

ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)

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

AND IN THE MATTER OF A PROPOSED PLAN OF  
COMPROMISE OR ARRANGEMENT WITH RESPECT TO  
HOLLINGER INC., 4322525 CANADA INC. AND SUGRA LIMITED

APPLICATION UNDER THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, AS AMENDED

THIRTY- THIRD REPORT OF THE MONITOR

March 16, 2018

1. On August 1, 2007, Hollinger Inc. ("**Hollinger**"), 4322525 Canada Inc. ("**432**") and Sugra Limited ("**Sugra**") (collectively, the "**Applicants**") filed for and obtained protection from their creditors under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**") pursuant to the Order of this Court dated August 1, 2007 (the "**Initial Order**"). Pursuant to the Initial Order, Ernst & Young Inc. was appointed as the monitor of the Applicants ("**EY**" or the "**Monitor**") in these CCAA proceedings. The stay of proceedings provided in the Initial Order was most recently extended to March 30, 2018 pursuant to an Order issued by this Court dated December 21, 2017.
2. On May 21, 2008, this Court granted an Order establishing claims process (the "**Claims Order**"), which provided for the identification and determination of all claims against any of the Applicants and certain others. On the same date, the Applicants also obtained an Order issued by this Court approving, among other things,
  - a) the multi-party settlement agreement (the "**MPSA**"), which governs the waterfall to various stakeholders of the Applicants and certain of the Applicants' subsidiaries, Domgroup Inc., 10 Toronto Street Inc., Holcay Holdings Ltd. and 021173 N.B. Limited a.k.a Willett Foods f.k.a Willett Food Company (collectively, the "**Non-Applicants**"); the waterfall also includes the Applicants' and Non-Applicants' contingent litigation assets and contingent liabilities;

- b) the appointment of Justice John D. Ground (retired) as a litigation trustee (the “**Litigation Trustee**”) over all claims and cause of actions in favour the Applicants (collectively, the “**Litigation Assets**”) defined in the MPSA; and
  - c) the appointment of BlueTree Advisors Inc. (“**Blue Tree**”) as the Chief Restructuring Officer over all property, assets and undertakings except the Litigation Assets of the Applicants (the “**CRO**”).
3. Pursuant to board resolutions passed by each of the Non-Applicants, BlueTree was also retained as the CRO of the Non-Applicants. The Applicants, with the assistance of the CRO and Litigation Trustee, monetized certain of the Litigation Assets and resolved claims made by certain of the settling defendants into the estates of the Applicants.
4. Pursuant to an Order granted by this Court dated December 19, 2014 (the “**Distribution Order**”), the Court approved a scheme of distribution to the creditors of the Applicants and the Non-Applicants and established certain reserves (the “**Reserves**”) in respect of the matters remaining unsettled as of that date. Each of those Reserves was eventually settled and released by January 22, 2018. A final distribution to the creditors of the Applicants and the Non-Applicants was substantially completed in February 2018.

## PURPOSE

5. The purpose of this Thirty-Third Report of the Monitor (the “**Thirty-Third Report**”) is to provide this Court with information concerning the following:
- a) an update on the Applicants’ cash balance after the final distribution pursuant to the Distribution Order;
  - b) an update on the Monitor’s conduct and activities;
  - c) the Applicants’ request for an order to:
    - i) terminate the CCAA proceedings against the Applicants and Non-Applicants and discharge and release the CRO and Monitor upon filing a certificate of the Monitor (the “**Monitor’s Certificate**”);

- ii) authorize and direct the CRO to file assignments in bankruptcy to finalize the estates of the Applicants; and
  - iii) approve of the fees, disbursements and activities of the Monitor and its counsel since August 1, 2007;
  - iv) authorize the proposed trustee in bankruptcy (the “**Trustee**”) to pay any outstanding fees and disbursements incurred in respect of the finalization of these proceedings; and
- d) the Monitor’s conclusions and recommendations.

#### **TERMS OF REFERENCE AND DISCLAIMER**

6. In preparing this Thirty-Third Report and making the comments herein, the Monitor has been provided with, and has relied upon, unaudited financial information, books and records prepared by the Applicants, and discussions with management of the Applicants (“**Management**”) (collectively, the “**Information**”).
7. The Monitor has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Monitor has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards (“**GAAS**”) pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the Monitor expresses no opinion or other form of assurance contemplated under GAAS in respect of the Information.
8. Future oriented financial information referred to in this Thirty-Third Report was prepared based on Management’s estimates and assumptions. Readers are cautioned that since projections are based upon assumptions about future events and conditions, the actual results will vary from the projections, even if the assumptions materialize, and the variations could be significant.
9. Unless otherwise stated all monetary amounts contained herein are expressed in Canadian dollars.
10. Copies of this Thirty-Third Report and other court material filed in connection with these CCAA proceedings may be obtained from the Monitor’s website established in connection with these proceedings ([www.ey.com/ca/hollinger](http://www.ey.com/ca/hollinger)) (the “**Monitor’s Website**”).
11. Capitalized terms not defined in this Thirty-Third Report are as defined in previous reports of the Monitor.

## UPDATE ON THE REMAINING CASH BALANCE

### The Final Distribution

12. As described in the Thirty-Second Report, Catalyst Capital Fund I (“**Catalyst**”) filed a super-priority claim of approximately \$2 million against the Hollinger estate, the priority of which was denied by an Order of the Court on June 24, 2014 (the “**Catalyst Claim**”). The Applicants and Catalyst agreed to settle the Catalyst Claim for a distribution of \$0.025 million to Catalyst which was approved by the Court on August 22, 2017. The Applicants made the settlement payment to Catalyst on January 22, 2018.
13. On or about December 22, 2018, the Applicants conducted a final distribution to the creditors of Hollinger and 432 pursuant to the MPSA. According to the MPSA, the claims of the noteholders have continued to accrue interest post-filing and the recovery on such noteholder claims reflects such increases.
14. As described in the affidavit sworn by William E. Aziz on March 16, 2018 (the “**Aziz Affidavit**”), the Applicants have substantially completed the final distribution of approximately \$3.75 million to the creditors of Hollinger and 432. The Monitor understands that Sugra has neither material assets nor any proceeds from the distribution from Hollinger.

### Actual receipts and Disbursements of the Applicants

15. A summary of the Applicants’ actual receipts and disbursements, including the final distribution, during the period from December 1, 2017 to February 28, 2018 as compared to the cash flow forecast set out in Appendix B to the Thirty-Second Report of the Monitor dated December 20, 2017 (the “**Cash Flow Forecast**”) is attached at Appendix “A”.
16. As further set out in Appendix A, the Applicants’ cash balance is approximately \$0.05 million, which is \$3.72 million lower than the forecasted balance disclosed in the Thirty-Second Report. The unfavorable variance of approximately \$3.72 million is due to the fact that the Cash Flow Forecast does not include the amount of the final distribution to the creditors of the Applicants.

17. A summary of the remaining cash balance from March 1, 2018 to completion of the proceeding is summarized in the table below:

| <i>As of February 28, 2018</i>                     |       | <u><b>CAD (\$)</b></u>   |
|----------------------------------------------------|-------|--------------------------|
| The Retainer Held by the Monitor                   | 1     | <u>121,186.92</u>        |
| Hollinger's Bank Balance                           |       | 261,420.68               |
| Outstanding Cheque to one of Hollinger's creditors |       | <u>(216,070.65)</u>      |
| Reconciled Bank Balance                            | 2     | <u>45,350.03</u>         |
| <b>Reconciled Balance</b>                          | A=1+2 | <u><b>166,536.95</b></u> |

## ACTIVITIES OF THE MONITOR

18. As detailed contemporaneously in the Monitor's various Reports, the Monitor's primary activities since the commencement of the CCAA Proceedings may be summarized as follows:
- a) managed the claims processes pursuant to the Claims Orders;
  - b) assisted the Applicants with the preparation of the waterfall analysis that provides an illustrative summary of the Applicants' and certain of its subsidiaries' significant assets, inter-company receivables and payables and third party obligations as well as any contingent assets and liabilities;
  - c) assisted the Applicants and their stakeholders to negotiate, finalize and implement the MPSA;
  - d) supervised the Litigation Trustee's activities and reported to the Court concerning the pursuit of the Litigation Assets; and
  - e) assisted the Applicants with arranging and implementing distributions to their creditors pursuant to the Distribution Order.

## TERMINATION OF PROCEEDINGS

### Termination of CCAA Proceedings and Proposed Assignments in Bankruptcy

19. As described in the Aziz affidavit, the Applicants have substantially completed their final distribution and do not expect any further recoveries for the benefits of their creditors. As a result, the Applicants have brought a motion to this Court for an order:
- a) terminating the CCAA proceedings against the Applicants and Non-Applicants and to discharge and release the CRO and the Monitor upon filing the Monitor's Certificate;

- b) authorizing and directing the CRO to file assignments in bankruptcy on behalf of the Applicants; and
  - c) authorizing the Trustee to pay any outstanding fees and disbursements incurred in respect of the finalization of these proceedings,
20. The Applicants have proposed that EY be appointed as the Trustee of the Applicants. Attached as Appendix “**B**” to this Report is a copy of EY’s consent to act as the Trustee.
21. The proposed bankruptcies, subject to the Court’s approval, will release the Applicants’ administrative duties. The Monitor is of the view that the costs associated with the Applicants’ ongoing administrative duties would not further advance the recoveries for any stakeholders of the Applicants. Therefore, the Monitor is supportive of the proposed bankruptcies.

#### **APPROVAL OF THE FEES AND DISBURSEMENTS OF THE MONITOR AND ITS COUNSEL**

22. Paragraph 30 of the Initial Order requires that the Monitor and its counsel, Lenczner Slaght Royce Smith Griffin LLP (“**Lenczner Slaght**”), pass their accounts from time to time.
23. Attached as Appendix “**C**” to this Thirty-Third Report is the summary of the fees and disbursements of the Monitor since August 1, 2007 to completion, in the amount of \$2,310,486.50 together with expenses and disbursements in the sum of \$277,051.11 and harmonized sales tax in the amount of \$228,113.73, totaling \$2,815,651.34. The Monitor has incurred and anticipates that it will incur additional fees of approximately \$45,000 to complete its mandate.
24. Attached as Appendix “**D**” to this Report is the summary of the fees and disbursements of Lenczner Slaght, as independent counsel to the Monitor, from Feb 22, 2007 to January 12, 2018, in the amount of \$863,672.00 together with expenses and disbursements in the sum of \$16,706.84 and HST in the amount of \$74,864.60, totaling \$955,243.44. Lenczner Slaght has incurred and anticipates that it will incur additional fees of approximately \$30,000 to complete its mandate.
25. All of the Monitor’s Reports to this Court concerning its activities have been duly served on the Service List, filed with the Court and made available on the Monitor’s Website for this proceeding. The Monitor is not aware of any concern or objection expressed by any stakeholder of the Applicants or Non-Applicants, or any party whatsoever, concerning the propriety of its activities in discharging its duties to the Court. Accordingly, the Monitor is of the view that the approval of its activities since the outset of these proceedings is appropriate.

## CONCLUSIONS AND RECOMMENDATIONS

26. The Monitor is of the view that the Applicants have acted, and continue to act, in good faith and with due diligence.
27. In light of the foregoing observations, the Monitor supports the Applicants' request for an order granting:
  - a) the termination of CCAA proceedings against the Applicants and Non-Applicants and the discharge and release the CRO and the Monitor upon filing the Monitor's Certificate;
  - b) the filing of assignments in bankruptcy of the Applicants;
  - c) the approval of the fees, disbursements and activities of the Monitor and its counsel since February 22, 2007; and
  - d) the approval of any outstanding fees and disbursements incurred in respect of the finalization of these proceedings.

All of which is respectfully submitted this 16<sup>th</sup> day of March, 2018

### ERNST & YOUNG INC.

In its capacity as Court-appointed  
Monitor of Hollinger Inc. and certain of its affiliates

Per:

A handwritten signature in black ink, appearing to read "Brian Denega". The signature is fluid and cursive, with a long horizontal stroke at the end.

Brian M. Denega  
Senior Vice President

# Appendix A

Hollinger Inc., 4322525 Canada Inc. and Sugra Limited (collectively, the "Applicants")

## Consolidated Cash Flow Variance Analysis

For the Period from December 1, 2017 to February 28, 2018

| <b>C \$0000s</b>                      | <b>Actual</b>  | <b>Forecast</b> | <b>Variance</b> |          |
|---------------------------------------|----------------|-----------------|-----------------|----------|
| <b>Opening Cash</b>                   | <b>3,856</b>   | <b>3,856</b>    | <b>-</b>        |          |
| Receipts                              | 5              | -               | 5               |          |
| <b>Total Receipts</b>                 | <b>5</b>       | <b>-</b>        | <b>5</b>        |          |
| Final Distribution                    | (3,749)        | -               | (3,749)         | <b>1</b> |
| General Corporate and Litigation Fees | (30)           | (51)            | 20              |          |
| CCAA Monitor Fees                     | -              | (10)            | 10              |          |
| Contractor Fees                       | (11)           | (11)            | -               |          |
| Creditor Disbursements                | (25)           | (25)            | -               |          |
| <b>Total Disbursements</b>            | <b>(3,816)</b> | <b>(97)</b>     | <b>(3,719)</b>  |          |
| <b>Net Cash Inflow/Outflow</b>        | <b>(3,811)</b> | <b>(97)</b>     | <b>(3,714)</b>  |          |
| <b>Closing Cash Balances</b>          | <b>45</b>      | <b>3,759</b>    | <b>(3,714)</b>  |          |

1. The unfavorable variance of approximately \$3.72 million is due to the fact that the Cash Flow Forecast does not include the amount of the final distribution to the creditors of the Applicants.

**APPENDIX B**  
**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**  
**(COMMERCIAL LIST)**  
**CONSENT**

**ERNST & YOUNG INC.** of the City of Toronto hereby agrees to act as the Trustee in respect of Hollinger Inc. 4322552 Canada Inc., and Sugra Limited, subject to the appointment by the Official Receiver.

**ERSNT & YOUNG Inc.** is a company qualified to act as a trustee of the property of the said debtors.

**DATED** at Toronto, Ontario this 15th day of March, 2018.

**ERNST & YOUNG INC., Trustee**

**Per:**

A handwritten signature in black ink, appearing to read "Brian Denega". The signature is fluid and cursive, with a long horizontal stroke at the end.

**Brian Denega, CPA, CA, LIT, CIRP**  
**Senior Vice-President**

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

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

**AND IN THE MATTER OF A PROPOSED PLAN OF  
COMPROMISE OR ARRANGEMENT WITH RESPECT TO  
HOLLINGER INC., 4322525 CANADA INC. AND SUGRA LIMITED**

**APPLICATION UNDER THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, AS AMENDED**

**AFFIDAVIT OF FIONA HAN**

I, FIONA HAN, of the City of Toronto, in the Province of Ontario, MAKE OATH AND  
SAY:

1. I am a Senior Manager in the Transaction Advisory Services group at Ernst & Young Inc. ("EY") and, as such, have knowledge of the following matters. Where my evidence is based on information from others, I state the source and verily believe it to be true.
2. On August 1, 2007 Hollinger Inc. and certain of its affiliates filed for protection from their creditors under the *CCAA*. Ernst & Young Inc. was appointed by the Court as Monitor in these proceedings. I have been one of the professionals with carriage of this mandate at EY since 2017.

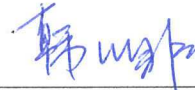
3. I have reviewed all of the invoices rendered by EY in its capacity as Monitor in these proceedings. Appended hereto, as **Exhibit "A"** to my affidavit, is a schedule of all fees, disbursements and taxes billed to the Estates of the Applicants and Non-Applicants since the initial order. I confirm that all fees relate to the activities of the Monitor as reported to the stakeholders of the Applicants and Non-Applicants and the Court from time to time.

4. I swear this affidavit for the purpose of having the fees and activities of the Monitor approved by the Court and for no other or improper purpose.

**SWORN BEFORE ME** at the City of  
Toronto, in the Province of Ontario on the 16<sup>th</sup>  
of March, 2018



Commissioner for Taking Affidavits  
(or as may be)



**FIONA HAN**

**DONNA MARIE HATFULL, a  
Commissioner, etc., Province of Ontario,  
for Ernst & Young Inc.  
Expires August 25, 2019.**

This is Exhibit "A" referred to in the  
Affidavit of Fiona Han, sworn March 16, 2018



---

*Commissioner for Taking Affidavits*

**FIONA MARIE HATFULL, a  
Commissioner, etc., Province of Ontario,  
of Ernst & Young Inc.  
Expires August 25, 2019.**

**Exhibit A**  
**Hollinger Inc., 4322525 Canada Inc., and Sugra Limited (the "Applicants")**  
**Domgroup Limited, 10 Toronto Street Inc. (the "Non-Applicants")**  
**Ernst & Young Inc., the Monitor**  
**For the Period August 1, 2007 to December 15, 2017**

**Invoices to the Applicants**

| Invoice Date | Invoice Number | For the Period Ended | Fees      | Expenses  | Total      | HST      | Total Invoice |
|--------------|----------------|----------------------|-----------|-----------|------------|----------|---------------|
| 20-Aug-07    | CA0189383634   | August 17, 2007      | 98,157.00 | 5,889.42  | 104,046.42 | 6,242.79 | 110,289.21    |
| 27-Aug-07    | CA0189385327   | August 24, 2007      | 53,000.00 | 3,180.00  | 56,180.00  | 3,370.80 | 59,550.80     |
| 04-Sep-07    | CA0189385479   | August 31, 2007      | 62,573.50 | 3,754.41  | 66,327.91  | 3,979.67 | 70,307.58     |
| 12-Sep-07    | CA0189386687   | September 7, 2007    | 68,781.00 | 4,126.86  | 72,907.86  | 4,374.47 | 77,282.33     |
| 17-Sep-07    | CA0189387243   | September 14, 2007   | 32,266.50 | 2,149.51  | 34,416.01  | 2,064.96 | 36,480.97     |
| 24-Sep-07    | CA0189388077   | September 21, 2007   | 15,341.00 | 920.46    | 16,261.46  | 975.69   | 17,237.15     |
| 01-Oct-07    | CA0189389951   | September 28, 2007   | 44,825.00 | 4,333.04  | 49,158.04  | 2,949.48 | 52,107.52     |
| 10-Oct-07    | CA0189390495   | October 5, 2007      | 20,126.00 | 1,207.56  | 21,333.56  | 1,280.01 | 22,613.57     |
| 17-Oct-07    | CA0189391292   | October 12, 2007     | 11,231.50 | 673.89    | 11,905.39  | 714.32   | 12,619.71     |
| 23-Oct-07    | CA0189392372   | October 19, 2007     | 25,862.00 | 1,551.72  | 27,413.72  | 1,644.82 | 29,058.54     |
| 29-Oct-07    | CA0189393093   | October 26, 2007     | 34,245.00 | 2,054.70  | 36,299.70  | 2,177.98 | 38,477.68     |
| 05-Nov-07    | CA0189394925   | November 2, 2007     | 32,178.50 | 1,930.71  | 34,109.21  | 2,046.55 | 36,155.76     |
| 15-Nov-07    | CA0189395408   | November 9, 2007     | 12,069.50 | 724.17    | 12,793.67  | 767.62   | 13,561.29     |
| 19-Nov-07    | CA0189396562   | November 16, 2007    | 9,516.00  | 570.96    | 10,086.96  | 605.22   | 10,692.18     |
| 26-Nov-07    | CA0189397341   | November 23, 2007    | 6,055.00  | 363.30    | 6,418.30   | 385.10   | 6,803.40      |
| 05-Dec-07    | CA0189400299   | November 30, 2007    | 9,929.00  | 595.74    | 10,524.74  | 631.48   | 11,156.22     |
| 12-Dec-07    | CA0189401035   | December 7, 2007     | 13,885.50 | 833.13    | 14,718.63  | 883.12   | 15,601.75     |
| 18-Dec-07    | CA0189401857   | December 14, 2007    | 15,931.50 | 955.89    | 16,887.39  | 1,013.24 | 17,900.63     |
| 07-Jan-08    | CA0189404343   | January 4, 2008      | 10,492.50 | 629.55    | 11,122.05  | 556.10   | 11,678.15     |
| 15-Jan-08    | CA0189406391   | January 11, 2008     | 18,317.00 | 1,099.02  | 19,416.02  | 970.80   | 20,386.82     |
| 25-Jan-08    | CA0189408093   | January 18, 2008     | 26,286.00 | 1,577.16  | 27,863.16  | 1,393.16 | 29,256.32     |
| 29-Jan-08    | CA0189408097   | January 25, 2008     | 18,120.50 | 1,087.23  | 19,207.73  | 960.39   | 20,168.12     |
| 04-Feb-08    | CA0189409595   | February 1, 2008     | 19,536.50 | 1,172.19  | 20,708.69  | 1,035.43 | 21,744.12     |
| 14-Feb-08    | CA0189410512   | February 8, 2008     | 12,141.00 | 728.46    | 12,869.46  | 643.47   | 13,512.93     |
| 21-Feb-08    | CA0189411632   | February 15, 2008    | 22,505.00 | 1,350.30  | 23,855.30  | 1,192.77 | 25,048.07     |
| 28-Feb-08    | CA0189413015   | February 22, 2008    | 11,919.00 | 715.14    | 12,634.14  | 631.71   | 13,265.85     |
| 05-Mar-08    | CA0189415021   | February 29, 2008    | 10,552.00 | 633.12    | 11,185.12  | 559.26   | 11,744.38     |
| 14-Mar-08    | CA0189415690   | March 7, 2008        | 3,187.50  | 191.25    | 3,378.75   | 168.94   | 3,547.69      |
| 27-Mar-08    | CA0189417571   | March 21, 2008       | 4,916.00  | 294.96    | 5,210.96   | 260.55   | 5,471.51      |
| 31-Mar-08    | CA0189419269   | March 28, 2008       | 24,868.00 | 1,492.08  | 26,360.08  | 1,318.00 | 27,678.08     |
| 10-Apr-08    | CA0189421211   | April 4, 2008        | 9,091.50  | 545.49    | 9,636.99   | 481.85   | 10,118.84     |
| 17-Apr-08    | CA0189422239   | April 11, 2008       | 22,772.50 | 1,366.35  | 24,138.85  | 1,206.94 | 25,345.79     |
| 25-Apr-08    | CA0189423656   | April 18, 2008       | 11,964.00 | 717.84    | 12,681.84  | 634.09   | 13,315.93     |
| 29-Apr-08    | CA0189424609   | April 25, 2008       | 7,193.50  | 431.61    | 7,625.11   | 381.26   | 8,006.37      |
| 07-May-08    | CA0189427448   | May 2, 2008          | 24,571.50 | 1,474.29  | 26,045.79  | 1,302.29 | 27,348.08     |
| 13-May-08    | CA0189429164   | May 9, 2008          | 55,459.00 | 3,327.54  | 58,786.54  | 2,939.33 | 61,725.87     |
| 22-May-08    | CA0189430648   | May 16, 2008         | 41,883.50 | 2,513.01  | 44,396.51  | 2,219.83 | 46,616.34     |
| 28-May-08    | CA0189431744   | May 23, 2008         | 7,602.50  | 456.15    | 8,058.65   | 402.93   | 8,461.58      |
| 05-Jun-08    | CA0189435032   | May 30, 2008         | 27,325.00 | 1,639.50  | 28,964.50  | 1,448.23 | 30,412.73     |
| 10-Jun-08    | CA0189435616   | June 6, 2008         | 9,410.50  | 1,869.23  | 11,279.73  | 563.99   | 11,843.72     |
| 17-Jun-08    | CA0189436912   | June 13, 2008        | 10,805.50 | 648.33    | 11,453.83  | 572.69   | 12,026.52     |
| 23-Jun-08    | CA0189438373   | June 20, 2008        | 9,744.50  | 584.67    | 10,329.17  | 516.46   | 10,845.63     |
| 03-Jul-08    | CA0189441386   | June 26, 2008        | 1,885.50  | 113.13    | 1,998.63   | 99.93    | 2,098.56      |
| 15-Jul-08    | CA0189442745   | July 11, 2008        | 6,993.50  | 419.60    | 7,413.10   | 370.66   | 7,783.76      |
| 23-Jul-08    | CA0189443471   | July 18, 2008        | 11,753.50 | 705.21    | 12,458.71  | 622.94   | 13,081.65     |
| 11-Aug-08    | CA0189445651   | August 9, 2008       | 18,039.50 | 51,894.29 | 69,933.79  | 3,496.69 | 73,430.48     |
| 19-Aug-08    | CA0189446369   | August 15, 2008      | 10,098.00 | 605.88    | 10,703.88  | 535.19   | 11,239.07     |
| 25-Aug-08    | CA0189447099   | August 22, 2008      | 8,723.50  | 523.41    | 9,246.91   | 462.35   | 9,709.26      |
| 02-Sep-08    | CA0189448124   | August 29, 2008      | 10,132.00 | 607.92    | 10,739.92  | 537.00   | 11,276.92     |
| 08-Sep-08    | CA0189448703   | September 5, 2008    | 7,872.50  | 472.35    | 8,344.85   | 417.24   | 8,762.09      |
| 15-Sep-08    | CA0189449776   | September 12, 2008   | 3,159.50  | 189.57    | 3,349.07   | 167.45   | 3,516.52      |
| 22-Sep-08    | CA0189450546   | September 19, 2008   | 1,602.00  | 96.12     | 1,698.12   | 84.91    | 1,783.03      |
| 29-Sep-08    | CA0189452525   | September 26, 2008   | 1,620.00  | 97.20     | 1,717.20   | 85.86    | 1,803.06      |
| 16-Oct-08    | CA0189454543   | October 10, 2008     | 7,901.00  | 474.06    | 8,375.06   | 418.75   | 8,793.81      |
| 28-Oct-08    | CA0189457116   | October 24, 2008     | 2,893.00  | 173.58    | 3,066.58   | 153.33   | 3,219.91      |
| 13-Nov-08    | CA0189460108   | November 7, 2008     | 12,471.50 | 748.29    | 13,219.79  | 660.99   | 13,880.78     |
| 02-Dec-08    | CA0189463095   | November 28, 2008    | 7,953.50  | 477.21    | 8,430.71   | 421.54   | 8,852.25      |
| 18-Dec-08    | CA0189465981   | December 12, 2008    | 3,851.50  | 231.09    | 4,082.59   | 204.13   | 4,286.72      |
| 23-Jan-09    | CA0189470221   | January 16, 2009     | 4,495.50  | 269.73    | 4,765.23   | 238.26   | 5,003.49      |
| 13-Feb-09    | CA0189474683   | February 6, 2009     | 2,211.50  | 132.69    | 2,344.19   | 117.21   | 2,461.40      |
| 18-Mar-09    | CA0189480990   | March 13, 2009       | 4,652.50  | 279.15    | 4,931.65   | 246.58   | 5,178.23      |
| 07-Apr-09    | CA0189485871   | April 3, 2009        | 2,652.50  | 159.15    | 2,811.65   | 140.58   | 2,952.23      |
| 27-Apr-09    | CA0189489127   | April 24, 2009       | 3,284.00  | 205.69    | 3,489.69   | 174.48   | 3,664.17      |

**Exhibit A**  
**Hollinger Inc., 4322525 Canada Inc., and Sugra Limited (the "Applicants")**  
**Domgroup Limited, 10 Toronto Street Inc. (the "Non-Applicants")**  
**Ernst & Young Inc., the Monitor**  
**For the Period August 1, 2007 to December 15, 2017**

|              |                |                    |                     |                   |                     |                   |                     |
|--------------|----------------|--------------------|---------------------|-------------------|---------------------|-------------------|---------------------|
| 13-May-09    | CA0189494258   | May 8, 2009        | 4,056.00            | 243.36            | 4,299.36            | 214.97            | 4,514.33            |
| 01-Jun-09    | CA0189499740   | May 29, 2009       | 3,118.50            | 187.11            | 3,305.61            | 165.28            | 3,470.89            |
| 07-Jul-09    | CA0189507441   | July 3, 2009       | 1,443.00            | 86.58             | 1,529.58            | 76.48             | 1,606.06            |
| 06-Aug-09    | CA0189510448   | July 31, 2009      | 1,582.00            | 94.92             | 1,676.92            | 83.85             | 1,760.77            |
| 31-Aug-09    | CA0189513059   | August 28, 2009    | 1,262.50            | 75.75             | 1,338.25            | 66.91             | 1,405.16            |
| 21-Sep-09    | CA0189516106   | September 18, 2009 | 3,278.50            | 196.71            | 3,475.21            | 173.76            | 3,648.97            |
| 02-Nov-09    | CA0189522307   | October 30, 2009   | 18,213.00           | 1,092.78          | 19,305.78           | 965.29            | 20,271.07           |
| 08-Dec-09    | CA0189528450   | December 4, 2009   | 24,269.00           | 1,456.14          | 25,725.14           | 1,286.26          | 27,011.40           |
| 11-Jan-10    | CA0189532682   | January 8, 2010    | 2,230.00            | 133.80            | 2,363.80            | 118.19            | 2,481.99            |
| 08-Feb-10    | CA0189538511   | February 5, 2010   | 2,467.50            | 148.05            | 2,615.55            | 130.78            | 2,746.33            |
| 08-Feb-11    | CA0189603719   |                    |                     | 75,644.08         | 75,644.08           | 9,833.73          | 85,477.81           |
| 14-Apr-10    | CA0189550722   | April 9, 2010      | 4,864.00            | 291.84            | 5,155.84            | 257.79            | 5,413.63            |
| 25-May-10    | CA0189560440   | May 21, 2010       | 24,584.00           | 1,475.04          | 26,059.04           | 1,302.95          | 27,361.99           |
| 22-Jun-10    | CA0189567333   | June 18, 2010      | 6,375.50            | 382.53            | 6,758.03            | 337.90            | 7,095.93            |
| 07-Sep-10    | CA0189579314   | June 30, 2010      | 1,575.00            | 94.50             | 1,669.50            | 83.48             | 1,752.98            |
| 07-Sep-10    | CA0189579315   | September 3, 2010  | 6,312.00            | 378.72            | 6,690.72            | 869.79            | 7,560.51            |
| 04-Oct-10    | CA0189583761   | October 1, 2010    | 1,980.00            | 118.80            | 2,098.80            | 272.84            | 2,371.64            |
| 01-Nov-10    | CA0189587528   | October 29, 2010   | 28,468.00           | 1,708.08          | 30,176.08           | 3,922.89          | 34,098.97           |
| 07-Dec-10    | CA0189593983   | December 3, 2010   | 51,905.00           | 3,206.63          | 55,111.63           | 7,164.51          | 62,276.14           |
| 08-Feb-11    | CA0189603809   | February 4, 2011   | 56,462.00           | 3,387.72          | 59,849.72           | 7,780.46          | 67,630.18           |
| 22-Mar-11    | CA0189611904   | March 18, 2011     | 68,860.50           | 4,131.63          | 72,992.13           | 9,488.98          | 82,481.11           |
| 19-Apr-11    | CA0189618685   | April 15, 2011     | 78,217.00           | 4,693.02          | 82,910.02           | 10,778.30         | 93,688.32           |
| 01-Jun-11    | CA0189630587   | May 27, 2011       | 7,703.00            | 462.18            | 8,165.18            | 1,061.47          | 9,226.65            |
| 27-Jun-11    | CA0189638284   | June 24, 2011      | 23,028.00           | 1,381.68          | 24,409.68           | 3,173.26          | 27,582.94           |
| 05-Oct-11    | CA0189652500   | September 30, 2011 | 14,860.00           | 909.83            | 15,769.83           | 2,050.08          | 17,819.91           |
| 06-Dec-11    | CA0189663729   | December 2, 2011   | 7,100.00            | 426.00            | 7,526.00            | 978.38            | 8,504.38            |
| 11-Jan-12    | CA0189668423   | January 6, 2012    | 29,746.00           | 1,784.76          | 31,530.76           | 4,099.00          | 35,629.76           |
| 01-Feb-12    | CA0189672023   | January 27, 2012   | 4,966.00            | 297.96            | 5,263.96            | 684.31            | 5,948.27            |
| 01-Mar-12    | CA0189678073   | February 24, 2012  | 14,460.00           | 867.60            | 15,327.60           | 1,992.59          | 17,320.19           |
| 09-Apr-12    | CA0189687851   | April 6, 2012      | 54,567.00           | 3,274.02          | 57,841.02           | 7,519.33          | 65,360.35           |
| 03-May-12    | CA0189694270   | April 27, 2012     | 32,807.00           | 1,968.42          | 34,775.42           | 4,520.80          | 39,296.22           |
| 07-Jun-12    | CA0189704780   | June 1, 2012       | 49,109.00           | 2,946.54          | 52,055.54           | 6,767.22          | 58,822.76           |
| 05-Jul-12    | CA0189711557   | June 29, 2012      | 9,300.00            | 558.00            | 9,858.00            | 1,281.54          | 11,139.54           |
| 21-Aug-12    | CA0189719885   | August 17, 2012    | 43,611.00           | 2,616.66          | 46,227.66           | 6,009.60          | 52,237.26           |
| 19-Sep-12    | CA0189724341   | September 14, 2012 | 23,759.00           | 1,425.54          | 25,184.54           | 3,273.99          | 28,458.53           |
| 20-Nov-12    | CA0189736838   | November 16, 2012  | 16,765.00           | 1,005.90          | 17,770.90           | 2,310.22          | 20,081.12           |
| 28-Dec-12    | CA0189744890   | December 21, 2012  | 11,682.00           | 700.92            | 12,382.92           | 1,609.78          | 13,992.70           |
| 13-Feb-13    | CA0189752961   | February 8, 2013   | 25,229.00           | 1,513.74          | 26,742.74           | 3,476.56          | 30,219.30           |
| 19-Mar-13    | CA0189760490   | March 15, 2013     | 11,694.00           | 701.64            | 12,395.64           | 1,611.43          | 14,007.07           |
| 29-Apr-13    | CA0189773243   | April 26, 2013     | 10,270.00           | 616.20            | 10,886.20           | 1,415.21          | 12,301.41           |
| 26-Jun-13    | CA0189791924   | June 21, 2013      | 65,866.00           | 3,951.96          | 69,817.96           | 9,076.33          | 78,894.29           |
| 04-Sep-13    | CA0189802750   | August 30, 2013    | 17,464.00           | 1,047.84          | 18,511.84           | 2,406.54          | 20,918.38           |
| 01-Nov-13    | CA0189812830   | October 18, 2013   | 17,558.00           | 1,053.48          | 18,611.48           | 2,419.49          | 21,030.97           |
| 16-Dec-13    | CA0189822159   | December 13, 2013  | 13,351.00           | 801.06            | 14,152.06           | 1,839.77          | 15,991.83           |
| 06-Feb-14    | CA0189830692   | January 31, 2014   | 3,538.00            | 212.28            | 3,750.28            | 487.54            | 4,237.82            |
| 12-Jun-14    | CA0189864682   | June 6, 2014       | 41,758.00           | 2,505.48          | 44,263.48           | 5,754.25          | 50,017.73           |
| 22-Jul-14    | CA0189874214   | July 18, 2014      | 17,908.00           | 1,074.48          | 18,982.48           | 2,467.72          | 21,450.20           |
| 21-Nov-14    | CA0189895391   | November 14, 2014  | 6,085.00            | 365.10            | 6,450.10            | 838.51            | 7,288.61            |
| 14-Jan-15    | CA0189905447   | December 31, 2014  | 22,909.00           | 1,374.54          | 24,283.54           | 3,156.86          | 27,440.40           |
| 28-Apr-15    | CA0189931366   | April 3, 2015      | 46,496.00           | 2,789.76          | 49,285.76           | 6,407.15          | 55,692.91           |
| 30-Jun-15    | CA0189953001   | June 30, 2015      | 21,957.00           | 1,317.42          | 23,274.42           | 3,025.67          | 26,300.09           |
| 30-Aug-17    | CA12C500001955 | August 25, 2017    | 15,520.00           | 931.20            | 16,451.20           | 2,138.66          | 18,589.86           |
| 20-Dec-17    | CA12C500002352 | December 15, 2017  | 24,055.00           | 1,443.30          | 25,498.30           | 3,314.78          | 28,813.08           |
| <b>Total</b> |                |                    | <u>2,217,528.00</u> | <u>262,788.54</u> | <u>2,480,316.54</u> | <u>220,667.29</u> | <u>2,700,983.83</u> |

**Exhibit A**  
**Hollinger Inc., 4322525 Canada Inc., and Sutra Limited (the "Applicants")**  
**Domgroup Limited, 10 Toronto Street Inc. (the "Non-Applicants")**  
**Ernst & Young Inc., the Monitor**  
**For the Period August 1, 2007 to December 15, 2017**

**Invoices to the Non-Applicants**

|                    |              |                    |                     |                   |                     |                   |                     |
|--------------------|--------------|--------------------|---------------------|-------------------|---------------------|-------------------|---------------------|
| 08-Sep-08          | CA0189448708 | September 5, 2008  | 306.00              | 18.36             | 324.36              | 16.22             | 340.58              |
| 08-Sep-08          | CA0189448706 | September 5, 2008  | 733.50              | 44.01             | 777.51              | 38.88             | 816.39              |
| 17-Sep-08          | CA0189449913 | September 12, 2008 | 500.00              | 30.00             | 530.00              | 26.50             | 556.50              |
| 17-Sep-08          | CA0189449916 | September 12, 2008 | 3,546.50            | 212.79            | 3,759.29            | 187.96            | 3,947.25            |
| 22-Sep-08          | CA0189450548 | September 19, 2008 | 1,341.00            | 80.46             | 1,421.46            | 71.07             | 1,492.53            |
| 29-Sep-08          | CA0189452531 | September 26, 2008 | 166.50              | 4,352.47          | 4,518.97            | 225.95            | 4,744.92            |
| 29-Sep-08          | CA0189452530 | September 26, 2008 | 1,993.50            | 4,462.09          | 6,455.59            | 322.78            | 6,778.37            |
| 16-Oct-08          | CA0189454547 | October 10, 2008   | 1,233.00            | 73.98             | 1,306.98            | 65.35             | 1,372.33            |
| 02-Dec-08          | CA0189463096 | November 28, 2008  | 2,550.50            | 153.03            | 2,703.53            | 135.18            | 2,838.71            |
| 02-Dec-08          | CA0189463097 | November 28, 2008  | 2,730.50            | 163.83            | 2,894.33            | 144.72            | 3,039.05            |
| 18-Dec-08          | CA0189465979 | December 12, 2008  | 1,038.00            | 62.38             | 1,100.38            | 55.02             | 1,155.40            |
| 18-Dec-08          | CA0189465976 | December 12, 2008  | 1,678.50            | 100.71            | 1,779.21            | 88.96             | 1,868.17            |
| 23-Jan-09          | CA0189470225 | January 16, 2009   | 1,228.50            | 73.71             | 1,302.21            | 65.11             | 1,367.32            |
| 23-Jan-09          | CA0189470222 | January 16, 2009   | 936.00              | 56.16             | 992.16              | 49.61             | 1,041.77            |
| 13-Feb-09          | CA0189474685 | February 6, 2009   | 1,341.00            | 80.46             | 1,421.46            | 71.07             | 1,492.53            |
| 13-Feb-09          | CA0189474684 | February 6, 2009   | 1,968.50            | 118.11            | 2,086.61            | 104.33            | 2,190.94            |
| 18-Mar-09          | CA0189480992 | March 13, 2009     | 1,263.50            | 75.81             | 1,339.31            | 66.97             | 1,406.28            |
| 18-Mar-09          | CA0189480991 | March 13, 2009     | 2,978.00            | 178.68            | 3,156.68            | 157.83            | 3,314.51            |
| 07-Apr-09          | CA0189485873 | April 3, 2009      | 1,238.50            | 74.31             | 1,312.81            | 65.64             | 1,378.45            |
| 07-Apr-09          | CA0189485872 | April 3, 2009      | 1,036.00            | 62.16             | 1,098.16            | 54.91             | 1,153.07            |
| 27-Apr-09          | CA0189489129 | April 24, 2009     | 324.00              | 19.44             | 343.44              | 17.17             | 360.61              |
| 27-Apr-09          | CA0189489128 | April 24, 2009     | 1,380.50            | 82.83             | 1,463.33            | 73.17             | 1,536.50            |
| 13-May-09          | CA0189494262 | May 8, 2009        | 1,446.50            | 86.79             | 1,533.29            | 76.66             | 1,609.95            |
| 13-May-09          | CA0189494260 | May 8, 2009        | 1,730.00            | 103.80            | 1,833.80            | 91.69             | 1,925.49            |
| 01-Jun-09          | CA0189499742 | May 29, 2009       | 486.00              | 29.16             | 515.16              | 25.76             | 540.92              |
| 01-Jun-09          | CA0189499741 | May 29, 2009       | 1,296.00            | 77.76             | 1,373.76            | 68.69             | 1,442.45            |
| 07-Jul-09          | CA0189507443 | July 3, 2009       | 489.50              | 29.37             | 518.87              | 25.94             | 544.81              |
| 07-Jul-09          | CA0189507442 | July 3, 2009       | 570.50              | 34.23             | 604.73              | 30.24             | 634.97              |
| 06-Aug-09          | CA0189510449 | July 31, 2009      | 2,856.00            | 171.36            | 3,027.36            | 151.37            | 3,178.73            |
| 31-Aug-09          | CA0189513061 | August 28, 2009    | 265.00              | 15.90             | 280.90              | 14.05             | 294.95              |
| 31-Aug-09          | CA0189513060 | August 28, 2009    | 598.00              | 35.88             | 633.88              | 31.69             | 665.57              |
| 21-Sep-09          | CA0189516108 | September 18, 2009 | 562.50              | 33.75             | 596.25              | 29.81             | 626.06              |
| 21-Sep-09          | CA0189516107 | September 18, 2009 | 1,015.00            | 60.90             | 1,075.90            | 53.80             | 1,129.70            |
| 02-Nov-09          | CA0189522309 | October 30, 2009   | 2,531.00            | 151.86            | 2,682.86            | 134.14            | 2,817.00            |
| 02-Nov-09          | CA0189522308 | October 30, 2009   | 4,873.00            | 292.38            | 5,165.38            | 258.27            | 5,423.65            |
| 08-Dec-09          | CA0189528453 | December 4, 2009   | 5,259.50            | 315.57            | 5,575.07            | 278.75            | 5,853.82            |
| 08-Dec-09          | CA0189528452 | December 4, 2009   | 7,230.50            | 433.83            | 7,664.33            | 383.22            | 8,047.55            |
| 11-Jan-10          | CA0189532683 | January 8, 2010    | 210.00              | 12.60             | 222.60              | 11.13             | 233.73              |
| 14-Apr-10          | CA0189550721 | April 9, 2010      | 735.00              | 44.10             | 779.10              | 38.96             | 818.06              |
| 14-Apr-10          | CA0189550723 | April 9, 2010      | 362.00              | 21.72             | 383.72              | 19.19             | 402.91              |
| 25-May-10          | CA0189560442 | May 21, 2010       | 1,250.50            | 75.03             | 1,325.53            | 66.28             | 1,391.81            |
| 25-May-10          | CA0189560441 | May 21, 2010       | 2,155.50            | 129.33            | 2,284.83            | 114.24            | 2,399.07            |
| 22-Jun-10          | CA0189567335 | June 18, 2010      | 931.50              | 55.89             | 987.39              | 49.37             | 1,036.76            |
| 04-Oct-10          | CA0189583762 | October 1, 2010    | 5,555.00            | 333.30            | 5,888.30            | 765.48            | 6,653.78            |
| 07-Dec-10          | CA0189593985 | December 3, 2010   | 275.00              | 16.50             | 291.50              | 37.90             | 329.40              |
| 07-Dec-10          | CA0189593984 | December 3, 2010   | 1,485.00            | 89.10             | 1,574.10            | 204.63            | 1,778.73            |
| 08-Feb-11          | CA0189603813 | February 4, 2011   | 330.00              | 19.80             | 349.80              | 45.47             | 395.27              |
| 08-Feb-11          | CA0189603811 | February 4, 2011   | 4,400.00            | 264.00            | 4,664.00            | 606.32            | 5,270.32            |
| 22-Mar-11          | CA0189611907 | March 18, 2011     | 262.00              | 15.72             | 277.72              | 36.10             | 313.82              |
| 22-Mar-11          | CA0189611906 | March 18, 2011     | 2,178.00            | 130.68            | 2,308.68            | 300.13            | 2,608.81            |
| 19-Apr-11          | CA0189618686 | April 15, 2011     | 330.00              | 19.80             | 349.80              | 45.47             | 395.27              |
| 01-Jun-11          | CA0189630591 | May 27, 2011       | 330.00              | 19.80             | 349.80              | 45.47             | 395.27              |
| 01-Jun-11          | CA0189630589 | May 27, 2011       | 770.00              | 46.20             | 816.20              | 106.11            | 922.31              |
| 09-Dec-11          | CA0189663731 | December 2, 2011   | 2,994.00            | 179.64            | 3,173.64            | 412.57            | 3,586.21            |
| 11-Jan-12          | CA0189668424 | January 6, 2012    | 3,016.00            | 180.96            | 3,196.96            | 415.60            | 3,612.56            |
| 01-Feb-12          | CA0189672022 | January 27, 2012   | 348.00              | 20.88             | 368.88              | 47.95             | 416.83              |
| 01-Mar-12          | CA0189678070 | February 24, 2012  | 1,044.00            | 62.64             | 1,106.64            | 143.86            | 1,250.50            |
| 05-Jul-12          | CA0189711556 | June 29, 2012      | 348.00              | 20.88             | 368.88              | 47.95             | 416.83              |
| 21-Aug-12          | CA0189719874 | August 17, 2012    | 464.00              | 27.84             | 491.84              | 63.84             | 555.68              |
| 21-Aug-12          | CA0189719889 | August 17, 2012    | 464.00              | 27.84             | 491.84              | 63.94             | 555.78              |
| <b>Total</b>       |              |                    | <u>92,958.50</u>    | <u>14,262.57</u>  | <u>107,221.07</u>   | <u>7,446.44</u>   | <u>114,667.51</u>   |
| <b>Grand Total</b> |              |                    | <u>2,310,486.50</u> | <u>277,051.11</u> | <u>2,587,537.61</u> | <u>228,113.73</u> | <u>2,815,651.34</u> |

**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**  
**COMMERCIAL LIST**

PROCEEDING COMMENCED AT TORONTO

**AFFIDAVIT OF FIONA HAN**

**LENCZNER SLAGHT ROYCE**  
**SMITH GRIFFIN LLP**

Barristers  
Suite 2600  
130 Adelaide Street West  
Toronto, ON M5H 3P5

Peter H. Griffin (19527Q)

Tel: (416) 865-2921

Fax: (416) 865-3558

Email: pgriffin@litigate.com

Matthew B. Lerner (55085W)

Tel: (416) 865-2940

Fax: (416) 865-2840

Email: mlerner@litigate.com

Lawyers for the Monitor, Ernst & Young Inc.

## Appendix D

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

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

**AND IN THE MATTER OF A PROPOSED PLAN OF  
COMPROMISE OR ARRANGEMENT WITH RESPECT TO  
HOLLINGER INC., 4322525 CANADA INC. AND SUGRA LIMITED**

**APPLICATION UNDER THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, AS AMENDED**

**AFFIDAVIT OF MATTHEW B. LERNER  
(sworn March 15, 2018)**

I, Matthew B. Lerner, of the City of Toronto, in the Province of Ontario, <sup>AFFIRM</sup>~~MAKE OATH~~ *mtb*

AND SAY:

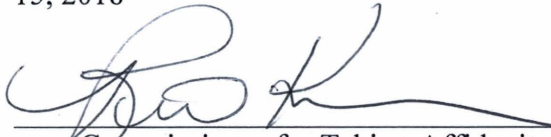
1. I am a partner with Lenczner Slaght Royce Smith Griffin LLP ("Lenczner Slaght") and, as such, have knowledge of the following matters. Where my evidence is based on information from others, I state the source and verily believe it to be true.
2. On August 1, 2007 Hollinger Inc. and certain of its affiliates filed for protection from their creditors under the *CCAA*. Ernst & Young Inc. was appointed by the Court as Monitor in these proceedings and Lenczner Slaght was retained by EY as its counsel. I have acted on this brief for EY at Lenczner Slaght since 2007.

3. Appended hereto, as Exhibit "A" to my affidavit, is a schedule of all fees, disbursements and taxes billed to EY (and paid by the Applicants and Non-Applicants) in relation to these proceedings. I confirm that all fees relate to advice and assistance provided to the Monitor in fulfilling its mandate and as reported to the stakeholders of the Applicants and Non-Applicants and the Court from time to time.

4. I swear this affidavit for the purpose of having the fees and activities of the Monitor and its counsel approved by the Court and for no other or improper purpose.

*MB* Affirmed

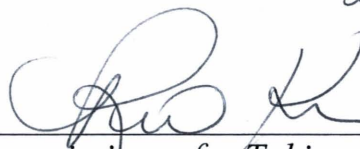
**SWORN BEFORE ME** at the City of  
Toronto, in the Province of Ontario on March  
15, 2018

  
\_\_\_\_\_  
Commissioner for Taking Affidavits  
(or as may be)



**Matthew B. Lerner**

This is Exhibit "A" referred to in the  
Affidavit of Matthew B. Lerner, sworn March 15, 2018  
*affirmed*

A handwritten signature in black ink, appearing to be "R. H.", written over a horizontal line.

*Commissioner for Taking Affidavits*

**Applicants' Monitor counsel fees**

| Date      | Bill# | Fees Billed  | Disbs. Billed | Taxes Billed | Total Billed |
|-----------|-------|--------------|---------------|--------------|--------------|
| 22-Feb-07 | 67352 | \$ 515.00    | \$ -          | \$ 30.90     | \$ 545.90    |
| 17-Aug-07 | 70287 | \$ 1,324.50  | \$ -          | \$ 79.47     | \$ 1,403.97  |
| 31-Aug-07 | 70546 | \$ 77,035.00 | \$ 2,525.88   | \$ 4,759.91  | \$ 84,320.79 |
| 11-Sep-07 | 70625 | \$ 19,469.50 | \$ 55.13      | \$ 1,171.48  | \$ 20,696.11 |
| 17-Sep-07 | 70819 | \$ 12,079.50 | \$ 426.72     | \$ 757.99    | \$ 13,264.21 |
| 25-Sep-07 | 71006 | \$ 5,380.50  | \$ 365.36     | \$ 344.75    | \$ 6,090.61  |
| 30-Sep-07 | 71011 | \$ 22,304.00 | \$ 174.98     | \$ 1,348.74  | \$ 23,827.72 |
| 11-Oct-07 | 71173 | \$ 12,177.00 | \$ -          | \$ 730.62    | \$ 12,907.62 |
| 16-Oct-07 | 71247 | \$ 7,056.00  | \$ 16.00      | \$ 424.32    | \$ 7,496.32  |
| 23-Oct-07 | 71468 | \$ 18,063.00 | \$ 209.12     | \$ 1,096.33  | \$ 19,368.45 |
| 30-Oct-07 | 71479 | \$ 10,182.00 | \$ 101.58     | \$ 617.01    | \$ 10,900.59 |
| 6-Nov-07  | 71509 | \$ 13,789.00 | \$ 91.16      | \$ 832.81    | \$ 14,712.97 |
| 13-Nov-07 | 71687 | \$ 10,101.00 | \$ 5.75       | \$ 606.41    | \$ 10,713.16 |
| 20-Nov-07 | 71880 | \$ 3,379.50  | \$ 13.25      | \$ 203.57    | \$ 3,596.32  |
| 27-Nov-07 | 71933 | \$ 716.00    | \$ 48.75      | \$ 45.89     | \$ 810.64    |
| 2-Dec-07  | 71991 | \$ 1,690.50  | \$ 104.48     | \$ 107.70    | \$ 1,902.68  |
| 11-Dec-07 | 72076 | \$ 2,774.00  | \$ -          | \$ 166.44    | \$ 2,940.44  |
| 31-Dec-07 | 72835 | \$ 11,421.50 | \$ 146.89     | \$ 694.10    | \$ 12,262.49 |
| 11-Feb-08 | 73510 | \$ 46,082.50 | \$ 937.83     | \$ 2,351.02  | \$ 49,371.35 |
| 13-Feb-08 | 73604 | \$ 3,940.00  | \$ 51.51      | \$ 199.58    | \$ 4,191.09  |
| 20-Feb-08 | 73738 | \$ 4,045.00  | \$ 31.00      | \$ 203.80    | \$ 4,279.80  |
| 27-Feb-08 | 73980 | \$ 2,930.00  | \$ -          | \$ 146.50    | \$ 3,076.50  |
| 6-Mar-08  | 73994 | \$ 11,900.00 | \$ 111.48     | \$ 600.57    | \$ 12,612.05 |
| 28-Mar-08 | 74256 | \$ 19,985.00 | \$ 10.26      | \$ 999.76    | \$ 20,995.02 |
| 15-Apr-08 | 74680 | \$ 9,665.00  | \$ 16.98      | \$ 484.10    | \$ 10,166.08 |
| 23-Apr-08 | 74883 | \$ 5,777.50  | \$ 99.75      | \$ 293.87    | \$ 6,171.12  |
| 20-May-08 | 75016 | \$ 9,535.00  | \$ 269.21     | \$ 490.21    | \$ 10,294.42 |
| 21-May-08 | 75340 | \$ 23,177.50 | \$ 20.85      | \$ 1,159.92  | \$ 24,358.27 |
| 27-May-08 | 75374 | \$ 5,192.50  | \$ 116.19     | \$ 265.44    | \$ 5,574.13  |
| 10-Jun-08 | 75492 | \$ 5,270.00  | \$ 203.50     | \$ 273.68    | \$ 5,747.18  |
| 8-Jul-08  | 75970 | \$ 2,652.50  | \$ -          | \$ 132.63    | \$ 2,785.13  |
| 15-Jul-08 | 76142 | \$ 2,247.50  | \$ -          | \$ 112.38    | \$ 2,359.88  |
| 12-Aug-08 | 76787 | \$ 4,295.00  | \$ 242.50     | \$ 226.88    | \$ 4,764.38  |
| 15-Sep-08 | 77287 | \$ 8,985.00  | \$ 2.75       | \$ 449.39    | \$ 9,437.14  |
| 14-Oct-08 | 77668 | \$ 7,262.50  | \$ 93.21      | \$ 367.79    | \$ 7,723.50  |
| 8-Dec-08  | 78709 | \$ 12,440.00 | \$ 109.55     | \$ 627.48    | \$ 13,177.03 |
| 15-Jan-09 | 79632 | \$ 8,415.00  | \$ 189.72     | \$ 430.24    | \$ 9,034.96  |
| 9-Feb-09  | 80274 | \$ 10,102.50 | \$ 33.55      | \$ 506.81    | \$ 10,642.86 |

| Date      | Bill# | Fees Billed  | Disbs. Billed | Taxes Billed | Total Billed |
|-----------|-------|--------------|---------------|--------------|--------------|
| 12-Mar-09 | 80835 | \$ 12,222.50 | \$ 220.10     | \$ 622.14    | \$ 13,064.74 |
| 7-Apr-09  | 81332 | \$ 4,825.00  | \$ 161.71     | \$ 249.34    | \$ 5,236.05  |
| 7-May-09  | 81822 | \$ 5,785.00  | \$ 68.20      | \$ 292.66    | \$ 6,145.86  |
| 11-Jun-09 | 82410 | \$ 3,330.00  | \$ 72.25      | \$ 170.11    | \$ 3,572.36  |
| 10-Jul-09 | 82893 | \$ 5,400.00  | \$ 174.88     | \$ 278.74    | \$ 5,853.62  |
| 10-Aug-09 | 83890 | \$ 2,642.50  | \$ 191.65     | \$ 141.71    | \$ 2,975.86  |
| 10-Sep-09 | 84387 | \$ 5,600.00  | \$ 353.51     | \$ 297.68    | \$ 6,251.19  |
| 19-Oct-09 | 84993 | \$ 7,000.00  | \$ 176.33     | \$ 358.82    | \$ 7,535.15  |
| 9-Nov-09  | 85354 | \$ 8,640.00  | \$ 27.45      | \$ 433.37    | \$ 9,100.82  |
| 11-Dec-09 | 85881 | \$ 8,730.00  | \$ 178.45     | \$ 445.42    | \$ 9,353.87  |
| 26-Jan-10 | 87296 | \$ 1,350.00  | \$ 111.48     | \$ 73.07     | \$ 1,534.55  |
| 18-Feb-10 | 87560 | \$ 2,297.50  | \$ 205.00     | \$ 125.13    | \$ 2,627.63  |
| 10-Mar-10 | 88083 | \$ 812.50    | \$ 10.65      | \$ 41.16     | \$ 864.31    |
| 16-Apr-10 | 88594 | \$ 657.50    | \$ 75.87      | \$ 36.67     | \$ 770.04    |
| 21-May-10 | 89021 | \$ 2,530.00  | \$ 3.00       | \$ 126.65    | \$ 2,659.65  |
| 15-Jun-10 | 89525 | \$ 3,680.00  | \$ 36.48      | \$ 185.82    | \$ 3,902.30  |
| 20-Jul-10 | 90258 | \$ 757.50    | \$ 99.25      | \$ 42.84     | \$ 899.59    |
| 20-Aug-10 | 91470 | \$ 600.00    | \$ 130.65     | \$ 94.98     | \$ 825.63    |
| 10-Sep-10 | 91832 | \$ 487.50    | \$ -          | \$ 63.38     | \$ 550.88    |
| 18-Oct-10 | 92380 | \$ 560.00    | \$ -          | \$ 72.80     | \$ 632.80    |
| 10-Nov-10 | 92785 | \$ 7,885.00  | \$ 87.25      | \$ 1,036.39  | \$ 9,008.64  |
| 7-Dec-10  | 93321 | \$ 6,305.00  | \$ 313.14     | \$ 860.36    | \$ 7,478.50  |
| 12-Jan-11 | 94385 | \$ 6,850.00  | \$ 402.29     | \$ 942.80    | \$ 8,195.09  |
| 7-Feb-11  | 95134 | \$ 8,402.50  | \$ 184.56     | \$ 1,116.32  | \$ 9,703.38  |
| 4-Mar-11  | 95622 | \$ 25,967.50 | \$ 496.38     | \$ 3,440.31  | \$ 29,904.19 |
| 6-Apr-11  | 96171 | \$ 20,630.00 | \$ 394.18     | \$ 2,733.14  | \$ 23,757.32 |
| 20-May-11 | 96878 | \$ 7,577.50  | \$ 357.60     | \$ 1,031.57  | \$ 8,966.67  |
| 15-Jun-11 | 97578 | \$ 350.00    | \$ 18.50      | \$ 47.91     | \$ 416.41    |
| 12-Jul-11 | 97918 | \$ 2,012.50  | \$ 84.85      | \$ 272.66    | \$ 2,370.01  |
| 12-Sep-11 | 99330 | \$ 2,382.50  | \$ 6.91       | \$ 310.63    | \$ 2,700.04  |
| 14-Oct-11 | 99792 | \$ 1,435.00  | \$ 78.52      | \$ 196.76    | \$ 1,710.28  |
| 18-Nov-11 | 1434  | \$ 280.00    | \$ 14.40      | \$ 38.27     | \$ 332.67    |
| 12-Dec-11 | 2125  | \$ 2,240.00  | \$ 142.05     | \$ 309.67    | \$ 2,691.72  |
| 12-Jan-12 | 3265  | \$ 2,260.00  | \$ 79.78      | \$ 304.17    | \$ 2,643.95  |
| 14-Feb-12 | 3939  | \$ 2,840.00  | \$ 609.96     | \$ 448.49    | \$ 3,898.45  |
| 9-Mar-12  | 4461  | \$ 4,521.00  | \$ 98.75      | \$ 600.57    | \$ 5,220.32  |
| 17-Apr-12 | 5151  | \$ 4,710.00  | \$ 306.75     | \$ 652.18    | \$ 5,668.93  |
| 9-May-12  | 5690  | \$ 8,170.00  | \$ 200.50     | \$ 1,088.17  | \$ 9,458.67  |
| 12-Jun-12 | 6290  | \$ 7,470.00  | \$ 103.34     | \$ 984.53    | \$ 8,557.87  |
| 9-Jul-12  | 6852  | \$ 6,320.00  | \$ 47.96      | \$ 827.83    | \$ 7,195.79  |

| Date      | Bill# | Fees Billed   | Disbs. Billed | Taxes Billed | Total Billed  |
|-----------|-------|---------------|---------------|--------------|---------------|
| 10-Aug-12 | 7954  | \$ 26,615.00  | \$ 154.88     | \$ 3,480.08  | \$ 30,249.96  |
| 11-Sep-12 | 8496  | \$ 10,745.00  | \$ 117.78     | \$ 1,412.16  | \$ 12,274.94  |
| 18-Oct-12 | 9076  | \$ 5,705.00   | \$ 210.24     | \$ 768.98    | \$ 6,684.22   |
| 13-Nov-12 | 9626  | \$ 8,600.00   | \$ 14.00      | \$ 1,119.82  | \$ 9,733.82   |
| 7-Dec-12  | 10103 | \$ 1,570.00   | \$ 179.52     | \$ 207.94    | \$ 1,957.46   |
| 10-Jan-13 | 11337 | \$ 1,800.00   | \$ -          | \$ 234.00    | \$ 2,034.00   |
| 13-Feb-13 | 12456 | \$ 3,123.50   | \$ 116.25     | \$ 421.17    | \$ 3,660.92   |
| 11-Mar-13 | 12899 | \$ 2,001.00   | \$ 75.50      | \$ 269.95    | \$ 2,346.45   |
| 13-May-13 | 14013 | \$ 5,221.50   | \$ 80.89      | \$ 689.32    | \$ 5,991.71   |
| 19-Jun-13 | 14575 | \$ 3,766.00   | \$ (150.00)   | \$ 489.58    | \$ 4,105.58   |
| 11-Jul-13 | 15241 | \$ 8,698.00   | \$ 6.50       | \$ 1,131.59  | \$ 9,836.09   |
| 12-Aug-13 | 16450 | \$ 5,811.50   | \$ 25.00      | \$ 758.75    | \$ 6,595.25   |
| 11-Sep-13 | 16973 | \$ 5,426.50   | \$ 36.48      | \$ 710.19    | \$ 6,173.17   |
| 9-Oct-13  | 17417 | \$ 13,139.50  | \$ 157.94     | \$ 1,728.67  | \$ 15,026.11  |
| 8-Nov-13  | 18043 | \$ 2,277.00   | \$ 2.75       | \$ 296.37    | \$ 2,576.12   |
| 5-Dec-13  | 18773 | \$ 826.50     | \$ -          | \$ 107.45    | \$ 933.95     |
| 16-Jan-14 | 20306 | \$ 3,436.50   | \$ 64.00      | \$ 455.07    | \$ 3,955.57   |
| 12-Mar-14 | 21203 | \$ 2,231.00   | \$ 33.96      | \$ 294.44    | \$ 2,559.40   |
| 8-Apr-14  | 21820 | \$ 1,904.00   | \$ -          | \$ 247.52    | \$ 2,151.52   |
| 6-May-14  | 22373 | \$ 2,895.50   | \$ -          | \$ 376.42    | \$ 3,271.92   |
| 5-Jun-14  | 22933 | \$ 339.50     | \$ 15.00      | \$ 46.09     | \$ 400.59     |
| 9-Jul-14  | 23712 | \$ 1,261.00   | \$ 6.50       | \$ 164.78    | \$ 1,432.28   |
| 8-Aug-14  | 24848 | \$ 3,104.00   | \$ 961.50     | \$ 528.52    | \$ 4,594.02   |
| 10-Nov-14 | 26600 | \$ 194.00     | \$ -          | \$ 25.22     | \$ 219.22     |
| 9-Dec-14  | 27246 | \$ 6,846.50   | \$ 133.25     | \$ 907.37    | \$ 7,887.12   |
| 15-Jan-15 | 29047 | \$ 2,322.50   | \$ 13.25      | \$ 303.65    | \$ 2,639.40   |
| 10-Mar-15 | 29948 | \$ 988.00     | \$ -          | \$ 128.44    | \$ 1,116.44   |
| 16-Apr-15 | 30734 | \$ 1,456.00   | \$ -          | \$ 189.28    | \$ 1,645.28   |
| 7-May-15  | 31221 | \$ 3,224.00   | \$ 107.25     | \$ 433.06    | \$ 3,764.31   |
| 13-Jul-15 | 32762 | \$ 52.00      | \$ 131.75     | \$ 23.89     | \$ 207.64     |
| 9-Oct-15  | 34994 | \$ 364.00     | \$ 2.25       | \$ 47.61     | \$ 413.86     |
| 8-Feb-16  | 38288 | \$ 712.00     | \$ 0.50       | \$ 92.63     | \$ 805.13     |
| 10-Aug-16 | 42538 | \$ 486.00     | \$ 0.50       | \$ 63.25     | \$ 549.75     |
| 8-Sep-17  | 52605 | \$ 3,474.00   | \$ 1.25       | \$ 451.78    | \$ 3,927.03   |
| 6-Oct-17  | 53202 | \$ 336.00     | \$ -          | \$ 43.68     | \$ 379.68     |
| 7-Dec-17  | 54546 | \$ 784.00     | \$ -          | \$ 101.92    | \$ 885.92     |
| 12-Jan-18 | 56771 | \$ 3,015.00   | \$ 67.43      | \$ 400.72    | \$ 3,483.15   |
| Total     |       | \$ 784,625.00 | \$ 15,715.59  | \$ 64,887.07 | \$ 865,227.66 |

| Date | Bill# | Fees Billed | Disbs. Billed | Taxes Billed | Total Billed |
|------|-------|-------------|---------------|--------------|--------------|
|------|-------|-------------|---------------|--------------|--------------|

**Non-Applicants' Monitor counsel fees**

| Date      | Bill# | Fees Billed | Disbs. Billed | Taxes Billed | Total Billed |
|-----------|-------|-------------|---------------|--------------|--------------|
| 26-Jan-10 | 87297 | \$ 1,350.00 | \$ -          | \$ 67.50     | \$ 1,417.50  |
| 18-Feb-10 | 87561 | \$ 650.00   | \$ 27.00      | \$ 33.85     | \$ 710.85    |
| 10-Mar-10 | 88084 | \$ 780.00   | \$ 0.50       | \$ 39.03     | \$ 819.53    |
| 16-Apr-10 | 88593 | \$ 1,592.50 | \$ -          | \$ 79.63     | \$ 1,672.13  |
| 21-May-10 | 89020 | \$ 227.50   | \$ 0.50       | \$ 11.41     | \$ 239.41    |
| 15-Jun-10 | 89524 | \$ 487.50   | \$ 0.50       | \$ 24.41     | \$ 512.41    |
| 20-Jul-10 | 90259 | \$ 227.50   | \$ 0.50       | \$ 11.41     | \$ 239.41    |
| 20-Aug-10 | 91469 | \$ 227.50   | \$ 0.50       | \$ 29.65     | \$ 257.65    |
| 10-Sep-10 | 91831 | \$ 487.50   | \$ -          | \$ 63.38     | \$ 550.88    |
| 18-Oct-10 | 92381 | \$ 845.00   | \$ -          | \$ 109.85    | \$ 954.85    |
| 10-Nov-10 | 92784 | \$ 3,867.50 | \$ -          | \$ 502.78    | \$ 4,370.28  |
| 7-Dec-10  | 93322 | \$ 4,907.50 | \$ -          | \$ 637.98    | \$ 5,545.48  |
| 12-Jan-11 | 94386 | \$ 4,420.00 | \$ 36.82      | \$ 579.39    | \$ 5,036.21  |
| 7-Feb-11  | 95135 | \$ 3,710.00 | \$ 278.10     | \$ 518.45    | \$ 4,506.55  |
| 4-Mar-11  | 95623 | \$ 3,150.00 | \$ 26.14      | \$ 412.90    | \$ 3,589.04  |
| 6-Apr-11  | 96172 | \$ 5,705.00 | \$ 7.78       | \$ 742.66    | \$ 6,455.44  |
| 20-May-11 | 96877 | \$ 4,060.00 | \$ 11.42      | \$ 529.28    | \$ 4,600.70  |
| 15-Jun-11 | 97577 | \$ 577.50   | \$ -          | \$ 75.08     | \$ 652.58    |
| 12-Jul-11 | 97919 | \$ 1,050.00 | \$ -          | \$ 136.50    | \$ 1,186.50  |
| 12-Sep-11 | 99329 | \$ 1,835.00 | \$ 6.91       | \$ 239.45    | \$ 2,081.36  |
| 14-Oct-11 | 99791 | \$ 1,925.00 | \$ 31.78      | \$ 254.38    | \$ 2,211.16  |
| 18-Nov-11 | 1433  | \$ 735.00   | \$ -          | \$ 95.55     | \$ 830.55    |
| 12-Dec-11 | 2124  | \$ 2,275.00 | \$ -          | \$ 295.75    | \$ 2,570.75  |
| 12-Jan-12 | 3266  | \$ 1,260.00 | \$ -          | \$ 163.80    | \$ 1,423.80  |
| 14-Feb-12 | 3940  | \$ 2,640.00 | \$ 364.71     | \$ 390.61    | \$ 3,395.32  |
| 9-Mar-12  | 4462  | \$ 1,711.00 | \$ 6.15       | \$ 223.23    | \$ 1,940.38  |
| 17-Apr-12 | 5152  | \$ 3,240.00 | \$ 25.00      | \$ 424.45    | \$ 3,689.45  |
| 9-May-12  | 5691  | \$ 3,840.00 | \$ -          | \$ 499.20    | \$ 4,339.20  |
| 12-Jun-12 | 6288  | \$ 2,960.00 | \$ 84.30      | \$ 395.76    | \$ 3,440.06  |
| 9-Jul-12  | 6851  | \$ 3,280.00 | \$ 33.21      | \$ 430.72    | \$ 3,743.93  |
| 10-Aug-12 | 7953  | \$ 4,440.00 | \$ 5.81       | \$ 577.96    | \$ 5,023.77  |
| 11-Sep-12 | 8495  | \$ 4,080.00 | \$ 40.00      | \$ 535.60    | \$ 4,655.60  |
| 18-Oct-12 | 9075  | \$ 720.00   | \$ 2.87       | \$ 93.97     | \$ 816.84    |
| 13-Feb-13 | 12455 | \$ 522.00   | \$ 0.50       | \$ 67.93     | \$ 590.43    |
| 11-Mar-13 | 12900 | \$ 2,314.00 | \$ -          | \$ 300.82    | \$ 2,614.82  |

| Date      | Bill# | Fees Billed | Disbs. Billed | Taxes Billed | Total Billed |
|-----------|-------|-------------|---------------|--------------|--------------|
| 11-Jul-13 | 15240 | \$ 43.50    | \$ -          | \$ 5.66      | \$ 49.16     |
| 9-Oct-13  | 17416 | \$ 2,024.00 | \$ 0.25       | \$ 263.15    | \$ 2,287.40  |
| 5-Dec-13  | 18772 | \$ 460.00   | \$ -          | \$ 59.80     | \$ 519.80    |
| 13-Jul-15 | 32761 | \$ 420.00   | \$ -          | \$ 54.60     | \$ 474.60    |

---

|              |                     |                  |                    |                     |
|--------------|---------------------|------------------|--------------------|---------------------|
| <b>Total</b> | <b>\$ 79,047.00</b> | <b>\$ 991.25</b> | <b>\$ 9,977.53</b> | <b>\$ 90,015.78</b> |
|--------------|---------------------|------------------|--------------------|---------------------|

---

|                    |                      |                     |                     |                      |
|--------------------|----------------------|---------------------|---------------------|----------------------|
| <b>Grand Total</b> | <b>\$ 863,672.00</b> | <b>\$ 16,706.84</b> | <b>\$ 74,864.60</b> | <b>\$ 955,243.44</b> |
|--------------------|----------------------|---------------------|---------------------|----------------------|

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

PROCEEDING COMMENCED AT TORONTO

**AFFIDAVIT OF MATTHEW B. LERNER**

**LENCZNER SLAGHT ROYCE  
SMITH GRIFFIN LLP**

Barristers  
Suite 2600  
130 Adelaide Street West  
Toronto, ON M5H 3P5

Peter H. Griffin (19527Q)

Tel: (416) 865-2921

Fax: (416) 865-3558

Email: pgriffin@litigate.com

Matthew B. Lerner (55085W)

Tel: (416) 865-2940

Fax: (416) 865-2840

Email: mlerner@litigate.com

Lawyers for the Monitor, Ernst & Young Inc.