Court File No. CV-21-00657098-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT WITH RESPECT TO TGF ACQUISITION PARENT LTD., TIFFANY GATE FOODS INC. AND SUN RICH FRESH FOODS INC.

FOURTH REPORT OF THE MONITOR
June 14, 2021

INTRODUCTION

1. On February 17, 2021, TGF Acquisition Parent Ltd. ("**Holdco**"), Tiffany Gate Foods Inc. ("**Tiffany Gate**") and Sun Rich Fresh Foods Inc. ("**Sun Rich**") (collectively, the "**Applicants**") brought an application before the Ontario Superior Court of Justice (Commercial List) (the "**Court**") under the *Companies' Creditors Arrangement Act,* R.S.C. 1985, c. C-36, as amended (the "**CCAA**").

2. Certain of the Applicants' U.S. affiliates filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code as parallel main proceedings (the "**Chapter 11 Proceedings**"). Collectively, the Applicants and the U.S. affiliates are known as "**FFG**".

3. On that same day, the Court granted an Initial Order, as amended by Amended and Restated Initial Order granted on February 26, 2021 (as amended, the "**Initial Order**") that, among other things, appointed Ernst & Young Inc. ("**EY**") as monitor of the Applicants (in such capacity, the "**Monitor**"), and approved an initial stay of proceedings in favour of the

Applicants, as subsequently extended from time-to-time by Court order (as extended, the "**Stay Period**").

4. On March 1, 2021, the Court granted an Order approving certain bidding procedures (the "**Bidding Procedures**"), as detailed therein, which authorized the Applicants, with the assistance of their advisors and the Monitor, to complete a sale and investment solicitation process in conjunction with the Chapter 11 Proceedings.

5. The Monitor's Second Report to the Court dated March 25, 2021 set out the results of the Bidding Procedures, including details with respect to the successful bids that resulted from a competitive bid process and contemplated transactions in respect of substantially all of the Applicants' assets.

6. On March 26, 2021, the Court granted two separate Approval and Vesting Orders that approved the terms of the: (i) transaction set out in an Asset Purchase Agreement dated March 25, 2021 among Tiffany Gate and Sun Rich, as sellers, and Homestyle Selections LP ("**Homestyle**"), as buyer (the "**Homestyle Transaction**"), as subsequently assigned by Homestyle to Freshstone Brands Inc. and 12901927 Canada Ltd. (together, the "**Assignee Buyers**"); and (ii) the transaction set out in an Asset Purchase Agreement dated March 25, 2021 among Sun Rich, as seller, and Save-On Foods Limited Partnership ("**Save-On**" and together with the Assignee Buyers, the "**Purchasers**"), as buyer (the "**Save-On APA**" or the "**Save-On Transaction**" and together with the Homestyle Transactions, the "**Transactions**").

7. On April 13, 2021, the Court granted an order (the "**Distribution Order**") authorizing the Monitor to make periodic distributions from the net sale proceeds received from the Transactions to the Applicants' secured lenders, subject to the establishment of a certain post-closing reserve by the Monitor (the "**Reserve**") in respect of any amounts that were anticipated

to be paid by the Applicants during the wind-down of the CCAA proceedings. The same order also extended the Stay Period to June 27, 2021.

PURPOSE

8. The purpose of this Fourth Report of the Monitor (the "**Fourth Report**") is to provide information to the Court on:

   (a) post-closing developments, including the activities of the Applicants and the Monitor during that time;

   (b) the Applicants' receipts and disbursements for the period from March 29, 2021 to May 24, 2021 compared to the cash flow forecast appended to the Third Report of the Monitor dated April 9, 2021 (the "**Third Report**");

   (c) the Applicants' updated cash flow forecast for the period from May 24, 2021 to August 31, 2021 (the "**Cash Flow Forecast**");

   (d) the relief sought by the Applicants pursuant to the proposed wind-down Order (the "**Wind-Down Order**"), including:

      a. modifying the style of cause of these proceedings to reflect the new legal names of the Applicants;

      b. extending the Stay Period to the earlier of (i) of August 31, 2021; and (ii) the time at which the Monitor files the Termination Certificate (as defined herein);

      c. Terminating and discharging the CCAA proceedings upon the Monitor filing the Termination Certificate (as defined below) following the wind-down of the Applicants;

d. Authorizing the Applicants to file assignments in bankruptcy immediately following the filing of the Termination Certificate;

e. Lifting the stay of proceedings in respect of certain claims which are covered by insurance policies of the Applicants;

f. Authorizing and directing the Applicants to release certain funds held in escrow in respect of third-party actions;

g. Granting a release to the financial and legal advisors of the Applicants and the sole director of the Applicants in respect of any claims or liabilities incurred in his capacity as a director and officer of the Applicants; and

h. Approving the fees and activities of the Monitor.

9. This Fourth Report should be read in conjunction with the Affidavit of Stephen Marotta sworn June 10, 2021 in support of the Wind-Down Order (the "**Marotta Affidavit**"). Any capitalized terms not defined herein have the meanings given to them in the Marotta Affidavit.

TERMS OF REFERENCE AND DISCLAIMER

10. In preparing this Fourth Report and making the comments herein, the Monitor has been provided with, and has relied upon, unaudited financial information, books and records and financial information prepared by the Applicants and Ankura Consulting Group, LLC ("**Ankura**") in its capacity as CRO of the Applicants, and discussions with the management

of the Applicants and their U.S. affiliates ("**Management**") (the **"Information"**). Except as described elsewhere in this Fourth Report in respect of the Applicants' Cash Flow Forecast:

(a) the Monitor has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Monitor has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards ("**GAAS**") pursuant to the Chartered Professional Accountants Canada Handbook and, accordingly, the Monitor expresses no opinion or other form of assurance contemplated under GAAS in respect of the Information; and

(b) some of the Information referred to in this Report consists of forecasts and projections. An examination or review of those financial forecasts and projections, as outlined in the Chartered Professional Accountants Canada Handbook, has not been performed.

11. Future oriented financial Information referred to in this Fourth Report was prepared based on Management's estimates and assumptions. Readers are cautioned that since projections are based upon assumptions about future events and conditions that are not ascertainable, the actual results will vary from the projections, even if the assumptions materialize, and the variations could be significant.

12. Unless otherwise indicated, the Monitor's understanding of factual matters expressed in this Fourth Report concerning the Applicants and their business is based on the Information, and not independent factual determinations made by the Monitor.

COMPLETION OF THE TRANSACTIONS

13. As set out earlier herein, the Transactions were in respect of substantially all of the assets and operations of the Applicants.

14. Prior to the closing of the Save-On Transaction, Save-On proposed an amendment to the terms of Save-On Transaction (the "**Save-On Amendment**"), whereby (i) Save-On would assume the Applicants' operations at their facility in Brampton, Ontario and, in connection therewith, offer continued employment to approximately 100 employees working at the premises, and (ii) in consideration therefor, Save-On would receive a purchase price reduction under the Save-On APA in the amount of US$250,000.

15. Absent the Save-On Amendment, the Brampton facility was expected to close and most of the employees working at the premises were expected to be terminated. For this reason, the Applicants, in consultation with the Monitor, determined that Save-On's proposal would provide a better outcome for the Applicants' stakeholders. Based on this analysis, the Applicants agreed to the terms of the Save-On Amendment on the condition that a minimum number of employees at the Brampton Facility were assumed by Save-On.

16. The Transactions successfully closed on April 15, 2021, in accordance with the timeline set out in the Monitor's Third Report.

17. In connection with the Transactions, the Applicants entered into separate transition services agreements with each of the Purchasers (together, the "**TSAs**"). Pursuant to the terms of the TSAs: (i) the Applicants would continue to provide certain administrative services including treasury and banking activities, payroll and benefits, and accounts receivable and payable (collectively, the "**Transition Services**") for the benefit of the Purchasers following the

closing of the Transactions until June 30, 2021, when the underlying businesses were expected to have fully transitioned to the Purchasers; and (ii) the Purchasers would pay the Applicants the costs and expenses incurred in connection with providing the Transition Services.

18. The Monitor reviewed and approved of the terms of each of the TSAs in order to, among other things, ensure that same would not be to the detriment of the Applicants or their stakeholders. The Monitor has been kept apprised of the Transition Services performed by the Applicants under the TSAs and the Applicants and the Purchasers' joint efforts to ensure that the TSAs will be concluded by their June 30, 2021 maturity dates.

POST-CLOSING ADMINISTRATION

Employee Matters

19. The Purchasers made employment offers to approximately 466 of the Applicants' former employees. The Monitor understands that 63 of the Applicants' former employees did not receive offers of employment from the Purchasers. As of the date of this Report, the Monitor was advised by the Purchasers that approximately 459 of the Applicants' former employees have accepted their employment offers. Four employees declined the Purchasers' offers of employment and three employees are expected to confirm their acceptance but have not done so yet.

20. Following the closing of the Transactions, the Purchasers funded the payroll and benefits of the assumed employees through the Applicants' payroll processing system in accordance with the terms of the TSAs. The Monitor understands that the Purchasers will transfer the assumed employees to their own payroll systems before the June 30, 2021 maturity date of the TSAs.

21. As described in the Marotta Affidavit, the Applicants gave working notice to the employees who did not receive an offer of employment from the Purchasers and were not retained to provide Transition Services. The Applicants, with the assistance of Ankura and the Monitor, have worked to ensure that all outstanding wages and vacation pay were paid or will be paid to employees that were not assumed by the Purchasers from the net sale proceeds, in accordance with the terms of the Distribution Order.

CRA Audits

22. Canada Revenue Agency ("**CRA**") is conducting separate audits of the Applicants' payroll accounts and GST/HST accounts for the pre-filing period. CRA has rendered an assessment disallowing certain input-tax credits claimed by Sun Rich in the pre-filing period, resulting in an HST payable position for the pre-filing period. The disallowed amount is based on CRA's calculation of accounts payable that were stayed in the CCAA proceedings. The Applicants, with the assistance of the Monitor, have been working to address CRA's audits.

23. The Applicants are in an HST refund position in the post-filing period based on their HST returns. However, CRA has withheld HST refunds pending the completion of the audits. The Monitor is not certain when such audits will be complete or the timing of any possible refunds as CRA has not yet confirmed the timing of completion of the audits.

Cash Management Services and Cash Reconciliation

24. Following the closing of the Transactions, the Applicants, under the supervision of the Monitor, continued to process post-filing trade payables in the ordinary course. As part of the Transition Services, the Applicants' cash management system has been utilized to process accounts receivables and payables in connection with the sold business to ensure a

seamless transition. The co-mingling of the Applicants and the Purchasers' cash management resulted in certain of the Applicants' costs being paid with the Purchasers' funds.

25. The Applicants, together with Ankura and the Monitor, have carefully monitored cash receipts and disbursements to determine which funds are attributable to the Purchasers and which are attributable to the Applicants' estates. The Applicants continue to reconcile and true-up all of the receipts and disbursements flowing through the accounts. A final reconciliation is anticipated to be prepared to complete the transition of the Purchasers' banking matters to their new bank accounts as part of the wind down process (the "**Final Reconciliation**").

APPLICANTS' RECEIPTS AND DISBURSEMENTS

26. A summary of the Applicants' actual receipts and disbursements during the period from March 29, 2021 to May 24, 2021 (the "**Reporting Period**") as compared to the Cash Flow Forecast appended as Appendix "B" to the Third Report of the Monitor is attached as **Appendix "A"** to this Report.

27. For presentation purposes, the variance analysis has carved out of the Applicants' post-closing business activities that were acquired or fully funded by the Purchasers, although these transactions continued to go through the Applicants' bank accounts. Accordingly, the actual cash flow for the post-closing period includes only the receipts and disbursements that are attributable to the Applicants in accordance with the terms of asset purchase agreements governing the transactions and the transition services agreements described herein.

28. Following the closing of the Transactions, the Monitor made a distribution of US$20 million to the secured lenders in accordance with the terms of the Distribution Order. On June 11, 2021, the Monitor distributed a further US$4.8 million to the secured lenders.

29. As at May 23, 2021, the Applicants had cash of approximately US$9,546,000, which consisted of US$9,794,000 held by the Monitor in trust and a deficit position of approximately US$248,000 in the Applicants' own bank accounts. As discussed earlier, the deficit position is a result of the co-mingling use of funds attributable to the Applicants and Purchasers in the post-closing period. The Applicants, with the assistance of Ankura, reconciled collections and disbursements among the parties, which analysis was reviewed by the Monitor and the Purchasers.

OVERVIEW OF APPLICANTS' CASH FLOW FORECAST

30. The Applicants, in consultation with the Monitor, have prepared a cash flow forecast (the "**Cash Flow Forecast**") from May 24, 2021 to August 31, 2021 (the "**Forecast Period**"). The Cash Flow Forecast is attached as **Appendix "B"** to this Report.

31. The Cash Flow Forecast projects that the Applicants' funds are sufficient to satisfy the Reserve Claims (as defined in the Distribution Order), including:

    (c) obligations under the asset purchase agreements, including processing post-filing trade payables that remain as the estate's liability and reimbursing any costs that were funded by the Purchasers but are attributable to the Applicants;

    (d) outstanding wages and accrued vacation owed to any employees who were not assumed by the Purchasers, as described further herein;

(e) wind down activities during the Forecast Period such as reconciling cash balances with the Purchasers, addressing tax and payroll audits, preparing final tax returns and processing transactions attributable to the Applicants; and

(f) the cost of a subsequent bankruptcy assignment.

32. As discussed earlier, the Monitor made a further distribution of US$4.8 million to the secured lenders on April 11, 2021. Subject to the Court approving the relief requested in the Wind-Down Order, including the releases contemplated thereby, the Cash Flow Forecast reflects that further distributions totalling approximately US$2.7 million are projected to be made to the secured lenders prior to the termination of these proceedings.

TERMINATION OF THESE CCAA PROCEEDINGS AND ASSIGNMENTS IN BANKRUPTCIES

33. Upon completing the Wind-Down Activities described in the Marotta Affidavit, the Final Reconciliation and payment of the Final Distributions (as defined herein) to the secured lenders, the administration of the Applicants' estate will be substantially complete. The Applicants therefore request that these CCAA proceedings be terminated upon the Monitor filing a certificate (the "**Termination Certificate**") in the form attached with the Wind-Down Order that certifies that all activities and matters related to the wind-down of the Applicants have been completed to the satisfaction of the Applicants and the Monitor.

34. The Applicants further seek that upon filing of the Termination Certificate that they shall be authorized to make assignments in bankruptcy under the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "**Bankruptcy Proceedings**"), and that EY be

authorized to act as trustee-in-bankruptcy of each of the Applicants (in such capacity, the "**Trustee**").

35. The Monitor agrees with the Applicants that the Bankruptcy Proceedings could provide for an efficient resolution of these CCAA proceedings that is in the benefit of all stakeholders, principally by avoiding the need for any further Court appearances in these CCAA proceedings and incurring professional fees in that respect.

36. The Bankruptcy Proceedings will also permit EY, as Trustee, to make filings under the under the federal Wage Earner Protection Program in respect of and for the benefit of the Applicants' terminated employees.

37. For all of the foregoing reasons, the Monitor approves of the Applicants' requested relief with respect to terminating the CCAA proceedings upon the Monitor's filing of the Termination Certificate and accepts its mandate as Trustee in order to complete the administration of the Applicants' estates.

RELEASE OF CERTAIN ESCROW FUNDS

38. As detailed in the Marotta Affidavit, $1 million (the "**Escrow Funds**") continues to be held for the benefit of Holdco by an escrow agent in respect of indemnity claims that may be brought by Holdco pursuant to a certain share purchase agreement dated May 26, 2017 (the "**SPA**") and escrow agreement dated as of the same date (the "**Escrow Agreement**").

39. The Monitor understands that the Applicants are aware of a third-party claim (the "**Action**") that may qualify as an indemnity claim under the SPA and Escrow Agreement, and that Holdco has put the escrow agent on notice of such Action. As a result, the Escrow Funds continue to secure the Applicants' potential liability in respect of the Action, and are not

otherwise released to the counterparty under the SPA in accordance with the timelines set out in the Escrow Agreement.

40. The Monitor understands from the Applicants that the Action has been dormant since the filing of the statement of claim. The Applicants have further advised the Monitor that it is their belief that the plaintiffs in the Action likely only have an unsecured claim against the Applicants that would rank behind the Applicants' secured lenders and, as result, will not receive any distribution from the Applicants. The Applicants request the Court's direction to release the Escrow Funds to the counterparty under the SPA, in order to bring a timely and final resolution to this outstanding issue.

41. The Applicants provided notice to the plaintiffs in the Action of the Applicants' requested relief. On that basis, and subject to any contestation by the plaintiffs in the Action, the Monitor supports the Applicants' requested relief with respect to the release of the Escrow Funds.

RELEASE OF SOLE DIRECTOR AND ADVISORS

42. The Applicants seek a full and final release in favour of Mr. William Andersen, the sole director of the Applicants, in respect of any claims and liabilities incurred in his capacity as the director and officer of the Applicants. The Applicants are also seeking a release of their legal and financial advisors in the CCAA proceedings (the "**Advisors**") in respect of their provision of services to the Applicants. The Applicants have advised the Monitor that they are unaware of any potential claims against Mr. Andersen in his capacity as director and officer of the Applicants or the Advisors in respect of their services provided to the Applicants.

43. The Monitor agrees that Mr. Andersen and the Advisors have been instrumental to the operations of the Applicants during these CCAA proceedings, the successful outcome of the

Bidding Procedures and the completion of the Transactions, all of which have been to the benefit of the Applicants' stakeholders.

44. In respect of any potential employee related director and officer claims, the Applicants are working with Ankura and the Monitor to ensure that all outstanding wages and vacation pay will be paid from the net sale proceeds of the Transactions to any employees that were not assumed by the Purchasers. The Monitor also believes that the Applicants have been diligent in providing working notice or immediately terminating any employees that were not assumed by the Purchasers.

45. In respect of any potential tax-related director and officer claims, the Applicants believe that source deductions and other withholding taxes which may attract director liability have been paid and satisfied in full and that CRA does not, as a result, have any outstanding claims against Mr. Andersen. As stated herein, the Applicants are in an HST refund position for the post-filing period, but such refund has been held by CRA pending the resolution of their audits.

46. The Monitor is also not aware of any allegations made by stakeholders during the CCAA proceedings that would give rise to potential claims against Mr. Andersen or the Advisors.

47. Given Mr. Andersen's and the Advisors' important contributions to the business and the Applicants' belief that are no outstanding claims against Mr. Andersen or the Advisors related acting in their capacity as either director and officer or advisor to the Applicants, the Monitor believes that the certainty of a full and final releases for Mr. Andersen in his capacity as director and officer of the Applicants and the Advisors related to the work for the Applicants are reasonable in the circumstances.

48. The Monitor also believes that the releases will assist with the wind-down process by bringing finality to director liability issues. Currently the Monitor has reserved for amounts which may be covered by the directors' charge granted in the Initial Order. If the release is granted, the reserve will no longer be necessary and additional distributions will be made to the Applicants' secured lenders.

FURTHER DISTRIBUTIONS TO THE LENDERS

49. In accordance with the Distribution Order, the Monitor is authorized, without further order of the Court, to make distributions of the net sale proceeds of the Transactions to the Applicants' secured lenders.

50. The Monitor has already made distributions to the secured lenders following the closing of the Transactions, subject to holding the Reserve on account of any Reserve Claims (as defined in the Distribution Order) during the wind-down of these CCAA proceedings. The Monitor expects to make further and final distributions to the secured lenders from the Reserve (collectively, the "**Final Distributions**"), subject to carrying out the Final Reconciliation described herein, the release of a certain portion of the Reserve in respect of director and officer claims and outstanding professional fees in accordance with the Wind-Down Order, and the Monitor's determination as to the final quantum of any Reserve required to carry out the Bankruptcy Proceedings.

APPROVAL OF FEES AND DISBURSEMENTS OF THE MONITOR AND ITS COUNSEL

51. Pursuant to the terms of the Initial Order, the Monitor and its counsel shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, and shall pass their accounts from time to time before the Court.

52. Attached hereto as **Appendix "C"** is the Affidavit of Alexander Morrison of EY sworn June 14, 2021 (the "**Morrison Affidavit**"), attesting to the fees and disbursements of the Monitor for the period February 8 to May 28, 2021 in the aggregate amount of $864,730.24, inclusive of HST.

53. Attached hereto as **Appendix "D"** is the Affidavit of Puya Fesharaki of the Monitor's counsel, Thornton Grout Finnigan LLP, sworn June 11, 2021 (the "**Fesharaki Affidavit**") attesting to the fees and disbursements of Monitor's counsel for the period December 16, 2020 to May 28, 2021 in the aggregate amount of $486,589.24, inclusive of HST.

54. The Monitor estimates aggregate additional fees and disbursements for the Monitor and its counsel to the completion and termination of these CCAA proceedings in the amount of approximately $425,000, before HST (the "**Estimated Fees**").

55. It is the Monitor's view that the fees and disbursements incurred by the Monitor and its counsel, as described in the Morrison Affidavit and the Fesharaki Affidavit respectively, and the Estimated Fees to the completion of these CCAA proceedings are reasonable and appropriate in the circumstances.

OTHER RELIEF REQUESTED BY THE APPLICANTS

Modifying the Style of Cause of the CCAA Proceedings

56. In connection with the Transactions, substantially all of the intellectual property of the Applicants was transferred to the Purchasers, including the Applicants' brand names. At the Purchasers' request and to comply with the intellectual property transfers, on the closing of the Transactions, Applicants' counsel changed the name of the Applicant, Sun Rich Fresh

Foods Inc. to 1120499 B.C. Ltd. and the name of the Applicant, Tiffany Gates Foods Inc. to 1127360 B.C. Ltd.

57. The Applicants seek to modify the style of cause of the CCAA proceedings, and subsequent bankruptcy proceedings, to reflect the modified names of the Applicants. The Monitor recommends the Court grant this relief.

Lifting the Stay of Proceedings in Respect of Insured Claims

58. The Applicants have advised the Monitor that they have become aware of a claim that may be an insured claim under certain of their insurance policies. The Wind-Down Order provides that, notwithstanding the stay of proceedings, any person with a claim or liability that is an insured claim under the Applicants' insured policies be permitted to continue such claim to the point of determination of liability of the Applicants, provided that any such claimant's recovery shall be limited to proceeds under the applicable insurance policy. The Monitor believes that this relief is reasonable in the circumstances.

Extending the Stay Period

59. The Stay Period is currently set to expire on June 27, 2021. The Applicants are requesting an extension of the Stay Period until August 31, 2021, subject to the Monitor's right to file the Termination Certificate in respect of these CCAA proceedings.

60. The Monitor is of the view that the requested stay extension is appropriate for the following reasons: (a) the Applicants and their advisors require time to complete the Final Reconciliation and certain of the other wind-down activities described in the Marotta Affidavit; (b) the Monitor will work closely with the Applicants and their advisors during the extended Stay

Period in respect of the foregoing; and (c) the Applicants have operated in good faith and with due diligence since the date of the Initial Order.

61. Based on the Cash Flow Forecast and the availability of the Reserve, the Monitor believes that the Applicants will have sufficient liquidity for the duration of the extended Stay Period.

CONCLUSION

62. For the reasons stated herein, the Monitor supports the relief sought by the Applicants and recommends that the Court grant the Wind-Down Order and the relief sought therein.

All of which is respectfully submitted this 14th day of June, 2021.

ERNST & YOUNG INC.
Solely in its proposed role as Court-appointed Monitor
of the Applicants, and not in its personal capacity

Per: Alex Morrison

Alex Morrison
Senior Vice President

APPENDIX “A”

TGF Acquisition Parent Ltd., 1127360 B.C. Ltd. and 1120499 B.C. Ltd. (collectively the "Applicants")
For the period from March 29, 2021 to May 23, 2021
$USD in Thousands

	Actual			Forecast	Variance	Note
	Applicants' Accounts	Monitor's Account	Total			
Receipts						
Sales	$ 4,276	$ -	$ 4,276	$ 4,826	$ (550)	1
Proceeds from Sale Transactions	-	33,178	33,178	32,000	1,178	2
Other Receipts	344	19	364	600	(236)	3
Total Receipts	**4,620**	**33,198**	**37,818**	**37,426**	**392**	
Disbursements						
Vendor Payments	(4,598)	-	(4,598)	(5,048)	450	
Payroll & Benefits	(1,139)	-	(1,139)	(2,175)	1,036	4
Other SG&A	(586)	(0)	(587)	(446)	(140)	5
Intercompany Transfer	-	-	-	-	-	
Restructuring Costs	-	(2,591)	(2,591)	(2,734)	144	
Purchase Price Adjustment	-	(294)	(294)	-	(294)	6
Release of TSA Deposit	-	(519)	(519)	-	(519)	7
Distribution to Secured Lenders	-	(20,000)	(20,000)	(24,800)	4,800	8
Total Disbursements	**(6,323)**	**(23,404)**	**(29,726)**	**(35,203)**	**5,477**	
Net cash receipts/(disbursements)	**$ (1,702)**	**$ 9,794**	**$ 8,091**	**$ 2,223**	**$ 5,868**	

	Applicants' Accounts	Monitor's Account	Total	Forecast	Variance
Cash Balance					
Beginning Balance	$ 1,455	$ -	$ 1,455	$ 1,455	$ -
Applicants' cash receipts/(disbursements)	(1,702)	9,794	8,091	2,223	5,868
Ending Cash Balance/(deficit)	**$ (248)**	**$ 9,794**	**$ 9,546** *i*	**$ 3,678**	**$ 5,868**

Breakdown of Cash Position Held in the Applicants' Accounts - (Note 9)		**Monitor's Account**	**Total**
Total Cash Position	**$ 1,245**	**$ 9,794**	
Less: Balance attributable to Save-On-Foods LP	(1,071)	n/a	
Less: Balance attributable to Homestyle Selections LP	(422)	n/a	
Applicants' cash position as of May 23	**$ (248)**	**$ 9,794**	**$ 9,546** *i*

In the Matter of the CCAA of TGF Acquisition Parent Ltd., 1127360 B.C. Ltd. and 1120499 B.C. Ltd. (collectively the "Applicants")

Cash flow variance analysis for the period March 29, 2021 to May 23, 2021

Overview

This variance analysis sets out the significant variances between the Applicants' actual receipts and disbursements compared to the cash flow forecast appended to the Third Report of the Monitor dated April 9, 2021.

On April 15, 2021, the Applicants closed the sale transactions in respect of substantially all of their assets and operations.

For presentation purposes, the variance analysis has carved out the post-closing business activities that were acquired or fully funded by the purchasers, although these transactions continued to go through the Applicants' bank accounts. Accordingly, the post-closing actual results include only the receipts and disbursements attributable to the Applicants.

1. **Sales**
   The Applicants' collections during the pre-closing period were lower than forecast primarily due to lower sales volumes than initially anticipated.

2. **Proceeds from Sale Transactions**
   The favourable variance is due to certain purchase price adjustments and funding provided by the purchasers pursuant to the transaction services agreements.

3. **Other Receipts**
   The variance is primarily due to a timing difference which may reverse in the future.

4. **Payroll & Benefits**
   The favourable variance is due to both more jobs than expected being preserved by the sale transactions and a timing difference.

5. **Other SG&A**
   The difference was primarily a result of a withdrawal by the Applicants' bank to correct a prior period banking error.

6. **Purchase Price Adjustment**
   This represents a purchase price reduction to Save-On-Foods Limited Partnership (**"Save-On"**) pursuant to an amendment to the asset purchase agreement, whereby Save-On assumed operations at the Brampton facility and offered employment to over 100 employees working there.

7. **Release of TSA Deposit**
   The Monitor transferred to the Applicants certain funds received from the purchasers in connection with the provision of transition services, as described in the Fourth Report of the Monitor (**"Fourth Report"**).

8. **Distribution to Secured Lenders**
   The variance reflects a timing difference. On June 11, 2021, the Monitor made a further distribution of US$4.8 million to the secured lenders.

9. **Cash Position in the Applicants' Bank accounts**
   As described in the Fourth Report, the Applicants' bank accounts have been utilized to process transactions for the sold operations after April 15, 2021, resulting in the co-mingling of funds attributable to the purchasers and the Applicants.

   This table sets out each party's portion of the cash position as of May 23, 2021 based on a reconciliation of receipts and disbursements in the post-closing period, which analysis was prepared by the Applicants and reviewed by the purchasers and the Monitor. The Applicants' deficit position reflects that certain of the estate's costs were paid with the purchaser's funds.

APPENDIX “B”

TGF Acquisition Parent Ltd., 1127360 B.C. Ltd. and 1120499 B.C. Ltd. (collectively the "Applicants")
Cash Flow Forecast for the Period May 24, 2021 to August 31, 2021
$USD in Thousands

	Week	1	2	3	4	5	6	7	8	9	10	*Monthly* 11 to 14	
	Ending	30-May-21	6-Jun-21	13-Jun-21	20-Jun-21	27-Jun-21	4-Jul-21	11-Jul-21	18-Jul-21	25-Jul-21	1-Aug-21	31-Aug-21	Total
	Notes												
Receipts													
Sales	2	$ -	$ -	$ 191	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 191
Other Receipts	3	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts		**-**	**-**	**191**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Disbursements													
Pre-Closing Trade Payables	4	-	-	(263)	(161)	(161)	(161)	-	-	-	-	-	(745)
Payroll & Benefits	5	-	-	-	-	-	(105)	-	-	-	-	-	(105)
Other SG&A and Contingency Reserve	6	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(198)	(261)
Restructuring Costs	7	-	(233)	(115)	(119)	(125)	(117)	(79)	(47)	(46)	(36)	(159)	(1,074)
Estimated Distribution to Secured Lenders	8	-	-	(4,800)	-	-	-	-	-	-	-	(2,753)	(7,553)
Total Disbursements		**(6)**	**(239)**	**(5,184)**	**(286)**	**(292)**	**(388)**	**(85)**	**(53)**	**(52)**	**(42)**	**(3,109)**	**(9,737)**
Net cash receipts/(disbursements)		**$ (6)**	**$ (239)**	**$ (4,993)**	**$ (286)**	**$ (292)**	**$ (388)**	**$ (85)**	**$ (53)**	**$ (52)**	**$ (42)**	**$ (3,109)**	**$ (9,737)**
Cash Balance													
Beginning Balance	1	$ 9,546	$ 9,540	$ 9,300	$ 4,307	$ 4,022	$3,730	$ 3,342	$ 3,257	$ 3,203	$ 3,151	$ 3,109	$ 9,546
Net cash receipts/(disbursements)		(6)	(239)	(4,993)	(286)	(292)	(388)	(85)	(53)	(52)	(42)	(3,109)	(9,546)
Ending Cash Balance		**$ 9,540**	**$ 9,300**	**$ 4,307**	**$ 4,022**	**$ 3,730**	**$3,342**	**$ 3,257**	**$ 3,203**	**$ 3,151**	**$ 3,109**	**$ -**	**$ -**

Ending Cash Balance/(deficit) Summary											
Applicants' Account Cash Balance/(deficit)	$ (254)	$ (261)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Monitor Trust Account Cash Balance/(deficit)	9,794	9,561	4,307	4,022	3,730	3,342	3,257	3,203	3,151	3,109	-
	$ 9,540	**$ 9,300**	**$ 4,307**	**$ 4,022**	**$ 3,730**	**$3,342**	**$ 3,257**	**$ 3,203**	**$ 3,151**	**$ 3,109**	**$ -**

In the Matter of the CCAA of TGF Acquisition Parent Ltd., 1127360 B.C. Ltd. and 1120499 B.C. Ltd. (collectively the "Applicants")

Notes to the Unaudited Cash Flow Forecast of the Applicants

Disclaimer:

In preparing this cash flow forecast (the "**Cash Flow Forecast**"), the Applicants with the assistance of the Chief Restructuring Organization, Ankura Consulting Group, LLC (the "**CRO**"), have relied upon unaudited financial information and the Applicants have not attempted to further verify the accuracy or completeness of such information. The Cash Flow Forecast includes estimates concerning the operations of the Applicants and additional assumptions discussed below with respect to the requirements and impact of a *Companies' Creditors Arrangement Act* ("**CCAA**") filing (the "**Probable and Hypothetical Assumptions**" or the "**Assumptions**"). Since the Cash Flow Forecast is based on Assumptions about future events and conditions that are not ascertainable, the actual results achieved during the Cash Flow Forecast period will vary from the Cash Flow Forecast, even if the Assumptions materialize, and such variation may be material. There is no representation, warranty or other assurance that any of the estimates, forecasts or projections will be realized.

Ernst & Young Inc., in its capacity as the monitor of the Applicants (the "**Monitor**"), has reviewed the Cash Flow Forecast to the standard required of a Court appointed Monitor pursuant to section 23(1)(b) of the CCAA, which requires a Monitor to review the debtor's cash flow statements as to its reasonableness and to file a report with the Court on the Monitor's findings.

Pursuant to this standard, the Monitor's review of the Cash Flow Forecast consisted of inquiries, analytical procedures and discussions related to information supplied to it by certain key members of the Applicants and other employees of the Applicants. Since the Probable and Hypothetical Assumptions need not be supported, the Monitor's procedures with respect to them were limited to evaluating whether they were consistent with the purpose of the Cash Flow Forecast. The Monitor also reviewed the support provided by the Applicants for the Probable and Hypothetical Assumptions and the preparation and presentation of the Cash Flow Forecast.

Based on the Monitor's review, nothing has come to the Monitor's attention that causes the Monitor to believe, in any material respect, that:

(a) The Probable and Hypothetical Assumptions are not consistent with the purpose of the Cash Flow Forecast;
(b) As at the date of this report, the Probable and Hypothetical Assumptions are not suitably supported and consistent with the plans of the Applicants or do not provide a reasonable basis for the Cash Flow Forecast, given the Probable and Hypothetical Assumptions; or
(c) The Cash Flow Forecast does not reflect the Probable and Hypothetical Assumptions.

Overview:

The Cash Flow Forecast includes the receipts and disbursements of the Applicants during the Cash Flow Forecast period. The Applicants, with the assistance of the CRO and Ernst & Young Inc., in its capacity as the monitor of the Applicants (the "**Monitor**"), have prepared the Cash Flow Forecast based primarily on estimated receipts and disbursements related to the ongoing operations and the CCAA proceedings.

On April 15, 2021, the Applicants closed the sale transactions in respect of substantially all of their assets and operations.

As part of the transition services, the Applicants have been providing cash management services to the purchasers, including processing accounts receivable and payables. However, the Cash Flow Forecast reflects only the receipts and disbursements attributable to the Applicants.

Assumptions:

1. **Beginning Balance**
   Represents the opening cash balance as at May 24, 2021, which consisted of US$9,764,000 held by the Monitor in trust and a deficit position of US$248,000 in the Applicants' bank accounts.

   As described in detail in the Fourth Report of the Monitor, the cash position attributable to the purchasers and Applicants have been co-mingled in the Applicants' bank accounts during the post-closing period. The Applicant's deficit position is as a result of certain of their costs being paid with the purchasers' funds.

2. **Sales Receipts**
   The purchasers acquired the Applicants' accounts receivables and operations upon the closing of the sale transactions. The amount shown represents a receipt to be transferred to the purchasers.

3. **Other Receipts**
   Other receipts include the interest earned on bank deposits, HST/GST refunds, Canada Emergency Wage Subsidy receipts and other miscellaneous items attributable to the Applicants. This projection does not include the collection of other receipts due to the uncertainty in the timing and quantum of these receipts.

4. **Pre-Closing Trade Payables**
   These disbursements are limited to trade payables that are incurred after the CCAA filing and remain as the Applicants' liability pursuant to the asset purchase agreements. The amounts that are assumed by or attributable to the purchasers are not reflected.

5. **Payroll & Benefits**
   This represents wages, including vacation pay, for the employees that were not assumed by the purchasers.

6. **Other SG&A and Contingency Reserve**
   This represents the estimated cost of wind down activities, including information technology, tax compliance matters, storage and other administrative expenditures that are not included in the trade payables category. Also included in this category is a reserve for the cost of a bankruptcy assignment after the termination of these CCAA proceedings.

7. **Restructuring Costs**
   Restructuring costs include primarily professional fee payments to the Applicants' legal counsel, the CRO, counsel to the Applicants' director, the DIP lenders' Canadian counsel, the Monitor and its counsel, and certain other costs in connection with the Applicants' restructuring proceedings and wind down activities.

8. **Estimated Distribution to Secured Lenders**
   Represents an estimate of funds that are available to distribute to certain secured lenders in the forecast period, subject to the reserve established by the Monitor in respect of certain costs and liabilities as described in the Monitor's report.

APPENDIX “C”

Court File No. CV-21-00657098-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF TGF ACQUISITION PARENT LTD., 1127360 B.C. LTD. and 1120499 B.C. LTD.

AFFIDAVIT OF ALEXANDER MORRISON
Sworn June 11, 2020

I, **ALEXANDER MORRISON, CPA, CA, CIRP,** of the City of Toronto, in the Province of Ontario, make oath and say as follows:

1. I am a Senior Vice President of Ernst & Young Inc. ("**EYI**"), in its capacity as Monitor (the "**Monitor**") under the Companies' Creditors Arrangement Act (the "**CCAA**") of TGF Acquisition Parent Ltd., 1127360 B.C. Ltd. and 1120499 B.C. Ltd. (collectively, the "**Applicants**" or the "**Company**") and, as such, have knowledge of the matters to which I hereinafter dispose. Unless I indicate to the contrary, the facts wherein 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 copies of the invoices prepared by the Monitor for fees and disbursements incurred by the Monitor in the course of the CCAA proceedings in respect of the Company for the period February 8, 2021 to June 4, 2021.

3. Attached hereto as **Exhibit "B"** is a schedule summarizing each invoice in **Exhibit "A",** the fees, disbursements, HST, and total fees charged for each invoice.

4. Attached hereto as **Exhibit "C"** is a schedule summarizing the billing rates and total hours of each of the members of EYI who acted on behalf of the Monitor in these proceedings.

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

6. The hourly billing rates outlined in **Exhibit "C"** to this affidavit are comparable to the hourly rates charged by EYI 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 for the fees and disbursements of the Monitor.

SWORN BEFORE ME remotely by video conference by Alex Morrison, stated as being in the City of Toronto, in the Province of Ontario, on June 11, 2021, in accordance with O. Reg 431/20 Administering Oath or Declaration Remotely.

ALEXANDER MORRISON

A Commissioner for Taking Affidavits
Puja Fesharaki

Exhibit "A"

Ernst & Young Inc.
Toronto, ON

Invoice

Tiffany Gate Foods Inc
195 Steinway Blvd
Etobicoke, ON M9W 6H6
Canada

Invoice No.: CA12C500006339
Please include this number with payment

Invoice Date:	February 22, 2021
Due Date:	Upon receipt
Client No.:	0011721512
Engagement No.:	E-65893194

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ended February 12, 2021.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		36,353.00	HST	13 %	4,725.89	41,078.89
		36,353.00			**4,725.89**	**41,078.89**
Invoice summary		**36,353.00**				
Tax:	13% HST				4,725.89	
Total:		**36,353.00**			**4,725.89**	**41,078.89**

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

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

Tiffany Gate Foods Inc.

Summary of Professional Fees to February 12, 2021

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/ Partner	13.8	790	10,902.00
Allen Yao	Vice President/ Senior Manager	25.1	585	14,683.50
Zahara Jamani	Vice President/ Senior Manager	3.0	585	1,755.00
Jason Marley	Vice President/ Senior Manager	1.0	585	585.00
Daniel Taylor	Manager	17.4	475	8,265.00
Franca Mazzulla	Paraprofessional	0.5	325	162.50
Subtotal		**60.8**		**$ 36,353.00**

Sub total	$	36,353.00
HST @ 13%		4,725.89
Total Invoice	**$**	**41,078.89**

Ernst & Young Inc.
Toronto, ON

Invoice

Tiffany Gate Foods Inc
195 Steinway Blvd
Etobicoke, ON M9W 6H6
Canada

Invoice No.: CA12C500006361
Please include this number with payment

Invoice Date:	February 26, 2021
Due Date:	Upon receipt
Client No.:	0011721512
Engagement No.:	E-65893194

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ended February 19, 2021.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		63,197.00	HST	13 %	8,215.61	71,412.61
Expenses		222.02	HST	13 %	28.86	250.88
		63,419.02			**8,244.47**	**71,663.49**
Invoice summary		**63,419.02**				
Tax:	13% HST				8,244.47	
Total:		**63,419.02**			**8,244.47**	**71,663.49**

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

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

Tiffany Gate Foods Inc.

Summary of Professional Fees to February 19, 2021

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/ Partner	26.0	790	20,540.00
Allen Yao	Vice President/ Senior Manager	43.2	585	25,272.00
Daniel Taylor	Manager	30.1	475	14,297.50
Donna Hatfull	Paraprofessional	1.1	325	357.50
Franca Mazzulla	Paraprofessional	5.9	325	1,917.50
Rob Ferguson	Paraprofessional	2.5	325	812.50
Subtotal		**108.8**		**$ 63,197.00**

Disbursements

Design charges required to publish notice to creditors	222.02
Total Disbursements	**$ 222.02**
Sub total	**63,419.02**
HST @ 13%	8,244.47
Total Invoice	**$ 71,663.49**

Ernst & Young Inc.
Toronto, ON

Invoice

Tiffany Gate Foods Inc
195 Steinway Blvd
Etobicoke, ON M9W 6H6
Canada

Invoice No.: CA12C500006386
Please include this number with payment

Invoice Date:	March 04, 2021
Due Date:	Upon receipt
Client No.:	0011721512
Engagement No.:	E-65893194

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ended February 26, 2021.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		60,332.50	HST	13 %	7,843.23	68,175.73
Expenses		252.94	HST	13 %	32.88	285.82
		60,585.44			**7,876.11**	**68,461.55**
Invoice summary		**60,585.44**				
Tax:	13% HST				7,876.11	
Total:		**60,585.44**			**7,876.11**	**68,461.55**

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

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

Tiffany Gate Foods Inc.

Summary of Professional Fees to February 26, 2021

Name	Position	Hours	Rate		Fees
Alex Morrison	Senior Vice President/ Partner	24.0	790		18,960.00
Allen Yao	Vice President/ Senior Manager	32.5	585		19,012.50
Zahara Jamani	Vice President/ Senior Manager	5.5	585		3,217.50
Jason Marley	Vice President/ Senior Manager	2.0	585		1,170.00
Daniel Taylor	Manager	31.2	475		14,820.00
Franca Mazzulla	Paraprofessional	9.7	325		3,152.50
Subtotal		**104.9**		**$**	**60,332.50**

Disbursements

Design charges re: revised notice to creditors		252.94
Total Disbursements	**$**	**252.94**
Sub total		**60,585.44**
HST @ 13%		7,876.11
Total Invoice	**$**	**68,461.55**

Ernst & Young Inc.
Toronto, ON

Invoice

Tiffany Gate Foods Inc
195 Steinway Blvd
Etobicoke, ON M9W 6H6
Canada

Invoice No.: CA12C500006405
Please include this number with payment

Invoice Date:	March 10, 2021
Due Date:	Upon receipt
Client No.:	0011721512
Engagement No.:	E-65893194

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for Tiffany Gate Foods Inc. for the period ended March 5, 2021.

		Net	Tax	Rate	Tax Amount	**CAD** Total
Fee		49,572.50	HST	13 %	6,444.43	56,016.93
		49,572.50			**6,444.43**	**56,016.93**
Invoice summary		**49,572.50**				
Tax:	13% HST				6,444.43	
Total:		**49,572.50**			**6,444.43**	**56,016.93**

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

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

Tiffany Gate Foods Inc.

Summary of Professional Fees to March 5, 2021

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/ Partner	23.5	790	18,565.00
Allen Yao	Vice President/ Senior Manager	28.0	585	16,380.00
Zahara Jamani	Vice President/ Senior Manager	1.0	585	585.00
Daniel Taylor	Manager	28.4	475	13,490.00
Franca Mazzulla	Paraprofessional	1.0	325	325.00
Rob Ferguson	Paraprofessional	0.7	325	227.50
Subtotal		**82.6**		**$ 49,572.50**

Sub total	**49,572.50**
HST @ 13%	6,444.43
Total Invoice	**$ 56,016.93**

Ernst & Young Inc.
Toronto, ON

Invoice

Tiffany Gate Foods Inc
195 Steinway Blvd
Etobicoke, ON M9W 6H6
Canada

Invoice No.: CA12C500006435
Please include this number with payment

Invoice Date:	March 17, 2021
Due Date:	Upon receipt
Client No.:	0011721512
Engagement No.:	E-65893194

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for Tiffany Gate Foods Inc. for the period ended March 12, 2021.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		50,440.00	HST	13 %	6,557.20	56,997.20
		50,440.00			**6,557.20**	**56,997.20**
Invoice summary		**50,440.00**				
Tax:	13% HST				6,557.20	
Total:		**50,440.00**			**6,557.20**	**56,997.20**

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

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

Tiffany Gate Foods Inc.

Summary of Professional Fees to March 12, 2021

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/ Partner	22.0	790	17,380.00
Allen Yao	Vice President/ Senior Manager	28.5	585	16,672.50
Zahara Jamani	Vice President/ Senior Manager	4.0	585	2,340.00
Daniel Taylor	Manager	29.3	475	13,917.50
Franca Mazzulla	Paraprofessional	0.4	325	130.00
Subtotal		**84.2**		**$ 50,440.00**

Sub total	**50,440.00**
HST @ 13%	6,557.20
Total Invoice	**$ 56,997.20**

Ernst & Young Inc.
Toronto, ON

Invoice

Tiffany Gate Foods Inc
195 Steinway Blvd
Etobicoke, ON M9W 6H6
Canada

Invoice No.: CA12C500006473
Please include this number with payment

Invoice Date:	March 25, 2021
Due Date:	Upon receipt
Client No.:	0011721512
Engagement No.:	E-65893194

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ended March 19, 2021.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		58,893.00	HST	13 %	7,656.09	66,549.09
Expenses		1,030.52	HST	13 %	133.97	1,164.49
		59,923.52			**7,790.06**	**67,713.58**
Invoice summary		**59,923.52**				
Tax:	13% HST				7,790.06	
Total:		**59,923.52**			**7,790.06**	**67,713.58**

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

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

Tiffany Gate Foods Inc.

Summary of Professional Fees to March 19, 2021

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/ Partner	30.5	790	24,095.00
Allen Yao	Vice President/ Senior Manager	27.8	585	16,263.00
Zahara Jamani	Vice President/ Senior Manager	6.0	585	3,510.00
Jason Marley	Vice President/ Senior Manager	3.0	585	1,755.00
Daniel Taylor	Manager	23.9	475	11,352.50
Franca Mazzulla	Paraprofessional	1.1	325	357.50
Marites Carandang	Paraprofessional	4.8	325	1,560.00
Subtotal		**97.1**		**$ 58,893.00**

Disbursements

Mailing of notices to creditors and stakeholders		1,030.52
Total Disbursements	**$**	**1,030.52**
Sub total		**59,923.52**
HST @ 13%		7,790.06
Total Invoice	**$**	**67,713.58**

Ernst & Young Inc.
Toronto, ON

Invoice

Tiffany Gate Foods Inc
195 Steinway Blvd
Etobicoke, ON M9W 6H6
Canada

Invoice No.: CA12C500006514
Please include this number with payment

Invoice Date:	April 06, 2021
Due Date:	Upon receipt
Client No.:	0011721512
Engagement No.:	E-65893194

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ended March 26, 2021.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		120,640.50	HST	13 %	15,683.27	136,323.77
		120,640.50			**15,683.27**	**136,323.77**
Invoice summary		**120,640.50**				
Tax:	13% HST				15,683.27	
Total:		**120,640.50**			**15,683.27**	**136,323.77**

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

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

Tiffany Gate Foods Inc.

Summary of Professional Fees to March 26, 2021

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/ Partner	50.0	790	39,500.00
Allen Yao	Vice President/ Senior Manager	39.3	585	22,990.50
Zahara Jamani	Vice President/ Senior Manager	33.0	585	19,305.00
Jason Marley	Vice President/ Senior Manager	28.0	585	16,380.00
Daniel Taylor	Manager	43.6	475	20,710.00
Cam Bear	Paraprofessional	0.2	325	65.00
Franca Mazzulla	Paraprofessional	0.2	325	65.00
Marites Carandang	Paraprofessional	5.0	325	1,625.00
Subtotal		**199.3**		**$ 120,640.50**

Disbursements

Sub total	**120,640.50**
HST @ 13%	15,683.27
Total Invoice	**$ 136,323.77**

Ernst & Young Inc.
Toronto, ON

Invoice

Tiffany Gate Foods Inc
195 Steinway Blvd
Etobicoke, ON M9W 6H6
Canada

Invoice No.: CA12C500006515
Please include this number with payment

Invoice Date:	April 06, 2021
Due Date:	Upon receipt
Client No.:	0011721512
Engagement No.:	E-65893194

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

		Net	Tax	Rate	Tax Amount	CAD Total
Newspaper Advertisement		10,838.02	HST	13 %	1,408.94	12,246.96
		10,838.02			**1,408.94**	**12,246.96**
Invoice summary		**10,838.02**				
Tax:	13% HST				1,408.94	
Total:		**10,838.02**			**1,408.94**	**12,246.96**

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

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

Tiffany Gate Foods Inc.

Advertising Fees

Disbursements

Advertising Fees		10,838.02
Total Disbursements	**$**	**10,838.02**
Sub total		**10,838.02**
HST @ 13%		1,408.94
Total Invoice	**$**	**12,246.96**

Ernst & Young Inc.
Toronto, ON

Invoice

Tiffany Gate Foods Inc
195 Steinway Blvd
Etobicoke, ON M9W 6H6
Canada

Invoice No.: CA12C500006543
Please include this number with payment

Invoice Date:	April 09, 2021
Due Date:	Upon receipt
Client No.:	0011721512
Engagement No.:	E-65893194

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ended April 2, 2021.

			Net	Tax	Rate	Tax Amount	CAD Total
Fee			30,287.50	HST	13 %	3,937.38	34,224.88
			30,287.50			**3,937.38**	**34,224.88**
Invoice summary			**30,287.50**				
	Tax:	13% HST				3,937.38	
Total:			**30,287.50**			**3,937.38**	**34,224.88**

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

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

Tiffany Gate Foods Inc.

Summary of Professional Fees to April 2, 2021

Name	Position	Hours	Rate		Fees
Alex Morrison	Senior Vice President/ Partner	14.0	790		11,060.00
Allen Yao	Vice President/ Senior Manager	20.5	585		11,992.50
Daniel Taylor	Manager	14.0	475		6,650.00
Cam Bear	Paraprofessional	0.3	325		97.50
Franca Mazzulla	Paraprofessional	0.2	325		65.00
Marites Carandang	Paraprofessional	0.8	325		260.00
Robert Ferguson	Paraprofessional	0.5	325		162.50
Subtotal		**50.3**		**$**	**30,287.50**

Sub total		**30,287.50**
HST @ 13%		3,937.38
Total Invoice	**$**	**34,224.88**

Ernst & Young Inc.
Toronto, ON

Invoice

Tiffany Gate Foods Inc
195 Steinway Blvd
Etobicoke, ON M9W 6H6
Canada

Invoice No.: CA12C500006581
Please include this number with payment

Invoice Date:	April 19, 2021
Due Date:	Upon receipt
Client No.:	0011721512
Engagement No.:	E-65893194

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ended April 9, 2021.

		Net	Tax	Rate	Tax Amount	**CAD** Total
Fee		50,384.50	HST	13 %	6,549.99	56,934.49
		50,384.50			**6,549.99**	**56,934.49**
Invoice summary		**50,384.50**				
Tax:	13% HST				6,549.99	
Total:		**50,384.50**			**6,549.99**	**56,934.49**

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

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

Tiffany Gate Foods Inc.

Summary of Professional Fees to April 9, 2021

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/ Partner	29.0	790	22,910.00
Allen Yao	Vice President/ Senior Manager	28.7	585	16,789.50
Daniel Taylor	Manager	21.4	475	10,165.00
Marites Carandang	Paraprofessional	1.5	325	487.50
Donna Hatfull	Paraprofessional	0.1	325	32.50
Subtotal		**80.7**		**$ 50,384.50**

Sub total		**50,384.50**
HST @ 13%		6,549.99
Total Invoice	**$**	**56,934.49**

Ernst & Young Inc.
Toronto, ON

Invoice

Tiffany Gate Foods Inc
195 Steinway Blvd
Etobicoke, ON M9W 6H6
Canada

Invoice No.: CA12C500006584
Please include this number with payment

Invoice Date:	April 19, 2021
Due Date:	Upon receipt
Client No.:	0011721512
Engagement No.:	E-65893194

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ended April 16, 2021.

CAD

		Net	Tax	Rate	Tax Amount	Total
Fee		54,283.00	HST	13 %	7,056.79	61,339.79
		54,283.00			**7,056.79**	**61,339.79**
Invoice summary		**54,283.00**				
Tax:	13% HST				7,056.79	
Total:		**54,283.00**			**7,056.79**	**61,339.79**

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

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

Tiffany Gate Foods Inc.

Summary of Professional Fees to April 16, 2021

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/ Partner	31.5	790	24,885.00
Allen Yao	Vice President/ Senior Manager	31.3	585	18,310.50
Daniel Taylor	Manager	21.7	475	10,307.50
Marites Carandang	Paraprofessional	2.2	325	715.00
Robert Ferguson	Paraprofessional	0.2	325	65.00
Subtotal		**86.9**		**$ 54,283.00**

Sub total	**54,283.00**
HST @ 13%	7,056.79
Total Invoice	**$ 61,339.79**

Ernst & Young Inc.
Toronto, ON

Invoice

Tiffany Gate Foods Inc
195 Steinway Blvd
Etobicoke, ON M9W 6H6
Canada

Invoice No.: CA12C500006622
Please include this number with payment

Invoice Date:	May 03, 2021
Due Date:	Upon receipt
Client No.:	0011721512
Engagement No.:	E-65893194

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ended April 23, 2021.

		Net	Tax	Rate	Tax Amount	**CAD** Total
Fee		42,775.00	HST	13 %	5,560.75	48,335.75
		42,775.00			**5,560.75**	**48,335.75**
Invoice summary		**42,775.00**				
Tax:	13% HST				5,560.75	
Total:		**42,775.00**			**5,560.75**	**48,335.75**

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

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

Tiffany Gate Foods Inc.

Summary of Professional Fees to April 23, 2021

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/ Partner	17.5	790	13,825.00
Jan Pedder	Senior Vice President/Associate Partner	2.0	650	1,300.00
Allen Yao	Vice President/ Senior Manager	25.1	585	14,683.50
Michelle Telebar	Senior Manager	1.4	585	819.00
Daniel Taylor	Manager	22.7	475	10,782.50
Marites Carandang	Paraprofessional	4.2	325	1,365.00
Subtotal		**72.9**		**$ 42,775.00**

Sub total	**42,775.00**
HST @ 13%	5,560.75
Total Invoice	**$ 48,335.75**

Ernst & Young Inc.
Toronto, ON

Invoice

Tiffany Gate Foods Inc
195 Steinway Blvd
Etobicoke, ON M9W 6H6
Canada

Invoice No.: CA12C500006650
Please include this number with payment

Invoice Date:	May 07, 2021
Due Date:	Upon receipt
Client No.:	0011721512
Engagement No.:	E-65893194

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ended April 30, 2021.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		32,546.00	HST	13 %	4,230.98	36,776.98
		32,546.00			**4,230.98**	**36,776.98**
Invoice summary		**32,546.00**				
Tax:	13% HST				4,230.98	
Total:		**32,546.00**			**4,230.98**	**36,776.98**

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

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

Tiffany Gate Foods Inc.

Summary of Professional Fees to April 30, 2021

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/ Partner	12.0	790	9,480.00
Allen Yao	Vice President/ Senior Manager	19.1	585	11,173.50
Daniel Taylor	Manager	18.4	475	8,740.00
Marites Carandang	Paraprofessional	9.7	325	3,152.50
Subtotal		**59.2**		**$ 32,546.00**

Sub total	**32,546.00**
HST @ 13%	4,230.98
Total Invoice	**$ 36,776.98**

Ernst & Young Inc.
Toronto, ON

Invoice

Tiffany Gate Foods Inc
195 Steinway Blvd
Etobicoke, ON M9W 6H6
Canada

Invoice No.: CA12C500006671
Please include this number with payment

Invoice Date:	May 12, 2021
Due Date:	Upon receipt
Client No.:	0011721512
Engagement No.:	E-65893194

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ended May 7, 2021.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		19,948.00	HST	13 %	2,593.24	22,541.24
		19,948.00			**2,593.24**	**22,541.24**
Invoice summary		**19,948.00**				
Tax:	13% HST				2,593.24	
Total:		**19,948.00**			**2,593.24**	**22,541.24**

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

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

Tiffany Gate Foods Inc.

Summary of Professional Fees to April 30, 2021

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/ Partner	8.0	790	6,320.00
Allen Yao	Vice President/ Senior Manager	12.8	585	7,488.00
Daniel Taylor	Manager	11.9	475	5,652.50
Marites Carandang	Paraprofessional	1.5	325	487.50
Subtotal		**34.2**		**$ 19,948.00**

Sub total	**19,948.00**
HST @ 13%	2,593.24
Total Invoice	**$ 22,541.24**

Ernst & Young Inc.
Toronto, ON

Invoice

Tiffany Gate Foods Inc
195 Steinway Blvd
Etobicoke, ON M9W 6H6
Canada

Invoice No.: CA12C500006698
Please include this number with payment

Invoice Date:	May 21, 2021
Due Date:	Upon receipt
Client No.:	0011721512
Engagement No.:	E-65893194

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ended May 14, 2021.

			Net	Tax	Rate	Tax Amount	**CAD** Total
Fee			17,679.50	HST	13 %	2,298.34	19,977.84
			17,679.50			**2,298.34**	**19,977.84**
Invoice summary			**17,679.50**				
	Tax:	13% HST				2,298.34	
Total:			**17,679.50**			**2,298.34**	**19,977.84**

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

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

Tiffany Gate Foods Inc.

Summary of Professional Fees to May 14, 2021

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/ Partner	7.8	790	6,162.00
Allen Yao	Vice President/ Senior Manager	10.5	585	6,142.50
Daniel Taylor	Manager	9.4	475	4,465.00
Cam Bear	Paraprofessional	2.8	325	910.00
Subtotal		**30.5**		**$ 17,679.50**

Sub total	**17,679.50**
HST @ 13%	2,298.34
Total Invoice	**$ 19,977.84**

Ernst & Young Inc.
Toronto, ON

Invoice

Tiffany Gate Foods Inc
195 Steinway Blvd
Etobicoke, ON M9W 6H6
Canada

Invoice No.: CA12C500006722
Please include this number with payment

Invoice Date:	May 26, 2021
Due Date:	Upon receipt
Client No.:	0011721512
Engagement No.:	E-65893194

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ended May 21, 2021.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		19,565.00	HST	13 %	2,543.45	22,108.45
		19,565.00			**2,543.45**	**22,108.45**
Invoice summary		**19,565.00**				
Tax:	13% HST				2,543.45	
Total:		**19,565.00**			**2,543.45**	**22,108.45**

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

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

Tiffany Gate Foods Inc.

Summary of Professional Fees to May 21, 2021

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/ Partner	7.1	790	5,609.00
Allen Yao	Vice President/ Senior Manager	12.6	585	7,371.00
Daniel Taylor	Manager	10.1	475	4,797.50
Cam Bear	Paraprofessional	4.4	325	1,430.00
Franca Mazzulla	Paraprofessional	1.1	325	357.50
Subtotal		**35.3**		**$ 19,565.00**

Sub total		**19,565.00**
HST @ 13%		2,543.45
Total Invoice	**$**	**22,108.45**

Ernst & Young Inc.
Toronto, ON

Invoice

Tiffany Gate Foods Inc
195 Steinway Blvd
Etobicoke, ON M9W 6H6
Canada

Invoice No.: CA12C500006755
Please include this number with payment

Invoice Date:	June 04, 2021
Due Date:	Upon receipt
Client No.:	0011721512
Engagement No.:	E-65893194

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ended May 28, 2021.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		18,723.50	HST	13 %	2,434.06	21,157.56
		18,723.50			**2,434.06**	**21,157.56**
Invoice summary		**18,723.50**				
Tax:	13% HST				2,434.06	
Total:		**18,723.50**			**2,434.06**	**21,157.56**

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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

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

Tiffany Gate Foods Inc.

Summary of Professional Fees to May 28, 2021

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/ Partner	6.0	790	4,740.00
Allen Yao	Vice President/ Senior Manager	10.1	585	5,908.50
Daniel Taylor	Manager	15.7	475	7,457.50
Cam Bear	Paraprofessional	0.2	325	65.00
Marites Carandang	Paraprofessional	1.7	325	552.50
Subtotal		**33.7**		**$ 18,723.50**

Sub total	**18,723.50**
HST @ 13%	2,434.06
Total Invoice	**$ 21,157.56**

Ernst & Young Inc.
Toronto, ON

Invoice

Tiffany Gate Foods Inc
195 Steinway Blvd
Etobicoke, ON M9W 6H6
Canada

Invoice No.: CA12C500006831
Please include this number with payment

Invoice Date:	June 11, 2021
Due Date:	Upon receipt
Client No.:	0011721512
Engagement No.:	E-65893194

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ended June 4, 2021.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		27,284.00	HST	13 %	3,546.92	30,830.92
		27,284.00			**3,546.92**	**30,830.92**
Invoice summary		**27,284.00**				
Tax:	13% HST				3,546.92	
Total:		**27,284.00**			**3,546.92**	**30,830.92**

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

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

Tiffany Gate Foods Inc.

Summary of Professional Fees to June 4, 2021

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/ Partner	6.0	790	4,740.00
Allen Yao	Vice President/ Senior Manager	14.9	585	8,716.50
Daniel Taylor	Manager	20.9	475	9,927.50
Cam Bear	Paraprofessional	5.9	325	1,917.50
Franca Mazzulla	Paraprofessional	1.9	325	617.50
Marites Carandang	Paraprofessional	4.2	325	1,365.00
Subtotal		**53.8**		**$ 27,284.00**

Sub total	**27,284.00**
HST @ 13%	3,546.92
Total Invoice	**$ 30,830.92**

Exhibit "B"

Exhibit B - Summary of Ernst & Young Fees
Services Rendered February 8, 2021 to June 4, 2021

	Invoice #	Date	Fee	Expenses	Net	Tax	Total	Period covered
1	CA12C500006339	22-Feb-21	36,353.00	-	36,353.00	4,725.89	41,078.89	period ending February 12, 2021
2	CA12C500006361	26-Feb-21	63,197.00	222.02	63,419.02	8,244.47	71,663.49	period ending February 19, 2021
3	CA12C500006386	04-Mar-21	60,332.50	252.94	60,585.44	7,876.11	68,461.55	period ending February 26, 2021
4	CA12C500006405	10-Mar-21	49,572.50	-	49,572.50	6,444.43	56,016.93	period ending March 5, 2021
5	CA12C500006435	17-Mar-21	50,440.00		50,440.00	6,557.20	56,997.20	period ending March 17, 2021
6	CA12C500006473	25-Mar-21	58,893.00	1,030.52	59,923.52	7,790.06	67,713.58	period ending March 19, 2021
7	CA12C500006514	06-Apr-21	120,640.50	-	120,640.50	15,683.27	136,323.77	period ending March 26, 2021
7A	CA12C500006515	06-Apr-21	-	10,838.02	10,838.02	1,408.94	12,246.96	Advertisement
8	CA12C500006543	09-Apr-21	30,287.50	-	30,287.50	3,937.38	34,224.88	period ending April 2, 2021
9	CA12C500006581	19-Apr-21	50,384.50	-	50,384.50	6,549.99	56,934.49	period ending April 9, 2021
10	CA12C500006584	19-Apr-21	54,283.00	-	54,283.00	7,056.79	61,339.79	period ending April 16, 2021
11	CA12C500006622	03-May-21	42,775.00	-	42,775.00	5,560.75	48,335.75	period ending April 23, 2021
12	CA12C50006650	07-May-21	32,546.00	-	32,546.00	4,230.98	36,776.98	period ending April 30, 2021
13	CA12C500006671	12-May-21	19,948.00	-	19,948.00	2,593.24	22,541.24	period ending May 7, 2021
14	CA12C500006698	21-May-21	17,679.50	-	17,679.50	2,298.34	19,977.84	period ending May 14, 2021
15	CA12C500006722	26-May-21	19,565.00	-	19,565.00	2,543.45	22,108.45	period ending May 21, 2021
16	CA12C500006755	04-Jun-21	18,723.50	-	18,723.50	2,434.06	21,157.56	period ending May 28, 2021
17	CA12C500006831	11-Jun-21	27,284.00		27,284.00	3,546.92	30,830.92	period ending June 4, 2021
	Total		752,904.50	12,343.50	765,248.00	99,482.24	864,730.24	

Exhibit "C"

Exhibit C - Summary of Ernst & Young Fees by Individual
Services Rendered February 8, 2021 to June 4, 2021

		Hourly Rates	Total Hours	Total
Alex Morrison	Senior Vice President / Partner	$ 790.00	328.7	$ 259,673.00
Jan Pedder	Senior Vice President / Associate Partner	$ 650.00	2.0	$ 1,300.00
Allen Yao	Vice President / Senior Manager	$ 585.00	410.0	$ 239,850.00
Zahara Jamani	Vice President / Senior Manager	$ 585.00	52.5	$ 30,712.50
Jason Marley	Vice President / Senior Manager	$ 585.00	34.0	$ 19,890.00
Michelle Telebar	Senior Manager	$ 585.00	1.4	$ 819.00
Daniel Taylor	Manager	$ 475.00	370.1	$ 175,797.50
Donna Hatfull	Para-professional	$ 325.00	1.2	$ 390.00
Franca Mazzulla	Para-professional	$ 325.00	22.0	$ 7,150.00
Marites Carandang	Para-professional	$ 325.00	35.6	$ 11,570.00
Cam Bear	Para-professional	$ 325.00	13.8	$ 4,485.00
Robert Ferguson	Para-professional	$ 325.00	3.9	$ 1,267.50
	Total Hours		1,221.9	$ 752,904.50

APPENDIX “D”

Court File No. CV-21-00657098-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT,* R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF TGF ACQUISITION PARENT LTD., SUN RICH FRESH FOODS INC. & TIFFANY GATE FOODS INC.

(Applicants)

AFFIDAVIT OF PUYA FESHARAKI
(Sworn June 11, 2021)

I, **PUYA FESHARAKI**, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS**:

1. I am an associate with Thornton Grout Finnigan LLP ("**TGF**"), lawyers for Ernst & Young Inc. in its capacity as Court-appointed Monitor (the "**Monitor**") of the Applicants in these proceedings (the "**CCAA Proceedings**"). As such, I have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts stated 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 copies of the invoices issued by TGF to the Monitor (the "**TGF Invoices**") for fees and disbursements incurred by TGF in the course of these CCAA Proceedings for the period from December 16, 2020 to May 28, 2021 (the "**TGF Fee Approval Period**").

3. As evidenced by the TGF Invoices attached at **Exhibit "A"**, in the course of the TGF Fee Approval Period, TGF counsel, students and law clerks have expended a total of 639.0 hours in connection with these CCAA Proceedings, and have incurred CAD $415,787.50 in fees, CAD $15,695.22 in disbursements and CAD $55,106.52 in taxes, for a total of CAD $486,589.24.

4. Attached hereto as **Exhibit "B"** is a schedule summarizing the TGF Invoices and the total billable hours charged.

5. Attached hereto as **Exhibit** "**C**" is a schedule summarizing the respective years of call, where applicable, and billing rates of each of the TGF professionals who acted for the Monitor during the TGF Fee Approval Period.

6. To the best of my knowledge, the rates charged by TGF in the course of these CCAA Proceedings are comparable to the rates charged by other law firms in the Toronto market for the provision of similar services. I believe the total hours, fees, and disbursements incurred by TGF in this matter are reasonable and appropriate in the circumstances.

7. This Affidavit is sworn in support of a motion, *inter alia*, approving TGF's fees and disbursements incurred in respect of the CCAA Proceedings during the TGF Fee Approval Period.

SWORN remotely via videoconference, by PUYA FESHARAKI stated as being located in the City of Toronto, in the Province of Ontario, before me at the City of Pickering, in the Province of Ontario, this 11th day of June, 2021, in accordance with O. Reg 431/20, *Administering Oath or Declaration Remotely*	**PUYA FESHARAKI**
Commissioner for Taking Affidavits, etc.	

Roxana Gabriela Manea, a Commissioner, etc.,
Province of Ontario, for
Thornton Grout Finnigan LLP,
Barristers and Solicitors.
Expires June 5, 2024.

This is **Exhibit "A"** referred to in the
Affidavit of Puya Fesharaki,
sworn before me via videoconference
this 11th day of June, 2021.

A Commissioner for taking Affidavits, etc.

Roxana Gabriela Manea, a Commissioner, etc.,
Province of Ontario, for
Thornton Grout Finnigan LLP,
Barristers and Solicitors.
Expires June 5, 2024.

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.
c/o Tiffany Gate Foods Inc.
195 Steinway Blvd
Etobicoke, ON M9W 6H6

February 23, 2021

Invoice No.36447
File No.519-048

Attention: Alex Morrison

RE: Country Fresh Foods

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: February 19, 2021

FEES

Dec-16-20	Telephone call with J. Reynaud;
Jan-05-21	Discuss file with A. Morrison; telephone call with J. Reynaud; telephone call with A. Morrison;
Feb-02-21	Telephone call from A. Morrison;
Feb-09-21	Review of CIM; review of corporate organization chart; review of corporate searches; prepare for and attend meeting with J. Reynaud, L. Nicholson, A. Morrison, A. Yao; telephone call with P. Fesharaki regarding security review;
	Email and instructions from R. Kennedy and attend to corporate searches (x3) in BC regarding Canadian entities; review corporate profile reports and email to R. Kennedy regarding registered office addresses for BC corporations;
Feb-10-21	Telephone call with R. Kennedy regarding issues;
	Email from J. Reynaud; reply to same; email and call from T. Sandler; prepare for and attend call with Canada and US counsel and clients; telephone call to A. Morrison; prepare for and attend call with real estate counsel; emails regarding meeting with Stout; emails regarding meeting with Canadian counsel;
	Review data room documents; review CIM and corporate organizational charts; prepare memorandum setting out pertinent security and loan documents; initial review of loan and security documents; emails in respect of same; emails in respect of searches; draft security opinion; conference call with Canadian counsel for company and lenders and certain US counsel to discuss Canadian process, other related matters; conference call with corporate and real estate call to discuss plan; review search results;
	Instructions from P. Fesharaki and attend to PPSA searches in BC and ON with respect to Canadian entities; briefly review charge/mortgage registered in connection with

	Super Senior Debenture and obtain parcel search for Toronto property registered in the name of Tiffany Gate Foods Inc.; telephone call with P. Fesharaki regarding file and opinion; further instructions from P. Fesharaki regarding Canadian trademark searches; review IP-related security documents received, attend to CIPO searches in connection with the Canadian trademarks listed in the agreements, review and consider same; detailed email to P. Fesharaki and R. Kennedy regarding points to note on Canadian trademark searches, including expunged trademark, TMA coming up for renewal in November 2021 and recordals made in CIPO's records in connection with First/Second Lien security agreements;
Feb-11-21	Review of bid procedures; emails to Stikeman Elliott regarding same; revise bid procedures; prepare for and attend call with A. Morrison and A. Yao; further revisions to bid procedures; email from T. Sandler; reply to same; telephone call with T. Sandler; email to A. Morrison; review of CFF; prepare for and attend call with EY and Stikeman Elliott; further email correspondence;
	Review Bid Procedure materials; conference call with EY to discuss Bid Procedure materials; conference call with EY and Stikeman Elliott to discuss cash flows, DIP and other related matters; telephone call with J. Born in respect of real estate opinion;
	Review CIM and Stout sales process decks;
Feb-12-21	Review of emails from T. Sandler; reply to same; review of credit and security agreements; review of application materials; review of process materials; various calls with A. Morrison and A. Yao; update call with Stout; further call with TGF and SE;
	Review recent data room uploads; review draft Affidavit and Initial Orders; conference call with EY to discuss Monitor's Report; emails with BC counsel regarding security opinion; conference call with Stout to discuss sales process; conference call with EY and company's counsel to discuss next steps; review confidential emails from company counsel; researching stalking horse bids and pre-filing solicitation processes;
Feb-13-21	Prepare for and attend call with J. Reynaud and A. Morrison; emails from and to T. Sandler; review of APA; telephone call with A. Morrison; email to J. Reynaud regarding APA; review and revise of Pre Filing materials; prepare for filing; review and revise report;
	Emails in respect of Court-ordered charges; review revisions to Bidding Procedures; Draft Pre-Filing Monitors Report (in so doing, review sales process, stalking horse bid, charges, among other things);
Feb-14-21	Review and respond to email correspondence; prepare Pre Filing Report; provide comments on same; review of initial order; provide comments on same; review of ARIO; provide comments on same; prepare for and attend call with Lenders; further review of materials;
	Review application materials in detail, draft Receiver's Report; review and revise EY's draft Report sections; review communications and Press Release; review revised application materials; APA security and revisions to APA; review DIP materials; telephone conference with EY, Osler and company's counsel to discuss next steps;

	Review and revise Report and Initial Order per R. Kennedy's comments;
Feb-15-21	Review and respond to email correspondence; review of DIP credit agreement and supporting guarantee; provide comments to SE regarding same; review of revised report; provide comments on same; review of draft affidavit; provide comments to SE regarding affidavit;
	Review DIP Documents; revisions to Pre Filing Report, to Orders, to Affidavit; separate conference calls with EY team and Stikeman teams in respect of foregoing;
Feb-16-21	Telephone call with R. Kennedy regarding status of proceeding; review and revise proposed Monitor's Report; review and respond to emails regarding same;
	Review and respond to email correspondence; review of revised materials; review of revised APA; telephone call with A. Morrison; telephone call with J. Reynaud; telephone call with T. Sandler; further review of revised materials; review black line of final APA to previously circulated version; further review of the report; discuss same with R. Thornton;
	Further emails regarding report; review of comments from R. Thornton; review of final Report; review of revised bid procedures; telephone call with T. Sandler; telephone call with L. Nicholson; review blacklines of revised US materials; telephone call with A. Morrison;
	Review and revise Pre-Filing Report per Stikeman comments; emails in respect of same; review Osler's comments on Initial Affidavit; review security and loan documents; review independent contractor analysis; review and revise Notice to Creditors; review amendments to DIP Credit Agreement; review and emails in respect of amendments to Bid Procedures; review, revise and finalize Report pursuant to, among other things, comments from R. Thornton and EY; serve materials and emails to Justice Hainey;
Feb-17-21	Review and respond to email correspondence; review of court materials; various calls with A. Morrison; review of bid procedure documents; comment on same; prepare for and attend court hearing; attend to post court matters; further review of revised documents; email to A. Morrison regarding same; telephone call with A. Morrison;
	Review served materials against prior drafts; review Factum; prepare for and attending Court hearing; telephone call with Wildeboer in respect of Stellex Agreement; review revised Bid Procedures; consider content of First Report; review and emails in respect of communications to various stakeholders;
	Emails with P. Fesharaki regarding access to sync.com space created by counsel for the applicants; further instructions from P. Fesharaki and assist with finalizing Proposed Monitor's Pre Filing Report for service; briefly review issued Notice of Application and emails with P. Fesharaki regarding correct style of cause for the proceedings;
Feb-18-21	Further review of notice; email to counsel regarding same; telephone call to A. Morrison; various calls with T. Sandler and S. Irving; telephone call with A. Morrison; telephone call with H. Meredith; telephone call with SE team regarding RBC accounts and issue with RBC; further calls with A. Morrison and J. Reynaud;

Conference call with EY to discuss Bid Procedures and allocation of sales receipt; conference call to discuss cash management dispute; review revised Bid Procedures; review RBC security and lease agreement; conference call to set out outline to First Report; draft RBC security and lease review; emails in all of foregoing;

Feb-19-21 Review of mark-ups to bid procedures; prepare for and attend call with Canadian counsel to discuss bid procedures; debrief call with A. Morrison; telephone call with J. Reynaud; attend call with RBC and counsel; further consideration of assumption of agreements issue; discuss same with P. Fesharaki; emails to and from J. Reynaud on bid procedures;

Separate conference calls regarding bid process; conference call regarding RBC cash management; review revised BC opinion; emails with R. Manea about ON PPSA search summaries; review and revise bid procedure documents; telephone call with Wildeboer in respect of Stalking Horse Secured Note and Charge;

Instructions from P. Fesharaki and attend to updated PPSA searches (BC and ON) with respect to CCAA applicants; further instructions from P. Fesharaki regarding summaries of Ontario PPSA searches for opinion; obtain electronic summaries and emails with P. Fesharaki regarding incorporating same into opinion; receive and briefly review updated BC PPSA searches;

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

Lawyer	**Hours**	**Hours**	**Amount**
Robert I. Thornton	2.50	$1,250.00	$3,125.00
Rebecca Kennedy	63.00	$800.00	$50,400.00
Puya Fesharaki	69.90	$600.00	$41,940.00
Roxana Manea (Law Clerk)	6.20	$300.00	$1,860.00

Total Fees	$97,325.00	
HST (@ 13%) on Fees	$12,652.25	
Total Fees and HST		**$109,977.25**

TOTAL DUE & OWING	**$109,977.25**

Thornton Grout Finnigan LLP

Per: Rebecca Kennedy

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.

Payment can be made to us by:

1. Cheque Payable to Thornton Grout Finnigan LLP or
2. EFT or Wire Transfer to:
Account No. 027779-001
Transit No. 10532
Institution No. 016 (HSBC Bank Canada)
Account Name - Thornton Grout Finnigan LLP
Address of Bank - 111 Yonge Street, Toronto, Ontario M5C 1W4
Name of Bank - HSBC Bank Canada
SwiftCode: HKBCCATT
Attention: Credit Services Department
Please send remittance advice to ychiu@tgf.ca

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.
c/o Tiffany Gate Foods Inc.
195 Steinway Blvd
Etobicoke, ON
M9W 6H6

March 1, 2021

Attention: Alex Morrison

Invoice No. **36461**
File No. **519-048**

RE: Country Fresh Foods

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: February 26, 2021

FEES

Feb-20-21 Review of revised bid procedures; emails to P. Fesharaki regarding same;

Review further revisions to Bid Procedures; review and revise First Report, draft First Report;

Feb-21-21 Emails regarding bid procedures to P. Fesharaki and A. Morrison;

Review pertinent documents pertaining to, and continue drafting, Monitor's First Report; emails in respect of Bid Procedures;

Feb-22-21 Review and respond to email correspondence; review and revise First Report; telephone call with J. Reynaud; telephone call with A. Morrison; prepare for and attend call with D. Ward and L. Ellis; prepare for and attend call with T. Sandler, J. Reynaud, A. Morrison and others; further review and revision to Report; emails regarding update from Stout; review of revised Amended and Restated Initial Order;

Review and revise Report per R. Kennedy's comments and EY's comments; conference call regarding equipment financings and leases; review Bidding Procedure provisions; emails in respect of engagement of financial advisor and CRO; review PPSA enquiry results;

Receive and briefly review certified PPSA searches (ON) in preparation for opinion and first report of Monitor;

Feb-23-21 Prepare for and attend call regarding report; draft section of Report; review and revise report; further call with A. Morrison; prepare for and attend call J. Reynaud and A.

	Morrison; further review of email correspondence; review of revised order from Stellex; provide comments to A. Morrison; review of revisions to Report; prepare for and attend call with Ankura and Foley;
	Telephone conference with EY to discuss First Report; review and revise same and email to Stikeman; Canada-issues conference call with Stikeman, Foley and DIP Lenders; calls with EY to discuss First Report; review Bidding Procedure changes; further revisions to Report; review and revisit terms of APA Secured Note;
Feb-24-21	Review of Report; prepare for and attend call with J. Reynaud and A. Morrison; draft amendment for Report; emails regarding form of Order; prepare for and attend call with Lenders' counsel; further review of revisions to Order; emails with P. Fesharaki; review of revised bidding procedures;
	Review and revise First Report per further comments from Stikeman, EY and to correspond to updated order; multiple emails in respect of bidding procedures and amended Order; review amended bidding procedures and amended Order; conference call in respect of outstanding issues with Stikeman and EY; review student memorandum on PIMSIs; follow up questions for students; revisit RBC PIMSI;
	Emails and instructions from P. Fesharaki to finalize First Report; revise First Report of the Monitor; assemble appendices; further emails and telephone call with P. Fesharaki regarding service list; revise Service List; further revisions to Monitor's report; circulate revised Monitor Report and blackline to P. Fesharaki; emails with P. Fesharaki regarding changes to service list and email contacts at PPSA parties; further bookmark PDF report for service; emails with P. Fesharaki regarding revised service list to be included in Applicants' motion record and access to sync.com folder for the Monitor;
	Email on file with P. Fesharaki; researching secondary sources and case law regarding purchase-money security interests and methods for invalidating same; drafting memorandum on same; correspondences on same with W. Loumankis; follow-up email with P. Fesharaki; reviewing Ontario's PPSA, PPSA searches on file, Lease Schedule and Master Lease Agreement with Tiffany Gate Foods; confirming enforceability of PMSI regarding same; drafting email on same for P. Fesharaki and R. Kennedy;
Feb-25-21	Email and telephone call from B. McNamara regarding hearing and critical suppliers; further review of materials; review of factum; prepare for and attend call with J. Reynaud; telephone call with A. Morrison; update call with Stout;
	Review and revise emails to suppliers; emails regarding service and filing of materials; review amended and further amended materials for Court hearing and amended relief; emails in respect of same;
Feb-26-21	Review of revised court order; review of factum; review of supplemental motion record; telephone call with J. Reynaud and A. Morrison; further review of materials; prepare for court hearing; review of entered order; review and respond to emails regarding bidding procedures; emails regarding revised APA;
	Prepare for and attend comeback hearing; emails in respect of APA and further revisions to ARIO and Bidding Procedures;

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	21.00	$800.00	$16,800.00
Puya Fesharaki	36.80	$600.00	$22,080.00
Roxana Manea (Law Clerk)	3.60	$300.00	$1,080.00
Bogdan Nae (student)	4.80	$0.00	$0.00

Total Fees	**$39,960.00**	
HST (@ 13%) on Fees	**$5,194.80**	
Total Fees and HST		**$45,154.80**

DISBURSEMENTS

Fee for searches/registrations	$683.10	
Disbursements for searches/registrations*	$148.50	
Total Taxable Disbursements	**$683.10**	
HST (@ 13%) on Taxable Disbursements	**$88.80**	
Total *Non-Taxable Disbursements	**$148.50**	
Total Disbursements and HST		**$920.40**

TOTAL NOW DUE **$46,075.20**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca L. Kennedy

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.

Payment can be made to us by:
1. Cheque Payable to Thornton Grout Finnigan LLP or
2. EFT or Wire Transfer to:
Account No. 027779-001
Transit No. 10532
Institution No. 016 (HSBC Bank Canada)
Account Name - Thornton Grout Finnigan LLP
Address of Bank - 111 Yonge Street, Toronto, Ontario M5C 1W4
Name of Bank - HSBC Bank Canada

SwiftCode: HKBCCATT
Attention: Credit Services Department
Please send remittance advice to ychiu@tgf.ca

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.

March 9, 2021

c/o Tiffany Gate Foods Inc.
195 Steinway Blvd
Etobicoke, ON
M9W 6H6

Attention: Alex Morrison

Invoice No. **36478**
File No. **519-048**

RE: Country Fresh Foods

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: March 5, 2021

FEES

Feb-23-21 Research on PMSIs (and rules regarding perfection of the same) for R. Kennedy and P. Fesharaki;

Feb-24-21 Research on PMSIs (and rules regarding perfection of the same) for R. Kennedy and P. Fesharaki; respond to follow up questions regarding PMSIs perfected by RBC;

Feb-27-21 Review of revised bidding procedure order; emails to P. Fesharaki regarding same;

Emails regarding landlord interests in proceedings;

Feb-28-21 Review of revised court materials; emails to A. Morrison regarding same;

Review amended ARIO, review terms against Bidding Procedures; emails in respect of same; revisit timing of US to Canada sales process;

Mar-01-21 Review of revised order; prepare for and attend court hearing; prepare for and attend call with Osler regarding critical suppliers; call with EY team regarding go forward plan; emails regarding APA amendment;

Prepare for and call with Osler in respect of pre-filing payments; review Amendment to APA and provide summary of changes and effects thereof for EY;

Mar-02-21 Prepare for and attend call with EY and SE; review amendments to APA; emails regarding same; review of materials from SE regarding contract assignments;

Emails in respect of APA schedules; emails in respect of RBC cash management issues; emails in respect of Assignment and Assumption Notices;

Mar-03-21 Emails from US; emails to EY; various emails regarding board minutes; review of mark-up of sale order; review of amendments to the APA;

	Diarize dates and obligations of Monitor under Bidding Procedures; emails with lease counterparties; emails in respect of cash flows and Board updates; review Foley's comments on APA amendment; review loan/security documents;
Mar-04-21	Review and respond to email correspondence; telephone call with A. Morrison; prepare for and attend update call with Stout; further emails with SE team; telephone call with D. Ward and A. Morrison;
	Emails in respect of Stellex APA, certain concerns relating thereto; emails in respect of Deltaura concerns; finalize loan agreement and security document review; finalize security review memorandum; finalize security opinion;
Mar-05-21	Emails with L. Ellis and A. Morrison; telephone call with A. Morrison; email to L. Ellis regarding same; review of security opinions;

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	12.00	$800.00	$9,600.00
Puya Fesharaki	14.10	$600.00	$8,460.00
William Loumankis (student)	5.90	$325.00	$1,917.50

Total Fees	**$19,977.50**	
HST (@ 13%) on Fees	**$2,597.08**	
Total Fees and HST		**$22,574.58**
DISBURSEMENTS		
Computer Research	$199.80	
Total Taxable Disbursements	**$199.80**	
HST (@ 13%) on Taxable Disbursements	**$25.97**	
Total *Non-Taxable Disbursements	**$0.00**	
Total Disbursements and HST		**$225.77**
TOTAL NOW DUE		**$22,800.35**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca Kennedy

E.& O.E.

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Ernst & Young Inc.
c/o Tiffany Gate Foods Inc.
195 Steinway Blvd
Etobicoke, ON
M9W 6H6

March 15, 2021

Attention: Alex Morrison

Invoice No. **36525**
File No. **519-048**

RE: Country Fresh Foods

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: March 12, 2021

FEES

Mar-06-21 Emails in respect of correspondence from Fruit and Vegetable Dispute Resolution Corporation and obligations relating thereto;

Mar-08-21 Email from L. Ellis; emails regarding meeting; email to A. Morrison and D. Taylor regarding DELtaura;

Emails in respect of Service List;

Mar-09-21 Review of lease agreement analysis; email to B. Nae regarding research; attend call with A. Morrison, A. Yao and D. Taylor;

Review lease characterizations; review B. Nae's analysis regarding true vs. financing leases; conference call with EY to discuss leases, other matters; emails to SE regarding foregoing; review critical supplier budget;

Email on file with R. Kennedy; reviewing case law to determine indicia for differentiating a true lease from a financing lease; email on same with R. Kennedy and P. Fesharaki;

Mar-10-21 Review and respond to email correspondence; review of lease information; prepare for and attend weekly update call; further update with EY; telephone call with L. Ellis and team regarding DELtaura; review of report to board; emails regarding same;

Prepare for and conference call with Stikeman and FFG to discuss issues and strategy going forward; review new lease agreements and comment on same; draft communication to regulator;

Mar-11-21 Review of slide deck on wind down; telephone call with A. Morrison; review of DELtaura

	issue; telephone call with K. Gordon regarding same; emails to and from J. Reynaud regarding same; review of Assumption Agreement with HSBC counsel; discuss same with A. Morrison; emails regarding process with C. Simard; attend call with C. Simard and A. Morrison;
	Call with R. Kennedy to discuss legal research needed into Bill of Lading Act;
	Review APA amendments; update call with Stout in respect of sales process and update to R. Kenned in respect of same; emails in respect of DELtaura issues; emails in respect of Board presentation; call with A. Yao to discuss post-closing matters;
Mar-12-21	Telephone call with A. Morrison; emails regarding DELtaura; telephone call with A. Morrison regarding same; review of issues with wind down scenario; prepare for and attend call regarding same; telephone call with N. Levine;
	Call and correspond with P. Fesharaki regarding review of asset purchase agreement.
	Telephone call with A. Yao in respect of post-closing matters and Brampton lease; conference call with FTI team in respect of post-closing matters; review APA assignment and assumption provisions; outreach to A. Ho and B. Nae in respect of latter;
	Assist B. Nae with research on when a matter was not allowed to be sent to arbitration pursuant to a CCAA order in Re Crystallex;

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	9.90	$800.00	$7,920.00
Adrienne Ho	0.50	$650.00	$325.00
Kelsey Gordon	0.40	$500.00	$200.00
Puya Fesharaki	10.50	$600.00	$6,300.00
Bogdan Nae (student)	1.20	$325.00	$390.00
William Loumankis (student)	1.80	$325.00	$585.00

Total Fees	**$15,720.00**	
HST (@ 13%) on Fees	**$2,043.60**	
Total Fees and HST		**$17,763.60**

DISBURSEMENTS

Teranet Property Search	$50.10
Teranet Property Search*	$24.00
Fee of Wildeboer Dellelce - Inv 770074	$4,580.00
Total Taxable Disbursements	**$4,630.10**
HST (@ 13%) on Taxable Disbursements	**$601.91**
Total *Non-Taxable Disbursements	**$24.00**

Total Disbursements and HST **$5,256.01**

TOTAL NOW DUE **$23,019.61**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca L. Kennedy

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c/o Tiffany Gate Foods Inc.
195 Steinway Blvd
Etobicoke, ON
M9W 6H6

March 22, 2021

Attention: Alex Morrison

Invoice No. **36552**
File No. **519-048**

RE: Country Fresh Foods

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: March 19, 2021

FEES

Mar-13-21 Email to and from A. Morrison;

Begin reviewing Asset Purchase Agreement and call with P. Fesharaki regarding assignment provisions; correspond with B. Nae and P. Fesharaki regarding review of bidding procedures order and defined terms in Asset Purchase Agreement; review Amended and Restated Initial Order;

Call with A. Ho to provide context for assignment and assumption process; review B. Nae's summary of Order terms;

Email on file with A. Ho and P. Fesharaki; reviewing Amended and Restated Initial Order dated February 26, 2021 and Bidding Procedures Order dated March 1, 2021 with regard to assumption and assignment process of potential stalking-horse bid transaction and relevant timeline for same; drafting memorandum on same; reviewing Stellex APA; drafting memorandum regarding relevant dates and parties to agreement; email on same with A. Ho and P. Fesharaki;

Mar-14-21 Discuss security opinion with R. Thornton and P. Fesharaki; emails from L. Ellis;

Continue reviewing Asset Purchase Agreement and summarize in memorandum provisions concerning assignment and assumption items and send draft memorandum to P. Fesharaki;

Review B. Nae's analysis of Brampton lease; review lease provisions; draft post-closing issues list, emails to A. Yao and revisions to list in that regard;

Email on file with P. Fesharaki; reviewing Brampton Lease Agreement documents including Lease Agreement dated January 10, 2001, Lease Amendment Agreement dated December 7, 2009, Landlord's Consent dated June 19, 2017, and Lease Amending Agreement dated March 26, 2018 with regard to obligations upon termination of lease; drafting memorandum on same; email on same with P. Fesharaki;

Mar-15-21 Review of email from L. Ellis; email to A. Morrison regarding same; emails regarding DELtaura to SE; update call with SE; update email on call regarding DELtaura; telephone call regarding lease/assignment issue; further emails to L. Ellis; telephone call with A. Morrison regarding lease issues; email to A. Ho; email to P. Fesharaki;

Correspond with P. Fesharaki and R. Kennedy regarding memorandum on assignment provisions; review email from R. Kennedy and P. Fesharaki regarding service of assignment notice;

Conduct legal research regarding Bills of *Lading Act*; draft research memorandum regarding same;

Emails with L. Nicholson in respect of Exhibits to APA; emails in respect of Brampton leased premises; conference call with company in respect of review A. Ho's memorandum summarizing assignment and assumption procedure; emails and analysis to R. Kennedy in respect of assignment service obligations under Bidding Procedures Order;

Receive and review Notice of Appearance of UCC and update Service List;

Mar-16-21 Email to A. Perez; emails from P. Fesharaki regarding wire details; email to J. Reynaud regarding assignment notice and issues; emails regarding DELtaura; prepare for and attend call regarding DELtaura; debrief call with J. Reynaud; telephone call with A. Morrison; email to J. Reynaud;

Emails in respect of assignment notices; TGF-EY conference call to discuss post-filing issues, among other matters; conference call with DELtaura; review objection notices; review emails in respect of assignment services;

Mar-17-21 Emails regarding call with A. Morrison and J. Reynaud; review of issues regarding Brampton lease; telephone call with A. Morrison and J. Reynaud; weekly update call; attend call with Ankura; debrief with A. Morrison; debrief with P. Fesharaki and instructions regarding notice and hearing; email from and to Z. Jamani;

Emails in respect of Brampton lease, and options in respect thereof; conference call with EY and Stikeman to discuss post-filing items; call with EY, Stikeman and Ankura to discuss post-closing items; emails in respect of assumption notices;

Mar-18-21 Review and respond to email correspondence; telephone call with J. Reynaud; prepare for and attend call with Stout; attend call with A. Yao and A. Morrison; emails regarding stay extension;

Review draft sale order; emails in respect of bids; emails regarding bonding requirements;

Mar-19-21 Emails regarding report outline; review of sale order; attend to issues for bids; telephone call with A. Yao regarding telephone call with Save on Foods regarding deposit; various emails from C. Simard; review of bids received by Monitor; further emails regarding report; discuss assignment objection with R. Kennedy;

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	16.50	$800.00	$13,200.00
Adrienne Ho	4.00	$650.00	$2,600.00
Kelsey Gordon	3.40	$500.00	$1,700.00
Puya Fesharaki	16.30	$600.00	$9,780.00
Roxana Manea (Law Clerk)	0.20	$300.00	$60.00
Bogdan Nae (Student)	7.50	$325.00	$2,437.50

Total Fees	**$29,777.50**	
HST (@ 13%) on Fees	**$3,871.08**	
Total Fees and HST		**$33,648.58**
TOTAL NOW DUE		**$33,648.58**

THORNTON GROUT FINNIGAN LLP

Rebecca Kennedy

Per: Rebecca L. Kennedy

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c/o Tiffany Gate Foods Inc.
195 Steinway Blvd
Etobicoke, ON
M9W 6H6

March 29, 2021

Attention: Alex Morrison

Invoice No. **36570**
File No. **519-048**

RE: Country Fresh Foods

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: March 26, 2021

FEES

Mar-17-21	Determine how to view final hearing in U.S. Bankruptcy Court; provide links to R. Kennedy and P. Fesharaki;
Mar-18-21	View and take notes of virtual Final Hearing before Judge Isgur in U.S Bankruptcy Court; draft detailed notes and send to R. Kennedy and P. Fesharaki;
Mar-20-21	Review of bids; emails regarding same;
	Review draft sales order, amendments to asset purchase agreement, and assignment and assumption notice; drafting sections of Monitor's Second Report concerning proposed transaction;
Mar-21-21	Further review of bids; review of bids and bid summary; telephone call with A. Morrison; telephone call with Stout and SE team; further call with A. Morrison;
	Continue to draft sections of Monitor's Second Report concerning proposed transaction, proposed order, and assignment and assumption process;
	Consider bid proposals; conference call with Stout and EY to discuss bid process results;
Mar-22-21	Telephone call with R. Kennedy regarding bid process;
	Review and respond to email correspondence; prepare for and attend call with T. Sandler and A. Morrison; prepare for and attend update call on bids; update call with A. Morrison; calls with R. Thornton; further calls with A. Morrison; review of bids; emails regarding call; attend update call; debrief call with A. Morrison; review of asset purchase agreements for consortium of bids; emails from and to A. Morrison and P. Fesharaki;

	Continue to draft sections of the Monitor's Report concerning the proposed transaction and approval of the proposed sales order and send draft to R. Kennedy and P. Fesharaki;
	Review and analyze bids from interested parties; call with EY team to discuss Bidding Procedures; review and revisit Bidding Procedures, Sale Order and stalking horse APA;
Mar-23-21	Attend to issues regarding the auction; various calls regarding same; attend weekly update call in preparation for auction; prepare for and attend auction; various emails with M. Sassi and telephone call regarding same; further attendance at the auction; debrief on same with client and company advisors;
	Review Stout bid analysis; multiple calls with EY team to discuss bids; review draft Monitor's Report; attend live auction, analysis in respect thereof;
	Attending auction for the sale of the Debtor's various assets;
	View virtual auction of US and Canadian assets of debtor company and periodically inform R. Kennedy and P. Fesharaki on updates in main auction room;
Mar-24-21	Telephone call with R. Kennedy regarding auction and allocation of proceeds;
	Telephone call with A. Morrison; prepare for and attend auction; attend various debrief calls; attend calls with US counsel;
	Review prior Monitor's Reports and materials filed in U.S. proceedings regarding bidding procedures and proposed sale, and draft sections of Monitor's Report concerning approval of transaction and send to R. Kennedy and P. Fesharaki;
	Emails with various US counsel about service of materials; review limited objection to sale hearing; attend sales auction; analysis of auction bids with Monitor team; review and revise skeleton Report; conference call with DELtaura to discuss pre-and-post-filing payments;
	Attending auction;
	View virtual auction of US and Canadian assets of debtor company and periodically inform R. Kennedy and P. Fesharaki on updates in main auction room;
Mar-25-21	Review and respond to email correspondence; telephone call with A. Morrison; attend US court hearing; emails regarding DELtaura; review of Save On Foods APA; review of Homestyle APA; provide comments to S. Elliott; review of report; emails from and to L. Ellis; comments on Report; further review of Report; review of US filings; review of Affidavit; review of Orders; further review and revision of Report; various calls with A. Morrison and P. Fesharaki;
	Comprehensive revisions to Report to accord with auction results; review of Applicants' motion materials and comments thereon; attend U.S. Court Sale Hearing; further review and revisions of Applicants' and Monitor's materials in order to finalize same;
Mar-26-21	Review of finalized motion record; review of materials and prepare for Court; various discussions with stakeholders ahead of hearing; attend court hearing; telephone call with T. Sandler; telephone call with J. Reynaud; various calls with A. Morrison;

Finalize and serve Monitor's Report; prepare for and attend Court hearing; conference call with EY to discuss post-closing wind-down;

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

Lawyer	**Hours**	**Rate**	**Amount**
Robert I. Thornton	0.50	$1,250.00	$625.00
Rebecca Kennedy	47.20	$800.00	$37,760.00
Adrienne Ho	6.50	$650.00	$4,225.00
Puya Fesharaki	41.80	$600.00	$25,080.00
Bogdan Nae (student)	18.30	$325.00	$5,947.50
William Loumankis (student)	23.80	$325.00	$7,735.00

Total Fees	**$81,372.50**	
HST (@ 13%) on Fees	**$10,578.43**	
Total Fees and HST		**$91,950.93**
DISBURSEMENTS		
Clark Wilson re Security Review ($314.83 GST included)*	$7,044.35	
Total Taxable Disbursements	**$0.00**	
HST (@ 13%) on Taxable Disbursements	**$0.00**	
Total *Non-Taxable Disbursements	**$7,044.35**	
Total Disbursements and HST		**$7,044.35**
TOTAL NOW DUE		**$98,995.28**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca Kennedy

E.& O.E.

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c/o Tiffany Gate Foods Inc.
195 Steinway Blvd
Etobicoke, ON
M9W 6H6

April 6, 2021

Attention: Alex Morrison

Invoice No. **36598**
File No. **519-048**

RE: Country Fresh Foods

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: April 2, 2021

<u>FEES</u>

Mar-27-21 Emails from A. Morrison; review of wind down process/plan; calls with P. Fesharaki;

Review and revise post-closing and wind-down process;

Mar-28-21 Review and respond to email correspondence; telephone call with H. Chaiton; telephone call with T. Sandler; review of blackline of wind budget;

Mar-29-21 Email from R. Jaipargas; review of law with respect to PPSA registrations; emails regarding DELtaura; various calls with A. Morrison; calls with P. Fesharaki; review of DELtaura issues; telephone calls with A. Yao; emails regarding Canadian employees; telephone call with L. Nicholson; telephone call with J. Reynaud;

Emails in respect of RBC's registration and certain allegations by R. Jaipargas; emails in respect of DELtaura's concerns about payment of post-filing obligations;

Email from R. Kennedy with questions regarding limiting effect of collateral descriptions in PPSA registrations and registration of subsequent security agreements; review PPSA ss. 46(2.1) and 45(4), annotated PPSA act, discussion of these sections and related Caselaw; respond to email from R. Kennedy and provide copies of relevant sections from annotated PPSA act;

Mar-30-21 Review of security opinions; review of security; provide comments on same; various emails to T. Sandler regarding same;

Finalize opinions; emails and calls in respect of same with real estate counsel;

Mar-31-21 Review and respond to email correspondence; prepare for and attend weekly internal call; attend weekly update call with SE and EY;

Conference call with client to discuss outstanding matters and next steps; conference call with client and Stikemans to understands Stikemans next steps;

Apr-01-21 Emails from and to Osler regarding opinions; review of finalized opinions; telephone call with P. Fesharaki regarding opinions; email from and to A. Morrison regarding wind down checklist; emails regarding closing agenda;

Email P. Fesharaki regarding enforceability opinion;

Revisit Osler comments on opinions; review law on "enforceability" vs "validity" of legal opinion; discussion with R. Kennedy in respect of opinions; call with Osler in respect of foregoing;

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	9.40	$800.00	$7,520.00
Henry Wiercinski	0.30	$900.00	$270.00
Puya Fesharaki	7.10	$600.00	$4,260.00
Roxana Manea (Law Clerk)	1.00	$300.00	$300.00

Total Fees	**$12,350.00**	
HST (@ 13%) on Fees	**$1,605.50**	
Total Fees and HST		**$13,955.50**

TOTAL NOW DUE **$13,955.50**

THORNTON GROUT FINNIGAN LLP

Rebecca Kennedy

Per: Rebecca L. Kennedy

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

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c/o Tiffany Gate Foods Inc.
195 Steinway Blvd
Etobicoke, ON
M9W 6H6

April 13, 2021

Attention: Alex Morrison

Invoice No. **36629**
File No. **519-048**

RE: Country Fresh Foods

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: April 9, 2021

FEES

Apr-04-21 Review schedules to APAs, Transition Services Agreements; compare to precedents of same;

Apr-05-21 Review of closing agenda; emails with A. Morrison and P. Fesharaki regarding same; review of emails regarding wind down budget; review of revisions to wind-down budget from Osler; telephone call with A. Morrison; telephone call with H. Wiercinksi and P. Fesharaki regarding opinions; telephone call with J. Reynaud; telephone call to T. Sandler;

Call with R. Kennedy regarding opinions;

Review closing agenda and comments thereon; emails with western Canada counsel; conference call with H. Wiercinski to discuss opinions and state of law on same;

Apr-06-21 Telephone call with M. Calvaruso; prepare for and attend update call; call with H. Wiercinski; telephone call with J. Reynaud;

Emails and phone calls with H. Wiercinski in respect of opinions; review and revise same; conference call with Sikeman and Ankura to discuss closing; review and revise closing agendas and documents;

Apr-07-21 Review and respond to various emails regarding closing agenda, TSA and wind up budget; review of transition services agreement; telephone call with A. Morrison; telephone call with T. Sandler; further calls with A. Morrison; review of transition services agreement; review of cash flow forecast; update call with C. Simard; update call with A. Morrison and

J. Reynaud; review and comment on TSA;

Call with P. Fesharaki regarding drafting Monitor's Third Report; review transitions services agreements on Homestyle and Save-on-Foods transactions, draft TGF security opinion, real estate opinion and BC security opinion, as well as sales approval orders and draft Monitor's Third Report;

Review guaranty and security agreements; review Wildeboer, Clark Wilson and TGF opinions; call with P. Fesharaki to discuss; call from R. Kennedy regarding Wildeboer enforceability opinion; call from P. Fesharaki regarding same;

Emails in respect of opinions; review revised Homestyle closing agenda; emails in respect of finalized APAs and review of same; emails in respect of wind-up reserve and treatment of Brampton facility;

Apr-08-21 Review of opinions; telephone call from A. Morrison; prepare for and attend call regarding opinions; further emails regarding same; attend call regarding cash flows and other issues; review of court materials; review of affidavit; various calls with A. Morrison and team; call with Ankura and lenders regarding materials; further calls with P. Fesharaki;

Review draft stay extension and distribution order; review draft affidavit of S. Marotta regarding proposed distribution, reserve, and stay extension;

Conference call with Stikeman and Ankura; update calls with EY; draft Report outline; calls with A. Ho to discuss background; review and comments on Stikeman materials; multiple emails/calls regarding opinions;

Apr-09-21 Review and respond to email correspondence; telephone call with A. Morrison; discuss report with P. Fesharaki; review of report; revise same; attend update call with Stikeman Elliott; circulate comments on report to P. Fesharaki; further review and revision to Report;

RReview draft Third report of the Monitor and call with P. Fesharaki regarding revisions; review emails from P. Fesharaki, R. Kennedy, A. Yao, A. Morrison regarding intercompany charge and finalizing Monitor's Third Report; review applicants' motion record regarding stay extension and proposed distributions;

Review and revise TGF opinion; call with P. Fesharaki to discuss; call with R. Kennedy, P. Fesharaki and J. Born to discuss Wildeboer opinion;

Review and revise Monitor's Report; multiple conference calls with Stikeman and/or EY to discuss Report and post-closing steps; further revisions to Report; review cash flow forecast and variance report; finalize and serve Report;

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	24.30	$800.00	$19,440.00
Adrienne Ho	3.60	$650.00	$2,340.00
Henry Wiercinski	6.80	$900.00	$6,120.00
Puya Fesharaki	28.40	$600.00	$17,040.00

Total Fees	**$44,940.00**	
HST (@ 13%) on Fees	**$5,842.20**	
Total Fees and HST		**$50,782.20**
DISBURSEMENTS		
Wildeboer Dellelce - Inv 770080	$1,763.35	
Total Taxable Disbursements	**$1,763.35**	
HST (@ 13%) on Taxable Disbursements	**$229.24**	
Total *Non-Taxable Disbursements	**$0.00**	
Total Disbursements and HST		**$1,992.59**
TOTAL NOW DUE		**$52,774.79**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca L. Kennedy

E.& O.E.

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

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Ernst & Young Inc.
c/o Tiffany Gate Foods Inc.
195 Steinway Blvd
Etobicoke, ON
M9W 6H6

April 21, 2021

Attention: Alex Morrison

Invoice No. 36725
File No. 519-048

RE: Country Fresh Foods

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: April 16, 2021

FEES

Apr-11-21 Various emails regarding closing of transactions and issues;

Apr-12-21 Review and respond to email correspondence; review of cases regarding distribution; telephone call with A. Morrison regarding same; prepare for and attend call regarding closing of Save-On Transaction; review of emails regarding closing; review of materials for Court hearing; emails to A. Morrison regarding same; telephone call from J. Reynaud;

Review motion materials and revised AVO; review Closing Agendas and closing documents; emails in respect of closing; conference call in respect of Save-On closing; emails and calls in respect of distribution provisions of Order;

Emails from P. Fesharaki uploading Third Monitor Report into CaseLines for motion returnable on April 13 and attend to same;

Email on file with P. Fesharaki; researching case law and various CCAA proceedings with regard to whether various tax-related sections in the draft Distribution Order dated April 13, 2021 apply to the Monitor; reviewing Muscletech Research and Development Inc. (Re) [2007] CanLII 5146 (ON SC) and Arrangement relatif à Java-U Group inc. [2018] QCCS 2597 (CanLII) in respect of same; noting-up the Income Tax Act, Excise Tax Act, Tax Administration Act (Quebec), Corporations Tax Act (Ontario), Retail Sales Tax Act (Ontario), Taxation Act (Ontario) and Canada Pension Plan in respect of same; emails on file with P. Fesharaki and R. Kennedy regarding same; researching recent decisions of J. Hainey regarding same and reviewing various Distribution Orders; reviewing various internal emails regarding language in draft Distribution Order; email on same with R. Kennedy;

Apr-13-21 Emails from K. Iditaros; reply to same; emails to P. Fesharaki regarding flow of funds; review of flow of funds; review of purchase price adjustments; further review of cases with distribution; emails regarding same; review of TSA; telephone call to A. Morrison;

telephone call to P. Fesharaki regarding TSA; email comments on TSA to EY and P. Fesharaki; review of revised TSA from Stikeman Elliott; emails regarding escrow agreement; review of further revisions to same; review of amendment to Save-On Foods APA and agreements regarding same;

Call with and review emails from P. Fesharaki regarding Save-On closing; review closing agenda, final asset purchase agreement and transition agreement in connection with Save-On Transaction; review amended and restated order and correspond with R. Kennedy regarding Monitor's consent; call with Save-On and seller's counsel regarding closing items; review email from A. Yao regarding trust details; review emails from counsel to Save-On and seller regarding closing documents and insurance claims; review amendment to the Save-On APA and correspond with R. Kennedy and EY regarding the same; email seller's counsel comments to the proposed amendment to the Save-On APA;

Emails in respect of flow of funds; attend Court hearing; multiple conference calls with EY team, Stikeman and Save-On in respect of closing; review Transition Services Agreements and revisions thereto; multiple calls and emails with A. Ho in respect of documentation; confirm APA terms to Closing Agenda/TSAs;

Apr-14-21

Various calls with P. Fesharaki regarding closings; review of closing documents; comments on same; review of Escrow Agreement; telephone calls with A. Morrison regarding same; further discussion on closing with team; attend call with J. Reynaud, B. Anderson and A. Morrison; review of TSA; further call with A. Morrison; telephone call with P. Fesharaki; further emails regarding closings;

Review amendment to Save-On APA and IP releases and provide summary of the same to EY; review Save-On trademark assignment agreement and correspond with sellers' counsel regarding the same; call with P. Fesharaki regarding cure costs on Save-On transaction; review email from A. Yao regarding Save-On purchase price calculations; correspond and call with sellers' counsel regarding amendments to transition services agreement on Save-On, cure costs, and closing logistics; emails with EY regarding closing documents, assignment agreement, and transition services agreement on Save-On; attend closing update call and provide summary of the same to R. Kennedy; correspond with P. Fesharaki and R. Kennedy regarding flow of funds on Save-On;

Comments on revised TSA and other closing documents, including escrow terms; finalize Certificates;

Apr-15-21

Review and respond to emails regarding closing; review of revised TSA; further review of closing documents; review of Monitor's certificate; attend to closing issues; various calls with TGF team and EY; telephone call with T. Sandler; further emails and calls regarding Save-On closing; final review of certificates; release of same;

Correspond with Save-On counsel regarding trademark assignment agreement; calls and emails with R. Kennedy and P. Fesharaki regarding closing documents on Save-On; multiple emails with EY regarding finalizing Save-On Monitor's Certificate, flow of funds, and status of closing documents; review finalized Save-On closing documents provided by sellers' counsel in escrow; review further changes to Save-On transition services agreement and email EY regarding the same; attend closing update call on Save-On; calls with sellers' counsel regarding closing documents on Save-On; calls with A. Yao regarding Save-On closing status and Monitor's Certificate; review emails from counsel from sellers

	and buyers regarding closing on Save-On, and provide Monitor's Certificate to parties; review emails from counsel regarding Homestyle escrow agreement;
	Review further revisions to TSA; emails in respect of flow of funds, review revisions of closing documents; multiple calls and emails regarding final closing details; review of finalized documents;
Apr-16-21	Telephone call with A. Morrison file update and go forward steps; telephone call with P. Fesharaki regarding post-closing matters; emails and telephone calls regarding post-closing issues;
	Review emails from A. Yao, R. Kennedy, L. Nicholson regarding closing items; correspond and call with P. Fesharaki regarding closing items;
	Emails in respect of post-closing items; emails in respect of Certificates, service and filing of same; diarize outstanding items and post-closing matters; review finalized Save-On documents;

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	25.10	$800.00	$20,080.00
Adrienne Ho	12.90	$650.00	$8,385.00
Puya Fesharaki	25.90	$600.00	$15,540.00
Roxana Manea (Law Clerk)	0.30	$300.00	$90.00
Bogdan Nae (student)	8.80	$325.00	$2,860.00

Total Fees	**$46,955.00**	
HST (@ 13%) on Fees	**$6,104.15**	
Total Fees and HST		**$53,059.15**

DISBURSEMENTS

Fee of Clark Wilson ($16.85 GST included)*	$369.53	
Wildeboer Dellelce - Inv 770082	$801.25	
Total Taxable Disbursements	**$801.25**	
HST (@ 13%) on Taxable Disbursements	**$104.16**	
Total *Non-Taxable Disbursements	**$369.53**	
Total Disbursements and HST		**$1,274.94**

TOTAL NOW DUE **$54,334.09**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca L. Kennedy

E.& O.E.
GST/HST #87042 1039 RT0001 * GST/HST Exempt
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Ernst & Young Inc.
c/o Tiffany Gate Foods Inc.
195 Steinway Blvd
Etobicoke, ON
M9W 6H6

April 27, 2021

Attention: Alex Morrison

Invoice No. **36732**
File No. **519-048**

RE: Country Fresh Foods

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: April 23, 2021

FEES

Apr-17-21	Emails from and to T. Sandler and A. Morrison;
Apr-19-21	Emails from and to A. Morrison and T. Sandler; emails regarding Brampton employees;
	Review emails from Save-On and sellers' counsel regarding employment offers and status of refund of deduction on price;
Apr-20-21	Prepare for and attend weekly call; emails regarding RBC cure costs; various emails regarding distribution to lenders;
	Correspond with P. Fesharaki regarding outstanding closing items;
Apr-21-21	Review and reply to email correspondence; attend closing call with BJ, SE and EY; further review and respond to emails on post-closing issues;
	Correspond with lawyer for seller regarding refund of deduction sale price on Save-On transaction and assignment of lease; provide update email to EY regarding deduction and review response; provide executed amendment to asset purchase agreement to A. Yao; review email from Save-On lawyer regarding wire instructions for return of deduction;
	Emails in respect of RBC PAD payment; update call with Save-On; emails in respect of IP registrations;
Apr-22-21	Review and respond to email correspondence; telephone call from A. Morrison;
Apr-23-21	Prepare for and attend call with lenders advisors; emails regarding employees; email to H. Chaiton regarding D&O Charge;

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	5.50	$800.00	$4,400.00
Adrienne Ho	0.90	$650.00	$585.00
Puya Fesharaki	1.50	$600.00	$900.00

Total Fees	**$5,885.00**	
HST (@ 13%) on Fees	**$765.05**	
Total Fees and HST		**$6,650.05**
TOTAL NOW DUE		**$6,650.05**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca L. Kennedy

E.& O.E.
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Ernst & Young Inc.
c/o Tiffany Gate Foods Inc.
195 Steinway Blvd
Etobicoke, ON
M9W 6H6

May 3, 2021

Attention: Alex Morrison

Invoice No. **36750**
File No. **519-048**

RE: Country Fresh Foods

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: April 30, 2021

FEES

Apr-16-21 Emails with P. Fesharaki regarding Monitor's Certificates;

Apr-20-21 Review post-closing items and agenda; emails with Stikeman in respect of same; standing call with EY to discuss post-closing matters; emails in respect of RBC debit;

Apr-26-21 Review and respond to email correspondence; prepare for and attend call regarding D&O Charge; further emails regarding same;

Update call with respect to D&O claims and reserve calculations; emails in respect of same;

Apr-27-21 Review and respond to email correspondence; prepare for and attend weekly update call;

Review status of post-closing steps; standing call with EY; emails with Stikeman in respect of same; emails in respect of D&O claims;

Apr-28-21 Emails with L. Nicholson in respect of post-closing matters;

Apr-29-21 Telephone call with A. Morrison; emails from and to A. Morrison and T. Sandler; telephone call with L. Nicholson and P. Fesharaki;

Emails in respect of employee assumption liability under separate assumption agreements; prepare transaction-specific excel charts showing same; telephone call with Stikeman on post-closing matters;

Apr-30-21 Review and respond to email correspondence; consider employee assumption issue for reconciliation; emails regarding same; telephone call with A. Yao; emails regarding

DELtaura request for TSA; prepare for and attend call with DELtaura;

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	3.60	$800.00	$2,880.00
Puya Fesharaki	8.00	$600.00	$4,800.00
Bobbie-Jo Brinkman (Law Clerk)	0.20	$300.00	$60.00

Total Fees	**$7,740.00**	
HST (@ 13%) on Fees	**$1,006.20**	
Total Fees and HST		**$8,746.20**

TOTAL NOW DUE	**$8,746.20**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca L. Kennedy

E.& O.E.

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

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Ernst & Young Inc.
c/o Tiffany Gate Foods Inc.
195 Steinway Blvd
Etobicoke, ON
M9W 6H6

May 12, 2021

Attention: Alex Morrison

Invoice No. **36789**
File No. **519-048**

RE: Country Fresh Foods

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: May 7, 2021

FEES

May-03-21	Review and respond to email correspondence;
	Review motion materials of unsecured creditors in US proceedings;
May-04-21	Prepare for and attend weekly update call with EY; draft email to T. Sandler;
	Revisit file status and prepare agenda for next steps; standing call with EY; email to Stikeman in respect of outstanding items;
May-05-21	Attend call regarding post-closing items;
	Conference call regarding post-closing items with Stikeman and EY team;
May-06-21	Attend call with US parties regarding TSA; telephone call with A. Morrison; email to T. Sandler; emails regarding Homestyle payroll;
	Emails in respect of employee assumption status; conference call with EY, SE and Ankura in respect of post-closing items;
May-07-21	Emails regarding Homestyle vacation liability; replies to same;
	Emails about closing books/tax elections; emails about Brampton assets split;

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	3.00	$800.00	$2,400.00
Puya Fesharaki	4.40	$600.00	$2,640.00

Total Fees	**$5,040.00**	
HST (@ 13%) on Fees	**$655.20**	
Total Fees and HST		**$5,695.20**

DISBURSEMENTS

Computer Research	$31.24	
Total Taxable Disbursements	**$31.24**	
HST (@ 13%) on Taxable Disbursements	**$4.06**	
Total *Non-Taxable Disbursements	**$0.00**	
Total Disbursements and HST		**$35.30**

TOTAL NOW DUE	**$5,730.50**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca L. Kennedy

E.& O.E.

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

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c/o Tiffany Gate Foods Inc.
195 Steinway Blvd
Etobicoke, ON
M9W 6H6

May 18, 2021

Attention: Alex Morrison

Invoice No. **36804**
File No. **519-048**

RE: Country Fresh Foods

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: May 14, 2021

FEES

May-11-21	Prepare for and attend weekly update call; draft email to T. Sandler;
	Emails in respect of Packer Sanitation representation; standing call with EY; follow-up emails to Stikeman Elliott;
May-12-21	Emails with L. Nicholson in respect of next hearing and post-closing matters;
May-13-21	Telephone call with A. Morrison; emails from and to J. Reynaud;

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	1.10	$800.00	$880.00
Puya Fesharaki	1.00	$600.00	$600.00

Total Fees	**$1,480.00**	
HST (@ 13%) on Fees	**$192.40**	
Total Fees and HST		**$1,672.40**

TOTAL NOW DUE **$1,672.40**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca L. Kennedy

E.& O.E.

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c/o Tiffany Gate Foods Inc.
195 Steinway Blvd
Etobicoke, ON
M9W 6H6

May 27, 2021

Attention: Alex Morrison

Invoice No. **36861**
File No. **519-048**

RE: Country Fresh Foods

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: May 21, 2021

FEES

May-05-21	Follow-up with seller's counsel regarding tax elections and closing book;
May-07-21	Review email from sellers' counsel regarding status of tax elections;
May-17-21	Email from and to T. Sandler;
May-18-21	Review and respond to email correspondence; attend weekly update call; emails to S. Sandler; organize call;
	Update call with client about status of post-closing matters;
May-19-21	Review and respond to email correspondence; prepare for and attend call with EY and SE;
	Post-closing matters update call with Ankura; separate update call with Osler;
May-20-21	Email from L. Nicholson;

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	2.40	$800.00	$1,920.00
Adrienne Ho	0.20	$650.00	$130.00
Puya Fesharaki	1.10	$600.00	$660.00

Total Fees	**$2,710.00**	
HST (@ 13%) on Fees	**$352.30**	
Total Fees and HST		**$3,062.30**
TOTAL NOW DUE		**$3,062.30**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca L. Kennedy

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

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Ernst & Young Inc.
c/o Tiffany Gate Foods Inc.
195 Steinway Blvd
Etobicoke, ON
M9W 6H6

June 2, 2021

Attention: Alex Morrison

Invoice No. **36888**
File No. **519-048**

RE: Country Fresh Foods

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: May 28, 2021

<u>FEES</u>

May-14-21	Review email from sellers' counsel regarding tax elections;
May-25-21	Review and respond to email correspondence; prepare for and attend update call; email to T. Sandler; emails regarding update call;
	Email seller's counsel regarding status of tax elections on Save-On transaction and review response; email A. Yao regarding status of tax elections on Save-On transaction; email P. Fesharaki regarding posting of monitor's certificates;
	Standing call with EY to discuss matter status; emails regarding CostCo bodily injury claim; review details of bodily claim; review status of US proceedings;
May-26-21	Call with US professionals about post-closing wind-down; update call with A. Yao in respect of contents of Report;
May-27-21	Prepare for and attend call with T. Sandler;
	Telephone call with lenders' counsel regarding distributions; develop outline to subsequent Monitor's Report;
May-28-21	Discussion with A. Yao and D. Taylor in respect of Monitor's next Report;

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	2.00	$800.00	$1,600.00
Adrienne Ho	0.30	$650.00	$195.00
Puya Fesharaki	4.60	$600.00	$2,760.00

Total Fees	**$4,555.00**	
HST (@ 13%) on Fees	**$592.15**	
Total Fees and HST		**$5,147.15**
TOTAL NOW DUE		**$5,147.15**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca L. Kennedy

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

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Attention: Credit Services Department
Please send remittance advice to ychiu@tgf.ca

This is **Exhibit "B"** referred to in the
Affidavit of Puya Fesharaki,
sworn before me via videoconference
this 11th day of June, 2021.

A Commissioner for taking Affidavits, etc.

Roxana Gabriela Manea, a Commissioner, etc.,
Province of Ontario, for
Thornton Grout Finnigan LLP,
Barristers and Solicitors.
Expires June 5, 2024.

Exhibit "B"

Summary of total professional fees by invoice for the period: **December 16, 2020 to May 28, 2021**

Invoice No.	Total Hours		Fees		Disb.		HST		Total (Fees, HST, Disb.)		Average Hourly Rate
36447	141.60	$	97,325.00	$	-	$	12,652.25	$	109,977.25	$	687.32
36461	61.40	$	39,960.00	$	831.60	$	5,283.60	$	46,075.20	$	650.81
36478	32.00	$	19,977.50	$	199.80	$	2,623.05	$	22,800.35	$	624.30
36525	24.30	$	15,720.00	$	4,654.10	$	2,645.51	$	23,019.61	$	646.91
36552	47.90	$	29,777.50	$	-	$	3,871.08	$	33,648.58	$	621.66
36570	138.10	$	81,372.50	$	7,044.35	$	10,578.43	$	98,995.28	$	589.23
36598	17.80	$	12,350.00	$	-	$	1,605.50	$	13,955.50	$	693.82
36629	63.10	$	44,940.00	$	1,763.35	$	6,071.44	$	52,774.79	$	712.20
36725	73.00	$	46,955.00	$	1,170.78	$	6,208.31	$	54,334.09	$	643.22
36732	7.90	$	5,885.00	$	-	$	765.05	$	6,650.05	$	744.94
36750	11.80	$	7,740.00	$	-	$	1,006.20	$	8,746.20	$	655.93
36789	7.40	$	5,040.00	$	31.24	$	659.26	$	5,730.50	$	681.08
36804	2.10	$	1,480.00	$	-	$	192.40	$	1,672.40	$	704.76
36861	3.70	$	2,710.00	$	-	$	352.30	$	3,062.30	$	732.43
36888	6.90	$	4,555.00	$	-	$	592.15	$	5,147.15	$	660.14
TOTAL	**639.00**	**$**	**415,787.50**	**$**	**15,695.22**	**$**	**55,106.52**	**$**	**486,589.24**	**$**	**650.68**

This is **Exhibit "C"** referred to in the
Affidavit of Puya Fesharaki,
sworn before me via videoconference
this 11th day of June, 2021.

A Commissioner for taking Affidavits, etc.

Roxana Gabriela Manea, a Commissioner, etc.,
Province of Ontario, for
Thornton Grout Finnigan LLP,
Barristers and Solicitors.
Expires June 5, 2024.

Exhibit "C"

Summary of total professional fees by position - Fee Period: December 16, 2020 to May 28, 2021

Legal Professional	Position	Year of Call	Rate/hour 2021	Hrs Billed	Total Fees
Robert I. Thornton	Partner	1984	$ 1,250.00	3.00	$ 3,750.00
Rebecca Kennedy	Partner	2009	$ 800.00	246.00	$ 196,800.00
Henry Wiercinski	Counsel	1975	$ 900.00	7.10	$ 6,390.00
Puya Fesharaki	Associate	2016	$ 600.00	271.40	$ 162,840.00
Adrienne Ho	Associate	2015	$ 650.00	28.90	$ 18,785.00
Kelsey Gordon	Associate	2018	$ 500.00	3.80	$ 1,900.00
William Loumankis	Student	N/A	$ 325.00	31.50	$ 10,237.50
Bogdan Nae	Student	N/A	$ 325.00	35.80	$ 11,635.00
Roxana Manea	Law clerk	N/A	$ 300.00	11.30	$ 3,390.00
Bobbie-Jo Brinkman	Law clerk	N/A	$ 300.00	0.20	$ 60.00
TOTAL				**639.00**	**$ 415,787.50**

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 **TGF ACQUISITION PARENT LTD., SUN RICH FRESH FOODS INC. & TIFFANY GATE FOODS INC.** (Applicants)

Court File No. CV-21-00657098-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Proceedings commenced at Toronto

AFFIDAVIT OF PUYA FESHARAKI
(Sworn June 11, 2021)

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

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 **TGF ACQUISITION PARENT LTD., SUN RICH FRESH FOODS INC.** & **TIFFANY GATE FOODS INC.** (Applicants)

Court File No. CV-21-00657098-00CL

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FOURTH REPORT OF THE MONITOR
June 14, 2021

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