00	672.00
12/16/15	Chow, Milly	Emails with W. Innes regarding [REDACTED] [REDACTED] and outstanding matters.	0.3	840.00	252.00
12/16/15	Penny, Kathleen	Reviewing messages from W. Innes, M. Williams.	0.2	995.00	199.00
12/16/15	Thompson, Nancy	Reviewing archived email messages for information regarding previous fee approvals; discussion with C. Burr; arranging for copies of invoices.	0.3	340.00	102.00
12/17/15	Burr, Chris	Coordinating preparation and execution of Steer brokerage non-disclosure agreement; exchanging email messages with K. Penny regarding [REDACTED]; reviewing correspondence among working group.	1.0	615.00	615.00
12/17/15	Chow, Milly	Attending to emails regarding [REDACTED].	0.1	840.00	84.00
12/18/15	Chow, Milly	Emails regarding [REDACTED].	0.3	840.00	252.00
12/20/15	Chow, Milly	Attending to reviewing draft motion and draft affidavit regarding [REDACTED] [REDACTED]; emails with C. Burr regarding same.	1.8	840.00	1,512.00
12/21/15	Burr, Chris	Reviewing USI motion materials and providing comments on same.	0.8	615.00	492.00



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Date: March 29, 2016
Page: 4

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
12/21/15	Chow, Milly	Attending to reviewing USI draft CCAA materials; attending to marking up same and discussions with C. McGran; discussions regarding same and emails with S. Erskine regarding same; discussion with C. McGran and L. Levin regarding [REDACTED].	9.8	840.00	8,232.00
12/22/15	Burr, Chris	Exchanging email messages with working group regarding USI motion materials and 24th Report; reviewing affidavit of C. Halas and commenting on same; revising 24th Report to reflect content of C. Halas affidavit; discussions with M. Chow regarding same; discussions with K. Penny regarding [REDACTED]; further revisions to 24th Report; circulating 24th Report to EY working group.	6.3	615.00	3,874.50
12/22/15	Chow, Milly	Attending to USI court motion matters; attending to call with C. McGran regarding [REDACTED]; emails regarding same; emails with S. Erskine regarding court materials.	1.6	840.00	1,344.00
12/22/15	Penny, Kathleen	Reviewing [REDACTED]; discussion with C. Burr; messages with M. Chow et al; messages from W. Innes and considering [REDACTED].	0.8	995.00	796.00
12/23/15	Burr, Chris	Preparing for and participating on all hands call regarding [REDACTED]; discussions with M. Chow regarding same; reviewing notice to creditors.	1.6	615.00	984.00
12/23/15	Chow, Milly	Call with USI and EY team regarding [REDACTED]; various emails regarding draft notice and letter; emails and discussions with C. McGran and K. Penny regarding same; emails with W. Innes and S. Erskine regarding same; emails with C. McGran regarding [REDACTED].	4.2	840.00	3,528.00
12/23/15	Penny, Kathleen	Conference call with working group; discussion with M. Chow; reviewing [REDACTED] and reviewing [REDACTED].	1.7	995.00	1,691.50
12/24/15	Burr, Chris	Exchanging email messages with working group regarding [REDACTED].	0.1	615.00	61.50



Invoice: 1900774
Date: March 29, 2016
Page: 5

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
12/24/15	Chow, Milly	Emails with J. King; emails with S. Erskine and W. Innes.	0.3	840.00	252.00
12/28/15	Burr, Chris	Exchanging email messages with M. Chow and C. McGran regarding revisions to 24th Report.	0.4	615.00	246.00
12/28/15	Chow, Milly	Emails from C. McGran regarding draft Monitor's Report regarding outstanding factual questions; emails with C. Burr regarding same; reviewing EY markup of draft report; marking up same.	4.4	840.00	3,696.00
12/29/15	Burr, Chris	Reviewing revisions to 24th Report circulated by M. Chow and C. McGran; participating on call with same to review outstanding data points.	1.5	615.00	922.50
12/29/15	Chow, Milly	Revising Monitor's Report; attending to conference call with C. Burr and C. McGran regarding same; emails to C. McGran regarding [REDACTED]; reviewing further markup of draft report from C. McGran and revising same; emails with S. Erskine regarding [REDACTED] email to USI and Rueter regarding draft Monitor's Report.	4.7	840.00	3,948.00
12/30/15	Chow, Milly	Attending to reviewing draft and revised drafts of the notice of motion and affidavit regarding [REDACTED]; numerous emails with S. Erskine regarding comments on same; attending to emails with EY regarding same; emails with C. Halas regarding [REDACTED].	2.0	840.00	1,680.00
12/31/15	Chow, Milly	Attending to reviewing USI/Rueter's comments on draft Monitor's Report; attending to revising same; attending to emails with S. Erskine regarding follow up questions/information; email to C. McGran and B. Denega regarding same; emails with B. Garrison regarding [REDACTED].	1.6	840.00	1,344.00
01/01/16	Chow, Milly	Emails with R. Khan regarding [REDACTED]	0.2	875.00	175.00
01/04/16	Burr, Chris	Finalizing 24th Report; telephone call with M. Chow regarding same; coordinating service of 24th Report; preparing affidavit of service	6.0	655.00	3,930.00



Invoice: 1900774
Date: March 29, 2016
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		in respect of same; reviewing letter from J. King; discussions with M. Chow regarding [REDACTED]			
01/04/16	Chow, Milly	Emails with B. Garrison regarding [REDACTED]; attending to reviewing comments on draft report from C. McGran; emails with same; discussion with C. Burr regarding same; various emails with C. McGran and USI team regarding [REDACTED]; emails with J. King regarding [REDACTED]; discussion with S. Erskine regarding response to J. King and matters relating to [REDACTED]; discussions with C. Burr regarding same.	3.9	875.00	3,412.50
01/05/16	Burr, Chris	Exchanging email messages with working group regarding [REDACTED]; telephone call with S. Erskine, C. McGran and M. Chow regarding same; discussions with working group regarding [REDACTED]; exchanging email messages with working group regarding same; drafting and circulating terms of adjournment with working group and J. King.	4.4	655.00	2,882.00
01/05/16	Chow, Milly	Attending to [REDACTED] and call regarding same and issues regarding motions; various discussions and emails with S. Erskine regarding same and reviewing letter regarding same and providing comments on same; attending to various calls and discussions with Monitor on same; emails regarding [REDACTED]	7.1	875.00	6,212.50
01/05/16	Litigation Services	Filed Monitor's Report.			25.00
01/06/16	Burr, Chris	Preparing for and attending motion; discussions with M. Chow regarding same.	2.9	655.00	1,899.50
01/06/16	Chow, Milly	Emails regarding proposed adjournment and related matters; discussion with C. Burr regarding [REDACTED]	1.1	875.00	962.50
01/06/16	Penny, Kathleen	Reviewing messages from W. Innes et al regarding [REDACTED]; additional messages to and	1.7	1,040.00	1,768.00



Invoice: 1900774
Date: March 29, 2016
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		from W. Innes, M. Chow.			
01/07/16	Chow, Milly	Emails with W. Innes regarding [REDACTED]; attending to emails with B. Denega regarding [REDACTED]; call with S. Erskine regarding [REDACTED]	0.8	875.00	700.00
01/08/16	Burr, Chris	Discussions with M. Chow regarding [REDACTED]; discussions with S. Whitmore regarding [REDACTED]	0.4	655.00	262.00
01/08/16	Chow, Milly	Emails with B. Denega regarding [REDACTED]; [REDACTED] emails and call with C. Burr regarding same; emails with S. Erskine regarding draft letter regarding [REDACTED]; emails from investors regarding various requests regarding [REDACTED]	0.9	875.00	787.50
01/09/16	Burr, Chris	Exchanging email messages with M. Chow regarding [REDACTED]	0.6	655.00	393.00
01/10/16	Chow, Milly	Emails with S. Erskine regarding letter to J. King regarding service of December 23rd motion.	0.2	875.00	175.00
01/11/16	Burr, Chris	Preparing for and participating on all hands call regarding outstanding issues and [REDACTED]; discussions with M. Chow regarding same.	1.0	655.00	655.00
01/11/16	Chow, Milly	Preparing for and attending conference call with USI and Rueter and Monitor regarding [REDACTED] and various emails regarding same.	1.6	875.00	1,400.00
01/11/16	Penny, Kathleen	Conference call regarding [REDACTED]	0.9	1,040.00	936.00
01/11/16	Whitmore, Seth	Reviewing academic commentary and case law on [REDACTED]; drafting email memorandum on [REDACTED]	2.0	265.00	530.00
01/12/16	Burr, Chris	Reviewing [REDACTED]; participating on call with working group regarding same; exchanging email messages with EY team regarding [REDACTED]	1.4	655.00	917.00
01/12/16	Chow, Milly	Emails with S. Erskine; discussion with K.	0.8	875.00	700.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		Penny and emails from same and W. Innes regarding [REDACTED]			
01/12/16	Penny, Kathleen	Reviewing draft [REDACTED], discussion with M. Chow; messages and conference call with W. Innes et al; discussion with L. Levin.	1.6	1,040.00	1,664.00
01/13/16	Burr, Chris	Discussions with M. Chow regarding [REDACTED], further reviewing [REDACTED]; drafting email messages to [REDACTED]	1.6	655.00	1,048.00
01/13/16	Chow, Milly	Attending to fee approval matters including emails and call to C. Burr and email from B. Denega and S. Erskine.	0.3	875.00	262.50
01/14/16	Chow, Milly	Attending to emails with B. Denega regarding [REDACTED]	0.3	875.00	262.50
01/15/16	Burr, Chris	Discussions with M. Chow regarding [REDACTED], leaving voicemail for S. Erskine regarding same.	0.3	655.00	196.50
01/15/16	Chow, Milly	Emails with B. Denega and J. King; reviewing J. King's letter; call with C. Burr.	0.4	875.00	350.00
01/16/16	Burr, Chris	Telephone call with S. Erskine regarding [REDACTED]; discussions with M. Chow regarding same.	1.1	655.00	720.50
01/16/16	Chow, Milly	Emails with C. Burr regarding [REDACTED] and related matters.	0.4	875.00	350.00
01/17/16	Chow, Milly	Emails with B. Denega; emails with C. Burr regarding outstanding matters relating to [REDACTED]	0.3	875.00	262.50
01/18/16	Burr, Chris	Reviewing additional correspondence from J. King; discussions with M. Chow regarding same.	0.5	655.00	327.50
01/18/16	Chow, Milly	Discussion with C. Burr regarding [REDACTED]	0.3	875.00	262.50
01/19/16	Burr, Chris	Preparing for and participating on telephone calls with EY team regarding outstanding issues and [REDACTED]; telephone call with J. King and B. Denega regarding [REDACTED]; telephone call with S. Erskine regarding [REDACTED]	2.5	655.00	1,637.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
01/19/16	Chow, Milly	Call with B. Denega, C. McGran, C. Burr and S. Erskine regarding [REDACTED]; call with B. Denega and C. Burr regarding follow-up matters arising from their call with J. King.	1.1	875.00	962.50
01/20/16	Burr, Chris	Preparing for and attending motion regarding approval of Dykema fees and Reid Collins retainer; drafting email to EY regarding same; discussions with M. Chow regarding same.	1.7	655.00	1,113.50
01/21/16	Burr, Chris	Telephone call with J. King regarding outstanding requests for information; discussions with M. Chow regarding same.	0.6	655.00	393.00
01/21/16	Chow, Milly	Emails regarding [REDACTED]	0.3	875.00	262.50
01/21/16	Penny, Kathleen	Message from C. Burr; reviewing and commenting on [REDACTED]	0.3	1,040.00	312.00
01/26/16	Burr, Chris	Status call with EY team; exchanging email messages with Reuters regarding outstanding issues; exchanging email messages with J. King regarding information requests.	0.8	655.00	524.00
01/26/16	Chow, Milly	Call with C. McGran, B. Denega and C. Burr regarding [REDACTED]	0.5	875.00	437.50
01/27/16	Burr, Chris	Preparing for and participating on call with Reuters regarding [REDACTED]; reviewing notice of motion and draft affidavit circulated by S. Erskine; participating on all hands call regarding same.	2.6	655.00	1,703.00
01/27/16	Chow, Milly	Attending to call with USI regarding [REDACTED]	1.4	875.00	1,225.00
01/27/16	Penny, Kathleen	Reviewing draft Notice of Motion and Affidavit; providing [REDACTED] conference call with working group; message to W. Innes.	2.3	1,040.00	2,392.00
01/28/16	Burr, Chris	Further review of USI motion materials and providing comments on same; exchanging email messages with EY regarding same; discussions with Reuters regarding finalizing and serving materials; discussions with M. Chow regarding same.	4.5	655.00	2,947.50
01/28/16	Chow, Milly	Reviewing draft affidavit and marking up same.	1.6	875.00	1,400.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
01/28/16	Penny, Kathleen	Reviewing draft summary report and scenarios from C. McGran and responding with comments; reviewing revised drafts of notice of motion and affidavit; message regarding [REDACTED] messages with M. Chow, C. Burr; messages with W. Innes.	3.5	1,040.00	3,640.00
01/29/16	Burr, Chris	Drafting email to J. King regarding status and service of materials; exchanging email messages with EY working group regarding [REDACTED]; discussions with M. Chow regarding [REDACTED]; exchanging email messages with W. Innes regarding same; preparing 25th Report; emailing [REDACTED]	1.9	655.00	1,244.50
01/29/16	Chow, Milly	Attending to reviewing draft [REDACTED] and providing comments on same; discussion with C. Burr on same.	1.4	875.00	1,225.00
01/29/16	Penny, Kathleen	Reviewing messages and revised Notice of Motion; telephone call from C. McGran; reviewing [REDACTED]; telephone call to M. Chow; telephone call from C. Burr; conference call with W. Innes, C. Irvine; message to C. McGran.	1.6	1,040.00	1,664.00
01/31/16	Chow, Milly	Reviewing emails from C. McGran and K. Penny regarding [REDACTED]	0.2	875.00	175.00
02/01/16	Burr, Chris	Exchanging email correspondence with [REDACTED]; call with AIG team regarding same; corresponding with working group regarding same.	0.7	655.00	458.50
02/01/16	Penny, Kathleen	Message from C. Burr regarding [REDACTED]; replying to C. Burr, W. Innes.	0.3	1,040.00	312.00
02/02/16	Burr, Chris	Exchanging email messages with [REDACTED]; exchanging email messages with [REDACTED]	0.6	655.00	393.00
02/03/16	Burr, Chris	Engaged regarding AIG comments on [REDACTED] including corresponding with [REDACTED]; corresponding with C. McGran regarding questions from J. King.	0.7	655.00	458.50
02/03/16	Chow, Milly	Email regarding [REDACTED]; emails regarding [REDACTED]	0.4	875.00	350.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
02/04/16	Burr, Chris	Exchanging numerous email messages with working group regarding various outstanding issues; preparing for and participating on call with Monitor.	0.7	655.00	458.50
02/04/16	Chow, Milly	Draft response to J. King; emails with EY and C. Burr regarding same; conference call with EY regarding response letter and related matters; emails from J. King; [REDACTED] and emails with W. Innes, K. Penny and EY regarding same.	1.4	875.00	1,225.00
02/04/16	Penny, Kathleen	Meeting with J. Lorito et al regarding [REDACTED] message from C. McGran and reply; additional messages and replies.	1.4	1,040.00	1,456.00
02/04/16	Whitmore, Seth	Receiving instructions from C. Burr for research assignment into [REDACTED]	0.1	265.00	26.50
02/05/16	Burr, Chris	Preparing for and participating on all-hands call regarding [REDACTED] exchanging email messages with working group regarding same.	0.5	655.00	327.50
02/05/16	Chow, Milly	Emails with K. Penny and B. Denega regarding [REDACTED]; email to W. Innes regarding same; attending call with W. Innes and EY regarding same; email from B. Denega regarding [REDACTED]; drafting response letter to J. King; emails with S. Erskine regarding her responses to J. King.	2.2	875.00	1,925.00
02/05/16	Penny, Kathleen	Message from W. Innes; messages with M. Chow, B. Denega; discussion with W. Innes, M. Chow et al; reviewing draft letter from W. Innes to Justice.	1.1	1,040.00	1,144.00
02/06/16	Burr, Chris	Corresponding with J. King regarding adjournment of company's motion.	0.4	655.00	262.00
02/06/16	Chow, Milly	Emails with B. Denega regarding [REDACTED]; reviewing and marking up same; emails with C. Burr regarding responses to J. King.	0.5	875.00	437.50
02/07/16	Burr, Chris	Drafting letter to J. King responding to various outstanding inquiries and requests; exchanging email messages with working group regarding same.	1.5	655.00	982.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
02/07/16	Chow, Milly	Revising draft response and multiple emails with C. Burr regarding comments/issues on same; multiple emails with S. Whitmore regarding [REDACTED]; emails with W. Innes regarding adjournment request from Department of Justice; revising draft email response regarding same and circulating to EY and K. Penny; emails from L. Levin regarding [REDACTED].	3.2	875.00	2,800.00
02/07/16	Whitmore, Seth	Reviewing case law to determine [REDACTED]; reviewing case law to determine [REDACTED].	1.8	265.00	477.00
02/08/16	Burr, Chris	Further drafting and revising letter to J. King in response to inquiries and requests; exchanging email messages with Rueters regarding same; exchanging email messages with working group regarding [REDACTED].	2.5	655.00	1,637.50
02/08/16	Chow, Milly	Attending to response to J. King; discussions and emails with Monitor regarding same; emails with S. Erskine and W. Innes regarding Department of Justice adjournment requests.	3.1	875.00	2,712.50
02/08/16	Penny, Kathleen	Reviewing messages regarding [REDACTED]; revising draft [REDACTED]; messages to and from M. Chow.	0.9	1,040.00	936.00
02/08/16	Whitmore, Seth	Reviewing case law to determine [REDACTED].	1.2	265.00	318.00
02/09/16	Burr, Chris	Exchanging email messages with working group regarding correspondence with J. King; participating on call with Monitor regarding [REDACTED]; exchanging email messages with S. Erskine regarding adjournment of motion; exchanging email messages with J. King regarding [REDACTED]; discussions with M. Chow regarding various outstanding matters.	2.4	655.00	1,572.00
02/09/16	Chow, Milly	Attending call with K. Penny, C. McGran, B.	2.3	875.00	2,012.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		Denega and C. Burr regarding [REDACTED], emails regarding same; emails regarding [REDACTED].			
02/09/16	Penny, Kathleen	Messages and conference call.	1.3	1,040.00	1,352.00
02/10/16	Burr, Chris	Preparing for and participating on all-hands call with Monitor and USI regarding [REDACTED].	1.0	655.00	655.00
02/10/16	Chow, Milly	Emails regarding [REDACTED].	0.1	875.00	87.50
02/10/16	Penny, Kathleen	Reviewing [REDACTED]; message to C. McGran et al.; conference call with USI; message from R. Lavoie and reply.	1.7	1,040.00	1,768.00
02/11/16	Burr, Chris	Exchanging email messages with J. King and working group regarding adjournment of motion; call with J. King regarding same; exchanging further emails with working group regarding motion; call with M. Chow and J. King regarding same; call with B. Denega regarding same; call with S. Erskine regarding same; exchanging email messages with S. Erskine regarding consent adjournment.	4.6	655.00	3,013.00
02/11/16	Chow, Milly	Various emails from or with Monitor, Rueter, J. King and D. Aird regarding adjournment of February 12th motion; call with J. King and C. Burr regarding same and [REDACTED]; call with B. Denega regarding same; emails from Monitor and Blakes team regarding [REDACTED].	3.6	875.00	3,150.00
02/12/16	Burr, Chris	Preparing for and attending USI motion.	2.3	655.00	1,506.50
02/12/16	Chow, Milly	Attending to reviewing file regarding [REDACTED]; discussion with J. King and email to B. Denega and C. Burr regarding same; discussions with C. Burr and email from B. Denega regarding status of court motion and next steps; email regarding same.	1.6	875.00	1,400.00
02/13/16	Chow, Milly	Email to B. Denega regarding [REDACTED].	0.9	875.00	787.50
02/15/16	Burr, Chris	Exchanging email messages with working group regarding [REDACTED].	0.3	655.00	196.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		[REDACTED]			
02/15/16	Chow, Milly	Emails with Monitor, USI and C. Burr regarding [REDACTED]	0.2	875.00	175.00
02/16/16	Burr, Chris	Coordinating meeting at Monitor offices to discuss [REDACTED]; preparing for and participating on call with USI regarding outstanding matters; preparing for and participating on call with Monitor regarding same.	2.8	655.00	1,834.00
02/16/16	Chow, Milly	Attending call with Monitor, Monitor's counsel and C. Burr regarding internal preparation for [REDACTED]	1.0	875.00	875.00
02/16/16	Penny, Kathleen	Considering [REDACTED]; conference call with W. Innes et al.; message to L. Levin et al.; message from W. Innes and reply; discussion with W. Innes; message to B. Denega et al and reply; conference call with B. Denega et al.	2.8	1,040.00	2,912.00
02/17/16	Burr, Chris	Reviewing [REDACTED]; attending meeting to discuss outstanding [REDACTED] with Monitor, J. King and R. Winters.	3.2	655.00	2,096.00
02/17/16	Chow, Milly	Attending to emails with Monitor and C. Burr regarding [REDACTED]	0.2	875.00	175.00
02/17/16	Penny, Kathleen	Meeting at EY regarding [REDACTED]	2.4	1,040.00	2,496.00
02/18/16	Burr, Chris	Coordinating acquisition of transcript of cross-examination of C. Halas; participating on call with J. King regarding [REDACTED]; preparing email to working group regarding same.	0.9	655.00	589.50
02/18/16	Chow, Milly	Emails regarding [REDACTED] from J. King.	0.2	875.00	175.00
02/19/16	Chow, Milly	Emails regarding [REDACTED] and related matters.	0.1	875.00	87.50
02/21/16	Chow, Milly	Various emails with Monitor, Rueter and R. Winters regarding meeting with D. Aird.	0.2	875.00	175.00
02/22/16	Burr, Chris	Coordinating meeting with working group and D. Aird from the Department of Justice.	0.3	655.00	196.50
02/22/16	Penny, Kathleen	Reviewing messages; considering follow-up items from meeting with J. King et al.; conference call with C. McGran et al. regarding [REDACTED]	1.3	1,040.00	1,352.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
02/23/16	Burr, Chris	Exchanging email messages with working group regarding [REDACTED]	0.5	655.00	327.50
02/23/16	Chow, Milly	Discussion and emails regarding [REDACTED]	0.2	875.00	175.00
02/23/16	Penny, Kathleen	Reviewing messages; message to W. Innes and reply; message to B. Denega et al. and reply; message to C. Burr et al.	0.8	1,040.00	832.00
02/24/16	Burr, Chris	Preparing for and attending meeting to discuss [REDACTED] with D. Aird.	2.8	655.00	1,834.00
02/24/16	Chow, Milly	Attending to emails with Monitor and C. Burr regarding [REDACTED]; discussions with C. Burr regarding same.	0.8	875.00	700.00
02/24/16	Penny, Kathleen	Message from B. Denega and reply; reviewing message from C. McGran regarding [REDACTED]; messages with C. Burr et al.; meetings with working group and with D. Aird.	3.3	1,040.00	3,432.00
02/25/16	Burr, Chris	Discussions with M. Chow regarding [REDACTED]; call with B. Denega and C. McGran regarding same; follow up call with C. McGran, K. Penny and B. Denega regarding [REDACTED]	2.4	655.00	1,572.00
02/25/16	Chow, Milly	Emails regarding [REDACTED]; discussions with C. Burr regarding same.	0.2	875.00	175.00
02/25/16	Penny, Kathleen	Conference call with B. Denega et al.	1.0	1,040.00	1,040.00
02/26/16	Burr, Chris	Call with B. Denega and J. King regarding meeting with D. Aird and [REDACTED]; follow up call with K. Penny regarding same.	1.7	655.00	1,113.50
02/26/16	Chow, Milly	Numerous emails regarding [REDACTED]	0.4	875.00	350.00
02/29/16	Burr, Chris	Drafting email to [REDACTED]; exchanging numerous emails with working group regarding same.	0.7	655.00	458.50
02/29/16	Chow, Milly	Emails regarding [REDACTED]	0.2	875.00	175.00
02/29/16	Penny, Kathleen	Reviewing revised [REDACTED] and message to W. Innes regarding same; messages from W. Innes and replies regarding [REDACTED]	1.1	1,040.00	1,144.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
Total Fees for this Matter					\$ 170,586.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Burr, Chris	BUR	68.3	655.00	44,736.50
Burr, Chris	BUR	18.8	615.00	11,562.00
Chow, Milly	MYC	48.1	875.00	42,087.50
Chow, Milly	MYC	36.8	840.00	30,912.00
Jun, Andrew	AJUN	0.8	490.00	392.00
Litigation Services	LITG	0.0	0.00	25.00
Penny, Kathleen	KVP	31.3	1,040.00	32,552.00
Penny, Kathleen	KVP	6.9	995.00	6,865.50
Thompson, Nancy	NAB	0.3	340.00	102.00
Whitmore, Seth	SWQ	5.1	265.00	1,351.50
Total		216.4		\$ 170,586.00

Taxable Disbursement(s)

Duplicating	\$ 514.50	
Telephone/Facsimile	49.11	
Transcript	501.50	
		\$ 1,065.11

Harmonized Sales Tax (13.0%)

22,314.65

Total Due for this Matter in Canadian Currency

\$ 193,965.76 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

April 13, 2016

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

Invoice: 1903512
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 March 31, 2016, as follows:

	Total Fees	\$ 76,254.00
<u>Taxable Disbursement(s)</u>		
Duplicating	\$ 20.75	
		\$ 20.75
	Harmonized Sales Tax (13.0%)	9,915.72
TOTAL DUE IN CANADIAN CURRENCY		\$ 86,190.47 CAD



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Date: April 13, 2016
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Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
03/01/16	Burr, Chris	Exchanging email messages with working group regarding [REDACTED] and [REDACTED].	0.3	655.00	196.50
03/01/16	Chow, Milly	Emails with Monitor and K. Penny regarding [REDACTED] and related matters.	0.5	875.00	437.50
03/01/16	Penny, Kathleen	Various messages and replies regarding [REDACTED]; conference call with C. McGran, R. Gervais et al.	1.5	1,040.00	1,560.00
03/02/16	Burr, Chris	Telephone call with [REDACTED]; exchanging email messages with working group regarding same.	0.5	655.00	327.50
03/02/16	Chow, Milly	Emails regarding status of [REDACTED].	0.6	875.00	525.00
03/02/16	Penny, Kathleen	Telephone call to R. Winters; messages with B. Denega.	0.8	1,040.00	832.00
03/03/16	Burr, Chris	Call with M. Chow regarding status of outstanding matters.	0.3	655.00	196.50
03/03/16	Chow, Milly	Attending to call with K. Penny regarding [REDACTED]; attending to instructions with S. Whitmore regarding [REDACTED]; reviewing same; discussion with C. Burr.	2.0	875.00	1,750.00
03/03/16	Penny, Kathleen	Reviewing messages; message from B. Denega and reply.	0.4	1,040.00	416.00
03/04/16	Burr, Chris	Preparing for and participating on call with S. Erskine regarding outstanding matters and [REDACTED]; coordinating call with Monitor working group; preparing agenda for same; participating on call with Monitor.	3.1	655.00	2,030.50
03/04/16	Chow, Milly	Reviewing research from S. Whitmore regarding [REDACTED]; call with Monitor and C. Burr and K. Penny; discussion with C. Burr regarding follow-up.	2.8	875.00	2,450.00
03/04/16	Penny, Kathleen	Conference call with B. Denega et al.	2.0	1,040.00	2,080.00
03/05/16	Burr, Chris	Corresponding with working group regarding [REDACTED].	0.3	655.00	196.50
03/05/16	Chow, Milly	Emails with B. Denega regarding [REDACTED].	0.2	875.00	175.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
03/07/16	Burr, Chris	Preparing for and participating on call with J. King, R. Winters and B. Denega regarding [REDACTED]; call with B. Denega regarding same; exchanging email messages with [REDACTED]; exchanging email messages with working group regarding [REDACTED]; discussions with M. Chow regarding [REDACTED].	3.0	655.00	1,965.00
03/07/16	Chow, Milly	Attending to emails with Monitor.	0.6	875.00	525.00
03/07/16	Penny, Kathleen	Reviewing messages from W. Innes and C. Irvine and replying to W. Innes.	0.2	1,040.00	208.00
03/08/16	Burr, Chris	Exchanging email messages with working group regarding outstanding matters; drafting 25th Report; preparing for and participating on call with B. Denega and M. Chow regarding [REDACTED]; call with J. King, R. Winters and B. Denega regarding same; reviewing [REDACTED].	3.2	655.00	2,096.00
03/08/16	Chow, Milly	Discussion with C. Burr regarding [REDACTED]; call with B. Denega and C. Burr.	1.9	875.00	1,662.50
03/08/16	Penny, Kathleen	Reviewing draft letter from W. Innes; messages to and from W. Innes, L. Levin.	0.8	1,040.00	832.00
03/09/16	Burr, Chris	Emails with working group regarding [REDACTED]; discussions with [REDACTED]; drafting 25th Report; discussions with [REDACTED]; email to working group regarding same; leaving voicemail for S. Erskine regarding [REDACTED].	2.1	655.00	1,375.50
03/09/16	Chow, Milly	Emails with B. Denega; discussions with C. Burr; call to D. Winters; various emails regarding [REDACTED].	2.1	875.00	1,837.50
03/09/16	Penny, Kathleen	Messages from and to C. McGran, L. Levin; telephone call to R. Winters regarding [REDACTED].	0.4	1,040.00	416.00
03/10/16	Burr, Chris	Preparing for and participating on call with S. Erskine regarding outstanding matters; exchanging email messages with and participating on calls with Monitor regarding [REDACTED]; reviewing [REDACTED]; discussions with M. Chow regarding same.	4.7	655.00	3,078.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
03/10/16	Chow, Milly	Calls from and emails with D. Winters, attending to call with C. Burr and K. Penny; attending to call with B. Denega and C. McGran; discussions with C. Burr.	4.3	875.00	3,762.50
03/10/16	Penny, Kathleen	Reviewing messages; analyzing [REDACTED]; discussion with M. Chow, C. Burr; conference call with D. Denega et al; telephone call to W. Innes.	2.8	1,040.00	2,912.00
03/11/16	Burr, Chris	Reviewing factum and book of authorities regarding bare trust motion; call with S. Erskine regarding [REDACTED]; exchanging email messages with working group regarding same.	1.0	655.00	655.00
03/11/16	Chow, Milly	Emails with W. Innes regarding [REDACTED]; emails with C. Burr and B. Denega regarding same.	2.7	875.00	2,362.50
03/11/16	Penny, Kathleen	Reviewing messages and draft [REDACTED]; briefly reviewing factum for bare trust motion; discussion with M. Chow.	0.5	1,040.00	520.00
03/11/16	Whitmore, Seth	Reviewing [REDACTED]	0.5	265.00	132.50
03/12/16	Burr, Chris	Drafting 25th Report; circulating same to Monitor for comments.	3.6	655.00	2,358.00
03/12/16	Chow, Milly	Numerous emails from W. Innes and J. King; responding to same; emails with C. Burr.	1.5	875.00	1,312.50
03/13/16	Burr, Chris	Reviewing comments on 25th Report received from working group; exchanging email messages with working group regarding same.	0.4	655.00	262.00
03/13/16	Chow, Milly	Reviewing draft report from C. Burr; marking up same; email to same; reviewing mark-up from K. Penny.	3.0	875.00	2,625.00
03/13/16	Penny, Kathleen	Reviewing and commenting on draft Report of Monitor; message to M. Chow, C. Burr.	0.8	1,040.00	832.00
03/14/16	Burr, Chris	Revising 25th Report to reflect comments from group; call with C. McGran regarding her comments on same; further revisions to 25th Report; exchanging email messages with working group regarding report; forwarding draft report to J. King and S. Erskine.	4.8	655.00	3,144.00
03/14/16	Chow, Milly	Numerous emails with Monitor and Blakes	3.8	875.00	3,325.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		team regarding Monitor's report; reviewing revised drafts of same and commenting on same.			
03/14/16	Penny, Kathleen	Reviewing messages and replies; reviewing comments from M. Chow on Monitor's Report; messages with C. Burr; reviewing revised Report.	1.2	1,040.00	1,248.00
03/15/16	Burr, Chris	Finalizing 25th Report to reflect all comments received; coordinating service of same; preparing affidavit of service in respect of same; participating on all-hands call in preparation for meeting with [REDACTED]	3.1	655.00	2,030.50
03/15/16	Chow, Milly	Attending to reviewing Monitor's additional comments on report and emails with C. Burr regarding same; email from J. King regarding same; attending to call with Rueter, Monitor, R. Winters and J. King.	1.0	875.00	875.00
03/15/16	Litigation Services	Filed Monitors 25th Report with Commercial Court.			25.00
03/15/16	Penny, Kathleen	Reviewing revised report; conference call; message to W. Innes regarding [REDACTED]	0.9	1,040.00	936.00
03/16/16	Burr, Chris	Preparing for and participating in meeting with [REDACTED], Reuters, J. King and Monitor; attending Court for bare trust meeting; responding to email messages from creditors and investors; exchanging email messages with M. Chow regarding same.	4.4	655.00	2,882.00
03/16/16	Chow, Milly	Attending conference call with [REDACTED]; reviewing emails regarding [REDACTED]; emails with C. Burr regarding motion; email with B. Denega; email with K. Penny.	1.5	875.00	1,312.50
03/16/16	Penny, Kathleen	Meeting with [REDACTED], follow-up meeting with B. Denega, C. McGran et al; reviewing [REDACTED]	2.5	1,040.00	2,600.00
03/17/16	Burr, Chris	Exchanging email messages with working group regarding [REDACTED] and [REDACTED]; exchanging email messages regarding [REDACTED]	0.3	655.00	196.50
03/17/16	Chow, Milly	Discussion with K. Penny; emails regarding [REDACTED]	1.0	875.00	875.00

Blakes

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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		[REDACTED] email to B. Denega regarding [REDACTED] emails regarding [REDACTED] emails regarding [REDACTED]			
03/17/16	Penny, Kathleen	Discussion with M. Chow; messages from C. McGran, S. Erskine and replies regarding [REDACTED] reviewing draft message from C. McGran to USI and reply with suggestions.	0.9	1,040.00	936.00
03/18/16	Chow, Milly	Emails regarding [REDACTED]	0.2	875.00	175.00
03/18/16	Penny, Kathleen	Messages from W. Innes, C. McGran and reply.	0.1	1,040.00	104.00
03/19/16	Chow, Milly	Emails regarding [REDACTED]	0.1	875.00	87.50
03/20/16	Chow, Milly	Emails regarding [REDACTED]	0.1	875.00	87.50
03/21/16	Penny, Kathleen	Message from W. Innes; reviewing topics for call; conference call with W. Innes et al regarding [REDACTED]	0.7	1,040.00	728.00
03/22/16	Burr, Chris	[REDACTED] discussions with M. Chow; exchanging email messages with Monitor regarding [REDACTED]	1.0	655.00	655.00
03/22/16	Chow, Milly	Discussion with C. Burr regarding [REDACTED]; emails regarding [REDACTED]	0.9	875.00	787.50
03/22/16	Penny, Kathleen	Message from W. Innes and reply; message to C. McGran and reply; reviewing materials from W. Innes and providing comments.	0.7	1,040.00	728.00
03/24/16	Burr, Chris	Discussions with M. Chow regarding [REDACTED]	0.4	655.00	262.00
03/24/16	Chow, Milly	Discussion and emails with C. Burr and Monitor regarding [REDACTED] relating to [REDACTED] drafting [REDACTED]	2.7	875.00	2,362.50
03/28/16	Penny, Kathleen	Reviewing message from W. Innes and [REDACTED]	0.2	1,040.00	208.00
03/29/16	Burr, Chris	Exchanging voicemail messages with M. Sargent at Steer Brokerage; discussions with M. Chow regarding [REDACTED] discussions and email exchange with C.	0.8	655.00	524.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		McGran and M. Chow regarding [REDACTED]			
03/29/16	Chow, Milly	Discussion with C. Burr regarding [REDACTED]; emails with Monitor regarding same.	0.7	875.00	612.50
03/29/16	Penny, Kathleen	Reviewing draft [REDACTED]; message from W. Innes and reply.	0.7	1,040.00	728.00
03/30/16	Burr, Chris	Call with M. Sargent of Steer Brokerage; exchanging email messages with working group regarding [REDACTED]	0.6	655.00	393.00
03/30/16	Penny, Kathleen	Conference call with W. Innes et al; meeting with [REDACTED]	2.3	1,040.00	2,392.00
03/31/16	Burr, Chris	Drafting email to W. Innes regarding [REDACTED]	0.2	655.00	131.00
Total Fees for this Matter					\$ 76,254.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Burr, Chris	BUR	38.1	655.00	24,955.50
Chow, Milly	MYC	34.2	875.00	29,925.00
Litigation Services	LITG	0.0	0.00	25.00
Penny, Kathleen	KVP	20.4	1,040.00	21,216.00
Whitmore, Seth	SWQ	0.5	265.00	132.50
Total		93.2		\$ 76,254.00

Taxable Disbursement(s)

Duplicating \$ 20.75

\$ 20.75

Harmonized Sales Tax (13.0%)

9,915.72

Total Due for this Matter in Canadian Currency

\$ 86,190.47 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

May 13, 2016

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

Invoice: 1909615
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 April 30, 2016, as follows:

	Total Fees	\$ 25,856.00
<u>Taxable Disbursement(s)</u>		
Catering, Meals etc.	\$ 127.50	
Telephone/Facsimile	5.11	
		<u>\$ 132.61</u>
	Harmonized Sales Tax (13.0%)	3,378.52
TOTAL DUE IN CANADIAN CURRENCY		<u>\$ 29,367.13 CAD</u>



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Re: Universal Settlements Inc. (001357)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
04/01/16	Burr, Chris	Exchanging email messages with J. King regarding [REDACTED]; correspondence with Monitor team regarding same; telephone call with J. King; drafting email to Monitor team regarding same.	0.8	655.00	524.00
04/01/16	Penny, Kathleen	Reviewing messages regarding [REDACTED]; preparing draft response to [REDACTED] message to C. McGran regarding same.	0.8	1,040.00	832.00
04/04/16	Burr, Chris	Preparing for and participating on call with B. Denega, C. McGran and M. Chow regarding [REDACTED]; discussions with M. Chow regarding [REDACTED].	2.3	655.00	1,506.50
04/04/16	Chow, Milly	Attending call with EY regarding [REDACTED] and related matters; discussions with C. Burr regarding same and other outstanding matters regarding [REDACTED] other matters.	2.2	875.00	1,925.00
04/05/16	Burr, Chris	Preparing for and participating on call with Monitor team regarding outstanding matters; call with B. Denega and J. King regarding [REDACTED]; exchanging email messages with D. Winters regarding [REDACTED]; drafting email to service list regarding Garcia action; call with M. Chow regarding outstanding matters.	3.7	655.00	2,423.50
04/05/16	Chow, Milly	Attending call with EY regarding [REDACTED] and related matters.	1.7	875.00	1,487.50
04/06/16	Burr, Chris	Call with C. McGran regarding [REDACTED].	0.2	655.00	131.00
04/06/16	Chow, Milly	Emails regarding [REDACTED].	0.1	875.00	87.50
04/07/16	Burr, Chris	Discussions with M. Chow regarding [REDACTED]; reviewing terms of same circulated by M. Chow.	0.7	655.00	458.50
04/07/16	Chow, Milly	Attending to drafting outline of proposal and emails to Monitor regarding same; emails with C. Burr regarding comments/issues on outline of proposal; emails from J. King regarding [REDACTED].	2.7	875.00	2,362.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
04/08/16	Chow, Milly	Attending to revising draft outline regarding proposal regarding [REDACTED]; discussion with C. Burr.	1.0	875.00	875.00
04/11/16	Burr, Chris	Exchanging email messages with Monitor team regarding [REDACTED] and other outstanding matters; discussion with M. Chow regarding [REDACTED].	0.2	655.00	131.00
04/11/16	Chow, Milly	Emails regarding [REDACTED]	0.3	875.00	262.50
04/11/16	Penny, Kathleen	Messages with C. McGran; message to S. Erskine, W. Innes with [REDACTED]	0.5	1,040.00	520.00
04/12/16	Burr, Chris	Preparing for and participating on call with S. Erskine and B. Denega regarding [REDACTED]; follow up discussions with B. Denega regarding same.	1.6	655.00	1,048.00
04/12/16	Chow, Milly	Call with B. Denega C. McGran; call with C. Burr, S. Erskine and B. Denega; call with K. Penny; emails with S. Erskine regarding [REDACTED]; obtaining same.	4.0	875.00	3,500.00
04/12/16	Penny, Kathleen	Telephone call from M. Chow; discussion with M. Chow.	0.6	1,040.00	624.00
04/13/16	Burr, Chris	Call with B. Denega regarding [REDACTED]; call with J. King and B. Denega regarding same.	1.3	655.00	851.50
04/13/16	Chow, Milly	Email from K. Penny regarding [REDACTED]; emails to S. Erskine regarding executed redacted copies of APA and escrow agreement.	0.5	875.00	437.50
04/13/16	Penny, Kathleen	Message from B. Denega; considering strategies and message to B. Denega regarding same.	0.6	1,040.00	624.00
04/14/16	Chow, Milly	Emails regarding [REDACTED]	0.1	875.00	87.50
04/18/16	Chow, Milly	Emails regarding [REDACTED]	0.1	875.00	87.50
04/18/16	Penny, Kathleen	Reviewing draft [REDACTED]; message to W. Innes; reviewing further messages.	0.2	1,040.00	208.00
04/19/16	Chow, Milly	Email to C. Burr regarding [REDACTED]	0.1	875.00	87.50
04/19/16	Penny, Kathleen	Message to W. Innes regarding [REDACTED]	0.1	1,040.00	104.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
04/21/16	Burr, Chris	Exchanging email messages with B. Garrison regarding [REDACTED]	0.2	655.00	131.00
04/21/16	Chow, Milly	Emails regarding [REDACTED]; reviewing file regarding same and prior response; emails regarding [REDACTED]	0.4	875.00	350.00
04/22/16	Burr, Chris	Discussions with M. Chow regarding [REDACTED]; preparing [REDACTED]; corresponding with K. Penny regarding same.	1.4	655.00	917.00
04/22/16	Chow, Milly	Discussion with C. Burr regarding outstanding matters, status and follow-up; reviewing email summary of same; email from K. Penny.	0.6	875.00	525.00
04/22/16	Penny, Kathleen	Messages from C. Burr and replies.	0.2	1,040.00	208.00
04/25/16	Penny, Kathleen	Message from R. Gervais and reply.	0.2	1,040.00	208.00
04/26/16	Burr, Chris	Exchanging email messages regarding [REDACTED]	0.3	655.00	196.50
04/26/16	Chow, Milly	Emails from C. McGran, K. Penny and C. Burr regarding [REDACTED]	0.3	875.00	262.50
04/26/16	Penny, Kathleen	Conference call with BDO, USI and W. Innes regarding [REDACTED]; messages to and from C. McGran, C. Burr.	1.8	1,040.00	1,872.00
Total Fees for this Matter					\$ 25,856.00

Matter Timekeeper Summary

	ID	Hours	Rate (\$)	Amount (\$)
Burr, Chris	BUR	12.7	655.00	8,318.50
Chow, Milly	MYC	14.1	875.00	12,337.50
Penny, Kathleen	KVP	5.0	1,040.00	5,200.00
Total		31.8		\$ 25,856.00

Taxable Disbursement(s)

Catering, Meals etc. \$ 127.50
Telephone/Facsimile 5.11

\$ 132.61

Harmonized Sales Tax (13.0%)

3,378.52



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Total Due for this Matter in Canadian Currency

\$ 29,367.13 CAD