

Court File No.: CV-16-11582-00CL

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

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

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF OLD
PSG WIND-DOWN LTD., OLD BHR WIND-DOWN CORP., OLD BPSU WIND-DOWN
CORP., OLD BPSDS WIND-DOWN CORP., OLD EBS WIND-DOWN CORP., OLD PLG
WIND-DOWN CORP., OLD PSGI WIND-DOWN CORP., OLD BHR INC., OLD BH INC.,
OLD BPSU INC., OLD BPSCI INC., OLD BPSUSH INC., OLD EBS INC., OLD PLG INC.,
AND OLD PSGI INC.**

(the "Applicants")

EIGHTH REPORT OF THE MONITOR

April 27, 2017

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the Court-appointed Monitor

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EIGHTH REPORT OF THE MONITOR

April 27, 2017

Index of Appendices

Appendix	Document
1	Overview of the Chapter 11 Proceedings (as defined herein) since the filing of the Monitor's Seventh Report to the Court dated April 7, 2017
2	Affidavit of Martin Daigneault, sworn April 25, 2017
3	Affidavit of Robert Thornton, sworn April 25, 2017
4	Affidavit of Ken Coleman, sworn April 25, 2017

INTRODUCTION AND BACKGROUND

1. On October 31, 2016 (the “**Petition Date**”), the Ontario Superior Court of Justice – Commercial List (the “**Court**”) granted an order (as amended and restated, the “**Initial Order**”), among other things: (i) declaring that Old PSG Wind-down Ltd. (“**PSG**”) (formerly Performance Sports Group Ltd.) and certain of its subsidiaries and affiliates (collectively, the “**Applicants**”)¹ were companies to which the *Companies’ Creditors Arrangement Act* (“**CCAA**”)² applied; (ii) granting certain relief including, *inter alia*, a stay of proceedings in favour of the Applicants until November 30, 2016 (the “**Stay of Proceedings**”); and (iii) appointing Ernst & Young Inc. as monitor (in such capacity, the “**Monitor**”) of the Applicants.
2. On the same date, the Applicants commenced proceedings (the “**Chapter 11 Proceedings**”) in the United States (“**U.S.**”) under Chapter 11 of Title 11 of the *U.S. Code* (the “**Code**”)³ in the Bankruptcy Court for the District of Delaware (the “**U.S. Court**”).
3. By Order dated November 30, 2016, the Stay of Proceedings was extended to February 28, 2017. By Order dated February 6, 2017, the Stay of Proceedings was further extended to May 1, 2017.
4. PSG is a reporting issuer and its common shares (the “**Common Shares**”) were listed on the New York Stock Exchange and the Toronto Stock Exchange under the symbol “PSG” before trading was suspended by both exchanges on October 31, 2016. The New York Stock Exchange delisted the Common Shares effective November 28, 2016 and the Toronto Stock Exchange delisted the Common Shares effective December 8, 2016.

¹ The Applicants in the present proceedings are comprised of Old PSG Wind-down Ltd., Old BHR Wind-down Corp., Old BPSU Wind-down Corp., Old BPSDS Wind-down Corp., Old EBS Wind-down Corp., Old PLG Wind-down Corp., Old PSGI Wind-down Corp. (collectively, the “**Canadian Applicants**”), Old BHR Inc., Old BH Inc., Old BPSU Inc., Old BPSCI Inc., Old BPSUSH Inc., Old EBS Inc., Old PLG Inc. and Old PSGI Inc. (collectively, the “**U.S. Applicants**”).

It should be noted that since the inception of the proceedings herein, certain of the companies comprising the PSG group were amalgamated and the Applicants changed their names. An explanation of the changes and a reference to the former names of the Applicants can be found in the Monitor’s Seventh Report, dated April 7, 2017, accessible at www.ey.com/ca/psg.

² *Companies’ Creditors Arrangement Act*, RSC 1985, c. C-36, as amended.

³ 11 U.S.C §§ 101 *et seq.*

5. Background on the Applicants, including their business operations, causes of insolvency and various other matters are described in more detail in the affidavit of Mark Vendetti⁴ sworn October 31, 2016 in support of the Initial Order.
6. The Applicants conducted a comprehensive sale process for the going concern sale of substantially all of their assets (the “**Sale Process**”) with a stalking horse asset purchase agreement dated October 31, 2016, as amended, for the sale of substantially all of the Applicants’ assets to 9938982 Canada Inc., an acquisition vehicle co-owned by affiliates of Sagard Holdings Inc. and Fairfax Financial Holdings Limited. The closing of the sale was completed on February 28, 2017 (the “**Closing**”).
7. Information regarding the Chapter 11 Proceedings, including copies of the “First Day” orders entered by the U.S. Court are located on a website managed by the Applicants’ claims agent, Prime Clerk LLC (“**Prime Clerk**”), at the following URL: <https://cases.primeclerk.com/psg/> (the “**Prime Clerk Website**”). Information regarding the Applicants’ proceedings under the CCAA (the “**CCAA Proceedings**”, and together with the Chapter 11 Proceedings, the “**Restructuring Proceedings**”), including court orders and other materials related to the CCAA Proceedings, are on the Monitor’s website at the following URL: www.ey.com/ca/psg (the “**Monitor’s Website**”).
8. The Applicants and the Monitor are seeking an Order:
 - a) extending the Stay of Proceedings to August 1, 2017;
 - b) suspending any obligation of the Applicants to hold an annual general meeting for the duration of the Stay of Proceedings;
 - c) suspending the Monitor’s obligation to file quarterly reports with the Court pursuant to s. 23(1)(d)(ii) of the CCAA;
 - d) approving the Monitor’s Reports (as defined below) and activities as set out in the Reports; and
 - e) approving the fees and disbursements of the Monitor for the period October 31, 2016 to April 14, 2017 (the “**Monitor Fee Period**”), and the fees and disbursements of its Canadian counsel, Thornton Grout Finnigan LLP (“**TGF**”) and its U.S. counsel, Allen &

⁴ Mr. Vendetti was PSG’s chief financial officer and an executive vice president.

Overy LLP (“**A&O**”) for the period October 31, 2016 to March 31, 2017 (the “**Counsel Fee Period**”).

9. This eighth report of the Monitor (the “**Eighth Report**”) provides the Court with information relevant to the CCAA Proceedings to date, in particular the matters referred to above.
10. This Eighth Report is presented under the following headings:
 - a) Introduction and background;
 - b) Terms of reference and disclaimer;
 - c) Update on the restructuring proceedings to date;
 - d) Extension of the Stay of Proceedings;
 - e) Annual general meeting
 - f) Quarterly Reporting;
 - g) Approval of fees, Reports and activities; and
 - h) Overall comments and conclusions.

TERMS OF REFERENCE AND DISCLAIMER

11. The Monitor has prepared several reports since the commencement of the Restructuring Proceedings, each of which is accessible on the Monitor’s Website. The Eighth Report should be read in conjunction with the previous reports.
12. In preparing this Eighth Report and making the comments herein, the Monitor has been provided with and has relied upon certain unaudited, draft and/or internal financial information, company records, management prepared financial information and projections, discussions with management and employees of the Applicants, and information from other third party sources, including the Applicants’ Chief Restructuring Officer (the “**CRO**”), Brian J. Fox of Alvarez & Marsal North America LLC (“**A&M**”), and other personnel from A&M and its affiliates (collectively, the “**Information**”).
13. The Monitor has assumed the integrity and truthfulness of the Information and explanations provided to it, within the context in which it was presented. To date, nothing has come to the attention of the Monitor that would cause it to question the reasonableness of this assumption.

14. Finally, the Monitor has requested that management and the CRO bring to its attention any significant matters that were not addressed in the course of its specific inquiries. Accordingly, this Eighth Report is based solely on the Information (financial or otherwise) provided to the Monitor.
15. Except as described in this Eighth Report, the Monitor has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. The Monitor has not audited, reviewed 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 and accordingly the Monitor expresses no opinion or other form of assurance in respect of the Information.
16. In view of the purpose of the Eighth Report, some of the financial information herein may not comply with generally accepted accounting principles.
17. Some of the information referred to in this Eighth Report consists of forecasts and projections that were prepared based on management's current estimates and assumptions. Such estimates and assumptions are, by their nature, not ascertainable and as a consequence no assurance can be provided regarding the forecasted or projected results. Actual results will likely vary from the forecasts or projections, even if the assumptions materialize, and the variations could be significant.
18. The Monitor has prepared this Eighth Report in its capacity as the court-appointed Monitor in the CCAA Proceedings in order to provide additional information to the Court in connection with the CCAA Proceedings to date. This Eighth Report may not be appropriate for any other purpose and consequently should not be used for any other purpose.
19. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian dollars and all terms not otherwise defined herein shall have the meaning ascribed to them in the Initial Order and in the Monitor's previous reports.

UPDATE ON THE RESTRUCTURING PROCEEDINGS TO DATE

20. A summary of the principal substantive orders, motions, and other filings made in the Chapter 11 Proceedings since the date of the seventh report to the Court, dated April 7, 2017 (the “**Seventh Report**”), is presented in **Appendix “1”**.
21. The Monitor continues the processes described in the previous reports, namely responding to creditors’ enquiries; monitoring the Applicants’ receipts and disbursements; monitoring post-Closing matters in respect of the sale transaction; exchanging with the Applicants and their advisers on aspects related to the restructuring; and coordinating the claims process with representatives of Prime Clerk.

EXTENSION OF THE STAY OF PROCEEDINGS

22. The Applicants are seeking an extension of the Stay of Proceedings up to and including August 1, 2017. The Applicants require the extension of the Stay of Proceedings in order to wind up the Restructuring Proceedings, complete the claims processes and distribute funds.
23. As further described in the Seventh Report, the Applicants and the Monitor have significant cash on hand from the sale proceeds from the Closing. The administrative costs associated with winding up the Restructuring Proceedings during the extension of the Stay of Proceedings will be paid from these funds. The Monitor has expressed its view to all parties involved that winding up the Restructuring Proceedings should be done in the most cost efficient manner possible, for the general benefit of the stakeholders.
24. The Monitor is of the view that the Applicants are acting in good faith and with due diligence in continuing the CCAA Proceedings. As such, the Monitor supports the extension of the Stay of Proceedings.

ANNUAL GENERAL MEETING

25. The Applicants are seeking to suspend PSG's obligation to hold an annual general meeting for the duration of the Stay of Proceedings. Upon request from the Official Committee of Equity Security Holders, the Applicants have agreed to adjourn this relief *sine die*.

QUARTERLY REPORTING

26. As discussed in the Seventh Report, pursuant to the CCAA, the Monitor is required to file a report of the Applicants' business and financial affairs not later than 45 days after the day on which each of the Applicants fiscal quarter ends, or at a later date if ordered by the court (the "**Quarterly Reporting**").⁵ The Monitor complied with this obligation in the Seventh Report.
27. In consideration of the Closing, it is the Monitor's view that Quarterly Reporting is no longer relevant as the Applicants no longer have operations beyond the administrative activities necessary to wind down their affairs. As such, the Applicants and the Monitor are seeking an order from the Court suspending with the requirement for Quarterly Reporting, which would reduce administrative costs incurred by the estates. The Court may order reports or re-institute Quarterly Reporting from time to time if it would be helpful or beneficial at a later date.

APPROVAL OF FEES, REPORTS AND ACTIVITIES

28. The Monitor and its legal counsel, TGF and A&O, have been paid their fees and disbursements at their standard rates and charges by the Applicants from time to time as part of the CCAA Proceedings.
29. Paragraph 37 of the Initial Order states:

THIS COURT ORDERS that the Monitor and its United States and Canadian Counsel shall pass their accounts from time to time, and for this purpose the accounts of the Monitor and its United States

⁵ Section 23(1)(d)(ii) CCAA.

and Canadian counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

30. The Monitor and its Canadian and U.S. counsel have all maintained records of their professional time and costs. The Monitor now seeks approval for its fees and disbursements during the Monitor Fee Period and of its Canadian and U.S. counsel during the Counsel Fee Period.
31. The total fees and disbursements of the Monitor for the Monitor Fee Period total \$1,910,980.12, including fees in the amount of \$1,736,412.05, disbursements in the amount of \$23,400.19, and Harmonized Sales Tax (“**HST**”), Quebec Sales Tax and Goods and Services Tax in the aggregate amount of \$151,167.88, as further described in the Affidavit of Martin Daigneault sworn April 25, 2017 (the “**Daigneault Affidavit**”), a copy of which is attached hereto as Appendix “2”.
32. The total fees and disbursements of TGF for the Counsel Fee Period total \$562,782.20, including fees in the amount of \$521,859.49, disbursements in the amount of \$15,634.07, and HST in the amount of \$25,288.14, as further described in the Affidavit of Robert Thornton sworn April 25, 2017 (the “**Thornton Affidavit**”), a copy of which is attached hereto as Appendix “3”.
33. The total fees and disbursements of A&O for the Counsel Fee Period total USD\$408,758.43, including fees in the amount of USD\$365,431.50 and disbursements in the amount of USD\$43,326.93, as further described in the Affidavit of Ken Coleman sworn April 25, 2017 (the “**Coleman Affidavit**”), a copy of which is attached hereto as Appendix “4”.
34. The confidential invoices attached as Confidential Exhibit “D” to the Thornton Affidavit and Coleman Affidavit (together the “**Counsel Fee Affidavits**” and together with the Daigneault Affidavit, the “**Fee Affidavits**”) contain the unredacted version of those invoices attached as Exhibit “A” in each of the Counsel Fee Affidavits (the “**Unredacted Invoices**”). The redactions have been determined necessary to protect certain confidential and privileged information by the Monitor’s counsel. The Monitor requests that the Court seal the Unredacted Invoices.
35. The Monitor respectfully submits that the fees and disbursements of the Monitor and its Canadian and U.S. counsel, as set out in the Fee Affidavits, are reasonable in the

circumstances and have been validly incurred in accordance with the provisions of the Orders issued in the CCAA Proceedings. Accordingly, the Monitor requests the approval of the fees and disbursements of itself and its Canadian and U.S. counsel, at this time, as set out in the Fee Affidavits.

36. The activities undertaken and services provided by the Monitor in connection with the CCAA Proceedings have been described in those reports filed with the Court by the Monitor on October 31, 2016, November 28, 2016, December 13, 2016, December 16, 2017, January 5, 2017, January 13, 2017 and February 3, 2017 (collectively, and with the Seventh Report, the “**Reports**”). The Monitor requests the approval of its Reports and the activities described therein.

OVERALL COMMENTS AND CONCLUSIONS

37. The Applicants and the Monitor are seeking an order:

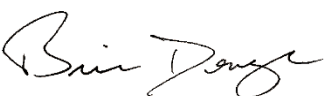
- a) extending the Stay of Proceedings to August 1, 2017;
- b) suspending the Monitor’s obligation to file quarterly reports with the Court pursuant to s. 23(1)(d)(ii) of the CCAA;
- c) approving the Monitor’s Reports and activities as set out in the Reports;
- d) approving the fees and disbursements of the Monitor for the Monitor Fee Period and of its Canadian counsel, TGF, and its U.S. counsel, A&O, for the Counsel Fee Period; and
- e) sealing Confidential Exhibit “D” attached to each of the Counsel Fee Affidavits.

The Monitor supports the relief sought.

All of which is respectfully submitted this 27th day of April, 2017.

ERNST & YOUNG INC.

In its capacity as the Monitor
in the matter of a proposed plan of compromise or
arrangement of Performance Sports Group Ltd. *et al.*

Per: 

Brian M. Denega, CPA, CA, CIRP, LIT
Jean-Daniel Breton, CPA, CA, FCIRP, LIT
Martin Daigneault, CPA, CA, CIRP, LIT
Senior Vice-Presidents

APPENDIX 1

**OVERVIEW OF THE CHAPTER 11 PROCEEDINGS
FROM THE FILING OF THE SEVENTH REPORT ON
APRIL 7, 2017 TO APRIL 27, 2017**

1. A summary of the principal substantive orders, motions, and other filings made in the Chapter 11 Proceedings during the period from and including April 7, 2017, to April 27, 2017 is provided below.
2. The U.S. Court issued the following orders:
 - (a) *Orders Approving Final Fee Applications of the Consumer Privacy Ombudsman and Counsel* – orders approving the first and final applications for final allowance of compensation and reimbursement of expenses for the period from January 9, 2017 through February 24, 2017 of (i) Michael St. Patrick Baxter, the Consumer Privacy Ombudsman appointed in the Chapter 11 Proceedings (the **Consumer Privacy Ombudsman**) and Covington & Burling LLP, as counsel to the Consumer Privacy Ombudsman, awarding Covington & Burling LLP a total amount of \$190,836.55 for the period and (ii) Cole Schotz P.C., as Delaware counsel to the Consumer Privacy Ombudsman, awarding Cole Schotz P.C. a total amount of \$15,191 for the period;
 - (b) *Order Granting Applicants' Motion to Change Case Caption* – an order authorizing the change of the Applicants' case captions in the Chapter 11 Proceedings to accord with their new corporate names;
 - (c) *Order Authorizing Rejection of Unexpired Leases* – an order authorizing the rejection of (i) an unexpired lease agreement between Bauer Hockey Retail and 1493130 Ontario Limited and (ii) an unexpired lease agreement between Bauer Hockey Corp. and Performance Sports Group Ltd. and Orlando Corporation;
 - (d) *Order Authorizing Rejection of Executory Contracts* – an order authorizing the rejection of certain executory contracts;

(e) *Order Authorizing the Rejection of Certain Employment Agreements and Establishing a Bar Date for Employees to File Proofs of Claim* – an order (i) authorizing the Applicants to reject their outstanding executory employment related agreements, including those agreements identified in a schedule to the order, (ii) establishing a bar date of 5:00 P.M. (EST) May 17, 2017 for workers employed as of the Petition Date to file proofs of claims against the Applicants (the **Employee Bar Date**), and (iii) establishing a process to give notice of the Employee Bar Date;

(f) *Order Granting Centerview Sale Fee Application* – an order approving Centerview Partners LLC’s (“**Centerview**”) application for allowance and payment of the sale fee described in their engagement agreement in the amount of amount of \$3,073,380 and awarding payment of \$2,235,000 of that amount.

3. Additionally, pursuant to the U.S. Court’s order on November 29, 2016 establishing procedures for interim compensation and reimbursement of expenses of professionals (the “**Compensation Order**”), the below-listed firms each filed monthly applications for compensation and reimbursement of expenses (each, a “**Monthly Fee Application**”) covering the time-periods, and requesting authorization to be paid the amounts, described in the chart below. Where indicated in the chart, a certificate of no objection (a “**CNO**”) was filed with respect to the Monthly Fee Application.¹

Firm	Time Period	Total Amount Requested	CNO Filed?
Paul, Weiss, Rifkind, Wharton & Garrison LLP	February, 2017	\$2,451,301.28	No
Young Conaway Stargatt & Taylor, LLP	February, 2017	\$273,516.56	No
Brown Rudnick LLP	February, 2017	\$369,429.39	No
McMillan LLP	January, 2017	CAD174,996.5	No

¹ Pursuant to the Compensation Order, the Applicants are authorized upon the filing of a CNO to make an interim payment of 80% of fees and 100% of expenses requested in the relevant Monthly Fee Application.

4. Further, CNO's were filed with respect to the following Monthly Fee Applications which are further described in the Monitor's Seventh Report:

- (a) Centerview's Monthly Fee Application for February, 2017;
- (b) Montgomery, McCracken, Walker & Rhoads, LLP's Monthly Fee Application for January, 2017;
- (c) Montgomery, McCracken, Walker & Rhoads, LLP's Monthly Fee Application for February, 2017;
- (d) Blank Rome LLP's Monthly Fee Application for February, 2017;
- (e) Province, Inc.'s Monthly Fee Application for February, 2017;
- (f) McMillan LLP's Monthly Fee Application for December, 2016;

5. Additionally, the following filings have also been made:

- (a) *Notice of Withdrawal of Motion to Deem Late Filed Proof of Claim Timely Filed* – a notice by RB Minneapolis Management DBA Radisson Blue Minneapolis withdrawing its motion to deem its late filed proof of claim timely filed;
- (b) *Applicants' Objection to Notices of Intent to Purchase, Acquire, or Otherwise Accumulate Equity Interests* – an objection and request to bar the proposed transactions described in the notices of intent to purchase, acquire, or otherwise accumulate shares of PSG stock filed by Ravensource Fund and Stornoway Recovery Fund LP, as further described in the Seventh Report; and
- (c) *Quarterly Claims Registry* – a list of creditors' claims against the Applicants.

APPENDIX 2

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

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

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OLD BH INC., OLD BPSU INC., OLD BPSCI INC., OLD BPSUSH INC., OLD EBS INC.,
OLD PLG INC., AND OLD PSGI INC.

(the "Applicants")

AFFIDAVIT OF MARTIN DAIGNEAULT
(Sworn April 25, 2017)

I, **MARTIN DAIGNEAULT**, of the City of Montreal, in the Province of Quebec,
make oath and say as follows:

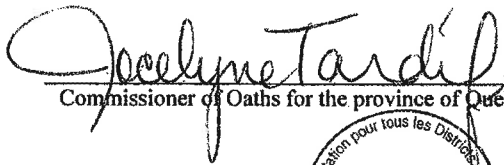
1. I am a licenced trustee in bankruptcy and am a Senior Vice-President with Ernst & Young Inc. ("EY"), the Court-appointed Monitor (the "**Monitor**") of the Applicants and, as such, I have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true.
2. Attached hereto as Exhibit "A" is a summary of the time charges and expenses incurred by the Monitor, invoiced and submitted to the Applicants during the course of these proceedings for the period of October 31, 2016 to April 14, 2017.
3. Attached hereto as Exhibit "B" are true copies of the invoices issued by the Monitor to the Applicants including disbursements incurred by the Monitor through the course of these proceedings between October 31, 2016 and April 14, 2017.
4. Attached hereto as Exhibit "C" are true copies of the time charge reports supporting such invoices and related disbursements for the said period.

5. To the best of my knowledge, the rates charged by the Monitor throughout the course of these proceedings are comparable to the rates charged by other bankruptcy trustee firms in the Toronto market for the provision of similar services.

6. The hourly billing rates outlined in Exhibit "B" to this affidavit are comparable to the hourly rates charged by EY for services rendered in relation to similar proceedings.

7. I make this affidavit in support of a motion by the Monitor for, *inter alia*, approval of the fees and disbursements of the Monitor.

SWORN before me at the City of
Montreal, in the Province of Quebec, this
25th day of April, 2017.


Commissioner of Oaths for the province of Québec



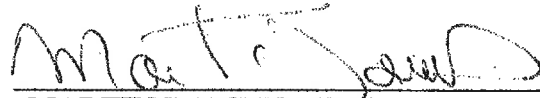

MARTIN DAIGNEAULT

EXHIBIT “A”

Ernst & Young Inc.

CCAA Monitor of Performance Sports Group Ltd. et al.

Professional fees for the period of October 31, 2016 to April 14, 2017

Docu ment	Period covered	Performance Sports Group Ltd.					Bauer Hockey Corp.					Bauer Hockey Inc.					Total				
		From	To	# weeks	Disburse ments	Sales taxes	Total	Disburse ments	Sales taxes	Total	Disburse ments	Sales taxes	Total	Disburse ments	Sales taxes	Total	Disburse ments	Sales taxes	Total		
I	31-Oct-16	18-Nov-16	3	61,866.12	25.33	8,045.89	69,937.34	123,732.23	50.65	18,536.48	142,319.36	123,732.23	50.65	-	123,782.88	309,330.58	126.63	26,582.37	336,039.58		
II	19-Nov-16	09-Dec-16	3	65,212.86	1,351.00	8,653.30	75,217.16	130,425.72	2,702.01	19,935.89	153,063.62	130,425.72	2,702.01	-	133,177.73	326,064.30	6,755.02	28,589.19	361,408.51		
III	10-Dec-16	16-Dec-16	1	16,183.11	173.49	2,126.35	18,482.95	32,366.22	346.97	4,898.80	37,611.99	32,366.22	346.97	-	32,713.73	80,915.55	867.43	7,025.15	88,808.13		
IV	17-Dec-16	13-Jan-17	4	73,505.79	1,732.19	9,780.93	85,018.91	147,011.58	3,464.38	22,533.78	173,009.74	147,011.58	3,464.38	-	150,475.96	367,528.95	8,660.95	32,314.71	408,504.61		
V	14-Jan-17	27-Jan-17	2	25,367.13	411.46	3,351.22	29,129.81	50,734.26	822.91	7,720.69	59,277.86	50,734.26	822.91	-	61,557.17	126,835.65	2,057.28	11,071.91	139,964.84		
VI	28-Jan-17	09-Feb-17	2	32,503.39	983.92	4,353.35	37,840.66	65,006.78	1,567.84	10,029.45	77,004.07	65,006.78	1,967.84	-	66,974.62	162,516.95	4,919.60	14,382.80	181,819.35		
VII	10-Feb-17	24-Feb-17	2	24,533.92	-	3,189.41	27,723.33	49,067.85	-	7,347.91	56,415.76	49,067.85	-	-	122,669.62	-	10,537.32	133,206.94			
VIII	25-Feb-17	10-Mar-17	2	19,690.68	2.66	2,560.14	22,253.48	39,381.35	5.31	5,898.16	45,284.82	39,381.35	5.31	-	39,386.66	98,453.38	8,458.30	106,974.96			
IX	11-Mar-17	14-Apr-17	5	28,419.41	-	3,694.52	32,113.93	56,838.83	-	8,511.61	65,350.44	56,838.83	-	-	142,097.07	-	12,206.13	154,303.20			
				347,282.41	4,680.05	45,755.11	397,717.57	694,564.82	9,360.07	105,412.77	809,337.66	694,564.82	9,360.07	-	703,924.89	1,736,412.05	23,400.19	151,167.88	1,910,980.12		

EXHIBIT

"A"

EXHIBIT “B”

EXHIBIT "B"



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PRIVATE & CONFIDENTIAL

Mr. Mark Vendetti
Chief Financial Officer
Performance Sports Group Ltd.
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Exeter, NH, US 03833-48001

December 02, 2016

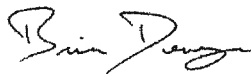
Performance Sports Group Ltd. Et al.

Dear Mark:

We enclose our invoices for professional fees in our capacity as Court appointed Monitor of Performance Sports Group Ltd and its affiliates, for the period ended November 18, 2016.

Sincerely,

ERNST & YOUNG INC.

Per: 

Brian M. Denega
Senior Vice-President
416 943-3058

Attachments



Ernst & Young Inc.
Toronto, ON

Invoice

Performance Sports Group Ltd.
Mark Vendetti
Chief Financial Officer
100 Domain Dr
Exeter, NH 03833-4801
USA

Invoice No.: CA12C500001090
Please include this number with payment

Invoice Date: 02 December 2016
Due Date: Upon receipt
Client No.: 0011761234
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for period ended November 18, 2016.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	57,818.80	HST	13 %	7,516.45	65,335.25
Expenses	25.33	HST	13 %	3.29	28.62
	57,844.13			7,519.74	65,363.87
Administrative Expenses @ 7%	4,047.32			526.15	4,573.47
Invoice summary	61,891.45				
Tax : 13% HST				8,045.89	
Total:	61,891.45			8,045.89	69,937.34

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of Invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 QST: 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, Invoice number and engagement number.

Performance Sports Group Ltd. and related companies

Schedule of CCAA Monitor allocated fees

For the period ended November 18, 2016

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	57,818.80	115,637.60	115,637.60	289,094.00
Disbursements	25.33	50.65	50.65	126.63
subtotal	57,844.13	115,688.25	115,688.25	289,220.63
Administrative charge	4,047.32	8,094.63	8,094.63	20,236.58
	61,891.45	123,782.88	123,782.88	309,457.21
Sales taxes	8,045.89	18,536.48	-	26,582.37
Total amount owing	69,937.34	142,319.36	123,782.88	336,039.58

Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹

For the period ended November 18, 2016

<u>NAME</u>	<u>POSITION</u>	<u>HOURS</u>	<u>Rate</u>	<u>FEES</u>
Brian Denega	Senior Vice President	38.3	875	33,512.50
Andrew Schaefer	Senior Vice President	29.5	875	25,812.50
Alain Leonard	Senior Vice President	2.0	875	1,750.00
Jean-Daniel Breton	Senior Vice President	47.5	790	37,525.00
Martin Daigneault	Senior Vice President	126.6	790	100,014.00
Mario Denis	Senior Vice President	0.5	790	395.00
Louis Fournier	Senior Manager	1.6	675	1,080.00
Jonathan Cohen-Domanus	Manager	107.1	525	56,227.50
Jocelyne Tardif	Manager	42.6	525	22,365.00
Michael Lutes	Manager	14.5	525	7,612.50
Isabelle Gevry	Senior Staff	3.0	350	1,050.00
Nicola Doone Danby	Senior Staff	1.0	350	350.00
Ryan Habert	Senior Staff	4.0	350	1,400.00
		<u>418.2</u>		<u>289,094.00</u>
Out-of-pocket expenses				<u>126.63</u>
Sub total				<u>289,220.63</u>
Administrative Expenses @ 7%				<u>20,236.58</u>
Sub total				<u>309,457.21</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Ernst & Young Inc.
Toronto, ON

Invoice

Bauer Hockey Corp
60 Rue Jean-Paul Cayer
Blainville, QC J7C 0N9
Canada
c/o Mark Vendetti
Chief Financial Officer
100 Domain Drive, Exeter, NH 03833

Invoice No.: CA12C500001091
Please include this number with payment

Invoice Date: 02 December 2016
Due Date: Upon receipt
Client No.: 0011772136
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for period ended November 18, 2016.

	Net	Tax	Rate	Tax Amount	<u>CAD</u> Total
Fee	115,637.60	GST	5 %	5,781.88	121,419.48
		QST	9.975 %	11,534.85	11,534.85
Expenses	50.65	GST	5 %	2.53	53.18
		QST	9.975 %	5.05	5.05
	115,688.25			17,324.31	133,012.56
Administrative Expenses @ 7%	8,094.63			1,212.17	9,306.80
Invoice summary	123,782.88				
Tax :		5% GST		6,189.14	
		9.975% QST		12,347.34	
Total:	123,782.88			18,536.48	142,319.36

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 QST: 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, Invoice number and engagement number.

Performance Sports Group Ltd. and related companies

Schedule of CCAA Monitor allocated fees

For the period ended November 18, 2016

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	57,818.80	115,637.60	115,637.60	289,094.00
Disbursements	25.33	50.65	50.65	126.63
subtotal	57,844.13	115,688.25	115,688.25	289,220.63
Administrative charge	4,047.32	8,094.63	8,094.63	20,236.58
	61,891.45	123,782.88	123,782.88	309,457.21
Sales taxes	8,045.89	18,536.48	-	26,582.37
Total amount owing	69,937.34	142,319.36	123,782.88	336,039.58

Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹

For the period ended November 18, 2016

<u>NAME</u>	<u>POSITION</u>	<u>HOURS</u>	<u>Rate</u>	<u>FEES</u>
Brian Denega	Senior Vice President	38.3	875	33,512.50
Andrew Schaefer	Senior Vice President	29.5	875	25,812.50
Alain Leonard	Senior Vice President	2.0	875	1,750.00
Jean-Daniel Breton	Senior Vice President	47.5	790	37,525.00
Martin Daigneault	Senior Vice President	126.6	790	100,014.00
Mario Denis	Senior Vice President	0.5	790	395.00
Louis Fournier	Senior Manager	1.6	675	1,080.00
Jonathan Cohen-Domanus	Manager	107.1	525	56,227.50
Jocelyne Tardif	Manager	42.6	525	22,365.00
Michael Lutes	Manager	14.5	525	7,612.50
Isabelle Gevry	Senior Staff	3.0	350	1,050.00
Nicola Doone Danby	Senior Staff	1.0	350	350.00
Ryan Habert	Senior Staff	4.0	350	1,400.00
		<u>418.2</u>		<u>289,094.00</u>
Out-of-pocket expenses				<u>126.63</u>
Sub total				<u>289,220.63</u>
Administrative Expenses @ 7%				<u>20,236.58</u>
Sub total				<u>309,457.21</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Ernst & Young Inc.
Toronto, ON

Invoice

Bauer Hockey, Inc.
Mark Vendetti
Chief Financial Officer
100 Domain Drive
Exeter, NH 03833
USA

Invoice No.: CA12C500001092
Please include this number with payment

Invoice Date: 02 December 2016
Due Date: Upon receipt
Client No.: 0011774076
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for period ended November 18, 2016.

	Net	Tax	Rate	Tax Amount	<u>CAD</u> Total
Fee	115,637.60			0.00	115,637.60
Expenses	50.65			0.00	50.65
	115,688.25			0.00	115,688.25
Administrative Expenses @ 7%	8,094.63			0.00	8,094.63
Invoice summary	123,782.88				
Tax :				0.00	
Total:	123,782.88			0.00	123,782.88

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 QST: 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.

Performance Sports Group Ltd. and related companies

Schedule of CCAA Monitor allocated fees

For the period ended November 18, 2016

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	57,818.80	115,637.60	115,637.60	289,094.00
Disbursements	25.33	50.65	50.65	126.63
subtotal	57,844.13	115,688.25	115,688.25	289,220.63
Administrative charge	4,047.32	8,094.63	8,094.63	20,236.58
	61,891.45	123,782.88	123,782.88	309,457.21
Sales taxes	8,045.89	18,536.48	-	26,582.37
Total amount owing	69,937.34	142,319.36	123,782.88	336,039.58

Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹

For the period ended November 18, 2016

<u>NAME</u>	<u>POSITION</u>	<u>HOURS</u>	<u>Rate</u>	<u>FEES</u>
Brian Denega	Senior Vice President	38.3	875	33,512.50
Andrew Schaefer	Senior Vice President	29.5	875	25,812.50
Alain Leonard	Senior Vice President	2.0	875	1,750.00
Jean-Daniel Breton	Senior Vice President	47.5	790	37,525.00
Martin Daigneault	Senior Vice President	126.6	790	100,014.00
Marlo Denis	Senior Vice President	0.5	790	395.00
Louis Fournier	Senior Manager	1.6	675	1,080.00
Jonathan Cohen-Domanus	Manager	107.1	525	56,227.50
Jocelyne Tardif	Manager	42.6	525	22,365.00
Michael Lutes	Manager	14.5	525	7,612.50
Isabelle Gevry	Senior Staff	3.0	350	1,050.00
Nicola Doone Danby	Senior Staff	1.0	350	350.00
Ryan Habert	Senior Staff	4.0	350	1,400.00
		<u>418.2</u>		<u>289,094.00</u>
Out-of-pocket expenses				<u>126.63</u>
Sub total				<u>289,220.63</u>
Administrative Expenses @ 7%				<u>20,236.58</u>
Sub total				<u>309,457.21</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Ernst & Young Inc.
Ernst & Young Tower
222 Bay Street, PO Box 251
Toronto, ON M5K 1J7

Tel: +1 416 864 1234
Fax: +1 416 943 3300
ey.com

PRIVATE & CONFIDENTIAL

Mr. Mark Vendetti
Chief Financial Officer
Performance Sports Group Ltd.
100 Domain Drive
Exeter, NH, US 03833-48001

December 16, 2016

Performance Sports Group Ltd. et al.

Dear Mark:

We enclose our invoices for professional fees in our capacity as Court appointed Monitor of Performance Sports Group Ltd and its affiliates, for the 3-week period ended December 9, 2016.

Sincerely,

ERNST & YOUNG INC.

Per: 

Brian M. Denega
Senior Vice-President
416 943-3058

Attachments



Ernst & Young Inc.
Montreal, QC

Invoice

Performance Sports Group Ltd.
Mark Vendetti
Chief Financial Officer
100 Domain Dr
Exeter, NH 03833-4801
USA

Invoice No.: CA12C500001166
Please include this number with payment

Invoice Date: 16 December 2016
Due Date: Upon receipt
Client No.: 0011761234
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 3-week period ended December 9, 2016.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	60,946.60	HST	13 %	7,923.06	68,869.66
Expenses	1,351.00	HST	13 %	175.63	1,526.63
	62,297.60			8,098.69	70,396.29
Surcharge	4,266.26			554.61	4,820.87
Invoice summary	66,563.86				
Tax: 13% HST				8,653.30	
Total:	66,563.86			8,653.30	75,217.16

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 QST: 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies

Schedule of CCAA Monitor allocated fees

for the 3-week period ended December 9, 2016

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	60,946.60	121,893.20	121,893.20	304,733.00
Disbursements	1,351.00	2,702.01	2,702.01	6,755.02
subtotal	62,297.60	124,595.21	124,595.21	311,488.02
Administrative charge	4,266.26	8,532.52	8,532.52	21,331.30
	66,563.86	133,127.73	133,127.73	332,819.32
Sales taxes	8,653.30	19,935.89	-	28,589.19
Total amount owing	75,217.16	153,063.62	133,127.73	361,408.51



Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹

for the 3-week period ended December 9, 2016

<u>NAME</u>	<u>POSITION</u>	<u>HOURS</u>	<u>Rate</u>	<u>FEES</u>
Brian Denega	Senior Vice President	42.1	875	36,837.50
Andrew Schaefer	Senior Vice President	43.5	875	38,062.50
Alain Leonard	Senior Vice President	1.0	875	875.00
Jean-Daniel Breton	Senior Vice President	89.5	790	70,705.00
Martin Daigneault	Senior Vice President	80.7	790	63,753.00
Fiona Han	Manager	15.2	525	7,980.00
Jonathan Cohen-Domanus	Manager	101.0	525	53,025.00
Jocelyne Tardif	Manager	23.2	525	12,180.00
Michael Lutes	Manager	35.0	525	18,375.00
Robert Ferguson	Senior Staff	5.8	350	2,030.00
Ryan Habert	Senior Staff	0.5	350	175.00
Franca Mazzulla	Paraprofessional	1.2	350	420.00
Donna Hatful	Paraprofessional	0.9	350	315.00
Total time charges		<u>439.6</u>		<u>304,733.00</u>
<u>Disbursements</u>				
Transportation				4,428.15
Meals and Lodging				2,257.36
Other				<u>69.51</u>
Total Disbursements				<u>6,755.02</u>
Sub total				311,488.02
Administrative Expenses @ 7%				<u>21,331.30</u>
Total				<u>332,819.32</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Ernst & Young Inc.
Montreal, QC

Invoice

Bauer Hockey Corp
Mark Vendetti
Chief Financial Officer
60 Rue Jean-Paul Cayer
c/o 100 Domain Drive, Exeter, NH 03833
Blainville, QC J7C 0N9
Canada

Invoice No.: CA12C500001167

Please include this number with payment

Invoice Date: 16 December 2016

Due Date: Upon receipt

Client No.: 0011772136

Engagement No.: E-65063127

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries:

1-416-943-3851

1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 3-week period ended December 9, 2016.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	121,893.20	GST	5 %	6,094.66	127,987.86
		QST	9.975 %	12,158.85	12,158.85
Expenses	2,702.01	GST	5 %	135.10	2,837.11
		QST	9.975 %	269.53	269.53
	124,595.21			18,658.14	143,253.35
Surcharge	8,532.52			1,277.75	9,810.27
Invoice summary	133,127.73				
Tax:		5% GST		6,656.39	
		9.975% QST		13,279.50	
Total:	133,127.73			19,935.89	153,063.62

A member of Ernst & Young Global

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GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies
Schedule of CCAA Monitor allocated fees
for the 3-week period ended December 9, 2016

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	60,946.60	121,893.20	121,893.20	304,733.00
Disbursements	1,351.00	2,702.01	2,702.01	6,755.02
subtotal	62,297.60	124,595.21	124,595.21	311,488.02
Administrative charge	4,266.26	8,532.52	8,532.52	21,331.30
	66,563.86	133,127.73	133,127.73	332,819.32
Sales taxes	8,653.30	19,935.89	-	28,589.19
Total amount owing	75,217.16	153,063.62	133,127.73	361,408.51



Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹

for the 3-week period ended December 9, 2016

NAME	POSITION	HOURS	Rate	FEES
Brian Denega	Senior Vice President	42.1	875	36,837.50
Andrew Schaefer	Senior Vice President	43.5	875	38,062.50
Alain Leonard	Senior Vice President	1.0	875	875.00
Jean-Daniel Breton	Senior Vice President	89.5	790	70,705.00
Martin Daigneault	Senior Vice President	80.7	790	63,753.00
Flora Han	Manager	15.2	525	7,980.00
Jonathan Cohen-Domanus	Manager	101.0	525	53,025.00
Jocelyne Tardif	Manager	23.2	525	12,180.00
Michael Lutes	Manager	35.0	525	18,375.00
Robert Ferguson	Senior Staff	5.8	350	2,030.00
Ryan Habert	Senior Staff	0.5	350	175.00
Franca Mazzulla	Paraprofessional	1.2	350	420.00
Donna Hatful	Paraprofessional	0.9	350	315.00
Total time charges		439.6		304,733.00
<u>Disbursements</u>				
Transportation				4,428.15
Meals and Lodging				2,257.36
Other				69.51
Total Disbursements				6,755.02
Sub total				311,488.02
Administrative Expenses @ 7%				21,331.30
Total				332,819.32

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Ernst & Young Inc.
Montreal, QC

Invoice

Bauer Hockey, Inc.
Mark Vendetti
Chief Financial Officer
100 Domain Drive
Exeter, NH 03833
USA

Invoice No.: CA12C500001165
Please include this number with payment

Invoice Date: 16 December 2016
Due Date: Upon receipt
Client No.: 0011774076
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 3-week period ended December 9, 2016.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	121,893.20			0.00	121,893.20
Expenses	2,702.01			0.00	2,702.01
	124,595.21			0.00	124,595.21
Surcharge	8,532.52			0.00	8,532.52
Invoice summary	133,127.73				
		Tax :		0.00	
Total:	133,127.73			0.00	133,127.73

A member of Ernst & Young Global

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GST/HST: R123425522 QST: 1006354498

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Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies
Schedule of CCAA Monitor allocated fees
for the 3-week period ended December 9, 2016

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	60,946.60	121,893.20	121,893.20	304,733.00
Disbursements	1,351.00	2,702.01	2,702.01	6,755.02
subtotal	62,297.60	124,595.21	124,595.21	311,488.02
Administrative charge	4,266.26	8,532.52	8,532.52	21,331.30
	66,563.86	133,127.73	133,127.73	332,819.32
Sales taxes	8,653.30	19,935.89	-	28,589.19
Total amount owing	75,217.16	153,063.62	133,127.73	361,408.51



Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹
for the 3-week period ended December 9, 2016

NAME	POSITION	HOURS	Rate	FEES
Brian Denega	Senior Vice President	42.1	875	36,837.50
Andrew Schaefer	Senior Vice President	43.5	875	38,062.50
Alain Leonard	Senior Vice President	1.0	875	875.00
Jean-Daniel Breton	Senior Vice President	89.5	790	70,705.00
Martin Daigneault	Senior Vice President	80.7	790	63,753.00
Fiona Han	Manager	15.2	525	7,980.00
Jonathan Cohen-Domanus	Manager	101.0	525	53,025.00
Jocelyne Tardif	Manager	23.2	525	12,180.00
Michael Lutes	Manager	35.0	525	18,375.00
Robert Ferguson	Senior Staff	5.8	350	2,030.00
Ryan Habert	Senior Staff	0.5	350	175.00
Franca Mazzulla	Paraprofessional	1.2	350	420.00
Donna Hatful	Paraprofessional	0.9	350	315.00
Total time charges		439.6		304,733.00
<u>Disbursements</u>				
Transportation				4,428.15
Meals and Lodging				2,257.36
Other				69.51
Total Disbursements				6,755.02
Sub total				311,488.02
Administrative Expenses @ 7%				21,331.30
Total				332,819.32

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Ernst & Young Inc.
Ernst & Young Tower
222 Bay Street, PO Box 251
Toronto, ON M5K 1J7

Tel: +1 416 864 1234
Fax: +1 416 943 5300
ey.com

PRIVATE & CONFIDENTIAL

Mr. Mark Vendetti
Chief Financial Officer
Performance Sports Group Ltd.
100 Domain Drive
Exeter, NH, US 03833-48001

December 19, 2016

Performance Sports Group Ltd. et al.

Dear Mark:

We enclose our invoices for professional fees in our capacity as Court appointed Monitor of Performance Sports Group Ltd and its affiliates, for the week ended December 16, 2016.

Sincerely,

ERNST & YOUNG INC.

Per:

Brian M. Denega
Senior Vice-President
416 943-3058

Attachments



Ernst & Young Inc.
Toronto, ON

Invoice

Performance Sports Group Ltd.
Mark Vendetti
Chief Financial Officer
100 Domain Dr
Exeter, NH 03833-4801
USA

Invoice No.: CA12C500001173
Please include this number with payment

Invoice Date: 19 December 2016
Due Date: Upon receipt
Client No.: 0011761234
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the week ended December 16, 2016.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	15,124.40	HST	13 %	1,966.17	17,090.57
Expenses	173.49	HST	13 %	22.55	196.04
	15,297.89			1,988.72	17,286.61
Surcharge	1,058.71			137.63	1,196.34
Invoice summary	16,356.60				
Tax: 13% HST				2,126.35	
Total:	16,356.60			2,126.35	18,482.95

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 QST: 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies

Schedule of CCAA Monitor allocated fees

for the week ended December 16, 2016

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	15,124.40	30,248.80	30,248.80	75,622.00
Disbursements	173.49	346.97	346.97	867.43
subtotal	15,297.89	30,595.77	30,595.77	76,489.43
Administrative charge	1,058.71	2,117.42	2,117.42	5,293.55
	16,356.60	32,713.19	32,713.19	81,782.98
Sales taxes	2,126.35	4,898.80	-	7,025.15
Total amount owing	18,482.95	37,611.99	32,713.19	88,808.13



Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹

for the week ended December 16, 2016

<u>NAME</u>	<u>POSITION</u>	<u>HOURS</u>	<u>Rate</u>	<u>FEES</u>
Brian Denega	Senior Vice President	17.8	875	15,575.00
Andrew Schaefer	Senior Vice President	3.0	875	2,625.00
Jean-Daniel Breton	Senior Vice President	8.0	790	6,320.00
Martin Daigneault	Senior Vice President	39.3	790	31,047.00
Fiona Han	Manager	0.1	525	52.50
Jonathan Cohen-Domanus	Manager	30.0	525	15,750.00
Jocelyne Tardif	Manager	3.6	525	1,890.00
Michael Lutes	Manager	4.5	525	2,362.50
Total time charges		<u>106.3</u>		<u>75,622.00</u>
<u>Disbursements</u>				
Transportation				797.92
Other				<u>69.51</u>
Total Disbursements				<u>867.43</u>
Sub total				76,489.43
Administrative Expenses @ 7%				<u>5,293.55</u>
Total				<u>81,782.98</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Ernst & Young Inc.
Toronto, ON

Invoice

Bauer Hockey Corp
Mark Vendetti
Chief Financial Officer
60 Rue Jean-Paul Cayer
c/o 100 Domain Drive, Exeter, NH 03833
Blainville, QC J7C 0N9
Canada

Invoice No.: CA12C500001174
Please include this number with payment

Invoice Date: 19 December 2016
Due Date: Upon receipt
Client No.: 0011772136
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the week ended December 16, 2016.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	30,248.80	GST	5 %	1,512.44	31,761.24
		QST	9.975 %	3,017.32	3,017.32
Expenses	346.97	GST	5 %	17.35	364.32
		QST	9.975 %	34.61	34.61
	30,595.77			4,581.72	35,177.49
Surcharge	2,117.42			317.08	2,434.50
Invoice summary	32,713.19				
Tax :	5% GST			1,635.66	
	9.975% QST			3,263.14	
Total:	32,713.19			4,898.80	37,611.99

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 QST: 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies
Schedule of CCAA Monitor allocated fees
for the week ended December 16, 2016

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	15,124.40	30,248.80	30,248.80	75,622.00
Disbursements	173.49	346.97	346.97	867.43
subtotal	15,297.89	30,595.77	30,595.77	76,489.43
Administrative charge	1,058.71	2,117.42	2,117.42	5,293.55
	16,356.60	32,713.19	32,713.19	81,782.98
Sales taxes	2,126.35	4,898.80	-	7,025.15
Total amount owing	18,482.95	37,611.99	32,713.19	88,808.13



Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹

for the week ended December 16, 2016

<u>NAME</u>	<u>POSITION</u>	<u>HOURS</u>	<u>Rate</u>	<u>FEES</u>
Brian Denega	Senior Vice President	17.8	875	15,575.00
Andrew Schaefer	Senior Vice President	3.0	875	2,625.00
Jean-Daniel Breton	Senior Vice President	8.0	790	6,320.00
Martin Daigneault	Senior Vice President	39.3	790	31,047.00
Fiona Han	Manager	0.1	525	52.50
Jonathan Cohen-Domanus	Manager	30.0	525	15,750.00
Jocelyne Tardif	Manager	3.6	525	1,890.00
Michael Lutes	Manager	4.5	525	2,362.50
Total time charges		<u>106.3</u>		<u>75,622.00</u>
<u>Disbursements</u>				
Transportation				797.92
Other				<u>69.51</u>
Total Disbursements				<u>867.43</u>
Sub total				76,489.43
Administrative Expenses @ 7%				<u>5,293.55</u>
Total				<u>81,782.98</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Ernst & Young Inc.
Toronto, ON

Invoice

Bauer Hockey, Inc.
Mark Vendetti
Chief Financial Officer
100 Domain Drive
Exeter, NH 03833
USA

Invoice No.: CA12C500001172
Please include this number with payment

Invoice Date: 19 December 2016
Due Date: Upon receipt
Client No.: 0011774076
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the week ended December 16, 2016.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	30,248.80			0.00	30,248.80
Expenses	346.97			0.00	346.97
	30,595.77			0.00	30,595.77
Surcharge	2,117.42			0.00	2,117.42
Invoice summary	32,713.19				
		Tax :		0.00	
Total:	32,713.19			0.00	32,713.19

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies

Schedule of CCAA Monitor allocated fees

for the week ended December 16, 2016

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	15,124.40	30,248.80	30,248.80	75,622.00
Disbursements	173.49	346.97	346.97	867.43
subtotal	15,297.89	30,595.77	30,595.77	76,489.43
Administrative charge	1,058.71	2,117.42	2,117.42	5,293.55
	16,356.60	32,713.19	32,713.19	81,782.98
Sales taxes	2,126.35	4,898.80	-	7,025.15
Total amount owing	18,482.95	37,611.99	32,713.19	88,808.13



Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹

for the week ended December 16, 2016

<u>NAME</u>	<u>POSITION</u>	<u>HOURS</u>	<u>Rate</u>	<u>FEES</u>
Brian Denega	Senior Vice President	17.8	875	15,575.00
Andrew Schaefer	Senior Vice President	3.0	875	2,625.00
Jean-Daniel Breton	Senior Vice President	8.0	790	6,320.00
Martin Daigneault	Senior Vice President	39.3	790	31,047.00
Fiona Han	Manager	0.1	525	52.50
Jonathan Cohen-Domanus	Manager	30.0	525	15,750.00
Jocelyne Tardif	Manager	3.6	525	1,890.00
Michael Lutes	Manager	4.5	525	2,362.50
Total time charges		<u>106.3</u>		<u>75,622.00</u>
<u>Disbursements</u>				
Transportation				797.92
Other				<u>69.51</u>
Total Disbursements				<u>867.43</u>
Sub total				76,489.43
Administrative Expenses @ 7%				<u>5,293.55</u>
Total				<u>81,782.98</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Ernst & Young Inc.
Ernst & Young Tower
222 Bay Street, PO Box 251
Toronto, ON M5K 1J7

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Fax: +1 416 943 3300
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PRIVATE & CONFIDENTIAL

Mr. Mark Vendetti
Chief Financial Officer
Performance Sports Group Ltd.
100 Domain Drive
Exeter, NH, US 03833-48001

January 20, 2017

Performance Sports Group Ltd. et al.

Dear Mark:

We enclose our invoices for professional fees in our capacity as Court appointed Monitor of Performance Sports Group Ltd and its affiliates, for the four weeks ended January 13, 2017.

Sincerely,

ERNST & YOUNG INC.

Per: 

Brian M. Denega
Senior Vice-President
416 943-3058

Attachments



Ernst & Young Inc.
Toronto, ON

Invoice

Performance Sports Group Ltd.
Mark Vendetti
Chief Financial Officer
100 Domain Dr
Exeter, NH 03833-4801
USA

Invoice No.: **CA12C500001252**
Please include this number with payment

Invoice Date: 20 January 2017
Due Date: Upon receipt
Client No.: 0011761234
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 4 week period ended January 13, 2017

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	68,697.00	HST	13 %	8,930.61	77,627.61
Expenses	1,732.19	HST	13 %	225.18	1,957.37
	70,429.19			9,155.79	79,584.98
Surcharge	4,808.79			625.14	5,433.93
Invoice summary	75,237.98				
Tax: 13% HST				9,780.93	
Total:	75,237.98			9,780.93	85,018.91

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 QST: 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies
Schedule of CCAA Monitor allocated fees
for the four week period ended January 13, 2017

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	68,697.00	137,394.00	137,394.00	343,485.00
Disbursements	1,732.19	3,464.38	3,464.38	8,660.95
subtotal	70,429.19	140,858.38	140,858.38	352,145.95
Administrative charge	4,808.79	9,617.58	9,617.58	24,043.95
	75,237.98	150,475.96	150,475.96	376,189.90
Sales taxes	9,780.93	22,533.78	-	32,314.71
Total amount owing	85,018.91	173,009.74	150,475.96	408,504.61



Performance Sports Group Ltd. and related companies
Summary of hourly fees and disbursements¹
for the four week period ended January 13, 2017

NAME	POSITION	DEPARTMENT	HOURS	Rate	FEES
Brian Denega	Senior Vice President/Partner	Restructuring	32.2	875	28,175.00
Andrew Schaefer	Senior Vice President/Partner	Mergers & Acquisitions	52.0	875	45,500.00
Alain Leonard	Senior Vice President/Partner	Transaction Tax	5.5	875	4,812.50
Nik Diksic	Senior Vice President/Partner	International Tax	0.5	875	437.50
Jean-Daniel Breton	Senior Vice President/Associate Partner	Restructuring	81.0	790	63,990.00
Martin Daigneault	Senior Vice President/Associate Partner	Restructuring	102.5	790	80,975.00
Philippe Dunlavy	Senior Manager	Transaction Tax	5.6	675	3,780.00
Fiona Han	Manager	Restructuring	0.1	525	52.50
Jonathan Cohen-Domanus	Manager	Restructuring	122.0	525	64,050.00
Jocelyne Tardif	Manager	Restructuring	20.2	525	10,605.00
Michael Lutes	Manager	Mergers & Acquisitions	78.3	525	41,107.50
Total time charges			<u>499.9</u>		<u>343,485.00</u>
Disbursements					
Transportation					5,391.99
Meals and Lodging					2,993.40
Other					<u>275.56</u>
Total Disbursements					<u>8,660.95</u>
Sub total					352,145.95
Administrative Expenses @ 7%					<u>24,043.95</u>
Total					<u>376,189.90</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court



Ernst & Young Inc.
Toronto, ON

Invoice

Bauer Hockey Corp
Mark Vendetti
Chief Financial Officer
60 Rue Jean-Paul Cayer
c/o 100 Domain Drive, Exeter, NH 03833
Blainville, QC J7C 0N9
Canada

Invoice No.: CA12C500001251
Please include this number with payment

Invoice Date: 20 January 2017
Due Date: Upon receipt
Client No.: 0011772136
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 4 week ended January 13, 2017.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	137,394.00	GST	5 %	6,869.70	144,263.70
		QST	9.975 %	13,705.06	13,705.06
Expenses	3,464.38	GST	5 %	173.22	3,637.60
		QST	9.975 %	345.57	345.57
	140,858.38			21,093.55	161,951.93
Surcharge	9,617.58			1,440.23	11,057.81
Invoice summary	150,475.96				
Tax:		5% GST		7,523.80	
		9.975% QST		15,009.98	
Total:	150,475.96			22,533.78	173,009.74

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12% per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies
Schedule of CCAA Monitor allocated fees
for the four week period ended January 13, 2017

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	68,697.00	137,394.00	137,394.00	343,485.00
Disbursements	1,732.19	3,464.38	3,464.38	8,660.95
 subtotal	70,429.19	140,858.38	140,858.38	352,145.95
Administrative charge	4,808.79	9,617.58	9,617.58	24,043.95
	75,237.98	150,475.96	150,475.96	376,189.90
Sales taxes	9,780.93	22,533.78	-	32,314.71
 Total amount owing	85,018.91	173,009.74	150,475.96	408,504.61



Performance Sports Group Ltd. and related companies
Summary of hourly fees and disbursements¹
for the four week period ended January 13, 2017

NAME	POSITION	DEPARTMENT	HOURS	Rate	FEES
Brian Denega	Senior Vice President/Partner	Restructuring	32.2	875	28,175.00
Andrew Schaefer	Senior Vice President/Partner	Mergers & Acquisitions	52.0	875	45,500.00
Alain Leonard	Senior Vice President/Partner	Transaction Tax	5.5	875	4,812.50
Nik Diksic	Senior Vice President/Partner	International Tax	0.5	875	437.50
Jean-Daniel Breton	Senior Vice President/Associate Partner	Restructuring	81.0	790	63,990.00
Martin Dalgneault	Senior Vice President/Associate Partner	Restructuring	102.5	790	80,975.00
Phillippe Dunlavey	Senior Manager	Transaction Tax	5.6	675	3,780.00
Flora Han	Manager	Restructuring	0.1	525	52.50
Jonathan Cohen-Domanus	Manager	Restructuring	122.0	525	64,050.00
Jocelyne Tardif	Manager	Restructuring	20.2	525	10,605.00
Michael Lutes	Manager	Mergers & Acquisitions	78.3	525	41,107.50
Total time charges			<u>499.9</u>		<u>343,485.00</u>
Disbursements					
Transportation					5,391.99
Meals and Lodging					2,993.40
Other					<u>275.56</u>
Total Disbursements					<u>8,660.95</u>
Sub total					352,145.95
Administrative Expenses @ 7%					24,043.95
Total					<u>376,189.90</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court



Ernst & Young Inc.
Toronto, ON

Bauer Hockey, Inc.
Mark Vendetti
Chief Financial Officer
100 Domain Drive
Exeter, NH 03833
USA

Invoice

Invoice No.: CA12C500001253
Please include this number with payment

Invoice Date: 20 January 2017
Due Date: Upon receipt
Client No.: 0011774076
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 4 week period ended January 13, 2017.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	137,394.00			0.00	137,394.00
Expenses	3,464.38			0.00	3,464.38
	140,858.38			0.00	140,858.38
Surcharge	9,617.58			0.00	9,617.58
Invoice summary	150,475.96				
		Tax:		0.00	
Total:	150,475.96			0.00	150,475.96

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies
Schedule of CCAA Monitor allocated fees
for the four week period ended January 13, 2017

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	68,697.00	137,394.00	137,394.00	343,485.00
Disbursements	1,732.19	3,464.38	3,464.38	8,660.95
subtotal	70,429.19	140,858.38	140,858.38	352,145.95
Administrative charge	4,808.79	9,617.58	9,617.58	24,043.95
	75,237.98	150,475.96	150,475.96	376,189.90
Sales taxes	9,780.93	22,533.78	-	32,314.71
Total amount owing	85,018.91	173,009.74	150,475.96	408,504.61



Performance Sports Group Ltd. and related companies
Summary of hourly fees and disbursements¹
for the four week period ended January 13, 2017

NAME	POSITION	DEPARTMENT	HOURS	Rate	FEES.
Brian Denega	Senior Vice President/Partner	Restructuring	32.2	875	28,175.00
Andrew Schaefer	Senior Vice President/Partner	Mergers & Acquisitions	52.0	875	45,500.00
Alain Leonard	Senior Vice President/Partner	Transaction Tax	5.5	875	4,812.50
Nik Diksic	Senior Vice President/Partner	International Tax	0.5	875	437.50
Jean-Daniel Breton	Senior Vice President/Associate Partner	Restructuring	81.0	790	63,990.00
Martin Daigneault	Senior Vice President/Associate Partner	Restructuring	102.5	790	80,975.00
Phillippe Dunlavy	Senior Manager	Transaction Tax	5.6	675	3,780.00
Fiona Han	Manager	Restructuring	0.1	525	52.50
Jonathan Cohen-Domanus	Manager	Restructuring	122.0	525	64,050.00
Jocelyne Tardif	Manager	Restructuring	20.2	525	10,605.00
Michael Lutes	Manager	Mergers & Acquisitions	78.3	525	41,107.50
Total time charges			<u>499.9</u>		<u>343,485.00</u>
Disbursements					
Transportation					5,391.99
Meals and Lodging					2,993.40
Other					<u>275.56</u>
Total Disbursements					<u>8,660.95</u>
Sub total					352,145.95
Administrative Expenses @ 7%					24,043.95
Total					<u>376,189.90</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court



Ernst & Young Inc.
Ernst & Young Tower
222 Bay Street, PO Box 251
Toronto, ON M5K 1J7

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Fax: +1 416 943 9300
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PRIVATE & CONFIDENTIAL

Mr. Mark Vendetti
Chief Financial Officer
Performance Sports Group Ltd.
100 Domain Drive
Exeter, NH, US 03833-48001

February 1, 2017

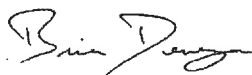
Performance Sports Group Ltd. et al.

Dear Mark:

We enclose our invoices for professional fees in our capacity as Court appointed Monitor of Performance Sports Group Ltd and its affiliates, for the two weeks ended January 27, 2017.

Sincerely,

ERNST & YOUNG INC.

Per: 

Brian M. Denega
Senior Vice-President
416 943-3058

Attachments



Ernst & Young Inc.
Toronto, ON

Invoice

Performance Sports Group Ltd.
Mark Vendetti
Chief Financial Officer
100 Domain Dr
Exeter, NH 03833-4801
USA

Invoice No.: CA12C500001291
Please include this number with payment

Invoice Date: 01 February 2017
Due Date: Upon receipt
Client No.: 0011761234
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 2 week period ended January 27, 2017

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	23,707.60	HST	13 %	3,081.99	26,789.59
Expenses	411.46	HST	13 %	53.49	464.95
	24,119.06			3,135.48	27,254.54
Surcharge	1,659.53			215.74	1,875.27
Invoice summary	25,778.59				
Tax: 13% HST				3,351.22	
Total:	25,778.59			3,351.22	29,129.81

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 QST: 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies

Schedule of CCAA Monitor allocated fees

for the two weeks ended January 27, 2017

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	23,707.60	47,415.20	47,415.20	118,538.00
Disbursements	411.46	822.91	822.91	2,057.28
subtotal	24,119.06	48,238.11	48,238.11	120,595.28
Administrative charge	1,659.53	3,319.06	3,319.06	8,297.65
	25,778.59	51,557.17	51,557.17	128,892.93
Sales taxes	3,351.22	7,720.69	-	11,071.91
Total amount owing	29,129.81	59,277.86	51,557.17	139,964.84



Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹

for the two weeks ended January 27, 2017

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
Brian Denega	Senior Vice President	Restructuring	7.5	875	6,562.50
Andrew Schaefer	Senior Vice President	Mergers & Acquisitions	14.5	875	12,687.50
Alain Leonard	Senior Vice President	Transaction Tax	10.0	875	8,750.00
Denis Rousseau	Senior Vice President	Transaction Tax	2.0	875	1,750.00
Jean-Daniel Breton	Senior Vice President	Restructuring	32.5	790	25,675.00
Martin Dalgneault	Senior Vice President	Restructuring	24.2	790	19,118.00
Philippe Dunlavy	Senior Manager	Transaction Tax	8.4	675	5,670.00
Jonathan Cohen-Domanus	Manager	Restructuring	40.8	525	21,420.00
Jocelyne Tardif	Manager	Restructuring	14.2	525	7,455.00
Michael Lutes	Manager	Mergers & Acquisitions	18.0	525	9,450.00
Total time charges			<u>172.1</u>		<u>118,538.00</u>
<u>Disbursements</u>					
Transportation					484.53
Meals and Lodging					1,518.92
Other					<u>53.83</u>
Total Disbursements					<u>2,057.28</u>
Sub total					120,595.28
Administrative Expenses @ 7%					<u>8,297.65</u>
Total					<u>128,892.93</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Ernst & Young Inc.
Toronto, ON

Invoice

Bauer Hockey Corp
60 Rue Jean-Paul Cayer
c/o 100 Domain Drive, Exeter, NH 03833
Blainville, QC J7C 0N9
Canada

Invoice No.: CA12C500001292
Please include this number with payment

Invoice Date: 01 February 2017
Due Date: Upon receipt
Client No.: 0011772136
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 2 week period ended January 27, 2017

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	47,415.20	GST	5 %	2,370.76	49,785.96
		QST	9.975 %	4,729.66	4,729.66
Expenses	822.91	GST	5 %	41.15	864.06
		QST	9.975 %	82.09	82.09
	48,238.11			7,223.66	55,461.77
Surcharge	3,319.06			497.03	3,816.09
Invoice summary	51,557.17				
Tax:		5% GST		2,577.86	
		9.975% QST		5,142.83	
Total:	51,557.17			7,720.69	59,277.86

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 QST: 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies
Schedule of CCAA Monitor allocated fees
for the two weeks ended January 27, 2017

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	23,707.60	47,415.20	47,415.20	118,538.00
Disbursements	411.46	822.91	822.91	2,057.28
subtotal	24,119.06	48,238.11	48,238.11	120,595.28
Administrative charge	1,659.53	3,319.06	3,319.06	8,297.65
	25,778.59	51,557.17	51,557.17	128,892.93
Sales taxes	3,351.22	7,720.69	-	11,071.91
Total amount owing	29,129.81	59,277.86	51,557.17	139,964.84



Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹
for the two weeks ended January 27, 2017

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
Brian Denega	Senior Vice President	Restructuring	7.5	875	6,562.50
Andrew Schaefer	Senior Vice President	Mergers & Acquisitions	14.5	875	12,687.50
Alain Leonard	Senior Vice President	Transaction Tax	10.0	875	8,750.00
Denis Rousseau	Senior Vice President	Transaction Tax	2.0	875	1,750.00
Jean-Daniel Breton	Senior Vice President	Restructuring	32.5	790	25,675.00
Martin Daigneault	Senior Vice President	Restructuring	24.2	790	19,118.00
Philippe Dunlavy	Senior Manager	Transaction Tax	8.4	675	5,670.00
Jonathan Cohen-Domanus	Manager	Restructuring	40.8	525	21,420.00
Jocelyne Tardif	Manager	Restructuring	14.2	525	7,455.00
Michael Lutes	Manager	Mergers & Acquisitions	18.0	525	9,450.00
Total time charges			<u>172.1</u>		<u>118,538.00</u>
<u>Disbursements</u>					
Transportation					484.53
Meals and Lodging					1,518.92
Other					<u>53.83</u>
Total Disbursements					<u>2,057.28</u>
Sub total					120,595.28
Administrative Expenses @ 7%					<u>8,297.65</u>
Total					<u>128,892.93</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Ernst & Young Inc.
Toronto, ON

Invoice

Bauer Hockey, Inc.
Mark Vendetti
Chief Financial Officer
100 Domain Drive
Exeter, NH 03833
USA

Invoice No.: CA12C500001290
Please include this number with payment

Invoice Date: 01 February 2017
Due Date: Upon receipt
Client No.: 0011774076
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 2 week period ended January 27, 2017

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	47,415.20			0.00	47,415.20
Expenses	822.91			0.00	822.91
	48,238.11			0.00	48,238.11
Surcharge	3,319.06			0.00	3,319.06
Invoice summary	51,557.17				
		Tax :		0.00	
Total:	51,557.17			0.00	51,557.17

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies
Schedule of CCAA Monitor allocated fees
for the two weeks ended January 27, 2017

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	23,707.60	47,415.20	47,415.20	118,538.00
Disbursements	411.46	822.91	822.91	2,057.28
subtotal	24,119.06	48,238.11	48,238.11	120,595.28
Administrative charge	1,659.53	3,319.06	3,319.06	8,297.65
	25,778.59	51,557.17	51,557.17	128,892.93
Sales taxes	3,351.22	7,720.69	-	11,071.91
Total amount owing	29,129.81	59,277.86	51,557.17	139,964.84



Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹

for the two weeks ended January 27, 2017

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
Brian Denega	Senior Vice President	Restructuring	7.5	875	6,562.50
Andrew Schaefer	Senior Vice President	Mergers & Acquisitions	14.5	875	12,687.50
Alain Leonard	Senior Vice President	Transaction Tax	10.0	875	8,750.00
Denis Rousseau	Senior Vice President	Transaction Tax	2.0	875	1,750.00
Jean-Daniel Breton	Senior Vice President	Restructuring	32.5	790	25,675.00
Martin Daigneault	Senior Vice President	Restructuring	24.2	790	19,118.00
Philippe Dunlavy	Senior Manager	Transaction Tax	8.4	675	5,670.00
Jonathan Cohen-Domanus	Manager	Restructuring	40.8	525	21,420.00
Jocelyne Tardif	Manager	Restructuring	14.2	525	7,455.00
Michael Lutes	Manager	Mergers & Acquisitions	18.0	525	9,450.00
Total time charges			<u>172.1</u>		<u>118,538.00</u>
<u>Disbursements</u>					
Transportation					484.53
Meals and Lodging					1,518.92
Other					53.83
Total Disbursements					<u>2,057.28</u>
Sub total					120,595.28
Administrative Expenses @ 7%					8,297.65
Total					<u>128,892.93</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Ernst & Young Inc.
Ernst & Young Tower
222 Bay Street, PO Box 251
Toronto, ON M5K 1J7

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Fax: +1 416 943 3300
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PRIVATE & CONFIDENTIAL

Mr. Mark Vendetti
Chief Financial Officer
Performance Sports Group Ltd.
100 Domain Drive
Exeter, NH, US 03833-48001

February 10, 2017

Performance Sports Group Ltd. et al.

Dear Mark:

We enclose our invoices for professional fees in our capacity as Court appointed Monitor of Performance Sports Group Ltd and its affiliates, for the two weeks ended February 9, 2017.

Sincerely,

ERNST & YOUNG INC.

Per:

Brian M. Denega
Senior Vice-President
416 943-3058

Attachments



Ernst & Young Inc.
Toronto, ON

Invoice

Performance Sports Group Ltd.
Mark Vendetti
Chief Financial Officer
100 Domain Dr
Exeter, NH 03833-4801
USA

Invoice No.: **CA12C500001341**
Please include this number with payment

Invoice Date: 10 February 2017
Due Date: Upon receipt
Client No.: 0011761234
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 2 week period ended February 9, 2017

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	30,377.00	HST	13 %	3,949.01	34,326.01
Expenses	983.92	HST	13 %	127.91	1,111.83
	31,360.92			4,076.92	35,437.84
Surcharge	2,126.39			276.43	2,402.82
Invoice summary	33,487.31				
Tax: 13% HST				4,353.35	
Total:	33,487.31			4,353.35	37,840.66

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 QST: 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹
for the two weeks ended February 9, 2017

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
Brian Denega	Senior Vice President	Restructuring	39.4	875	34,475.00
Andrew Schaefer	Senior Vice President	Mergers & Acquisitions	13.5	875	11,812.50
Alain Leonard	Senior Vice President	Transaction Tax	12.0	875	10,500.00
Jean-Daniel Breton	Senior Vice President	Restructuring	57.5	790	45,425.00
Martin Daigneault	Senior Vice President	Restructuring	21.0	790	16,590.00
Philippe Dunlavy	Senior Manager	Transaction Tax	8.8	675	5,940.00
Jonathan Cohen-Domanus	Manager	Restructuring	24.9	525	13,072.50
Jocelyne Tardif	Manager	Restructuring	9.9	525	5,197.50
Michael Lutes	Manager	Mergers & Acquisitions	16.5	525	8,662.50
Cam Bear	Senior	Restructuring	0.6	350	210.00
Total time charges			<u>204.1</u>		<u>151,885.00</u>
<u>Disbursements</u>					
Transportation					3,056.87
Meals and Lodging					<u>1,862.73</u>
Total Disbursements					<u>4,919.60</u>
Sub total					156,804.60
Administrative Expenses @ 7%					<u>10,631.95</u>
Total					<u>167,436.55</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Performance Sports Group Ltd. and related companies
Schedule of CCAA Monitor allocated fees
for the two weeks ended February 9, 2017

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	30,377.00	60,754.00	60,754.00	151,885.00
Disbursements	983.92	1,967.84	1,967.84	4,919.60
subtotal	31,360.92	62,721.84	62,721.84	156,804.60
Administrative charge	2,126.39	4,252.78	4,252.78	10,631.95
	33,487.31	66,974.62	66,974.62	167,436.55
Sales taxes	4,353.35	10,029.45	-	14,382.80
Total amount owing	37,840.66	77,004.07	66,974.62	181,819.35



Ernst & Young Inc.
Toronto, ON

Invoice

Bauer Hockey Corp
60 Rue Jean-Paul Cayer
c/o 100 Domain Drive, Exeter, NH 03833
Blainville, QC J7C 0N9
Canada

Invoice No.: CA12C500001340

Please include this number with payment

Invoice Date: 10 February 2017
Due Date: Upon receipt
Client No.: 0011772136
Engagement No.: E-65063127

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries:

1-416-943-3851

1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 2 week period ended February 9, 2017

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	60,754.00	GST	5 %	3,037.70	63,791.70
		QST	9.975 %	6,060.22	6,060.22
Expenses	1,967.84	GST	5 %	98.39	2,066.23
		QST	9.975 %	196.29	196.29
	62,721.84			9,392.60	72,114.44
Surcharge	4,252.78			636.85	4,889.63
Invoice summary	66,974.62				
Tax :		5% GST		3,348.73	
		9.975% QST		6,680.72	
Total:	66,974.62			10,029.45	77,004.07

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 QST: 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹

for the two weeks ended February 9, 2017

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
Brian Denega	Senior Vice President	Restructuring	39.4	875	34,475.00
Andrew Schaefer	Senior Vice President	Mergers & Acquisitions	13.5	875	11,812.50
Alain Leonard	Senior Vice President	Transaction Tax	12.0	875	10,500.00
Jean-Daniel Breton	Senior Vice President	Restructuring	57.5	790	45,425.00
Martin Daigneault	Senior Vice President	Restructuring	21.0	790	16,590.00
Philippe Dunlavy	Senior Manager	Transaction Tax	8.8	675	5,940.00
Jonathan Cohen-Domanus	Manager	Restructuring	24.9	525	13,072.50
Jocelyne Tardif	Manager	Restructuring	9.9	525	5,197.50
Michael Lutes	Manager	Mergers & Acquisitions	16.5	525	8,662.50
Cam Bear	Senior	Restructuring	0.6	350	210.00
Total time charges			<u>204.1</u>		<u>151,885.00</u>
<u>Disbursements</u>					
Transportation					3,056.87
Meals and Lodging					<u>1,862.73</u>
Total Disbursements					<u>4,919.60</u>
Sub total					156,804.60
Administrative Expenses @ 7%					<u>10,631.95</u>
Total					<u>167,436.55</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Performance Sports Group Ltd. and related companies
Schedule of CCAA Monitor allocated fees
for the two weeks ended February 9, 2017

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	30,377.00	60,754.00	60,754.00	151,885.00
Disbursements	983.92	1,967.84	1,967.84	4,919.60
subtotal	31,360.92	62,721.84	62,721.84	156,804.60
Administrative charge	2,126.39	4,252.78	4,252.78	10,631.95
	33,487.31	66,974.62	66,974.62	167,436.55
Sales taxes	4,353.35	10,029.45	-	14,382.80
Total amount owing	37,840.66	77,004.07	66,974.62	181,819.35



Ernst & Young Inc.
Toronto, ON

Invoice

Bauer Hockey, Inc.
Mark Vendetti
Chief Financial Officer
100 Domain Drive
Exeter, NH 03833
USA

Invoice No.: CA12C500001342
Please include this number with payment

Invoice Date: 10 February 2017
Due Date: Upon receipt
Client No.: 0011774076
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 2 week period ended February 9, 2017

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	60,754.00			0.00	60,754.00
Expenses	1,967.84			0.00	1,967.84
	62,721.84			0.00	62,721.84
Surcharge	4,252.78			0.00	4,252.78
Invoice summary	66,974.62				
		Tax:		0.00	
Total:	66,974.62			0.00	66,974.62

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹

for the two weeks ended February 9, 2017

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
Brian Denega	Senior Vice President	Restructuring	39.4	875	34,475.00
Andrew Schaefer	Senior Vice President	Mergers & Acquisitions	13.5	875	11,812.50
Alain Leonard	Senior Vice President	Transaction Tax	12.0	875	10,500.00
Jean-Daniel Breton	Senior Vice President	Restructuring	57.5	790	45,425.00
Martin Daigneault	Senior Vice President	Restructuring	21.0	790	16,590.00
Philippe Dunlavy	Senior Manager	Transaction Tax	8.8	675	5,940.00
Jonathan Cohen-Domanus	Manager	Restructuring	24.9	525	13,072.50
Jocelyne Tardif	Manager	Restructuring	9.9	525	5,197.50
Michael Lutes	Manager	Mergers & Acquisitions	16.5	525	8,662.50
Cam Bear	Senior	Restructuring	0.6	350	210.00
Total time charges			<u>204.1</u>		<u>151,885.00</u>
<u>Disbursements</u>					
Transportation					3,056.87
Meals and Lodging					<u>1,862.73</u>
Total Disbursements					<u>4,919.60</u>
Sub total					156,804.60
Administrative Expenses @ 7%					<u>10,631.95</u>
Total					<u>167,436.55</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Performance Sports Group Ltd. and related companies
Schedule of CCAA Monitor allocated fees
for the two weeks ended February 9, 2017

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	30,377.00	60,754.00	60,754.00	151,885.00
Disbursements	983.92	1,967.84	1,967.84	4,919.60
subtotal	31,360.92	62,721.84	62,721.84	156,804.60
Administrative charge	2,126.39	4,252.78	4,252.78	10,631.95
	33,487.31	66,974.62	66,974.62	167,436.55
Sales taxes	4,353.35	10,029.45	-	14,382.80
Total amount owing	37,840.66	77,004.07	66,974.62	181,819.35



Ernst & Young Inc.
Ernst & Young Tower
222 Bay Street, PO Box 251
Toronto, ON M5K 1J7

Tel: +1 416 864 1234
Fax: +1 416 943 3300
ey.com

PRIVATE & CONFIDENTIAL

Mr. Mark Vendetti
Chief Financial Officer
Performance Sports Group Ltd.
100 Domain Drive
Exeter, NH, US 03833-48001

February 28, 2017

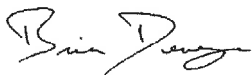
Performance Sports Group Ltd. et al.

Dear Mark:

We enclose our invoices for professional fees in our capacity as Court appointed Monitor of Performance Sports Group Ltd and its affiliates, for the two weeks ended February 24, 2017.

Sincerely,

ERNST & YOUNG INC.

Per: 

Brian M. Denega
Senior Vice-President
416 943-3058

Attachments



Ernst & Young Inc.
Toronto, ON

Invoice

Performance Sports Group Ltd.
Mark Vendetti
Chief Financial Officer
100 Domain Dr
Exeter, NH 03833-4801
USA

Invoice No.: CA12C500001375
Please include this number with payment

Invoice Date: 28 February 2017
Due Date: Upon receipt
Client No.: 0011761234
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 2 week period ended February 24, 2017

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	22,928.90	HST	13 %	2,980.76	25,909.66
	22,928.90			2,980.76	25,909.66
Surcharge	1,605.02			208.65	1,813.67
Invoice summary	24,533.92				
Tax: 13% HST				3,189.41	
Total:	24,533.92			3,189.41	27,723.33

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 QST: 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹

for the two weeks ended February 24, 2017

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
Brian Denega	Senior Vice President	Restructuring	15.8	875	13,825.00
Andrew Schaefer	Senior Vice President	Mergers & Acquisitions	23.5	875	20,562.50
Alain Leonard	Senior Vice President	Transaction Tax	7.5	875	6,562.50
Jean-Daniel Breton	Senior Vice President	Restructuring	33.0	790	26,070.00
Martin Daigneault	Senior Vice President	Restructuring	33.8	790	26,702.00
Philippe Dunlavy	Senior Manager	Transaction Tax	8.7	675	5,872.50
Jonathan Cohen-Domanus	Manager	Restructuring	10.8	525	5,670.00
Fiona Han	Manager	Restructuring	1.0	525	525.00
Jocelyne Tardif	Manager	Restructuring	5.9	525	3,097.50
Michael Lutes	Manager	Mergers & Acquisitions	6.5	525	3,412.50
Cam Bear	Senior	Restructuring	6.7	350	2,345.00
Total time charges			<u>153.2</u>		<u>114,644.50</u>
Administrative Expenses @ 7%					<u>8,025.12</u>
Total					<u>122,669.62</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Performance Sports Group Ltd. and related companies
Schedule of CCAA Monitor allocated fees
for the two weeks ended February 24, 2017

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	22,928.90	45,857.80	45,857.80	114,644.50
Disbursements	-	-	-	-
subtotal	22,928.90	45,857.80	45,857.80	114,644.50
Administrative charge	1,605.02	3,210.05	3,210.05	8,025.12
	24,533.92	49,067.85	49,067.85	122,669.62
Sales taxes	3,189.41	7,347.91	-	10,537.32
Total amount owing	27,723.33	56,415.76	49,067.85	133,206.94



Ernst & Young Inc.
Toronto, ON

Invoice

Bauer Hockey Corp
60 Rue Jean-Paul Cayer
c/o 100 Domain Drive, Exeter, NH 03833
Blainville, QC J7C 0N9
Canada

Invoice No.: CA12C500001376
Please include this number with payment

Invoice Date: 28 February 2017
Due Date: Upon receipt
Client No.: 0011772136
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 2 week period ended February 24, 2017

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	45,857.80	GST	5 %	2,292.89	48,150.69
		QST	9.975 %	4,574.32	4,574.32
	45,857.80			6,867.21	52,725.01
Surcharge	3,210.05			480.70	3,690.76
Invoice summary	49,067.85				
Tax :		5% GST		2,453.39	
		9.975% QST		4,894.52	
Total:	49,067.85			7,347.91	56,415.76

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹

for the two weeks ended February 24, 2017

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
Brian Denega	Senior Vice President	Restructuring	15.8	875	13,825.00
Andrew Schaefer	Senior Vice President	Mergers & Acquisitions	23.5	875	20,562.50
Alain Leonard	Senior Vice President	Transaction Tax	7.5	875	6,562.50
Jean-Daniel Breton	Senior Vice President	Restructuring	33.0	790	26,070.00
Martin Daigneault	Senior Vice President	Restructuring	33.8	790	26,702.00
Philippe Dunlavey	Senior Manager	Transaction Tax	8.7	675	5,872.50
Jonathan Cohen-Domanus	Manager	Restructuring	10.8	525	5,670.00
Fiona Han	Manager	Restructuring	1.0	525	525.00
Jocelyne Tardif	Manager	Restructuring	5.9	525	3,097.50
Michael Lutes	Manager	Mergers & Acquisitions	6.5	525	3,412.50
Cam Bear	Senior	Restructuring	6.7	350	2,345.00
Total time charges			<u>153.2</u>		<u>114,644.50</u>
Administrative Expenses @ 7%					<u>8,025.12</u>
Total					<u>122,669.62</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Performance Sports Group Ltd. and related companies
Schedule of CCAA Monitor allocated fees
for the two weeks ended February 24, 2017

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	22,928.90	45,857.80	45,857.80	114,644.50
Disbursements	-	-	-	-
subtotal	22,928.90	45,857.80	45,857.80	114,644.50
Administrative charge	1,605.02	3,210.05	3,210.05	8,025.12
	24,533.92	49,067.85	49,067.85	122,669.62
Sales taxes	3,189.41	7,347.91	-	10,537.32
Total amount owing	27,723.33	56,415.76	49,067.85	133,206.94



Ernst & Young Inc.
Toronto, ON

Invoice

Bauer Hockey, Inc.
Mark Vendetti
Chief Financial Officer
100 Domain Drive
Exeter, NH 03833
USA

Invoice No.: CA12C500001374
Please include this number with payment

Invoice Date: 28 February 2017
Due Date: Upon receipt
Client No.: 0011774076
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 2 week period ended February 24, 2017

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	45,857.80			0.00	45,857.80
	45,857.80			0.00	45,857.80
Surcharge	3,210.05			0.00	3,210.05
Invoice summary	49,067.85				
		Tax :		0.00	
Total:	49,067.85			0.00	49,067.85

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹

for the two weeks ended February 24, 2017

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
Brian Denega	Senior Vice President	Restructuring	15.8	875	13,825.00
Andrew Schaefer	Senior Vice President	Mergers & Acquisitions	23.5	875	20,562.50
Alain Leonard	Senior Vice President	Transaction Tax	7.5	875	6,562.50
Jean-Daniel Breton	Senior Vice President	Restructuring	33.0	790	26,070.00
Martin Daigneault	Senior Vice President	Restructuring	33.8	790	26,702.00
Philippe Dunlavy	Senior Manager	Transaction Tax	8.7	675	5,872.50
Jonathan Cohen-Domanus	Manager	Restructuring	10.8	525	5,670.00
Fiona Han	Manager	Restructuring	1.0	525	525.00
Jocelyne Tardif	Manager	Restructuring	5.9	525	3,097.50
Michael Lutes	Manager	Mergers & Acquisitions	6.5	525	3,412.50
Cam Bear	Senior	Restructuring	6.7	350	2,345.00
Total time charges			<u>153.2</u>		<u>114,644.50</u>
Administrative Expenses @ 7%					<u>8,025.12</u>
Total					<u>122,669.62</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Performance Sports Group Ltd. and related companies
Schedule of CCAA Monitor allocated fees
for the two weeks ended February 24, 2017

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	22,928.90	45,857.80	45,857.80	114,644.50
Disbursements	-	-	-	-
subtotal	22,928.90	45,857.80	45,857.80	114,644.50
Administrative charge	1,605.02	3,210.05	3,210.05	8,025.12
	24,533.92	49,067.85	49,067.85	122,669.62
Sales taxes	3,189.41	7,347.91	-	10,537.32
Total amount owing	27,723.33	56,415.76	49,067.85	133,206.94



Ernst & Young Inc.
Ernst & Young Tower
222 Bay Street, PO Box 251
Toronto, ON M5K 1J7

Tel: +1 416 864 1234
Fax: +1 416 943 3300
ey.com

PRIVATE & CONFIDENTIAL

Mr. Michael Wall
Chief Legal Officer
Performance Sports Group Ltd.
100 Domain Drive
Exeter, NH, US 03833-48001

March 16, 2017

Performance Sports Group Ltd. et al.

Dear Mark:

We enclose our invoices for professional fees in our capacity as Court appointed Monitor of Performance Sports Group Ltd and its affiliates, for the two weeks ended March 10, 2017.

Sincerely,

ERNST & YOUNG INC.

Per: 

Brian M. Denega
Senior Vice-President
416 943-3058

Attachments



Ernst & Young Inc.
Toronto, ON

Invoice

Performance Sports Group Ltd.
Michael Wall
100 Domain Dr
Exeter, NH 03833-4801
USA

Invoice No.: CA12C500001437
Please include this number with payment

Invoice Date: 16 March 2017
Due Date: Upon receipt
Client No.: 0011761234
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 2 week period ended March 10, 2017.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	18,402.50	HST	13 %	2,392.33	20,794.83
Expenses	2.66	HST	13 %	0.35	3.01
	18,405.16			2,392.68	20,797.84
Surcharge	1,288.18			167.46	1,455.64
Invoice summary	19,693.34				
Tax : 13% HST				2,560.14	
Total:	19,693.34			2,560.14	22,253.48

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹
for the two weeks ended March 10, 2017

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
Brian Denega	Senior Vice President	Restructuring	23.8	875	20,825.00
Andrew Schaefer	Senior Vice President	Mergers & Acquisitions	1.5	875	1,312.50
Jean-Daniel Breton	Senior Vice President	Restructuring	31.3	790	24,727.00
Martin Daigneault	Senior Vice President	Restructuring	44.7	790	35,313.00
Jonathan Cohen-Domanus	Manager	Restructuring	8.5	525	4,462.50
Jocelyne Tardif	Manager	Restructuring	1.6	525	840.00
Maxime Deschenes -Trottier	Manager	Restructuring	5.3	525	2,782.50
Cam Bear	Senior	Restructuring	4.9	350	1,715.00
Marites Carandang	Senior	Restructuring	0.1	350	35.00
Total time charges			<u>121.7</u>		<u>92,012.50</u>
<u>Disbursements</u>					
Other					<u>13.28</u>
Total Disbursements					<u>13.28</u>
Sub total					92,025.78
Administrative Expenses @ 7%					<u>6,440.88</u>
Total					<u>98,466.66</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Performance Sports Group Ltd. and related companies
Schedule of CCAA Monitor allocated fees
for the two weeks ended March 10, 2017

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	18,402.50	36,805.00	36,805.00	92,012.50
Disbursements	2.66	5.31	5.31	13.28
subtotal	18,405.16	36,810.31	36,810.31	92,025.78
Administrative charge	1,288.18	2,576.35	2,576.35	6,440.88
	19,693.34	39,386.66	39,386.66	98,466.66
Sales taxes	2,560.14	5,898.16	-	8,458.30
Total amount owing	22,253.48	45,284.82	39,386.66	106,924.96



Ernst & Young Inc.
Toronto, ON

Invoice

Bauer Hockey Corp
60 Rue Jean-Paul Cayer
c/o 100 Domain Drive, Exeter, NH 03833
Blainville, QC J7C 0N9
Canada

Invoice No.: CA12C500001436
Please include this number with payment

Invoice Date: 16 March 2017
Due Date: Upon receipt
Client No.: 0011772136
Engagement No.: E-65063127

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 2 week period ended March 10, 2017.

	Net	Tax	Rate	Tax Amount	<u>CAD</u> Total
Fee	36,805.00	GST	5 %	1,840.25	38,645.25
		QST	9.975 %	3,671.30	3,671.30
Expenses	5.31	GST	5 %	0.27	5.58
		QST	9.975 %	0.53	0.53
	36,810.31			5,512.35	42,322.66
Surcharge	2,576.35			385.81	2,962.16
Invoice summary	39,386.66				
Tax:		5% GST		1,969.34	
		9.975% QST		3,928.82	
Total:	39,386.66			5,898.16	45,284.82

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹

for the two weeks ended March 10, 2017

NAME	POSITION	DEPARTMENT	HOURS	RATE	FEES
Brian Denega	Senior Vice President	Restructuring	23.8	875	20,825.00
Andrew Schaefer	Senior Vice President	Mergers & Acquisitions	1.5	875	1,312.50
Jean-Daniel Breton	Senior Vice President	Restructuring	31.3	790	24,727.00
Martin Daigneault	Senior Vice President	Restructuring	44.7	790	35,313.00
Jonathan Cohen-Domanus	Manager	Restructuring	8.5	525	4,462.50
Jocelyne Tardif	Manager	Restructuring	1.6	525	840.00
Maxime Deschenes -Trottier	Manager	Restructuring	5.3	525	2,782.50
Cam Bear	Senior	Restructuring	4.9	350	1,715.00
Marites Carandang	Senior	Restructuring	0.1	350	35.00
Total time charges			<u>121.7</u>		<u>92,012.50</u>
<u>Disbursements</u>					
Other					<u>13.28</u>
Total Disbursements					<u>13.28</u>
Sub total					92,025.78
Administrative Expenses @ 7%					<u>6,440.88</u>
Total					<u>98,466.66</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Performance Sports Group Ltd. and related companies
Schedule of CCAA Monitor allocated fees
for the two weeks ended March 10, 2017

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	18,402.50	36,805.00	36,805.00	92,012.50
Disbursements	2.66	5.31	5.31	13.28
subtotal	18,405.16	36,810.31	36,810.31	92,025.78
Administrative charge	1,288.18	2,576.35	2,576.35	6,440.88
	19,693.34	39,386.66	39,386.66	98,466.66
Sales taxes	2,560.14	5,898.16	-	8,458.30
Total amount owing	22,253.48	45,284.82	39,386.66	106,924.96



Ernst & Young Inc.
Toronto, ON

Bauer Hockey, Inc.
Michael Wall
100 Domain Drive
Exeter, NH 03833
USA

Invoice

Invoice No.: CA12C500001438

Please include this number with payment

Invoice Date: 16 March 2017

Due Date: Upon receipt

Client No.: 0011774076

Engagement No.: E-65063127

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries:

1-416-943-3851

1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 2 week period ended March 10, 2017.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	36,805.00			0.00	36,805.00
Expenses	5.31			0.00	5.31
	36,810.31			0.00	36,810.31
Surcharge	2,576.35			0.00	2,576.35
Invoice summary	39,386.66				
		Tax :		0.00	
Total:	39,386.66			0.00	39,386.66

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.

GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹
for the two weeks ended March 10, 2017

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
Brian Denega	Senior Vice President	Restructuring	23.8	875	20,825.00
Andrew Schaefer	Senior Vice President	Mergers & Acquisitions	1.5	875	1,312.50
Jean-Daniel Breton	Senior Vice President	Restructuring	31.3	790	24,727.00
Martin Daigneault	Senior Vice President	Restructuring	44.7	790	35,313.00
Jonathan Cohen-Domanus	Manager	Restructuring	8.5	525	4,462.50
Jocelyne Tardif	Manager	Restructuring	1.6	525	840.00
Maxime Deschenes -Trotter	Manager	Restructuring	5.3	525	2,782.50
Cam Bear	Senior	Restructuring	4.9	350	1,715.00
Marites Carandang	Senior	Restructuring	0.1	350	35.00
Total time charges			<u>121.7</u>		<u>92,012.50</u>
<u>Disbursements</u>					
Other					<u>13.28</u>
Total Disbursements					<u>13.28</u>
Sub total					92,025.78
Administrative Expenses @ 7%					<u>6,440.88</u>
Total					<u>98,466.66</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Performance Sports Group Ltd. and related companies
Schedule of CCAA Monitor allocated fees
for the two weeks ended March 10, 2017

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	18,402.50	36,805.00	36,805.00	92,012.50
Disbursements	2.66	5.31	5.31	13.28
subtotal	18,405.16	36,810.31	36,810.31	92,025.78
Administrative charge	1,288.18	2,576.35	2,576.35	6,440.88
	19,693.34	39,386.66	39,386.66	98,466.66
Sales taxes	2,560.14	5,898.16	-	8,458.30
Total amount owing	22,253.48	45,284.82	39,386.66	106,924.96



Building a better
working world

Ernst & Young Inc.
Ernst & Young Tower
222 Bay Street, PO Box 251
Toronto, ON M5K 1J7

Tel: +1 416 864 1234
Fax: +1 416 943 3300
ey.com

PRIVATE & CONFIDENTIAL

Mr. Michael Wall
Chief Legal Officer
Performance Sports Group Ltd.
100 Domain Drive
Exeter, NH, US 03833-48001

April 20, 2017

Performance Sports Group Ltd. et al.

Dear Mark:

We enclose our invoices for professional fees in our capacity as Court appointed Monitor of Performance Sports Group Ltd and its affiliates, for the five weeks ended April 14, 2017.

Sincerely,

ERNST & YOUNG INC.

Per: 

Brian M. Denega
Senior Vice-President
416 943-3058

Attachments



Ernst & Young Inc.
Toronto, ON

Invoice

Performance Sports Group Ltd.
Michael Wall
100 Domain Dr
Exeter, NH 03833-4801
USA

Invoice No.: CA12C500001553
Please include this number with payment

Invoice Date: 20 April 2017
Due Date: Upon receipt
Client No.: 0011761234
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 5 week period ended April 14, 2017

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	26,560.20	HST	13 %	3,452.82	30,013.02
	26,560.20			3,452.82	30,013.02
Surcharge	1,859.21			241.70	2,100.91
Invoice summary	28,419.41				
Tax : 13% HST				3,694.52	
Total:	28,419.41			3,694.52	32,113.93

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 QST: 1006354498

Wire transfer Instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies
Schedule of CCAA Monitor allocated fees
for the five weeks ended April 18, 2017

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	26,560.20	53,120.40	53,120.40	132,801.00
Disbursements	-	-	-	-
subtotal	26,560.20	53,120.40	53,120.40	132,801.00
Administrative charge	1,859.21	3,718.43	3,718.43	9,296.07
	28,419.41	56,838.83	56,838.83	142,097.07
Sales taxes	3,694.52	8,511.61	-	12,206.13
Total amount owing	32,113.93	65,350.44	56,838.83	154,303.20



Performance Sports Group Ltd. and related companies
Summary of hourly fees and disbursements¹
for the five weeks ended April 18, 2017

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
Brian Denega	Senior Vice President	Restructuring	13.7	875	11,987.50
Jean-Daniel Breton	Senior Vice President	Restructuring	72.1	790	56,959.00
Martin Daigneault	Senior Vice President	Restructuring	54.8	790	43,292.00
Jonathan Cohen-Domanus	Manager	Restructuring	22.7	525	11,917.50
Fiona Han	Manager	Restructuring	0.2	525	105.00
Jocelyne Tardif	Manager	Restructuring	4.1	525	2,152.50
Lucie LeBoeuf	Associate Partner	Translation	0.5	525	262.50
Cam Bear	Senior	Restructuring	15.1	350	5,285.00
Marites Carandang	Senior	Restructuring	1.4	350	490.00
Genevieve Landry	Senior	Translation	1.0	350	350.00
Total time charges			<u>185.6</u>		<u>132,801.00</u>
Administrative Expenses @ 7%					<u>9,296.07</u>
Total					<u>142,097.07</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Ernst & Young Inc.
Toronto, ON

Invoice

Bauer Hockey Corp
Michael Wall
60 Rue Jean-Paul Cayer
c/o 100 Domain Drive, Exeter, NH 03833
Blainville, QC J7C 0N9
Canada

Invoice No.: CA12C500001555
Please include this number with payment

Invoice Date: 20 April 2017
Due Date: Upon receipt
Client No.: 0011772136
Engagement No.: E-65063127

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 5 week period ended April 14, 2017

	Net	Tax	Rate	Tax Amount	<u>CAD</u> Total
Fee	53,120.40	GST	5 %	2,656.02	55,776.42
		QST	9.975 %	5,298.76	5,298.76
	53,120.40			7,954.78	61,075.18
Surcharge	3,718.43			556.83	4,275.27
Invoice summary	56,838.83				
Tax :	5% GST			2,841.94	
	9.975% QST			5,669.67	
Total:	56,838.83			8,511.61	65,350.44

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies
Summary of hourly fees and disbursements¹
for the five weeks ended April 18, 2017

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
Brian Denega	Senior Vice President	Restructuring	13.7	875	11,987.50
Jean-Daniel Breton	Senior Vice President	Restructuring	72.1	790	56,959.00
Martin Daigneault	Senior Vice President	Restructuring	54.8	790	43,292.00
Jonathan Cohen-Domanus	Manager	Restructuring	22.7	525	11,917.50
Fiona Han	Manager	Restructuring	0.2	525	105.00
Jocelyne Tardif	Manager	Restructuring	4.1	525	2,152.50
Lucie LeBoeuf	Associate Partner	Translation	0.5	525	262.50
Cam Bear	Senior	Restructuring	15.1	350	5,285.00
Marites Carandang	Senior	Restructuring	1.4	350	490.00
Genevieve Landry	Senior	Translation	1.0	350	350.00
Total time charges			<u>185.6</u>		<u>132,801.00</u>
Administrative Expenses @ 7%					<u>9,296.07</u>
Total					<u>142,097.07</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Performance Sports Group Ltd. and related companies
Schedule of CCAA Monitor allocated fees
for the five weeks ended April 18, 2017

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	26,560.20	53,120.40	53,120.40	132,801.00
Disbursements	-	-	-	-
subtotal	26,560.20	53,120.40	53,120.40	132,801.00
Administrative charge	1,859.21	3,718.43	3,718.43	9,296.07
	28,419.41	56,838.83	56,838.83	142,097.07
Sales taxes	3,694.52	8,511.61	-	12,206.13
Total amount owing	32,113.93	65,350.44	56,838.83	154,303.20



Ernst & Young Inc.
Toronto, ON

Invoice

Bauer Hockey, Inc.
Michael Wall
100 Domain Drive
Exeter, NH 03833
USA

Invoice No.: CA12C500001554
Please include this number with payment

Invoice Date: 20 April 2017
Due Date: Upon receipt
Client No.: 0011774076
Engagement No.: E-65063127

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees in our capacity as Court Appointed Monitor of Performance Sports Group Ltd. and affiliates for the 5 week period ended April 14, 2017.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	53,120.40			0.00	53,120.40
	53,120.40			0.00	53,120.40
Surcharge	3,718.43			0.00	3,718.43
Invoice summary	56,838.83				
		Tax :		0.00	
Total:	56,838.83			0.00	56,838.83

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 QST: 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3. Reference the name and address of remitter, invoice number and engagement number.



Performance Sports Group Ltd. and related companies

Summary of hourly fees and disbursements¹
for the five weeks ended April 18, 2017

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
Brian Denega	Senior Vice President	Restructuring	13.7	875	11,987.50
Jean-Daniel Breton	Senior Vice President	Restructuring	72.1	790	56,959.00
Martin Daigneault	Senior Vice President	Restructuring	54.8	790	43,292.00
Jonathan Cohen-Domanus	Manager	Restructuring	22.7	525	11,917.50
Fiona Han	Manager	Restructuring	0.2	525	105.00
Jocelyne Tardif	Manager	Restructuring	4.1	525	2,152.50
Lucie LeBoeuf	Associate Partner	Translation	0.5	525	262.50
Cam Bear	Senior	Restructuring	15.1	350	5,285.00
Marites Carandang	Senior	Restructuring	1.4	350	490.00
Genevieve Landry	Senior	Translation	1.0	350	350.00
Total time charges			<u>185.6</u>		<u>132,801.00</u>
Administrative Expenses @ 7%					<u>9,296.07</u>
Total					<u>142,097.07</u>

¹ per engagement letter dated October 12, 2016 & Ontario Superior Court of Justice October 31, 2016 appointment of Ernst & Young Inc. as Court appointed Monitor.



Performance Sports Group Ltd. and related companies
Schedule of CCAA Monitor allocated fees
for the five weeks ended April 18, 2017

Legal entity	Performance Sports Group Ltd	Bauer Hockey Corp.	Bauer Hockey, Inc.	Total
Applicable sales taxes	Ontario (13%)	Québec (14.975%)	not applicable	
% fee allocation	20%	40%	40%	100%
Professional fees	26,560.20	53,120.40	53,120.40	132,801.00
Disbursements	-	-	-	-
subtotal	26,560.20	53,120.40	53,120.40	132,801.00
Administrative charge	1,859.21	3,718.43	3,718.43	9,296.07
	28,419.41	56,838.83	56,838.83	142,097.07
Sales taxes	3,694.52	8,511.61	-	12,206.13
Total amount owing	32,113.93	65,350.44	56,838.83	154,303.20

EXHIBIT “C”

Performance Sports Group Ltd. (E-65063424) WIP Time Details

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EXHIBIT "C"

Person	Date	Rate	Hours	Fee	Description
Alain Leonard	16-Nov-16	875	2.0	1,750.00	PSG Project Breakaway
Alain Leonard Total			2.0	1,750.00	
Andrew Schaefer	31-Oct-16	875	3.0	2,625.00	PSG (restructuring code)
Andrew Schaefer	1-Nov-16	875	3.0	2,625.00	PSG (restructuring code)
Andrew Schaefer	2-Nov-16	875	3.0	2,625.00	PSG (restructuring code)
Andrew Schaefer	3-Nov-16	875	3.0	2,625.00	PSG (restructuring code)
Andrew Schaefer	4-Nov-16	875	3.0	2,625.00	PSG (restructuring code)
Andrew Schaefer	7-Nov-16	875	1.6	1,400.00	PSG
Andrew Schaefer	8-Nov-16	875	1.6	1,400.00	PSG
Andrew Schaefer	9-Nov-16	875	1.6	1,400.00	PSG
Andrew Schaefer	10-Nov-16	875	1.6	1,400.00	PSG
Andrew Schaefer	11-Nov-16	875	1.6	1,400.00	PSG
Andrew Schaefer	14-Nov-16	875	1.3	1,137.50	PSG
Andrew Schaefer	15-Nov-16	875	1.3	1,137.50	PSG
Andrew Schaefer	16-Nov-16	875	1.3	1,137.50	PSG
Andrew Schaefer	17-Nov-16	875	1.3	1,137.50	PSG
Andrew Schaefer	18-Nov-16	875	1.3	1,137.50	PSG
Andrew Schaefer Total			29.5	25,812.50	
Brian Denega	31-Oct-16	875	1.4	1,225.00	Attend court
Brian Denega	31-Oct-16	875	0.5	437.50	Finalise report
Brian Denega	31-Oct-16	875	3.3	2,887.50	First day activities
Brian Denega	1-Nov-16	875	1.8	1,575.00	Issues for next report, status of U.S. proceedings
Brian Denega	2-Nov-16	875	1.0	875.00	Team call
Brian Denega	3-Nov-16	875	2.4	2,100.00	File control; review draft notice; outline for first report
Brian Denega	8-Nov-16	875	1.5	1,312.50	Reports, issues, internal discussions
Brian Denega	9-Nov-16	875	0.7	612.50	Contract consents call
Brian Denega	9-Nov-16	875	0.5	437.50	Call with Bob, Ed, Peter re special committee
Brian Denega	10-Nov-16	875	2.4	2,100.00	Review court materials and draft reports
Brian Denega	10-Nov-16	875	1.1	962.50	Team monitor call
Brian Denega	11-Nov-16	875	3.3	2,887.50	Review affidavit, initial order, holding procedures, other documents, draft first report
Brian Denega	11-Nov-16	875	3.5	3,062.50	Final review and editing of first report, supplies issue, sale process and bidding, procedures discussion
Brian Denega	13-Nov-16	875	2.3	2,012.50	Finalise draft of first report
Brian Denega	14-Nov-16	875	4.4	3,850.00	Court materials, revisions to report, US proceedings, Rouston presentation release
Brian Denega	15-Nov-16	875	1.5	1,312.50	Equity committee issue, email traffic, draft report
Brian Denega	15-Nov-16	875	2.0	1,750.00	Sagard issues, call with Blakes, internal calls
Brian Denega	16-Nov-16	875	0.4	350.00	Call with Sikes and TGF re U.S. objections
Brian Denega	16-Nov-16	875	0.5	437.50	Court call
Brian Denega	16-Nov-16	875	0.7	612.50	Internal discussions and correspondence re. objections and new timetable

Performance Sports Group Ltd. (E-65063424)

WIP Time Details

Report #: GFIS 3003T
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Person	Date	Rate	Hours	Fee	Description
Brian Denega	17-Nov-16	875	0.8	700.00	Special committee call
Brian Denega	17-Nov-16	875	0.2	175.00	Follow up with Bob and D.J.
Brian Denega	17-Nov-16	875	1.3	1,137.50	Review and consider objections filed
Brian Denega	18-Nov-16	875	0.8	700.00	Team call
Brian Denega Total			38.3	33,512.50	
Isabelle Gevry	1-Nov-16	350	0.5	175.00	Case background
Isabelle Gevry	2-Nov-16	350	0.5	175.00	Case background
Isabelle Gevry	4-Nov-16	350	2.0	700.00	Notice to creditors
Isabelle Gevry Total			3.0	1,050.00	
Jean-Daniel Breton	31-Oct-16	790	5.0	3,950.00	Read agreements, e-mail exchanges, supervision, disc Jonathan re stalking horse process, read opinions, draft orders, bidding procedures, etc.
Jean-Daniel Breton	1-Nov-16	790	4.0	3,160.00	Read judgments, reasons, cross border protocol, disc TGF, supervision, disc Jonathan re monitoring activities, explanations of order, etc.
Jean-Daniel Breton	2-Nov-16	790	2.5	1,975.00	Review and comment cross border protocol, disc Rachel, conf call TGF, Allen + Overy, EY re report, etc.
Jean-Daniel Breton	7-Nov-16	790	6.0	4,740.00	Review documents, correspondence, and prepare for report
Jean-Daniel Breton	8-Nov-16	790	4.5	3,555.00	e-mail exchanges, supervision Jonathan, etc.
Jean-Daniel Breton	9-Nov-16	790	9.0	7,110.00	e-mail exchanges, supervision Jonathan, draft and review report, etc.
Jean-Daniel Breton	10-Nov-16	790	8.0	6,320.00	e-mail exchanges, supervision Jonathan, draft and review report, etc.
Jean-Daniel Breton	11-Nov-16	790	8.5	6,715.00	e-mail exchanges, supervision Jonathan, draft and review report, etc.
Jean-Daniel Breton Total			47.5	37,525.00	
Jocelyne Tardif	31-Oct-16	525	7.0	3,675.00	post docs to website, record voice mail, update website for US Monitor information, update website for Case Overview, discussion with Andrew Tuck, find Form 1 info on OSB website
Jocelyne Tardif	1-Nov-16	525	6.0	3,150.00	post docs to website, update website for Case Overview, have Form 1 signed and send to OSB, send Initial Application and Order, record calls received in log, send log to Alvarez&Marsal
Jocelyne Tardif	2-Nov-16	525	3.0	1,575.00	update French overview page on website, respond to creditor emails, call to Sapient Capital, review & send Form 2 to Brian for signature, update website
Jocelyne Tardif	3-Nov-16	525	4.0	2,100.00	secure and post docs to website, send Form 2 to OSB, return call, check voice mail, check mailbox
Jocelyne Tardif	4-Nov-16	525	2.5	1,312.50	note calls in call log, respond to emails, search for mailing affidavit for Martin Daigneault, secure and post docs to website, send call log to Alvarez
Jocelyne Tardif	7-Nov-16	525	0.6	315.00	review & answer emails, secure & post docs to website
Jocelyne Tardif	8-Nov-16	525	2.5	1,312.50	PSG email, PSG call log, review newspaper ads for French and english
Jocelyne Tardif	9-Nov-16	525	2.5	1,312.50	review emails, log calls, review newspaper ads
Jocelyne Tardif	10-Nov-16	525	3.0	1,575.00	prepare document for website, post asset purchase agreement on website, review and finalize ad for newspaper, respond to emails & creditor calls
Jocelyne Tardif	11-Nov-16	525	1.0	525.00	return creditor calls & emails
Jocelyne Tardif	14-Nov-16	525	4.5	2,362.50	review ad for Wall Street Journal, email exchanges with Marie Jackson & MD, review emails & calls received, post documents to website, remove documents from website
Jocelyne Tardif	15-Nov-16	525	2.0	1,050.00	secure & post documents to website, Wall Street Journal ad: emails Marie, Martin D., respond to emails & calls, remove documents from website
Jocelyne Tardif	16-Nov-16	525	3.0	1,575.00	post documents to website, review & answer emails & calls

Performance Sports Group Ltd. (E-65063424) WIP Time Details

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Person	Date	Rate	Hours	Fee	Description
Jocelyne Tardif	17-Nov-16	525	0.5	262.50	follow up on website postings
Jocelyne Tardif	18-Nov-16	525	0.5	262.50	respond to emails & voicemail, log voicemail
Jocelyne Tardif Total			42.6	22,365.00	
Jonathan Cohen-Domanus	31-Oct-16	525	5.0	2,625.00	Review of emails, call with A&M to plan monitoring, monitoring planning, admin in file
Jonathan Cohen-Domanus	1-Nov-16	525	8.0	4,200.00	Severance analysis, admin/emails, read justice newbold endorsement, monitoring, creditor list review
Jonathan Cohen-Domanus	2-Nov-16	525	7.5	3,937.50	Monitoring incl. prep for week 2, sale process call with Andrew S. & CV incl. followup analysis, severance analysis, email/admin, call with EY team
Jonathan Cohen-Domanus	3-Nov-16	525	7.0	3,675.00	Monitoring, read US 1st day orders, emails/admin
Jonathan Cohen-Domanus	4-Nov-16	525	5.0	2,625.00	Monitoring, emails/admin, read cross border protocol
Jonathan Cohen-Domanus	7-Nov-16	525	4.5	2,362.50	Travel to Exeter
Jonathan Cohen-Domanus	7-Nov-16	525	5.5	2,887.50	Monitoring, nuances CA & US motions.
Jonathan Cohen-Domanus	8-Nov-16	525	9.0	4,725.00	Vendor meeting with A&M and supply chain, CF management meeting with A&M and Finance team, call with CEO re IB selection, emails reclaims process, monitoring, bidding procedures review, o/s severance review, read APA EY/TGF comments
Jonathan Cohen-Domanus	9-Nov-16	525	4.5	2,362.50	Travel home from Exeter
Jonathan Cohen-Domanus	9-Nov-16	525	4.5	2,362.50	Monitoring, call with C/V re update on sale process
Jonathan Cohen-Domanus	10-Nov-16	525	11.0	5,775.00	Monitoring, weekly CF review, EY team call, severance discuss with Martin, Review revised I/O, read 1st monitor report, emails.
Jonathan Cohen-Domanus	11-Nov-16	525	3.0	1,575.00	Weekly CF review with Martin, monitoring, emails
Jonathan Cohen-Domanus	14-Nov-16	525	4.5	2,362.50	Travel to PSG
Jonathan Cohen-Domanus	14-Nov-16	525	8.5	4,462.50	Draft CF section for M1 report, Monitoring, Emails,
Jonathan Cohen-Domanus	15-Nov-16	525	10.0	5,250.00	Review CF section for M1 report, monitoring, emails, vendor meeting, CF meeting, call with Blakes, full review and commentary on M1 report
Jonathan Cohen-Domanus	16-Nov-16	525	7.0	3,675.00	Monitoring, emails
Jonathan Cohen-Domanus	16-Nov-16	525	4.5	2,362.50	Travel to MTL
Jonathan Cohen-Domanus	17-Nov-16	525	4.0	2,100.00	Monitoring
Jonathan Cohen-Domanus	18-Nov-16	525	2.0	1,050.00	CF Review for WE 11-11-16
Jonathan Cohen-Domanus	18-Nov-16	525	0.8	420.00	EY Team update call



Performance Sports Group Ltd. (E-65063424)

WIP Time Details

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Person	Date	Rate	Hours	Fee	Description
Jonathan Cohen-Domanus	18-Nov-16	525	0.3	157.50	Severance review for BJ Fox Affidavit
Jonathan Cohen-Domanus Total			116.1	60,952.50	
Louis Fournier	4-Nov-16	675	0.3	202.50	Emails to-from M. Daigneault + Research Re. Billing
Louis Fournier	9-Nov-16	675	0.7	472.50	Appel conférence + Disc. Martin Daigneault + Révision entente
Louis Fournier	11-Nov-16	675	0.6	405.00	Disc. Martin Daigneault
Louis Fournier Total			1.6	1,080.00	
Mario Denis	3-Nov-16	790	0.5	395.00	Performance Sport CCAA : Review French documents and discussions with MDa and Jonathan.
Mario Denis Total			0.5	395.00	
Martin Daigneault	31-Oct-16	790	8.7	6,873.00	website activation and approvals, cash flow detailed issues and coord of integration with AM on disbursements and actual to budget, notice to creditors form, Schaefer M&A review coordination with CV and AM, Form 1 completion, Form 2 startup, employee data
Martin Daigneault	1-Nov-16	790	8.5	6,715.00	Schaefer M&A update-CIM and waterfall drafts, Purulator call service payment guarantee, Employee severance identify and document issues, Prime Clerk Case cover note FRE for EY website, First Day orders review, lease disclaimers (2) rww and approval.
Martin Daigneault	2-Nov-16	790	7.7	6,083.00	CV kick off mtg on sale process and EY participation as observant, rww FRE draft cover page for website, on site coordination for JCD attendance in Exeter for 2 first weeks, admin charge sufficiency analysis in light of Newbould endorsement of I/O-discuss
Martin Daigneault	3-Nov-16	790	10.0	7,900.00	PSG- notice to creditors FRE and ENG, newspaper ads FRE and ENG, Sales process tracking coordination with CV and disc A.Schaefer, first day order and net M report sections to be drafted.
Martin Daigneault	4-Nov-16	790	6.4	5,056.00	proof FRE notice to cred. Draft affidavit for Prime Clerk, creditor list clean up and in one tab only for PC, send all notices to PC and follow up, CCAA vs C11 incompatibilities in who gets paid what, catch up and rww EM flow on related matters, sales tax
Martin Daigneault	7-Nov-16	790	8.7	6,873.00	cash flows tracking, disb review and approval, ongoing proceedings and motions and drafts circulating and review/comments, draft Court report content accumulate, document, newspaper ads, creditor list, actual to budget, employee matters, creditor queries
Martin Daigneault	8-Nov-16	790	7.6	6,004.00	cash flows tracking, disb review and approval, ongoing proceedings and motions and drafts circulating and review/comments, draft Court report content accumulate, document, newspaper ads, creditor list, actual to budget, employee matters, creditor queries
Martin Daigneault	9-Nov-16	790	8.7	6,873.00	cash flows tracking, disb review and approval, ongoing proceedings and motions and drafts circulating and review/comments, draft Court report content accumulate, document, newspaper ads, creditor list, actual to budget, employee matters, creditor queries
Martin Daigneault	10-Nov-16	790	9.0	7,110.00	cash flows tracking, disb review and approval, ongoing proceedings and motions and drafts circulating and review/comments, draft Court report content accumulate, document, newspaper ads, creditor list, actual to budget, employee matters, creditor queries
Martin Daigneault	11-Nov-16	790	7.6	6,004.00	cash flows tracking, disb review and approval, ongoing proceedings and motions and drafts circulating and review/comments, draft Court report content accumulate, document, newspaper ads, creditor list, actual to budget, employee matters, creditor queries
Martin Daigneault	13-Nov-16	790	1.9	1,501.00	status update, ongoing bid issued, Roustan research
Martin Daigneault	14-Nov-16	790	10.2	8,058.00	cash flow reporting, draft report section, appendices, assumptions, CFO certification, format first report section thereon, cash flow projections, overall First M report integration, WSJ newspaper ads, supplier and payment matters

Performance Sports Group Ltd. (E-65063424) WIP Time Details

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Person	Date	Rate	Hours	Fee	Description
Martin Daigneault	15-Nov-16	790	10.7	8,453.00	Roustan allegations research, added text in report draft, disc JMann SE thereon and Power Corp invest in Adidas and effective % invested therein. Further report issues, US UCC and Shareholder committee, Bauer CdaUSA split to assist PSG recover/minimize
Martin Daigneault	16-Nov-16	790	6.6	5,214.00	SE-EY tax planning call on restructuring issues, Brief ALeonard, report drafts and changes, notes on cash flows, FU on creditor queries, sale process call, list ongoing sale process progress and issues, ongoing disb review, planning ahead for US objection
Martin Daigneault	17-Nov-16	790	8.1	6,399.00	NDA on sale process tracker review, disb review, tracking us objections, coordination on implications, claims process requirements to establish, rvw prior CDA-US filing material for assistance in PSG, coordination, FU JCD on ongoing issues.
Martin Daigneault	18-Nov-16	790	6.2	4,898.00	EY coordination call, claims process call with YCST to develop a joint claims process for CCAA and C11, disc MStewart A&M to get the lay of land on such issues, EY-pre-call on preferences for coordinated claims process, cash flows tracking, disb review
Martin Daigneault Total			126.6	100,014.00	
Michael Lutes	7-Nov-16	525	3.0	1,575.00	Discussion with engagement partner regarding background and nature of the engagement. Review/reading of CIM materials and buyer's list
Michael Lutes	9-Nov-16	525	2.5	1,312.50	Review of original CIM and Redacted CIM, including comparison and assessment of the appropriateness of redacted sections. Discussion with engagement partner regarding comparison
Michael Lutes	10-Nov-16	525	5.0	2,625.00	Review of buyer's list, research regarding additional potential strategic buyers, completion of memo to file related to assessment of buyer's list
Michael Lutes	15-Nov-16	525	3.5	1,837.50	Reading quality of earnings report, documenting and summarizing any areas of concern for discussion with engagement partner
Michael Lutes	15-Nov-16	525	0.5	262.50	Reading process letter and discussing with engagement partner
Michael Lutes Total			14.5	7,612.50	
Nicola Doone Danby	4-Nov-16	350	1.0	350.00	PSG Creditor notice proof (Martin Daigneault)
Nicola Doone Danby Total			1.0	350.00	
Ryan Habert	10-Nov-16	350	3.0	1,050.00	Stalking horse/break-fee industry research
Ryan Habert	14-Nov-16	350	1.0	350.00	Org Structure analysis/research
Ryan Habert Total			4.0	1,400.00	
Grand Total			427.2	293,819.00	

less 50% travel time to Exeter

Billed value

418.2 289,094.00

Performance Sports Group Ltd. (E-65063424)
WIP Expense Details

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Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-65063424	Recharges - Creative Dsgn Svcs	General	3-Nov-16	0.27	Recharges - Creative Dsgn Svcs	
	E-65063424	Recharges - Creative Dsgn Svcs	General	3-Nov-16	3.21	Recharges - Creative Dsgn Svcs	
	E-65063424	Recharges - Creative Dsgn Svcs	General	3-Nov-16	31.76	Recharges - Creative Dsgn Svcs	
	E-65063424	Recharges - Creative Dsgn Svcs	General	3-Nov-16	40.83	Recharges - Creative Dsgn Svcs	
	E-65063424	Recharges - Creative Dsgn Svcs	General	11-Nov-16	0.40	Recharges - Creative Dsgn Svcs	
	E-65063424	Recharges - Creative Dsgn Svcs	General	11-Nov-16	0.67	Recharges - Creative Dsgn Svcs	
	E-65063424	Recharges - Creative Dsgn Svcs	General	11-Nov-16	0.81	Recharges - Creative Dsgn Svcs	
	E-65063424	Recharges - Creative Dsgn Svcs	General	11-Nov-16	1.01	Recharges - Creative Dsgn Svcs	
	E-65063424	Recharges - Creative Dsgn Svcs	General	11-Nov-16	2.71	Recharges - Creative Dsgn Svcs	
	E-65063424	Recharges - Creative Dsgn Svcs	General	11-Nov-16	6.58	Recharges - Creative Dsgn Svcs	
	E-65063424	Recharges - Creative Dsgn Svcs	General	11-Nov-16	38.38	Recharges - Creative Dsgn Svcs	
		Recharges - Creative Dsgn Svcs Total			126.63		
		Grand Total			126.63		

PSG WIP (E-65063424)
WIP Time Details

Person	Date	Rate	Hours	Fee	Description
Alain Leonard	22-Nov-16	875	0.5	437.50	PSG Project
Alain Leonard	23-Nov-16	875	0.5	437.50	PSG
Alain Leonard Total			1.0	875.00	
Andrew Schaefer	21-Nov-16	875	2.0	1,750.00	planning calls
Andrew Schaefer	22-Nov-16	875	3.5	3,062.50	planning calls, Call with CV, APA analysis, Cash flow review
Andrew Schaefer	23-Nov-16	875	3.5	3,062.50	Call with Sagard, Break Fee Review, Correspondence with CV, APA Review, review of Bidding Procedures
Andrew Schaefer	24-Nov-16	875	2.0	1,750.00	Cash Flow Review and B/s Review
Andrew Schaefer	25-Nov-16	875	2.0	1,750.00	planning calls and APA analysis
Andrew Schaefer	28-Nov-16	875	4.5	3,937.50	Inaria review, CV fee analysis, Monitor Report, S/C call
Andrew Schaefer	29-Nov-16	875	2.5	2,187.50	Working capital analysis, deal terms
Andrew Schaefer	30-Nov-16	875	3.0	2,625.00	bidding procedures, calls and apa analysis
Andrew Schaefer	1-Dec-16	875	3.5	3,062.50	internal calls, DD calls, deal terms analysis
Andrew Schaefer	2-Dec-16	875	2.0	1,750.00	internal calls, deal terms analysis
Andrew Schaefer	5-Dec-16	875	3.5	3,062.50	APAWaterfall review, IOI review
Andrew Schaefer	6-Dec-16	875	3.5	3,062.50	Planning calls, APA Review and B/s analysis
Andrew Schaefer	7-Dec-16	875	3.0	2,625.00	CV call, Planning calls, IOI review and PWC call
Andrew Schaefer	8-Dec-16	875	2.0	1,750.00	APA issues review
Andrew Schaefer	9-Dec-16	875	3.0	2,625.00	mgmt. calls, planning calls, working capital review, IOI Review
Andrew Schaefer Total			43.5	38,062.50	
Brian Denega	21-Nov-16	875	0.8	700.00	Team call
Brian Denega	21-Nov-16	875	0.7	612.50	Call with Bob and DJ
Brian Denega	21-Nov-16	875	1.3	1,137.50	Review and consider allegations filed in US and Canada
Brian Denega	22-Nov-16	875	1.4	1,225.00	Team call
Brian Denega	22-Nov-16	875	0.4	350.00	Look at space for court hearing
Brian Denega	22-Nov-16	875	0.2	175.00	Discussion with Andrew Schaefer
Brian Denega	22-Nov-16	875	0.7	612.50	Call with Stikes, TGF re. DIP and bid procedure issues
Brian Denega	22-Nov-16	875	1.5	1,312.50	Consider DIP and sale process issues, sale and claims process
Brian Denega	23-Nov-16	875	1.0	875.00	Prepare for call with Sagard counsel
Brian Denega	23-Nov-16	875	1.0	875.00	Call with Sagard and Fairfax counsel re. issues
Brian Denega	23-Nov-16	875	1.6	1,400.00	Follow up discussion and consideration, call with TGF, review materials
Brian Denega	24-Nov-16	875	2.3	2,012.50	Cash flows, draft report, issues re. SEC investigation, objections
Brian Denega	25-Nov-16	875	2.0	1,750.00	Materials, draft report, call with TGF and AO re. work streams
Brian Denega	25-Nov-16	875	0.5	437.50	Claims process call
Brian Denega	26-Nov-16	875	3.2	2,800.00	Review draft report, review comments on draft report, call with J-D, review FA fee numbers
Brian Denega	28-Nov-16	875	0.8	700.00	Call with A+O and TGF re. SEC issues
Brian Denega	28-Nov-16	875	0.5	437.50	Review draft report
Brian Denega	28-Nov-16	875	0.4	350.00	Updates re. court proceedings
Brian Denega	28-Nov-16	875	0.2	175.00	Special committee call and follow up
Brian Denega	28-Nov-16	875	1.8	1,575.00	Finalise monitors report

PSG WIP (E-65063424)
 WIP Time Details

Person	Date	Rate	Hours	Fee	Description
Brian Denega	29-Nov-16	875	2.8	2,450.00	Prep for hearing, calls re. issues
Brian Denega	30-Nov-16	875	1.0	875.00	Hearing prep
Brian Denega	30-Nov-16	875	2.3	2,012.50	Hearing
Brian Denega	30-Nov-16	875	2.5	2,187.50	Finalising materials and orders from court hearing, discussions with TGF, assessing impact
Brian Denega	1-Dec-16	875	0.8	700.00	Review finalised orders, team action plan and next steps
Brian Denega	1-Dec-16	875	0.5	437.50	Team call
Brian Denega	2-Dec-16	875	0.5	437.50	File control, email traffic
Brian Denega	2-Dec-16	875	0.6	525.00	Team monitor call
Brian Denega	2-Dec-16	875	0.3	262.50	Call with Bob and Ed
Brian Denega	5-Dec-16	875	0.7	612.50	File control and e-mail traffic, sale process
Brian Denega	5-Dec-16	875	0.5	437.50	Updates on sale process
Brian Denega	5-Dec-16	875	0.8	700.00	Bound call
Brian Denega	6-Dec-16	875	0.4	350.00	Review status of sale process
Brian Denega	7-Dec-16	875	2.2	1,925.00	Company materials, issue re. RKO
Brian Denega	7-Dec-16	875	1.0	875.00	Contract assignments, review latest draft court docs
Brian Denega	7-Dec-16	875	0.7	612.50	Sale process status
Brian Denega	8-Dec-16	875	0.9	787.50	Review draft affidavits and orders
Brian Denega	8-Dec-16	875	1.0	875.00	Call with RKO, PW and SE
Brian Denega	8-Dec-16	875	0.3	262.50	Call with Peter Howard, TGF
Brian Denega Total			42.1	36,837.50	
Donna Hatfull	30-Nov-16	350	0.9	315.00	print and review attendance list, attend at reception to greet counsels
Donna Hatfull Total			0.9	315.00	
Fiona Han	22-Nov-16	525	1.5	787.50	set up for court hearing on Nov 30, 2016
Fiona Han	25-Nov-16	525	0.5	262.50	email correspondences and arrangement re Nov 30 hearing
Fiona Han	28-Nov-16	525	2.5	1,312.50	Coordination with respect to Nov 30 hearing; finalizing the 1st report
Fiona Han	29-Nov-16	525	5.9	3,097.50	coordination re November 30 hearing; web posting re Notice of Change Location of Hearing
Fiona Han	30-Nov-16	525	4.8	2,520.00	coordination for hearing
Fiona Han Total			15.2	7,980.00	
Franca Mazzulla	30-Nov-16	350	1.2	420.00	Assist with the Court meeting
Franca Mazzulla Total			1.2	420.00	
Jean-Daniel Breton	21-Nov-16	790	6.5	5,135.00	Review documents, internal discussions, review changes to report, etc.
Jean-Daniel Breton	21-Nov-16	790	1.0	790.00	e-mail exchanges, disc of status with Martin, review report RCGT, etc.
Jean-Daniel Breton	22-Nov-16	790	9.0	7,110.00	Review documents, internal discussions, review changes to report, conf calls TGF and A&O re status, conf call Stikeman re sales process, disc Martin and Alain Leonard re tax issues, etc.
Jean-Daniel Breton	23-Nov-16	790	10.0	7,900.00	Review documents, internal discussions, review changes to report, conf calls TGF and A&O re status, conf call Stikeman re sales process, disc Martin and Alain Leonard re tax issues, etc.
Jean-Daniel Breton	24-Nov-16	790	6.5	5,135.00	Review documents re claims process, internal discussions, review changes to report, conf calls TGF, etc.
Jean-Daniel Breton	25-Nov-16	790	6.5	5,135.00	Review documents re claims process, internal discussions, review changes to report, conf calls TGF, etc.
Jean-Daniel Breton	26-Nov-16	790	9.5	7,505.00	Internal discussions, review changes to report, calls TGF, coordinate changes to report, review claims motion and notices, etc.

PSG WIP (E-65063424)
WIP Time Details

Person	Date	Rate	Hours	Fee	Description
Jean-Daniel Breton	28-Nov-16	790	9.5	7,505.00	Conference call re SEC investigation, review documents re Claims process, discussions of changes to bidding procedures, SH Agreement, initial order, coordinate comments and changes to the Monitor's Report, read factums Blakes + PW, supervision re monitor
Jean-Daniel Breton	29-Nov-16	790	7.0	5,530.00	Conference call re SEC investigation, review documents re Claims process, discussions of changes to bidding procedures, SH Agreement, initial order, read factums Blakes + PW, supervision re monitoring, cash flows, etc.
Jean-Daniel Breton	30-Nov-16	790	6.0	4,740.00	Court hearing attendance, review draft orders, bidding procedures, Initial Order changes, etc.
Jean-Daniel Breton	1-Dec-16	790	5.5	4,345.00	Team meeting to discuss status, supervision, e-mail exchanges Asim, Rachel, review orders, update website, etc.
Jean-Daniel Breton	2-Dec-16	790	3.5	2,765.00	Disc re RKO, supervision, disc Martin, Jonathan re orders, monitoring, work plan, etc
Jean-Daniel Breton	5-Dec-16	790	3.5	2,765.00	Supervision, disc TGF (Asim), disc re claims procedures, internal disc and e-mail exchanges re offers and sale process, etc.
Jean-Daniel Breton	6-Dec-16	790	3.0	2,370.00	Review documents, e-mail exchanges, etc.
Jean-Daniel Breton	7-Dec-16	790	2.5	1,975.00	e-mail exchanges, read and comment material
Jean-Daniel Breton Total			89.5	70,705.00	
Jocelyne Tardif	21-Nov-16	525	5.0	2,625.00	secure & post documents to website, filing newspaper ads, respond to creditor calls & emails
Jocelyne Tardif	22-Nov-16	525	3.5	1,837.50	meeting, prepare Service Lists for posting, post documents to website, respond to emails
Jocelyne Tardif	23-Nov-16	525	2.0	1,050.00	return creditor calls and emails, fill in call log
Jocelyne Tardif	25-Nov-16	525	0.6	315.00	return calls & emails
Jocelyne Tardif	28-Nov-16	525	5.5	2,887.50	secure & post docs to website, search for documents for MD (EY by-laws)
Jocelyne Tardif	29-Nov-16	525	2.8	1,470.00	secure & post documents to website, respond to emails, calls
Jocelyne Tardif	1-Dec-16	525	3.0	1,575.00	secure and post documents to website, respond to creditor calls & emails, email exchanges with MD
Jocelyne Tardif	2-Dec-16	525	0.3	157.50	respond to creditor email
Jocelyne Tardif	9-Dec-16	525	0.5	262.50	review emails, forward email to M&A, email to MD and JCD
Jocelyne Tardif Total			23.2	12,180.00	
Jonathan Cohen-Domanus	21-Nov-16	525	6.5	3,412.50	Monitoring, EY update call, emails
Jonathan Cohen-Domanus	22-Nov-16	525	7.0	3,675.00	Vendor, cash and SISP calls, monitoring, review objections
Jonathan Cohen-Domanus	23-Nov-16	525	7.5	3,937.50	Call with A&M re cashflow, emails, review and update cashflow in report for 11/18, monitoring,
Jonathan Cohen-Domanus	24-Nov-16	525	4.0	2,100.00	Review Monitor report, TL DIP discussion, severance queries
Jonathan Cohen-Domanus	25-Nov-16	525	6.0	3,150.00	Team monitor update, reforecast call with A&M, monitoring, review TGF comments on M report
Jonathan Cohen-Domanus	28-Nov-16	525	8.5	4,462.50	Reforecast review, emails, monitoring,
Jonathan Cohen-Domanus	29-Nov-16	525	7.5	3,937.50	QOE pageflip with EY NYC, vendor & CF meetings, monitoring, emails
Jonathan Cohen-Domanus	30-Nov-16	525	4.0	2,100.00	Hearing listen in, monitoring, emails,
Jonathan Cohen-Domanus	1-Dec-16	525	8.0	4,200.00	Sycamore call with CEO, Sycamore/PWC call, monitoring, emails, read final orders

PSG WIP (E-65063424)
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Person	Date	Rate	Hours	Fee	Description
Jonathan Cohen-Domanus	2-Dec-16	525	4.0	2,100.00	Monitoring, CV update call, EY update call
Jonathan Cohen-Domanus	5-Dec-16	525	5.0	2,625.00	Travel to exeter
Jonathan Cohen-Domanus	5-Dec-16	525	5.0	2,625.00	Read LOIs, monitoring, claims process review
Jonathan Cohen-Domanus	6-Dec-16	525	8.5	4,462.50	Cashflow meeting, monitoring, review of TL payout, sales process EY meeting, read US orders
Jonathan Cohen-Domanus	7-Dec-16	525	9.0	4,725.00	Monitoring, CV weekly call, TL buyout review with A&M, cure order review, Fox affidavit, severance, Inaria
Jonathan Cohen-Domanus	8-Dec-16	525	6.0	3,150.00	Inaria analysis, monitoring, claims process review, emails, BTA w/e 12/2
Jonathan Cohen-Domanus	8-Dec-16	525	5.0	2,625.00	Travel to MTL
Jonathan Cohen-Domanus	9-Dec-16	525	4.5	2,362.50	Sycamore SCM call, Bain QOE call, EY call, monitoring
Jonathan Cohen-Domanus Total			108.0	55,650.00	
Martin Daigneault	21-Nov-16	790	7.2	5,688.00	EY team status call, seek add'l update on waterfall analysis, Read US claims procedures draft order, disbursements, report, Sale process ad ongoing mtg coordination
Martin Daigneault	22-Nov-16	790	9.3	7,347.00	EY Monitor team status call, CB protocol, tax coord mtg AL, JDB, Dean Kraus, MABeaudry, CV sales process update call, coordinate and r/w BTA, contract assumption call
Martin Daigneault	23-Nov-16	790	6.4	5,056.00	tax call (4) cash results and forecast call BFox, Corio, etc. (1.2) Monitor report, severance data, 3 vs 2 week reporting, claims process CCAA vs C11 coord and disc JDB, support documentation for M report#1
Martin Daigneault	24-Nov-16	790	6.6	5,214.00	Report review, cash frowned severance analysis as to disclosures or not, extent thereof, blended CCAA/C11 claims process
Martin Daigneault	25-Nov-16	790	7.3	5,767.00	Report review, cash frowned severance analysis as to disclosures or not, extent thereof, blended CCAA/C11 claims process
Martin Daigneault	26-Nov-16	790	3.6	2,844.00	draft reforecast r/w, disc JCD, Severance data for report, advisor fee table exchanges, PotC document draft cleaned up and review, Bar Date motion material and instructions, Claims process analysis
Martin Daigneault	27-Nov-16	790	2.1	1,659.00	report follow up, changes, advisor fee review and data thereon
Martin Daigneault	28-Nov-16	790	8.7	6,873.00	report r/w and changes in light of US UCC negotiations, adapt text in light of proposed changes from parties, final appendix validation and cross reference, final read, sale process update and coord ASchaefer, SE call on process and report conclusion
Martin Daigneault	30-Nov-16	790	0.5	395.00	Court hearing debrief and track issues coming out of such Orders
Martin Daigneault	1-Dec-16	790	1.1	869.00	EY team coordination and planning call pursuant to Oct 30 Court Orders and next milestones
Martin Daigneault	2-Dec-16	790	2.5	1,975.00	sale process monitoring, disb r/w coordination, IUS claims process planning for CCAA compatible motion to be filed, admin charge r/w, CV fee structure and pmt schedule-timeline, actual to budget results tracking
Martin Daigneault	5-Dec-16	790	4.9	3,871.00	Bid reviews, disb issues, coordination sale process monitoring and mtg attendance, team coordination, draft motions circulating, FX rate on claims
Martin Daigneault	6-Dec-16	790	3.5	2,765.00	sale process coord call with EY team, OS issues list, draft motion on CV fees, Claims bar date, Severance payments, FX rate on claims filing date

PSG WIP (E-65063424)
 WIP Time Details

Person	Date	Rate	Hours	Fee	Description
Martin Daigneault	7-Dec-16	790	7.3	5,767.00	TL payout flow of funds, CV motion and comments, Claims and Severance motion, Cure cost and contract assignment draft US motion, coord with RB of TGF, SE call with RB on Cure cost assignment motion structure for CCAA
Martin Daigneault	8-Dec-16	790	5.6	4,424.00	CV, Claim motion final, Fox affidavit final r/w of motion material for CCAA, BTA 5 weeks using new cash flow for week 5 per reforecast not filed with CCAA Court, insurance pre-filing prnt approval, compare claims motion to US motion and forms
Martin Daigneault	9-Dec-16	790	4.1	3,239.00	Bidder call, coordination, legal fees r/w and submittal, PC EY agreement FU and obtain signature, JCD coordination and FU OS issues and claims schedules prep by A&M
Martin Daigneault Total			80.7	63,753.00	
Michael Lutes	21-Nov-16	525	2.5	1,312.50	Time spent reading/reviewing APA. Time spent on financial analysis for engagement partner regarding certain scenarios and transaction structures. Also time spent reviewing dataroom documents.
Michael Lutes	22-Nov-16	525	3.5	1,837.50	Phone call with internal EY team (1 hour). Reading and analyzing the purchase agreement. Examining CF forecast and calculating working capital metrics. Inspection of documents in dataroom. Correspondence with engagement partner regarding analysis performe
Michael Lutes	22-Nov-16	525	1.0	525.00	Call with sell side advisors and engagement partner
Michael Lutes	28-Nov-16	525	3.5	1,837.50	Drafting CIM comparison memo, organization of engagement documents, drafting/reviewing DR memo, examining DR documents, correspondence with engagement partner
Michael Lutes	1-Dec-16	525	7.0	3,675.00	Call with buyer (9:00-11:00), call with diligence (11:30-3:00), discussions with engagement team, preparation of call summary and minutes and distribution to team
Michael Lutes	2-Dec-16	525	4.5	2,362.50	Drafting summary of Calls, performing working capital analysis and purchase agreement analysis
Michael Lutes	5-Dec-16	525	3.0	1,575.00	Meeting with engagement partner to develop issues list and discuss APA, walk through of LOIs
Michael Lutes	6-Dec-16	525	5.5	2,887.50	Development of LOI summary/questions to be shared with engagement team, working capital analysis, building financial model related to included/excluded assets/liabilities based on APA, update call with Centerview
Michael Lutes	9-Dec-16	525	4.5	2,362.50	Call with Sycamore (11-12:30), call with Bain (1-2:45), preparation of summary notes for the file, debrief and discussion with engagement partner
Michael Lutes Total			35.0	18,375.00	
Robert Ferguson	30-Nov-16	350	5.8	2,030.00	Prepare the cube for the meeting, order food and coffee and greet counsels as they arrive.
Robert Ferguson Total			5.8	2,030.00	
Ryan Habert	24-Nov-16	350	0.5	175.00	Stalking horse bid research
Ryan Habert Total			0.5	175.00	
Grand Total			444.6	307,358.00	

Credit Jonathan Cohen travel time (10 hours) **6.0**
 new adjusted total **439.6 304,733.00**

PSG WIP (E-65063424)
WIP Expense Details

Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text	meals-lodging	transportation	Other services
E-65063424		Jonathan Cohen-Domanus	General	14-Nov-16	23.91	Ground Transportation			23.91	
E-65063424		Jonathan Cohen-Domanus	General	14-Nov-16	1,776.52	Air Transportation (Airfare)			1,776.52	
E-65063424		Jonathan Cohen-Domanus	General	14-Nov-16	16.78	Meals - Partially Tax Deductible		16.78		
E-65063424		Jonathan Cohen-Domanus	General	14-Nov-16	102.57	Meals - Partially Tax Deductible		102.57		
E-65063424		Jonathan Cohen-Domanus	General	14-Nov-16	5.54	Meals - Partially Tax Deductible		5.54		
E-65063424		Jonathan Cohen-Domanus	General	15-Nov-16	21.83	Meals - Partially Tax Deductible		21.83		
E-65063424		Jonathan Cohen-Domanus	General	15-Nov-16	103.33	Meals - Partially Tax Deductible		103.33		
E-65063424		Martin Daigneault	General	24-Oct-16	9.66	Meals - Partially Tax Deductible		9.66		
E-65063424		Martin Daigneault	General	25-Oct-16	8.20	Meals - Partially Tax Deductible	11.47\$ US	8.20		
E-65063424		Martin Daigneault	General	25-Oct-16	6.95	Meals - Partially Tax Deductible	5.17\$ US	6.95		
E-65063424		Recharges - Creative Dsgn Svcs	General	9-Dec-16	0.79	Recharges - Creative Dsgn Svcs				0.79
E-65063424		Recharges - Creative Dsgn Svcs	General	9-Dec-16	1.32	Recharges - Creative Dsgn Svcs				1.32
E-65063424		Recharges - Creative Dsgn Svcs	General	9-Dec-16	1.59	Recharges - Creative Dsgn Svcs				1.59
E-65063424		Recharges - Creative Dsgn Svcs	General	9-Dec-16	6.28	Recharges - Creative Dsgn Svcs				6.28
E-65063424		Recharges - Creative Dsgn Svcs	General	9-Dec-16	59.53	Recharges - Creative Dsgn Svcs				59.53
E-65063424 Total					6,755.02			2,257.36	4,428.15	69.51
Grand Total					6,755.02			2,257.36	4,428.15	6,755.02

PSG WIP (E-65063424)
WIP Time Details

Person	Date	Rate	Hours	Fee	Description
Andrew Schaefer	9-Dec-16	875	3.0	2,625.00	mgmt. calls, planning calls, working capital review, IOI Review
Andrew Schaefer Total			3.0	2,625.00	
Brian Denega	9-Dec-16	875	0.8	700.00	Team call
Brian Denega	9-Dec-16	875	0.5	437.50	File control
Brian Denega	11-Dec-16	875	1.3	1,137.50	Draft 2nd report, email traffic, sale process, Sagard/ Fairfax meeting
Brian Denega	12-Dec-16	875	2.9	2,537.50	Management call with Sagard and Fairfax
Brian Denega	12-Dec-16	875	0.7	612.50	Review and comment on draft second report
Brian Denega	13-Dec-16	875	0.5	437.50	Draft reports
Brian Denega	13-Dec-16	875	1.7	1,487.50	Calls with Stikes and PW with TGF and AO re. RKO, EC
Brian Denega	14-Dec-16	875	1.3	1,137.50	Attend court re. approval of centerview
Brian Denega	14-Dec-16	875	0.5	437.50	Call with Stikes, TGF and AO re. RKO
Brian Denega	14-Dec-16	875	1.0	875.00	Special Committee call
Brian Denega	15-Dec-16	875	2.4	2,100.00	Monitoring of sale process, review U.S. pleadings, consider RKO, severance issue + EC objections
Brian Denega	15-Dec-16	875	0.5	437.50	Call with Stikes and TGF re. RKO
Brian Denega	15-Dec-16	875	0.7	612.50	Call with McMillan + TGF re. EC
Brian Denega	16-Dec-16	875	1.8	1,575.00	Finalise 3rd report
Brian Denega	16-Dec-16	875	0.5	437.50	Email...re. RKO and EC issues
Brian Denega	16-Dec-16	875	0.7	612.50	EC issues and materials, email
Brian Denega Total			17.8	15,575.00	
Fiona Han	13-Dec-16	525	0.1	52.50	Finalize the Report
Fiona Han Total			0.1	52.50	
Jean-Daniel Breton	14-Dec-16	790	8.0	6,320.00	Review status, disc Rachel, review and update report, disc re Mechanics Liens, etc.
Jean-Daniel Breton Total			8.0	6,320.00	
Jocelyne Tardif	9-Dec-16	525	0.5	262.50	review emails, forward email to M&A, email to MD and JCD
Jocelyne Tardif	15-Dec-16	525	2.5	1,312.50	secure, combine and post documents to website
Jocelyne Tardif	16-Dec-16	525	0.6	315.00	secure and post documents to website
Jocelyne Tardif Total			3.6	1,890.00	
Jonathan Cohen-Domanus	9-Dec-16	525	4.5	2,362.50	Sycamore SCM call, Bain QOE call, EY call, monitoring
Jonathan Cohen-Domanus	11-Dec-16	525	4.5	2,362.50	Travel to Exeter
Jonathan Cohen-Domanus	12-Dec-16	525	11.0	5,775.00	Sagard management presentation, monitoring, CF BTA,
Jonathan Cohen-Domanus	13-Dec-16	525	5.0	2,625.00	SDI meeting, monitoring, sycamore sales meeting
Jonathan Cohen-Domanus	13-Dec-16	525	4.5	2,362.50	Travel to Mtl

PSG WIP (E-65063424) WIP Time Details

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Person	Date	Rate	Hours	Fee	Description
Jonathan Cohen-Domanus	14-Dec-16	525	5.0	2,625.00	Monitoring, prepare CF BTA for Monitor report #3, emails
Jonathan Cohen-Domanus Total			34.5	18,112.50	
Martin Daigneault	9-Dec-16	790	8.2	6,478.00	Bidder call on sourcing, coordination, legal fees r/w and submittal PC EY agreement FU and obtain signature, JCD coordination and FU OS issues and claims schedules prep by A&M, bidder call on Financial Results, Team coordination call on US filings and sa
Martin Daigneault	12-Dec-16	790	6.1	4,819.00	severence motion tracking and issues in the US, r/w amounts owing, market news monitoring, Sourcing call update to team from Friday, CV fees reconciliation per TL payout vs court motion, notes on Claims bar date report to draft, r/w US motion material for
Martin Daigneault	13-Dec-16	790	5.0	3,950.00	Monitor report #3 drafting, Claims bar date
Martin Daigneault	14-Dec-16	790	2.8	2,212.00	claims process report cord and disc JD and RB, follow up on coordination w. US motion, seek BTA from A&M 2 or 3 weeks as available plus cumulative
Martin Daigneault	14-Dec-16	790	4.5	3,555.00	visit R&D center in Blainville with Sycamore, travel corod A&M and r/w of cash flow results received and report suitability, seek add'l info A&M
Martin Daigneault	15-Dec-16	790	6.5	5,135.00	PSG report, R&D reconciliation, create excerpt for report body, reconciliation and unreconciled differences, notes on R&D section, r/w report drafts, comments. Mechanic lien call (Van Nuys construction costs), disb approval
Martin Daigneault	16-Dec-16	790	6.2	4,898.00	report, various versions, coord Xmas and Jan 2-6 staff availability with PW, SE, CV and A&M expected workflows and Court motions during such period, disb approval
Martin Daigneault Total			39.3	31,047.00	
Michael Lutes	9-Dec-16	525	4.5	2,362.50	Call with Sycamore (11-12:30), call with Bain (1-2:45), preparation of summary notes for the file, debrief and discussion with engagement partner
Michael Lutes Total			4.5	2,362.50	
Grand Total			110.8	77,984.50	
less JCD travel (				4.6	2,362.50

Billable 106.3 75,622.00

PSG WIP (E-65063424)
WIP Expense Details

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Marked Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text	travel	food and lodging	other
E-65063424	Air Transportation (Airfare)	General	13-Dec-16	60.00	Air Transportation (Airfare)	Traveller 3067071 LUTES Date 14122016 to	60.00		
E-65063424	Air Transportation (Airfare)	General	13-Dec-16	222.89	Air Transportation (Airfare)	Traveller 3067071 LUTES Date 14122016 to YTZ BOS	222.89		
E-65063424	Air Transportation (Airfare)	General	13-Dec-16	515.03	Air Transportation (Airfare)	Traveller 3067071 LUTES Date 17122016 to BOS YHZ	515.03		
E-65063424	Recharges - Creative Dsgn Svcs	General	9-Dec-16	0.79	Recharges - Creative Dsgn Svcs				0.79
E-65063424	Recharges - Creative Dsgn Svcs	General	9-Dec-16	1.32	Recharges - Creative Dsgn Svcs				1.32
E-65063424	Recharges - Creative Dsgn Svcs	General	9-Dec-16	1.59	Recharges - Creative Dsgn Svcs				1.59
E-65063424	Recharges - Creative Dsgn Svcs	General	9-Dec-16	6.28	Recharges - Creative Dsgn Svcs				6.28
E-65063424	Recharges - Creative Dsgn Svcs	General	9-Dec-16	59.53	Recharges - Creative Dsgn Svcs				59.53
E-65063424 Total				887.43			797.92	-	69.51
Grand Total				887.43					867.43

PSG WIP (E-65063424)
WIP Time Details

Person	Date	Rate	Hours	Fee	Description
Andrew Schaefer	9-Dec-16	875	3.0	2,625.00	mgmt. calls, planning calls, working capital review, IOI Review
Andrew Schaefer Total			3.0	2,625.00	
Brian Denega	9-Dec-16	875	0.8	700.00	Team call
Brian Denega	9-Dec-16	875	0.5	437.50	File control
Brian Denega	11-Dec-16	875	1.3	1,137.50	Draft 2nd report, email traffic, sale process, Sagard/ Fairfax meeting
Brian Denega	12-Dec-16	875	2.9	2,537.50	Management call with Sagard and Fairfax
Brian Denega	12-Dec-16	875	0.7	612.50	Review and comment on draft second report
Brian Denega	13-Dec-16	875	0.5	437.50	Draft reports
Brian Denega	13-Dec-16	875	1.7	1,487.50	Calls with Stikes and PW with TGF and AO re. RKO, EC
Brian Denega	14-Dec-16	875	1.3	1,137.50	Attend court re. approval of centerview
Brian Denega	14-Dec-16	875	0.5	437.50	Call with Stikes, TGF and AO re. RKO
Brian Denega	14-Dec-16	875	1.0	875.00	Special Committee call
Brian Denega	15-Dec-16	875	2.4	2,100.00	Monitoring of sale process, review U.S. pleadings, consider RKO, severance issue + EC objections
Brian Denega	15-Dec-16	875	0.5	437.50	Call with Stikes and TGF re. RKO
Brian Denega	15-Dec-16	875	0.7	612.50	Call with McMillan + TGF re. EC
Brian Denega	16-Dec-16	875	1.8	1,575.00	Finalise 3rd report
Brian Denega	16-Dec-16	875	0.5	437.50	Email...re. RKO and EC issues
Brian Denega	16-Dec-16	875	0.7	612.50	EC issues and materials, email
Brian Denega Total			17.8	15,575.00	
Fiona Han	13-Dec-16	525	0.1	52.50	Finalize the Report
Fiona Han Total			0.1	52.50	
Jean-Daniel Breton	14-Dec-16	790	8.0	6,320.00	Review status, disc Rachel, review and update report, disc re Mechanics Liens, etc.
Jean-Daniel Breton Total			8.0	6,320.00	
Jocelyne Tardif	9-Dec-16	525	0.5	262.50	review emails, forward email to M&A, email to MD and JCD
Jocelyne Tardif	15-Dec-16	525	2.5	1,312.50	secure, combine and post documents to website
Jocelyne Tardif	16-Dec-16	525	0.6	315.00	secure and post documents to website
Jocelyne Tardif Total			3.6	1,890.00	
Jonathan Cohen-Domanus	9-Dec-16	525	4.5	2,362.50	Sycamore SCM call, Bain QOE call, EY call, monitoring
Jonathan Cohen-Domanus	11-Dec-16	525	4.5	2,362.50	Travel to Exeter
Jonathan Cohen-Domanus	12-Dec-16	525	11.0	5,775.00	Sagard management presentation, monitoring, CF BTA,
Jonathan Cohen-Domanus	13-Dec-16	525	5.0	2,625.00	SDI meeting, monitoring, sycamore sales meeting
Jonathan Cohen-Domanus	13-Dec-16	525	4.5	2,362.50	Travel to Mtl
Jonathan Cohen-Domanus	14-Dec-16	525	5.0	2,625.00	Monitoring, prepare CF BTA for Monitor report #3, emails

PSG WIP (E-65063424)
WIP Time Details

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Person	Date	Rate	Hours	Fee	Description
Jonathan Cohen-Domanus Total			34.5	18,112.50	
Martin Daigneault	9-Dec-16	790	8.2	6,478.00	Bidder call on sourcing, coordination, legal fees rw and submittal, PC EY agreement FU and obtain signature, JCD coordination and FU OS issues and claims schedules prep by A&M, bidder call on Financial Results, Team coordination call on US filings
Martin Daigneault	12-Dec-16	790	6.1	4,819.00	severance motion tracking and issues in the US, rw amounts owing, market news monitoring, Sourcing call update to team from Friday, CV fees reconciliation per TL payout vs court motion, notes on Claims bar date report to draft, rw US motion material
Martin Daigneault	13-Dec-16	790	5.0	3,950.00	Monitor report #3 drafting, Claims bar date
Martin Daigneault	14-Dec-16	790	2.8	2,212.00	claims process report cord and disc JD and RB, follow up on coordination w. US motion, seek BTA from A&M 2 or 3 weeks as available plus cumulative
Martin Daigneault	14-Dec-16	790	4.5	3,555.00	visit R&D center in Blainville with Sycamore, travel coord A&M and rw of cash flow results received and report suitability, seek add'l info A&M
Martin Daigneault	15-Dec-16	790	6.5	5,135.00	PSG report, R&D reconciliation, create excerpt for report body, reconciliation and unreconciled differences, notes on R&D section, rw report drafts, comments. Mechanic lien call, (Van Nuys construction costs), disb approval
Martin Daigneault	16-Dec-16	790	6.2	4,898.00	report, various versions, coord Xmas and Jan 2-6 staff availability with PW, SE, CV and A&M expected workflows and Court motions during such period, disb approval
Martin Daigneault Total			39.3	31,047.00	
Michael Lutes	9-Dec-16	525	4.5	2,362.50	Call with Sycamore (11-12:30), call with Bain (1-2:45), preparation of summary notes for the file, debrief and discussion with engagement partner
Michael Lutes Total			4.5	2,362.50	
Grand Total			110.8	77,984.50	

less JCD travel (

Billable 106.3 75,622.00

PSG - WIP (E-65063424)
 WIP Time Details

Person	Date	Rate	Hour	Total	Description
Alain Leonard	19-Dec-16	875	1.0	875.00	PSG
Alain Leonard	9-Jan-17	875	2.5	2,187.50	PSG
Alain Leonard	10-Jan-17	875	1.0	875.00	PSG
Alain Leonard	12-Jan-17	875	1.0	875.00	PSG
Alain Leonard Total			5.5	4,812.50	
Andrew Schaefer	9-Dec-16	875	3.0	2,625.00	mgmt. calls, planning calls, working capital review, LOI Review
Andrew Schaefer	12-Dec-16	875	2.0	1,750.00	Management meetings
Andrew Schaefer	13-Dec-16	875	8.0	7,000.00	Management meetings
Andrew Schaefer	14-Dec-16	875	8.0	7,000.00	Management meetings and CV update call
Andrew Schaefer	15-Dec-16	875	3.0	2,625.00	Management meetings, Inaria review and Waterfall analysis review
Andrew Schaefer	16-Dec-16	875	2.0	1,750.00	Management meetings and APA issues
Andrew Schaefer	19-Dec-16	875	4.0	3,500.00	Review of Schedules, mgmt materials
Andrew Schaefer	20-Dec-16	875	3.0	2,625.00	APA review
Andrew Schaefer	21-Dec-16	875	3.0	2,625.00	Management calls
Andrew Schaefer	22-Dec-16	875	3.0	2,625.00	CV call, LOI reviews, Inaria review
Andrew Schaefer	3-Jan-17	875	2.0	1,750.00	APA review & Inaria
Andrew Schaefer	4-Jan-17	875	1.0	875.00	APA and marketing documents review
Andrew Schaefer	5-Jan-17	875	2.0	1,750.00	sale process review
Andrew Schaefer	6-Jan-17	875	3.0	2,625.00	Waterfall analysis, Working Capital and APA review
Andrew Schaefer	9-Jan-17	875	2.0	1,750.00	APA review and Waterfall analysis
Andrew Schaefer	10-Jan-17	875	3.0	2,625.00	Waterfall Analysis, Cure costs and APA
Andrew Schaefer	11-Jan-17	875	2.0	1,750.00	APA review
travel time credit (50%)		875	2.0		
Andrew Schaefer	13-Jan-17	875	2.0	1,750.00	CV Call and Waterfall Analysis
Andrew Schaefer Total			52.0	45,500.00	
Brian Denega	9-Dec-16	875	0.8	700.00	Team call
Brian Denega	9-Dec-16	875	0.5	437.50	File control
Brian Denega	11-Dec-16	875	1.3	1,137.50	Draft 2nd report, email traffic, sale process, Sagard/ Fairfax meeting
Brian Denega	12-Dec-16	875	2.9	2,537.50	Management call with Sagard and Fairfax
Brian Denega	12-Dec-16	875	0.7	612.50	Review and comment on draft second report
Brian Denega	13-Dec-16	875	0.5	437.50	Draft reports
Brian Denega	13-Dec-16	875	1.7	1,487.50	Calls with Stikes and PW with TGF and AO re. RKO, EC
Brian Denega	14-Dec-16	875	1.3	1,137.50	Attend court re. approval of centerview
Brian Denega	14-Dec-16	875	0.5	437.50	Call with Stikes, TGF and AO re. RKO
Brian Denega	14-Dec-16	875	1.0	875.00	Special Committee call
Brian Denega	15-Dec-16	875	2.4	2,100.00	Monitoring of sale process, review U.S. pleadings, consider RKO, severance issue + EC objections
Brian Denega	15-Dec-16	875	0.5	437.50	Call with Stikes and TGF re. RKO

PSG - WIP (E-65063424)
 WIP Time Details

Person	Date	Rate	Hour	Total	Description
Brian Denega	15-Dec-16	875	0.7	612.50	Call with McMillan + TGF re EC
Brian Denega	16-Dec-16	875	1.8	1,575.00	Finalise 3rd report
Brian Denega	16-Dec-16	875	0.5	437.50	Email...re RKO and EC issues
Brian Denega	16-Dec-16	875	0.7	612.50	EC issues and materials, email
Brian Denega	19-Dec-16	875	1.4	1,225.00	Prep for court hearing, call with RKO
Brian Denega	19-Dec-16	875	1.0	875.00	Attend court
Brian Denega	19-Dec-16	875	0.3	262.50	Audit committee call
Brian Denega	20-Dec-16	875	0.8	700.00	Email traffic, file control
Brian Denega	21-Dec-16	875	0.8	700.00	Various issues, email traffic
Brian Denega	22-Dec-16	875	0.8	700.00	Weekly call with A+M
Brian Denega	9-Jan-17	875	2.3	2,012.50	status of issues, special committee call
Brian Denega	10-Jan-17	875	1.5	1,312.50	court attendance, discussions with TGF
Brian Denega	10-Jan-17	875	1.2	1,050.00	audit committee call
Brian Denega	12-Jan-17	875	0.5	437.50	weekly call with AM
Brian Denega	12-Jan-17	875	1.4	1,225.00	board call
Brian Denega	12-Jan-17	875	1.0	875.00	monitor team call
Brian Denega	13-Jan-17	875	1.4	1,225.00	review and finalize 5th report, internal communications
Brian Denega Total			32.2	28,175.00	
Fiona Han	13-Dec-16	525	0.1	52.50	Finalize the Report
Fiona Han Total			0.1	52.50	
Jean-Daniel Breton	14-Dec-16	790	8.0	6,320.00	Review status, disc Rachel, review and update report, disc re Mechanics Liens, etc.
Jean-Daniel Breton	15-Dec-16	790	5.5	4,345.00	Review status, disc Rachel, review and update report, disc re Mechanics Liens, etc.
Jean-Daniel Breton	16-Dec-16	790	3.0	2,370.00	Review status, disc Rachel, review and update report, disc re Mechanics Liens, etc.
Jean-Daniel Breton	19-Dec-16	790	4.5	3,555.00	Conference calls re tax matters, misc discussions re sale process, KERPs, KEIPs, severance motion, Inaria sale, disc TGF, etc.
Jean-Daniel Breton	20-Dec-16	790	5.5	4,345.00	Misc discussions re sale process, KERPs, KEIPs, severance motion, Inaria sale, disc TGF, upcoming reports, motions, etc.
Jean-Daniel Breton	21-Dec-16	790	4.5	3,555.00	Misc discussions re sale process, KERPs, KEIPs, severance motion, Inaria sale, disc TGF, upcoming reports, motions, etc.
Jean-Daniel Breton	23-Dec-16	790	4.0	3,160.00	Misc re Inaria sale, call TGF, misc re report 23(1)(d)(ii), draft and review report, etc.
Jean-Daniel Breton	28-Dec-16	790	3.0	2,370.00	Review material re Inaria sale, conf call TGF and A+O to discuss issues.
Jean-Daniel Breton	29-Dec-16	790	3.0	2,370.00	Review material re Inaria sale, conf call TGF and A+O to discuss issues.
Jean-Daniel Breton	3-Jan-17	790	4.0	3,160.00	Review documents, disc TGF, work on report (KERP/KEIP, quarterly results, Inaria)
Jean-Daniel Breton	4-Jan-17	790	5.0	3,950.00	Review documents, disc TGF, work on report (KERP/KEIP, quarterly results, Inaria)
Jean-Daniel Breton	5-Jan-17	790	4.0	3,160.00	Review documents, disc TGF, work on report (KERP/KEIP, quarterly results, Inaria)
Jean-Daniel Breton	6-Jan-17	790	4.5	3,555.00	Work on reports - Inaria sale
Jean-Daniel Breton	9-Jan-17	790	6.0	4,740.00	Review material re tax presentation attend conf call re tax reorg, review claims database, discussions, supervision, etc.
Jean-Daniel Breton	10-Jan-17	790	4.5	3,555.00	Review material re tax presentation attend conf call re tax reorg, review claims database, discussions, supervision, etc.

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Person	Date	Rate	Hour	Total	Description
Jean-Daniel Breton	11-Jan-17	790	4.0	3,160.00	Discussions re claims process, e-mails, follow up re report, review MORs, review documents re Inaria sale, supervision, etc.
Jean-Daniel Breton	12-Jan-17	790	3.5	2,765.00	Discussions of status, review documents, review report changes, cash flow MORs, etc.
Jean-Daniel Breton	13-Jan-17	790	4.5	3,555.00	Misc update re report, disc re claims, review motion re tax based reorganization, etc.
Jean-Daniel Breton Total			81.0	63,990.00	
Jocelyne Tardif	9-Dec-16	525	0.5	262.50	review emails, forward email to M&A, email to MD and JCD
Jocelyne Tardif	15-Dec-16	525	2.5	1,312.50	secure, combine and post documents to website
Jocelyne Tardif	16-Dec-16	525	0.6	315.00	secure and post documents to website
Jocelyne Tardif	19-Dec-16	525	2.0	1,050.00	secure and post docs to website, clean up website, return calls
Jocelyne Tardif	20-Dec-16	525	2.0	1,050.00	secure & post docs to website, discussion with MD, separate Order in components for website
Jocelyne Tardif	21-Dec-16	525	1.8	945.00	post documents to website, review website to remove documents, respond to calls from gvt
Jocelyne Tardif	22-Dec-16	525	0.7	367.50	return calls & emails
Jocelyne Tardif	4-Jan-17	525	0.3	157.50	email Rachel B, secure document, post doc to website
Jocelyne Tardif	6-Jan-17	525	1.0	525.00	secure and post documents to website
Jocelyne Tardif	9-Jan-17	525	1.0	525.00	secure & post documents to website, respond to emails and calls
Jocelyne Tardif	10-Jan-17	525	2.5	1,312.50	return creditor calls, respond to emails, post documents to website
Jocelyne Tardif	11-Jan-17	525	2.8	1,470.00	return creditor calls, respond to emails, look into assignment form
Jocelyne Tardif	12-Jan-17	525	2.5	1,312.50	PSG emails from creditors, PSG status call
Jocelyne Tardif Total			20.2	10,605.00	
Jonathan Cohen-Domanus	9-Dec-16	525	4.5	2,362.50	Sycamore SCM call, Bain QOE call, EY call, monitoring
Jonathan Cohen-Domanus	11-Dec-16	525	4.5	2,362.50	Travel to Exeter
Jonathan Cohen-Domanus	12-Dec-16	525	11.0	5,775.00	Sagard management presentation, monitoring, CF BTA,
Jonathan Cohen-Domanus	13-Dec-16	525	5.0	2,625.00	SDI meeting, monitoring, sycamore sales meeting
Jonathan Cohen-Domanus	13-Dec-16	525	4.5	2,362.50	Travel to Mtl
Jonathan Cohen-Domanus	14-Dec-16	525	5.0	2,625.00	Monitoring, prepare CF BTA for Monitor report #3, emails
Jonathan Cohen-Domanus	19-Dec-16	525	1.0	525.00	Monitoring
Jonathan Cohen-Domanus	20-Dec-16	525	6.5	3,412.50	Monitoring, email catchup, A&M cashflow meeting, review inaria APA, read revised KERP/KEIP, mechanics lien resolution,
Jonathan Cohen-Domanus	21-Dec-16	525	8.5	4,462.50	notes on Sycamore meeting with segment heads, monitoring, MIPS and Easton HO lease issues
Jonathan Cohen-Domanus	22-Dec-16	525	6.0	3,150.00	Monitoring, PSG sale process weekly call and recap, Inaria sale price review, review BTA, willow lane follow up.
Jonathan Cohen-Domanus	27-Dec-16	525	7.5	3,937.50	Monitoring, Revised CF review, BTA review, Reforecast review, email cleanup, Q30 agreement review

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Person	Date	Rate	Hour	Total	Description
Jonathan Cohen-Domanus	2-Jan-17	525	3.5	1,837.50	Reforecast review, email cleanup, Q30 agreement review
Jonathan Cohen-Domanus	2-Jan-17	525	4.5	2,362.50	Travel to Exeter
Jonathan Cohen-Domanus	3-Jan-17	525	11.0	5,775.00	Monitoring, reforecast review/analysis, BTA section for M report #4 and read M report #4
Jonathan Cohen-Domanus	4-Jan-17	525	7.0	3,675.00	Sycamore 3Y plan meeting, Sycamore Lacrosse meeting, KKR meeting
Jonathan Cohen-Domanus	4-Jan-17	525	4.5	2,362.50	Travel to Montreal
Jonathan Cohen-Domanus	5-Jan-17	525	6.0	3,150.00	Summarize KKR and Sycamore meeting, CV weekly call and summary, monitoring, CF BTA review.
Jonathan Cohen-Domanus	6-Jan-17	525	2.0	1,050.00	Monitoring, review initial MOR, review DIP ABL & TL amendments
Jonathan Cohen-Domanus	10-Jan-17	525	4.5	2,362.50	Travel to Exeter
Jonathan Cohen-Domanus	10-Jan-17	525	1.5	787.50	CF weekly meeting, monitoring
Jonathan Cohen-Domanus	11-Jan-17	525	10.0	5,250.00	HPS & Fortress meeting, BTA for 5th M report, waterfall followup, monitoring
Jonathan Cohen-Domanus	12-Jan-17	525	8.0	4,200.00	HOOP SH meetings, CF BTA for 5th Monitor Report, Monitoring
Jonathan Cohen-Domanus	13-Jan-17	525	4.5	2,362.50	TCW SH meeting and CV weekly call
Jonathan Cohen-Domanus		525			
Jonathan Cohen-Domanus	13-Jan-17	525	4.5	2,362.50	Travel back to MTL
Jonathan Cohen-Domanus Total			122.0	64,050.00	
Martin Daigneault	9-Dec-16	790	8.2	6,478.00	Bidder call on sourcing, coordination, legal fees, r/w and submittal, PC EY agreement FU and obtain signature, JCD coordination and FU OS issues and claims schedules prep by A&M, bidder call on Financial Results, Team coordination call on US filings
Martin Daigneault	12-Dec-16	790	6.1	4,819.00	severance motion tracking and issues in the US, r/w amounts owing, market news monitoring, Sourcing call update to team from Friday, CV fees reconciliation per TL payout vs court motion, notes on Claims bar date report to draft, r/w US motion material
Martin Daigneault	13-Dec-16	790	5.0	3,950.00	Monitor report #3 drafting, Claims bar date
Martin Daigneault	14-Dec-16	790	2.8	2,212.00	claims process report cord and disc JD and RB, follow up on coordination w. US motion, seek BTA from A&M 2 or 3 weeks as available plus cumulative
Martin Daigneault	14-Dec-16	790	4.5	3,555.00	visit R&D center in Blainville with Sycamore, travel coord A&M and r/w of cash flow results received and report suitability, seek add'l info A&M
Martin Daigneault	15-Dec-16	790	6.5	5,135.00	PSG report, R&D reconciliation, create excerpt for report body, reconciliation and unreconciled differences, notes on R&D section, r/w report drafts, comments, Mechanic lien call (Van Nuys construction costs), disb approval
Martin Daigneault	16-Dec-16	790	6.2	4,898.00	report, various versions, coord Xmas and Jan 2-6 staff availability with PW, SE, CV and A&M expected workflows and Court motions during such period, disb approval

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Martin Daigneault	19-Dec-16	790	7.2	5,688.00	Inaria update, Coirt gearing results, post judgment on website, tax reorg call, special committee call, track ongoing activity/e-mails
Martin Daigneault	20-Dec-16	790	5.0	3,950.00	split and post claims forms for website, rww, approve, disc PC on mailing strategy and separate forms and process for different claims types, ongoing traffic and disb review, lien payment review Thousand Oaks vs. Weslake villahe, vs. Van Nuys, schedule
Martin Daigneault	21-Dec-16	790	6.5	5,135.00	KERP call, Fox, detailed analysis and memo in waterfall update, Kerp deck detailed review vs prior version, bidder mtg status, lien and disb, coord ongoing issues and timing thereof /critical path, rww PC website for claims status and mechanics
Martin Daigneault	22-Dec-16	790	6.8	5,372.00	AM status call Fox, Stewart, Denega, Mechanics lien conclusion, Fox +KERP affidavit rww, contract assignment process team call with Paul Weiss, OS issues list, CCAA23(d)(ii) issues to file or not vs. Cash flows and SOFAs from Chapter 11, file full Quarter end data
Martin Daigneault	3-Jan-17	790	1.4	1,106.00	AO EY report#4 report comments review, disbursement review, Monitor report read and comments #4, MOR and BTA planning and coordination A&M and JCD
Martin Daigneault	4-Jan-17	790	0.9	711.00	Team call on quarterly Fin State data disclosure requirements under CCAA, BTA and MOR coord and disc for reporting TGF
Martin Daigneault	5-Jan-17	790	2.0	1,580.00	tax reorg call coordination and discussions, A&M Fox EY coordination call, EY report #4 finalize and sign, EY report posting on website rww and approval, post motion record for Inaria, rww report #5 first draft and comment
Martin Daigneault	9-Jan-17	790	7.7	6,083.00	tax reorg call with PW, Deloitte and SE; Team debrief disc on tax reorg, rww Deloitte deck in advance, Team Monitor coor of mtg-list OS issues for discussions and upcoming work timetable and sale process/closing/bid, claims monitoring SOFA and schedule
Martin Daigneault	10-Jan-17	790	4.9	3,871.00	claims assignment query for US proceedings, disc PC, EM A&O on steps to assign claims under C11, vet assignment process and post forms on EY site; PSG waterfall analysis coord A&M call and discuss, draft ToDo list for EY on items to validate
Martin Daigneault	11-Jan-17	790	7.0	5,530.00	MORs, Inaria A&M deck validation to external and PSG acctg documents, from 2100A and B and assignment process, contract assignment received and contractor queries, forward claims to PC and have creditor post electronically
Martin Daigneault	12-Jan-17	790	6.3	4,977.00	A&M weekly coord call with BD and BF; EY TGF status -coord call; cash section drafting, rww MOR; report integration, final read other sections, rww changes from A&O, cash disb, vet R&D appendix data, balancing and presentation, consistent to prior report;
Martin Daigneault	13-Jan-17	790	7.5	5,925.00	M report #5, BTA section, draft adjust and circulate, adjust changes per team discussions, CV status M&A call, appendix validation for report
Martin Daigneault Total				102.5	80,975.00
Michael Lutes	9-Dec-16	525	4.5	2,362.50	Call with Sycamore (11-12:30), call with Bain (1-2:45), preparation of summary notes for the file, debrief and discussion with engagement partner
Michael Lutes	12-Dec-16	525	7.0	3,675.00	Sagard call (9am-4pm), including summary of key meeting points for file. Debrief call with engagement manager, Debrief meeting with engagement partner
Michael Lutes	13-Dec-16	525	5.8	3,045.00	Sports direct call (9am-12pm), Sycamore marketing call (2:30pm-3:30pm), Sycamore HR/salesforce call (4pm-5pm), meeting with engagement partner, discussions with engagement management, preparation of summary notes.
Michael Lutes	14-Dec-16	525	5.5	2,887.50	KPS management call (9:30-12:30), team update call with CV (2:30-3:15), phone call discussion with engagement team, debriefing meeting with engagement partner, preparation and circulation of call notes

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Person	Date	Rate	Hours	Total	Description
Michael Lutes	15-Dec-16	525	5.5	2,887.50	Attendance of THL/Teneo management meeting, including time traveling to client site and preparation/circulation of meeting notes
Michael Lutes	16-Dec-16	525	5.5	2,887.50	Attendance of Bain capital management meeting on client premises including time traveling from client site and preparation of summary notes
Michael Lutes	21-Dec-16	525	6.5	3,412.50	Sycamore business unit call (11:30-5), preparation and circulation of summary notes
Michael Lutes	22-Dec-16	525	1.0	525.00	Update call with CV
Michael Lutes	4-Jan-17	525	9.0	4,725.00	Three calls as part of diligence (9-12, 1-2:30, and 2:30-5:30), discussions and debrief with engagement team, preparing and circulating meeting notes associated with calls to monitor's team
Michael Lutes	9-Jan-17	525	8.0	4,200.00	Time on site at Easton Facility for Management presentation, including travel time to client
Michael Lutes	10-Jan-17	525	8.0	4,200.00	Time on site at Easton facility for management meetings (Jan 9 & 12), Call with potential lenders for bidder, preparation and circulation of meeting notes, update calls with engagement team
Michael Lutes	11-Jan-17	525	8.0	4,200.00	Time on site at Easton facility, lender presentation calls, Update call with engagement partner/manager, Drafting of waterfall analysis
Michael Lutes	12-Jan-17	525	8.0	4,200.00	Attendance of management presentation and site tour at Easton facility, lender presentation call, circulation of meeting notes and discussion with engagement team, waterfall analysis
Michael Lutes	13-Jan-17	525	8.0	4,200.00	Preparation and circulation of meeting notes from Easton meetings, travel time from client site
Michael Lutes Total			78.3	41,107.50	
Nik Diksic	13-Jan-17	875	0.5	437.50	With P. Dunlavy re: 88(3) liquidation
Nik Diksic Total			0.5	437.50	
Philippe Dunlavy	9-Jan-17	675	1.5	1,012.50	Call, review slide deck
Philippe Dunlavy	10-Jan-17	675	1.5	1,012.50	Review loss denial rules re 88(3) ITA
Philippe Dunlavy	12-Jan-17	675	0.5	337.50	PSG - tax matters
Philippe Dunlavy	12-Jan-17	675	0.6	405.00	PSG - stop loss review
Philippe Dunlavy	13-Jan-17	675	1.5	1,012.50	Review of TI on 40(3.6) ITA and disc w Nik
Philippe Dunlavy Total			5.6	3,780.00	
Grand Total			499.9	343,485.00	

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Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text	transport	food+lodg	other
	E-65063424	Air Transportation (Airfare)	General	13-Dec-16	60.00	Air Transportation (Airfare)		60.00		
	E-65063424	Air Transportation (Airfare)	General	13-Dec-16	222.89	Air Transportation (Airfare)		222.89		
	E-65063424	Air Transportation (Airfare)	General	13-Dec-16	515.03	Air Transportation (Airfare)		515.03		
	E-65063424	Air Transportation (Airfare)	General	21-Dec-16	553.42	Air Transportation (Airfare)	A. SCHAEFER, DEC 14 2016, YYZ (CP)	553.42		
	E-65063424	Air Transportation (Airfare)	General	13-Jan-17	721.98	Air Transportation (Airfare)	Traveller 3067071 LUTES Date 08012017 to YYZ LAX YYZ	721.98		
	E-65063424	Air Transportation (Airfare)	General	13-Jan-17	60.00	Air Transportation (Airfare)	Traveller 3067071 LUTES Date 08012017 to	60.00		
	E-65063424	Andrew Schaefer	General	13-Dec-16	17.86	Ground Transportation	Parking for PSG	17.86		
	E-65063424	Andrew Schaefer	General	13-Dec-16	322.84	Hotel	Sheraton bill was \$235 USD, converted to \$322.84 CAD as per AMEX statement	322.84		
	E-65063424	Andrew Schaefer	General	14-Dec-16	71.43	Ground Transportation	Parking at GTAA Pearson Airport, Client PSG	71.43		
	E-65063424	Andrew Schaefer	General	14-Dec-16	32.99	Meals - Partially Tax Deductible	Charged \$24.52 USD, converted to \$32.99 CAD as per AMEX statement	32.99		
	E-65063424	Andrew Schaefer	General	14-Dec-16	79.25	Ground Transportation	Car rental charged \$58.90 USD, converted to \$79.25 CAD as per AMEX statement	79.25		
	E-65063424	Jonathan Cohen-Domanus	General	27-Oct-16	11.06	Mobile Costs-Devices (non Cap)	Data in USA (\$10+tax)			11.06
	E-65063424	Jonathan Cohen-Domanus	General	15-Nov-16	20.86	Meals - Partially Tax Deductible			20.86	
	E-65063424	Jonathan Cohen-Domanus	General	15-Nov-16	21.21	Meals - Partially Tax Deductible			21.21	
	E-65063424	Jonathan Cohen-Domanus	General	16-Nov-16	274.06	Ground Transportation		274.06		
	E-65063424	Jonathan Cohen-Domanus	General	16-Nov-16	34.38	Ground Transportation		34.38		
	E-65063424	Jonathan Cohen-Domanus	General	16-Nov-16	16.45	Meals - Partially Tax Deductible		16.45		
	E-65063424	Jonathan Cohen-Domanus	General	22-Nov-16	44.23	Mobile Costs-Devices (non Cap)	Data in USA (\$40+tax)			44.23
	E-65063424	Jonathan Cohen-Domanus	General	5-Dec-16	591.79	Air Transportation (Airfare)		591.79		
	E-65063424	Jonathan Cohen-Domanus	General	5-Dec-16	97.39	Meals - Partially Tax Deductible			97.39	
	E-65063424	Jonathan Cohen-Domanus	General	5-Dec-16	14.31	Meals - Partially Tax Deductible			14.31	
	E-65063424	Jonathan Cohen-Domanus	General	5-Dec-16	17.02	Meals - Partially Tax Deductible			17.02	
	E-65063424	Jonathan Cohen-Domanus	General	5-Dec-16	14.47	Meals - Partially Tax Deductible			14.47	
	E-65063424	Jonathan Cohen-Domanus	General	5-Dec-16	99.30	Meals - Partially Tax Deductible			99.30	
	E-65063424	Jonathan Cohen-Domanus	General	5-Dec-16	12.07	Meals - Partially Tax Deductible			12.07	
	E-65063424	Jonathan Cohen-Domanus	General	6-Dec-16	34.35	Meals - Partially Tax Deductible			34.35	
	E-65063424	Jonathan Cohen-Domanus	General	6-Dec-16	13.39	Meals - Partially Tax Deductible			13.39	
	E-65063424	Jonathan Cohen-Domanus	General	6-Dec-16	19.84	Meals - Partially Tax Deductible			19.84	
	E-65063424	Jonathan Cohen-Domanus	General	7-Dec-16	62.94	Meals - Partially Tax Deductible			62.94	
	E-65063424	Jonathan Cohen-Domanus	General	8-Dec-16	401.92	Ground Transportation		401.92		

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	E-65063424	Jonathan Cohen-Domanus	General	8-Dec-16	526.13	Air Transportation (Airfare)		526.13		
	E-65063424	Jonathan Cohen-Domanus	General	8-Dec-16	717.73	Hotel			717.73	
	E-65063424	Jonathan Cohen-Domanus	General	8-Dec-16	12.86	Meals - Partially Tax Deductible			12.86	
	E-65063424	Jonathan Cohen-Domanus	General	8-Dec-16	16.88	Meals - Partially Tax Deductible			16.88	
	E-65063424	Jonathan Cohen-Domanus	General	11-Dec-16	324.41	Air Transportation (Airfare)		324.41		
	E-65063424	Jonathan Cohen-Domanus	General	11-Dec-16	18.53	Meals - Partially Tax Deductible			18.53	
	E-65063424	Jonathan Cohen-Domanus	General	11-Dec-16	25.07	Meals - Partially Tax Deductible			25.07	
	E-65063424	Jonathan Cohen-Domanus	General	11-Dec-16	25.23	Ground Transportation		25.23		
	E-65063424	Jonathan Cohen-Domanus	General	12-Dec-16	88.37	Meals - Partially Tax Deductible			88.37	
	E-65063424	Jonathan Cohen-Domanus	General	13-Dec-16	158.94	Ground Transportation		158.94		
	E-65063424	Jonathan Cohen-Domanus	General	13-Dec-16	335.88	Air Transportation (Airfare)		335.88		
	E-65063424	Jonathan Cohen-Domanus	General	13-Dec-16	540.72	Hotel			540.72	
	E-65063424	Jonathan Cohen-Domanus	General	13-Dec-16	13.89	Meals - Partially Tax Deductible			13.89	
	E-65063424	Jonathan Cohen-Domanus	General	14-Dec-16	7.02	Miscellaneous	Wifi on plane			7.02
	E-65063424	Michael Lutes	General	2-Jan-17	63.31	Air Transportation (Airfare)	Baggage fees for flights to attend management presentations (28.88+34.43 = 63.31)	63.31		
	E-65063424	Michael Lutes	General	2-Jan-17	564.94	Hotel	Hotel charges while attending management presentations		564.94	
	E-65063424	Michael Lutes	General	2-Jan-17	210.12	Ground Transportation	Car rental (including parking and toll charges) while attending management presentations	210.12		
	E-65063424	Michael Lutes	General	2-Jan-17	194.98	Meals - Partially Tax Deductible	Meal costs incurred while travelling for management presentations		194.98	
	E-65063424	Michael Lutes	General	2-Jan-17	143.96	Ground Transportation	Tax travel to and from airports/hotels	143.96		
	E-65063424	Recharges - Creative Dsgn Svcs	General	9-Dec-16	0.79	Recharges - Creative Dsgn Svcs				0.79
	E-65063424	Recharges - Creative Dsgn Svcs	General	9-Dec-16	1.32	Recharges - Creative Dsgn Svcs				1.32
	E-65063424	Recharges - Creative Dsgn Svcs	General	9-Dec-16	1.59	Recharges - Creative Dsgn Svcs				1.59
	E-65063424	Recharges - Creative Dsgn Svcs	General	9-Dec-16	6.28	Recharges - Creative Dsgn Svcs				6.28
	E-65063424	Recharges - Creative Dsgn Svcs	General	9-Dec-16	59.53	Recharges - Creative Dsgn Svcs				59.53
	E-65063424	Recharges - Creative Dsgn Svcs	General	22-Dec-16	0.80	Recharges - Creative Dsgn Svcs	Work Request: 2127678/ Contact Name: Jonathan Cohen-Domanus/ Project Breakaway - Datapack.			0.80
	E-65063424	Recharges - Creative Dsgn Svcs	General	22-Dec-16	1.60	Recharges - Creative Dsgn Svcs	Work Request: 2127678/ Contact Name: Jonathan Cohen-Domanus/ Project Breakaway - Datapack.			1.60
	E-65063424	Recharges - Creative Dsgn Svcs	General	22-Dec-16	19.05	Recharges - Creative Dsgn Svcs	Work Request: 2127678/ Contact Name: Jonathan Cohen-Domanus/ Project Breakaway - Datapack.			19.05
	E-65063424	Recharges - Creative Dsgn Svcs	General	22-Dec-16	72.98	Recharges - Creative Dsgn Svcs	Work Request: 2127678/ Contact Name: Jonathan Cohen-Domanus/ Project Breakaway - Datapack.			72.98

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	E-65063424	Recharges - Creative Dsgn Svcs	General	13-Jan-17	0.39	Recharges - Creative Dsgn Svcs	Work Request: 2155622/ Contact Name: Jonathan Cohen-Domanus/ Baseball Discussion Pack - Dec		ng	
	E-65063424	Recharges - Creative Dsgn Svcs	General	13-Jan-17	0.79	Recharges - Creative Dsgn Svcs	Work Request: 2155622/ Contact Name: Jonathan Cohen-Domanus/ Baseball Discussion Pack - Dec			0.39
	E-65063424	Recharges - Creative Dsgn Svcs	General	13-Jan-17	0.79	Recharges - Creative Dsgn Svcs	Work Request: 2155622/ Contact Name: Jonathan Cohen-Domanus/ Baseball Discussion Pack - Dec			0.79
	E-65063424	Recharges - Creative Dsgn Svcs	General	13-Jan-17	1.31	Recharges - Creative Dsgn Svcs	Work Request: 2155622/ Contact Name: Jonathan Cohen-Domanus/ Baseball Discussion Pack - Dec			0.79
	E-65063424	Recharges - Creative Dsgn Svcs	General	13-Jan-17	1.57	Recharges - Creative Dsgn Svcs	Work Request: 2155622/ Contact Name: Jonathan Cohen-Domanus/ Baseball Discussion Pack - Dec			1.31
	E-65063424	Recharges - Creative Dsgn Svcs	General	13-Jan-17	6.17	Recharges - Creative Dsgn Svcs	Work Request: 2155622/ Contact Name: Jonathan Cohen-Domanus/ Baseball Discussion Pack - Dec			1.57
	E-65063424	Recharges - Creative Dsgn Svcs	General	13-Jan-17	18.65	Recharges - Creative Dsgn Svcs	Work Request: 2155622/ Contact Name: Jonathan Cohen-Domanus/ Baseball Discussion Pack - Dec			6.17
	E-65063424	Recharges - Creative Dsgn Svcs	General	13-Jan-17	19.64	Recharges - Creative Dsgn Svcs	Work Request: 2155622/ Contact Name: Jonathan Cohen-Domanus/ Baseball Discussion Pack - Dec			18.65
	E-65063424 Total				8,660.95			5,391.99	2,993.40	275.56
	Grand Total				8,660.95					8,660.95

PSG - WIP (E-65063424) WIP Time Details

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Person	Date	Rate	Hour	Fee	Description
Alain Leonard	17-Jan-17	875	4.5	3,937.50	PSG
Alain Leonard	22-Jan-17	875	1.0	875.00	PSG - review report
Alain Leonard	24-Jan-17	875	0.5	437.50	PSG - draft report
Alain Leonard	26-Jan-17	875	0.5	437.50	PSG
Alain Leonard	27-Jan-17	875	3.5	3,062.50	PSG
Alain Leonard Total			10.0	8,750.00	
Andrew Schaefer	16-Jan-17	875	2.5	2,187.50	Investor meetings review and Waterfall analysis
Andrew Schaefer	17-Jan-17	875	1.0	875.00	Cash Flow Analysis
Andrew Schaefer	18-Jan-17	875	2.0	1,750.00	Calls and APA review
Andrew Schaefer	19-Jan-17	875	1.0	875.00	APA review
Andrew Schaefer	24-Jan-17	875	2.0	1,750.00	Investor meetings review and APA
Andrew Schaefer	25-Jan-17	875	1.5	1,312.50	CV call and internal planning
Andrew Schaefer	26-Jan-17	875	1.5	1,312.50	Value analysis
Andrew Schaefer	27-Jan-17	875	3.0	2,625.00	Internal planning, value analysis and sale process
Andrew Schaefer Total			14.5	12,687.50	
Brian Denega	16-Jan-17	875	0.7	612.50	Sale process, next report
Brian Denega	17-Jan-17	875	0.3	262.50	Tax analysis
Brian Denega	18-Jan-17	875	1.0	875.00	Team status call
Brian Denega	19-Jan-17	875	0.5	437.50	Weekly call with Brian Fox
Brian Denega	20-Jan-17	875	1.3	1,137.50	Tax analysis, sale process
Brian Denega	24-Jan-17	875	1.3	1,137.50	Review draft Monitor's report
Brian Denega	24-Jan-17	875	0.4	350.00	Audit Committee call
Brian Denega	26-Jan-17	875	1.0	875.00	Attend court
Brian Denega	26-Jan-17	875	1.0	875.00	Team call re next steps
Brian Denega Total			7.5	6,562.50	
Denis Rousseau	25-Jan-17	875	2.0	1,750.00	review the legal document
Denis Rousseau Total			2.0	1,750.00	
Jean-Daniel Breton	16-Jan-17	790	4.0	3,160.00	Disc Martin, correspondence, review documents re tax transaction, sale, etc.
Jean-Daniel Breton	17-Jan-17	790	4.5	3,555.00	Conf calls re tax reorganization, lease disclaimers, etc.
Jean-Daniel Breton	18-Jan-17	790	4.5	3,555.00	Conf calls re tax reorganization, lease disclaimers, etc.
Jean-Daniel Breton	19-Jan-17	790	5.0	3,950.00	Conf calls re tax reorganization, distribution process, preparation for report, etc.
Jean-Daniel Breton	20-Jan-17	790	2.0	1,580.00	Review information, draft sale order, disc Rachel, etc.
Jean-Daniel Breton	21-Jan-17	790	5.5	4,345.00	Draft report re Tax reorganization
Jean-Daniel Breton	23-Jan-17	790	1.0	790.00	Review report changes and misc
Jean-Daniel Breton	24-Jan-17	790	1.5	1,185.00	Discussions Rachel, exchanges of e-mails, review report updates, etc.
Jean-Daniel Breton	25-Jan-17	790	2.0	1,580.00	Review report changes, review e-mails re filings (objections), misc e-mail exchanges, etc.
Jean-Daniel Breton	26-Jan-17	790	2.5	1,975.00	Review material re filings, changes to Approval and vesting order, report, etc.

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Person	Date	Rate	Hour	Fee	Description
Jean-Daniel Breton Total					
			32.5	25,675.00	
Jocelyne Tardif	13-Jan-17	525	0.4	210.00	secure documents & post to website
Jocelyne Tardif	18-Jan-17	525	2.0	1,050.00	emails to MD, conference call
Jocelyne Tardif	19-Jan-17	525	3.0	1,575.00	review emails, respond to emails, search for claims and / or assignments
Jocelyne Tardif	23-Jan-17	525	3.0	1,575.00	secure and post documents to website, emails & calls
Jocelyne Tardif	24-Jan-17	525	0.5	262.50	post documents to website
Jocelyne Tardif	25-Jan-17	525	1.8	945.00	secure documents and update website, return calls, respond to emails
Jocelyne Tardif	26-Jan-17	525	2.0	1,050.00	respond to emails, post documents to website
Jocelyne Tardif	27-Jan-17	525	1.5	787.50	prepare schedule for Assignments, call
Jocelyne Tardif Total			14.2	7,455.00	
Jonathan Cohen-Domanus	16-Jan-17	525	4.0	2,100.00	Monitoring, waterfall vetting followup with A&M, preparation of scheduled claims list for EY website, review Nov FS released,
Jonathan Cohen-Domanus	17-Jan-17	525	3.0	1,575.00	Weekly cashflow review with A&M, monitoring
Jonathan Cohen-Domanus	18-Jan-17	525	6.0	3,150.00	Monitoring, Team monitor call, weekly SISP CV call, waterfall follow up with A&M incl. review of revised waterfall, review draft sale order CRO affidavit
Jonathan Cohen-Domanus	19-Jan-17	525	3.0	1,575.00	EY & TGF fees follow up, waterfall vetting with A&O re lease disclaims, emails, review Deloitte proposed tax structure
Jonathan Cohen-Domanus	20-Jan-17	525	5.0	2,625.00	BTA review, EY fees followup, monitoring, Jan 30 reforecast review
Jonathan Cohen-Domanus	23-Jan-17	525	0.5	262.50	Monitoring
Jonathan Cohen-Domanus	24-Jan-17	525	5.5	2,887.50	Emails, weekly CF call, review M report #6, monitoring
Jonathan Cohen-Domanus	25-Jan-17	525	5.8	3,045.00	CV weekly call, emails, review sycamore diligence package, review M report, monitoring, review Jan 25 reforecast
Jonathan Cohen-Domanus	26-Jan-17	525	4.0	2,100.00	Monitoring, emails, creditor inquiries, BTA review
Jonathan Cohen-Domanus	27-Jan-17	525	4.0	2,100.00	Monitoring, Monitor update call, emails
Jonathan Cohen-Domanus Total			40.8	21,420.00	
Martin Daigneault	16-Jan-17	790	0.5	395.00	coord tax mtg, rcv and prelim review and pass on tax data from deloitte, coord UCC/Equity committee call
Martin Daigneault	17-Jan-17	790	1.0	790.00	tax reorg call attend by phone with Equity committee, debrief on tax issues with AL-JDB, M&A meetings EY attendance memo/ review
Martin Daigneault	18-Jan-17	790	2.2	1,738.00	TEAM monitor coord call, CV weekly M&A update status call, mail clean-up and clattering for ongoing issues tracking
Martin Daigneault	19-Jan-17	790	2.9	2,291.00	AM EY status call, cred list formatting and discussions JD-JCD, contract assignment status update JT,
Martin Daigneault	20-Jan-17	790	2.7	2,133.00	waterfall analysis and planning around next reports (tax reorg, sale process) and bid attendance req'd of Monitor, disc JCD, nw US proceedings and Court filings (catch-up)

PSG - WIP (E-65063424)
WIP Time Details

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Person	Date	Rate	Hour	Fee	Description
Martin Daigneault	23-Jan-17	790	2.0	1,580.00	tracking- e-mail traffic, Inaria progress, Motion for sale of assets, website update and vetting completeness, seek claims report from PC
Martin Daigneault	24-Jan-17	790	3.4	2,686.00	rw and post Motion record form Sikeman, 6th Monitor report review blackline, assignment contract query reply, equity holder call and reply/discuss ongoing process and variables for cash to equity
Martin Daigneault	25-Jan-17	790	3.0	2,370.00	rcv and rww claims report from PC, rw late filed claims over \$50K for profile and weather assumed or non assumed claims
Martin Daigneault	26-Jan-17	790	2.0	1,580.00	coord team call, BTA rw and report to Monitor team, disc Fox, rw insurance tail cost for directors
Martin Daigneault	27-Jan-17	790	4.5	3,555.00	Coord team call to closing and post closing, prepare docs, consult AM on waterfall updates and by entity, circulate and attend call, circulate TO DO stemming from team call, coord repro drafting call, attend, rw actual too budget results update
Martin Daigneault Total			24.2	19,118.00	
Michael Lutes	18-Jan-17	525	3.5	1,837.50	Team monitor update call, Sale process update call, Lender Lacrosse call/presentation, drafting and circulation of meeting notes
Michael Lutes	19-Jan-17	525	4.5	2,362.50	Calls with potential investor (1-4:30), drafting summary notes and circulating to monitor team
Michael Lutes	20-Jan-17	525	1.5	787.50	Correspondence with team, finalization and circulation of meeting notes from calls throughout the week
Michael Lutes	23-Jan-17	525	2.5	1,312.50	Call with buyer group, preparation and circulation of meeting notes, discussion with engagement team
Michael Lutes	26-Jan-17	525	4.0	2,100.00	Monitor team update call, valuation analysis including comparable companies search, drafting of M&A monitoring summary memo
Michael Lutes	27-Jan-17	525	2.0	1,050.00	Monitor team update call and discussion/debrief with engagement partner
Michael Lutes Total			18.0	9,450.00	
Philippe Dunlavy	16-Jan-17	675	0.4	270.00	PSG - 88(3) review
Philippe Dunlavy	17-Jan-17	675	2.5	1,687.50	Review working papers,
Philippe Dunlavy	18-Jan-17	675	1.0	675.00	PSG, call and discussion w Alain
Philippe Dunlavy	27-Jan-17	675	3.5	2,362.50	PSG - coordination, review of docs
Philippe Dunlavy	27-Jan-17	675	1.0	675.00	PSG call
Philippe Dunlavy Total			8.4	5,670.00	
Grand Total			172.1	118,538.00	

PSG - WIP (E-65063424)
 WIP Expense Details

Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-65063424	Michael Lutes	General	19-Jan-17	422.49	Meals - Partially Tax Deductible	Meals while out of town at client facility
	E-65063424	Michael Lutes	General	19-Jan-17	53.03	Air Transportation (Airfare)	Checked bag fees for travel to client facility
	E-65063424	Michael Lutes	General	19-Jan-17	53.83	Mobile Costs-Devices (non Cap)	Charges for US airfare and data while at client site
	E-65063424	Michael Lutes	General	19-Jan-17	255.81	Ground Transportation	Rental car while on site at client
	E-65063424	Michael Lutes	General	19-Jan-17	53.21	Ground Transportation	Gas for rental car
	E-65063424	Michael Lutes	General	19-Jan-17	1,096.43	Hotel	Hotel costs while on site at client facility
	E-65063424	Michael Lutes	General	19-Jan-17	122.48	Ground Transportation	Taxi costs to and from airport for trip to client site
	E-65063424 Total				2,057.28		
	Grand Total				2,057.28		

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Person	Date	Rate	Hours	Fee	Description
Alain Leonard	28-Jan-17	875	1.5	1,312.50	PSG
Alain Leonard	30-Jan-17	875	5.5	4,812.50	PSG
Alain Leonard	31-Jan-17	875	2.5	2,187.50	PSG
Alain Leonard	2-Feb-17	875	2.0	1,750.00	PSG
Alain Leonard	3-Feb-17	875	0.5	437.50	PSG
Alain Leonard Total			12.0	10,500.00	
Brian Denega	24-Jan-17	875	1.5	1,312.50	Review draft Monitor's report
Brian Denega	24-Jan-17	875	0.1	87.50	Audit Committee call
Brian Denega	24-Jan-17	875	1.4	1,225.00	Review draft Monitor's report
Brian Denega	24-Jan-17	875	0.5	437.50	Audit Committee call
Brian Denega	30-Jan-17	875	1.5	1,312.50	Calls re. tax re-org. call with UCC and EC
Brian Denega	31-Jan-17	875	3.8	3,325.00	Review draft U.S. order, draft report, email traffic, D+O insurance
Brian Denega	1-Feb-17	875	2.8	2,450.00	Draft materials for US and Canada sale approval
Brian Denega	2-Feb-17	875	3.9	3,412.50	Discussions with A+M, draft document review, report
Brian Denega	3-Feb-17	875	2.5	2,187.50	Review draft documents, internal discussions
Brian Denega	5-Feb-17	875	4.3	3,762.50	Prep for sale hearing
Brian Denega	6-Feb-17	875	9.0	7,875.00	Sale hearing
Brian Denega	7-Feb-17	875	1.2	1,050.00	Q30 issue, call with B Fox, call with TGF
Brian Denega	7-Feb-17	875	2.5	2,187.50	Q30 issue - calls and emails
Brian Denega	8-Feb-17	875	1.3	1,137.50	Calls re. Q30
Brian Denega	8-Feb-17	875	4.4	3,850.00	Attend at court, consult with counsel
Brian Denega	9-Feb-17	875	0.5	437.50	Call with Brian Fox
Brian Denega	9-Feb-17	875	0.3	262.50	Call with Martin D
Brian Denega	9-Feb-17	875	1.2	1,050.00	Post closing allocation and structure issues
Brian Denega Total			39.4	34,475.00	
Cam Bear	3-Feb-17	350	0.6	210.00	Emails and discussions with Fiona regarding new account required
Cam Bear Total			0.6	210.00	
Jean-Daniel Breton	27-Jan-17	790	3.5	2,765.00	Conference call to review status, conf call to discuss report, review documents and misc
Jean-Daniel Breton	28-Jan-17	790	4.0	3,160.00	Draft and review reports, information, correspondence, etc.
Jean-Daniel Breton	29-Jan-17	790	4.0	3,160.00	Draft and review reports, information, correspondence, etc.
Jean-Daniel Breton	30-Jan-17	790	5.0	3,950.00	Report, conference calls re tax reorganization, review draft orders, etc.
Jean-Daniel Breton	31-Jan-17	790	5.0	3,950.00	Changes to reports, orders, disc Rachel, disc re claims, cash flows, etc.
Jean-Daniel Breton	1-Feb-17	790	5.5	4,345.00	Report, sale process memo, review draft orders, conf calls, etc.
Jean-Daniel Breton	2-Feb-17	790	9.5	7,505.00	Report, sale process memo, review draft orders, conf calls, etc.
Jean-Daniel Breton	3-Feb-17	790	4.0	3,160.00	Report, sale process memo, review draft orders, conf calls, etc.
Jean-Daniel Breton	5-Feb-17	790	4.5	3,555.00	review draft orders changes, pleadings, etc.
Jean-Daniel Breton	6-Feb-17	790	4.5	3,555.00	e-mail exchanges and misc re hearing in court, assignment of agreements, research of order provisions re non monetary conditions, disc Jonathan, Inaria severance, etc.
Jean-Daniel Breton	7-Feb-17	790	1.5	1,185.00	Misc follow up, e-mail exchanges, etc.

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Person	Date	Rate	Hours	Fee	Description
Jean-Daniel Breton	8-Feb-17	790	4.0	3,160.00	Conf calls re Q30 settlement, disc Martin, e-mail exchanges, review documents re settlement, etc.
Jean-Daniel Breton	9-Feb-17	790	2.5	1,975.00	Review misc documents
Jean-Daniel Breton Total			57.5	45,425.00	
Jocelyne Tardif	31-Jan-17	525	0.2	105.00	call
Jocelyne Tardif	1-Feb-17	525	3.0	1,575.00	emails & Creditor calls
Jocelyne Tardif	2-Feb-17	525	0.3	157.50	secure and post documents to website
Jocelyne Tardif	3-Feb-17	525	2.5	1,312.50	follow up emails, calls
Jocelyne Tardif	5-Feb-17	525	3.5	1,837.50	secure and post documents to website
Jocelyne Tardif	7-Feb-17	525	0.4	210.00	secure and post documents to website
Jocelyne Tardif Total			9.9	5,197.50	
Jonathan Cohen-Domanus	30-Jan-17	525	4.2	2,205.00	Monitor regroup call, tax reorg call, monitoring, creditor queries, sale order review, tax order review
Jonathan Cohen-Domanus	31-Jan-17	525	6.0	3,150.00	6th Monitor report changes review, tax reorg order review, SISP EY memo review, monitoring
Jonathan Cohen-Domanus	1-Feb-17	525	4.0	2,100.00	tax reorg review, 6th monitor report review, A&M wind-down analysis review
Jonathan Cohen-Domanus	2-Feb-17	525	3.6	1,890.00	Monitoring, BTA review, EY fees collection follow up, 6th monitor report review, tax order review
Jonathan Cohen-Domanus	3-Feb-17	525	1.0	525.00	Tax reorg review with P. Dunlavy
Jonathan Cohen-Domanus	6-Feb-17	525	0.5	262.50	Monitoring
Jonathan Cohen-Domanus	7-Feb-17	525	3.0	1,575.00	Weekly disbursement review, monitoring, billing followup, Q30 issue review
Jonathan Cohen-Domanus	8-Feb-17	525	1.0	525.00	Q30 Monitor & PW call, monitoring
Jonathan Cohen-Domanus	9-Feb-17	525	1.6	840.00	Monitoring
Jonathan Cohen-Domanus Total			24.9	13,072.50	
Martin Daigneault	30-Jan-17	790	1.8	1,422.00	UCC and EC call on tax reorg. FU on req'd data
Martin Daigneault	1-Feb-17	790	2.5	1,975.00	EM tracking and review reorg report, Luxco and tax matters, data tables waterfall req'd from A&M (3) FU Corio, Karpel, Fox, EM Denega thereon
Martin Daigneault	2-Feb-17	790	2.4	1,896.00	EM tracking and review reorg report, Luxco and tax matters, assigned contracts stats req'd from A&M, YCST for EY report
Martin Daigneault	3-Feb-17	790	4.5	3,555.00	Coord CV closing agenda process and meetings, assignment forms and contestation tracking, discuss, provide and draft table for EY report, EMs Jay Heriman A&M, nrw EY report versions, claims sent to EY-forward to PC, web upload or mail required, trust account
Martin Daigneault	5-Feb-17	790	2.2	1,738.00	CC on Court documents and agreements, vesting order, tax reorg, ensure and approve all EY Website uploads, track what is missing and to be uploaded
Martin Daigneault	6-Feb-17	790	3.1	2,449.00	EY team coordination call, all parties call on Q30 matter, issues, options, post judgments (sale and stay of proceedings extension), EM traffic monitor and drafts

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Person	Date	Rate	Hours	Fee	Description
Martin Daigneault	8-Feb-17	790	2.8	2,212.00	document traffic, versions, and redlines, claims report rw from PC, EM Nesci Puro on claims filed, draft BTA
Martin Daigneault	9-Feb-17	790	1.7	1,343.00	Bfox/BD coord call, identify issues for call, disc BD on group coord planning call reqd, coord team call, rw claims report for larger new claims
Martin Daigneault Total			21.0	16,590.00	
Michael Lutes	30-Jan-17	525	5.0	2,625.00	Sunday January 29 time: Drafting of summary M&A monitoring memo
Michael Lutes	30-Jan-17	525	5.5	2,887.50	Drafting of M&A monitoring summary memo, discussion and review with engagement partner, review of draft sale/tax re-org affidavit
Michael Lutes	31-Jan-17	525	2.5	1,312.50	Reading monitor's report, reviewing and finalizing M&A monitor memo and circulating with team
Michael Lutes	6-Feb-17	525	1.5	787.50	Review of memos and correspondence with engagement partner regarding inquiries on buyer and development of stalking horse bid
Michael Lutes	7-Feb-17	525	2.0	1,050.00	Review of previous meeting minutes, correspondence with engagement team, and discussion with engagement partner
Michael Lutes Total			16.5	8,662.50	
Philippe Dunlavy	30-Jan-17	675	1.2	810.00	PSG, emails, report review
Philippe Dunlavy	30-Jan-17	675	3.5	2,362.50	PSG - misc calls and emails
Philippe Dunlavy	30-Jan-17	675	2.0	1,350.00	PSG - reconciliation of NOLs carry-back, review of T2, research on 261(20) and (21)
Philippe Dunlavy	31-Jan-17	675	0.7	472.50	PSG - documentation
Philippe Dunlavy	2-Feb-17	675	0.7	472.50	PSG - discussion Alain, review of T2 re loss carry-back
Philippe Dunlavy	3-Feb-17	675	0.7	472.50	Discussion w Johnathan, review of final deck version
Philippe Dunlavy Total			8.8	5,940.00	
Grand Total			190.6	140,072.50	

Accrual:

Andrew Schaefer (uncharged time accrual that will reverse in future) 875 13.5 11,812.50

Total fees 204.1 151,885.00

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WIP Expense Details

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Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-65063424	Jonathan Cohen-Domanus	General	10-Jan-17	30.44	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	10-Jan-17	8.11	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	11-Jan-17	241.02	Ground Transportation	Includes tolls
	E-65063424	Jonathan Cohen-Domanus	General	11-Jan-17	2.83	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	11-Jan-17	14.86	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	11-Jan-17	14.85	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	11-Jan-17	13.72	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	11-Jan-17	16.99	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	11-Jan-17	119.38	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	12-Jan-17	19.91	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	12-Jan-17	94.42	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	13-Jan-17	500.74	Hotel	
	E-65063424	Jonathan Cohen-Domanus	General	13-Jan-17	16.09	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	31-Jan-17	1,185.15	Air Transportation (Airfare)	This is a resubmission of an airfare expense for the billable engagement-noted here (original expense report #11100306). The expense was -booked via EY Travel online portal (Concur). The options to pay were- an EY BTA Card, which I do not have, and a p
	E-65063424	Jonathan Cohen-Domanus	General	31-Jan-17	1,270.03	Air Transportation (Airfare)	This is a resubmission of an airfare expense for the billable engagement-noted here (original expense report #11100306). The expense was -booked via EY Travel online portal (Concur). The options to pay were- an EY BTA Card, which I do not have, and a p
E-65063424 Total					4,919.60		
Grand Total					4,919.60		

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Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-65063424	Jonathan Cohen-Domanus	General	28-Nov-16	16.48	Ground Transportation	
	E-65063424	Jonathan Cohen-Domanus	General	28-Nov-16	16.48	Ground Transportation	
	E-65063424	Jonathan Cohen-Domanus	General	13-Dec-16	53.17	Ground Transportation	
	E-65063424	Jonathan Cohen-Domanus	General	13-Dec-16	4.63	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	2-Jan-17	27.60	Ground Transportation	
	E-65063424	Jonathan Cohen-Domanus	General	2-Jan-17	186.50	Ground Transportation	Includes tolls
	E-65063424	Jonathan Cohen-Domanus	General	2-Jan-17	16.70	Ground Transportation	
	E-65063424	Jonathan Cohen-Domanus	General	2-Jan-17	2.74	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	2-Jan-17	11.09	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	2-Jan-17	20.74	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	2-Jan-17	26.50	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	3-Jan-17	43.61	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	3-Jan-17	20.32	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	4-Jan-17	514.06	Hotel	
	E-65063424	Jonathan Cohen-Domanus	General	4-Jan-17	3.16	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	4-Jan-17	21.74	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	10-Jan-17	319.67	Hotel	
	E-65063424	Jonathan Cohen-Domanus	General	10-Jan-17	27.04	Ground Transportation	
	E-65063424	Jonathan Cohen-Domanus	General	10-Jan-17	16.70	Ground Transportation	
	E-65063424	Jonathan Cohen-Domanus	General	10-Jan-17	4.96	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	10-Jan-17	5.25	Meals - Partially Tax Deductible	
	E-65063424	Jonathan Cohen-Domanus	General	10-Jan-17	11.92	Meals - Partially Tax Deductible	

PSG - WIP (E-65063424)
WIP Time Details

Person	Date	Rate	Hour	Fee	Description
Alain Leonard	9-Feb-17	875	2.0	1,750.00	PSG
Alain Leonard	10-Feb-17	875	2.0	1,750.00	PSG
Alain Leonard	15-Feb-17	875	1.5	1,312.50	PSG
Alain Leonard	16-Feb-17	875	1.0	875.00	PSG
Alain Leonard	22-Feb-17	875	0.5	437.50	PSG
Alain Leonard	24-Feb-17	875	0.5	437.50	PSG
Alain Leonard Total			7.5	6,562.50	
Andrew Schaefer	30-Jan-17	875	3.5	3,062.50	Sales Memo, Court Report
Andrew Schaefer	31-Jan-17	875	2.5	2,187.50	Sales Memo, Court Report
Andrew Schaefer	2-Feb-17	875	2.5	2,187.50	Sales memo, Valuation
Andrew Schaefer	3-Feb-17	875	2.0	1,750.00	Sales memo, Valuation
Andrew Schaefer	6-Feb-17	875	2.5	2,187.50	Collusion Claim
Andrew Schaefer	9-Feb-17	875	2.0	1,750.00	Valuations
Andrew Schaefer	10-Feb-17	875	4.0	3,500.00	Valuations
Andrew Schaefer	13-Feb-17	875	1.0	875.00	
Andrew Schaefer	15-Feb-17	875	1.0	875.00	
Andrew Schaefer	16-Feb-17	875	1.0	875.00	
Andrew Schaefer	22-Feb-17	875	1.5	1,312.50	
Andrew Schaefer Total			23.5	20,562.50	
Brian Denega	10-Feb-17	875	1.0	875.00	Q30 settlement order, Monitors discussions, call with Bob Thornton
Brian Denega	10-Feb-17	875	0.5	437.50	Review revised order, consider post-closing banking
Brian Denega	10-Feb-17	875	1.2	1,050.00	Attend court re Q30
Brian Denega	10-Feb-17	875	1.0	875.00	Team status call
Brian Denega	13-Feb-17	875	1.8	1,575.00	Closing planning, allocation
Brian Denega	14-Feb-17	875	0.6	525.00	Team call
Brian Denega	15-Feb-17	875	0.6	525.00	Audit committee call
Brian Denega	21-Feb-17	875	1.0	875.00	closing call
Brian Denega	21-Feb-17	875	0.8	700.00	Team call
Brian Denega	21-Feb-17	875	1.0	875.00	Special committee call
Brian Denega	22-Feb-17	875	3.3	2,887.50	Closing matters, calls, documents
Brian Denega	22-Feb-17	875	1.8	1,575.00	Calls with TGF +AO, call with PW, AO, TGF
Brian Denega	23-Feb-17	875	1.2	1,050.00	Insurance issue
Brian Denega Total			15.8	13,825.00	
Cam Bear	14-Feb-17	350	2.4	840.00	Various discussions with Fiona regarding new accounts required, review draft escrow agreement, email RBC to request account, finalize letters
Cam Bear	15-Feb-17	350	2.7	945.00	DC new accounts with Fiona, scan and email letters and Order to bank, prepare additional account open forms, review Trust Agreementform, discussions with RBC, emails with Fiona
Cam Bear	16-Feb-17	350	1.6	560.00	Calls, emails with RBC, team, make changes to ac open form, resend, complete wire details and forward to team

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Person	Date	Rate	Hour	Fee	Description
Cam Bear Total					
			6.7	2,345.00	
Fiona Han	15-Feb-17	525	1.0	525.00	set up escrow accounts
Fiona Han Total					
			1.0	525.00	
Jean-Daniel Breton	10-Feb-17	790	3.0	2,370.00	Team conf calls re planning for closing, value allocation, e-mail exchanges, read court documents, etc.
Jean-Daniel Breton	13-Feb-17	790	2.5	1,975.00	e-mail exchanges, review documents re preparation for closing, claims process, etc.
Jean-Daniel Breton	14-Feb-17	790	4.5	3,555.00	e-mails, conf call re preparation for closing, etc.
Jean-Daniel Breton	16-Feb-17	790	3.0	2,370.00	Follow up on e-mails, disc Rachel, etc.
Jean-Daniel Breton	20-Feb-17	790	2.5	1,975.00	Disc re status of documents
Jean-Daniel Breton	21-Feb-17	790	4.5	3,555.00	Review documents, attendance at closing call, group call to discuss status, etc.
Jean-Daniel Breton	22-Feb-17	790	4.0	3,160.00	Review documents, group calls, closing calls, etc.
Jean-Daniel Breton	23-Feb-17	790	4.0	3,160.00	Review documents re closing, e-mails, etc.
Jean-Daniel Breton	24-Feb-17	790	5.0	3,950.00	Review documents re closing, e-mails, conference calls, etc.
Jean-Daniel Breton Total					
			33.0	26,070.00	
Jocelyne Tardif	13-Feb-17	525	0.4	210.00	secure and post documents to website
Jocelyne Tardif	16-Feb-17	525	3.0	1,575.00	review emails received, respond to emails
Jocelyne Tardif	21-Feb-17	525	2.0	1,050.00	review emails recd
Jocelyne Tardif	23-Feb-17	525	0.5	262.50	put documents on website
Jocelyne Tardif Total					
			5.9	3,097.50	
Jonathan Cohen-Domanus	10-Feb-17	525	3.5	1,837.50	Proceeds allocation revision incl. Monitor call, monitoring, Q30 settlement review
Jonathan Cohen-Domanus	13-Feb-17	525	1.0	525.00	Monitoring, Escrow agreement review (q30 & Luxco)
Jonathan Cohen-Domanus	14-Feb-17	525	1.8	945.00	Monitoring, weekly CF call, claims call
Jonathan Cohen-Domanus	15-Feb-17	525	2.0	1,050.00	Claims call, inaria closing last minute issues, monitoring
Jonathan Cohen-Domanus	16-Feb-17	525	2.5	1,312.50	Closing call, monitoring
Jonathan Cohen-Domanus Total					
			10.8	5,670.00	
Martin Daigneault	9-Feb-17	790	2.4	1,896.00	Bfox coord disc of tax allocation CDAUS, TC thereon, review Sagard and PSG models with explanations, rvw models, provide EY staff notes on models and issues to look at per Fox call
Martin Daigneault	10-Feb-17	790	6.3	4,977.00	Tax allocation CDAUS model review, coord disc with Aleonard, disc with Aschafer, mtg JCD and JDB thereon and stress testing various analysis for allocation of current assets vs value and potential impact on entity by entity allocation + payment of creditor
Martin Daigneault	13-Feb-17	790	1.4	1,106.00	Luxco agreement draft, EM traffic monitoring
Martin Daigneault	15-Feb-17	790	4.3	3,397.00	closing bank acct coord (Luxco and APA), Cash allocation call, EY-AM coord call, EY team coord call, claims process assessment and analysis, closing coord matters, inaria payable pmt at closing matter, luxco EY ltr drafts, EM traffic, closing agenda rvw

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Person	Date	Rate	Hour	Fee	Description
Martin Daigneault	16-Feb-17	790	3.2	2,528.00	Luxco letter and signature/passport reqd, Toronto lease termination, tax disc Aleonard, assets in APA allocation formula is net WC or B/S assets only, purchase price increase by assumed liabilities, tax impact if any
Martin Daigneault	21-Feb-17	790	3.0	2,370.00	Monitor coord call, disb approval, vendor call coord and r/w of disb listing proposed, cred queries
Martin Daigneault	22-Feb-17	790	5.1	4,029.00	CCAA Monitor cash and insurance call, Fox cash M call and RE, Fox call to UCC and Equity committee on cash/RE, disc Fox on upcoming layoffs 10-14w. executives. TSA review, PSG disb reviews, closing call
Martin Daigneault	23-Feb-17	790	3.6	2,844.00	Coleman AO status call, fee budget reqd by A&M, draft waterfall review, disb approval queries, press review, buyer draft communication ltrs and press review and comments, team coord and disc on draft docs and closing agenda progress
Martin Daigneault	24-Feb-17	790	4.5	3,555.00	closing team call, cash planning call Fox with UCC and EC, disb review/approval, TSA update r/w and comment, waterfall r/w and comment, planning for Monday Monitor certificate with TGF /RB, CCAA budget and tasks OS in future to creditor payout
Martin Daigneault Total			33.8	26,702.00	
Michael Lutes	10-Feb-17	525	6.5	3,412.50	Time spent analyzing valuation analysis splitting intangibles for tax purposes, phone call with monitor team, discussion with engagement partner, preparation of summary materials, phone call with restructuring manager
Michael Lutes Total			6.5	3,412.50	
Philippe Dunlavy	9-Feb-17	675	0.5	337.50	PSG - review PPA
Philippe Dunlavy	10-Feb-17	675	2.2	1,485.00	Review PPA, call
Philippe Dunlavy	14-Feb-17	675	1.4	945.00	PSG - review closing agenda
Philippe Dunlavy	15-Feb-17	675	2.3	1,552.50	PSG, review of 80.01(3), debt forgiveness and 39(2) issues on amalgamation
Philippe Dunlavy	16-Feb-17	675	0.8	540.00	PSG, review of 80.01(3), debt forgiveness and 39(2) issues on amalgamation
Philippe Dunlavy	20-Feb-17	675	0.7	472.50	PSG - review schedules
Philippe Dunlavy	21-Feb-17	675	0.5	337.50	PSG - review calcs
Philippe Dunlavy	22-Feb-17	675	0.3	202.50	PSG - calls and discussion w Alain
Philippe Dunlavy Total			8.7	5,872.50	
Grand Total			153.2	114,644.50	

WIP Time Details

Person	Date	Rate	Hours	Fee	Description
Andrew Schaefer	3-Mar-17	875	1.5	1,312.50	
Andrew Schaefer Total			1.5	1,312.50	
Brian Denega	24-Feb-17	875	1.0	875.00	Call with counsel to UCC and EC, PW, SE
Brian Denega	24-Feb-17	875	1.0	875.00	Pre-close call with buyer
Brian Denega	26-Feb-17	875	4.8	4,200.00	Calls with Stikes, PW, Committees, TGF re. closing issues, review capital lease analysis
Brian Denega	27-Feb-17	875	2.8	2,450.00	Sale closing matters, APA amendment re lease, call with counsel, review draft docs
Brian Denega	27-Feb-17	875	1.0	875.00	K+E revisions to APA amendment, call with PW + SE, board call
Brian Denega	27-Feb-17	875	1.5	1,312.50	Review draft closing docs, conference call with team re comments
Brian Denega	27-Feb-17	875	0.4	350.00	Closing call
Brian Denega	27-Feb-17	875	3.8	3,325.00	Closing process and calls
Brian Denega	28-Feb-17	875	0.6	525.00	Closing call
Brian Denega	28-Feb-17	875	0.5	437.50	Closing process
Brian Denega	28-Feb-17	875	1.5	1,312.50	Final closing steps
Brian Denega	2-Mar-17	875	1.2	1,050.00	Post closing status and next steps
Brian Denega	6-Mar-17	875	2.5	2,187.50	Audit committee call with RKO and KPMG
Brian Denega	7-Mar-17	875	0.4	350.00	Email traffic
Brian Denega	9-Mar-17	875	0.5	437.50	File control
Brian Denega	10-Mar-17	875	0.3	262.50	Call with Martin D
Brian Denega Total			23.8	20,825.00	
Cam Bear	28-Feb-17	350	2.3	805.00	Emails with Martin, bank, calls regarding incoming wires
Cam Bear	3-Mar-17	350	0.5	175.00	Print off support for wires, write up deposits
Cam Bear	3-Mar-17	350	0.9	315.00	Email from Martin regarding issues with 500k wire, print off at A & M and review BAML details and respond back to Martin with solution, call and email details to Brian at A & M.
Cam Bear	6-Mar-17	350	0.8	280.00	Email Martin re: allocation of sale proceeds received, call to do same, set up accounts on software, record sale proceed wires, email RBC to inquire about 3rd and final wire
Cam Bear	8-Mar-17	350	0.4	140.00	Email and call bank re: wire, advise Martin, print off support and record wire
Cam Bear Total			4.9	1,715.00	
Jean-Daniel Breton	26-Feb-17	790	2.5	1,975.00	Conf calls and discussions re Closing issues
Jean-Daniel Breton	27-Feb-17	790	9.5	7,505.00	Review, discussions, conference calls re Closing
Jean-Daniel Breton	28-Feb-17	790	5.5	4,345.00	Misc review of documents, exchanges of e-mails, etc. re closing
Jean-Daniel Breton	1-Mar-17	790	1.5	1,185.00	Misc follow up, Avery stipulation, adjustments to Closing amounts, etc.
Jean-Daniel Breton	2-Mar-17	790	1.8	1,422.00	Misc follow up, employment agreements, disc Martin Daigneault, etc.
Jean-Daniel Breton	6-Mar-17	790	2.5	1,975.00	Misc review claims process outline, release document, internal discussions, etc.
Jean-Daniel Breton	7-Mar-17	790	2.0	1,580.00	Discussions Martin re claims process, misc exchanges TGF, etc.
Jean-Daniel Breton	8-Mar-17	790	2.0	1,580.00	Discussions Martin re claims process, misc exchanges TGF, etc.

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Person	Date	Rate	Hours	Fee	Description
Jean-Daniel Breton	9-Mar-17	790	2.0	1,580.00	e-mails, disc re allocation of disbursements, disc re claims process, etc.
Jean-Daniel Breton	10-Mar-17	790	2.0	1,580.00	e-mails, disc re allocation of disbursements, disc re claims process, etc.
Jean-Daniel Breton Total			31.3	24,727.00	
Jocelyne Tardif	28-Feb-17	525	0.6	315.00	secure & post documents to website
Jocelyne Tardif	1-Mar-17	525	0.3	157.50	post docs to website
Jocelyne Tardif	2-Mar-17	525	0.7	367.50	calls from creditor (Donald MacMartin), post docs to website
Jocelyne Tardif Total			1.6	840.00	
Jonathan Cohen-Domanus	8-Mar-17	525	8.5	4,462.50	Emails review throughout vacation
Jonathan Cohen-Domanus Total			8.5	4,462.50	
Marites Carandang	9-Mar-17	350	0.1	35.00	February 2017 bank rec.
Marites Carandang Total			0.1	35.00	
Martin Daigneault	25-Feb-17	790	1.0	790.00	rw seller disclosed contracts
Martin Daigneault	26-Feb-17	790	8.1	6,399.00	Flow of funds calcs and review, compare previous versions and A&M split analysis working cap vs fixed assets (42.5%-57.5%), Avery litigation stipulation, Capital lease and Toronto facility caoex not expended, M coord call, Insurance side letter, Settle
Martin Daigneault	27-Feb-17	790	9.2	7,268.00	various waterfall analysis and changes and compare to A&M tables, cert of completion, track cash receipts matters and where cash will flow on wire transfers sequence, APA changes, Thousand Oaks escrow. Ongoing multiple calls into the night on cap lease an
Martin Daigneault	28-Feb-17	790	5.4	4,266.00	Foif changes (Tories fees and interest), track inbound wires, get AM confirm of all fund received, website posting, cert of completion, traffic flow monitoring
Martin Daigneault	1-Mar-17	790	1.5	1,185.00	FFMP fees, EM traffic tracking and rw
Martin Daigneault	2-Mar-17	790	3.5	2,765.00	AO fee review and approval, KERP rw and approval, CDn-US\$, EM cleanup, sort, file, closing exchanges and final support tables
Martin Daigneault	3-Mar-17	790	1.4	1,106.00	assemblee closing document versions to file, seek full set from US legal, Luxco escrow funds not rec'd yet-follow up banking-Cam, Claims process planning and coord with A&M-EY-SE, access prelim laim issues
Martin Daigneault	6-Mar-17	790	4.0	3,160.00	Luxco \$500K still OS and FU, rw claim protocol draft, disc JDB, assess exposure, risk, ple-closing prior fee approval, cure cost approval and compare to assumed contracts, AO fees
Martin Daigneault	7-Mar-17	790	4.3	3,397.00	draft claims protocol rw and disc JDB, cure cost rw and approval, Geodis non-assumed contract and PSG agmt rw, Wall release doc draft, tc Cord Kesaw/SE, coord AP post purchase rw to clear claims filed/schedule
Martin Daigneault	8-Mar-17	790	4.3	3,397.00	coord call M BFox on cash management, KERP rw and approva-compare to original submission, claims review and approval potential process and CDA/US sharing process disc w. JD, rw CB protocol with JD and assess who should pay what fees post-closing (C11 v

PSG - WIP (E-65063424) WIP Time Details

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Person	Date	Rate	Hours	Fee	Description
Martin Daigneault	9-Mar-17	790	2.0	1,580.00	lift stay consent versions rwr, EM BC on vetting payment of assumed claims, assess best procees and overlap EY-A&M
Martin Daigneault Total			44.7	35,313.00	
Maxime Deschenes-Trottier	8-Mar-17	525	2.8	1,470.00	Claims summary on the server
Maxime Deschenes-Trottier	9-Mar-17	525	2.5	1,312.50	Claims summary on the server
Maxime Deschenes-Trottier Total			5.3	2,782.50	
Grand Total			121.7	92,012.50	

PSG - WIP (E-65063424)
WIP Expense Details

Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-65063424	Recharges - Creative Dsgn Svcs	General	17-Feb-17	0.78	Recharges - Creative Dsgn Svcs	
	E-65063424	Recharges - Creative Dsgn Svcs	General	17-Feb-17	6.20	Recharges - Creative Dsgn Svcs	
	E-65063424	Recharges - Creative Dsgn Svcs	General	17-Feb-17	6.30	Recharges - Creative Dsgn Svcs	
	E-65063424 Total				13.28		
	Grand Total				13.28		

PSG - WIP (E-65063424)
WIP Time Details

Person	Date	Rate	Hours	Fee	Description
Andrew Schaefer	3-Mar-17	875	1.5	1,312.50	
Andrew Schaefer Total			1.5	1,312.50	
Brian Denega	24-Feb-17	875	1.0	875.00	Call with counsel to UCC and EC, PW, SE
Brian Denega	24-Feb-17	875	1.0	875.00	Pre-close call with buyer
Brian Denega	26-Feb-17	875	4.8	4,200.00	Calls with Stikes, PW, Committees, TGF re. closing issues, review capital lease analysis
Brian Denega	27-Feb-17	875	2.8	2,450.00	Sale closing matters, APA amendment re lease, call with counsel, review draft docs
Brian Denega	27-Feb-17	875	1.0	875.00	K+E revisions to APA amendment, call with PW + SE, board call
Brian Denega	27-Feb-17	875	1.5	1,312.50	Review draft closing docs, conference call with team re comments
Brian Denega	27-Feb-17	875	0.4	350.00	Closing call
Brian Denega	27-Feb-17	875	3.8	3,325.00	Closing process and calls
Brian Denega	28-Feb-17	875	0.6	525.00	Closing call
Brian Denega	28-Feb-17	875	0.5	437.50	Closing process
Brian Denega	28-Feb-17	875	1.5	1,312.50	Final closing steps
Brian Denega	2-Mar-17	875	1.2	1,050.00	Post closing status and next steps
Brian Denega	6-Mar-17	875	2.5	2,187.50	Audit committee call with RKO and KPMG
Brian Denega	7-Mar-17	875	0.4	350.00	Email traffic
Brian Denega	9-Mar-17	875	0.5	437.50	File control
Brian Denega	10-Mar-17	875	0.3	262.50	Call with Martin D
Brian Denega Total			23.8	20,825.00	
Cam Bear	28-Feb-17	350	2.3	805.00	Emails with Martin, bank, calls regarding incoming wires
Cam Bear	3-Mar-17	350	0.5	175.00	Print off support for wires, write up deposits
Cam Bear	3-Mar-17	350	0.9	315.00	Email from Martin regarding issues with 500k wire, print off A & M and review BAML details and respond back to Martin with solution, call and email details to Brian at A & M.
Cam Bear	6-Mar-17	350	0.8	280.00	Email Martin re: allocation of sale proceeds received, call to dc same, set up accounts on software, record sale proceed wires, email RBC to inquire about 3rd and final wire
Cam Bear	8-Mar-17	350	0.4	140.00	Email and call bank re: wire, advise Martin, print off support and record wire
Cam Bear Total			4.9	1,715.00	
Jean-Daniel Breton	26-Feb-17	790	2.5	1,975.00	Conf calls and discussions re Closing issues
Jean-Daniel Breton	27-Feb-17	790	9.5	7,505.00	Review, discussions, conference calls re Closing
Jean-Daniel Breton	28-Feb-17	790	5.5	4,345.00	Misc review of documents, exchanges of e-mails, etc. re closing
Jean-Daniel Breton	1-Mar-17	790	1.5	1,185.00	Misc follow up, Avery stipulation, adjustments to Closing amounts, etc.
Jean-Daniel Breton	2-Mar-17	790	1.8	1,422.00	Misc follow up, employment agreements, disc Martin Daigneault, etc.
Jean-Daniel Breton	6-Mar-17	790	2.5	1,975.00	Misc review claims process outline, release document, internal discussions, etc.
Jean-Daniel Breton	7-Mar-17	790	2.0	1,580.00	Discussions Martin re claims process, misc exchanges TGF, etc.
Jean-Daniel Breton	8-Mar-17	790	2.0	1,580.00	Discussions Martin re claims process, misc exchanges TGF, etc.
Jean-Daniel Breton	9-Mar-17	790	2.0	1,580.00	e-mails, disc re allocation of disbursements, disc re claims process, etc.
Jean-Daniel Breton	10-Mar-17	790	2.0	1,580.00	e-mails, disc re allocation of disbursements, disc re claims process, etc.
Jean-Daniel Breton Total			31.3	24,727.00	
Jocelyne Tardif	28-Feb-17	525	0.6	315.00	secure & post documents to website
Jocelyne Tardif	1-Mar-17	525	0.3	157.50	post docs to website

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WIP Time Details

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Person	Date	Rate	Hours	Fee	Description
Jocelyne Tardif	2-Mar-17	525	0.7	367.50	calls from creditor (Donald MacMartin), post docs to website
Jocelyne Tardif Total			1.6	840.00	
Jonathan Cohen-Domanus	8-Mar-17	525	8.5	4,462.50	Emails review throughout vacation
Jonathan Cohen-Domanus Total			8.5	4,462.50	
Marites Carandang	9-Mar-17	350	0.1	35.00	February 2017 bank rec.
Marites Carandang Total			0.1	35.00	
Martin Daigneault	25-Feb-17	790	1.0	790.00	rw seller disclosed contracts
Martin Daigneault	26-Feb-17	790	8.1	6,399.00	Flow of funds calcs and review, compare previous versions and A&M split analysis working cap vs fixed assets (42.5%-57.5%). Avery litigation stipulation, Capital lease and Toronto facility capex not expended, M coord call, Insurance side letter, Settlement disc
Martin Daigneault	27-Feb-17	790	9.2	7,268.00	various waterfall analysis and changes and compare to A&M tables, cert of completion, track cash receipts matters and where cash will flow on wire transfers sequence, AFA changes, Thousand Oaks escrow. Ongoing multiple calls into the night on cap lease
Martin Daigneault	28-Feb-17	790	5.4	4,266.00	FoF changes (Tonies fees and interest), track inbound wires, get AM confirm of all fund received, website posting, cert of completion, traffic flow monitoring
Martin Daigneault	1-Mar-17	790	1.5	1,185.00	FFMP fees, EM traffic tracking and rw
Martin Daigneault	2-Mar-17	790	3.5	2,765.00	AO fee review and approval, KERP rw and approval, CDN-US\$, EM cleanup, sort, file, closing exchanges and final support tables
Martin Daigneault	3-Mar-17	790	1.4	1,106.00	assemble closing document versions to file, seek full set from US legal, Luxco escrow funds not rec'd yet-follow up banking-Cam, Claims process planning and coord with A&M-EY-SE, access prelim claim issues
Martin Daigneault	6-Mar-17	790	4.0	3,160.00	Luxco \$600K still OS and FU, rw claim protocol draft, disc JDB, assess exposure, risk, ple-closing prior fee approval, cure cost approval and compare to assumed contracts, AO fees
Martin Daigneault	7-Mar-17	790	4.3	3,397.00	draft claims protocol rw and disc JDB, cure cost rw and approval, Geodis non-assumed contract and PSG agmt rw, Wall release doc draft, tc Cord Kesaw/SE, coord AP post purchase rw to clear claims filed/schedule
Martin Daigneault	8-Mar-17	790	4.3	3,397.00	coord call M BFox on cash management, KERP rw and approve-compare to original submission, claims review and approval potential process and CDAUS sharing process disc w. JD, rw CB protocol with JD and assess who should pay what fees post-closing (C11 v CCAA Vs Plan)
Martin Daigneault	9-Mar-17	790	2.0	1,580.00	lift stay consent versions rw, EM BC on vetting payment of assumed claims, assess best process and overlap EY-A&M
Martin Daigneault Total			44.7	35,313.00	
Maxime Deschenes-Trotter	8-Mar-17	525	2.8	1,470.00	Claims summary on the server
Maxime Deschenes-Trotter	9-Mar-17	525	2.5	1,312.50	Claims summary on the server
Maxime Deschenes-Trotter Total			5.3	2,782.50	
Grand Total			121.7	92,012.50	

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Person	Date	Rate	Hours	Fee	Description
Brian Denega	24-Feb-17	875	1.0	875.00	Call with counsel to UCC and EC, PW, SE
Brian Denega	13-Mar-17	875	1.0	875.00	Team call
Brian Denega	27-Mar-17	875	1.0	875.00	Team call
Brian Denega	27-Mar-17	875	1.0	875.00	Audit committee call
Brian Denega	28-Mar-17	875	0.6	525.00	Call with Ed
Brian Denega	30-Mar-17	875	1.5	1,312.50	Wind-down budget, call with McMillan
Brian Denega	31-Mar-17	875	1.8	1,575.00	Thinking and discussions re. plan and distribution options
Brian Denega	3-Apr-17	875	1.0	875.00	Team call
Brian Denega	4-Apr-17	875	1.2	1,050.00	Call with equity committee, follow up
Brian Denega	5-Apr-17	875	1.3	1,137.50	Review draft report
Brian Denega	10-Apr-17	875	1.3	1,137.50	Attend court
Brian Denega	12-Apr-17	875	1.0	875.00	weekly team call with company
Brian Denega Total			13.7	11,987.50	
Cam Bear	23-Mar-17	350	0.3	105.00	Emails from Martin, print off support for payment of professional fees
Cam Bear	24-Mar-17	350	2.8	980.00	Review invoices for payment, dc with Martin allocation, create schedules, complete draft request forms, write up reqs
Cam Bear	30-Mar-17	350	3.6	1,260.00	Scan, fax and email bank draft requests, email confirmation of fx conversion requested, follow up with MD re: allocation of fees and taxes on R & D, email re: remittance to CRA, call with MD on same, draft transfer letter. Attend bank to pick up drafts.
Cam Bear	31-Mar-17	350	5.7	1,995.00	Calls, emails with Martin, bank, scan and email fax draft requests, follow up calls with bank, attend to pick up drafts, scan and email to martin, attend CRA, scan docs, copy, record. Review Martin's schedule and respond
Cam Bear	3-Apr-17	350	0.3	105.00	File disbursements
Cam Bear	7-Apr-17	350	2.4	840.00	Print off invoice support, review payments to be made, write up reqs, draft CAD draft request form, issue cheque, email team
Cam Bear Total			15.1	5,285.00	
Fiona Han	3-Apr-17	525	0.1	52.50	review escrow account and bank statements
Fiona Han	10-Apr-17	525	0.1	52.50	call with an equity holder
Fiona Han Total			0.2	105.00	
Geneviève Landry	21-Mar-17	350	1.0	350.00	PSG-2017-Case background for EY site (Case Background)
Geneviève Landry Total			1.0	350.00	
Jean-Daniel Breton	26-Feb-17	790	2.5	1,975.00	Conf calls and discussions re Closing issues
Jean-Daniel Breton	27-Feb-17	790	9.5	7,505.00	Review, discussions, conference calls re Closing
Jean-Daniel Breton	13-Mar-17	790	2.5	1,975.00	Group call, misc review of documents, etc.
Jean-Daniel Breton	14-Mar-17	790	2.3	1,817.00	Conf call re MIPS litigation, review documents - waterfall, follow up notes, etc.
Jean-Daniel Breton	15-Mar-17	790	2.0	1,580.00	e-mails, corresp from TGF re jurisprudence, etc.
Jean-Daniel Breton	16-Mar-17	790	0.5	395.00	Misc e-mails re applications in US
Jean-Daniel Breton	20-Mar-17	790	1.5	1,185.00	Disc Martin D, e-mail exchanges, misc
Jean-Daniel Breton	22-Mar-17	790	2.5	1,975.00	Review corresp, legal proceedings, disc Rachel, etc.
Jean-Daniel Breton	23-Mar-17	790	2.5	1,975.00	Corresp and review documents re claims filed, waterfall, status of claims review, disclaimer of agreements, etc.
Jean-Daniel Breton	24-Mar-17	790	1.3	1,027.00	Misc follow up, e-mails, etc.

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Person	Date	Rate	Hours	Fee	Description
Jean-Daniel Breton	27-Mar-17	790	1.0	790.00	Disc Martin Daigneault and misc
Jean-Daniel Breton	28-Mar-17	790	2.0	1,580.00	Review e-mails, motions, and comment. E-mail exchanges with Rachel, etc.
Jean-Daniel Breton	29-Mar-17	790	2.5	1,975.00	Review documents, disc TGF, Martin Jonathan, etc.
Jean-Daniel Breton	30-Mar-17	790	3.5	2,765.00	Misc e-mail exchanges, review Tax payments, review distribution models, group call (Equity Committee) re distribution process, etc.
Jean-Daniel Breton	31-Mar-17	790	3.0	2,370.00	Review distribution schedules, model, group call with A&M, etc.
Jean-Daniel Breton	3-Apr-17	790	8.0	6,320.00	Conf call TGF/EY/A&O re status, draft report to Court, review financial information, disc Martin, Jonathan, etc.
Jean-Daniel Breton	4-Apr-17	790	6.0	4,740.00	Conf call equity committee advisors, draft and review and update report, supervision Jonathan etc.
Jean-Daniel Breton	5-Apr-17	790	3.0	2,370.00	Discussions re report, comments, update, etc.
Jean-Daniel Breton	6-Apr-17	790	5.5	4,345.00	e-mail exchanges, discussions Brian Fox, Rachel, review and update report, follow up on comments, review financial information (claims filed, etc.)
Jean-Daniel Breton	7-Apr-17	790	4.0	3,160.00	Review changes suggested to report, update, e-mails exchanges and discussions with Rachel, finalize report.
Jean-Daniel Breton	10-Apr-17	790	2.0	1,580.00	Team call and misc follow up
Jean-Daniel Breton	11-Apr-17	790	1.5	1,185.00	Review insurance policy, e-mail exchanges, etc.
Jean-Daniel Breton	12-Apr-17	790	1.0	790.00	Conf call, discussion of status, review documents to prepare call, etc.
Jean-Daniel Breton	13-Apr-17	790	2.0	1,580.00	Misc follow up re allocation of value, disc Jonathan, e-mail exchanges
Jean-Daniel Breton Total			72.1	56,959.00	
Jocelyne Tardif	18-Mar-17	525	0.3	157.50	secure & post document to web site
Jocelyne Tardif	24-Mar-17	525	2.0	1,050.00	update overview page for website, fix links to press release, discussion with Andrew Tuck and M Daigneault
Jocelyne Tardif	30-Mar-17	525	0.3	157.50	upload docs to website
Jocelyne Tardif	31-Mar-17	525	0.5	262.50	post service list to website
Jocelyne Tardif	11-Apr-17	525	1.0	525.00	secure & post docs to website
Jocelyne Tardif Total			4.1	2,152.50	
Jonathan Cohen-Domanus	14-Mar-17	525	2.0	1,050.00	Review of windown model
Jonathan Cohen-Domanus	15-Mar-17	525	1.8	945.00	Waterfall comparison (Jan 10 versus March 14)
Jonathan Cohen-Domanus	22-Mar-17	525	3.2	1,680.00	CVG wind down by estate review & monitoring
Jonathan Cohen-Domanus	27-Mar-17	525	1.0	525.00	Monitor team call
Jonathan Cohen-Domanus	28-Mar-17	525	1.0	525.00	Summarize claim recovery by estate
Jonathan Cohen-Domanus	30-Mar-17	525	5.1	2,677.50	Waterfall by entity model review
Jonathan Cohen-Domanus	31-Mar-17	525	2.5	1,312.50	PSG realization model by entity review with incl. time with JD and call with A&M
Jonathan Cohen-Domanus	3-Apr-17	525	2.0	1,050.00	7th M Report: BTA section and report review
Jonathan Cohen-Domanus	4-Apr-17	525	2.6	1,365.00	7th Monitor Report: Flow of Funds review and table, report review

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Person	Date	Rate	Hours	Fee	Description
Jonathan Cohen-Domanus	5-Apr-17	525	1.5	787.50	7th M Report: Review and Changes
Jonathan Cohen-Domanus Total			22.7	11,917.50	
Lucie LeBoeuf	22-Mar-17	525	0.5	262.50	Case background
Lucie LeBoeuf Total			0.5	262.50	
Marites Carandang	7-Apr-17	350	0.2	70.00	March 2017 bank recs
Marites Carandang	10-Apr-17	350	0.1	35.00	Revised CAD bank draft for TGF
Marites Carandang	11-Apr-17	350	0.1	35.00	Post bank adjustments for March 2017 bank rec.
Marites Carandang	11-Apr-17	350	0.8	280.00	Email CAD draft request to RBC. Calls to/from RBC. pick up draft, post allocation on connected. Courier draft.
Marites Carandang	17-Apr-17	350	0.2	70.00	Print off JE's, email same to Jonathan/Martin
Marites Carandang Total			1.4	490.00	
Martin Daigneault	13-Mar-17	790	0.8	632.00	Monitor team coor call
Martin Daigneault	13-Mar-17	790	0.9	711.00	Monitor team coor call
Martin Daigneault	13-Mar-17	790	1.1	869.00	planning, coor and disc JDB on claims, exposure, waterfall issues, EM traffic CB claims protocol
Martin Daigneault	14-Mar-17	790	3.7	2,923.00	Disb Approvals - EM Sort & file, CB protocol EY / JDB discussions severance approval, status on terms discussed on monitor team call, updated cash flow model review, wall payment & EM (3)
Martin Daigneault	15-Mar-17	790	2.5	1,975.00	Cash flow review. Update website postings. Review Ch 11 filings Claims DB Update
Martin Daigneault	16-Mar-17	790	1.7	1,343.00	E-Mail traffic clean-up, budget fees and dist clean-up, cure costs
Martin Daigneault	17-Mar-17	790	2.4	1,896.00	budget process detail, rww, JCD assessment and prelim review summarization and analysis thereof
Martin Daigneault	20-Mar-17	790	3.8	3,002.00	AM catch up call, litigation claim FU TGF, draft motion to reject employee contracts, tax pmt requests, cure payment rww-approval, newco prefling payments review
Martin Daigneault	21-Mar-17	790	5.8	4,582.00	global restructuring insolvency call, Team Monitor discussion points-list + assembly, disclaimer for contract posting to EY website, summary waterfall by JCD, rww and distribute, translation website update-profile, CV invoice approval, TSC seeking post-filing
Martin Daigneault	22-Mar-17	790	5.1	4,029.00	update website data, luxco acctg and EY escrow coord, EY site cover note and translation, CV invoice rww, cure cost payment tracking, EM traffic
Martin Daigneault	23-Mar-17	790	3.7	2,923.00	Claims summary rww, prof fee approval, rww disclaimers, sign-off, report plan, coord RB-TGF, rww Lux liquidation proposed fees and EM RB, approve prof fees pmt
Martin Daigneault	24-Mar-17	790	1.3	1,027.00	RKO update call, disb from Cda validation process with CBear and various pmt queries to Bcorio (change of names, acctg separate payments by company, and for sales taxes also)
Martin Daigneault	27-Mar-17	790	4.0	3,160.00	Monitor team call, gather data and draft agenda for team call-distribute, TSC payment call FU Axenrod, YCST on TSC excess pmt rcd. EY to receive counsel excess retainer, FU on Monitor team call, report format reqd, coord JDB on Q3 fin report for Court.
Martin Daigneault	28-Mar-17	790	1.9	1,501.00	SE coord call (high budget costs, claims protocol CB, Thousand Oaks, KPMG resignation and claims impact) EY pre call, coord M report content and AM Q3 results reqd.
Martin Daigneault	29-Mar-17	790	1.8	1,422.00	team call (2) SE and all parties on director share unit and overall plan timing and processes, repudiation signature, rww of sales tax payment and FoF support of cash recd and overall allocation, TSC FU on post filing admin claim pmt vs TSC excess payment
Martin Daigneault	30-Mar-17	790	4.0	3,160.00	claims summary rww and model with JCD, vet allocation by entity, sales tax pmt consideration closing and operating pmts reqd, back and forth with all parties, conclude and coord EY, M team pre-call and Kent call
Martin Daigneault	3-Apr-17	790	3.0	2,370.00	team call, prep, send docs, coord and attend,, Court report, structure, disc JD, gather and seek reqd docs from A&M

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Person	Date	Rate	Hours	Fee	Description
Martin Daigneault	4-Apr-17	790	1.7	1,343.00	M report#7, nrw draft and comment, Prof fees approval, update claims report and nrw
Martin Daigneault	5-Apr-17	790	1.3	1,027.00	report drafts, PSG acctg for AM, Excess sales tax proceeds to remit
Martin Daigneault	6-Apr-17	790	2.9	2,291.00	report drafts, third party comments, EM traffic and clean up, claims vetting per Harriman report and duplicate Schedule-filed claims for report data tables, tax reg'd vetting owing (re: Bryan Kelley query)
Martin Daigneault	7-Apr-17	790	1.4	1,106.00	draft report nrw, vet some numbers, prof fee pmt, claims transfer ltr to PC,
Martin Daigneault Total				54.8	43,292.00
Grand Total				185.6	132,801.00

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF PERFORMANCE SPORTS GROUP LTD. et al

Court File No.: CV-16-11582-00CL

	<i>ONTARIO</i> SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST) Proceedings commenced at Toronto AFFIDAVIT OF MARTIN DAIGNEAULT Sworn April 25, 2017 Thornton Grout Finnigan LLP TD West Tower, Toronto-Dominion Centre 100 Wellington Street West, Suite 3200 Toronto, ON M5K 1K7 Fax: (416) 304-1313 Robert I. Thornton (LSUC# 24266B) Email: rthornton@tgf.ca / Tel: (416) 304-0560 Rachel Bengino (LSUC # 68348V) Email: rbengino@tgf.ca / Tel: (416) 304-1153 Lawyers for Ernst & Young Inc., the Court-appointed Monitor
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APPENDIX 3

Court File No.: CV-16-11582-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
OLD PSG WIND-DOWN LTD., OLD BHR WIND-DOWN CORP., OLD BPSU WIND-
DOWN CORP., OLD BPSDS WIND-DOWN CORP., OLD EBS WIND-DOWN CORP.,
OLD PLG WIND-DOWN CORP., OLD PSGI WIND-DOWN CORP., OLD BHR INC.,
OLD BH INC., OLD BPSU INC., OLD BPSCI INC., OLD BPSUSH INC., OLD EBS INC.,
OLD PLG INC., AND OLD PSGI INC.

(the "Applicants")

AFFIDAVIT OF ROBERT I. THORNTON
(Sworn April 25, 2017)

I, ROBERT I. THORNTON, of the City of Toronto, in the Province of Ontario,
make oath and say as follows:

1. I am a barrister and solicitor qualified to practice law in the Province of Ontario and I am a partner at Thornton Grout Finnigan LLP ("TGF"), lawyers for Ernst & Young Inc., the Court-appointed Monitor (the "**Monitor**") of the Applicants and, as such, I have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.
2. Attached hereto as Exhibit "A" are true redacted copies of the invoices issued to the Monitor by TGF for fees and disbursements incurred by TGF through the course of these proceedings between October 31, 2016 and March 31, 2017.
3. Attached hereto as Exhibit "B" is a schedule summarizing each invoice in Exhibit "A", the total billable hours charged per invoice, the total fees charged per invoice and the average hourly rate charged per invoice.

4. Attached hereto as Exhibit "C" is a schedule summarizing the respective years of call and billing rates of each of the solicitors at TGF who acted for the Monitor.

5. Attached hereto as Confidential Exhibit "D" are true copies of the invoices issued to the Monitor by TGF for fees and disbursements incurred by TGF through the course of these proceedings between October 31, 2016 and March 31, 2017.

6. To the best of my knowledge, the rates charged by TGF throughout the course of these proceedings are comparable to the rates charged by other law firms in the Toronto market for the provision of similar services.

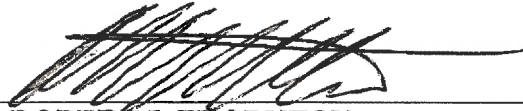
7. The hourly billing rates outlined in Exhibit "C" to this affidavit are comparable to the hourly rates charged by TGF for services rendered in relation to similar proceedings.

8. I make this affidavit in support of a motion by the Monitor for, *inter alia*, approval of the fees and disbursements of the Monitor's counsel.

SWORN before me at the City of Toronto,
in the Province of Ontario, this 25th day of
April, 2017.



Commissioner for Taking Affidavits
Rachel Bengino



ROBERT I. THORNTON

EXHIBIT “A”

EXHIBIT "A"

Thornton Grout Finnigan LLP
RESTRUCTURING + LITIGATION

Toronto-Dominion Centre
100 Wellington Street West
Suite 3200, P.O. Box 329
Toronto, ON Canada M5K 1K7
T 416.304.1616 F 416.304.1313

Ernst & Young Inc.
Ernst & Young Tower
222 Bay St., PO Box 251
Toronto, ON
M5K 1J7

November 21, 2016

Attention: Brian M. Denega

Invoice No. 30905

File No. 519-043

RE: Performance Sports Group

**TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: October 31, 2016**

FEES

Oct-14-16	Review and respond to email regarding [REDACTED];	0.50	RIT
	Review [REDACTED]	6.50	RB
	Various emails with and instructions from [REDACTED]; review various [REDACTED]; further emails from and to [REDACTED];	2.10	RM
Oct-15-16	Review and respond to email regarding [REDACTED];	0.30	RIT
	Conduct review of [REDACTED]; send [REDACTED]; contact [REDACTED]; review and [REDACTED];	8.40	RB
Oct-16-16	Review and respond to emails regarding [REDACTED];	0.40	RIT
	E-mail correspondence with [REDACTED];	0.20	RB
Oct-17-16	Telephone call with [REDACTED];	1.00	RIT

	Review [REDACTED] [REDACTED]; attend conference call with [REDACTED]; review [REDACTED]; numerous e-mails with [REDACTED]; review [REDACTED] [REDACTED]; research regarding [REDACTED] [REDACTED];	6.30	RB
	Email and instructions from [REDACTED] [REDACTED]; review [REDACTED] [REDACTED]; receive and briefly review [REDACTED] [REDACTED];	0.70	RM
Oct-18-16	E-mail correspondence with respect to [REDACTED]; e- mails correspondence with respect to [REDACTED]; review [REDACTED]; discuss [REDACTED] [REDACTED]; draft [REDACTED] [REDACTED]; review [REDACTED] [REDACTED];	6.80	RB
	Review and respond to email from [REDACTED]; discussion with [REDACTED]; email [REDACTED] [REDACTED];	0.50	RM
Oct-19-16	Conference call regarding [REDACTED];	1.00	RIT
	Attend conference call with [REDACTED]; review [REDACTED]; calls with [REDACTED]; discuss [REDACTED] [REDACTED]; e-mail correspondence with [REDACTED] [REDACTED];	11.80	RB
Oct-20-16	Review and respond to email [REDACTED]; conference call with [REDACTED]; review of [REDACTED];	0.80	RIT
	Review and revise [REDACTED]; contact and discuss [REDACTED] [REDACTED]; discuss [REDACTED] [REDACTED]; review and provide [REDACTED] [REDACTED]; review [REDACTED] [REDACTED]; review [REDACTED] [REDACTED];	6.40	RB
Oct-21-16	Conference call with [REDACTED] [REDACTED]; conference call with [REDACTED] [REDACTED];	2.70	RIT
	Attend conference call with [REDACTED] [REDACTED]; e-mail correspondence with [REDACTED]; call with [REDACTED] [REDACTED]; call to discuss [REDACTED] [REDACTED];	6.50	RB

discuss [REDACTED]; review and
revise [REDACTED];
review terms of [REDACTED]; e-mail correspondence
with [REDACTED];

Oct-22-16 E-mail correspondence with respect to [REDACTED] 0.30 RB
[REDACTED];

Oct-23-16 Review of [REDACTED]; review of [REDACTED] 8.50 RIT
[REDACTED]; review of [REDACTED]; review
and respond to email regarding [REDACTED];

Review draft [REDACTED] 7.20 RB
[REDACTED]; review draft [REDACTED]; review draft [REDACTED]; review draft [REDACTED]
[REDACTED]; e-mail correspondence with [REDACTED]; partial review of [REDACTED]
[REDACTED]; numerous e-mails with respect to [REDACTED]
[REDACTED]; review draft [REDACTED]
[REDACTED]; review comments from [REDACTED]
[REDACTED]; numerous
e-mails with respect to [REDACTED];

Oct-24-16 Discussion with [REDACTED] 10.30 DJM

[REDACTED]; review [REDACTED]
[REDACTED]; various emails and discussions [REDACTED]
[REDACTED];
discussion with [REDACTED]
[REDACTED]; review documents relating to the [REDACTED]
[REDACTED]; further call with [REDACTED]
[REDACTED]; receive and review [REDACTED]
[REDACTED]; detailed review of [REDACTED]
[REDACTED]; receive and review [REDACTED]
[REDACTED];

Review and respond to emails; preparation for and conference call 3.80 RIT
with p [REDACTED]
[REDACTED]; conference call with [REDACTED]
[REDACTED]; preparation for conference call regarding [REDACTED]
[REDACTED];

Numerous conference calls with [REDACTED] 12.10 RB
[REDACTED]; numerous e-mails with [REDACTED]
[REDACTED]; discussions with each [REDACTED]
[REDACTED]; review draft [REDACTED]

; review draft
 ; phone call and e-mail correspondence with
 ; review
 ;

Oct-25-16 Discussion with 11.80 DJM
 ; receive and review further and
 ; discussion
 with
 ; receive email
 ; consider rationale and email to the
 ; various calls with the
 ; continue to
 ;

Conference call with 12.70 RB
 ; review
 ; discuss same with ; e-mail correspondence
 and phone calls with
 review
 draft e-mail with respect to
 numerous e-mails with

Oct-26-16 Email from the 9.10 DJM
 ; conference call with
 ; further conference call with
 continue to
 ; receive and review
 ; review
 ; consider
 review
 ; various emails regarding
 ; review and provide comments on ; numerous
 emails to and from
 ; coordinate
 ; various emails to and from
 ; discussion with
 ; numerous

conference call with [REDACTED]
[REDACTED];

Conference call with [REDACTED]; review of [REDACTED]
[REDACTED];

2.20

RIT

E-mail correspondence with respect to [REDACTED]
[REDACTED]; [REDACTED] conference call to discuss [REDACTED]
[REDACTED]; review and provide comments on [REDACTED]
[REDACTED]; call with [REDACTED]
[REDACTED]; attend conference call with [REDACTED]
[REDACTED]; attend conference call with [REDACTED]
[REDACTED]; review draft [REDACTED]
[REDACTED]; review and revise [REDACTED]
[REDACTED];
numerous e-mails with respect to [REDACTED]; review [REDACTED]
[REDACTED]; conference call with [REDACTED]
[REDACTED]; further revise [REDACTED]
[REDACTED]; schedule conference call with [REDACTED]
[REDACTED];

13.40

RB

Oct-27-16

Numerous conference calls throughout the day with [REDACTED]
[REDACTED]
[REDACTED]; continue to [REDACTED]
review and provide comments on [REDACTED]
[REDACTED]; review revised [REDACTED]
[REDACTED]; discussion with [REDACTED]
[REDACTED]; continue to [REDACTED]
[REDACTED]; numerous conference
calls with [REDACTED];

9.20

DJM

Telephone call with [REDACTED]
[REDACTED]; conference call regarding [REDACTED];
review and revise [REDACTED]; review of [REDACTED];

3.80

RIT

Numerous conference calls to [REDACTED]
[REDACTED]; numerous
discussion with [REDACTED]
[REDACTED]; review draft [REDACTED]; review
documents with respect to [REDACTED]
[REDACTED]; review
draft [REDACTED]; review comments from [REDACTED]
[REDACTED]; review [REDACTED]; review
amendments to [REDACTED]
[REDACTED];

11.80

RB

Oct-28-16	Numerous emails [REDACTED] [REDACTED]; provide comments on various aspects of the [REDACTED]; emails from and to [REDACTED]; continue to review and advance;	2.40	DJM
	Review and respond to emails regarding [REDACTED];	0.80	RIT
	E-mail comments on [REDACTED]; review and revise [REDACTED]; attend [REDACTED]; attend conference call with [REDACTED]; review revised [REDACTED]; send comments on [REDACTED]; attend lengthy conference call with [REDACTED]; attend conference call with [REDACTED]; review further [REDACTED]; e-mail comments to [REDACTED]; brief call with [REDACTED]; begin reviewing [REDACTED]; attend conference call with [REDACTED];	12.60	RB
Oct-29-16	Various emails [REDACTED]; emails to and from [REDACTED];	1.00	DJM
	Review and respond to email regarding [REDACTED]; review and commenting on [REDACTED]; review and commenting on [REDACTED]; review and revise [REDACTED]; review and revise on [REDACTED]; conference call with [REDACTED]; review and respond to emails with [REDACTED]; review and respond to emails with [REDACTED]; review and respond to emails from [REDACTED]; review and respond to emails regarding [REDACTED]; review and respond to emails with [REDACTED]; further review of [REDACTED];	10.20	RIT
	Revise [REDACTED];	0.50	AI

	Review of [REDACTED]; several calls with respect to same, including conference call with [REDACTED]; review and revise draft [REDACTED]; numerous e-mail correspondence with various parties with respect to [REDACTED];	11.10	RB
Oct-30-16	Emails to and from [REDACTED];	1.00	DJM
	Review and respond to email to [REDACTED]; [REDACTED] telephone call with [REDACTED]; review and revise [REDACTED]; telephone call with [REDACTED]; review of email regarding [REDACTED]; review of [REDACTED]; review of [REDACTED]; review and finalizing [REDACTED]; finalizing [REDACTED]; telephone call with [REDACTED];	8.10	RIT
	Review several comments [REDACTED]; circulate revised [REDACTED]; several calls with [REDACTED]; call with [REDACTED]; numerous e-mails with [REDACTED]; review [REDACTED]; review responses to [REDACTED];	10.70	RB
Oct-31-16	Discussion with [REDACTED];	0.50	DJM
	Review and respond to email regarding [REDACTED]; review [REDACTED]; review of revise [REDACTED]; responding to [REDACTED]; email with [REDACTED]; preparation for and attendance be [REDACTED]; review and respond to emails regarding [REDACTED]; review and respond to email regarding [REDACTED];	4.20	RIT
	Finalize [REDACTED]; prepare for and attend [REDACTED]; review [REDACTED]; review comments from [REDACTED]; review [REDACTED]; review and revise [REDACTED];	7.10	RB

Discussion with [REDACTED] 1.00 RM
 [REDACTED];
 discussion with and email from [REDACTED]
 [REDACTED]; emails from and to [REDACTED]
 [REDACTED];
 telephone call with and instructions from [REDACTED]
 [REDACTED];

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Robert I. Thornton	48.30	\$1,000.00	\$48,300.00
D. J. Miller	45.30	\$825.00	\$37,372.50
Asim Iqbal	0.50	\$400.00	\$200.00
Rachel Bengino	151.90	\$325.00	\$49,367.50
Roxana Manea (Law Clerk)	4.30	\$300.00	\$1,290.00
Total Fees			\$136,530.00
HST (@ 13%) on Fees			<u>\$17,748.90</u>
Total Fees and HST			\$154,278.90

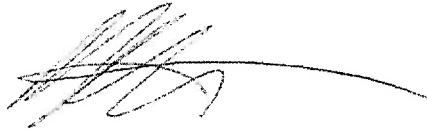
DISBURSEMENTS

Fee for searches/registrations	\$679.00
Photocopies	\$2,036.25
Photocopies - Color	\$64.20
Transportation	\$30.84
Disbursements for searches/registrations*	\$391.22
Conference Calls	\$93.67
Shift Law re IP Security Opinion	\$11,120.00
Conference Calls	\$794.31
Total Taxable Disbursements	\$14,818.27
HST (@ 13%) on Taxable Disbursements	\$1,926.38
Total *Non-Taxable Disbursements	<u>\$391.22</u>
Total Disbursements and HST	<u>\$17,135.87</u>

TOTAL NOW DUE

\$171,414.77

THORNTON GROUT FINNIGAN LLP

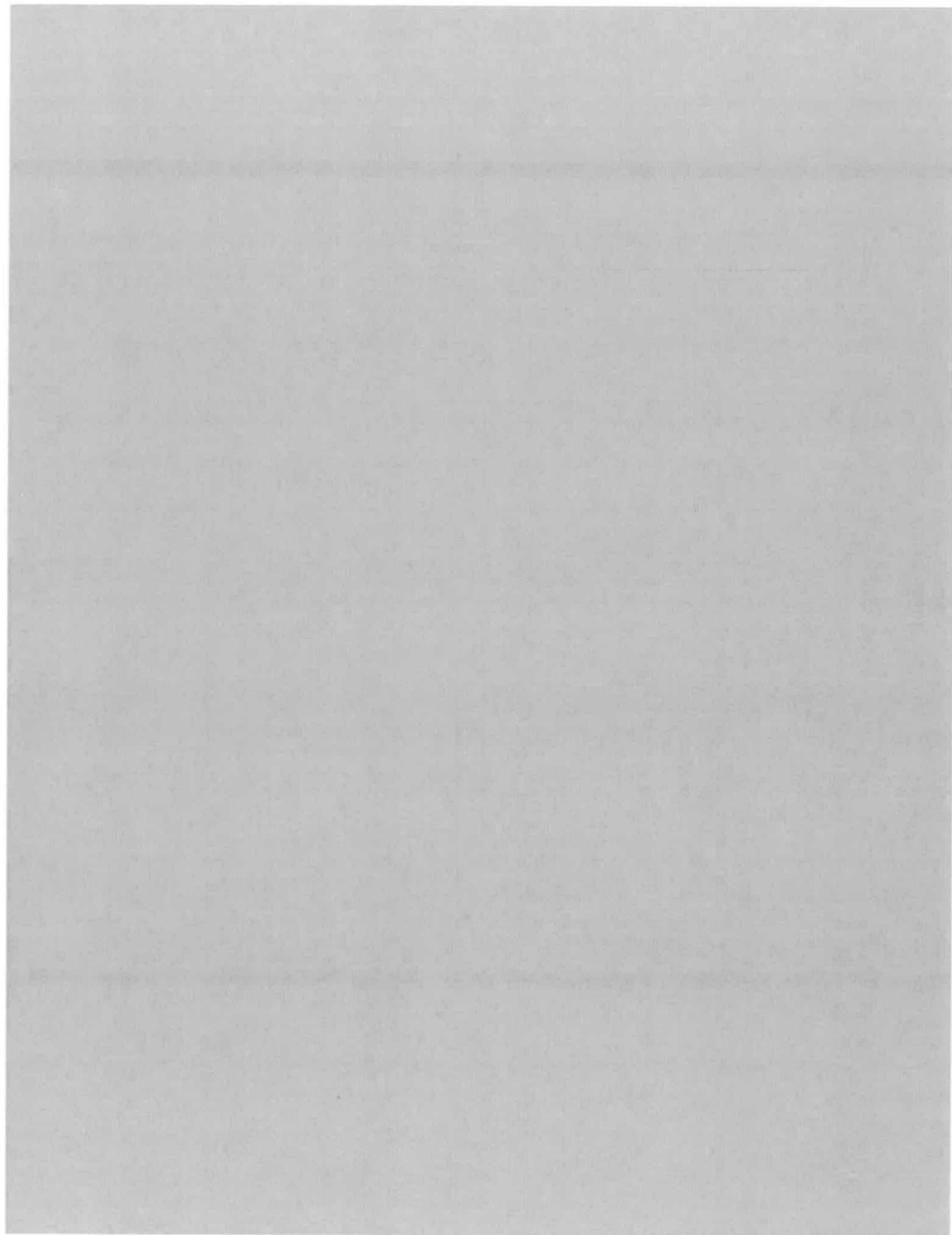
A handwritten signature in dark ink, appearing to be 'Robert Thornton', with a long horizontal flourish extending to the right.

Per: Robert Thornton

E.& O.E.

GST/HST #87042 1039 RT0001 * GST/HST Exempt

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 33 of The Solicitor's Act, interest will be charged at the rate of 4.00% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.





Thornton Grout Finnigan LLP
RESTRUCTURING + LITIGATION

Toronto-Dominion Centre
100 Wellington Street West
Suite 3200, P.O. Box 329
Toronto, ON Canada M5K 1K7
T 416.304.1616 F 416.304.1313

Ernst & Young Inc.
Ernst & Young Tower
222 Bay St., PO Box 251
Toronto, ON M5K 1J7

December 22, 2016

Attention: Brian M. Denega

Invoice No. 31047
File No. 519-043

RE: Performance Sports Group

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: November 30, 2016

FEES

Nov-01-16	Various emails regarding [REDACTED];	0.70	DJM
	Meeting with [REDACTED];	0.20	RIT
	Telephone call with [REDACTED]; review of [REDACTED];	1.20	RIT
	Telephone conversation with [REDACTED]; telephone conversation with [REDACTED]; review [REDACTED];	2.00	DEP
	E-mail correspondence with respect to [REDACTED]; review and [REDACTED]; receive and [REDACTED]; refer to [REDACTED]; receive and [REDACTED]; discuss endo [REDACTED]; call with [REDACTED]; e-mail correspondence with [REDACTED]; call with [REDACTED]; draft e-mail to [REDACTED];	2.90	RB
Nov-02-16	Various emails regarding [REDACTED]; email from [REDACTED];	0.50	DJM
	Review materials [REDACTED]; meeting with [REDACTED]; telephone conference call with [REDACTED]; telephone call with [REDACTED];	4.50	DEP
	Meet with [REDACTED]; review and provide [REDACTED]; review [REDACTED];	2.70	RB

	[REDACTED]; phone call with [REDACTED]; update call with [REDACTED];		
Nov-03-16	Review of email from [REDACTED]; telephone call with [REDACTED];	0.60	RIT
	Review and respond to email regarding [REDACTED]; meeting with [REDACTED];	0.50	RIT
	Email to team regarding [REDACTED];	0.20	RIT
	Review of [REDACTED];	0.80	RIT
	Email from [REDACTED];	0.10	DEP
	Call with [REDACTED]; compile documents required for [REDACTED]; call with [REDACTED]; call with K [REDACTED]; send e-mail to [REDACTED]; review and [REDACTED]; e-mail correspondence with [REDACTED]; respond to e-mails with respect to [REDACTED]; review and [REDACTED];	3.80	RB
	Review e-mail from [REDACTED]; e-mail correspondence with [REDACTED];	0.30	RB
Nov-04-16	Voicemail message from [REDACTED]; review various [REDACTED]; emails regarding [REDACTED];	0.40	DJM
	Review and respond to email regarding [REDACTED];	0.40	RIT
	Review and respond to email regarding [REDACTED]; emails with [REDACTED];	0.50	RIT
	E-mail comments with respect to [REDACTED]; e-mail correspondence with respect to [REDACTED]; e-mail correspondence with respect to [REDACTED]; call with [REDACTED]; call with [REDACTED]; e-mail correspondence with [REDACTED]; e-mail correspondence with respect to [REDACTED];	2.00	RB
Nov-05-16	E-mail correspondence with [REDACTED];	0.20	RB
Nov-06-16	Emails regarding [REDACTED];	0.20	DJM
	Review and respond to email regarding [REDACTED]; review and responded to email regarding [REDACTED];	1.00	RIT

	[REDACTED];		
	Review [REDACTED];	1.80	AI
	Call with [REDACTED]; review e-mail correspondence with [REDACTED];	0.50	RB
Nov-07-16	Review various emails regarding [REDACTED] [REDACTED] [REDACTED]; consideration with [REDACTED] [REDACTED]; review and provide [REDACTED] [REDACTED]; communications with respect to [REDACTED]; discussion with [REDACTED] [REDACTED]; various emails regarding [REDACTED] [REDACTED]; consideration as to [REDACTED] [REDACTED]; emails [REDACTED] [REDACTED]; various emails regarding [REDACTED] [REDACTED];	2.70	DJM
	Review and respond to email regarding [REDACTED];	0.50	RIT
	Telephone call with [REDACTED];	0.60	RIT
	Email to [REDACTED];	0.50	RIT
	Review draft letter to [REDACTED]; review comments from [REDACTED] [REDACTED]; review e-mail correspondence with respect to [REDACTED] [REDACTED]; numerous e-mails with respect to [REDACTED]; call with [REDACTED]; revise draft letter to [REDACTED] [REDACTED]; send follow up e-mail with respect to [REDACTED]; review [REDACTED]; review e-mail from [REDACTED]; call with [REDACTED] [REDACTED]; review list of issues [REDACTED]; review e-mail from [REDACTED] [REDACTED]; draft e-mail to [REDACTED];	3.90	RB
Nov-08-16	Various discussions with [REDACTED]; [REDACTED]; emails to and from [REDACTED]; participate in conference call with [REDACTED]; various emails regarding [REDACTED]	3.10	DJM

[REDACTED]; develop [REDACTED]
[REDACTED]; discussions with [REDACTED]
[REDACTED]; confirm conference call with [REDACTED];

Review and respond to email regarding [REDACTED] 0.30 RIT
[REDACTED];

Review and respond to email regarding [REDACTED]; 0.40 RIT

Email with [REDACTED]; 0.20 RIT

E-mail correspondence with [REDACTED] 3.80 RB

[REDACTED]; e-mail correspondence with [REDACTED]
[REDACTED]; brief chat with [REDACTED]
[REDACTED]; meeting with [REDACTED]
[REDACTED]; e-mail correspondence with respect to [REDACTED]
[REDACTED]; draft e-mail [REDACTED]
[REDACTED]; return call and leave voice message for [REDACTED]; call with [REDACTED]
[REDACTED]
receive and forward [REDACTED]
[REDACTED]
review information and inquiries with respect to [REDACTED]
[REDACTED];

Nov-09-16 Participate in various conference calls regarding [REDACTED] 4.60 DJM

[REDACTED]; review revised [REDACTED]
[REDACTED]; confirm [REDACTED]
conference call with Ju [REDACTED]
[REDACTED]; consider [REDACTED]
[REDACTED]; email from and to [REDACTED]
conference call with [REDACTED]
[REDACTED]; emails from and to B [REDACTED]
[REDACTED]; email to [REDACTED]
[REDACTED]; discussion with [REDACTED]
[REDACTED];

Review and respond to emails regarding [REDACTED] 1.50 RIT

[REDACTED]; preparation for and [REDACTED]
conference call with [REDACTED]
[REDACTED]; conference call with [REDACTED]
[REDACTED]; email with [REDACTED];

Review [REDACTED]; 1.00 AI

	Review and consider [REDACTED] ; attend conference call with respect to same; review and revise [REDACTED] [REDACTED] ; e-mail correspondence with respect to [REDACTED] ; draft and send e-mail to [REDACTED] [REDACTED] ; review draft [REDACTED] ; review [REDACTED] ; attend conference call with [REDACTED] [REDACTED] ; discussions with respect to [REDACTED] [REDACTED] ; attend conference call with [REDACTED] [REDACTED] ; brief call with [REDACTED] [REDACTED] ;	5.20	RB
Nov-10-16	Consideration as to [REDACTED] ; receive and review [REDACTED] [REDACTED] ; participate on [REDACTED] ; various emails regarding [REDACTED] [REDACTED] ; participate in conference call with [REDACTED] discussions with [REDACTED] [REDACTED] ; receive and review [REDACTED] [REDACTED] ; review of various materials in respect [REDACTED] review [REDACTED] ; Discussion with [REDACTED] ; review [REDACTED] [REDACTED] ; conference call with [REDACTED] ; review [REDACTED] ; Review summary of [REDACTED] ; e-mail [REDACTED] [REDACTED] ; brief review of [REDACTED] [REDACTED] ; discuss file with [REDACTED] ; telephone discussions with [REDACTED] [REDACTED] ; review e-mail and [REDACTED] [REDACTED] [REDACTED] ; review and [REDACTED] [REDACTED] ; review and revise [REDACTED] [REDACTED] ; review [REDACTED] [REDACTED] ; conference call with [REDACTED] [REDACTED] ; further discussions regarding same with [REDACTED] [REDACTED] ; review draft [REDACTED] ; incorporate further comments on draft [REDACTED] ; numerous e-mails with respect to [REDACTED] ; send e-mail to [REDACTED] [REDACTED] ;	6.10	DJM
	Discussion with [REDACTED] ; review [REDACTED] [REDACTED] ; conference call with [REDACTED] ; review [REDACTED] ;	5.40	AI
	Review summary of [REDACTED] ; e-mail [REDACTED] [REDACTED] ; brief review of [REDACTED] [REDACTED] ; discuss file with [REDACTED] ; telephone discussions with [REDACTED] [REDACTED] ; review e-mail and [REDACTED] [REDACTED] [REDACTED] ; review and [REDACTED] [REDACTED] ; review and revise [REDACTED] [REDACTED] ; review [REDACTED] [REDACTED] ; conference call with [REDACTED] [REDACTED] ; further discussions regarding same with [REDACTED] [REDACTED] ; review draft [REDACTED] ; incorporate further comments on draft [REDACTED] ; numerous e-mails with respect to [REDACTED] ; send e-mail to [REDACTED] [REDACTED] ;	9.90	RB
Nov-11-16	Discussion with [REDACTED] [REDACTED] ; review [REDACTED]	3.50	DJM

	[REDACTED]; various emails [REDACTED] [REDACTED]; receive and review [REDACTED] [REDACTED]; various emails [REDACTED] [REDACTED];		
	Review and respond to correspondence; review and revise [REDACTED];	2.50	AI
	Send e-mail to [REDACTED]; numerous e-mails with respect to [REDACTED]; numerous e-mails with respect to [REDACTED]; call with [REDACTED]; e-mail correspondence with [REDACTED]; review and revise [REDACTED]; begin review of [REDACTED]; receive and review [REDACTED];	6.30	RB
Nov-12-16	Review [REDACTED];	1.60	DJM
Nov-13-16	Review [REDACTED]; various emails with [REDACTED]; further review of [REDACTED]; emails [REDACTED];	2.80	DJM
	Review and revising [REDACTED]; review and respond to email regarding [REDACTED]; review and respond to email regarding [REDACTED];	3.10	RIT
	Review and respond to correspondence;	1.00	AI
	Review and revise [REDACTED]; discussions regarding [REDACTED]; discussions regarding [REDACTED]; discussions regarding [REDACTED];	4.20	RB
Nov-14-16	Various emails regarding [REDACTED]; receive and review [REDACTED]; emails [REDACTED]; numerous emails [REDACTED]; receive and review the [REDACTED]; review [REDACTED]	4.00	DJM

	[REDACTED]; consider emails [REDACTED];		
	Review and respond to email regarding [REDACTED] [REDACTED]; review and [REDACTED]; review and revising [REDACTED]; review and respond to email regarding [REDACTED]; review of [REDACTED]; email with [REDACTED] [REDACTED]; telephone call with [REDACTED]; telephone call with [REDACTED]; review and respond to email regarding [REDACTED]; telephone call with [REDACTED]; review and respond to emails regarding [REDACTED];	4.30	RIT
	Begin review of [REDACTED]; prepare [REDACTED]; review and respond to correspondence;	4.00	AI
	Review inquiry from [REDACTED] [REDACTED]; discussions with [REDACTED] [REDACTED]; update and circulate [REDACTED] [REDACTED]; review and summarize [REDACTED]; review and revise [REDACTED];	4.50	RB
Nov-15-16	Various emails [REDACTED] [REDACTED]; receive and review [REDACTED]; various emails regarding [REDACTED]; email to [REDACTED] [REDACTED]; various emails from and to [REDACTED] [REDACTED]; emails amongst the [REDACTED]; call with [REDACTED]; receive and review and provide comments on [REDACTED]; coordinating various aspects in preparation for [REDACTED]; [REDACTED]; receive [REDACTED]; [REDACTED]; receive and review [REDACTED]; [REDACTED]; numerous emails regarding [REDACTED]; review [REDACTED];	5.60	DJM
	Review and respond to email regarding [REDACTED] [REDACTED]; review and respond to email regarding [REDACTED] [REDACTED]; meeting with [REDACTED]; review and respond to emails regarding [REDACTED]; review and revising [REDACTED];	2.30	RIT
	Review and respond to correspondence; review emails and [REDACTED] [REDACTED]; conference calls regarding [REDACTED] [REDACTED]; email to [REDACTED]; review and comment on [REDACTED]; continue [REDACTED];	6.00	AI
	Review [REDACTED]; call with [REDACTED] [REDACTED]; consider [REDACTED] [REDACTED]; review e-mail	6.70	RB

correspondence with respect to [REDACTED]; review
e-mail with respect to [REDACTED]; call with

[REDACTED]; follow up call with [REDACTED]
[REDACTED]; discuss matter with [REDACTED]; review and revise [REDACTED]
[REDACTED]; call with [REDACTED]
[REDACTED]; continue to review and revise [REDACTED]
[REDACTED]; read [REDACTED]
[REDACTED]; further [REDACTED]
[REDACTED];

Nov-16-16

Provide mark-up of [REDACTED]

7.20 DJM

[REDACTED]; discussion with the [REDACTED]
[REDACTED]; call with the [REDACTED]
[REDACTED]; review email from [REDACTED]
[REDACTED];
various calls and emails to [REDACTED]
[REDACTED]; coordinating with [REDACTED]
[REDACTED]; emails to and from [REDACTED]
[REDACTED]; discussions with [REDACTED]
[REDACTED]; numerous emails regarding [REDACTED]
[REDACTED]; participate in [REDACTED];

Review and further [REDACTED]; review and responded to emails
regarding [REDACTED]; review and respond to emails regarding [REDACTED]

3.70 RIT

[REDACTED]; meeting with [REDACTED]
[REDACTED]; meeting with [REDACTED]
[REDACTED]; telephone call with [REDACTED]; review
of [REDACTED]; conference call with [REDACTED]
[REDACTED]; review and
respond to email regarding [REDACTED]; review and
respond to emails regarding [REDACTED];

Conference calls regarding [REDACTED]; call with [REDACTED]
[REDACTED]; court call regarding [REDACTED];
email to [REDACTED];
emails regarding [REDACTED]; emails regarding [REDACTED]
[REDACTED]; prepare [REDACTED]; review and
respond to correspondence;

8.50 AI

Review further comments on [REDACTED]
[REDACTED]; discuss same with [REDACTED]; e-mail correspondence with [REDACTED]
[REDACTED]; review [REDACTED]
[REDACTED]; call with [REDACTED];
conference call with [REDACTED];
[REDACTED]; lengthy call with [REDACTED]
[REDACTED]; revise [REDACTED] with respect to same

8.50 RB

and numerous conversations with [REDACTED]; review terms of [REDACTED]; attend court hearing conference call;

Nov-17-16	[REDACTED]; discussions with the [REDACTED]; various emails regarding the [REDACTED]; discussion with [REDACTED]; numerous emails regarding [REDACTED];	4.40	DJM
	Review and respond to email regarding [REDACTED]; telephone call with [REDACTED]; preparation for and conference call with [REDACTED]; telephone call with B [REDACTED]; review and respond to e-mail regarding [REDACTED];	2.80	RIT
	Call with [REDACTED]; discussion with [REDACTED]; emails regarding [REDACTED]; review and revise [REDACTED]; emails regarding [REDACTED]; call with [REDACTED]; emails with [REDACTED];	6.00	AI
	Review e-mail correspondence with respect to [REDACTED]; review [REDACTED]; review [REDACTED]; e-mail correspondence with respect to [REDACTED]; discuss and consider matter with [REDACTED];	1.20	RB
	Review [REDACTED]; review and organize [REDACTED]; review and [REDACTED];	0.30	RGM
Nov-18-16	Receive and review [REDACTED]; emails to the service list regarding Court attendance and emails to the [REDACTED]; emails regarding [REDACTED]; review and provide comments on the [REDACTED]; discussion with [REDACTED]; emails from and to [REDACTED];	3.00	DJM
	Review and respond to email regarding [REDACTED]; review and respond to email regarding [REDACTED]; telephone call with [REDACTED]; review and revising [REDACTED]; preparation for and attend conference call regarding [REDACTED]; meeting with [REDACTED];	2.60	RIT
	Telephone conversation with [REDACTED]; deal with issue regarding [REDACTED]; discussion with [REDACTED]; instructions to [REDACTED];	3.00	DEP
	Emails regarding [REDACTED]; emails regarding service list;	8.00	AI

	review [REDACTED]; review and comment on [REDACTED] [REDACTED]; call with [REDACTED]; instructions to R [REDACTED] [REDACTED]; conference call regarding [REDACTED]; consolidate [REDACTED] [REDACTED]; call with [REDACTED]; call to [REDACTED] [REDACTED]; emails regarding [REDACTED]; call with [REDACTED] [REDACTED];		
	Office consultation with [REDACTED] [REDACTED]; review and analyze [REDACTED] [REDACTED]; begin research on the [REDACTED] [REDACTED];	3.00	DM
	Review and revise [REDACTED]; review and provide comments on [REDACTED] [REDACTED];	1.80	RB
	Telephone discussion with [REDACTED] [REDACTED]; review [REDACTED] [REDACTED]; email to [REDACTED]; instructions from [REDACTED] [REDACTED];	1.10	RGM
Nov-19-16	Emails amo [REDACTED] [REDACTED]; emails to and from the [REDACTED] [REDACTED]; receive and review further [REDACTED] [REDACTED]; review and provide [REDACTED] [REDACTED]; emails [REDACTED] [REDACTED]; receive and review [REDACTED] [REDACTED];	1.70	DJM
	Review and respond to emails regarding [REDACTED] [REDACTED]; review and responded to email regarding [REDACTED];	0.80	RIT
	Review [REDACTED]; emails regarding same; review and revise [REDACTED] [REDACTED]; draft [REDACTED] [REDACTED]; consider issues regarding [REDACTED] call with [REDACTED]; call with [REDACTED]; emails regarding [REDACTED]; emails regarding [REDACTED]; review [REDACTED] [REDACTED];	6.50	AI
	Review and analyze [REDACTED] [REDACTED]; draft email report to [REDACTED];	4.50	DM
Nov-20-16	Further emails regarding com [REDACTED] [REDACTED]; emails to and from [REDACTED] [REDACTED]; numerous emails [REDACTED] [REDACTED];	0.70	DJM
	Review and responded to email regarding [REDACTED];	0.50	RIT

	review and responded to email regarding [REDACTED];		
	Review research regarding [REDACTED]; related email to [REDACTED];	3.00	DEP
	Email to [REDACTED]; call with [REDACTED]; review [REDACTED];	3.00	AI
	Review and analyze academ [REDACTED]; finalize and send email re [REDACTED];	1.90	DM
Nov-21-16	Emails from and to [REDACTED]; emails to and from the [REDACTED]; continue to [REDACTED]; telephone call with the [REDACTED]; various emails regarding [REDACTED]; emails to the [REDACTED]; further emails regarding discussions with the [REDACTED]; coordinate conference call to discuss participate in [REDACTED]; discussions with [REDACTED]; receive and review [REDACTED];	4.30	DJM
	Review and respond to email; meeting with D [REDACTED]; review and respond to email regarding [REDACTED]; review and respond to emails regarding [REDACTED]; conference call [REDACTED]; review and respond to emails regarding [REDACTED]; telephone call with [REDACTED]; email to [REDACTED];	2.80	RIT
	Review research and draft email regarding [REDACTED];	3.00	DEP
	Call with [REDACTED]; emails regarding [REDACTED]; emails regarding [REDACTED]; research regarding [REDACTED]; conference call regarding [REDACTED]; emails regarding [REDACTED]; revise [REDACTED]; calls with [REDACTED]; prepare [REDACTED];	8.10	AI
	Office consultation with [REDACTED];	0.30	DM
	Email and instructions from [REDACTED];	2.70	RGM

	relevant ; review , retrieve ; various emails from emails from ; review service ;		
Nov-22-16	Participate in conference call with ; emails to and from ; discussion with ; continue to ; discussions and consideration as to ; further discussions with ; emails from and to ; emails amongst the ; participate in and emails to and from ; receive and review update from ; Preparation for and conference call with ; telephone call with ; preparation for and conference call with ; Conference call with ; review ; conference call regarding ; call with ; emails regarding ; Continue reviewing ; discussion with ; review various emails to and from ;	2.00	DJM
	Various emails and conference calls to ; various calls and emails to and from ; review ; Review and respond to emails; telephone call with ; email to ; review of ; preparation for and telephone call with regarding ; conference call with ; telephone call with ; telephone call with ; review and revising ; further telephone call with ; Review and revise ; review, revise and ; review and respond to correspondence;	2.60	RIT
		4.00	AI
		1.70	RGM
Nov-23-16		3.30	DJM
		4.70	RIT
		6.00	AI

	Review email and instructions from [REDACTED] [REDACTED]; review [REDACTED]; emails to and from [REDACTED]; discussion with [REDACTED] [REDACTED]; review emails from [REDACTED] [REDACTED];	2.10	RGM
Nov-24-16	Emails to and from [REDACTED]; numerous emails to and from [REDACTED]; emails to and from [REDACTED]; discussions with [REDACTED]; emails [REDACTED];	2.20	DJM
	Review and responding to email regarding [REDACTED]; telephone call with [REDACTED]; review and responded to email; review and revising [REDACTED];	1.50	RIT
	Review and consider [REDACTED]; review [REDACTED]; call with [REDACTED]; continue revisions to [REDACTED]; review and respond to correspondence; emails regarding service list;	4.00	AI
	Review internal emails with respect to [REDACTED]; continue to compile and hyperlink list [REDACTED]; draft cover letter to [REDACTED]; discussions with [REDACTED];	4.90	RGM
Nov-25-16	Various emails [REDACTED]; email to the [REDACTED]; receive and review update on [REDACTED]; consideration as to timing and non-delivery [REDACTED]; confirm various documents being delivered to the Court; attendance at the [REDACTED]; email to [REDACTED]; confirm delivery [REDACTED]; further emails and calls to [REDACTED];	4.40	DJM
	Review and revising [REDACTED]; meeting with [REDACTED]; conference call with [REDACTED]; review and responded to email regarding [REDACTED]; conference call regarding [REDACTED];	3.20	RIT
	Input [REDACTED]; emails regarding [REDACTED];	5.00	AI

	_____ ; call with _____ ; conference call to _____ ; conference call regarding _____ ; _____ ;		
	Finalize _____ _____ ; internal instructions with respect to _____ _____ ; emails to and from _____ _____ ; circulate letter to Service List; internal instructions with respect to Service List; emails from _____ _____ ; review _____ _____ ; attend to _____ _____ ;	2.30	RGM
Nov-26-16	Numerous emails _____ ; provide further _____ ; numerous emails with _____ ;	2.30	DJM
	Review and revising _____ ; review and responding to emails regarding same;	2.50	RIT
	Emails regarding _____ ; email _____ ;	1.00	AI
	Review and respond to correspondence; review and revise _____ ; call with _____ ; revise _____ ; calls with _____ ;	8.00	AI
Nov-27-16	Review _____ ; receive and review _____ _____ ; various emails regarding _____ ;	0.80	DJM
	Review and revising _____ ; review and _____ _____ ; review and respond to email; meeting with _____ ;	2.00	RIT
	Revise _____ ; review _____ ; emails regarding _____ ; review and respond to correspondence;	2.00	AI
	Consultation with _____ _____ ; conduct research on the _____ ;	4.00	DM
	Email from _____ ; compile same and email to _____ ;	0.50	RGM
Nov-28-16	Review and consider _____ ; further emails and calls regarding _____	5.20	DJM

; discussions with the ; email to the
 ; provide update to ; confirm with the
 ; review and
 finalize ; participate in conference call with
 ; email to
 ; discussions with
 ; emails to and from the
 ;

Conference call with ;
 review and responded to email to ;
 ; review and respond to email regarding ;
 email to ; meeting with ; review and
 responding to emails regarding ; conference call with
 ; conference call with ;
 ;

5.30 RIT

Conference call regarding ; emails regarding
 ; review and revise same; review emails regarding seve
 ; call with ; meeting with
 ; additional revisions to ; review and revise
 ; review ; voicemail to
 ; call with ; emails regarding
 ; conference call regarding ; call with
 ; emails regarding courtroom technology; further revisions to
 ; further revisions to ; emails regarding
 ; emails regarding ag
 ; review email regarding ; finalize
 ; calls with ; attend to matters regarding service of
 ;

12.50 AI

Continue to ;
 emails from
 ; email from
 ; emails from and to
 ; emails from St
 ; email and instructions from
 ; review letter from
 ; emails from and to
 ; email and request from
 ; follow-up email to
 ; review service email with respect to

3.60 RGM

Nov-29-16

[REDACTED];

Numerous emails regarding [REDACTED]

; discussion with [REDACTED]

; emails from and to J [REDACTED]

ensure that [REDACTED]

; responding to various inquiries from [REDACTED]

; discussions with the [REDACTED]

; emails from and to R [REDACTED]

various emails from [REDACTED]

; review [REDACTED]

Review and respond to email regarding [REDACTED]

and respond to email regarding [REDACTED]

; review [REDACTED]

; discussion with [REDACTED]

; revising [REDACTED]

; conference [REDACTED]

call regarding [REDACTED]

; [REDACTED]

; telephone call [REDACTED]

with [REDACTED]

; review of [REDACTED]

; telephone call [REDACTED]

with [REDACTED]

; review of [REDACTED]

Conference call regarding [REDACTED]

; numerous emails regarding [REDACTED]

; attend to matters in [REDACTED]

; prepare [REDACTED]

Draft [REDACTED]

[REDACTED];

Email [REDACTED]

; emails and instructions from [REDACTED]

; prepare [REDACTED]

; review emails [REDACTED]

from [REDACTED]

; discussions with [REDACTED]

; emails from and to [REDACTED]

; prepare [REDACTED]

; draft and finalize [REDACTED]

email from [REDACTED]

emails from and to [REDACTED]

organize electronic set of documents for [REDACTED]

; emails from [REDACTED]

; edits to [REDACTED]

2.30

DJM

6.20

RIT

10.00

AI

2.60

DM

7.50

RGM

	[REDACTED];		
	Deliveries of documents to [REDACTED];	1.20	MA
Nov-30-16	Discussion with [REDACTED]; discussion with the [REDACTED]; review form of [REDACTED];	0.90	DJM
	Preparation for Court hearing; review of materials and preparation for and attend at hearing and pre-hearing discussions; meeting with [REDACTED]; review and responded to email regarding [REDACTED]; meeting with [REDACTED]; review and respond to emails with [REDACTED]; review and respond to other emails;	9.70	RIT
	Prepare for and participate in hearing regarding [REDACTED]; emails regarding [REDACTED];	4.30	AI
	Emails from [REDACTED];	0.10	RGM

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
D. J. Miller	80.50	\$825.00	\$66,412.50
Robert I. Thornton	70.00	\$1,000.00	\$70,000.00
Deborah E. Palter	15.60	\$675.00	\$10,530.00
Asim Iqbal	118.60	\$400.00	\$47,440.00
Denisa Mertiri	16.30	\$325.00	\$5,297.50
Rachel Bengino	68.40	\$325.00	\$22,230.00
Roxana Manea (Law Clerk)	26.80	\$300.00	\$8,040.00
Matt Aleksic (student)	1.20	\$275.00	\$330.00
Total Fees			\$230,280.00
HST (@ 13%) on 20% of Fees			\$5,987.28
GST (@ 5%) on 40% of Fees			\$4,605.60
Total Fees and Taxes			\$240,872.88

DISBURSEMENTS

Photocopies	\$1,154.75
Photocopies - Color	\$123.30
Stationery/Supplies	\$21.66
Telephone	\$116.51
Transportation	\$72.89
Conference Calls	\$93.96
Conference Calls	\$172.84
Dentons Canada LLP re BC Security	\$10,734.08
Dentons Canada LLP re BC online registration*	\$185.00
Dentons Canada LLP - PST re BC Security*	\$751.39

Conference Calls	\$40.02
Conference Calls - DJM	\$81.20
Conference Calls	\$34.51
Filed Monitor's First Report	<u>\$50.00</u>

Total Taxable Disbursements	\$12,695.72
HST (@ 13%) on 20% of Taxable Disbursements	\$330.09
GST (@ 5%) on 40% of Taxable Disbursements	\$253.91
Total *Non-Taxable Disbursements	<u>\$936.39</u>

Total Disbursements and HST	<u>\$14,216.11</u>
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TOTAL NOW DUE	<u>\$255,088.99</u>
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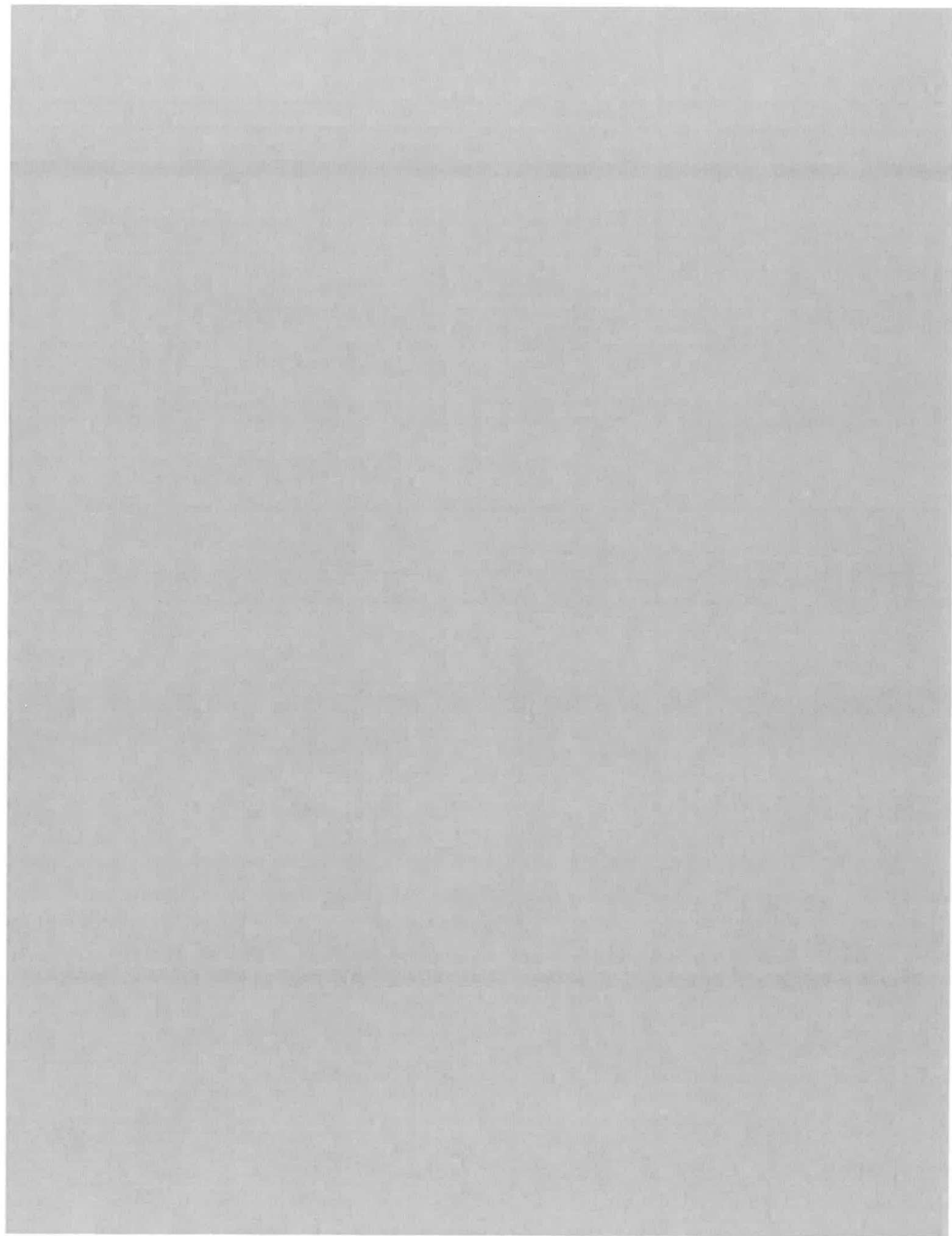
THORNTON GROUT FINNIGAN LLP



Per: Rachel Bengino

E.& O.E.
GST/HST #87042 1039 RT0001 * GST/HST Exempt

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 33 of The Solicitor's Act, interest will be charged at the rate of 4.00% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.





Thornton Grout Finnigan LLP
RESTRUCTURING + LITIGATION

Toronto-Dominion Centre
100 Wellington Street West
Suite 3200, P.O. Box 329
Toronto, ON Canada M5K 1K7
T 416.304.1616 F 416.304.1313

Ernst & Young Inc.
Ernst & Young Tower
222 Bay St., PO Box 251
Toronto, ON M5K 1J7

January 25, 2017

Attention: **Brian M. Denega**

Invoice No. **31113**
File No. **519-043**

RE: Performance Sports Group

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: December 31, 2016

FEES

Dec-01-16	Review and respond to email regarding [REDACTED];	0.50	RIT
	Emails regarding [REDACTED];	0.20	RGM
Dec-02-16	Review and respond to email regarding [REDACTED]; telephone call with [REDACTED]; review and respond to emails; telephone call with [REDACTED]; further telephone call with [REDACTED];	2.60	RIT
Dec-05-16	Review of email regarding [REDACTED]; review of [REDACTED]; review of [REDACTED];	1.80	RIT
	Call with [REDACTED]; review and respond to correspondence; provide [REDACTED]; call with [REDACTED]; [REDACTED]; prepare for [REDACTED]; email to [REDACTED]; participate in [REDACTED]; email to [REDACTED]; [REDACTED]; email exchange with [REDACTED];	3.50	AI
Dec-06-16	Meeting with [REDACTED]; review and respond to email regarding [REDACTED];	1.10	RIT
	Discussion with [REDACTED]; review and respond to correspondence; discussion with [REDACTED];	1.00	AI
	Review [REDACTED]; review and consider dr [REDACTED];	7.60	RB

	[REDACTED]; review and consider [REDACTED];		
Dec-07-16	Consider advice to [REDACTED]; discussion with [REDACTED]; review [REDACTED];	1.00	AI
	Review and comment on [REDACTED];	0.50	AI
	Call with [REDACTED]; discuss same with [REDACTED]; review, consider and discuss [REDACTED]; discuss same with [REDACTED]; draft and send e-mail to [REDACTED]; call with [REDACTED]; review and consider [REDACTED]; call with [REDACTED]; amend same and circulate [REDACTED];	6.50	RB
Dec-08-16	Review and respond to email with [REDACTED]; telephone call with [REDACTED]; meeting with [REDACTED]; telephone call to [REDACTED]; review and revise [REDACTED]; telephone call with [REDACTED]; conference call with [REDACTED]; conference call regarding [REDACTED]; telephone call with [REDACTED]; telephone call with [REDACTED];	3.80	RIT
	Review comments on dr [REDACTED]; review [REDACTED]; consolidate comments on draft materials and discuss same with [REDACTED]; e-mail same to [REDACTED]; review opinion [REDACTED]; draft e-mail with respect to [REDACTED]; call with [REDACTED]; call with [REDACTED]; lengthy call with [REDACTED]; follow up call [REDACTED];	6.50	RB
Dec-09-16	Meeting with [REDACTED]; conference call [REDACTED];	0.90	RIT
	Call with [REDACTED]; review [REDACTED]; call with [REDACTED]; call with [REDACTED]; draft [REDACTED];	5.70	RB
Dec-11-16	Review and revise draft [REDACTED];	1.60	RB
Dec-12-16	Review and revise [REDACTED]; review and revise [REDACTED];	0.80	RIT

	[REDACTED]; review and respond to emails with [REDACTED];		
	Review and revise [REDACTED]; review [REDACTED];	1.80	RB
Dec-13-16	Review of [REDACTED]; review and respond to email; conference call with [REDACTED]; conference call with [REDACTED]; telephone call with [REDACTED];	2.60	RIT
	Review, revise and finalize the [REDACTED]; review [REDACTED]; call with [REDACTED]; attend call with [REDACTED]; schedule call with [REDACTED]; review e-mails with respect to [REDACTED]; review draft of [REDACTED];	6.90	RB
	File [REDACTED];	1.40	MA
Dec-14-16	Review [REDACTED]; attend [REDACTED]; provide update with [REDACTED]; call [REDACTED]; review and revise [REDACTED];	7.80	RB
Dec-15-16	Review and respond to email; conference call with [REDACTED]; conference call with [REDACTED]; review and respond to emails regarding [REDACTED]; review and considering [REDACTED];	2.40	RIT
	Draft [REDACTED]; consider issue with respect to [REDACTED]; respond to e-mail from [REDACTED]; review [REDACTED]; further review and amend [REDACTED]; review various [REDACTED];	3.90	RB
Dec-16-16	Review and respond to email [REDACTED];	0.90	RIT
	Review and respond to email regarding [REDACTED]; review and respond to email from [REDACTED];	0.60	RIT
	Review, draft and revise [REDACTED]; review comments on the [REDACTED]; review [REDACTED]; call with [REDACTED];	6.90	RB

	[REDACTED]; review summary of [REDACTED]; e-mail correspondence with [REDACTED];		
Dec-18-16	Telephone call with [REDACTED]; review and respond to email regarding [REDACTED];	1.80	RIT
	E-mail correspondence with respect to [REDACTED]; e-mail correspondence with [REDACTED];	0.50	RB
Dec-19-16	Review and respond to emails with [REDACTED]; telephone call with [REDACTED]; further emails with [REDACTED]; telephone call with [REDACTED]; meeting with R [REDACTED]; email regarding [REDACTED]; telephone call with [REDACTED];	3.10	RIT
	Review [REDACTED]; review Ini [REDACTED]; attend call with [REDACTED]; review [REDACTED]; attend motion to [REDACTED]; discuss update with R. Thornton; draft update to [REDACTED]; review [REDACTED];	4.50	RB
	Review email regarding [REDACTED];	0.10	RGM
Dec-20-16	Review and respond to emails regarding [REDACTED];	0.50	RIT
	Review [REDACTED]; call with [REDACTED]; review comments on same from [REDACTED]; draft e-mail outlining [REDACTED]; review [REDACTED]; call with [REDACTED]; call with [REDACTED]; call with [REDACTED]; call with [REDACTED]; follow up call with [REDACTED]; draft and send update e-mail [REDACTED]; e-mail correspondence with [REDACTED];	3.90	RB
Dec-21-16	Review [REDACTED]; draft e-mail with respect to same and [REDACTED]; review and consider e-mail [REDACTED]; e-mail correspondence with respect to [REDACTED]; review [REDACTED]; read U [REDACTED]; review and consider letter from [REDACTED];	3.90	RB

	[REDACTED];		
Dec-22-16	Review and respond to email regarding [REDACTED];	0.20	RIT
	Review and respond to emails regarding Monito [REDACTED] [REDACTED]; conference call with [REDACTED]; review and respond to further email;	0.80	RIT
	Receive and review update on [REDACTED]; discuss [REDACTED]; review e-mail regarding [REDACTED]; review and consider [REDACTED]; E-mail correspondence with respect to [REDACTED]; review [REDACTED]; [REDACTED]; e-mail correspondence with [REDACTED]; calls with [REDACTED]; review [REDACTED]; review revised [REDACTED]; review [REDACTED];	5.40	RB
	E-mail correspondence with respect to [REDACTED];	0.40	RB
Dec-23-16	Review and respond to emails regarding [REDACTED]; review and respond to email regarding [REDACTED];	0.50	RIT
	E-mail correspondence with respect to [REDACTED]; e-mail correspondence with respect to [REDACTED]; call with [REDACTED]; [REDACTED]; e-mail correspondence with respect to [REDACTED]; [REDACTED]; call to discuss same with [REDACTED];	2.20	RB
Dec-27-16	Send e-mail to [REDACTED]; call with [REDACTED]; [REDACTED]; call with [REDACTED]; follow up call with [REDACTED]; [REDACTED]; review and consider e-mail from [REDACTED]; [REDACTED]; e-mail correspondence to [REDACTED];	1.80	RB
Dec-28-16	Review and respond to email regarding [REDACTED];	0.50	RIT
	Review case on [REDACTED];	2.20	DM
	Review case on [REDACTED];	0.40	DM

Dec-29-16	Review and respond to email regarding [REDACTED];	0.50	RIT
	Review, consider and forward [REDACTED]; draft [REDACTED]; review [REDACTED]; review draft [REDACTED]; review updated [REDACTED]; call with [REDACTED]; draft [REDACTED];	3.80	RB
Dec-30-16	Call with [REDACTED]; draft and send e-mail of [REDACTED]; call with [REDACTED]; review [REDACTED]; review updated [REDACTED]; review [REDACTED]; receive and review revised [REDACTED]; review comments on [REDACTED];	4.80	RB
	Send [REDACTED]; review e-mail with respect to [REDACTED]; e-mail correspondence with [REDACTED]; review updated [REDACTED];	0.70	RB

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Robert I. Thornton	25.90	\$1,000.00	\$25,900.00
Asim Iqbal	6.00	\$400.00	\$2,400.00
Denisa Mertiri	2.60	\$325.00	\$845.00
Rachel Bengino	87.10	\$325.00	\$28,307.50
Roxana Manea (Law Clerk)	0.30	\$300.00	\$90.00
Matt Aleksic (student)	1.40	\$275.00	<u>\$385.00</u>
Total Fees			\$57,927.50
HST (@ 13%) on 20% of Fees			\$1,506.12
GST (@ 5%) on 40% of Fees			<u>\$1,158.55</u>
Total Fees and HST			\$60,592.17
<u>DISBURSEMENTS</u>			
Computer Research			\$935.91
Couriers			\$6.67
Stationery/Supplies			\$21.78

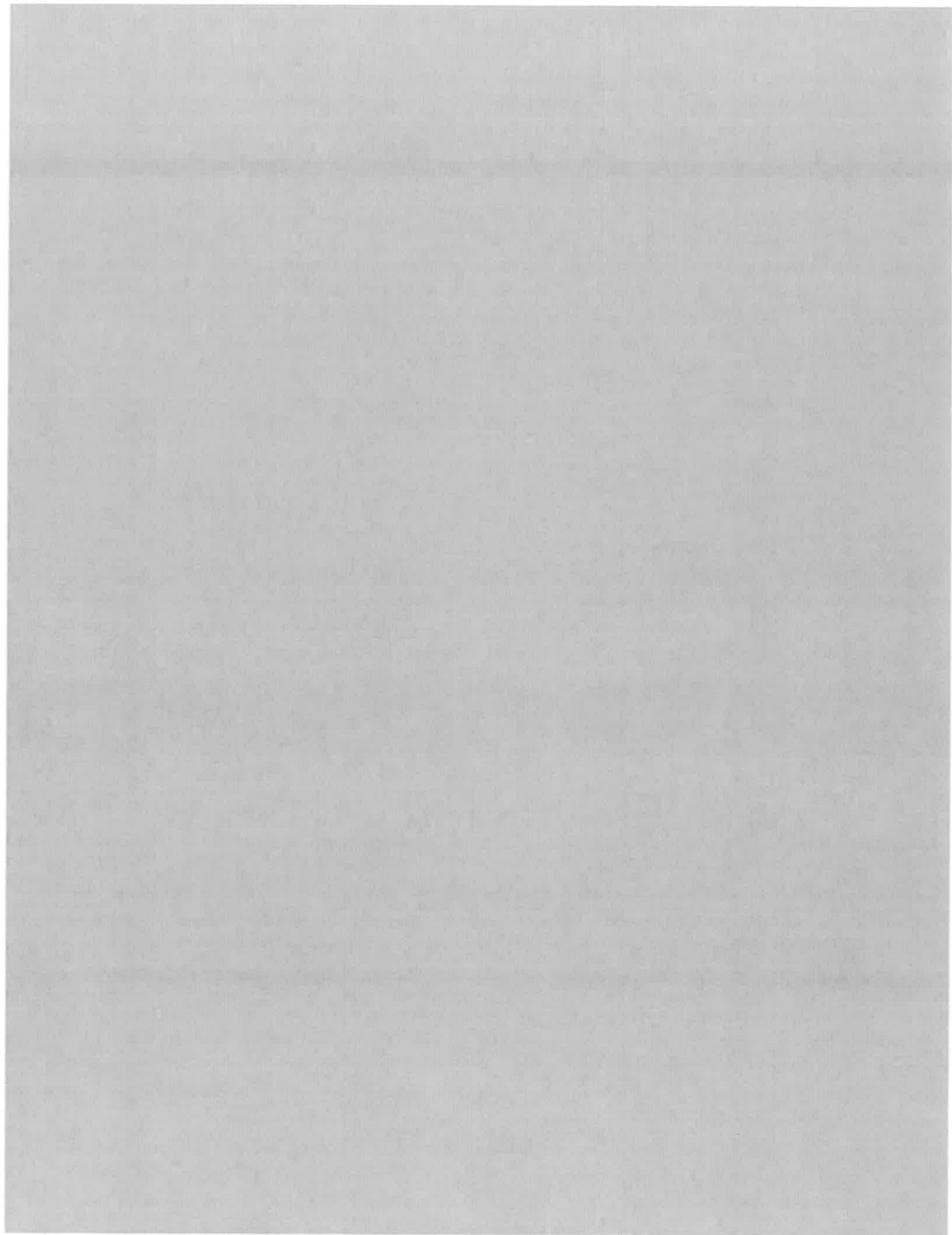
Transportation	\$86.54	
Conference Calls	\$12.18	
Conference Calls	\$92.80	
Conference Calls	\$39.73	
Conference Calls	\$98.20	
Conference Calls	\$74.82	
Conference Calls	<u>\$51.92</u>	
Total Taxable Disbursements	\$1,420.55	
HST (@ 13%) on 20% Taxable Disbursements	\$36.93	
GST (@ 5%) on 40% of Taxable Disbursements	\$28.41	
Total *Non-Taxable Disbursements	<u>\$0.00</u>	
Total Disbursements and Taxes		<u>\$1,485.89</u>
TOTAL NOW DUE		<u>\$62,078.06</u>

THORNTON GROUT FINNIGAN LLP

Per:  **Robert Thornton**

E.& O.E.
GST/HST #87042 1039 RT0001 * GST/HST Exempt

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 33 of The Solicitor's Act, interest will be charged at the rate of 4.00% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.





Thornton Grout Finnigan LLP
RESTRUCTURING + LITIGATION

Toronto-Dominion Centre
100 Wellington Street West
Suite 3200, P.O. Box 329
Toronto, ON Canada M5K 1K7
T 416.304.1616 F 416.304.1313

Ernst & Young Inc.
Ernst & Young Tower
222 Bay St., PO Box 251
Toronto, ON
M5K 1J7

February 22, 2017

Attention: Brian M. Denega

Invoice No. 31185

File No. 519-043

RE: Performance Sports Group

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: January 31, 2017

FEES

Jan-02-17	Review case on [REDACTED] [REDACTED];	4.80	DM
Jan-03-17	Review and responded to emails regarding [REDACTED] [REDACTED]; review of draft fo [REDACTED]; review of email regarding [REDACTED] [REDACTED];	1.90	RIT
	Discuss [REDACTED]; review updated [REDACTED]; review updated memorandum on [REDACTED] [REDACTED]; review comments on dra [REDACTED] [REDACTED];	2.30	RB
Jan-04-17	Review of [REDACTED]; further emails regarding [REDACTED] [REDACTED]; consideration of [REDACTED] [REDACTED]; consideration [REDACTED] [REDACTED];	1.50	RIT
	Review email from D [REDACTED]; review [REDACTED];	1.00	DEP

	Review and amend [REDACTED] [REDACTED]; call with [REDACTED] [REDACTED]; call with [REDACTED] [REDACTED]; revise repo [REDACTED] [REDACTED]; e-mail correspondence with [REDACTED] [REDACTED]; review [REDACTED]; review [REDACTED] [REDACTED]; review and consider [REDACTED] [REDACTED]; review and consider [REDACTED] [REDACTED]; conference call to discuss [REDACTED] [REDACTED]; amend and circulate [REDACTED] [REDACTED];	4.30	RB
Jan-05-17	Telephone call with [REDACTED]; review of [REDACTED] [REDACTED];	0.50	RIT
	Email to [REDACTED] [REDACTED];	0.20	DEP
	E-mail correspondence regarding [REDACTED] [REDACTED]; e-mail correspondence with [REDACTED] [REDACTED]; review and revise [REDACTED] [REDACTED]; finalize and [REDACTED] [REDACTED]; review and consider revised [REDACTED] [REDACTED];	3.30	RB
Jan-06-17	Review and respond to email regarding a [REDACTED] [REDACTED]; emails regarding [REDACTED];	0.80	RIT
	Send e-mail to [REDACTED]; review [REDACTED];	1.30	RB
Jan-07-17	Review and respond to email regarding [REDACTED];	0.40	RIT
	Review e-mail correspondence [REDACTED] [REDACTED]; review comments on [REDACTED] [REDACTED];	0.60	RB
Jan-08-17	Review further comments on d [REDACTED] [REDACTED]; review and consider [REDACTED] [REDACTED]; review comments on same from [REDACTED];	1.60	RB
Jan-09-17	Review and respond to email regarding [REDACTED]; consideration of issue; review of [REDACTED] [REDACTED]; telephone call with [REDACTED]; review and revise [REDACTED] [REDACTED]; conference call with [REDACTED]; review and respond to email with [REDACTED];	3.80	RIT
	Review correspondence regarding [REDACTED]; emails regarding same; review [REDACTED] [REDACTED]; email to [REDACTED];	2.00	AI

	Review and consider e-mail correspondence with respect to [REDACTED] [REDACTED]; circulate [REDACTED]; discuss [REDACTED]; attend conference call to discuss [REDACTED]; call with J. [REDACTED]; call with J. [REDACTED] [REDACTED]; further revise [REDACTED] [REDACTED];	3.30	RB
Jan-10-17	Review and respond to email regarding [REDACTED]; telephone call with [REDACTED]; review and respond to email regarding [REDACTED]; review and considering [REDACTED]; review of news updates; review and respond to email with [REDACTED] [REDACTED];	1.70	RIT
	Review and respond to correspondence; email to [REDACTED] [REDACTED];	1.00	AI
	Review [REDACTED] [REDACTED]; attend motion to [REDACTED]; discussion with [REDACTED]; conference call with [REDACTED]; review e-mail correspondence and [REDACTED] [REDACTED];	4.30	RB
Jan-11-17	Telephone call with [REDACTED]; telephone call with [REDACTED]; telephone call with [REDACTED]; meeting with [REDACTED] [REDACTED]; review and respond to email regarding [REDACTED];	2.30	RIT
	Receive voice message from [REDACTED] [REDACTED]; receive [REDACTED] [REDACTED]; call with [REDACTED] [REDACTED]; discuss [REDACTED] [REDACTED]; circulate draft [REDACTED]; e-mail correspondence with [REDACTED];	2.10	RB
Jan-12-17	Preparation for and attend [REDACTED]; review and respond to email regarding [REDACTED]; conference call with [REDACTED] [REDACTED]; review and respond to [REDACTED] [REDACTED]; review and respond to email regarding [REDACTED];	4.10	RIT
	Review comments on [REDACTED] [REDACTED]; attend [REDACTED]; conference call with [REDACTED]; Review [REDACTED]; review and provide comments on [REDACTED]; review [REDACTED]; review and provide comments on [REDACTED]; revise draft [REDACTED];	5.30	RB

Jan-13-17	E-mail correspondence with [REDACTED] [REDACTED]; review revised draft [REDACTED]; e-mail correspondence with respect to [REDACTED]; review comments on [REDACTED] [REDACTED]; review [REDACTED]; e-mail correspondence regarding [REDACTED] [REDACTED];	3.20	RB
Jan-15-17	Consider e-mail from [REDACTED] [REDACTED]; review and consider sharehol [REDACTED]; review and consider [REDACTED]; review draft memorandum with respect to [REDACTED];	2.10	RB
Jan-16-17	Review and respond to email;	0.20	RIT
	Prepare memorandum regarding [REDACTED];	5.30	PF
	E-mail correspondence and call with [REDACTED] [REDACTED]; e-mail correspondence with respect to [REDACTED]; review draft [REDACTED] [REDACTED];	1.00	RB
Jan-17-17	Conference call with [REDACTED]; conference call with [REDACTED];	2.10	RIT
	E-mail correspondence with respect to [REDACTED]; call with J. [REDACTED]; review draft [REDACTED] [REDACTED]; attend call with the [REDACTED] [REDACTED]; attend call with [REDACTED]; [REDACTED];	3.10	RB
Jan-18-17	Review and revising [REDACTED] [REDACTED];	1.60	RIT
	Prepare ag [REDACTED] [REDACTED]; attend update call with [REDACTED]; review and revise [REDACTED]; review and amend draft [REDACTED]; call with [REDACTED] [REDACTED]; call with [REDACTED];	3.90	RB
Jan-19-17	Review draft Approva [REDACTED] [REDACTED]; send comments on [REDACTED] [REDACTED]; discuss pre- [REDACTED] [REDACTED]; review e-mail correspondence [REDACTED]; review update on [REDACTED] [REDACTED]; call with [REDACTED] [REDACTED]; review [REDACTED]; review [REDACTED]; review memorandum on [REDACTED] [REDACTED];	4.60	RB
Jan-20-17	E-mail correspondence regarding [REDACTED];	0.20	RB
	Review and [REDACTED] [REDACTED]; send same to [REDACTED];	1.30	RB
Jan-21-17	Amend [REDACTED]; e-mail	1.00	RB

	correspondence with respect to [REDACTED];		
Jan-22-17	E-mail correspondence with [REDACTED]; respond to [REDACTED];	0.30	RB
Jan-23-17	Review and revise [REDACTED]; review summary of [REDACTED]; review [REDACTED]; review and consider [REDACTED]; review [REDACTED];	3.10	RB
Jan-24-17	Review and revise [REDACTED]; review of [REDACTED]; email regarding [REDACTED];	1.80	RIT
	Review [REDACTED];	3.00	DEP
	Read [REDACTED]; review sa [REDACTED]; e-mail correspondence with respect to [REDACTED]; e-mail correspondence with respect to [REDACTED]; call with [REDACTED]; call with [REDACTED]; call with [REDACTED]; attend [REDACTED]; review comments on [REDACTED]; review [REDACTED]; review and revise draft [REDACTED];	5.60	RB
Jan-25-17	Finalize reporting email to [REDACTED];	3.50	DEP
	Office consultation with [REDACTED];	0.40	DM
	[REDACTED]; review memo by [REDACTED];		
	E-mail correspondence with respect to [REDACTED]; review and consider same; call with [REDACTED]; call with [REDACTED]; review follow up e-mail from [REDACTED]; review comments and revise [REDACTED]; e-mail correspondence regarding [REDACTED]; review [REDACTED]; review [REDACTED];	4.20	RB
Jan-26-17	Review and respond to email and review and consideration of [REDACTED]; review of correspondence regarding [REDACTED]; review of [REDACTED];	1.30	RIT
	Review materials in preparation for [REDACTED]; attend [REDACTED]; review [REDACTED]; draft e-mail summary of [REDACTED]; review, consider and summarize [REDACTED]; draft e-mail to [REDACTED]; review amendments to draft [REDACTED];	5.90	RB

	review and consider [REDACTED];		
Jan-27-17	Conference call with [REDACTED]; review and respond to email;	1.30	RIT
	Review and consider [REDACTED]; call with [REDACTED]; circulate latest draft of [REDACTED]; call with [REDACTED]; e-mail correspondence with [REDACTED];	2.50	RB
Jan-28-17	Review and respond to email regarding [REDACTED];	0.80	RIT
	Review and consider [REDACTED]; numerous e-mail correspondence with respect to same; review [REDACTED]; attend call with [REDACTED]; e-mail correspondence with [REDACTED]; provide comments on [REDACTED]; schedule call with [REDACTED]; amend [REDACTED];	3.40	RB
Jan-29-17	Review and respond to email; telephone call with [REDACTED]; review and considering sli [REDACTED]; review and revise draft [REDACTED]; email from [REDACTED]; review and respond to email with tea [REDACTED];	2.50	RIT
	Review and respond to e-mail correspondence with respect to [REDACTED]; schedule call with [REDACTED]; send follow up e-mail regarding [REDACTED]; review and consider [REDACTED]; review draft e-mail to [REDACTED]; review e-mail from [REDACTED];	1.60	RB
Jan-30-17	Telephone call with [REDACTED]; telephone call with [REDACTED]; preparation for and meeting at [REDACTED]; conference call with M [REDACTED]; conference call with [REDACTED]; email with [REDACTED]; review and changes to sa [REDACTED]; meeting with [REDACTED]; review and revise [REDACTED]; review and revising and [REDACTED];	5.10	RIT
	Review [REDACTED]; attend meeting at [REDACTED]; follow up conference call with [REDACTED]; conference call with [REDACTED]; review revised sale [REDACTED]; revise draft [REDACTED]; discuss same with [REDACTED]; review, consider and revise draft [REDACTED]; e-mail correspondence with respect to [REDACTED]; discussion with [REDACTED]; review and consider comments received	9.20	RB

	from [REDACTED];		
Jan-31-17	Review and respond to email regarding [REDACTED]; telephone call with [REDACTED]; review and revising [REDACTED]; review and respond to email regarding the [REDACTED];	4.40	RIT
	Exchange emails with [REDACTED];	0.40	DEP
	Review and consider e-mail correspondence with respect to [REDACTED]; circulate revised version and review e-mail correspondence regarding [REDACTED]; draft [REDACTED]; e-mail correspondence with [REDACTED]; review and respond to e-mail from [REDACTED]; review and consider e-mail from [REDACTED]; amend [REDACTED]; review comments on [REDACTED]; Call with Blan [REDACTED]; review and consider same; review and consider [REDACTED]; review and consider [REDACTED]; receive, review and consider comments on [REDACTED]; revise draft to [REDACTED]; e-mail correspondence with respect to ta [REDACTED];	11.50	RB

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Robert I. Thornton	38.10	\$1,025.00	\$39,052.50
Deborah E. Palter	8.10	\$700.00	\$5,670.00
Asim Iqbal	3.00	\$475.00	\$1,425.00
Rachel Bengino	96.10	\$400.00	\$38,440.00
Denisa Mertiri	5.20	\$400.00	\$2,080.00
Puya Fesharaki	5.30	\$350.00	<u>\$1,855.00</u>
Total Fees			\$88,522.50
HST (@ 13%) on 20% of Fees			\$2,301.59
GST (@ 5%) on 40% of Fees			<u>\$1,770.45</u>
Total Fees and Taxes			\$92,594.54

DISBURSEMENTS

Photocopies - Color	\$1.20	
Telephone	\$56.26	
Conference Calls	\$154.28	
Conference Calls	<u>\$34.22</u>	
Total Taxable Disbursements	\$245.96	
HST (@ 13%) on 20% of Taxable Disbursements	\$6.39	
GST (@ 5%) on 40% of Taxable Disbursements	\$4.92	
Total *Non-Taxable Disbursements	<u>\$0.00</u>	
Total Disbursements and Taxes		<u>\$257.27</u>
 TOTAL NOW DUE		 <u>\$92,851.81</u>

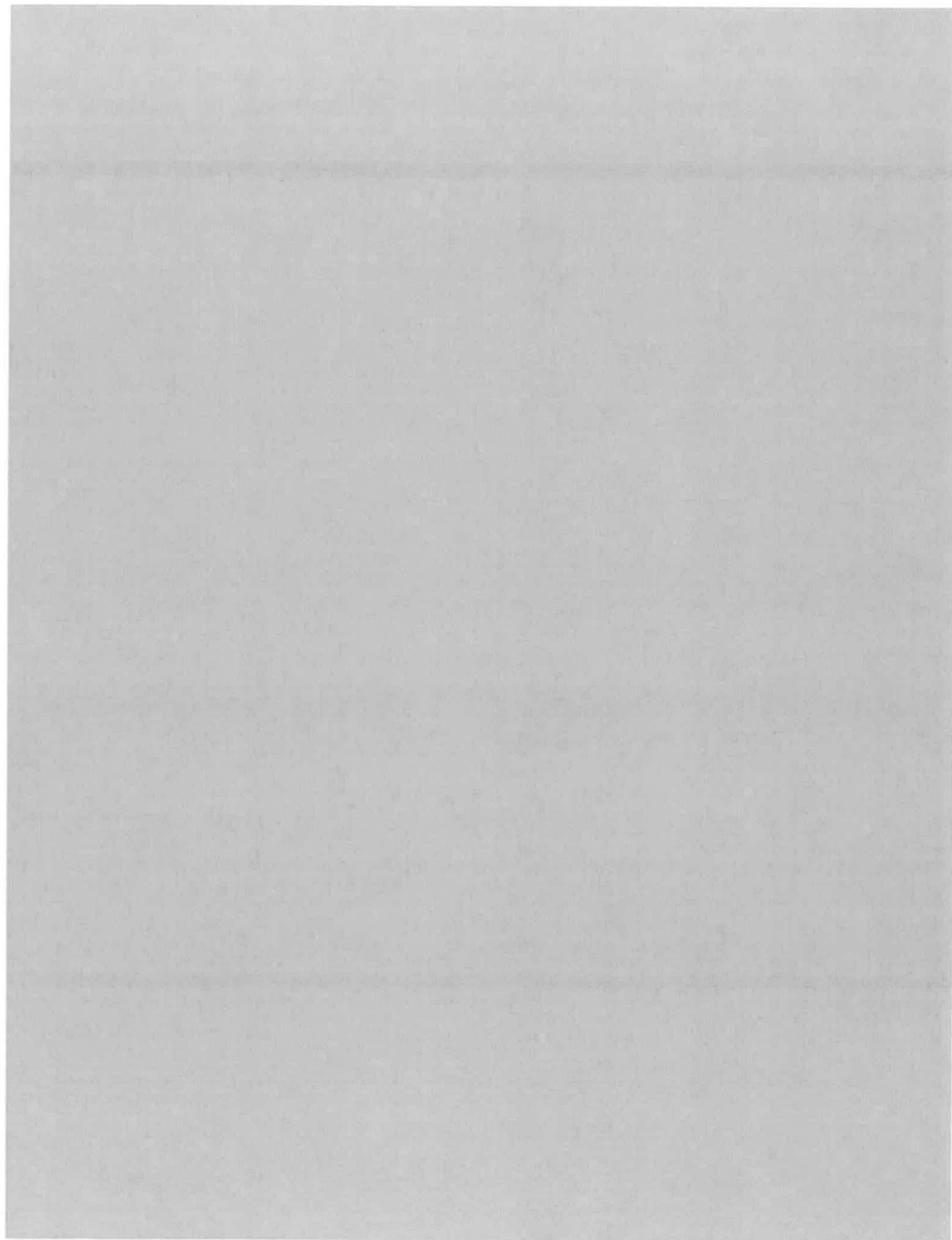
THORNTON GROUT FINNIGAN LLP

Per: Robert Thornton

E. & O.E.

GST/HST #87042 1039 RT0001 * GST/HST Exempt

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 33 of The Solicitor's Act, interest will be charged at the rate of 4.00% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.





Thornton Grout Finnigan LLP
RESTRUCTURING + LITIGATION

Toronto-Dominion Centre
100 Wellington Street West
Suite 3200, P.O. Box 329
Toronto, ON Canada M5K 1K7
T 416.304.1616 F 416.304.1313

Ernst & Young Inc.
Ernst & Young Tower
222 Bay St., PO Box 251
Toronto, ON M5K 1J7

March 27, 2017

Attention: Brian M. Denega

Invoice No. 31263

File No. 519-043

RE: Performance Sports Group

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: February 28, 2017

FEES

Feb-01-17	Telephone call with [REDACTED]; review and respond to email; telephone call with [REDACTED]; telephone call with [REDACTED]; review and respond to email regarding [REDACTED];	2.10	RIT
	Review e-mail from [REDACTED]; e-mail correspondence with [REDACTED]; call with [REDACTED]; discuss [REDACTED]; Call and leave voice message for [REDACTED]; review comments on draft [REDACTED]; review comment from [REDACTED]; review comments from the [REDACTED]; discuss same with [REDACTED]; consolidate comments and circulate same; e-mail correspondence with the [REDACTED]; review draft [REDACTED]; call with [REDACTED]; review and consider [REDACTED]; review reply to [REDACTED]; e-mail [REDACTED]; draft e-mail to [REDACTED]; call with [REDACTED]; strategy and steps forward; provide update on call with [REDACTED]; call with [REDACTED]; call with [REDACTED]; draft e-mail to [REDACTED];	12.40	RB
	Discussion with [REDACTED]	2.30	RGM

	; review various emails between ; emails from and to ; begin reviewing and downloading ;		
Feb-02-17	Review and respond to email regarding ; telephone call with ; conference call with ; review and respond to email; review and revise email regarding ; review and revise draft ; review and respond to email regarding ; E-mail correspondence with ; call with ; e-mail correspondence with ; review amend call with ; call with ; draft and send e-mail to ; draft and send e-mail to call with ; review and revise report of ; further e-mail correspondence with respect to ; further amend ; further amend and finalize ; review amended language in ; numerous e-mails with respect to ; Review and respond to emails from ; emails from and to ; continue downloading ;	3.50	RIT
		13.00	RB
		2.60	RGM
Feb-03-17	Review and respond to email regarding ; brief meeting with ; Review comments on draft r ; discuss same with each of review, finalize and serve ; review review amended ; review and consider further comments from ; e-mail correspondence with respect to same; review revised s; call with ; draft and send e-mail to ; attend court house for ; coordinate receipt of all review ; review amended ; review sale ; Continue downloading documents filed on ; review various emails from ; continue working on preparation of USB key for ; review emails from ; finalize Index of ; emails and requests from	0.50	RIT
		6.20	RB
		5.20	RGM

	counsel to [REDACTED] [REDACTED]; review emails to and from J [REDACTED] [REDACTED]; circulate link to same to [REDACTED]; prepare USB key to be filed and arrange for delivery of same to [REDACTED]; attend to various [REDACTED] [REDACTED]; prepare additional [REDACTED] [REDACTED]; emails to and from [REDACTED];		
Feb-05-17	Review and respond to emails from [REDACTED] [REDACTED]; email regarding [REDACTED];	0.40	RIT
	Review [REDACTED] [REDACTED]; call with S [REDACTED] [REDACTED]; review revised [REDACTED] [REDACTED]; call with [REDACTED] [REDACTED]; review comments from [REDACTED] [REDACTED]; numerous e-mails with respect to same; review [REDACTED] [REDACTED]; review all materials filed in connection with [REDACTED] [REDACTED]; review revised order draft by [REDACTED] [REDACTED]; call with [REDACTED] [REDACTED]; call with [REDACTED] [REDACTED]; review follow up amended [REDACTED] [REDACTED]; call with [REDACTED] [REDACTED]; review [REDACTED] [REDACTED];	11.50	RB
	Review emails and instructions from R [REDACTED] [REDACTED]; update Index of [REDACTED] [REDACTED]; internal instructions with respect to updated [REDACTED] [REDACTED]; upload additional [REDACTED] [REDACTED]; review [REDACTED] [REDACTED] regarding same and documents to be posted on Canadian proceeding website;	1.10	RGM
Feb-06-17	Preparation for court; review and respond to email; attending at and making submissions to court in matters contained in the [REDACTED];	9.70	RIT
	Prepare for motion returnable including reviewing and compiling documents; preparing [REDACTED]; send e-mail to [REDACTED]; attend [REDACTED] [REDACTED]; follow up discussions [REDACTED];	10.50	RB
	Additional emails from [REDACTED] [REDACTED]; attend to matters regarding updated [REDACTED];	1.00	RGM
Feb-07-17	Telephone call with [REDACTED] [REDACTED]; review and respond to email; telephone call with [REDACTED] [REDACTED]; review and respond to email regarding [REDACTED];	2.20	RIT
	Call with [REDACTED]; discuss transcript with [REDACTED] [REDACTED]; call with [REDACTED]; call with [REDACTED] [REDACTED]; attend conference call with [REDACTED]	1.60	RB

	[REDACTED]; follow up call with [REDACTED]; draft e-mail summarizing terms of [REDACTED]; e-mail correspondence with respect to same;		
Feb-08-17	Review and respond to emails regarding [REDACTED]; review of [REDACTED]; conference call with [REDACTED]; conference call with [REDACTED]; review of draft [REDACTED]; preparation for and attend court; meeting with [REDACTED]; consideration of the effect of [REDACTED];	6.20	RIT
	E-mail correspondence regarding [REDACTED]; call with clients to discuss [REDACTED]; review [REDACTED]; call with J [REDACTED]; attend conference call with [REDACTED]; attend Court for motion returnable today; review amended [REDACTED]; discuss with respect to same;	4.90	RB
Feb-09-17	Review and respond to email regarding [REDACTED]; review and respond to email with [REDACTED]; email regarding [REDACTED]; telephone call to [REDACTED]; telephone call to [REDACTED]; review and respond to email; telephone call with [REDACTED];	0.80	RIT
	E-mail correspondence regarding [REDACTED]; call with [REDACTED]; [REDACTED]; e-mail correspondence with respect to [REDACTED]; review revised [REDACTED]; read e-mails from [REDACTED]; call with [REDACTED]; read [REDACTED];	2.20	RB
Feb-10-17	Telephone call with [REDACTED]; review and respond to email; review of [REDACTED]; conference call with [REDACTED];	2.00	RIT
	Draft summary of [REDACTED]; review draft [REDACTED]; prepare for an attend motion returnable today to approve [REDACTED]; conference call with [REDACTED];	4.50	RB
Feb-13-17	Draft [REDACTED]; review draft [REDACTED]; review responses from [REDACTED]; revise draft [REDACTED]; e-mail correspondence with respect to same;	5.60	RB
Feb-14-17	Preparation for and attend [REDACTED]; further conference call with [REDACTED];	1.50	RIT
	Review [REDACTED];	0.50	DEP
	E-mail correspondence with respect to [REDACTED]; review closing checklist for [REDACTED]; call with [REDACTED]; send e-mail to [REDACTED]; review Abi [REDACTED]; call with [REDACTED]; review draft [REDACTED]; review updated [REDACTED]; e-mail correspondence with [REDACTED];	3.30	RB

Feb-15-17	Telephone call with [REDACTED]; email to [REDACTED] regarding same; telephone call with [REDACTED]; advice to get input from [REDACTED];	0.80	RIT
	Call with [REDACTED]; follow up call with [REDACTED]; attend brief conference call to discuss [REDACTED]; attend conference call to [REDACTED]; send e-mail to [REDACTED]; Read e-mail correspondence regarding [REDACTED]; call with [REDACTED]; review and consider draft [REDACTED]; revise same; attend [REDACTED]; draft summary of same and [REDACTED]; e-mail correspondence with respect to [REDACTED];	5.10	RB
Feb-16-17	Numerous e-mails with respect to [REDACTED]; numerous e-mails with respect to [REDACTED]; e-mails with respect to [REDACTED]; review [REDACTED]; call with [REDACTED]; attend conference call with [REDACTED];	2.70	RB
	Numerous e-mails with respect to [REDACTED]; e-mails with respect to [REDACTED]; call with [REDACTED]; attend conference call to discuss [REDACTED]; coordinate [REDACTED]; e-mail correspondence regarding [REDACTED];	3.90	RB
Feb-17-17	E-mail correspondence with respect to [REDACTED]; review and consider comments on [REDACTED]; receive [REDACTED];	0.90	RB
Feb-18-17	Review and respond to email regarding [REDACTED];	0.50	RIT
	E-mail correspondence regarding [REDACTED]; amend same and send to [REDACTED];	0.40	RB
Feb-19-17	E-mail correspondence with respect to [REDACTED]; receive and review completed [REDACTED];	0.30	RB
Feb-20-17	Review and respond to emails regarding [REDACTED];	0.30	RIT
	Receive and review e-mail from [REDACTED]; receive e-mail confirming [REDACTED];	0.20	RB
Feb-21-17	Review and respond to email with [REDACTED]; review and respond to email;	0.50	RIT
	Attend conference call to [REDACTED]; follow up call with [REDACTED]; call with [REDACTED]; discussion with [REDACTED]; attend special [REDACTED]; send e-mail [REDACTED]; discuss plaintiff's motion to [REDACTED]; e-mail clients with respect to same; Review [REDACTED];	6.60	RB
Feb-22-17	Review and respond to emails with [REDACTED];	0.40	RIT
	Review draft [REDACTED]; review [REDACTED]; review draft [REDACTED]; call with [REDACTED];	7.50	RB

	conference call with [REDACTED]; conference call with [REDACTED]; [REDACTED]; numerous e-mails with respect to [REDACTED]; e-mails with respect to [REDACTED]; attend [REDACTED]; call with [REDACTED]; call with [REDACTED]; e-mail correspondence with J [REDACTED];		
Feb-23-17	Conference call regarding [REDACTED];	0.70	RIT
	Read [REDACTED]; receive e-mail from [REDACTED]; review [REDACTED]; discuss with [REDACTED]; review [REDACTED]; follow up with [REDACTED]; e-mail correspondence with respect to same; send follow up e-mail to [REDACTED]; discuss same with [REDACTED];	1.30	RB
Feb-24-17	Review and respond to email and conference call with respect to [REDACTED];	1.50	RIT
	E-mail [REDACTED]; review and consider letter from [REDACTED]; call with [REDACTED]; [REDACTED]; attend conference call with [REDACTED]; attend [REDACTED]; [REDACTED]; review [REDACTED]; review [REDACTED];	4.60	RB
Feb-25-17	Review and respond to email regarding [REDACTED];	1.20	RIT
	E-mail correspondence with respect to [REDACTED]; review u [REDACTED]; [REDACTED]; e-mail correspondence with [REDACTED]; review and consider [REDACTED]; [REDACTED]; e-mail correspondence with respect to same;	1.90	RB
Feb-26-17	Conference call with Stik [REDACTED]; conference call with [REDACTED]; review of email of [REDACTED]; review of email regarding [REDACTED]; conference call with [REDACTED]; conference call with [REDACTED]; [REDACTED]; conference call with [REDACTED]; emails regarding [REDACTED]; [REDACTED]; consideration of alternative; telephone call with [REDACTED]; telephone call to [REDACTED]; conference call with [REDACTED]; review and respond to email regarding [REDACTED];	10.30	RIT
	Review and consider e-mail outlinin [REDACTED]; review definitions in [REDACTED]; numerous e-mails with respect to same; call with [REDACTED]; review several revised [REDACTED]; call with J [REDACTED]; [REDACTED]; review updated [REDACTED]; review and consider update e-mail on [REDACTED];	2.60	RB

██████████;

Feb-27-17 Review and respond to email; call with ██████████; review of ██████████; review and revising ██████████; review and respond to email confirming ██████████; conference call regarding ██████████; review and revise ██████████; conference call with ██████████; review and respond to email regarding ██████████; conference call regarding ██████████; telephone call with ██████████; conference call; various telephone calls associated with ██████████;

Numerous e-mail with respect to ██████████; review and consider various ██████████; numerous e-mails with ██████████; attend ██████████; attend ██████████; e-mails with respect to ██████████; consider same;

Feb-28-17 Review and respond to emails regarding ██████████; conference call regarding ██████████; more emails regarding ██████████; review and respond to emails regarding ██████████;

Numerous e-mails with respect ██████████; numerous e-mails with respect to ██████████; numerous e-mails with respect to ██████████; Finalize and serve ██████████;

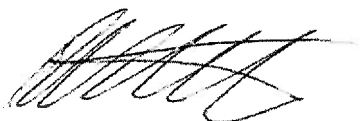
And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Robert I. Thornton	54.40	\$1,025.00	\$55,760.00
Deborah E. Palter	0.50	\$700.00	\$350.00
Rachel Bengino	118.50	\$400.00	\$47,400.00
Roxana Manea (Law Clerk)	12.20	\$300.00	<u>\$3,660.00</u>
Total Fees			\$107,170.00
HST (@ 13%) on 20% of Fees			\$2,786.42
GST (@ 5%) on 40% of Fees			<u>\$2,143.40</u>
Total Fees and Taxes			\$112,099.82

DISBURSEMENTS

Computer Research	\$9.90	
Photocopies	\$6.25	
Photocopies - Color	\$4.50	
Stationery/Supplies	\$56.90	
Telephone	\$30.06	
Conference Calls	\$24.06	
Conference Calls	\$170.81	
Conference Calls	<u>\$23.78</u>	
Total Taxable Disbursements	\$326.26	
HST (@ 13%) on 20% of Taxable Disbursements	\$8.48	
GST (@5%) on 40% of Taxable Disbursements	\$6.53	
Total *Non-Taxable Disbursements	<u>\$0.00</u>	
Total Disbursements and Taxes		<u>\$341.27</u>
 TOTAL NOW DUE		 <u>\$112,441.09</u>

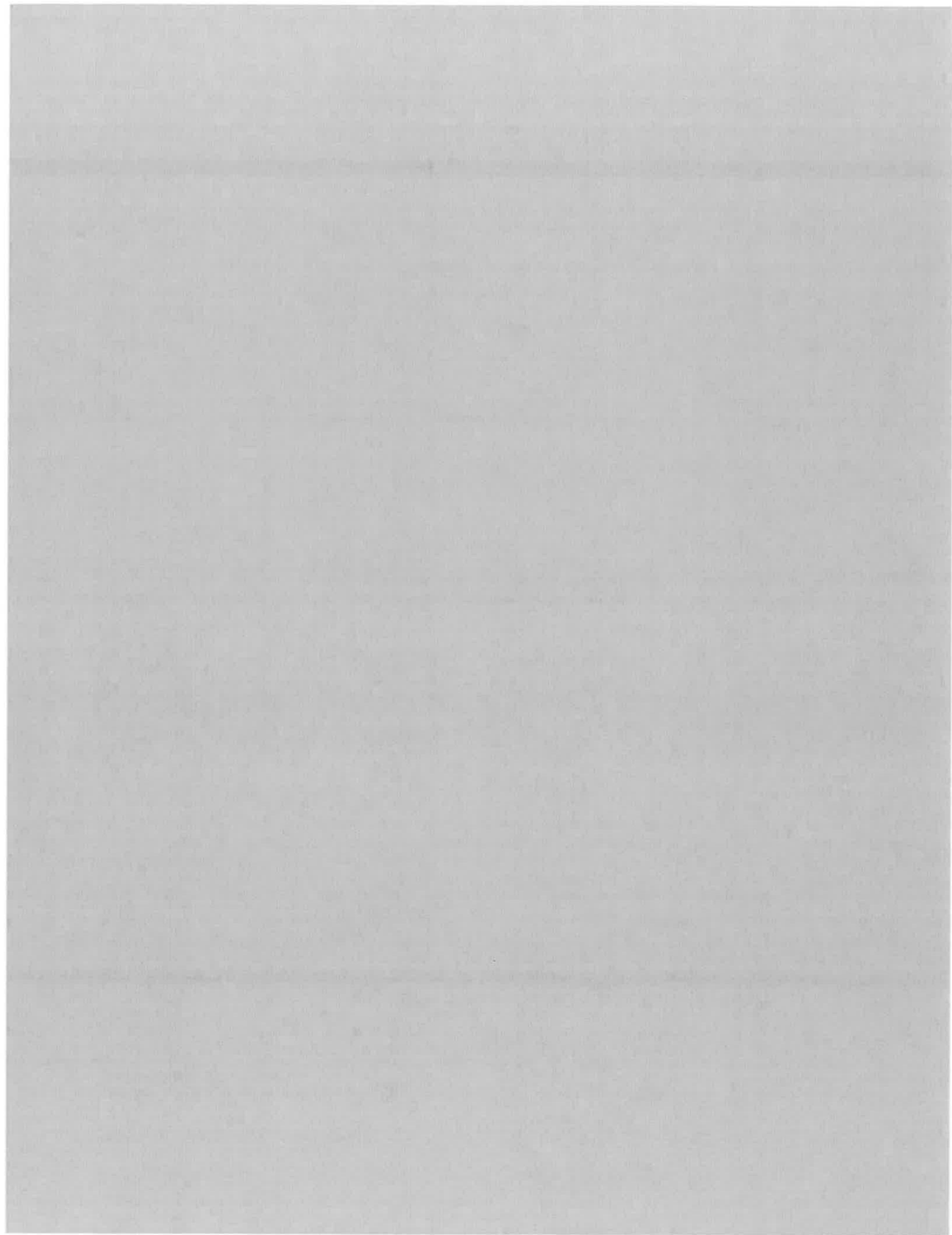
THORNTON GROUT FINNIGAN LLP



Per: Robert Thornton

E.&O.E.
GST/HST #87042 1039 RICCO I * GST/HST Exempt

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 33 of The Solicitor's Act, interest will be charged at the rate of 4.00% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.





Thornton Grout Finnigan LLP
RESTRUCTURING + LITIGATION

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Ernst & Young Inc.
Ernst & Young Tower
222 Bay St., PO Box 251
Toronto, ON M5K 1J7

April 10, 2017

Attention: Brian M. Denega

Invoice No. 31298
File No. 519-043

RE: Performance Sports Group

**TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: March 31, 2017**

FEES

Mar-01-17	Review revised [REDACTED]; e-mail correspondence regarding same;	0.30	RB
Mar-02-17	Review and respond to email;	0.20	RIT
	Review draft [REDACTED]; review comments from [REDACTED]; receive e-mail from [REDACTED]; review [REDACTED];	1.20	RB
Mar-03-17	Review and respond to email;	0.20	RIT
	E-mail correspondence with [REDACTED]; e-mail correspondence with respect to [REDACTED];	0.30	RB
Mar-06-17	Review [REDACTED]; attend [REDACTED]; e-mail correspondence regarding [REDACTED]; call with [REDACTED]; review [REDACTED];	3.30	RB
Mar-07-17	E-mail correspondence with respect to [REDACTED]; draft written [REDACTED]; review and consider [REDACTED]; review [REDACTED]; call with [REDACTED]; review [REDACTED]; review filed materials;	2.10	RB
Mar-08-17	Meeting with [REDACTED];	0.30	RIT
	Review and revise [REDACTED]; review [REDACTED]; review e-mail from [REDACTED]; e-mail correspondence with respect to [REDACTED]; call with [REDACTED]; discuss same with [REDACTED];	3.40	RB
Mar-09-17	Amend draft [REDACTED]; e-mail correspondence with [REDACTED]; Review and consider e-mail from [REDACTED];	1.60	RB

	[REDACTED]; E-mail correspondence with [REDACTED]; send e-mail to [REDACTED]; review and [REDACTED];		
Mar-10-17	E-mail correspondence with [REDACTED]; amend [REDACTED]; E-mail correspondence with respect to [REDACTED]; review [REDACTED]; call and leave message for [REDACTED]; call with [REDACTED]; call with [REDACTED]; send e-mail to [REDACTED];	1.50	RB
Mar-13-17	Conference call with [REDACTED];	0.80	RIT
	Attend conference call with [REDACTED]; review e-mail from [REDACTED];	1.40	RB
Mar-14-17	Review and consider comments [REDACTED]; e-mails with [REDACTED]; call with [REDACTED]; attend conference call with [REDACTED]; review e-mailed notes from [REDACTED]; draft and send [REDACTED];	1.70	RB
Mar-15-17	Review e-mail from [REDACTED]; call with [REDACTED];	0.30	RB
Mar-20-17	Review and respond to email [REDACTED];	0.20	RIT
	Review draft [REDACTED]; send comments to [REDACTED]; e-mail correspondence with [REDACTED]; review and incorporate comments from [REDACTED];	2.30	RB
Mar-21-17	Review and respond to message regarding [REDACTED]; telephone call and email with [REDACTED]; review and respond to email regarding [REDACTED]; meeting with [REDACTED];	0.70	RIT
	Listen to voice mail from [REDACTED]; e-mail correspondence with respect to same; research regarding [REDACTED]; review [REDACTED]; review case update for [REDACTED]; call with [REDACTED]; draft summary of [REDACTED]; consolidate comments on d [REDACTED]; review draft motions to be filed in the US with respect to d [REDACTED];	3.50	RB
Mar-22-17	E-mail correspondence with respect to [REDACTED]; Call with [REDACTED]; call with [REDACTED]; send comments on [REDACTED]; review [REDACTED];	1.50	RB
Mar-23-17	Review [REDACTED]; call with [REDACTED]; e-mail [REDACTED];	1.60	RB
Mar-24-17	Review and respond to email with [REDACTED]; email with [REDACTED]; conference call with M [REDACTED];	1.40	RIT
	Attend conference call with [REDACTED]; draft and send [REDACTED];	0.90	RB

Mar-27-17	Email with [REDACTED]; review of [REDACTED]; review of [REDACTED]; telephone call to [REDACTED]; email to same regarding concerns over [REDACTED]; telephone call with [REDACTED]; review and revise [REDACTED]; conference call with [REDACTED]; review and respond to email regarding [REDACTED];	3.60	RIT
	Call with [REDACTED]; review [REDACTED]; attend conference call with [REDACTED]; review and revise draft [REDACTED]; call with [REDACTED]; call with [REDACTED]; discuss same with [REDACTED]; attend [REDACTED]; follow up call with [REDACTED]; draft summary of same and send to [REDACTED]; e-mails with respect to letter from [REDACTED]; review letter;	5.10	RB
Mar-28-17	Telephone call with [REDACTED]; preparation for and conference call [REDACTED];	1.80	RIT
	Receive and review numerous e-mails with respect to [REDACTED]; call with M [REDACTED]; review draft motion materials; review [REDACTED];	2.20	RB
Mar-29-17	Revise draft materials for upcoming motion; circulate [REDACTED]; e-mails with [REDACTED]; attend [REDACTED]; attend conference call with [REDACTED];	3.20	RB
Mar-30-17	Review and respond to email regarding [REDACTED]; review of [REDACTED]; review and respond to emails; emails regarding meeting [REDACTED]; conference call with [REDACTED]; telephone call [REDACTED]; review and respond to email;	2.30	RIT
	E-mails with respect to call with [REDACTED]; review and consider [REDACTED]; conference call with [REDACTED]; attend conference call with [REDACTED]; review multiple e-mails with respect to [REDACTED]; call with [REDACTED];	2.70	RB
Mar-31-17	Conference call regarding [REDACTED]; review of [REDACTED]; telephone call with [REDACTED]; telephone call with [REDACTED]; review and respond to email from [REDACTED]; further telephone call with [REDACTED];	2.10	RIT
	Attend conference call to discuss [REDACTED]; e-mails with respect to [REDACTED]; review and consider e-mails with respect to [REDACTED]; review [REDACTED];	1.90	RB

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Robert I. Thornton	13.60	\$1,025.00	\$13,940.00
Rachel Bengino	42.00	\$400.00	<u>\$16,800.00</u>
Total Fees			\$30,740.00
HST (@ 13%) on 20% of Fees			\$799.24
GST (@ 5%) on 40% of Fees			<u>\$614.80</u>
Total Fees and Taxes			\$32,154.04
 <u>DISBURSEMENTS</u>			
Photocopies			\$0.75
Photocopies – Color			\$2.40
Telephone			<u>\$6.05</u>
Total Taxable Disbursements			\$9.20
HST (@ 13%) on 20% of Taxable Disbursements			\$0.24
GST (@ 5%) on 40% of Taxable Disbursements			\$0.18
Total *Non-Taxable Disbursements			<u>\$0.00</u>
Total Disbursements and Taxes			<u>\$9.62</u>
TOTAL NOW DUE			<u>\$32,163.66</u>

THORNTON GROUT FINNIGAN LLP



Per: Robert Thornton

E.& O.E. GST/HST #87042 1039 RT0001 * GST/HST Exempt

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 33 of The Solicitor's Act, interest will be charged at the rate of 4.00% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

EXHIBIT “B”

EXHIBIT "B"

**Calculation of Average Hourly Billing Rates of
Thornton Grout Finnigan LLP
for the period October 31, 2016 to March 31, 2017**

Invoice No.	Fees	Disbursements	HST	Hours	Average Rate	Total
30905	\$7,220.00	\$00.00	\$938.60	12.8	\$564.10	\$8,158.60
31047	\$230,280.00	\$13,632.11	\$11,176.88	397.4	\$579.50	\$255,088.99
31113	\$57,927.50	\$1,420.54	\$2,730.02	123.3	\$470.00	\$62,078.06
31185	\$88,522.00	\$245.96	\$4,083.35	155.8	\$568.20	\$92,851.81
31263	\$107,169.99	\$326.26	\$4,944.83	185.6	\$577.42	\$112,441.08
31298	\$30,740.00	\$9.20	\$1,414.46	55.6	\$552.90	\$32,163.66
TOTALS:	\$521,859.49	\$15,634.07	\$25,288.14	930.5	\$560.80	<u>\$562,782.20</u>

EXHIBIT “C”

EXHIBIT "C"

Billing Rates of Thornton Grout Finnigan LLP

For the period October 31, 2016 to December 31, 2016

	<u>Rate</u>	<u>Year of Call</u>
Robert I. Thornton	\$1,000	1984
D.J. Miller	\$825	1993
Deborah Palter	\$675	1996
Asim Iqbal	\$400	2012
Rachel A. Bengino	\$325	2015
Denisa Mertiri	\$325	2015
Matt Aleksic	\$275	Student at Law
Roxana Manea	\$300	Law Clerk

For the period January 1, 2017 to March 31, 2017

	<u>Rate</u>	<u>Year of Call</u>
Robert I. Thornton	\$1,025	1984
Deborah Palter	\$700	1996
Asim Iqbal	\$475	2012
Rachel A. Bengino	\$400	2015
Denisa Mertiri	\$400	2015
Puya Fesharaki	\$350	2016
Roxana Manea	\$300	Law Clerk

CONFIDENTIAL EXHIBIT “D”

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF PERFORMANCE SPORTS GROUP LTD. et al

Court File No.: CV-16-11582-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Toronto

AFFIDAVIT OF ROBERT I. THORNTON

Sworn April 25, 2017

Thornton Grout Finnigan LLP
TD West Tower, Toronto-Dominion Centre
100 Wellington Street West, Suite 3200
Toronto, ON M5K 1K7
Fax: (416) 304-1313

Robert I. Thornton (LSUC# 24266B)
Email: rthornton@tgf.ca / Tel: (416) 304-0560

Rachel Bengino (LSUC # 68348V)
Email: rbengino@tgf.ca / Tel: (416) 304-1153

Lawyers for Ernst & Young Inc.,
the Court-appointed Monitor

APPENDIX 4

APPENDIX 4

Court File No.: CV-16-11582-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
OLD PSG WIND-DOWN LTD., OLD BHR WIND-DOWN CORP., OLD BPSU WIND-
DOWN CORP., OLD BPSDS WIND-DOWN CORP., OLD EBS WIND-DOWN CORP.,
OLD PLG WIND-DOWN CORP., OLD PSGI WIND-DOWN CORP., OLD BHR INC.,
OLD BH INC., OLD BPSU INC., OLD BPSCI INC., OLD BPSUSH INC., OLD EBS INC.,
OLD PLG INC., AND OLD PSGI INC.

(the "Applicants")

AFFIDAVIT OF KEN COLEMAN
(Sworn April 25, 2017)

I, KEN COLEMAN, of the City of New York, in the State of New York, make
oath and say:

1. I am an attorney licensed to practice law in the State of New York and am a partner at Allen & Overy LLP ("A&O"), U.S. legal counsel to Ernst & Young Inc., in its capacity as the Court-appointed Monitor (the "Monitor") of the Applicants and, as such, I have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

2. Attached hereto as Appendix "A" are true redacted copies of the invoices issued to the Monitor by A&O for fees and disbursements incurred by A&O through the course of these proceedings between October 31, 2016 and March 31, 2017.

3. Attached hereto as Appendix "B" is a schedule summarizing each invoice in Appendix "A", the total billable hours charged per invoice, the total fees charged per invoice, the

total disbursements charged per invoice, and the average hourly rate charged per invoice for the period between October 31, 2016 and March 31, 2017.

4. Attached hereto as Appendix "C" is a schedule summarizing the respective years of bar admission and billing rates of each of the attorneys at A&O who acted for the Monitor and the billing rates of each support personnel at A&O who assisted the attorneys in their work for the Monitor.

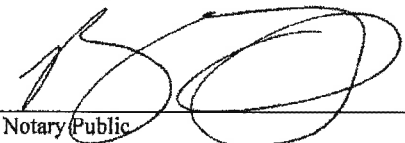
5. Attached hereto as Confidential Appendix "D" are true copies of the invoices issued to the Monitor by A&O for fees and disbursements incurred by A&O through the course of these proceedings between October 31, 2016 and March 31, 2017.

6. To the best of my knowledge, the rates charged by A&O throughout the course of these proceedings are comparable to the rates charged by other law firms in the New York City market for the provision of similar services.

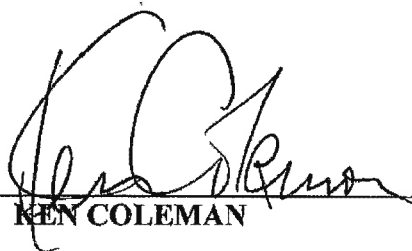
7. The hourly billing rates outlined in Appendix "C" to this affidavit are comparable to the hourly rates charged by A&O for services rendered in relation to similar proceedings.

8. I make this affidavit in support of a motion by the Monitor for, *inter alia*, approval of the fees and disbursements of the Monitor's counsel.

SWORN before me at the City of New York, in the State of New York, this 25th day of April, 2017.


Notary Public

BENJAMIN LUKE TAYLOR
Notary Public, State of New York
No. 02TA6349397
Qualified in New York County
Commission Expires Oct. 17, 2020


KEN COLEMAN

Appendix “A”

**Redacted Invoices of Allen & Overy LLP
for the Period of October 31, 2016 to March 31, 2017**

ALLEN & OVERY

ERNST & YOUNG INC.
222 Bay Street
MSK 1J7 Toronto
Canada
For the attention of Brian Denega

Allen & Overy LLP
1221 Avenue of the Americas
New York, NY 10020
USA

Tel 212 610 6300
Fax 212 610 6398

Business Registration N° 13-3302093
Tax Point 31 October 2016
Invoice Date 31 October 2016
Due Date 30 November 2016
Tax Invoice 6001025218

Subject Ernst & Young - PSG
Our reference 0017242-0000028/KEHC/MMIN
Period Period through 10/31/2016

Charges	USD
Legal Services	95,223,00
Other Charges	226,00
Subtotal	95,449,00
Total Charges	95,449,00

AMOUNT DUE	USD
	95,449,00

We kindly request payment of USD 95,449.00 to the following bank account, quoting reference 6001025218 /0017242-0000028. If the details below are different to those you currently hold, please contact our Finance team before making payment.

Citigroup
153 E 53 St
New York, New York 10043
USA

Bank Account: 43233242
SWIFT: CITIUS33
Sort Code: 021000089

Allen & Overy LLP is a limited liability partnership registered in England and Wales with registered number OC300768. It is regulated by the Solicitors Regulation Authority of England and Wales. Allen & Overy LLP is a multi-jurisdictional law firm with lawyers admitted to practice in a variety of jurisdictions. A list of the members of Allen & Overy LLP and their professional qualifications is open to inspection at its registered office, One Bishop's Square, London, E1 6AD and at the above address. The term partner is used to refer to a member of Allen & Overy LLP or an employee or consultant with equivalent standing and qualifications.

Allen & Overy LLP or an affiliated undertaking has an office in each of: Abu Dhabi, Amsterdam, Antwerp, Bangkok, Barcelona, Beijing, Belfast, Bratislava, Brussels, Bucharest (associated office), Budapest, Casablanca, Doha, Dubai, Ekaterinburg, Frankfurt, Hamburg, Hanoi, Ho Chi Minh City, Hong Kong, Istanbul, Jakarta (associated office), Johannesburg, London, Luxembourg, Madrid, Milan, Moscow, Munich, New York, Paris, Perth, Prague, Riyadh (cooperation office), Rome, São Paulo, Seoul, Shanghai, Singapore, Sydney, Tokyo, Warsaw, Washington, D.C. and Yantai.

ERNST & YOUNG INC.
Ernst & Young - PSG
0017242-0000028

Tax Invoice 6001025218

New York

Fee Earner Elizabeth Leckie
Grade Senior Partner 0

Date	Description	Hours
10/23/2016	Discuss [REDACTED] with [REDACTED]	0.50
10/24/2016	Review and comment on draft [REDACTED]; review [REDACTED]	1.50
Total		2.00

Fee Earner Ken Coleman
Grade Snr Partner 0 Specialist

Date	Description	Hours
10/21/2016	Emails and telephone conferences re [REDACTED]	0.90
10/24/2016	Conference calls with [REDACTED]; conference calls with [REDACTED]; review [REDACTED]; work on [REDACTED] conference call re [REDACTED]	4.60
10/25/2016	Conference call re [REDACTED]; review [REDACTED]; telephone conference with [REDACTED]	4.00
10/26/2016	Review [REDACTED] conference calls with [REDACTED]; review [REDACTED] and [REDACTED] Review [REDACTED]; conference call with [REDACTED]	9.40
10/27/2016	Emails; conference calls; review [REDACTED]; conference call with [REDACTED] review [REDACTED]	4.20
10/28/2016	Review [REDACTED]; conferences with [REDACTED]	4.80
10/29/2016	Emails re [REDACTED]; conference call with [REDACTED]; review cu [REDACTED]; review [REDACTED]	5.40
10/30/2016	Review [REDACTED]; and [REDACTED]; emails; conference calls re [REDACTED]; review [REDACTED]	4.60
Total		37.90

Fee Earner Daniel Guyder
Grade Partner 2 Specialist

Date	Description	Hours
10/24/2016	Review inquiry from [REDACTED] on re [REDACTED]; Research same.	0.50
10/25/2016	Review [REDACTED]; Research same; Conf with with [REDACTED]	1.00
10/26/2016	Review corresp; Review [REDACTED] drafts and related issues; Confs with [REDACTED]; Call and corresp with [REDACTED] issues; Review [REDACTED] and [REDACTED] issues; Corresp w [REDACTED] re same; Review draft [REDACTED] corresp with [REDACTED] Prepare for and participate in [REDACTED] call to discuss [REDACTED]	4.70
10/27/2016	Review [REDACTED]; Conf with [REDACTED]; Review [REDACTED]; Review [REDACTED]; Corresp and conf with K Coleman re same; Participate in status call with [REDACTED]; Review [REDACTED] issues.	3.00
10/28/2016	Review draft [REDACTED] for [REDACTED]; Corresp with K Coleman; Review various [REDACTED] and related issues; Confs and corresp with [REDACTED]; Calls with [REDACTED] re same; Review [REDACTED] and participate in call [REDACTED] re same.	7.20
10/28/2016	Further work on [REDACTED]; Review and response to inquiries re same; Review and analyze [REDACTED]; Conf with [REDACTED] re same; Corresp with [REDACTED] re same.	1.50
10/29/2016	Review corresp from [REDACTED] and [REDACTED] re: [REDACTED] Review [REDACTED] and related materials; Draft summary [REDACTED]; Review corresp re: [REDACTED]; Call with [REDACTED] re: [REDACTED] Review corresp; Review draft [REDACTED] and corresp with [REDACTED] re same; Participate in [REDACTED] call; Review corresp.	4.10
10/30/2016	Review corresp; Review revised [REDACTED] Corresp with [REDACTED]	0.50

ERNST & YOUNG INC.
Ernst & Young - PSG
0017242-0000028

Tax Invoice 6001025218

10/30/2016	Review [REDACTED] and [REDACTED]; Review changes [REDACTED] Corresp with [REDACTED] re same.	0.70
10/30/2016	Review corresp [REDACTED] Review [REDACTED] with TGP; Call with [REDACTED] re: [REDACTED]	0.50
10/30/2016	Review [REDACTED] and [REDACTED]; Summary of same and corresp with [REDACTED]	0.50
10/30/2016	Review [REDACTED]; Corresp with [REDACTED]; Corresp [REDACTED] re: [REDACTED]; Review and corresp with [REDACTED] re same.	0.50
10/31/2016	Review corresp; Review [REDACTED] and [REDACTED] Corresp with [REDACTED] teams re same; Corresp re [REDACTED]; Review [REDACTED]; Conf and corresp with [REDACTED] re same.	1.00

Total 25.70

Fee Earner Brian Jebb
Grade Counsel I

Date	Description	Hours
10/26/2016	Reviewing and drafting emails re [REDACTED]	0.20

Total 0.20

Fee Earner Yanmei Wei
Grade Counsel 3

Date	Description	Hours
10/21/2016	Discussed the [REDACTED]	1.00
10/23/2016	Reviewed [REDACTED] and discussed [REDACTED]	1.50
10/24/2016	Reviewed the [REDACTED] and draft [REDACTED] Discussed [REDACTED]	4.50
10/27/2016	Discussed [REDACTED]	0.40

Total 7.40

Fee Earner Mark Nixdorf
Grade Grade 15 Specialist

Date	Description	Hours
10/21/2016	Coordinating preparation of [REDACTED]; emails with [REDACTED]; call with [REDACTED] conference with [REDACTED]	1.60
10/22/2016	Attention to [REDACTED]; emails re the same with [REDACTED]	0.30
10/26/2016	Reviewing [REDACTED]; emails re the same	0.20
10/27/2016	Attention to comments on [REDACTED] emails re the same; editing [REDACTED]	0.90
10/29/2016	Coordinating [REDACTED] and sending [REDACTED]	0.30

Total 3.30

Fee Earner Josh Netfeld
Grade Grade 14

Date	Description	Hours
10/24/2016	Email correspondence relating to [REDACTED], review of [REDACTED] and drafting [REDACTED]; research regarding [REDACTED] and email correspondence relating to same	7.70
10/25/2016	Research regarding [REDACTED]	1.50
10/29/2016	Review [REDACTED] and email correspondence concerning same [REDACTED]	1.50
10/31/2016	Prepare and send out [REDACTED]	0.50

Total 11.20

Fee Earner Benjamin Taylor
Grade Grade 13

Date	Description	Hours
10/31/2016	Attention to [REDACTED]	0.60

ERNST & YOUNG INC.
Ernst & Young - PSG
0017242-0000028

Tax Invoice 6001025218

Total
Total - New York
Legal Services

	<u>0,60</u>
	<u>88,30</u>
	88,30

ERNST & YOUNG INC.
Ernst & Young - PSG
0017242-0000028

Tax Invoice 6001025218

<u>Fee Earner</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>New York</u>			
Benjamin Taylor	0.60	520.00	312.00
Brian Jebb	0.20	1,055.00	211.00
Daniel Guyder	25.70	1,165.00	29,940.50
Elizabeth Leckie	2.00	1,195.00	2,390.00
Josh Neifeld	11.20	620.00	6,944.00
Ken Coleman	37.90	1,215.00	46,048.50
Mark Nixdorf	3.30	700.00	2,310.00
Yanmei Wei	7.40	955.00	7,067.00
Total	88.30		95,223.00
Legal Services	88.30		95,223.00

ERNST & YOUNG INC,
Ernst & Young - PSG
0017242-0000028

Tax Invoice 6001025218

Other Charges

Amount

Internal Printing and Photocopying

226.00

Total

226.00

ALLEN & OVERY

ERNST & YOUNG INC.
222 Bay Street
Toronto, ON M5K 1J7
Canada
For the attention of Brian Denega

Allen & Overy LLP
1221 Avenue of the Americas
New York, NY 10020
USA

Tel 212 610 6300
Fax 212 610 6399

Business Registration N° 13-3302093
Tax Point 30 November 2016
Invoice Date 30 November 2016
Due Date 30 December 2016
Tax Invoice 6001025454

Subject Ernst & Young - PSG
Our reference 0017242-0000028/KENC/MMIN
Period Period through 11/30/2016

Charges	USD
Legal Services	136,080.50
Other Charges	773.04
Subtotal	136,853.54
Disbursements	
Paid Disbursements	73.91
Unpaid Disbursements	11,273.36
Subtotal	11,347.27
Total Charges and Disbursements	148,200.81

AMOUNT DUE USD 148,200.81

We kindly request payment of USD 148,200.81 to the following bank account, quoting reference 6001025454 /0017242-0000028. If the details below are different to those you currently hold, please contact our Finance team before making payment.

Citigroup
153 E 53 St
New York, New York 10043
USA

Bank Account: 43233242

SWIFT: CITIUS33
Sort Code: 021000089

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ERNST & YOUNG INC.
Ernst & Young - PSG
0017242-0000028

Tax Invoice 6001025454

New York

Fee Earner Elizabeth Leckie
Grade Senior Partner 0

Date	Description	Hours
11/04/2016	Cfs [REDACTED] re [REDACTED]; review and comment on proposed [REDACTED] [REDACTED]	0.70
11/08/2016	Review [REDACTED] and provide comments	1.00
Total		1.70

Fee Earner Ken Coleman
Grade Snr Partner 0 Specialist

Date	Description	Hours
10/31/2016	Finalize [REDACTED]; emails; review [REDACTED] [REDACTED], attention to [REDACTED]	2.00
11/01/2016	Attend [REDACTED]; travel to and from DE.	6.80
11/02/2016	Conference call with [REDACTED]	0.80
11/03/2016	Conference with [REDACTED]; conference with [REDACTED]	0.60
11/04/2016	Emails re [REDACTED]	0.30
11/07/2016	Emails re [REDACTED]; email re [REDACTED]	1.60
11/08/2016	Emails re [REDACTED]	1.40
11/09/2016	Conference call re [REDACTED]; conference call with [REDACTED]; conference call with [REDACTED]; review [REDACTED]	1.60
11/10/2016	Review various [REDACTED]; work on [REDACTED]; review [REDACTED]; review draft [REDACTED]	4.80
11/11/2016	Review revised draft [REDACTED]	0.80
11/13/2016	Review revised [REDACTED]	1.40
11/14/2016	Email re [REDACTED]; teleconference with [REDACTED]	1.20
11/15/2016	Emails; conference with [REDACTED] re [REDACTED]; conference call re [REDACTED]; review [REDACTED]	3.20
11/16/2016	Conference call with [REDACTED]; emails.	0.80
11/20/2016	Review [REDACTED]	0.30
11/21/2016	Review [REDACTED] emails re various; review [REDACTED]; conference call with [REDACTED]; review [REDACTED]	2.80
11/22/2016	Conference call with [REDACTED]; attention to [REDACTED]; conference call re [REDACTED]	3.20
11/22/2016	Conference call with [REDACTED] and [REDACTED]	0.50
11/23/2016	Telephone conference and email re [REDACTED]; review [REDACTED]; review revised [REDACTED]; conference call with [REDACTED]	2.00
11/24/2016	Emails re [REDACTED]	0.60
11/25/2016	Emails; conferences with [REDACTED]; conference call with [REDACTED]	1.80
11/26/2016	Review [REDACTED]; comments; emails.	0.90
11/27/2016	Emails re [REDACTED]; telephone conference with [REDACTED] re same; review [REDACTED]; telephone conference with [REDACTED]	2.00
Total		41.40

Fee Earner Elaine Johnston
Grade Partner 0

Date	Description	Hours
11/15/2016	Call with [REDACTED] re [REDACTED] [REDACTED] Attn to [REDACTED]. Review emails re [REDACTED]. Call with [REDACTED] re same. Call [REDACTED] re [REDACTED]	1.70
Total		1.70

Fee Earner Daniel Guyder
Grade Partner 2 Specialist

Date	Description	Hours
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ERNST & YOUNG INC.
Ernst & Young - PSG
0017242-0000028

Tax Invoice 6001025454

11/01/2016	Review [REDACTED] Review [REDACTED] and [REDACTED] with [REDACTED] Confs with [REDACTED] re same.	0.40
11/02/2016	Review [REDACTED]; Review [REDACTED]	0.20
11/03/2016	Corresp re: [REDACTED]; Confs with [REDACTED] re [REDACTED]	0.20
11/04/2016	Review [REDACTED] and corresp from [REDACTED]; Conf with [REDACTED]; Research and analyze same.	1.00
11/07/2016	Review corresp [REDACTED]; Conf with [REDACTED]; Corresp with [REDACTED]; Call with [REDACTED] re: [REDACTED]; Conf with [REDACTED]	0.50
11/08/2016	Review [REDACTED]; Conf and corresp with [REDACTED]	0.50
11/10/2016	Review [REDACTED] and conf with [REDACTED]; Corresp re: [REDACTED]; Confs with [REDACTED] re: same; Review and revise [REDACTED]; Corresp with [REDACTED]	1.50
11/11/2016	Review [REDACTED]; Confs with [REDACTED] and [REDACTED]; Revise same and corresp with [REDACTED] re same.	1.00
11/13/2016	Corresp with [REDACTED] re [REDACTED] and with [REDACTED] re same; Corresp re [REDACTED]	0.20
11/14/2016	Review corresp; Revise [REDACTED]; Conf with [REDACTED] re same.	0.20
11/21/2016	Conf with [REDACTED] re: [REDACTED]; Review corresp re same; Corresp re [REDACTED]	0.20
11/22/2016	Review [REDACTED]; Corresp with [REDACTED] re same.	0.20
Total		6.10

Fee Earner Yannel Wei
Grade Counsel 3

Date	Description	Hours
11/03/2016	Discussed [REDACTED]	0.40
11/04/2016	Discussed the [REDACTED]	1.30
11/05/2016	Discussed the [REDACTED]	0.50
11/06/2016	Discussed the [REDACTED]	0.90
11/07/2016	Reviewed the documents, Discussed the [REDACTED]	1.20
11/08/2016	Discussed the [REDACTED]	2.20
11/09/2016	Discussed the [REDACTED]	1.40
11/10/2016	Reviewed correspondence.	0.10
11/11/2016	Discussed revisions to [REDACTED]	1.70
11/21/2016	Discussed [REDACTED]	0.20
11/22/2016	Discussed [REDACTED]	0.10
Total		10.00

Fee Earner Joseph Badtke-Berkow
Grade Grade 17 Specialist

Date	Description	Hours
10/31/2016	Review of [REDACTED]; conference with [REDACTED] re same; preparing and coordinating [REDACTED]; review of [REDACTED]	2.90
11/04/2016	Contacting [REDACTED] for [REDACTED]	0.40
Total		3.30

Fee Earner Mark Nixdorf
Grade Grade 15 Specialist

Date	Description	Hours
10/31/2016	Finalizing [REDACTED]	0.10
11/07/2016	Attention to [REDACTED]	0.20
11/13/2016	Correspondence with [REDACTED] re [REDACTED]	0.20
Total		0.50

Fee Earner Josh Nelfeld

ERNST & YOUNG INC.
Ernst & Young - PSG
0017242-0000028

Tax Invoice 6001025454

Grade Grade 14

Date	Description	Hours
11/01/2016	Download, catalogue, and send [REDACTED] to [REDACTED]	0.50
11/03/2016	Review recent filings in [REDACTED] relating to [REDACTED]; discuss matter with [REDACTED]; prepare [REDACTED]; email correspondence relating to [REDACTED]	2.30
11/04/2016	Draft [REDACTED] to [REDACTED]; email correspondence and calls regarding [REDACTED]; prepare draft of [REDACTED]	8.20
11/05/2016	Email correspondence regarding [REDACTED]; review [REDACTED] and edits to [REDACTED]	5.40
11/06/2016	Email correspondence and call regarding [REDACTED]; review [REDACTED]; draft edits to [REDACTED] and email correspondence concerning same	3.10
11/07/2016	Call with [REDACTED] regarding [REDACTED] email correspondence concerning same; email correspondence and call with [REDACTED] regarding [REDACTED]; call with [REDACTED] regarding [REDACTED] and email correspondence regarding same; conversations with [REDACTED] and [REDACTED] regarding [REDACTED]; review [REDACTED]; draft edits to [REDACTED]	5.40
11/07/2016	Edits to draft [REDACTED] and email correspondence concerning same with [REDACTED]	1.40
11/08/2016	Attention to email correspondence regarding [REDACTED]; review [REDACTED] in connection to same, and email correspondence in connection to same; review draft [REDACTED] and email correspondence regarding same; calls and email correspondence regarding [REDACTED] and draft edits to same	7.70
11/09/2016	Email correspondence regarding [REDACTED]; review [REDACTED]; draft edits to [REDACTED]; attention to recent [REDACTED]	3.60
11/10/2016	Conversations with [REDACTED] and [REDACTED] regarding [REDACTED]; review filings, and email correspondence concerning same; draft [REDACTED]; call with [REDACTED] regarding [REDACTED]; email with [REDACTED] regarding [REDACTED]	5.20
11/11/2016	Correspondence, email and call relating to [REDACTED]; review relevant [REDACTED] from [REDACTED]; research regarding [REDACTED]; edits to [REDACTED]; review and revise [REDACTED]; monitor [REDACTED] and email correspondence relating to same	6.10
11/13/2016	Review comments to [REDACTED]; review [REDACTED] and email correspondence concerning same; review [REDACTED] and email correspondence concerning same	1.50
11/14/2016	Email correspondence regarding [REDACTED] and [REDACTED]; review [REDACTED] and email correspondence concerning same; review [REDACTED] attention to email correspondence	2.10
11/15/2016	Review recent [REDACTED]	3.10
11/16/2016	Attend [REDACTED]; email correspondence regarding [REDACTED]	0.90
11/17/2016	Email correspondence and discussion regarding [REDACTED]; monitor [REDACTED]	0.90
11/18/2016	Phone conversation and email relating to [REDACTED]; review comments to [REDACTED] and email correspondence with [REDACTED] concerning same; email correspondence relating to [REDACTED]	1.40
11/20/2016	Compare [REDACTED] and email correspondence concerning same; draft edits to [REDACTED]	2.60
11/21/2016	Finalize [REDACTED] and coordinate [REDACTED]; attention to [REDACTED]; review, [REDACTED] and email correspondence concerning same; call regarding [REDACTED] with [REDACTED] and discuss same with [REDACTED]; review [REDACTED] to be sent to [REDACTED]	6.30
11/22/2016	Attend conference call with [REDACTED]; conversation with [REDACTED] regarding [REDACTED]; review [REDACTED] regarding [REDACTED]; and call with [REDACTED] regarding same; attention to [REDACTED] and email correspondence concerning same	6.40

ERNST & YOUNG INC.
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Tax Invoice 6001025454

11/23/2016	Monitor email correspondence concerning [REDACTED], draft updates to [REDACTED] attend conference call with [REDACTED] re: [REDACTED]	3.00
11/25/2016	Attend [REDACTED] conference call	1.20
11/26/2016	Review and make edits to [REDACTED]; review [REDACTED] and conversations [REDACTED] regarding same	1.60
11/27/2016	Attention to email correspondence	0.10
11/28/2016	Review recent [REDACTED] and email summary and correspondence regarding same; update [REDACTED] and email correspondence with [REDACTED] concerning same	7.20
11/29/2016	Hearing preparation with [REDACTED] monitor recent [REDACTED] review, and email summaries concerning same; review [REDACTED] [REDACTED] and email summary concerning same; email correspondence regarding questions [REDACTED]	5.60

Total 92.80

Fee Earner Jonathan Larson
Grade Paralegal 2

Date	Description	Hours
11/03/2016	[REDACTED] for several entities.	0.30
11/04/2016	Attention to correspondence re: [REDACTED]	0.20
11/07/2016	Review and compile [REDACTED] for [REDACTED] order [REDACTED]; follow up correspondence re: same.	2.30
11/09/2016	Attention to [REDACTED]	0.30
11/11/2016	Perform [REDACTED] in [REDACTED] [REDACTED] and send results to [REDACTED] perform [REDACTED] in [REDACTED] same entities.	1.70
11/17/2016	Attention to correspondence re: [REDACTED]	0.10
11/18/2016	Prepare [REDACTED]	0.70

Total 5.60
Total - New York 163.10

ERNST & YOUNG INC.
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Tax Invoice 6001025454

Washington DC

Fee Earner Barbara Stettner
Grade Senior Partner 0

<u>Date</u>	<u>Description</u>	<u>Hours</u>
11/25/2016	Calls and correspondence w/ [REDACTED] re: [REDACTED] and related issues; review documents re: same; follow-on w/ [REDACTED] and [REDACTED] re: same.	1.90
11/27/2016	Follow-on call and corresp w/ [REDACTED] re: [REDACTED] and related.	0.80
Total		2.70
Total - Washington DC		2.70
Legal Services		165.80

ERNST & YOUNG INC.
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<u>Fee Earner</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>New York</u>			
Daniel Guyder	6.10	1,165.00	7,106.50
Elaine Johnston	1.70	1,150.00	1,955.00
Elizabeth Leckie	1.70	1,195.00	2,031.50
Jonathan Larson	5.60	290.00	1,624.00
Joseph Badtke-Berkow	3.30	805.00	2,656.50
Josh Neifeld	92.80	620.00	57,536.00
Ken Coleman	41.40	1,215.00	50,301.00
Mark Nixdorf	0.50	700.00	350.00
Yanmei Wei	10.00	955.00	9,550.00
Total	163.10		133,110.50
<u>Washington DC</u>			
Barbara Stettner	2.70	1,100.00	2,970.00
Total	2.70		2,970.00
Legal Services	165.80		136,080.50

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Tax Invoice 6001025454

Other Charges

Amount

Internal Printing and Photocopying

773.04

Total

773.04

Disbursements

Amount

Overtime meals

30.00

Search Fees

10,972.16

Taxi Charges

43.91

Travel

301.20

Total

USD

11,347.27

ALLEN & OVERY

ERNST & YOUNG INC.
222 Bay Street
Toronto, ON M5K 1J7
Canada
For the attention of Brian Denoga

Allen & Overy LLP
1221 Avenue of the Americas
New York, NY 10020
USA

Tel 212 610 6300
Fax 212 610 6399

Business Registration N° 13-3302003
Tax Point 29 December 2016
Invoice Date 29 December 2016
Due Date 28 January 2017
Tax Invoice 6001025675

Subject Ernst & Young - PSG
Our reference 0017242-0000028/KENC/MMIN
Period Period through 12/28/2016

Charges	USD
Legal Services	61,713.50
Other Charges	32.78
Subtotal	61,746.28
Disbursements	
Paid Disbursements	1,088.73
Unpaid Disbursements	6,274.88
Subtotal	7,363.61
Total Charges and Disbursements	69,109.89
AMOUNT DUE	USD 69,109.89

We kindly request payment of USD 69,109.89 to the following bank account, quoting reference 6001025675 /0017242-0000028. If the details below are different to those you currently hold, please contact our Finance team before making payment.

Citigroup
153 E 53 St
New York, New York 10043
USA

Bank Account: 43233242
SWIFT: CITIUS33
Sort Code: 021000089

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Allen & Overy LLP or an affiliated undertaking has an office in each of: Abu Dhabi, Amsterdam, Antwerp, Bangkok, Barcelona, Beijing, Belfast, Bratislava, Brussels, Bucharest (associated office), Budapest, Casablanca, Doha, Dubai, Düsseldorf, Frankfurt, Hamburg, Harlow, Ho Chi Minh City, Hong Kong, Istanbul, Jakarta (associated office), Johannesburg, London, Luxembourg, Madrid, Milan, Moscow, Munich, New York, Paris, Perth, Prague, Riyadh (cooperation office), Rome, São Paulo, Seoul, Shanghai, Singapore, Sydney, Tokyo, Warsaw, Washington, D.C. and Yangon.

ERNST & YOUNG INC.
Ernst & Young - PSG
0017242-0000028

Tax Invoice 6001025675

New York

Fee Earner Ken Coleman
Grade Sny Partner O Specialist

<u>Date</u>	<u>Description</u>	<u>Hours</u>
11/28/2016	Teleconference with [REDACTED], conference call with [REDACTED]; review [REDACTED]; emails; review [REDACTED]	2.10
11/29/2016	Review [REDACTED]; conference re [REDACTED]; conference call with [REDACTED]; conference call with [REDACTED]; review [REDACTED]	5.00
11/30/2016	Review [REDACTED]; emails re same; attend [REDACTED]; [REDACTED]; conferences; travel [REDACTED]; teleconference with [REDACTED]; email with [REDACTED]	6.40
12/02/2016	Review [REDACTED]; conference call with [REDACTED]; emails re [REDACTED]; conference re [REDACTED] and [REDACTED]	1.10
12/05/2016	Emails re [REDACTED]; review [REDACTED]	0.60
12/06/2016	Emails re [REDACTED]	0.40
12/08/2016	Review [REDACTED]; emails re same; telephone conference with [REDACTED]	0.70
12/11/2016	Review/revise [REDACTED]; emails re same.	0.70
12/12/2016	Further revisions to [REDACTED]	0.20
12/13/2016	Review [REDACTED]; emails; summary of [REDACTED]; review [REDACTED] and [REDACTED]; conference call with [REDACTED]; further conference call with [REDACTED]	2.70
12/14/2016	Conference with [REDACTED] re [REDACTED]; research; emails re [REDACTED]; review [REDACTED]; conference call with [REDACTED]	3.90
12/15/2016	Conference with [REDACTED] and [REDACTED]; review [REDACTED]; work on [REDACTED]; conference call with [REDACTED]	1.70
12/16/2016	Review/revise [REDACTED]; review [REDACTED]; email re [REDACTED]	0.90
12/19/2016	Emails; review [REDACTED]	0.30
12/20/2016	Review [REDACTED]; conference with [REDACTED]; email; teleconference with [REDACTED]	0.70
12/21/2016	Emails re [REDACTED]	0.20
Total		27.60

Fee Earner Daniel Guyder
Grade Partner 2 Specialist

<u>Date</u>	<u>Description</u>	<u>Hours</u>
11/28/2016	Review corresp re: [REDACTED]	0.10
11/30/2016	Review corresp, re [REDACTED]	0.10
Total		0.20

Fee Earner Yannei Wei
Grade Counsel 3

<u>Date</u>	<u>Description</u>	<u>Hours</u>
11/16/2016	Reviewed correspondence.	0.10
11/17/2016	Discussed [REDACTED]	0.20
Total		0.30

Fee Earner Josh Neifeld
Grade Grade 14

<u>Date</u>	<u>Description</u>	<u>Hours</u>
11/30/2016	Attend [REDACTED]; email correspondence with [REDACTED]; [REDACTED]; correspondence regarding [REDACTED]	3.00
12/01/2016	Correspondence and correspondence relating to [REDACTED]	0.40
12/02/2016	Monitor email correspondence relating to [REDACTED]; email correspondence with [REDACTED] relating to [REDACTED]; review email correspondence concerning [REDACTED]	0.80

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12/05/2016	Monitor recent [REDACTED]	0.10
12/06/2016	Monitor [REDACTED] and correspondence regarding [REDACTED]	0.20
12/07/2016	Monitor email correspondence regarding [REDACTED] and [REDACTED]	1.00
12/08/2016	Review [REDACTED] and [REDACTED] and [REDACTED] correspondence with [REDACTED]; discussion with [REDACTED] regarding [REDACTED]; email correspondence regarding [REDACTED]	0.90
12/09/2016	Email correspondence with [REDACTED] regarding [REDACTED]	0.30
12/09/2016	Correspondence with [REDACTED] regarding [REDACTED]	0.20
12/10/2016	Review of [REDACTED] and email correspondence regarding same	0.80
12/11/2016	Draft [REDACTED]	2.30
12/12/2016	Email correspondence relating to [REDACTED] update [REDACTED] and email correspondence concerning same	2.00
12/13/2016	Email correspondence relating to [REDACTED]; attention to email correspondence and discussion with [REDACTED]	1.20
12/13/2016	Email correspondence relating to [REDACTED]; conference call regarding [REDACTED] research regarding [REDACTED] and email correspondence concerning same	5.40
12/14/2016	Research regarding [REDACTED] and email summary to [REDACTED] regarding same; call regarding [REDACTED]; review [REDACTED] and email correspondence concerning same; coordinate [REDACTED] prepare [REDACTED] review [REDACTED]	6.40
12/15/2016	Review [REDACTED] and [REDACTED] regarding [REDACTED] and call with [REDACTED] regarding same; research regarding [REDACTED] and email correspondence concerning same; review [REDACTED] and email correspondence regarding same; status call with [REDACTED]	4.80
12/16/2016	Schedule [REDACTED]; edits to [REDACTED]; [REDACTED] and email correspondence relating to [REDACTED]	2.70
12/19/2016	Review [REDACTED] and email correspondence concerning same	0.90
12/20/2016	Review [REDACTED] call with [REDACTED]; discussion with [REDACTED] regarding same; correspondence concerning [REDACTED]	1.70
12/21/2016	Review [REDACTED] and email correspondence concerning same	1.10
12/22/2016	Review correspondence regarding [REDACTED] and email correspondence concerning same	0.50
12/23/2016	Email regarding [REDACTED]	0.20
12/27/2016	Review [REDACTED] and email update concerning same	0.40
12/28/2016	Review recent filings and email correspondence concerning same; prepare for [REDACTED] and attend same	2.90

Total 40.20

Fee Earner Sheri Wanamaker

Grade Paralegal 0

Date	Description	Hours
11/11/2016	NY BK Josh Neifeld, Researched [REDACTED] Retrieved [REDACTED]	1.20

Total 1.20

Total - New York 69.50

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Tax Invoice 6001025675

Washington DC

Fee Earner William E. White
Grade Partner I

<u>Date</u>	<u>Description</u>	<u>Hours</u>
11/26/2016	Teleconference with [REDACTED] re: [REDACTED]; review emails,	0.50
11/27/2016	Teleconference with [REDACTED] re: [REDACTED]; review emails,	0.70
12/02/2016	Teleconference with [REDACTED]	0.50
12/14/2016	Call with [REDACTED]; research same; review email re; same,	0.70
Total		2.40
Total - Washington DC		2.40
Legal Services		71.90

ERNST & YOUNG INC.
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0017242-0000028

Tax Invoice 6001025675

<u>Fee Earner</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>New York</u>			
Daniel Guyder	0.20	1,165.00	233.00
Josh Neifeld	40.20	620.00	24,924.00
Ken Coleman	27.60	1,215.00	33,534.00
Sheri Wanamaker	1.20	390.00	468.00
Yanmei Wei	0.30	955.00	286.50
Total	69.50		59,445.50
<u>Washington DC</u>			
William E. White	2.40	945.00	2,268.00
Total	2.40		2,268.00
Legal Services	71.90		61,713.50

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0017242-0000028

Tax Invoice 6001025675

Other Charges

Amount

Internal Printing and Photocopying

32.78

Total

32.78

Disbursements

Amount

External Legal Services

5,928.88

Travel

346.00

Courier Charges

27.58

Hotel, Food & Subsistence

546.07

On Line Services

135.46

Overtime meals

132.89

Taxi Charges

158.73

Telephone Charges

88.00

Total

USD

7,363.61

ALLEN & OVERY

ERNST & YOUNG INC.
222 Bay Street
Toronto, ON M5K 1J7
Canada
For the attention of Brian Denegu

Allen & Overy LLP
1221 Avenue of the Americas
New York, NY 10020
USA

Tel 212 610 6300
Fax 212 610 6399

Business Registration N° 13-3302093
Tax Point 2 February 2017
Invoice Date 2 February 2017
Due Date 4 March 2017
Tax Invoice 6001025962

Subject Ernst & Young - PSG
Our reference 0017242-0000028/KENC/MMIN
Period Period through 01/31/2017

Charges	USD
Legal Services	69,371.50
Other Charges	7.92
Subtotal	69,379.42
Disbursements	
Paid Disbursements	5,903.43
Unpaid Disbursements	5,029.82
Subtotal	10,933.25
Total Charges and Disbursements	80,312.67

AMOUNT DUE USD 80,312.67

We kindly request payment of USD 80,312.67 to the following bank account, quoting reference 6001025962 /0017242-0000028. If the details below are different to those you currently hold, please contact our Finance team before making payment.

CitiGroup
153 E 53 St
New York, New York 10043
USA

Bank Account: 43233242
SWIFT: CITIUS33
Sort Code: 021000089

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ERNST & YOUNG INC.

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Tax Invoice 6001025962

New York

Fee Earner Ken Coleman
Grade Snr Partner O Specialist

<u>Date</u>	<u>Description</u>	<u>Hours</u>
12/22/2016	Emails re [REDACTED]	0.30
12/29/2016	Conference call with [REDACTED]; review [REDACTED]	1.10
12/29/2016	Attention to [REDACTED]; conference call with [REDACTED]	2.40
01/05/2017	Review [REDACTED]; review [REDACTED] re same; email re [REDACTED]	0.70
01/09/2017	[REDACTED] call.	1.00
01/10/2017	[REDACTED] Call; email re [REDACTED]; conference call re [REDACTED]	1.10
01/13/2017	Review [REDACTED]	0.40
01/15/2017	Review [REDACTED]; review [REDACTED]; attention to [REDACTED]	1.40
01/16/2017	Emails re [REDACTED]	1.10
01/17/2017	Emails; review [REDACTED]; conference calls with [REDACTED]	2.50
01/19/2017	Review [REDACTED]	0.90
01/20/2017	Review [REDACTED]	0.40
01/24/2017	Review [REDACTED]	0.40
01/25/2017	Review [REDACTED]	0.80
01/26/2017	Emails re [REDACTED]; further updates to [REDACTED]; review [REDACTED]	1.40
01/27/2017	Conference call with [REDACTED]; review [REDACTED] and [REDACTED]; emails.	2.50
01/29/2017	Emails re [REDACTED]; review [REDACTED]	3.00
01/30/2017	Review [REDACTED]; conference calls re [REDACTED]; emails re same.	3.30
01/31/2017	Review [REDACTED]; review [REDACTED]	3.10
Total		27.80

Fee Earner Jack L. Heinberg
Grade Snr Partner O Tax

<u>Date</u>	<u>Description</u>	<u>Hours</u>
01/10/2017	Worked on [REDACTED]	0.50
01/12/2017	Worked on [REDACTED]	0.50
Total		1.00

Fee Earner Daniel Guyder
Grade Partner 2 Specialist

<u>Date</u>	<u>Description</u>	<u>Hours</u>
01/10/2017	Call with [REDACTED]	0.10
01/11/2017	Corresp and call with [REDACTED]	0.10
01/13/2017	Review [REDACTED]; Corresp with [REDACTED]; Review [REDACTED] corresp with [REDACTED]	0.40
01/29/2017	Review inquiry from [REDACTED]; Analyze same; Corresp re same.	0.30
Total		0.90

Fee Earner David Lewis
Grade Partner 2 Tax

<u>Date</u>	<u>Description</u>	<u>Hours</u>
01/09/2017	Attention to email; review of [REDACTED]	0.60
Total		0.60

Fee Earner Jonathan Cho
Grade Grade 19 Specialist

<u>Date</u>	<u>Description</u>	<u>Hours</u>
01/09/2017	Reviewing and circulating [REDACTED]	2.00

ERNST & YOUNG INC.

Ernst & Young - PSG

0017242-0000028

Tax Invoice 6001025962

01/11/2017	Reviewing [REDACTED], Marking up [REDACTED]	2.20
01/12/2017	Monitoring/reviewing [REDACTED]	1.10
01/13/2017	Reviewing [REDACTED] and emailing [REDACTED] of same.	0.80
01/17/2017	Reviewing and circulating [REDACTED]	0.40
01/18/2017	Reviewing and circulating [REDACTED]	0.60
01/19/2017	Reviewing and circulating [REDACTED], Discussing [REDACTED]	0.70
01/20/2017	Reviewing [REDACTED] and circulating same.	0.90
01/23/2017	Reviewing and circulating [REDACTED]	0.40
01/24/2017	Reviewing and circulating [REDACTED], Reviewing [REDACTED]	1.80
01/25/2017	Reviewing [REDACTED] and summarizing same.	1.30
01/26/2017	Revising [REDACTED] and reviewing/circulating [REDACTED]	1.80
Total		14.00

Fee Earner Josh Nelfeld

Grade Grade 14

<u>Date</u>	<u>Description</u>	<u>Hours</u>
12/29/2016	Review [REDACTED] and email correspondence concerning same; correspondence regarding [REDACTED]	2.80
12/29/2016	Call with [REDACTED]	0.60
12/29/2016	Draft update to [REDACTED]; review [REDACTED] and email correspondence regarding same	0.80
12/30/2016	Monitor [REDACTED] and email correspondence concerning same	0.40
01/03/2017	Edits to [REDACTED], review recent [REDACTED] and email correspondence concerning same; phone call with [REDACTED]; draft [REDACTED]	2.40
01/04/2017	Draft edits to [REDACTED], review [REDACTED] and email correspondence concerning same	1.50
01/05/2017	Email correspondence regarding [REDACTED]	0.40
01/05/2017	Email correspondence regarding [REDACTED]	0.50
01/06/2017	Monitor [REDACTED] and email correspondence concerning same	0.30
01/15/2017	Research regarding [REDACTED] and [REDACTED] and email correspondence concerning same	4.50
01/16/2017	Research and email correspondence regarding [REDACTED]; review [REDACTED] and email correspondence concerning same	1.10
01/19/2017	Draft comments to [REDACTED] and email correspondence concerning same.	2.20
01/23/2017	Email regarding [REDACTED]	0.30
01/24/2017	Draft [REDACTED]	2.60
01/25/2017	Review [REDACTED] and provide email update concerning same	3.70
01/26/2017	Draft [REDACTED]	1.10
01/27/2017	[REDACTED] call; updates to [REDACTED]; email correspondence regarding [REDACTED]	2.60
01/29/2017	Attention to email correspondence; research [REDACTED] and email correspondence to [REDACTED] concerning same	1.00
01/30/2017	Email correspondence relating to [REDACTED]	1.20
01/31/2017	Draft edits to [REDACTED], attention to email correspondence; [REDACTED] and email correspondence concerning same	2.90

Total	32.90
Total - New York	77.20
Legal Services	77.20

ERNST & YOUNG INC.
Ernst & Young - PSG
0017242-0000028

Tax Invoice 6001025962

<u>Fee Earner</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>New York</u>			
Daniel Guyder	0.90	1,165.00	1,048.50
David Lewis	0.60	1,205.00	723.00
Jack L. Heinberg	1.00	1,245.00	1,245.00
Jonathan Cho	14.00	870.00	12,180.00
Josh Nofeld	32.90	620.00	20,398.00
Ken Coleman	27.80	1,215.00	33,777.00
Total	77.20		69,371.50
Legal Services	77.20		69,371.50

ERNST & YOUNG INC.
Ernst & Young - PSG
0017242-0000028

Tax Invoice 6001025962

Other Charges

Amount

Internal Printing and Photocopying

7.92

Total

7.92

Disbursements

Amount

External Legal Services

5,467.21

External Professional Services - Non Legal

5,029.82

On Line Services

411.22

Travel

25.00

Total

USD

10,933.25

ALLEN & OVERY

ERNST & YOUNG INC.
222 Bay Street
Toronto, ON M5K 1J7
Canada
For the attention of Brian Denegu

Allen & Overy LLP
1221 Avenue of the Americas
New York, NY 10020
USA

Tel 212 610 6300
Fax 212 610 6399

Business Registration N° 13-3302093
Tax Point 28 February 2017
Invoice Date 28 February 2017
Due Date 30 March 2017
Tax Invoice 6001026114

Subject Ernst & Young - PSG
Our reference 0017242-0000028/KENC/MMIN
Period Period through 02/27/2017

Charges	USD
Legal Services	56,973.50
Other Charges	3.74
Subtotal	56,977.24
Disbursements	
Paid Disbursements	371.95
Unpaid Disbursements	5,313.36
Subtotal	5,685.31
Total Charges and Disbursements	62,662.55

AMOUNT DUE USD 62,662.55

We kindly request payment of USD 62,662.55 to the following bank account, quoting reference 6001026114 /0017242-0000028, if the details below are different to those you currently hold, please contact our Finance team before making payment.

Citigroup
153 E 53 St
New York, New York 10043
USA

Bank Account: 43233242
SWIFT: CITIUS33
Sort Code: 021000089

Allen & Overy LLP is a limited liability partnership registered in England and Wales with registered number OC506763. It is regulated by the Solicitors Regulation Authority of England and Wales. Allen & Overy LLP is a multi-jurisdictional law firm with lawyers admitted to practice in a variety of jurisdictions. A list of the members of Allen & Overy LLP and their professional qualifications is open to inspection at the registered office, One Dilek Square, London, E1 6AD and at the above address. The term partner is used to refer to a member of Allen & Overy LLP or an employee or consultant with equivalent standing and qualifications.

Allen & Overy LLP or an affiliated undertaking has an office in each of Abu Dhabi, Amsterdam, Antwerp, Bangkok, Barcelona, Beijing, Belfast, Bratislava, Brussels, Bucharest (associated office), Budapest, Casablanca, Doha, Dubai, Düsseldorf, Frankfurt, Hamburg, Harlow, Ho Chi Minh City, Hong Kong, Istanbul, Jakarta (associated office), Johannesburg, London, Luxembourg, Madrid, Milan, Moscow, Munich, New York, Paris, Perth, Prague, Riyadh (cooperation office), Rome, São Paulo, Seoul, Shanghai, Singapore, Sydney, Tokyo, Warsaw, Washington, D.C. and Yantai.

ERNST & YOUNG INC.
Ernst & Young - PSG
0017242-0000028

Tax Invoice 6001026114

New York

Fee Earner Ken Coleman
Grade Snr Partner O Specialist

Date	Description	Hours
02/01/2017	Review revised [REDACTED]; conference call.	0.90
02/02/2017	Review reply to [REDACTED]	0.60
02/04/2017	Review [REDACTED]; review [REDACTED]	0.80
02/05/2017	Emails re [REDACTED]; [REDACTED]	1.10
02/06/2017	[REDACTED]	10.60
02/07/2017	Emails re [REDACTED]	0.40
02/08/2017	Conference calls and emails re [REDACTED]; review [REDACTED]	1.40
02/09/2017	Review revised [REDACTED]; emails,	0.40
02/10/2017	Emails re [REDACTED]; review [REDACTED]; analysis; conference call with [REDACTED]	2.60
02/13/2017	Review [REDACTED]; emails.	0.90
02/14/2017	Review [REDACTED]; emails re [REDACTED]; review [REDACTED]	3.30
02/15/2017	Conference call with [REDACTED] re [REDACTED]; conference call re [REDACTED]; conference call re [REDACTED]	1.60
02/16/2017	Conference call re [REDACTED]	1.50
02/21/2017	Email re [REDACTED]; attend [REDACTED] conference call.	1.50
02/22/2017	Review [REDACTED] memo; conference call re same and re [REDACTED]; review [REDACTED]; [REDACTED] conference call.	4.30
Total		31.90

Fee Earner Joseph Badtke-Berkow
Grade Grade 17 Specialist

Date	Description	Hours
01/29/2017	Attending to correspondence with [REDACTED]; review of status of [REDACTED]	0.60
Total		0.60

Fee Earner Josh Neifeld
Grade Grade 14

Date	Description	Hours
02/01/2017	Attention to email correspondence and call concerning [REDACTED] monitor [REDACTED] and email correspondence concerning same; update [REDACTED]	3.00
02/02/2017	Review [REDACTED] and update [REDACTED]	1.30
02/03/2017	Draft [REDACTED] and email correspondence concerning same; schedule [REDACTED]; review [REDACTED] and email correspondence concerning same	1.00
02/05/2017	Review [REDACTED] and email correspondence concerning same	1.50
02/06/2017	Attend [REDACTED]; email correspondence with [REDACTED] regarding [REDACTED]; email correspondence in relation to [REDACTED]	2.50
02/07/2017	Monitor [REDACTED]	0.30
02/08/2017	Attend calls regarding [REDACTED] dial-in to [REDACTED]; monitor email correspondence	2.30
02/09/2017	Attention to email correspondence; review [REDACTED] monitor [REDACTED] and email correspondence concerning same	0.80
02/10/2017	Attention to email correspondence; attend [REDACTED] and email correspondence concerning same; attend [REDACTED] call	2.60
02/13/2017	Review [REDACTED] and email correspondence regarding same	1.40

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02/14/2017	Review [REDACTED] regarding [REDACTED] [REDACTED]; review materials from [REDACTED] [REDACTED]; attend call with [REDACTED] regarding [REDACTED] [REDACTED] research regarding [REDACTED] [REDACTED] email correspondence regarding [REDACTED]	3.60
02/15/2017	Attend calls regarding [REDACTED]	0.80
02/16/2017	Attention to email correspondence and monitor [REDACTED]	0.10
02/17/2017	Email correspondence regarding [REDACTED]	0.30
02/22/2017	Attend call regarding [REDACTED] and email summary regarding same to [REDACTED]; monitor [REDACTED] and email summary regarding same	1.40
02/23/2017	Research regarding [REDACTED] and email correspondence concerning same	4.10
02/24/2017	Research regarding [REDACTED] and email correspondence with [REDACTED] [REDACTED] concerning same	1.10
02/27/2017	Review [REDACTED] and email correspondence concerning same	0.50
Total		28.60
Total - New York		61.10
Legal Services		61.10

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<u>Fee Earner</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>New York</u>			
Joseph Badika-Borkow	0.60	805.00	483.00
Josh Nelfeld	28.60	620.00	17,732.00
Ken Coleman	31.90	1,215.00	38,758.50
Total	61.10		56,973.50
Legal Services	61.10		56,973.50

ERNST & YOUNG INC.
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Tax Invoice 6001026114

Other Charges

Amount

Internal Printing and Photocopying

3,74

Total

3,74

Disbursements

Amount

External Legal Services

4,228,45

Hotel, Food & Subsistence

61,00

On Line Services

1,053.82

Overtime meals

31,09

Taxi Charges

33,95

Telephone Charges

277,00

Total

USD

5,685,31

ALLEN & OVERY

ERNST & YOUNG INC,
222 Bay Street
Toronto, ON M5K 1J7
Canada
For the attention of Brian Denega

Allen & Overy LLP
1221 Avenue of the Americas
New York, NY 10020
USA

Tel 212 610 6300
Fax 212 610 6399

Business Registration N° 13-3302093
Tax Point 3 April 2017
Invoice Date 3 April 2017
Due Date 3 May 2017
Tax Invoice 6001026424

Subject Ernst & Young - PSG
Our reference 0017242-0000028/KENC/MMIN
Period Period through 03/31/2017

Charges	USD
Legal Services	39,505.50
Disbursements	
Paid Disbursements	7,207.93
Subtotal	7,207.93
Total Charges and Disbursements	46,713.43

AMOUNT DUE	USD
	46,713.43

We kindly request payment of USD 46,713.43 to the following bank account, quoting reference 6001026424 /0017242-0000028. If the details below are different to those you currently hold, please contact our Finance team before making payment.

Citigroup
153 B 53 St
New York, New York 10043
USA

Bank Account: 43233242
SWIFT: CITIUS33
Sort Code: 021000089

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ERNST & YOUNG INC.
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Tax Invoice 6001026424

New York

Fee Earner Ken Coleman
Grade Snr Partner 0 Specialist

Date	Description	Hours
02/23/2017	Telephone conference with [REDACTED] conference with [REDACTED]	1.10
02/24/2017	Work on [REDACTED]; conference call re [REDACTED]	1.40
02/26/2017	Emails re [REDACTED]; [REDACTED] conference calls; [REDACTED] court call	1.90
02/27/2017	Review [REDACTED]; emails; telephone conference with [REDACTED]	2.10
02/28/2017	Emails re [REDACTED] and [REDACTED]	1.30
03/02/2017	Review [REDACTED]; emails re [REDACTED]	0.30
03/06/2017	Review [REDACTED]; email re [REDACTED]	0.20
03/07/2017	Review [REDACTED]; [REDACTED]; draft [REDACTED]	1.60
03/08/2017	Emails re [REDACTED]	0.40
03/09/2017	Email re [REDACTED]	1.20
03/10/2017	Emails re [REDACTED]; review [REDACTED]	0.90
03/11/2017	Work on [REDACTED]	0.90
03/13/2017	[REDACTED] issues; conference call with [REDACTED]	3.20
03/20/2017	Review [REDACTED]	0.90
03/27/2017	[REDACTED] call	0.90
03/28/2017	Review [REDACTED]; emails with [REDACTED]; conference call with [REDACTED] review [REDACTED] review [REDACTED]	1.40
03/29/2017	Conference call with [REDACTED]	0.60
03/30/2017	Review [REDACTED]; plan [REDACTED] work on [REDACTED] [REDACTED]	1.60
03/31/2017	[REDACTED] issues; conference call with [REDACTED] re [REDACTED]	1.80
Total		23.70

Fee Earner Brian Jebb
Grade Counsel I

Date	Description	Hours
03/07/2017	Reviewing email and [REDACTED]; discussing with [REDACTED] [REDACTED], reviewing email from [REDACTED]	0.70
Total		0.70

Fee Earner Shira Selengut
Grade Grade 20

Date	Description	Hours
03/07/2017	Discuss the [REDACTED] and research the [REDACTED] [REDACTED]	0.30
Total		0.30

Fee Earner Josh Nelfeld
Grade Grade 14

Date	Description	Hours
02/28/2017	Review [REDACTED] and email correspondence [REDACTED]	0.20
03/03/2017	Monitor recent [REDACTED]	0.10
03/06/2017	Review [REDACTED] and email correspondence [REDACTED]	0.20
03/07/2017	Review [REDACTED] and email correspondence [REDACTED]	0.60
03/08/2017	Attention to email correspondence; review [REDACTED] and email [REDACTED] [REDACTED]	0.70
03/09/2017	Monitor [REDACTED] and email correspondence [REDACTED]; attention to email correspondence	0.60
03/10/2017	Email correspondence regarding [REDACTED] and attention to email correspondence	0.30

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03/13/2017	Attend [REDACTED], research regarding [REDACTED]; email correspondence relating to [REDACTED]	2.00
03/14/2017	Attention to email correspondence	0.10
03/15/2017	Review [REDACTED] and email correspondence concerning same	0.50
03/16/2017	Review [REDACTED] and email correspondence concerning same	0.40
03/17/2017	Review [REDACTED] and email correspondence concerning same; review [REDACTED]	0.50
03/20/2017	Review [REDACTED], email correspondence with [REDACTED]	0.50
03/21/2017	Review [REDACTED] and email correspondence concerning same	0.70
03/22/2017	Review [REDACTED] and email correspondence concerning same; attention to email correspondence	0.80
03/23/2017	Review [REDACTED] and email correspondence concerning same	0.40
03/27/2017	Attend [REDACTED] call; attention to email correspondence	1.30
03/28/2017	Review [REDACTED]; review [REDACTED] and email correspondence concerning same	0.70
03/29/2017	Review [REDACTED] and email correspondence regarding same	0.30
03/30/2017	Research regarding [REDACTED] and email correspondence concerning same	1.80
03/30/2017	Research regarding [REDACTED]; review [REDACTED]; email correspondence concerning recent [REDACTED]	1.50
03/31/2017	Research concerning [REDACTED] and email correspondence relating to recent [REDACTED]	0.70
Total		14.90
Total - New York		39.60

ERNST & YOUNG INC.
Ernst & Young - PSG
0017242-0000028

Tax Invoice 6001026424

Washington DC

Fee Earner William E. White
Grade Partner I

<u>Date</u>	<u>Description</u>	<u>Hours</u>
03/28/2017	Review [REDACTED] and email; email exchange with [REDACTED]; research same.	0.50
Total		0.50
Total - Washington DC		0.50
Legal Services		40.10

ERNST & YOUNG INC.
Ernst & Young - PSG
0017242-0000028

Tax Invoice 6001026424

<u>Fee Earner</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>New York</u>			
Brian Jebb	0.70	1,055.00	738.50
Josh Neifeld	14.90	620.00	9,238.00
Ken Coleman	23.70	1,215.00	28,795.50
Shira Selongut	0.30	870.00	261.00
Total	39.60		39,033.00
<u>Washington DC</u>			
William E. White	0.50	945.00	472.50
Total	0.50		472.50
Legal Services	40.10		39,505.50

ERNST & YOUNG INC.
Ernst & Young - PSG
0017242-0000028

Tax Invoice 6001026424

Disbursements

Amount

External Legal Services	5,514.49
Buchanan Ingersoll & Rooney - Buchanan Ingersoll & Rooney - PACIFIC SPORTS GROUP BANKRUPTCY - February 2017 - INV 10904972	
On Line Services	825.04
Search Fees	537.40
Telephone Charges	30.00
Travel	301.00
Total	7,207.93

USD

APPENDIX “B”

Appendix "B"

Summary of Invoices of Allen & Overy LLP for the Period of October 31, 2016 to March 31, 2017

Invoice No.	Fees	Disbursements	Hours	Average Rate	Total
6001025218 (partial)	\$1,787.00	\$0.00	2.10	\$850.95	\$1,787.00
6001025454	\$136,080.50	\$12,120.31	165.80	\$820.75	\$148,200.81
6001025675	\$61,713.50	\$7,368.47	71.90	\$858.32	\$69,081.97
6001025962	\$69,371.50	\$10,941.17	77.20	\$898.59	\$80,312.67
6001026114	\$56,973.50	\$5,689.05	61.10	\$932.46	\$62,662.55
6001026424	\$39,505.50	\$7,207.93	40.10	\$985.17	\$46,713.43
TOTALS	\$365,431.50	\$43,326.93	418.20	\$891.04	\$408,758.43

APPENDIX “C”

Appendix "C"

Billing Rates for Attorneys and Personnel of Allen & Overy LLP

For the period October 31, 2016 to December 31, 2016

	<u>Rate</u>	<u>Year Admitted</u>
Ken Coleman	\$1,215.00	1982
Elizabeth Leckie	\$1,195.00	1987
Daniel Guyder	\$1,165.00	1999
Elaine Johnston	\$1,150.00	1988
Barbara Stettner	\$1,100.00	1995
Brian Jebb	\$1,055.00	2006
Yanmei Wei	\$955.00	2004
William E. White	\$945.00	1991
Joseph Badtke-Berkow	\$805.00	2012
Mark Nixdorf	\$700.00	2014
Josh Neifeld	\$620.00	2015
Benjamin Taylor	\$520.00	2016
Sheri Wanamaker	\$390.00	Librarian
Jonathan Larson	\$290.00	Paralegal

For the period January 1, 2017 to March 31, 2017

	<u>Rate</u>	<u>Year Admitted</u>
Jack Heinberg	\$1,245.00	1990
Ken Coleman	\$1,215.00	1982
Dave Lewis	\$1,205.00	1998
Daniel Guyder	\$1,165.00	1999
Brian Jebb	\$1,055.00	2006
William E. White	\$945.00	1991
Jonathan Cho	\$870.00	2009
Shira Selengut	\$870.00	2008
Joseph Badtke-Berkow	\$805.00	2012
Josh Neifeld	\$620.00	2015

Confidential Appendix "D"

**Invoices of Allen & Overy LLP
for the Period of October 31, 2016 to March 31, 2017**

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF PERFORMANCE SPORTS GROUP LTD. et al

Court File No.: CV-16-11582-00CL

	<i>ONTARIO</i> SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST) Proceedings commenced at Toronto AFFIDAVIT OF KEN COLEMAN Sworn April 25, 2017 Thornton Grout Finnigan LLP TD West Tower, Toronto-Dominion Centre 100 Wellington Street West, Suite 3200 Toronto, ON M5K 1K7 Fax: (416) 304-1313 Robert I. Thornton (LSUC# 24266B) Email: rthornton@tgf.ca / Tel: (416) 304-0560 Rachel Bengino (LSUC # 68348V) Email: rbengino@tgf.ca / Tel: (416) 304-1153 Lawyers for Ernst & Young Inc., the Court-appointed Monitor
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IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF PERFORMANCE SPORTS GROUP LTD. et al

Court File No.: CV-16-11582-00CL

	ONTARIO SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST) Proceedings commenced at Toronto EIGHTH REPORT OF THE MONITOR April 27, 2017 Thornton Grout Finnigan LLP TD West Tower, Toronto-Dominion Centre 100 Wellington Street West, Suite 3200 Toronto, ON M5K 1K7 Fax: (416) 304-1313 Robert I. Thornton (LSUC# 24266B) Email: rthornton@tgf.ca / Tel: (416) 304-0560 Rachel Bengino (LSUC # 68348V) Email: rbengino@tgf.ca / Tel: (416) 304-1153 Lawyers for Ernst & Young Inc., the Court-appointed Monitor
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