

IN THE SUPREME COURT OF PRINCE EDWARD ISLAND

IN THE MATTER OF THE RECEIVERSHIP OF:

SILVER HILL FUR FARM LTD.

PURSUANT TO Section 44 of the *Judicature Act*, R.S.P.E.I. 1988, Cap. J-2.1 (the “Judicature Act”), Rule 41 of the Rules of Court of Prince Edward Island and Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 as amended (the “BIA”)

BETWEEN:

BANK OF NOVA SCOTIA

APPLICANT

- and -

SILVER HILL FUR FARM LTD.

RESPONDENT

SEVENTH REPORT OF THE RECEIVER – 11 FEBRUARY 2022

INTRODUCTION AND BACKGROUND

1. In connection with the application of the Bank of Nova Scotia (“**BNS**” or the “**Bank**”) pursuant to section 44 of the Judicature Act (Prince Edward Island), Rule 41 of the Rules of Court of Prince Edward Island, and section 243(1) of the Bankruptcy and Insolvency Act (Canada) that was heard by the Honourable Gordon L. Campbell of the Supreme Court of Prince Edward Island on 29 March 2017, Ernst & Young Inc. (“EYI”) was appointed receiver and receiver manager (the “**Receiver**”) without security, of all of the assets, undertakings and properties of the Respondent (“**SHFF**” or the “**Company**”) whether in its name or in the name of the predecessor corporations Silver Hill Fur Farms Ltd., Silver Hill Fur and Feeds Inc., Silverhill Transport Ltd. and CJ Gavin Holdings Inc., including all proceeds thereof (collectively the “**Property**”).
2. The 29 March 2017 order (the “**Receivership Order**”) authorized the Receiver, among other things:
 - a. To take possession and control of the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
 - b. To receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to

- safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- c. To engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by the Receivership Order;
 - d. To receive and collect all monies and accounts now owed or hereafter owing to the Respondent and to exercise all remedies of the Respondent in collecting such monies, including, without limitation, to enforce any security held by the Respondent;
 - e. To market any or all of the Property; including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
 - f. To sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business, without the approval of this Court in respect of:
 - i. Any transaction not exceeding \$50,000.00, provided that the aggregate consideration for all such transactions does not exceed \$500,000.00; and
 - ii. With the approval of this Court in respect of any transaction not in the form provided in the foregoing clauses.
 - g. To apply for any vesting order or other orders necessary in relation to a transaction for which Court approval is required to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property; and
 - h. To take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.
3. The Receiver has previously filed seven public reports in these proceedings, the **"First Report"**, **"Supplement to the First Report"**, **"Second Report"**, **"Third Report"**, **"Fourth Report"**, **"Fifth Report"** and **"Sixth Report"** (collectively the **"Public Reports"**). In addition, the Receiver has filed three Confidential Supplemental Reports, **"Fourth Report Confidential Supplemental"**, **"Fifth Report Confidential Supplemental"** and **"Sixth Report Confidential Supplemental"** (collectively the **"Confidential Reports"**) containing information in support of various real and personal property

sales. Sealing orders with respect to the Confidential Reports were requested and granted by this Honourable Court on the basis that the Confidential Reports contained sensitive commercial information, the dissemination of which could have been prejudicial to the best interests of the Respondents' stakeholders in the event a court approved sale of assets failed to close.

4. This Honourable Court has to date issued ten (10) orders specific to these receivership proceedings addressing the return of property, party cooperation, preservation terms, sale proceed directions and various asset sale approval orders.
5. Copies of all court materials in these proceedings may be obtained from the Receiver's website established in connection with these proceedings (www.ey.com/ca/shff).

PURPOSE OF REPORT

6. The purpose of this seventh report of the Receiver (the "**Seventh Report**") is to:
 - (a) provide the Court with a summary overview of the activities of the Receiver in relation to real and personal property recoveries including transactions reported upon within the Public Reports;
 - (b) seek the approval of this Honourable Court for a proposed distribution (the "**Proposed Distribution**") to certain secured creditors having priority secured interests in the Property and a distribution to PwC acting in its capacity as Trustee in Bankruptcy of the Company (the "**Trustee**") in relation to the sale of real property sold by the Receiver not subject to a secured charge which has been agreed to and accepted by the secured lenders and the Trustee;
 - (c) seek the approval of this Honourable Court of the fees and disbursements of the Receiver and its legal counsel;
 - (d) seek the approval of this Honourable Court of the conduct, actions and activities of the Receiver in administering these receivership proceedings as referenced within the Public Reports and the Confidential Reports;
 - (e) approve the discharge of the Receiver from its duties as specified within the Receivership Order, upon payment of the Proposed Distribution and any ancillary administrative matters; and
 - (f) terminate these receivership proceedings.
7. The Receiver has organized its comments within this Seventh Report as follows:

- (a) Terms of Reference;
- (b) Activities of the Receiver;
- (c) Proposed Distribution;
- (d) Receiver and Legal Counsel - Fee Approval; and
- (e) Conclusion and Recommendation.

TERMS OF REFERENCE

- 8. In preparing the Seventh Report, the Receiver has been provided with, and has relied upon unaudited historical financial statements, other unaudited financial information and projections prepared by the Respondent, the books and records of the Respondent, discussions with the management and employees of the Respondent and other information from various sources. The Receiver has assumed that the information it has been provided is accurate and complete. The Receiver did not audit, review or otherwise attempt to verify the accuracy or completeness of the information. Accordingly, the Receiver expresses no opinion or other form of assurance with respect to the information presented in the Seventh Report or relied upon by the Receiver in preparing the Seventh Report. Further, the nature of the Receiver's work completed in these proceedings will not necessarily disclose errors, misstatements, irregularities or illegal acts, if such exist, on the part of the Respondents, or its officers or employees or in the information.
- 9. All references to monetary amounts in the Seventh Report are in Canadian dollars unless otherwise noted.
- 10. Capitalized terms not defined in the Seventh Report are as defined in the Receivership Order.

ACTIVITIES OF THE RECEIVER

- 11. The activities of the Receiver have generally been documented within the Public Reports filed with this Honourable Court. The SHFF receivership administration required an elevated level of investigative activity to locate, secure and ultimately realize upon the assets of the Company for the benefit of the estate's creditors due in part to the actions of the Companies principal, Mr. Casey Gavin.
- 12. One of the primary reasons for the SHFF receivership administration was that SHFF's inventory was initially alleged to have been destroyed/depleted/sold in secret thus making it impossible for the Company to operate and discharge its obligations to its creditors.

13. SHFF had been in financial difficulty for some time and in regular contact with its secured lenders prior to the receivership. During the first week of March 2017, Mr. Casey Gavin, President of the Company, confirmed to SHFF's secured lenders that operations were continuing in the normal course. Shortly after assuring SHFF's creditors that there were no issues of concern, Mr. Gavin advised the secured creditors of an alleged event which led to the destruction and disposal of approximately 20,000 mink. Mr. Gavin advised his secured creditors of the following:
- a. On March 3, 2017 all SHFF workers walked off the job as the Company could not honour its payroll obligations;
 - b. Mr. Gavin and his father started the process of killing SHFF's inventory of approximately 20,000 breeder mink on Friday evening March 3, 2017. The killing process lasted 2 days finishing on Sunday evening March 5, 2017 and was carried out solely by Mr. Gavin and his father;
 - c. Given that there were only two men involved with the killing process the harvested mink pelts could not be spread out adequately and as a result, the pelts were unintentionally ruined; and
 - d. Mr. Gavin advised that the ruined pelts and carcasses were ground up and discharged into the waters adjacent to the SHFF processing facility. There was no physical evidence available to support Mr. Gavin's description of the events leading to the destruction and disposal of the 20,000 mink pelts. The estimated value of 20,000 pelts (had they not been ruined) at the then prevailing market price of approximately \$50 per pelt was \$1.0 million.
14. Mr. Gavin's initial description of events leading to the loss of the mink inventory was inaccurate. Mr. Gavin subsequently admitted, during a section 163 examination conducted as part of his personal bankruptcy proceeding, to having lied to the SHFF secured creditors, the SHFF Trustee and the Receiver.
15. An in-depth and costly investigation ensued within the receivership administration which led to the recovery of approximately 18,000 mink pelts and a financial settlement from members of the extended Gavin Family in relation to various SHFF cash and equipment recoveries which the Receiver successfully negotiated for on behalf of the estate. The Receiver also secured and realized upon various personal and real property as part of these proceedings as more fulsomely reported upon within the Pubic Reports.
12. Attached as **Appendix "A"** is a copy of the interim statement of receipts and disbursements (the "**Interim SRD**") for the period 29 March 2017 through 5 January 2022 reflecting all transactions processed through the Receivers trust account for that period. All identified estate assets have now been successfully realized upon by the Receiver. As at 5 January 2022, the Receiver held \$1,957,910.89 in trust.

PROPOSED DISTRIBUTION

13. The Receiver recognized that, before any distributions could be implemented, it would be necessary to allocate: (a) the costs of these receivership proceedings against the realization proceeds, as this Honourable Court had granted a first-priority “Administrative Charge” over all of the Property of the Respondents as security for payment of the reasonable fees and disbursements of the Receiver and its counsel pursuant to the Receivership Order and (b) a second-priority “Receiver’s Indemnity Charge” to secure the Receivers obligations arising from the performance of its duties as Receiver.
14. The Receivership Order sets out a method of allocation of costs for the Administrative Charge and the Receiver’s Indemnity Charge that requires a determination of the direct and indirect costs for the realization of Property of the Respondents and an application of such costs to the Property. The Receiver considered and determined that a line-by-line calculation of costs would be time consuming and costly for the estate. The Receiver was of the view that it would be prudent to discuss a potential allocation/cost-sharing methodology that could be agreed to by the parties with an interest in the Property recoveries.
15. As set out in the Public Reports, the Company had two primary secured creditors, BNS and Prince Edward Island Century 2000 Fund Inc. (“**PEI 2000**”). BNS and PEI 2000 had been providing financing to the Company for many years and had entered into a priority agreement whereby each had security in specific real and personal tangible property. In addition, BNS maintained priority in the Company’s accounts receivable and inventory.
16. Other than advances from BNS and PEI 2000, the Company had entered into various agreements with mink auction houses who would provide interim crop financing on a year-by-year basis. The most recent auction house to provide interim financing to the Company was American Legend Cooperative (“**ALC**”), an auction house based in Seattle Washington, on or about June 1, 2016.
17. Each of BNS, PEI 2000 and ALC worked with the Company in its last year of operation while the Company attempted to address its operational and financial difficulties. All of the Company’s assets were subject to the security interest to these three creditors in advance of all other claims except: i) a parcel of unencumbered real property (PID 780338 - located in Christopher Cross, Prince Edward Island); and ii) amounts due to the Federal Government under the Agri-stability advance payment program (“**Agri Canada**”) to a maximum of \$400,000.00 that ranked in advance of the interest of BNS in personal property.
18. As a result, the Receiver completed a review of the secured priority claims against the Company’s Property and determined that the five parties having prior interests in the net realization proceeds

were BNS, PEI 2000, ALC, Agri Canada and the Trustee (collectively the “**Distribution Creditors**”). In addition to considering the security interests of all parties, the Receiver considered the advances made to it by the secured creditors of the Company.

19. The Receiver entered into discussions with the Distribution Creditors about a proposed allocation of proceeds and costs. The discussions were focussed on proposed net amounts to be distributed to each party based on the amount(s) realized for the Property and a reasonable allocation of costs to generate same. In addition, the proposed allocation considered any advances made by creditors to the Receiver at the commencement of the proceeding to provide the estate with the requisite funds to maintain and protect Company assets.
20. A draft distribution schedule was prepared and discussed with the Distribution Creditors in relation to proceed and costing allocations incurred to 5 January 2022. The Distribution Creditors have agreed to the Receiver’s recommended approach. The Receiver’s recommendation for the proposed distribution to them of, in aggregate \$1,957,910.89, subject to the approval of the Court, is as follows:
 - a. \$829,414.13 payable to BNS as a final distribution and paid as follows:
 - i. \$779,414.13 subject to the approval of this Court; and
 - ii. The residual balance paid to BNS upon the Receiver finalizing and discharging its final costs of the receivership administration. Final administrative costs will be shared 50/50 between BNS and FPEI from their respective residual balances; and
 - b. \$283,690.00 payable to Agri Canada as a final distribution and paid as follows:
 - i. \$283,690.00 subject to the approval of this Court
 - c. \$633,104.80 payable to PEI 2000 as a final distribution and paid as follows:
 - i. \$583,104.80 subject to the approval of this Court; and
 - ii. The residual balance paid to PEI 2000 upon the Receiver finalizing and discharging its final costs of the receivership administration. Final administrative costs will be shared 50/50 between BNS and PEI 2000 from their respective residual balances; and
 - d. \$100,000 payable to ALC as a repayment of their advance to the Estate which would be a final distribution and paid as follows:
 - i. \$100,000 subject to the approval of this Court;

- e. \$111,581.04 payable to the Trustee from the net proceeds from the sale of unencumbered real property which would be a final distribution and paid as follows:
- i. \$111,581.04 subject to the approval of this Court;
21. The Receiver proposes to retain a general provision of \$100,000 to address future receivership costs necessary to realize upon and address future estate administrative matters. A copy of the Receivers proposed proceed and cost allocation schedule supporting the Proposed Distribution calculations is attached as **Appendix “B”**.
22. The Distribution Creditors have advised the Receiver that their respective outstanding indebtedness due from the Respondents as at the date of this Seventh Report and prior to the release of the proposed Distribution is as follows:
- a. BNS - \$2,654,968
- b. PEI 2000 - \$4,965,298
- c. ALC - \$1,592,893; and
- d. Agri Canada - \$535,789
23. The above named secured creditors are each expected to sustain material losses associated with their respective advances to the Respondents. As a result, there are no other parties with an economic interest in the distribution or the proceedings as a whole.

RECEIVER AND LEGAL COUNSEL - FEE APPROVAL

24. Attached as **Appendix “C”** is a fee application affidavit including copies of the Receiver's fees and disbursements for the period 24 March 2017 to 30 April 2021 (the “**Period**”) which have been paid through the Estate bank account. Attached below is a summary of the Receiver's fees and disbursements including details with respect to total hours charged during the Period.

Invoice Date	Invoice No	Period	Hours	Fees	Expenses	Subtotal	Taxes	Total
26-04-17	CA12C500001562	Ascend License Fee			270.21	270.21	40.53	310.74
23-05-17	CA12C500001677	24 Mar 2017 to 19 May 2017	295.0	85,895.00	9,308.29	95,203.29	14,280.49	109,483.78
07-11-17	CA12C500002182	20 May 2017 to 03 Nov 2017	429.2	111,397.50	847.10	112,244.60	16,836.70	129,081.30
09-03-18	CA12C500002571	06 Nov 2017 to 02 Mar 2018	169.5	40,089.05	709.05	40,798.10	6,119.72	46,917.82
05-04-19	CA12C500003668	05 Mar 2018 to 29 Mar 2019	195.4	54,407.35	365.87	54,773.22	8,215.98	62,989.20
05-05-20	CA12C500005031	30 Mar 2019 to 30 Apr 2020	168.7	45,054.61		45,054.61	6,758.19	51,812.80
05-08-20	CA12C500005512	01 May 2020 to 31 Jul 2020	23.9	5,798.26		5,798.26	869.74	6,668.00
04-05-21	CA12C500006632	01 Aug 2020 to 30 Apr 2021	28.7	5,697.98		5,697.98	854.70	6,552.68
			1310.4	348,339.75	11,500.52	359,840.27	53,976.05	413,816.32

25. The Receiver docketed 1,310.4 hours as part of the receivership administration and billed fees and disbursements of \$359,840.27 (exclusive of HST). The activities of the Receiver during the Period are documented in detail in the various reports that the Receiver has filed with this Honourable Court throughout the receivership proceeding.
26. The work completed by the Receiver was delegated to the appropriate professionals in the Receiver's organization based on seniority and hourly rates. The Receiver's hourly fees are consistent with the fees charged by similar firms in Atlantic Canada with the capacity to handle a file of comparable size and complexity.
27. Attached as **Appendix "D"** are copies of Cox & Palmer ("**Estate Legal Counsel**") invoices for the period 22 March 2017 to 22 October 2020 which have been paid through the Estate bank account. Attached below is a summary of Estate Legal Counsel's fees and disbursements including hours charged to the administration:

Invoice Date	Invoice No	Period	Hours	Fees	Disbursements	Subtotal	Taxes	Total
16-05-17	500026237	22 Mar 2017 to 16 May 2017	268.3	69,971.88	3,132.60	73,104.48	10,942.27	84,046.75
15-10-17	500031600	17 May 2017 to 15 Oct 2017	215.4	63,800.80	1,928.37	65,729.17	9,842.54	75,571.71
28-02-18	500038621	16 Oct 2017 to 28 Feb 2018	112.6	36,687.50	1,122.45	37,809.95	5,664.00	43,473.95
30-10-20	500079078	05 Mar 2018 to 22 Oct 2020	164.1	46,976.00	4,150.92	51,126.92	7,638.54	58,765.46
			760.4	217,436.18	10,334.34	227,770.52	34,087.35	261,857.87

28. Estate Legal Counsel billed 760.4 hours and charged fees and disbursements totalling \$227,770.52 (exclusive of HST) to the receivership administration. The Receiver has reviewed all invoices rendered by Estate Legal Counsel and confirms that the services described in the legal accounts were rendered to the Receiver by Estate Legal Counsel, and that the Receiver believes that such charges are fair, reasonable and consistent with the current market for legal services in this region.
29. Pursuant to the terms of the Receivership Order, the Receiver respectfully requests this Honourable Court's approval of the fees and disbursements of the Receiver and Estate Legal Counsel, as described in this Seventh Report.

CONCLUSION AND RECOMMENDATION

30. The Receiver has realized upon all estate assets and subject to releasing the Final Distribution and finalizing various administrative matters, recommends that the receivership administration be concluded.
31. The Receiver believes that it is appropriate, and recommends to this Honourable Court, that the Receiver be authorized to release the Proposed Distribution as provided herein, finalize the remaining estate administrative functions including reporting requirements under the BIA and the

Income Tax Act and discharge all final financial obligations associated with these receivership proceedings.

32. The Receiver respectfully requests that this Honourable Court grant an Order in the form submitted by the Receiver:

- a. Approving the conduct, actions and activities of the Receiver in administering these receivership proceedings, as referenced within the Public Reports and the Confidential Reports;
- b. Approving the Proposed Distribution;
- c. Approving the fees and disbursements of the Receiver and Estate Legal Counsel;
- d. Approving the discharge of the Receiver from its duties as specified within the Receivership Order, effective upon payment of the Proposed Distribution and any ancillary administrative matters being concluded; and
- e. Terminating these Receivership proceedings.

All of which is respectfully submitted this day of 11 February 2022.

ERNST & YOUNG INC.

in its capacity as the Court-appointed
Receiver of the Respondents and not in its
personal or corporate capacity

By:



George Kinsman CPA, CA, CIRP, LIT
Senior Vice President

Appendix A

District of Prince Edward Island
Division No.
Court No. S1-GS-27628
Estate No. 51-125992

**IN THE MATTER OF THE COURT APPOINTED RECEIVERSHIP OF
SILVER HILL FUR FARM LTD.
INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD 29 MARCH 2017 TO 05 JANUARY 2022**

RECEIPTS

Sale of Land and Building	1,482,500.00
Agristability Payment	595,842.75
Returned Mink Pelts Proceeds	423,313.98
Property Settlement	160,000.00
GST refund	104,789.41
Advance from Secured Creditors	100,000.00
Auction Proceeds	77,551.42
Sale of Inventory	44,460.69
Lease Payment	29,000.00
Accounts Receivable	26,268.34
Rental Income	9,625.00
Insurance Claim	6,500.00
HST Collected	5,793.75
Trust Funds - Other	2,490.82
Livestock Sale	2,000.00
Funds from Private Receivership	661.49
Miscellaneous Receipts	333.47
Tender Deposits	-
TOTAL RECEIPTS	\$ 3,071,131.12

DISBURSEMENTS

Receiver's Fees and Costs	359,840.27
Legal Fees/Disbursements	227,770.04
Insurance	157,141.60
HST paid (ITC)	110,462.24
Real Estate Commission	56,810.00
Commission	32,586.39
Auctioneer Expense	29,837.92
Utilities	25,070.14
Property tax	20,263.36
Security	17,850.48
Transport	17,190.00
Appraisal Fees	14,834.77
Storage	13,258.99
Repairs & Maintenance	8,555.00
Advertising Costs	8,288.48
Snow Removal	7,380.00
Other misc disbursements	3,364.25
Waste Disposal	2,300.00
Bank Charges	346.30
Filing fees paid to Official Receiver	70.00
TOTAL DISBURSEMENTS	\$ 1,113,220.23
Amount Available for Distribution	\$ 1,957,910.89

ERNST & YOUNG INC.
Licensed Insolvency Trustee
Per:

George Kinsman
RBC Waterside Centre
1871 Hollis St., Suite 500
Halifax, NS B3J 0C3

Appendix B

IN THE MATTER OF THE COURT APPOINTED RECEIVERSHIP OF
SILVER HILL FUR FARM LTD.
PROPOSED DISTRIBUTION SCHEDULE
FOR THE PERIOD 29 MARCH 2017 TO 5 JANUARY 2022

	RECEIPTS	Interin SRD	BNS	AAFC	FPEI	Allocation ALC	Estate	HST	Total
NOTE									
1	Agristability Payment (represents advance by BNS and FPEI)	219,514.87	109,757.44		109,757.44				219,514.87
2	Agristability Program Claim	376,327.88	376,327.88						376,327.88
3	Property Settlement - See Appendix A - Return of Property Asset	160,000.00	87,455.80		72,544.20				160,000.00
4	Advance from Secured Creditors	100,661.49	661.49			100,000.00			100,661.49
5	Auction Proceeds - Equipment	74,570.00	37,285.00		37,285.00				74,570.00
6	Sale of Inventory	44,460.69	44,460.69						44,460.69
7	HST refund	104,789.41						104,789.41	104,789.41
8	Accounts Receivable	26,268.34	26,268.34						26,268.34
9	Lease Payment	29,000.00			29,000.00				29,000.00
10	Rental Income	9,625.00					9,625.00		9,625.00
11	Insurance Claim	6,500.00			6,500.00				6,500.00
7	HST Collected	5,793.75						5,793.75	5,793.75
12	Trust Funds - Other	2,490.82	2,490.82						2,490.82
13	Livestock Sale - Horses	2,000.00	2,000.00						2,000.00
14	Miscellaneous Receipts	333.47	333.47						333.47
3	Recovery from returned mink pelts - See Appendix A - Return of Property Asset	426,295.40		426,295.40					426,295.40
15	Real Property - Feed Processing Plant (PID 642140)	375,000.00	375,000.00						375,000.00
16	Real Property - Farm Land (Christopher Cross)	157,500.00					157,500.00		157,500.00
17	Real Property - 1200 Haliburton Road (Cape Wolfe)	760,000.00			760,000.00				760,000.00
18	Real Property - Sale of Seacow Pond	190,000.00	190,000.00						190,000.00
	TOTAL RECEIPTS	3,071,131.12	1,252,040.93	426,295.40	1,015,086.63	100,000.00	167,125.00	110,583.16	3,071,131.12
	Allocation all recoveries BNS, AAFC, FPEI and Trustee	A	43.8%	14.9%	35.5%		5.8%		100.0%
	Allocation of real property recoveries	B	38.1%		51.3%		10.6%		100.0%
NOTE									
19	Receiver's Fees and Costs	359,840.27	A 157,499.46	53,625.48	127,691.99	-	21,023.35		359,840.27
19	Legal Fees/Disbursements	227,770.04	A 99,693.28	33,943.61	80,825.89	-	13,307.26		227,770.04
7	HST paid (ITC)	110,462.24						110,462.24	110,462.24
20	Insurance	157,141.60	B 70,880.51		71,453.33		14,807.76		157,141.60
21	Real Estate Commission	56,810.00	13,110.00		43,700.00				56,810.00
22	Property taxes	20,263.36	10,249.46		9,926.51		87.39		20,263.36
23	Auctioneer expense - pelts	55,036.31	-	55,036.31					55,036.31
24	Utilities	25,070.14	23,573.16		1,496.98				25,070.14
25	Transport	17,190.00	8,595.00		8,595.00				17,190.00
26	Appraisal Fees	14,834.77	1,617.39		9,350.72		3,866.67		14,834.77
27	Repairs & Maintenance	8,555.00			8,555.00				8,555.00
28	Storage	13,258.99	6,629.50		6,629.50				13,258.99
29	Advertising Costs	8,288.48	5,836.96				2,451.52		8,288.48
30	Auction expense - equipment	7,388.00	3,694.00		3,694.00				7,388.00
31	Security	17,850.48	11,204.49		6,645.99				17,850.48
32	Snow Removal	7,380.00	4,603.33		2,776.67				7,380.00
33	Other misc disbursements	3,364.25	2,932.13		432.12				3,364.25
34	Waste Disposal - Feed processing facility	2,300.00	2,300.00						2,300.00
35	Bank Charges	346.30	173.15		173.15				346.30
35	Filing fees paid to Official Receiver	70.00	35.00		35.00				70.00
7	Adjustment - Final HST Receivable							120.92	
	TOTAL DISBURSEMENTS	1,113,220.23	422,626.80	142,605.40	381,981.83	-	55,543.96	110,583.16	1,113,220.23
	Amount Available for Distribution (excluding final costs of administration)	1,957,910.89	829,414.13	283,690.00	633,104.80	100,000.00	111,581.04	-	1,957,910.89

Note

- 1 Agristability payment was released to receiver by BNS and FPEI as a means of initially funding the costs of the receivership
- 2 Agristability recovery pursuant to 2017 program application filed by court appointed receiver
- 3 Allocation of Return of Property Assets (cash settlement of \$160,000 (property settlement with Leigh, Rose and James Gavin, Bullwinkle and Gavco). See allocation in Appendix A. Allocation of returned mink pelts allocated to AAFC.
- 4 Represent the advance from American Legend Cooperative to fund costs of the receivership and residual funds from BNS private receivership administration
- 5 Proceeds for the sale of equipment through Jardine Auctioneers. Equipment proceeds have been allocated in a 50/50 basis to BNS/FPEI
- 6 Sale of inventory proceeds are subject to BNS security. Proceeds are from the sale of frozen mink (\$27.7k), fox from FHAI (\$8.4k), and L. Gavin fox pelt inventory (\$8.2K).
- 7 HST refund / payments should be net \$nil for the estate. For the purpose of this analysis we have allocated all HST to the other category
- 8 A/R collection from Brooks Mink Ranch for invoices issued between 2010-2012. Amounts subject to BNS security.
- 9 Real property lease payments associated with Cape Wolf potatoe lands> Real property leased prior to sale. Recoveries subject to FPEI security.
- 10 Real property lease payments associated with Christopher Cross potatoe lands (unencumbered property). Real property leased prior to sale. Net proceeds available for Trustee.
- 11 Insurance settlement associated with claim for the theft of barn doors at Cape Wolfe
- 12 Collection of amounts held in Trust by Key Murray Law
- 13 Cash settlement for the sale of Proven Lover and Silverhill Shadow (horses) - Leigh Gavin
- 14 WCB PEI Refund
- 15 Real property sale proceeds - Feed Processing Plant (PID 642140)
- 16 Real property sale proceeds - Farm Land (Christopher Cross)
- 17 Real property sale proceeds - 1200 Haliburton Road (Cape Wolfe)
- 18 Real property sale proceeds - Seacow Pond
- 19 Receiver and Legal fee's allocated BNS/FPEI/Trustee/AAFC as a percentage of total estate recoveries.
- 20 Allocation of insurance premiums attached as Appendix B. Life insurance premiums charged to BNS, other insurance (real property, general liability and chattels) allocated based upon real property sale value of properties insured by period.
- 21 Real estate broker commission on Haliburton and Seacow Pond properties
- 22 Property taxes allocated by property tax account finalized on closing (feed processing plant \$8,493.30, Christopher Cross \$87.39, Cape Wolfe \$9,926.51 and Seacow Pond \$1,756.16)
- 23 NAFA auctioneer expenses associated with pelt sales
- 24 Utilities bills allocated by service meter address
- 25 Costs for pick up and transport of SHFF equipment to Jardine Auctioneers. Allocated on 50/50 basis to BNS/FPEI.
- 26 Costs for equipment appraisal (\$3,234.77 - allocated on a 50/50 basis to BNS/FPEI) and property appraisals for PID 49221, 767574 & 780338 (\$11,600 - allocated 1/3 to each property).
- 27 Property management costs associated with Haliburton Road property.
- 28 Storage fees for unsold equipment (skinning gear) allocated 50/50 consistent with the allocation of equipment proceeds
- 29 Tender process advertising - allocated prorata based on sales proceeds generated
- 30 Equipment auction commission fee
- 31 Weekly site inspection fees (three properties) - costs allocated to 3 properties through time of sale
- 32 Snow removal fees (three properties) - costs allocated to 3 properties through time of sale
- 33 Auction disbursements, site visits (split 50/50) and private receivership payment transfer of \$2,500
- 34 Rotten fish feed disposal (at the processing plant) - allocated to BNS
- 35 Various charges - allocated on a 50/50 basis to BNS/FPEI

Appendix C

IN THE SUPREME COURT OF PRINCE EDWARD ISLAND

IN THE MATTER OF THE RECEIVERSHIP OF:

SILVER HILL FUR FARM LTD.

PURSUANT TO Section 44 of the *Judicature Act*, R.S.P.E.I. 1988, Cap. J-2.1 (the “Judicature Act”), Rule 41 of the Rules of Court of Prince Edward Island and Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 as amended (the “BIA”)

BETWEEN:

BANK OF NOVA SCOTIA

APPLICANT

- and -

SILVER HILL FUR FARM LTD.

RESPONDENT

**AFFIDAVIT OF GEORGE KINSMAN
SWORN 31 JANUARY 2022**

I, **GEORGE KINSMAN**, of the City of Halifax, in the Province of Nova Scotia, **MAKE OATH AND SAY AS FOLLOWS:**

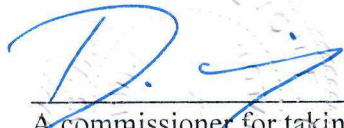
1. I am a Senior Vice President with Ernst & Young Inc. (“**EYI**”), the Receiver and Receiver-Manager (the “**Receiver**”) of Silver Hill Fur Farm Ltd. (the “**Debtor**”) and, as such, I have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.
2. Attached hereto as **Exhibit “A”** is a true copy of the invoices prepared by the Receiver for fees and disbursements incurred by the Receiver in the course of these proceedings in respect of the Debtor for the period from 24 March 2017 to 30 April 2021 (the “**Billing Period**”).

3. Included with the invoices are schedules summarizing the billing rates and total hours of each of the members of EYI who acted on behalf of the Receiver in these proceedings for the Billing Period.
4. 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 Atlantic market for the provision of similar services. In aggregate, the Receiver charged 1,310.4 hours at an average hourly rate of \$265.83 over the Billing Period.
5. I make this affidavit in support of a motion by the Receiver for, *inter alia*, approval of the fees and disbursements of the Receiver.

SWORN BEFORE ME at)
the City of Halifax, in the)
Province of Nova Scotia, this)
31st day of January 2022.)



George Kinsman



A commissioner for taking oaths, etc.

DEVON E. CASSIDY
A Notary Public in and for the
Province of Nova Scotia



Ernst & Young Inc.
Halifax, NS

Invoice

Silver Hill Fur Farm Ltd
RR # 4
Tignish, PE C0B 2B0
Canada

Invoice No.: CA12C500001562

Please include this number with payment

Invoice Date: 26 April 2017
Due Date: Upon receipt
Client No.: 0011799323
Engagement No.: E-65097566

Remit To:

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

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

Ascend License Fee for set up of new estate in accounting system.

					CAD
					Total
	Net	Tax	Rate	Tax Amount	
Fee	270.21	HST	15 %	40.53	310.74
	270.21			40.53	310.74
Invoice summary					
	270.21				
Tax :	15% HST			40.53	
Total:	270.21			40.53	310.74

A member of Ernst & Young Global

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

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

Wire transfer instructions:

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



Ernst & Young Inc.
Halifax, NS

Invoice

Silver Hill Fur Farm Ltd
RR # 4
Tignish, PE C0B 2B0
Canada

Invoice No.: CA12C500001677

Please include this number with payment

Invoice Date: 23 May 2017
Due Date: Upon receipt
Client No.: 0011799323
Engagement No.: E-65097566

Remit To:

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

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

For professional services rendered in relation to the Court Appointed Receivership
of Silver Hill Fur Farm Ltd. for the period 24 March 2017 to 19 May 2017.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	85,895.00	HST	15 %	12,884.25	98,779.25
Expenses	9,308.29	HST	15 %	1,396.24	10,704.53
	95,203.29			14,280.49	109,483.78
Invoice summary	95,203.29				
Tax :	15% HST			14,280.49	
Total:	95,203.29			14,280.49	109,483.78

A member of Ernst & Young Global

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

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

Wire transfer instructions:

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

Silver Hill Fur Farm Ltd. Court Appointed Receiver E-65093959

Summary time & fee analysis

For the period 24 March 2017 to 19 May 2017

Name	24 March 2017 to 31 March 2017	1 April 2017 to 7 April 2017	8 April 2017 to 14 April 2017	15 April 2017 to 21 April 2017	22 April 2017 to 28 April 2017	29 April 2017 to 5 May 2017	6 May 2017 to 12 May 2017	13 May 2017 to 19 May 2017	Hours	Rate	Total
George Kinsman	11.3	9.4	4.2	10.8	14.8	8.0	4.0	12.0	74.5	\$450	33,525.00
Steve McLaughlin	22.8	13.0	3.2	26.1	19.3	0.0	3.8	7.5	95.7	\$325	31,102.50
Christopher Keliher	7.4	17.9	9.1	10.5	12.8	11.8	12.4	14.8	96.7	\$200	19,340.00
Daniel Comfort	0.0	0.0	0.0	0.0	0.0	0.0	0.0	13.0	13.0	\$175	2,275.00
Donna Tuck	0.8	2.6	0.9	1.9	4.0	4.9	0.0	0.0	15.1	\$175	2,642.50
									295.0		\$88,885.00
									Travel Discount		-2990.00
									Total		<u>\$85,895.00</u>



WIP Time Details

Date	Person	Description	Hours
29-Mar-17	Christopher Keliher	SHFF - Teleconference w/ G. Kinsman RE: SHFF Court Applications; Upload Court Orders to Receivers' Website; Contact D. Tuck RE: Various administrative matters RE: SHFF receivership; Correspondence w/ Altus RE: open cisterns in Tignish; Review Credit Union	4.3
31-Mar-17	Christopher Keliher	SHFF - Teleconference w/ P. Pettigrew (PWC) RE: real property appraisals in Cape Wolfe; Revise, finalize, and forward letters to relevant Mink Farm Participants; update w/ S. McLaughlin RE: employee interviews and equipment locations; Email/courier letter	3.1
3-Apr-17	Christopher Keliher	SHFF COURT RECEIVERSHIP - Review SHFF amended equipment report; Teleconference w/ Nova Elite RE: 1200+ Mink transportation; Contact Maritime Electric RE: maintaining SHFF utilities; Draft letter to Maritime Electric RE: same; Teleconference w/ NAEA Counsel	3.2
4-Apr-17	Christopher Keliher	SHFF COURT RECEIVERSHIP - Review correspondence and approval RE: SHFF Cape Wolfe Appraisal; Contact Altus RE: appraisal approval and coordinate time for site viewing; Contact Bell Alliant RE: SHFF phone/internet accounts; Request and review 12 month invoice	3.1
5-Apr-17	Christopher Keliher	SHFF COURT RECEIVERSHIP - Contact Martine Atlantic RE: Mink Transport Records; review documents from MA and teleconference RE: same; Update S. McLaughlin and G. Kinsman RE: same; Meeting w/ G. Kinsman and S. McLaughlin RE: outstanding issues to be addressed	4.6
6-Apr-17	Christopher Keliher	SHFF COURT APPOINTMENT - Draft and finalize the s245/246 notice for SHFF; Review and finalize EIS for OSB application; Cause 245/246 notice to be finalized and filed with OSB; Prepare Creditor Mailing listing and cause notice to be mailed out; Contact E	3.9
7-Apr-17	Christopher Keliher	SHFF - Update meeting w/ G. Kinsman RE: Bell Mobility SHFF phone records; contact JA Gavin RE: phone number usage; Update to G. Kinsman and S. McLaughlin RE: same; Contact Bell Legal Counsel RE: disclosing records; prepare authorization to disclose form a	3.1
10-Apr-17	Christopher Keliher	Teleconference w/ S. McLaughlin RE: AON insurance quote; Contact P. Kan to coordinate same, and provide update RE: interim security measures; Teleconference w/ Bell Legal Counsel RE: the Receiver's request for mobile phone records; the Receivership Order	1.2
11-Apr-17	Christopher Keliher	Review SHFF Court appointment 245/246 mail out; Cause mail out to be forwarded to creditors; Contact Maritime Electric RE: maintaining electricity at SHFF properties; review correspondence from Counsel RE: various bank records forwarded by BNS; Review cor	3.4
12-Apr-17	Christopher Keliher	Teleconference w/ D. Cosman RE: SHFF Insurance Continuation; Contact GT (B. Dunn) RE: SHFF Agri-stability claim requirements; Contact Office of Agristability RE: same and provide update to G. Kinsman; Review correspondence from Bell Counsel RE: releasing	1.9
13-Apr-17	Christopher Keliher	Correspondence w/ KML RE: Outstanding funds held in trust for SHFF; Draft demand letter RE: same; Review and respond to correspondence from Bell's PEI agent RE: requesting phone records; Contact the Cooke insurance Group RE: lapsing insurance at SHFF; Cor	2.6
18-Apr-17	Christopher Keliher	Teleconference w/ AgriStability RE: SHFF and their prospective claims; Draft correspondence to SHFF RE: same; Meeting w/ G. Kinsman RE: same; Contact Altus RE: site appraisal; Update G. Kinsman RE: conversations w/ NAEA on mink; Review correspondence from	2.7
19-Apr-17	Christopher Keliher	Contact Tignish Credit Union RE: monthly debits from SHFF accounts; Review company books and records RE: (KML Trust funds, Vehicles owned/ transferred by SHFF, and prior year Agristability claims); Contact GT RE: previous year SHFF Agristability claims;	1.6
20-Apr-17	Christopher Keliher	Review correspondence from GT RE: SHFF AgriStability claim; Review letter from CAFO RE: insurance cancellation; Confirm w/ P. Kan Insurance is in place and effective for SHFF assets; Review Bell Mobility billing information; Contact Bell RE: same; Research	3.6



Silver Hill Court Appointed Receivership (E-65093959)

WIP Time Details

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Date	Person	Description	Hours
21-Apr-17	Christopher Keliher	Research and revise estimate of SHFF vehicle FMV; prepare schedule RE: same; Review asset sale documents RE: SHFF vehicles; Teleconference w/ G. Kinsman & S. McLaughlin Re: same; Teleconference w/ J. Deere (J. Matta) RE: Receivership / bankruptcy proceed	2.6
22-Apr-17	Christopher Keliher	Revise schedule RE: SHFF Truck TUV analysis; Read and review AgriStability program guidelines and handbook and various other program materials (GOC fact sheets, etc), Assess the Receiver's ability to make an AgriStability claim; Update G. Kinsman RE: same	4.1
24-Apr-17	Christopher Keliher	Contact Altus RE: Asset Appraisals; Review correspondence RE: insurance, fuel permits, vet bills, bank statements, electricity, etc.; Respond to same; Teleconference w/ S. McLaughlin RE: tracing SHFF horses; Teleconference w/ GT RE: AgriStability claims a	2.9
24-Apr-17	Christopher Keliher	Review SHFF WIP and allocate fees between "Mink", "Equipment", and "General". Draft schedule and prepare revised invoice re: same	1.1
25-Apr-17	Christopher Keliher	Review AgriStability information forwarded by GT; Teleconference w/ Lift Capital RE: proof of claim; Review correspondence from Trustee RE: Serialized equipment summary; Review First Report of the Receiver and provide additional information for the report	2.9
26-Apr-17	Christopher Keliher	Teleconference w/ Kensington Veterinary Clinic RE: obtaining SHFF horse information; Draft and forward demand letter RE: same; Meeting w/ G. Kinsman RE: SHFF court report information	0.9
28-Apr-17	Christopher Keliher	Review Secured Creditor Proof of claims; Update S. McLaughlin on Equity in the assets; advise PWC that Receiver is still analyzing claims; Contact Altus RE: asset appraisal status; Update G. Kinsman RE: same	0.9
30-Apr-17	Christopher Keliher	Review correspondence from S. McLaughlin RE: Leasing SHFF lands;	0.1
1-May-17	Christopher Keliher	Review correspondence from Counsel RE: Bell Order; Review draft cooperation order; Correspondence w/ Counsel RE: SHFF Phone lines; Correspondence w/ Counsel RE: SHFF Property Report; Review correspondence from Trustee RE: releasing secured assets; Review	1.8
2-May-17	Christopher Keliher	Review correspondence from counsel RE: Bell approved draft order; Correspondence w/ Trustee RE: secured creditor status and CRA claims; Update S. McLaughlin Re: same; Review correspondence from secured creditors RE: picking up assets; Meeting w/ G. Kinsm	2.2
3-May-17	Christopher Keliher	Meeting w/ G. Kinsman RE; SHFF status and next steps; Teleconference w/ A. Walsh (Racing Manager at Red Shores) RE: SHFF horse inventory; Review Real Property review conducted by counsel; Contact L. Martin (Martin Road Farms) RE: leasing SHFF lands; Updat	1.9
4-May-17	Christopher Keliher	Review correspondence RE: missing fox; Correspondence w/ Insurer RE: adjusting insurance premiums; Correspondence w/ Secured Creditor RE: picking up assets; Review reports from Red Shore RE: SHFF Horse ownership; Update G. Kinsman and Counsel RE: same; Re	2.6
5-May-17	Christopher Keliher	Contact Altus RE: SHFF appraisal; Request appraisal for new property; Contact counsel re: SHFF structures on non-SHFF owned property; review correspondence re: Draft property lease; Review detailed invoices from Kensington; Review correspondence RE: AON i	3.2
7-May-17	Christopher Keliher	Draft letter to Fur Harvesters Auction RE: missing SHFF fox; Forward letter to team for review; review correspondence from counsel RE: Receiver's First Report	0.6
8-May-17	Christopher Keliher	Review correspondence from AgriStability RE: SHFF deadline extension; Contact Altus RE: Additional property appraisals; Review appraisal for Tignish properties; Summarize and forward to team for review; Review correspondence from counsel RE: chambers date	2.1
9-May-17	Christopher Keliher	Review invoice RE: Tignish property appraisal; Correspondence w/ Appraiser RE: Cape Wolfe properties, ability to grow crops, and general market prices; Forward information to team RE: same; Draft Lease to let property in Cape Wolfe; Teleconference w/ Secu	3.7



Silver Hill Court Appointed Receivership (E-65093959)

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Date	Person	Description	Hours
10-May-17	Christopher Keliher	Teleconference w/ LiftCapital and Liftow RE: SHFF on-site equipment; Update team RE: same; Review correspondence form counsel RE: Receiver's First Report; Review correspondence from Trustee RE: secured creditor status; Teleconference w/ S. McLaughlin Re:	1.3
11-May-17	Christopher Keliher	Correspondence RE: secured creditors assets; Teleconference w/ Counsel RE: Property Report review; Contact FCC and TCU RE: same; Update team and counsel RE: same; Respond to creditors RE: status of receivership and bankruptcy; Correspondence w/ Counsel RE	3.1
12-May-17	Christopher Keliher	Review correspondence RE: SHFF horses; Update team RE: same; Teleconference w/ Martin Rd Farms RE Potato Lease; Revise lease and forward for execution; Contact counsel RE: Draft orders; update and finalize Receiver's First Report w/ same: Correspondence w/	1.6
15-May-17	Christopher Keliher	Review correspondence from counsel RE: SHFF assets; Correspondence RE: Receiver's first report; Forward same to counsel; Review correspondence from PEI Dept. Eco Development RE: SHFF Audit; Teleconference w/ Martin Rd Farms RE: CC Potato Lease: Correspond	2.4
16-May-17	Christopher Keliher	Review supplement to the First Report of the Receiver; Review financial statements to determines amounts outstanding to SHFF from creditors; Draft AR Demand Letters; Cause Letters to be issued; Contact creditors RE: same: Review correspondence from Trustee	3.4
17-May-17	Christopher Keliher	Teleconference w/ Team RE: Status of Court Hearing; Publish Receiver's Report and Court Orders; Review correspondence RE: status offile and next steps; Review and compile list of Companies to be forwarded the Preservation Order: teleconference w/ Team RE:	3.7
18-May-17	Christopher Keliher	Correspondence w/ Parties RE: Preservation Order; Correspondence w/ Altus RE: Cape Wolfe Property Appraisal; Review same and updateteam; Review correspondence from Bell Re: interpreting phone records; Teleconference w/ Team RE: same: Review phone records	3.9
19-May-17	Christopher Keliher	Correspondence w/ Counsel RE: secured status of PID 49221; Contact secured creditors RE: status of security review; Teleconference w/ Wolf Property Management RE: weekly site visits; draft email to contract for weekly property service:	1.4
	Christopher Keliher Total		96.7
18-May-17	Daniel Comfort	Phone Records Analysis	5.0
19-May-17	Daniel Comfort	Phone Records Analysis	8.0
	Daniel Comfort Total		13.0
29-Mar-17	Donna Tuck	General office inquiries and correspondence.	0.5
31-Mar-17	Donna Tuck	Processing expense reports.	0.3
3-Apr-17	Donna Tuck	Preparations of documentations for receivership purposes.	0.5
3-Apr-17	Donna Tuck	Processing banking correspondence and information requests.	0.5
4-Apr-17	Donna Tuck	Processing banking correspondence and information requests.	0.3
6-Apr-17	Donna Tuck	General office inquiries and correspondence.	0.3
6-Apr-17	Donna Tuck	Process actual filing documentations to the Office of Superintendent for Bankruptcy.	0.5
6-Apr-17	Donna Tuck	Preparations of documentations for receivership purposes.	0.5
12-Apr-17	Donna Tuck	Preparations of documentations for receivership purposes.	0.3
13-Apr-17	Donna Tuck	General office filing, mail distribution, inquiries, and correspondence.	0.3
13-Apr-17	Donna Tuck	Processing banking correspondence and information requests.	0.3
17-Apr-17	Donna Tuck	General office filing, mail distribution, inquiries, and correspondence.	0.3
17-Apr-17	Donna Tuck	Processing banking correspondence and information requests.	0.3
18-Apr-17	Donna Tuck	Processing documentation for CRA for program balances assessments.	1.0
20-Apr-17	Donna Tuck	General office filing, mail distribution, inquiries, and correspondence.	0.3



Silver Hill Court Appointed Receivership (E-65093959)

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Date	Person	Description	Hours
24-Apr-17	Donna Tuck	General office filing, mail distribution, inquiries, and correspondence.	0.5
25-Apr-17	Donna Tuck	Preparing accounting documents for processing.	0.3
25-Apr-17	Donna Tuck	Processing payment/deposit for bank.	0.3
26-Apr-17	Donna Tuck	Processing banking correspondence and information requests.	0.3
26-Apr-17	Donna Tuck	General CRA office filing, mail distribution, correspondence.	0.3
26-Apr-17	Donna Tuck	General office filing, mail distribution, inquiries, and correspondence.	0.5
26-Apr-17	Donna Tuck	Preparing accounting documents for processing.	0.5
26-Apr-17	Donna Tuck	Review of General Ledger and processing receipt and disbursement (R&D) report.	0.3
26-Apr-17	Donna Tuck	Phone call to CRA to review requirements.	0.1
27-Apr-17	Donna Tuck	General CRA office inquiry on website on account status.	0.3
28-Apr-17	Donna Tuck	General office filing, mail distribution, inquiries, and correspondence.	0.3
28-Apr-17	Donna Tuck	General CRA office filing, mail distribution, correspondence.	0.3
1-May-17	Donna Tuck	Processing banking correspondence and information requests.	0.5
1-May-17	Donna Tuck	Processing banking correspondence and information requests.	0.5
1-May-17	Donna Tuck	General CRA office correspondence.	0.3
2-May-17	Donna Tuck	Preparing and processing documents for bank.	0.3
3-May-17	Donna Tuck	Processing payment/deposit for bank.	0.3
3-May-17	Donna Tuck	General office filing, mail distribution, inquiries, and correspondence.	0.5
3-May-17	Donna Tuck	Processing paperwork for 2nd signing authority for bank.	0.8
4-May-17	Donna Tuck	General office filing, mail distribution, inquiries, and correspondence.	0.3
4-May-17	Donna Tuck	Process documents for issuance of cheque(s) for payment.	0.3
4-May-17	Donna Tuck	Finalizing paperwork for 2nd signing authority for bank.	0.3
4-May-17	Donna Tuck	Processing documentation for mail out of creditors.	0.3
5-May-17	Donna Tuck	Contact with vendor to arrange services and payment arrangements.	0.5
	Donna Tuck Total		15.1
29-Mar-17	George Kinsman	Prep for and participate in court hearing. Calls with EY team re: initial possession taking. Contact RCMP to advise of receivership situation and court order. Review Credit Union banking details.	4.6
30-Mar-17	George Kinsman	SHFF - Tel discussions with on site staff re: Casey's failure to comply with court order. Coordinate call with Lenders for update on initial days events. Call with Beau View Farms and establish meeting with former SHFF employees. Draft letter to RCMP seek	3.1
31-Mar-17	George Kinsman	Prep for and lead update call with Lender group on status of asset securing activities. Communications with RCMP and other service providers re: preservation options.	3.6
3-Apr-17	George Kinsman	SHFF - Call with former employer re: mink and equipment issues. Call with RCMP re: cell phone and attendance at employee meeting.	1.4
4-Apr-17	George Kinsman	Follow up various leads and discussions with EY team re status of live mink transfer. Call with ALC re: status of receivership file and confirm operation plans with ALC.	2.3
5-Apr-17	George Kinsman	Review 246 Notice. Review McKnight trust accounting. Call with team to assess current action items. Coordinate follow up with Bell Mobility to assess information re: cell phone. Prep for and participate in call with secured lenders. Review information	4.2
6-Apr-17	George Kinsman	Internal calls with EY team on action items and receivership planning.	0.6
7-Apr-17	George Kinsman	Update e-mail to ALC re: status of additional inventory of 20,000 mink. Follow up Direction Notice from FPEI.	0.9
10-Apr-17	George Kinsman	Review status of Bell Canada phone record request. Follow up FPEI funding agreement. Internal calls re: equipment retrieval plans and funding requirement.	0.8
11-Apr-17	George Kinsman	Follow up funding agreement. Internal calls re: equipment planning and bank stmts. Coordinate cash retrieval from McKnight. Follow up with Bell.	0.9

Silver Hill Court Appointed Receivership (E-65093959)

WIP Time Details

Date	Person	Description	Hours
12-Apr-17	George Kinsman	Prepare illustrative model for FPEI. Call with FPEI and counsel to discuss funding availability. Address FPEI questions. Coordinage new date and plans for equipment removal. Communicate with ALC on mink information	1.2
13-Apr-17	George Kinsman	Calls and e-mails with GT re: release of Agristability claim funds. Calls with Bank re: same and or alternative financing requirements. Internal calls re: equipment retrieval plans and coordination with RCMP	1.3
17-Apr-17	George Kinsman	Calls with team members to prepare for equipment taking possession strategy. Coordinate attendance of RCMP at Tuesday session.	0.8
18-Apr-17	George Kinsman	Communications with Gavin re: equipment retrieval. Communications with New Holland dealer and Dodge dealer re: equipment terms.	1.9
19-Apr-17	George Kinsman	Various calls with McLaughlin, Gavin and counsel re: equipment issues. Calls with ALC re: supporting materials.	2.3
20-Apr-17	George Kinsman	Review files and draft 1st report of the receiver.	2.1
21-Apr-17	George Kinsman	Draft court report	3.7
24-Apr-17	George Kinsman	Call with Bank. Draft court report. Call with counsel for ALC.	4.2
25-Apr-17	George Kinsman	Separate calls with employees re: affidavit materials. Call with counsel re: next steps. Coordinate information to prepare First Report.	2.4
26-Apr-17	George Kinsman	Calls with ALC and various service and product providers to develop supporting information for First Report. Draft First Report.	3.0
27-Apr-17	George Kinsman	Draft affidavits for former employees. Draft First Report of the Receivvr	3.1
28-Apr-17	George Kinsman	Calls with counsel. Update First Report	2.1
1-May-17	George Kinsman	Prep for an participate in Bank call re status of investigation and next steps. Coordinate broader secured creditor call. Calls with counsel re: various matters. Review draft Bell Canada Order language. Discuss same with counsel	2.1
2-May-17	George Kinsman	Prep for and participate in Secured creditor call with ALC, BNS and FPEI. Coordinate affidavits of Former Employees.	3.1
3-May-17	George Kinsman	Amendments to draft Receivers report. Calls with McElman re: same. Internal meeting to review horse and fox details. Review and pursue ALC advice of fox sale completed by L Gavin	2.8
8-May-17	George Kinsman	Review documentation re: horses, foxes and real estate appraisals. Finalize land lease for potato lands.	0.7
9-May-17	George Kinsman	Calls with J McElman re: court application process. Calls and text messages to C. Gavin and L. Gavin re: fox and horse issues. Call with Farmer re: land lease opportunity.	0.7
10-May-17	George Kinsman	Prep for and participate in call with BNS re: status and next steps. Coorespondence with Gavin's re: fox/horses. Refinements to Receivers First Draft.	1.8
11-May-17	George Kinsman	Finalize 1st Report Draft	0.8
15-May-17	George Kinsman	Review Trustee request for funding. Prepare response for FPEI. Draft Supplemental Report for Court.	2.1
16-May-17	George Kinsman	Finalize and file Supplemental Report. Call with R. Gavin. Document discussion with R. Gavin and advise counsel of same to advise the Court. Prepare for court hearing.	3.2
17-May-17	George Kinsman	Prep for and attend court hearing. Meeting with Cox & Palmer to prepare notices to affected stakeholders of the orders issued. Communications with various stakeholders including Tignish Credit Union	4.1
18-May-17	George Kinsman	Review Bell phone records. Calls with various stakeholders including Tignish Credit Union, Fur Harvesters Inc., and Atlantic Lottery Corp.	2.2
19-May-17	George Kinsman	Review cell phone data with EY Team	0.4
	George Kinsman Total		74.5
29-Mar-17	Steve McLaughlin	SHFF - Travel to Tignish from Dieppe.	2.8
29-Mar-17	Steve McLaughlin	SHFF - Calls to Leigh and Casey. Meetings. Attend Leigh's property to identify assets. Internal calls.	5.2
30-Mar-17	Steve McLaughlin	SHFF - Travel from Tignish to Dieppe.	2.8
30-Mar-17	Steve McLaughlin	SHFF - Calls to Leigh and Casey. Meetings. Attend Leigh's property to identify assets. Internal calls. Review RCMP letter. Call to Wade Peconi. Attend Tignish Credit Union. Attend Myers Welding for equipment	4.2



WIP Time Details

Date	Person	Description	Hours
31-Mar-17	Steve McLaughlin	SHFF - Travel to Wade Peconi's farm in PEI from Dieppe return.	2.8
31-Mar-17	Steve McLaughlin	SHFF - Meeting with two former employees of SHFF for investigation efforts. Call with BNS, PEI Finance, PWC and counsel.	5.0
3-Apr-17	Steve McLaughlin	SHFF - Equipment reconciliations. Internal calls. File administration. Correspondence to GT. Correspondence to Rose Gavin and Casey Gavin. Emails. Call with Donnie Ellands, former employee of SHFF.	2.5
4-Apr-17	Steve McLaughlin	SHFF - Calls. Equipment reconciliation. Emails. Review correspondence to various parties. File administration.	2.5
5-Apr-17	Steve McLaughlin	Equipment reconciliation. Emails. Call with stakeholders of SHFF. Internal calls.	3.4
6-Apr-17	Steve McLaughlin	SHFF - Call with John Jardine re: equipment removal and emails related thereto. Call with migrant worker (Wadie). Additional questions to previously interviewed migrant workers (Josh and Johnny). Review McKnight trust account detail. Emails to Tignish.	2.5
7-Apr-17	Steve McLaughlin	Calls re: equipment removal. Call and emails to Tignish Credit Union. Call to BNS. Internal calls. Emails.	2.1
10-Apr-17	Steve McLaughlin	Equipment listing. Emails. Calls to coordinate equipment removal. Escrow direction notice to GT.	1.6
12-Apr-17	Steve McLaughlin	Call with PEI finance. Emails.	1.1
13-Apr-17	Steve McLaughlin	Emails. Finalize equipment removal. Review bank statements. Internal calls.	0.5
17-Apr-17	Steve McLaughlin	Internal calls. Calls to RCMP. Prepare for equipment removal. Draft receiver's report. Emails.	3.1
18-Apr-17	Steve McLaughlin	On-site equipment retrieval. Calls with Kinsman. Calls with Casey. Call with McElman. Various discussions with Jardines team. Various discussions with Leigh Gavin, Rose Gavin and Joyce Ann Gavin. Review information provided re: equipment transactions.	5.5
18-Apr-17	Steve McLaughlin	Travel to/from Tignish, PEI from Dieppe, NB.	5.0
19-Apr-17	Steve McLaughlin	Travel to/from Tignish, PEI from Dieppe, NB.	5.0
19-Apr-17	Steve McLaughlin	On-site equipment retrieval. Discussions with Leigh. Calls with Casey. Calls with Kinsman and McElman.	1.5
20-Apr-17	Steve McLaughlin	Updates to equipment. Banking review. Court report.	3.5
21-Apr-17	Steve McLaughlin	Court report. Emails. Finalize banking review. Equipment review.	2.5
24-Apr-17	Steve McLaughlin	Call with BNS. Prepare court report. Emails. Prepare equipment schedules for report. Call with Wade Peconi re: former employee affidavits.	6.3
25-Apr-17	Steve McLaughlin	Finalize equipment listing. Court report.	3.5
26-Apr-17	Steve McLaughlin	Court report. Call with migrant employees. Banking review.	3.5
27-Apr-17	Steve McLaughlin	Court report.	1.5
28-Apr-17	Steve McLaughlin	Court report. Affidavits of former employees.	4.5
9-May-17	Steve McLaughlin	Emails. Calls. Review appraisal report. Review court report. Correspondence re: horses and fox.	0.6
10-May-17	Steve McLaughlin	Prepare supplemental report. Call with BNS.	3.2
15-May-17	Steve McLaughlin	Prepare supplemental report.	2.5
15-May-17	Steve McLaughlin	Prepare supplemental report.	-2.5
15-May-17	Steve McLaughlin	Prepare supplemental report.	3.1
15-May-17	Steve McLaughlin	Prepare supplemental report.	-3.1
15-May-17	Steve McLaughlin	Prepare supplemental report.	3.1
16-May-17	Steve McLaughlin	Internal calls. Review financial information. Emails. Cheque requisition.	0.4
17-May-17	Steve McLaughlin	Review phone records. Review orders. Emails. Internal calls.	1.8
18-May-17	Steve McLaughlin	Emails. Review phone records.	1.2
19-May-17	Steve McLaughlin	Review phone records. Emails. Cheque requisitions. Internal calls.	1.0
	Steve McLaughlin Total		95.7
	Grand Total		295.0



Silver Hill Receivership (E-65093959)

WIP Expense Details

Report #: GFIS 3003E
Printed: 2017-05-24
1:42 PM
Page 1 of 1

Account	Date	Amount	Description
George Kinsman	28-Feb-17	46.50	Ground Transportation - Confederation Bridge Toll-Silver Hill Court Appointed Receivership trip
George Kinsman	29-Mar-17	4.00	Ground Transportation - Cobequid Pass Toll-From Halifax to PEI-SHFF trip
George Kinsman	29-Mar-17	4.00	Ground Transportation - Cobequid Pass Toll-From PEI to Halifax-SHFF trip
George Kinsman	29-Mar-17	167.39	Transportation Mileage - Silver Hill Fur Farms Ltd. - Mileage from home to client- Commute deduction not required
George Kinsman	29-Mar-17	167.39	Transportation Mileage - Silver Hill Fur Farms Ltd. - Mileage from client to home-Commute deduction not required
George Kinsman Total		389.28	
Steve McLaughlin	29-Mar-17	224.78	Transportation Mileage - Travel to Tignish PEI, left from Dieppe EY Office, Stayed overnight and back to EY office. No commute deduction
Steve McLaughlin	29-Mar-17	119.57	Transportation Mileage - Travel to Kinkora PEI.
Steve McLaughlin	29-Mar-17	81.69	Meals - Partially Tax Deductible - Dinner Steve McLaughlin and client - Castle appraisal
Steve McLaughlin	30-Mar-17	8.83	Meals - Partially Tax Deductible - Lunch while in PEI to meet client.
Steve McLaughlin	30-Mar-17	46.50	Ground Transportation - Bridge Toll while traveling to Tignish for client.
Steve McLaughlin	30-Mar-17	118.03	Hotel - Overnight stay at Mill River while in Woodstock PEI to meet client
Steve McLaughlin	31-Mar-17	46.50	Ground Transportation - Bridge Toll while traveling to Tignish for client.
Steve McLaughlin	18-Apr-17	224.78	Transportation Mileage - ice and back to Dieppe office. No commute deductionsTravel to / from Tignish PEI to meet with client. Left from Dieppe off-
Steve McLaughlin	18-Apr-17	46.50	Ground Transportation - Bridge Toll while traveling to Tignish for client.
Steve McLaughlin	19-Apr-17	224.78	Transportation Mileage - Travel to / from Tignish PEI to meet with client. Left from Dieppe office and back to Dieppe office. No commute deductions
Steve McLaughlin	19-Apr-17	46.50	Ground Transportation - Bridge Toll while traveling to Tignish for client.
Steve McLaughlin Total		1,188.46	
Grand Total		1,577.74	



Ernst & Young Inc.
Halifax, NS

Invoice

Silver Hill Fur Farm Ltd
RR # 4
Tignish, PE C0B 2B0
Canada

Invoice No.: CA12C500002182
Please include this number with payment

Invoice Date: 07 November 2017
Due Date: Upon receipt
Client No.: 0011799323
Engagement No.: E-65097566

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

For professional services rendered in relation to the Court Appointed Receivership of Silver Hill Fur Farm Ltd. for the period 20 May 2017 to 03 November 2017.

	Net	Tax	Rate	Tax Amount	CAD Total
Total fee	111,397.50	HST	15 %	16,709.63	128,107.13
Expenses	847.10	HST	15 %	127.07	974.17
	112,244.60			16,836.70	129,081.30
Invoice summary	112,244.60				
Tax :	15% HST			16,836.70	
Total:	112,244.60			16,836.70	129,081.30

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 sent electronically, please email your remittance detail to gss.canadaaccountsreceivable@xe02.ey.com including the amount paid, the invoice number and your company name.

Silver Hill Fur Farm Ltd. Court Appointed Receiver E-65093959
Summary time & fee analysis
For the period 20 May 2017 to 03 November 2017

Name	Title	20 May 2017 to 31 May 2017	01 June 2017 to 30 June 2017	01 July 2017 to 31 July 2017	01 August 2017 to 31 August 2017	01 September 2017 to 30 September 2017	01 October 2017 to 31 October 2017	01 November 2017 to 03 November 2017	Hours	Rate	Total
George Kinsman	Partner/Senior Vice President	18.2	13.0	18.6	5.7	15.2	15.3	2.0	88.0	\$450	39,600.00
Steve McLaughlin	Vice President	1.9	14.1	25.5	0.0	0.4	0.0	0.0	41.9	\$325	13,617.50
Christopher Keliher	Manager	22.2	60.9	54.6	34.6	20.6	29.0	10.2	232.1	\$200	46,420.00
Daniel Comfort	Analyst	5.5	14.3	0.0	0.0	0.0	0.0	0.0	19.8	\$175	3,465.00
Donna Commerford	Analyst	0.5	0.0	0.5	0.2	0.0	0.0	0.0	1.2	\$175	210.00
Donna Tuck	Analyst	0.6	19.5	7.6	8.0	4.1	5.4	0.0	45.2	\$175	7,910.00
Jocelyne Tardif	Analyst	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	\$175	175.00
Total									429.2		\$111,397.50
									Total		<u>\$111,397.50</u>



Silver Hill Fur Farm Ltd. (E-65093959)
WIP Time Details

Person	Date	Description	Hours
Christopher Keliher	20-May-17	Review correspondence from Counsel RE: communications from counsel of various parties affected by the 17 May 2017 Orders; Correspondence w/ Counsel RE: same;	0.3
Christopher Keliher	23-May-17	Review correspondence RE: Cape Wolfe Potato Lease; Contact company RE: same and execute Lease; Review correspondence from Wolf Property Management RE: SHFF Property Securement; Teleconference RE: same; Advise team of findings; Review correspondence from P	5.4
Christopher Keliher	24-May-17	Correspondence w/ Copenhagen Fur; Advise team of same and forward to counsel; Correspondence w/ Counsel RE: information for the Receiver's second report; Begin drafting second report of the Receiver; Correspondence w/ Team RE: communications w/ Casey RE:	2.3
Christopher Keliher	25-May-17	Draft Second Report of the Receiver; Review Bell Data and format for inclusion in Second Report; Teleconference w/ Secured Creditors RE: status of Receivership; Correspondence w/ Counsel Re: communications with P. Smit (Kopenhagen Fur); Correspondence w/	5.9
Christopher Keliher	26-May-17	Review comments from Counsel RE: Draft Second Report; Contact Counsel RE: secured Creditor Analysis; Contact Altus RE: Appraisal invoicing; Process invoices RE: same; Teleconference w/ Wolf Property Management RE: Environmental issues at SHFF properties;	2.4
Christopher Keliher	29-May-17	Teleconference w/ creditors RE: status of SHFF properties; Correspondence RE: updating insurance application; Prepare illustrative financial summary RE: holding costs, costs of realization, and anticipated net recoveries to the Estate; Teleconference w/ A	2.2
Christopher Keliher	30-May-17	Correspondence w/ third parties RE: SHFF asset freeze; Prepare revised Insurance application; Correspondence w/ Insurer RE: same; Meeting w/ Team RE: environmental concerns at SHFF properties; Teleconference w/ Property Management company RE: same;	2.1
Christopher Keliher	31-May-17	Review executed Preservation Order; publish online; Review correspondence RE: SHFF property security; contact wolf property RE: securing cape wolfe buildings; publish second report of the Receiver; Review correspondence from Counsel RE: SHFF funding;	1.6
Christopher Keliher	1-Jun-17	Review correspondence RE; SHFF Horse Ownership; Correspondence w/ Property Management company RE: securing SHFF properties; Processinvoice RE: same; Review AR Demand Letter and payment receipt; Correspondence RE: SHFF security assets; Review invoices RE:	1.4
Christopher Keliher	2-Jun-17	Contact Counsel RE: Secured Creditors Assets and insurance on SHFF properties; Contact Wolf Property Management RE: power use on SHFF properties and open cistern on property; Update team RE: same; Process AR Cheque; Review updated insurance information; R	1.4
Christopher Keliher	4-Jun-17	Review correspondence RE: Open Pit Barriers; Correspondence RE: monthly insurance premiums; Review sawdust removal quote and updateteam RE: same;	0.6
Christopher Keliher	5-Jun-17	Correspondence RE: environmental concerns at SHFF properties and removing saw dust;	0.2
Christopher Keliher	6-Jun-17	Correspondence Re: SHFF Power usage; Correspondence RE: equipment auction; Contact auctioneer RE: same; Review correspondence RE: property taxes; Update team RE: same; Contact Wolf Property Management RE: open pit barrier;	1.3
Christopher Keliher	7-Jun-17	Contact Maritime Electric RE: SHFF power usage; Coordinate review of power usage w/ property management company; Contact Myers Welding RE: SHFF assets on site; Contact auctioneer re: equipment sale quote; Review proposal; correspondence w/ team RE: same;	2.1



Silver Hill Fur Farm Ltd. (E-65093959)

WIP Time Details

Person	Date	Description	Hours
Christopher Keliher	8-Jun-17	Finalize Auction Proposal for SHFF equipment; coordinate the pick up of assets in Tignish; Correspondence w/ Property Management company RE: electricity use on SHFF properties; Correspondence RE: animal feed stored in Tignish; Process SHFF invoices;	1.7
Christopher Keliher	9-Jun-17	Correspondence w/ Property inspector RE: picking up assets and mink feed; Correspondence w/ Prospective purchase of Mink Feed; Teleconference w/ Maritime Electric RE: power usage at SHFF properties; Draft email to counsel RE: secured assets and property o	2.2
Christopher Keliher	12-Jun-17	Correspondence RE: Disposal/Sale of Mink Feed in Tignish; Contact WP Griffin RE: Farmed land and payment terms; Teleconference w/ wolf property management (P. McAleer) RE: power at SHFF properties and selling mink feed;	0.9
Christopher Keliher	13-Jun-17	Teleconference w/ L. Gavin RE: shutting off SHFF power in Tignish; Update team RE: same; Cancel accounts w/ Maritime Electronic; Correspondence w/ Counsel RE: Secured assets and SHFF building ownership; Teleconference w/ P. McAleer RE: mink feed viewing;	2.9
Christopher Keliher	14-Jun-17	Teleconference w/ Maritime Electric RE: service disconnects; Coordinate same w/ P. McAleer; Review insurance invoice and process same;	0.7
Christopher Keliher	15-Jun-17	Teleconference w/ P. McAleer RE: Mink Feed inspection; teleconference w/ prospective purchaser RE: same; correspondence w/ counsel RE: JD secured assets; Draft letter RE: same; Review company files for Tignish Storage Barn transaction information; Forward	5.4
Christopher Keliher	16-Jun-17	Correspondence w/ Counsel RE: SHFF property on adjacent non-owned lands; Correspondence w/ SC RE: asset security; Correspondence RE: Power at SHFF properties; Process invoices RE: Property security; Review SHFF historical financial statements and prepare	3.1
Christopher Keliher	19-Jun-17	Review correspondence from Maritime Electric RE: outstanding invoices; Correspondence RE: same; Review correspondence RE: Fox inventory; Correspondence RE: Mink Feed in SHFF freezers; contact GT RE: 2016 AgriStability claim information and externally prep	4.3
Christopher Keliher	20-Jun-17	Review correspondence from counsel RE: status of SHFF inventory; teleconference w/ counsel and team RE: next steps and appropriate response; Prepare schedule RE: outstanding items; teleconference w/ Red Shores RE: frozen funds and the sale/value of horse	5.3
Christopher Keliher	21-Jun-17	Draft correspondence to P. Smit RE: his correspondence re: SHFF mink; teleconference RE: same; Update team RE: same; Continue analysis RE: SHFF 2017 AgriStability claim;	6.4
Christopher Keliher	22-Jun-17	Correspondence w/ P. Smit RE: SHFF Mink Harvests; Correspondence w/ various parties RE: feed in SHFF freezer; Continue 2017 AgriStability Analysis;	5.3
Christopher Keliher	23-Jun-17	Continue analysis RE: 2017 AgriStability claim; Meeting RE: same; Review transactions re: Rent Payable from SHFF; Contact counsel RE: same; Review correspondence to ALC RE: mink inventory summary;	5.2
Christopher Keliher	26-Jun-17	Revise and update draft SHFF 2017 AgriStability claim; teleconference w/ AgriStability RE: same; process 2017 AgriStability program payments; Review maritime electric utility invoices; Process same; Review SHFF insurance; Review correspondence RE: SHFF ren	3.7
Christopher Keliher	27-Jun-17	Correspondence w/ insurer RE: Life insurance policy held by SHFF; Review correspondence RE: ALC inventory sales; Review and prepare inventory reconciliation; Teleconference w/ S. McLaughlin RE: equipment inventory; Contact Insurer RE: obtaining additional	2.3



Silver Hill Fur Farm Ltd. (E-65093959)

WIP Time Details

Person	Date	Description	Hours
Christopher Keliher	28-Jun-17	Review and revise SHFF insurance; Teleconference RE: transfer of SHFF Horse inventory; update team RE: same; Review correspondence RE: equipment recovery; Review correspondence RE: accounts outstanding, insurance and property tax assessments;	1.9
Christopher Keliher	29-Jun-17	Review correspondence RE: Outstanding issues; Review quote RE: removal of feed from SHFF freezer; contact vendors RE: same; correspondence RE: SHFF life insurance policy; review policy and forward update to team; Review historical tax returns RE Property	2.6
Christopher Keliher	5-Jul-17	Correspondence w/ prospective purchasers of SHFF fox; Update team RE: same; Teleconference w/ Suppliers RE: outstanding invoices & r	1.2
Christopher Keliher	6-Jul-17	Correspondence w/ WCB PEI; Correspondence w/ SHFF insurance provider and advise of bankruptcy / receivership; Obtain quotes for fork	1.9
Christopher Keliher	7-Jul-17	Contact parties RE: purchasing SHFF fox; Coordinate Feed viewing; Contract to remove feed from the Freezer; Draft outline for Receiv	3.4
Christopher Keliher	10-Jul-17	Summarize / Draft outstanding issues for Receiver's Report; Update team RE: same; Review invoices RE: property maintenance and feedr	3.7
Christopher Keliher	11-Jul-17	Process SHFF life insurance; Coordinate transfer of funds RE: same; Review MECL invoices and process same; Continue drafting / revis	2.9
Christopher Keliher	12-Jul-17	Draft and Revise Receiver's third report; Contact FHI RE: fox pelt inventory reconciliation; Update w/ team RE: same; Review corresp	2.8
Christopher Keliher	13-Jul-17	Correspondence w/ P. McAleer RE: perishable assets in Tignish; Process invoice RE: same; Review revised insurance documents; Process	2.7
Christopher Keliher	14-Jul-17	Teleconference w/ Counsel RE: correspondence from Related party counsel and outstanding action items; Teleconference w/ Trustee RE:d	4.8
Christopher Keliher	17-Jul-17	Correspondence w/ WCB PEI RE: Employee Wages and outstanding WCB payable; Correspondence RE: SHFF invoicing & HST payable; Correspondence RE: SHFF Equipment Auction; Teleconference w/ property inspector RE: perishables on-site in Tignish; Review auction p	2.8
Christopher Keliher	18-Jul-17	Review Draft Report of the Receiver; Correspondence w/ Red Shores RE:SHFF horses; review updated registrations RE: SHFF transfers and update team RE: same; Prepare SHFF equipment reconciliation; Review and process invoices; Correspondence w/ T. Gallant; P	3.7
Christopher Keliher	19-Jul-17	Teleconference w/ T. Gallant RE: SHFF horses and interactions w/ the Gavin's; Contact counsel RE: SHFF building on L. Gavin lands; Contact Equipment auctioneer and 3rd party RE: sale of specialized Mink skinning equipment; Review and revise AgriStability	3.1
Christopher Keliher	20-Jul-17	Review correspondence from counsel RE: SHFF building on L. Gavin land; Correspondence w/ AgriStability RE: 2017 application; reviewSHFF financial documentation and revise supporting materials for application;	4.8
Christopher Keliher	21-Jul-17	Prepare 2017 AgriStability Application and supporting documents; contact maritime electric RE: outstanding invoices;	4.1
Christopher Keliher	24-Jul-17	Correspondence RE: sale of SHFF Mink Skinning equipment; Review invoices RE: SHFF utilities and contact service providers RE: same;Review and revise AgriStability application;	3.8
Christopher Keliher	25-Jul-17	Teleconference w/ AgriStability RE: SHFF claim; Review information provided RE: same; Review and revise AgriStability claim;	3.2
Christopher Keliher	26-Jul-17	Teleconference w/ equipment auctioneer RE: selling specified mink skinning assets; Correspondence w/ prospective purchasers RE: same; Review SHFF 2017 AgriStability application w/ team; Update and revise same;	3.9



Silver Hill Fur Farm Ltd. (E-65093959)

WIP Time Details

Person	Date	Description	Hours
Christopher Keliher	27-Jul-17	Contact Equipment Auctioneer RE: accepting auction proposal; contact party RE: interest in mink skinning equipment; Contact SHFF accountants RE: AP/AR discrepancies; review books and records of SHFF to revise 2017 AgriStability Application;	1.8
Christopher Keliher	1-Aug-17	Review correspondence RE: Receivership (demand letters from secured creditors, property tax information, etc); update team RE: FarmProperty Status application; Review correspondence RE: the Receiver's Third Report; Contact John Deere RE: Notice of Intenti	0.8
Christopher Keliher	8-Aug-17	Review and process invoices; Contact Maritime Electric RE: outstanding balance; Review correspondence from Counsel RE: Draft 3rd report; Correspondence w/ Counsel RE: Tignish Property subdivision; Review & revise draft AgriStability application;	1.9
Christopher Keliher	14-Aug-17	Review response from Counsel RE: 3rd party claims; Assess validity of claims vis-à-vis information held by the Receiver; Meeting w/team RE: same;	2.4
Christopher Keliher	15-Aug-17	Review correspondence w/ counsel RE; subdividing storage building; Update team RE: same;	0.4
Christopher Keliher	16-Aug-17	Review SHFF Equipment Auction Proposal; Contact Auctioneer RE: auction, excluded items, and guaranteed minimum;	0.4
Christopher Keliher	17-Aug-17	Correspondence RE: SHFF Equipment deposit guarantee; Correspondence RE: SHFF equipment auction; Review auction results and update team RE: same; Review SHFF mink cage information; Prepare reconciliation RE: same and forward to team;	1.8
Christopher Keliher	18-Aug-17	Correspondence RE: SHFF auction results; Review correspondence RE: negotiations w/ the Gavin's for the Return of Property; Review and revise equipment summary; Update insurance requirements; Correspondence RE: same; Review invoice RE: procuring SHFF recor	2.8
Christopher Keliher	21-Aug-17	Correspondence RE: outstanding invoices; Teleconference w/ GT RE: AgriStability application information; Review historical AgriStability applications RE: same; Update Team RE: same;	0.9
Christopher Keliher	22-Aug-17	Correspondence w/ Jardines RE: Equipment Auction results, wire transfer, etc; Correspondence w/ Team RE: same; Review summary RE: outstanding equipment; Reconciliation RE: same;	1.3
Christopher Keliher	23-Aug-17	Correspondence w/ insurer RE: insuring SHFF assets; Meeting w/ Team RE: Tender package preparation;	0.8
Christopher Keliher	24-Aug-17	Prepare Equipment / Insurance Reconciliation; Develop equipment/asset listing for Tender Package; Update Team RE: same; Correspondence RE: Prospective Mink Skinning equipment sale;	2.4
Christopher Keliher	25-Aug-17	Contact Counsel RE: PPSA Equipment searches; Contact Jardines RE: HST Obligations, facility, tender package, etc; Contact Wolf RE Asset location in Cape Wolfe; Process invoices RE: SHFF Horse paperwork; Finalize Equipment listing for Tender Package; Final	2.9
Christopher Keliher	28-Aug-17	Review correspondence RE: asset security in Cape Wolfe; Contact Auctioneer RE: sale terms; update team RE: same; Process equipment auction proceeds; Draft Tender Information Package;	2.3
Christopher Keliher	29-Aug-17	Review correspondence RE: Asset security in Cape Wolfe; Contact Draft Tender Information Package;	3.8
Christopher Keliher	30-Aug-17	Draft SHFF Tender Package; Revise SHFF Equipment Reconciliation;	4.9
Christopher Keliher	31-Aug-17	Continue Drafting Tender Information Package;	4.8
Christopher Keliher	5-Sep-17	Finalize Draft Tender Package; Forward to team for review; Correspondence w/ CRA RE: Employee information requests; Review correspondence from Trustee RE: same; Review employee files; Complete CRA ID Query's and forward same; Review invoices RE: site secu	3.2



Silver Hill Fur Farm Ltd. (E-65093959)

WIP Time Details

Person	Date	Description	Hours
Christopher Keliher	6-Sep-17	Correspondence w/ Jardines RE: equipment auction; Contact PEI DMV RE: transferring title to SHFF vehicles; Draft letter RE: same; Review updated insurance modification report;	1.1
Christopher Keliher	7-Sep-17	Review Third Report and prepare appendix RE: Storage shed location; Revise Tender Information Package; Review and revise SRD; Teleconference w/ Team RE: prospective Buyers listing; Review target company listing; Correspondence RE: prospective purchaser of	2.6
Christopher Keliher	11-Sep-17	Revise Equipment Reconciliation schedule for Third Receiver's Report; Review SHFF asset location summary; Revise Report RE: SHFF Horse FLV	1.9
Christopher Keliher	12-Sep-17	Meeting RE: SHFF 3rd Report; Correspondence w/ CRA RE: Trust Exam; Review SHFF docs RE: same and update CRA; Review correspondence w/ Counsel RE: residual missing equipment, auction results, and various secured assets; Review Bullwinkle and Gavco statemen	2.4
Christopher Keliher	13-Sep-17	Review Insurance invoice; Process same; Correspondence w/ Jardines RE: homogenizer and mink knives;	0.6
Christopher Keliher	14-Sep-17	Correspondence RE: Tender Package buyer listing; Update same;	0.6
Christopher Keliher	15-Sep-17	Research industry participants (mink/potato) in Atlantic Canada / North East US; Update prospective buyers listing for SHFF assets;	4.4
Christopher Keliher	19-Sep-17	Update Tender Information Package; Correspondence w/ Red Shores RE: SHFF horse inventory; Correspondence w/ Counsel RE: same; Revise Third Report of the Receiver; Review financial disclosure for Bullwinkle/Gavco; Access company computer (to obtain email c	3.6
Christopher Keliher	25-Sep-17	Review correspondence w/ counsel RE: settlement negotiations, missing equipment, etc;	0.2
Christopher Keliher	10-Oct-17	Review and process invoices; Correspondence RE: winterizing properties / equipment & major asset inventory;	0.6
Christopher Keliher	11-Oct-17	Correspondence w/ CRA RE: HST & Income Tax obligations / SHFF credit held by CRA; Review correspondence RE: settlement discussions / Amendments to property orders; Review company records to determine financial links between SHFF, Gavco, and Bullwinkle; Pr	2.4
Christopher Keliher	12-Oct-17	Correspondence w/ Secured Lender RE: insurance; Correspondence w/ insurer RE: same; Process monthly insurance premium; Review draftcorrespondence RE: update call;	1.2
Christopher Keliher	13-Oct-17	Correspondence RE: CRA account status and credit balance; Correspondence RE: Winterizing properties, asset review; Review outstanding invoices; Correspondence w/ Secured Creditor RE: Receiver's insurance; Review correspondence from counsel RE: missing ass	1.6
Christopher Keliher	17-Oct-17	Review Settlement Summary; Prepare Secured Lender Settlement Recovery schedule;	1.6
Christopher Keliher	18-Oct-17	Review Draft settlement; Review amendments to return of Property Order; Review revised settlement recovery allocation; Teleconference RE: proposed settlement; Correspondence w/ Counsel RE: same; Correspondence RE: Tender sale process;	1.4
Christopher Keliher	19-Oct-17	Correspondence RE: Winterizing SHFF properties; Review SRD and outstanding cheques; Correspondence RE: Settlement negotiations;	0.6
Christopher Keliher	20-Oct-17	Correspondence RE: winterizing properties; Review quotes RE: same and coordinate on-site access; Process property management invoices; Review and update Tender Information Package;	1.7
Christopher Keliher	25-Oct-17	Review correspondence from CRA RE: payroll trust account exam; Update team RE: same;	0.6
Christopher Keliher	26-Oct-17	Review draft third report and update appendices; Review SRD;	0.7



Silver Hill Fur Farm Ltd. (E-65093959)

WIP Time Details

Person	Date	Description	Hours
Christopher Keliher	27-Oct-17	Correspondence RE: Mink pelt settlement delivery; Meetings RE: plan of action re: same; Correspondence RE: winterizing SHFF facilities; Review and update SHFF Draft Tender Information Package; Contact R. Crowell (Nova Elite) RE: Mink inventory inspection;	2.4
Christopher Keliher	30-Oct-17	Attend on site at Nova Elite (Yarmouth) to verify Mink delivery; Perform inventory count; Correspondence RE: pelting, contract, delivery to an auction house, etc.; Review correspondence RE: settlement status and court hearing dates;	11.4
Christopher Keliher	31-Oct-17	Review SHFF books and records to verify 2016/2017 CRA payroll examination results; Meeting w/ Team RE: Mink Inventory count issues and review prospective agreement w/ NAFA;	2.8
Christopher Keliher	1-Nov-17	Revise and finalize Tender Sale Package; Contact Property Manager RE: relocating equipment; Review correspondence from Counsel RE: same; Correspondence w/ Team RE: advertising quotes for tender sale process; Correspondence w/ newspaper in PEI RE: same;	2.9
Christopher Keliher	2-Nov-17	Draft advertisement for Tender Package; Update team RE: same; Draft update to Secured Creditors RE: Tender Sale Process / Inventory count; Correspondence RE: Ad pricing; Correspondence w/ CRA RE: Corporate tax credit set-off; Update team re: same; Review c	3.9
Christopher Keliher	3-Nov-17	Correspondence w/ CRA RE: Payroll obligations, outstanding corporate tax returns, and ACOA set off; Research RE: CRA set-off authority; Update team RE: same; Correspondence w/ Counsel RE: research RE: same; Contact advertisers RE: marketing the SHFF tend	3.4
Christopher Keliher Total			232.1
Daniel Comfort	23-May-17	Phone Records Analysis	4.5
Daniel Comfort	24-May-17	Phone Records Analysis	1.0
Daniel Comfort	27-Jun-17	Travelled to Tignish, PEI to oversee collection of EY controlled equipment	10.3
Daniel Comfort	28-Jun-17	Equipment Retrieval Summary and Photo Index	4.0
Daniel Comfort Total			19.8
Donna Comerford	23-May-17	Process payment	0.5
Donna Comerford	24-Jul-17	Process cheque; have signed and issued	0.3
Donna Comerford	25-Jul-17	File HST Return	0.2
Donna Comerford	1-Aug-17	Scan documents and forward to Chris	0.2
Donna Comerford Total			1.2
Donna Tuck	31-May-17	Processing payment/deposit for bank.	0.3
Donna Tuck	31-May-17	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	1-Jun-17	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	1-Jun-17	Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	2-Jun-17	General office filing, mail distribution, inquiries, and correspondence.	0.8
Donna Tuck	5-Jun-17	General office filing, mail distribution, inquiries, and correspondence.	0.8
Donna Tuck	7-Jun-17	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	7-Jun-17	Process documents for issuance statement of receipts.	0.3
Donna Tuck	7-Jun-17	Processing payment/deposit for bank.	0.3
Donna Tuck	7-Jun-17	General CRA business form correspondence.	0.3
Donna Tuck	7-Jun-17	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	0.8
Donna Tuck	9-Jun-17	General office filing, mail distribution, inquiries, and correspondence.	0.8
Donna Tuck	12-Jun-17	Processing banking correspondence and information requests.	0.3
Donna Tuck	13-Jun-17	Processing banking correspondence and information requests.	0.3



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WIP Time Details

Person	Date	Description	Hours
Donna Tuck	14-Jun-17	General office filing, mail distribution, inquiries, and correspondence. Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	14-Jun-17	Phone call to CRA to review HST/GST requirements.	0.5
Donna Tuck	15-Jun-17	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	15-Jun-17	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	15-Jun-17	Communication with CRA for GST/HST inquiry status and processing required documentation.	1.0
Donna Tuck	16-Jun-17	General office filing, mail distribution, inquiries, and correspondence.	0.5
Donna Tuck	19-Jun-17	Processing bank reconciliation reports.	0.1
Donna Tuck	19-Jun-17	Preparing accounting documents for processing.	0.3
Donna Tuck	21-Jun-17	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	21-Jun-17	Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	22-Jun-17	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	22-Jun-17	General office filing, mail distribution, inquiries, and correspondence.	0.5
Donna Tuck	22-Jun-17	Communication to CRA for website problems..	0.8
Donna Tuck	23-Jun-17	Processing banking correspondence and information requests.	0.5
Donna Tuck	23-Jun-17	General office filing, mail distribution, inquiries, and correspondence.	0.5
Donna Tuck	26-Jun-17	Processing banking correspondence and information requests.	0.3
Donna Tuck	26-Jun-17	General office filing, mail distribution, inquiries, and correspondence.	0.8
Donna Tuck	26-Jun-17	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	1.0
Donna Tuck	27-Jun-17	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	27-Jun-17	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	27-Jun-17	Processing banking correspondence and information requests.	0.5
Donna Tuck	27-Jun-17	(PRIVATE): Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment. Process documents for issuance statement of receipts.	1.0
Donna Tuck	27-Jun-17	Process documents for issuance of cheque(s) for payment. Process documents for issuance statement of receipts.	1.5
Donna Tuck	28-Jun-17	Processing paperwork and filing for permanent storage.	0.1
Donna Tuck	28-Jun-17	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	28-Jun-17	Communication with CRA for GST/HST for online access problems.	0.5
Donna Tuck	5-Jul-17	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	6-Jul-17	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	7-Jul-17	Processing various accounting documents for filing.	0.3
Donna Tuck	7-Jul-17	Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	10-Jul-17	Review of General Ledger and processing receipt and disbursement (R&D) report.	0.3
Donna Tuck	10-Jul-17	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	11-Jul-17	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	11-Jul-17	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	12-Jul-17	Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	13-Jul-17	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	17-Jul-17	Processing Journal Entries for accounting reconciliation.	0.3
Donna Tuck	17-Jul-17	Communication with CRA for GST/HST claim review.	0.3
Donna Tuck	17-Jul-17	General office filing, mail distribution, inquiries, and correspondence.	0.5
Donna Tuck	17-Jul-17	Processing banking correspondence and information requests. Processing bank reconciliation reports.	1.0
Donna Tuck	18-Jul-17	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	18-Jul-17	Process documents for issuance of cheque(s) for payment.	0.5



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WIP Time Details

Person	Date	Description	Hours
Donna Tuck	18-Jul-17	Phone call to CRA to review HST/GST requirements. Processing GST/HST reports for review/netfiling.	0.5
Donna Tuck	19-Jul-17	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	19-Jul-17	Processing banking correspondence and information requests.	0.5
Donna Tuck	7-Aug-17	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	8-Aug-17	Processing payment/deposit for bank.	0.1
Donna Tuck	8-Aug-17	Process documents for issuance statement of receipts.	0.3
Donna Tuck	9-Aug-17	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	10-Aug-17	Review of General Ledger and processing receipt and disbursement (R&D) report.	0.3
Donna Tuck	14-Aug-17	Processing bank reconciliation reports.	0.3
Donna Tuck	16-Aug-17	Phone call to CRA to review GST/HST requirements.	0.3
Donna Tuck	16-Aug-17	Preparing accounting documents for processing.	0.5
Donna Tuck	17-Aug-17	Processing payment/deposit for bank. Process documents for issuance statement of receipts.	0.5
Donna Tuck	17-Aug-17	Processing banking correspondence and information requests.	0.5
Donna Tuck	18-Aug-17	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	21-Aug-17	Communication with CRA for GST/HST claim review and processing required documentation. Processing documentation for CRA for GST/HST review/reassessment.	1.3
Donna Tuck	22-Aug-17	Processing banking information requests.	0.1
Donna Tuck	24-Aug-17	Processing banking correspondence and information requests.	0.3
Donna Tuck	28-Aug-17	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	29-Aug-17	Process documents for issuance of cheque(s) for payment. Processing banking correspondence and information requests.	0.5
Donna Tuck	30-Aug-17	Processing banking correspondence and information requests.	0.3
Donna Tuck	30-Aug-17	Preparing accounting documents for processing. Process documents for issuance statement of receipts--Auction sales.	1.5
Donna Tuck	5-Sep-17	General CRA office filing, mail distribution, correspondence.	0.1
Donna Tuck	6-Sep-17	General inquiries and correspondence.	0.3
Donna Tuck	6-Sep-17	Processing banking correspondence and information requests.	0.3
Donna Tuck	7-Sep-17	Review of General Ledger and processing receipt and disbursement (R&D) report.	0.5
Donna Tuck	7-Sep-17	Processing banking correspondence and information requests.	0.5
Donna Tuck	8-Sep-17	Processing banking correspondence and information requests.	0.3
Donna Tuck	8-Sep-17	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	12-Sep-17	Processing monthly bank interest on accounts. Processing bank reconciliation reports.	0.3
Donna Tuck	13-Sep-17	Communication with CRA for GST/HST claim review	0.5
Donna Tuck	14-Sep-17	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	25-Sep-17	Review of General Ledger and processing receipt and disbursement (R&D) report.	0.5
Donna Tuck	3-Oct-17	General CRA office filing, mail distribution, correspondence.	0.5
Donna Tuck	11-Oct-17	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	12-Oct-17	Process documents for issuance statement of receipts.	0.3
Donna Tuck	12-Oct-17	Communication with CRA for review of various accounts. Determining requirements for reconciliation of accounts.	0.8
Donna Tuck	13-Oct-17	Processing bank reconciliation reports.	0.3
Donna Tuck	13-Oct-17	Communication with CRA for review of various accounts. Determining requirements for reconciliation of accounts.	0.8
Donna Tuck	16-Oct-17	Communication with CRA for GST/HST claim review.	0.3
Donna Tuck	19-Oct-17	General office filing, mail distribution, inquiries, and correspondence.	0.1



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WIP Time Details

Person	Date	Description	Hours
Donna Tuck	19-Oct-17	Review of General Ledger and processing receipt and disbursement (R&D) report.	0.3
Donna Tuck	20-Oct-17	Communication with CRA for GST/HST claim review.	0.3
Donna Tuck	23-Oct-17	Preparing accounting documents for processing. Processing banking correspondence and information requests.	0.5
Donna Tuck	24-Oct-17	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	25-Oct-17	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	26-Oct-17	Review of General Ledger and processing receipt and disbursement (R&D) report.	0.3
Donna Tuck Total			45.2
George Kinsman	23-May-17	Review cell summary produced from Bell Records. Internal discussions re: Peter Smit with Copenhagen Fur. Discussion with counsel re: same.	2.2
George Kinsman	24-May-17	Communications with counsel for Copenhagen and calls with Receiver counsel re: same. Prepare agenda and other materials for secured creditor call.	2.7
George Kinsman	25-May-17	Prep for and facilitate secured creditor call. Various communications with counsel for Gavco et al. Discussions with McElman re: same. Draft Second Receivers Report.	4.2
George Kinsman	26-May-17	Finalize Second Receivers report. Call with BNS and C&P re: funding. Address issues with Amended Preservation Order.	3.6
George Kinsman	29-May-17	Review asset allocation model for discussion with secured lenders. Calls with parties identified via C Gavin phone records. Calls with J McElman re: Brandon Forbes requests. Call and e-mails with John McCartur Tignish Credit Union re: account matters.	1.6
George Kinsman	30-May-17	Call with counsel re: funding and communication with secured lenders. Prepare financial summary for circulation. Calls with Tignish Credit Union.	2.2
George Kinsman	31-May-17	Finalize 2nd Receivers Report. Calls with Tignish Credit Union re: Amended Order.	1.7
George Kinsman	1-Jun-17	Review and provide comments to counsel on funding requirement analysis. Review e-mail to BNS/FPEI. Communications with Tignish Credit Union re: implications of Amended Preservation Order.	0.9
George Kinsman	5-Jun-17	Call with BNS. Call with BNS/FPEI re: funding solution and equipment sales.	0.7
George Kinsman	6-Jun-17	Review draft correspondence to ALC. Comments to counsel re: same.	0.4
George Kinsman	8-Jun-17	Discussion with counsel re: B Forbes and return of property.	0.4
George Kinsman	12-Jun-17	Follow up ALC on funding. Communications with legal counsel re: position of Brandon Forbes	0.4
George Kinsman	19-Jun-17	Communications with counsel re: Brandon Forbes information updates.	0.4
George Kinsman	20-Jun-17	Draft response to B Forbes and coordinate equipment retrieval plans for additional equipment. Various calls and communications with legal counsel.	2.4
George Kinsman	21-Jun-17	Internal communications re: communications with Peter Smit and discrepancies re: Bell phone records and his communications with C Gavin.	0.8
George Kinsman	22-Jun-17	Various communications with secured creditors on status of equipment retrieval and other outstanding matters.	0.8
George Kinsman	23-Jun-17	Review agra stability financials. Requests to ALC for accounting support in relation to agra stability claim. Review financial details associated with abnormal rental expense (Sept 2016) paid to Leigh Gavin for past years rent.	1.3

Silver Hill Fur Farm Ltd. (E-65093959)

WIP Time Details

Person	Date	Description	Hours
George Kinsman	26-Jun-17	Prepare for equipment retrieval. Calls with government resources on Agra stability claim. Info to secured lenders re: rent expenses paid to L Gavin and Gavco Fisheries	0.9
George Kinsman	27-Jun-17	Various calls with EY team during equipment retrieval process. Assemble information for counsel re: same.	1.2
George Kinsman	28-Jun-17	Communication with counsel on status of equipment retrieval process and communications with Rose Gavin. Coordinate information follow up request of B Forbes through counsel. Review administrative matters with EY team including disposal of frozen inventor	0.9
George Kinsman	29-Jun-17	Review and comment on follow up coorespondence. Internal meeting to further Agra Stability claim.	0.8
George Kinsman	30-Jun-17	Review life insurance policy details. Call with counsel re: same. Prepare e-mail to secured lender group re: asset and assessment of value.	0.7
George Kinsman	10-Jul-17	Call with McElman re: B Forbes communications. Call with BNS re: general file update. e-mail communication with secured creditor g	1.1
George Kinsman	14-Jul-17	Calls with counsel on next steps with Gavins. Draft 3rd Receivers Report to Court.	2.6
George Kinsman	17-Jul-17	Draft Third Report. Various calls with counsel re: information requests from Gavco and Bullwinkle.	1.6
George Kinsman	18-Jul-17	Draft Third Receivers Report. e-mail exchanges with counsel and calls with counsel.	3.4
George Kinsman	19-Jul-17	Draft Third Report	3.1
George Kinsman	20-Jul-17	Review draft Agristability claim submission. Finalize draft Receivers report. Circulate same to counsel.	2.1
George Kinsman	25-Jul-17	Correspondence with BNS re: action steps. Call with counsel on court dates and procedures.	0.6
George Kinsman	26-Jul-17	Forbes coorespondence. Calls with counsel.	0.7
George Kinsman	27-Jul-17	Review correspondence provided by B Forbes. Discussion with counsel.	0.8
George Kinsman	31-Jul-17	Review banking documentation provided by Bullwinkle and Gavco's counsel. Analysis of same. Provide summary of financial documents to counsel. Discussion with counsel on response to Forbes.	2.6
George Kinsman	1-Aug-17	Review legal correspondence.	0.5
George Kinsman	3-Aug-17	Various calls with counsel re: settlement opportunity	0.6
George Kinsman	8-Aug-17	Calls and e-mails with counsel re: B Forbes.	0.3
George Kinsman	11-Aug-17	Discussions with counsel re: settlement discussions with Gavins and their counsel.	0.5
George Kinsman	15-Aug-17	Call with counsel re: settlement meetings in Moncton and establishment of court hearing date.	0.4
George Kinsman	17-Aug-17	Call with counsel for Casey, Leigh and Rose and Receiver counsel.	1.8
George Kinsman	18-Aug-17	Update e-mail to secured creditor group.	0.4
George Kinsman	30-Aug-17	Assemble support schedule for stakeholder negotiation process. e-mail to counsel re: settlement strategy. Internal meetings re: tender sale process and draft tender package.	1.2
George Kinsman	5-Sep-17	File administrative matters including WCB communications and e-mails with Trustee.	0.6
George Kinsman	7-Sep-17	Review correspondence file. Assemble materials re: court application.	3.6
George Kinsman	8-Sep-17	Call with counsel. Draft Receivers report in relation to judgement motion.	3.1
George Kinsman	11-Sep-17	Call with Tignish Credit Union bank manager re: payment request clarification Rose and Leigh Gavin and Gavco motor spend.	0.4
George Kinsman	12-Sep-17	Review banking financial details produced by Forbes re: Bullwinkle and Gavco.	1.4



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WIP Time Details

Person	Date	Description	Hours
George Kinsman	13-Sep-17	Various communications with counsel re: court process and settlement options.	0.3
George Kinsman	14-Sep-17	e-mails with counsel re: B Forbes action.	0.4
George Kinsman	19-Sep-17	Review information from B Forbes. Calls with counsel re: same. Respond to information requests. Call with counsel for FPEI.	1.1
George Kinsman	25-Sep-17	Call with B Forbes and J McElman re: settlement offer.	2.4
George Kinsman	26-Sep-17	Call with BNS reps re: status of offer. Various communications with counsel.	1.1
George Kinsman	27-Sep-17	Call with FPEI representatives and counsel.	0.8
George Kinsman	10-Oct-17	Communications with counsel and ALC re: settlement.	0.4
George Kinsman	12-Oct-17	Call with ALC and respective counsel to address settlement proposal.	0.9
George Kinsman	13-Oct-17	Calls and e-mail exchanges with counsel re: equipment issues identified by B Forbes.	0.6
George Kinsman	16-Oct-17	Communications with counsel re: settlement release.	0.5
George Kinsman	17-Oct-17	Counsel communication re: settlement and prepare for lender call.	0.8
George Kinsman	18-Oct-17	Prep for and participate in BNS/FPEI meeting.	2.4
George Kinsman	19-Oct-17	Draft Third Report assuming settlement arrangement.	1.1
George Kinsman	20-Oct-17	Draft Third Report outline. Calls with counsel	0.8
George Kinsman	25-Oct-17	Continued drafting of Receivers Report assuming mink pelt return is completed.	2.1
George Kinsman	26-Oct-17	Finalize Receivers report. Various calls with counsel and calls with B Forbes. Discussion with Nova Elite principle re: plans for mink and allegations by C Gavin that RCMP investigation is planned.	2.5
George Kinsman	27-Oct-17	Calls with counsel re: mink return and planning. Call with Nova Elite re: mink shipment. Provide instructions re: storage and plans to open contents at a later date.	0.8
George Kinsman	30-Oct-17	Various calls with Keliher and manager Nova Elite Farms re: status of pelts. Calls with counsel and update e-mail to secured lenders.	1.8
George Kinsman	31-Oct-17	Call with counsel re: Gavin counsel concerns over court hearing timing.	0.6
George Kinsman	1-Nov-17	Draft tender information package.	0.6
George Kinsman	2-Nov-17	Finalize draft of tender information package. Circulate same to senior creditor group for comments.	1.0
George Kinsman	3-Nov-17	Call with BNS re: tender sale process.	0.4
George Kinsman Total			88.0
Jocelyne Tardif	25-May-17	print chq, have chq signed (print backup), scan chq, send scan to Donna T., send Chq Transaction Report to Donna T., prepare easy req forms for FedEx	1.0
Jocelyne Tardif Total			1.0
Steve McLaughlin	24-May-17	Emails. Call with McElman. Calls with Kinsman.	0.8
Steve McLaughlin	25-May-17	Emails. SHFF call.	1.1
Steve McLaughlin	6-Jun-17	Emails. Internal calls. Coordinate auction.	0.4
Steve McLaughlin	20-Jun-17	Emails. Call with counsel. Call to Mervin Wiseman re: fox inventory. Call to NAFA re: fox inventory. Calls and emails to Jardine re: equipment retrieval.	1.5
Steve McLaughlin	21-Jun-17	Emails. Coordinate equipment retrieval. Call with Counsel.	0.4
Steve McLaughlin	23-Jun-17	Emails. Cheque requisition.	0.3
Steve McLaughlin	27-Jun-17	Travel to/from Tignish, PEI.	5.0
Steve McLaughlin	27-Jun-17	Equipment retrieval on-site. Discussions with Rose Gavin.	6.0
Steve McLaughlin	28-Jun-17	Update equipment listing.	0.5
Steve McLaughlin	5-Jul-17	Cheque req. Emails.	0.2
Steve McLaughlin	10-Jul-17	Draft third report of the Receiver	8.0



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WIP Time Details

Person	Date	Description	Hours
Steve McLaughlin	11-Jul-17	Draft third report of the Receiver.	8.0
Steve McLaughlin	13-Jul-17	Third report of Receiver.	3.5
Steve McLaughlin	14-Jul-17	Emails. Equipment list.	0.5
Steve McLaughlin	18-Jul-17	Equipment rec. Emails. Calls.	0.8
Steve McLaughlin	19-Jul-17	Court report. Emails and calls.	2.5
Steve McLaughlin	20-Jul-17	Court report and appendices	2.0
Steve McLaughlin	7-Sep-17	Call re: tender package and equipment. Buyers listing.	0.4
Steve McLaughlin Total			41.9
Grand Total			429.2



Silver Hill Fur Farm Ltd. (E-65093959)
WIP Expense Details

Account	Date	Amount	Long Text
Christopher Keliher	30-Oct-17	264.96	Travel to Nova Elite to verify Mink delivery and to perform inventory~ count; 277km each way (554km total) *\$0.55 = \$304.70
Christopher Keliher Total		264.96	
George Kinsman	14-Jun-17	155.43	Mileage - Travel from Home to Client
George Kinsman	14-Jun-17	155.43	Mileage - Travel from Client to Home
George Kinsman Total		310.86	
Steve McLaughlin	27-Jun-17	46.50	Confederation Bridge - Travel to site for equip retrieval
Steve McLaughlin	27-Jun-17	224.78	Travel to site (Silver Hill) for equipment retrieval - left from Diep~pe office return to Dieppe office
Steve McLaughlin Total		271.28	
Grand Total		847.10	



Ernst & Young Inc.
Halifax, NS

Invoice

Silver Hill Fur Farm Ltd
RR # 4
Tignish, PE C0B 2B0
Canada

Invoice No.: CA12C500002571
Please include this number with payment

Invoice Date: 09 March 2018
Due Date: Upon receipt
Client No.: 0011799323
Engagement No.: E-65097566

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

For professional services rendered in relation to the Court Appointed Receivership of Silver Hill Fur Farm Ltd. for the period 06 November 2017 to 02 March 2018.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	40,089.05	HST	15 %	6,013.36	46,102.41
Expenses	709.05	HST	15 %	106.36	815.41
	40,798.10			6,119.72	46,917.82
Invoice summary	40,798.10				
Tax :	15% HST			6,119.72	
Total:	40,798.10			6,119.72	46,917.82

A member of Ernst & Young Global

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

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 sent electronically, please email your remittance detail to gss.canadaaccountsreceivable@xe02.ey.com including the amount paid, the invoice number and your company name.

Silver Hill Fur Farm Ltd. Court Appointed Receiver E-65093959

Summary time & fee analysis

For the period 06 November 2017 to 02 March 2018

Name	Title	06 November 2017 to 30 November 2017	01 December 2017 to 31 December 2017	01 January 2018 to 31 January 2018	01 February 2018 to 28 February 2018	01 March 2018 to 02 March 2018	Hours	Rate	Total
George Kinsman	Partner/Senior Vice President	12.0	0.6	9.7	0.8	1.7	24.8	\$450	11,160.00
Christopher Keliher	Manager	26.5	1.9	39.5	46.3	1.7	115.9	\$200	23,180.00
Robert Ferguson	Senior	0.7	0.0	0.3	0.0	0.0	1.0	\$175	175.00
Donna Tuck	Analyst	5.3	1.7	8.9	11.9	0.0	27.8	\$175	4,865.00
Total							169.5		\$39,380.00
Expenses									\$ 709.05
							Total		<u>\$40,089.05</u>



Silver Hill Fur Farm Ltd. (E-65093959)

WIP Time Details

Person	Date	Description	Hours
Christopher Keliher	6-Nov-17	Attend on-site and conduct full pelt inventory count (17.6k pelt), separating by colour and by sex; Correspondence w/ Team RE: same; Correspondence RE: finalized Receiver's 3rd Report;	7.9
Christopher Keliher	7-Nov-17	Prepare Mink pelt inventory schedule; Correspondence RE: same; Review finalized third report of the receiver and publish online; Correspondence w/ Nova Elite RE: status of processing, assets to process, and an offer to purchase mink inventory; Correspondence w/ NAFA RE: insuring pelt inventory, purchasing assets, etc.; Review correspondence RE: tender sales package; Finalize ads for tender sale process; Provide direction to team RE: same;	2.7
Christopher Keliher	8-Nov-17	Correspondence w/ Potato Farmers RE: Land Leases; Correspondence w/ Wolf Property RE: leased land site inspection; Process SHFF invoices; Correspondence w/ CRA RE: SHFF credits/claims; Correspondence w/ Nova Elite RE: SHFF pelt inventory and transport to NAFA; Draft update email RE: quality and characteristics of SHFF pelt inventory;	2.4
Christopher Keliher	9-Nov-17	Revise AgriStability application analysis; Review correspondence RE: Motion Records and proposed release; Publish on EY's external restructuring website; Meeting w/ Team RE: outstanding CRA issues; Correspondence w/ CRA RE: various SHFF matters (HST, Corporate Tax, Payroll exam, etc); Correspondence w/ Nova Elite RE: finalization of pelt processing;	2.6
Christopher Keliher	10-Nov-17	Correspondence RE: property condition in Cape Wolfe; Correspondence w/ Team RE: Court application outcome; Review correspondence RE: Next steps in the estate administration (tender sale process, holding costs, etc);	0.8
Christopher Keliher	13-Nov-17	Teleconference w/CRA RE: nil SHFF tax returns; Correspondence w/ team RE: same; Prepare schedule of holdings costs for SHFF; Review SHFF orders and bills of sale;	2.6
Christopher Keliher	20-Nov-17	Review Estate invoices and process same;	0.2
Christopher Keliher	21-Nov-17	Correspondence RE: pelt inventory processing; Correspondence RE: Cape Wolfe potato status update;	0.4
Christopher Keliher	22-Nov-17	Correspondence RE: status of potato farming in Cape Wolfe; Review invoices and process same; Correspondence RE: attempted break-in in Cape Wolfe; Update team re: same; Review correspondence re: tender sale process;	1.1
Christopher Keliher	27-Nov-17	Revise and update AgriStability claim; Reconcile company accounting w/ prior year AgriStability filing;	3.2
Christopher Keliher	28-Nov-17	Correspondence RE: SHFF pelt inventory; Correspondence RE: Fox Inventory proceeds Order; process payment RE: same;	0.6
Christopher Keliher	29-Nov-17	Correspondence RE: Cape Wolfe Potato field and property security; Correspondence w/ Cape Wolfe Lessor RE: Property lease and sale of the Cape Wolfe Property; Review correspondence RE: SHFF mink pelt inventory;	0.4
Christopher Keliher	30-Nov-17	Revise AgriStability application; Correspondence w/ PEI property manager;	1.6
Christopher Keliher	6-Dec-17	Teleconference w/ Prospective purchasers RE: SHFF tender sale process;	0.2
Christopher Keliher	7-Dec-17	Review new/outstanding SHFF invoices; Process same;	0.4
Christopher Keliher	11-Dec-17	Review and process monthly insurance invoice; Coordinate payment RE: same;	0.2
Christopher Keliher	19-Dec-17	Review correspondence from Property Manager RE: Site status / asset security;	0.2
Christopher Keliher	20-Dec-17	Correspondence w/ Property Manager RE: processing payments and winter access to the SHFF properties; Review correspondence from NAFA RE: estimated mink realizations;	0.3

**Silver Hill Fur Farm Ltd. (E-65093959)****WIP Time Details**

Person	Date	Description	Hours
Christopher Keliher	28-Dec-17	Correspondence RE: Snow Clearing & Payment of Outstanding invoices;	0.4
Christopher Keliher	29-Dec-17	Correspondence RE: processing property inspections invoices;	0.2
Christopher Keliher	2-Jan-18	Correspondence RE: Snow clearing at SHFF properties; Update team RE: same; Process and pay invoice for annual Snow Clearing service;	0.6
Christopher Keliher	8-Jan-18	Correspondence w/ Co-operators RE: C. Gavin Life Insurance Policy; Review updated invoice and process same; Review and process SHFF property insurance; Team meeting RE: status of SHFF Tender Package and estimated holdings costs; Teleconference w/ Wolf Property RE: current state of repairs at the properties; Review correspondence from Gavin counsel RE: status of properties;	1.7
Christopher Keliher	9-Jan-18	Meeting w/ Team RE: status of SHFF properties; Correspondence w/ Property Manager RE: same and property site visit schedule; Review report and update Team and Counsel RE: same;	1.2
Christopher Keliher	10-Jan-18	Process invoice RE: Property inspections; Detailed update to team RE: status of SHFF properties; Meeting w/ team RE: holding costs and the Draft Tender information package; Correspondence RE: theft of steel barn doors, coordinate site visit RE: same; Coordinate review of SHFF insurance policy;	1.4
Christopher Keliher	11-Jan-18	Correspondence w/ Co-operators RE: C. Gavin Life insurance; Correspondence w/ Wolf Property Management RE: theft up steel doors at SHFF Cape Wolf Property; Review finalized Tender Information Package and SHFF Buyers listing; obtain quotes RE: advertising SHFF Tender package; Review correspondence from Secured Creditor RE: SHFF Marketing Plan; Review correspondence w/ RCMP RE: Theft; Review detailed report of SHFF theft and follow-up re: same; Review updated SHFF SRD; Draft detailed update email to insurer RE: property theft; Meeting w/ Team RE: same; Process invoice for special property visit; Request and review quotes to have the property remediated;	5.1
Christopher Keliher	12-Jan-18	Correspondence w/ AON RE: Insurance claim; Update team RE: same; Coordinate re-securing the SHFF barns (obtain quote, etc.); Correspondence w/ adjuster RE: status and nature of claim; Update team RE: same; Contact Wolf Property RE: additional steps required while repairing assets; Review Confirmation email RE: C. Gavin Life Insurance Policy; Revise ads for publication and update marketing budget;	3.4
Christopher Keliher	14-Jan-18	Correspondence w/ Wolf Property Management RE: Securing Mink Barns after theft; Review report (and photos) RE: same;	0.4
Christopher Keliher	15-Jan-18	Correspondence RE: advertising Tender Package; Review correspondence from CRA RE: Corporate tax accounts; Update team RE: SHFF inter-governmental credit transfer; Teleconference RE: Insurance Claim; Process Wolf Property Management invoice RE: Same; Publish SHFF Tender Package Correspondence w/ Team RE: Insurance update; Update insurer RE: same;	3.6
Christopher Keliher	16-Jan-18	Review books and records of SHFF RE: Cape Wolfe Property Construction; Contact construction company RE: cost for asset replacement (for insurance); Finalize tender package ad approvals; Review Statement of Account (payroll) and update team RE: same; Correspondence RE: ACOA transfer; Update team RE: same;	2.4
Christopher Keliher	17-Jan-18	Correspondence w/ Property inspector RE: status of Cape Wolfe Properties; Correspondence w/ construction company RE: re-installing barn doors;	0.7



Silver Hill Fur Farm Ltd. (E-65093959)

WIP Time Details

Person	Date	Description	Hours
Christopher Keliher	18-Jan-18	Correspondence w/ contractor RE: Repairing SHFF Mink Barns; Correspondence w/ Wolf Property Management RE: Status of Cape Wolf properties; Review correspondence w/ Insurer; Coordinate advertisement w/ Insolvency Insider; Begin contacting prospective buyers (for Tender Package);	1.9
Christopher Keliher	19-Jan-18	Correspondence w/ Insurer RE: independent quote to fix Mink barns; Contact prospective purchasers RE: Tender Package Sale;	0.8
Christopher Keliher	22-Jan-18	Contact parties on the SHFF Prospective Buyer's listing; Correspondence w/ prospective purchasers RE: SHFF assets;	5.3
Christopher Keliher	23-Jan-18	Teleconference w/ Insurer & Contractor RE: repairing the mink doors in Cape Wolfe; Continue contacting parties on the SHFF Prospective Buyer's listing; Correspondence w/ prospective purchasers RE: SHFF assets;	6.2
Christopher Keliher	24-Jan-18	Research additional prospective purchasers for SHFF assets; Correspondence w/ various prospective tenderers;	1.8
Christopher Keliher	25-Jan-18	Teleconference w/ prospective tenderers RE: SHFF assets; Review Tender Sale AD tear sheets; Correspondence w/ Counsel RE: SHFF Tender process;	0.9
Christopher Keliher	29-Jan-18	Correspondence w/ various prospective purchasers RE: Tender Package assets; Process invoice RE: Tender process;	0.8
Christopher Keliher	31-Jan-18	RE: Correspondence w/ various prospective tenderers RE: SHFF tender sale process; Update team RE: same;	1.3
Christopher Keliher	1-Feb-18	Teleconference w/ prospective tenderers RE: SHFF tender sale; Review correspondence RE: unsolicited bid for Cape Wolfe properties; Meet w/ team to discuss same; Review ad tearsheets;	1.1
Christopher Keliher	2-Feb-18	Correspondence w/ Property Manager RE: status of SHFF properties; Review correspondence RE: status of tender process & receivership and update team RE: same; Review unsolicited offer for SHFF tenders;	0.7
Christopher Keliher	5-Feb-18	Process SHFF advertising invoices;	0.2
Christopher Keliher	6-Feb-18	Correspondence w/ prospective purchasers RE: SHFF Tender Package	0.4
Christopher Keliher	7-Feb-18	Correspondence w/ prospective purchasers RE: SHFF tender package;	0.4
Christopher Keliher	8-Feb-18	Correspondence w/ various prospective tenderers RE: tender assets / process; Review correspondence RE: leasing land in PEI; Research RE: crop rotation in Haliburton; Correspondence w/ insurer RE: door replacement; Update team RE: same;	3.8
Christopher Keliher	9-Feb-18	Correspondence w/ prospective tenderers RE: SHFF assets; Correspondence w/ property manager RE: Cape Wolfe security and coordinating site visits; Process insurance premium invoices;	1.6
Christopher Keliher	12-Feb-18	Review SHFF ads; Process Invoice RE: Advertising; Correspondence RE: Break in at Cape Wolf Properties; Process invoice RE: same; Correspondence w/ prospective tenderers RE: Upcoming Tender Deadline; Correspondence RE: leasing the Cape Wolf Lands; Team meeting RE: file administration (HST, invoice numbers, etc); Correspondence w/ Insurer RE: Cape Wolfe property settlement; Research RE: crop rotations in PEI; Update Team RE: same; Correspondence w/ WP Griffin RE: property lease;	5.4
Christopher Keliher	13-Feb-18	Teleconference w/ prospective tenderers RE: submitting tenders; Review and compile tenders; Correspondence w/ WP Griffin RE: ACRA Management plan and correspondence w/ province re: same;; Update team RE: provincial direction on crop growth and revised offer to lease the Cape Wolf Property; Process invoice RE: site management; Coordinate security camera purchase and installation in Cape Wolfe; Review invoices RE: same;	2.3



Silver Hill Fur Farm Ltd. (E-65093959)

WIP Time Details

Person	Date	Description	Hours
Christopher Keliher	14-Feb-18	Correspondence w/ prospective tenderers RE: SHFF tender sale process; Process Insurance invoices; Correspondence RE: SHFF advertisements; Review tear sheets; Update team RE: plan to secure Cape Wolfe properties;	1.3
Christopher Keliher	15-Feb-18	Correspondence w/ prospective tenderers RE: SHFF Tender Process; Coordinate site viewings for prospective tenderers; Review and compile SHFF Tenders; Correspondence w/ property manager RE: site visits; Review correspondence RE: Cape Wolfe Property Lease; Draft revised property lease for Cape Wolf and forward same to Tenant; Correspondence w/ Party interested in purchasing Cape Wolf lands;	4.1
Christopher Keliher	16-Feb-18	Correspondence w/ prospective tenderers RE: SHFF tender process; Review and compile tender submissions; Correspondence w/ 3rd Party's (Maritime Electric, Lowthers) to obtain information to assist prospective tenderers; Correspondence RE: Employee T4's; Review corporate records RE: employee payroll and deduction information; Correspondence RE: security at Cape Wolfe; Review and process invoice RE: same; Update team RE: tender sale process;	4.2
Christopher Keliher	19-Feb-18	Review Tender submissions; Correspondence w/ tenderer;	0.3
Christopher Keliher	20-Feb-18	Review invoice RE: Tender advertising; Process same; Review tenders, prepare tender summary schedule, and meet w/ team re: same; Correspondence RE: Cape Wolf Insurance claim; Update team RE: same; Review corporate records to prepare SHFF T4's;	5.9
Christopher Keliher	21-Feb-18	Revise Tender submission summary; Draft update to secured creditor RE: SHFF Tender process; Review correspondence RE: Cape Wolf Property Lease; Correspondence w/ Wolf Property Management RE: Wolf Invoicing (re CRA audit); Correspondence RE: missing SIN information and addresses RE: T4 Preparation ; Finalize employee T4's and prepare mailout; Correspondence w/ Secured Creditor RE: update call;	5.3
Christopher Keliher	22-Feb-18	Review SRD and prepare summary RE: receipts and disbursements; Finalize T4 mail out and prepare affidavit re: same;	1.6
Christopher Keliher	23-Feb-18	Teleconference w/ Secured Creditor RE: status of SHFF tender process & receivership proceedings; Correspondence w/ FPEI RE: tender due diligence; Correspondence w/ tenderers RE: status of tender proceedings; Review late tender received; T4 mail-out and execute affidavit RE: same; Review finalized property lease, process cheque RE: same and update team;	1.8
Christopher Keliher	26-Feb-18	Review correspondence RE: Cape Wolfe Security; Process invoice RE: same; Update team RE: Status of Tender Sale Process; Review correspondence from prospective tenderers RE: status of tender sale; Review correspondence RE: NAFA Mink Sales; Draft tender acceptance / rejection letters;	1.6
Christopher Keliher	27-Feb-18	Correspondence w/ FPEI Re: status of tenders and prospective purchasers; Correspondence w/ all tenderers RE: status of their tenderbid; Prepare registered letter correspondence RE: same; Correspondence w/ parties interested in SHFF assets; Teleconference w/ NAFARE: winter/spring/summer auction of SHFF pelts; Deposit accepted tender deposits in SHFF account;	2.9
Christopher Keliher	28-Feb-18	Correspondence w/ auctioneer RE: status of SHFF assets and plan to sell same; Correspondence w/ Property Manager RE: same; Develop plan to address outstanding assets;	1.4
Christopher Keliher	1-Mar-18	Begin coordinating the removal and sale of SHFF assets (correspondence w/ auctioneers, property manager etc); Update team RE: same; Correspondence w/ tenderers RE: outcome of SHFF tender process	1.1



Silver Hill Fur Farm Ltd. (E-65093959)

WIP Time Details

Person	Date	Description	Hours
Christopher Keliher	2-Mar-18	Correspondence RE: sale / Transport of SHFF equipment; Update team RE: same;	0.6
Christopher Keliher Total			115.9
Donna Tuck	8-Nov-17	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	9-Nov-17	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	14-Nov-17	Review of General Ledger and processing receipt and disbursement (R&D) report.	0.3
Donna Tuck	14-Nov-17	Processing bank reconciliation reports.	0.3
Donna Tuck	14-Nov-17	Processing banking correspondence and information requests.	0.5
Donna Tuck	14-Nov-17	Processing documentation for CRA for T2 Income Tax review.	1.0
Donna Tuck	15-Nov-17	Preparing accounting documents for processing. Process documents for issuance statement of receipts.	0.5
Donna Tuck	16-Nov-17	Preparing accounting documents for processing.	0.3
Donna Tuck	17-Nov-17	Processing various accounting documents for filing.	0.2
Donna Tuck	17-Nov-17	Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	20-Nov-17	Process documents for issuance of cheque(s) for payment. Phone call to CRA to review GST/HST requirements.	0.5
Donna Tuck	21-Nov-17	General CRA office filing, mail distribution, correspondence.	0.3
Donna Tuck	23-Nov-17	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	11-Dec-17	Processing banking correspondence and information requests.	0.3
Donna Tuck	13-Dec-17	Processing banking correspondence and information requests.	0.3
Donna Tuck	13-Dec-17	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	20-Dec-17	Processing banking correspondence and information requests.	0.3
Donna Tuck	21-Dec-17	Communication with CRA for GST/HST claim review and processing required documentation.	0.5
Donna Tuck	4-Jan-18	General CRA office filing, mail distribution, correspondence.	0.3
Donna Tuck	4-Jan-18	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	5-Jan-18	General office filing, mail distribution, inquiries, and correspondence.	0.5
Donna Tuck	8-Jan-18	Processing various accounting documents for filing.	0.1
Donna Tuck	8-Jan-18	Phone call to CRA to review GST/HST requirements/update.	0.8
Donna Tuck	9-Jan-18	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	9-Jan-18	General CRA office filing, mail distribution, correspondence.	0.3
Donna Tuck	10-Jan-18	Processing various accounting documents for filing.	0.3
Donna Tuck	11-Jan-18	Phone call to CRA to review GST/HST requirements/update. Processing documentation for CRA for GST/HST review/reassessment.	1.0
Donna Tuck	15-Jan-18	Preparing accounting documents for processing.	0.3
Donna Tuck	15-Jan-18	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	16-Jan-18	Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	16-Jan-18	Processing Journal Entries for accounting reconciliation.	1.0
Donna Tuck	19-Jan-18	Preparing accounting documents for processing.	0.3
Donna Tuck	19-Jan-18	Processing payment/deposit for bank.	0.3
Donna Tuck	19-Jan-18	Processing banking correspondence and information requests.	0.5
Donna Tuck	22-Jan-18	Process documents for issuance statement of receipts.	0.3
Donna Tuck	23-Jan-18	Preparing accounting documents for processing.	0.3
Donna Tuck	23-Jan-18	Processing banking correspondence and information requests.	0.3
Donna Tuck	24-Jan-18	Processing GST/HST reports for review/netfiling.	0.3
Donna Tuck	25-Jan-18	Processing banking correspondence and information requests.	0.3
Donna Tuck	30-Jan-18	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	5-Feb-18	Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	9-Feb-18	Process documents for issuance of cheque(s) for payment.	0.3



Silver Hill Fur Farm Ltd. (E-65093959)

WIP Time Details

Person	Date	Description	Hours
Donna Tuck	13-Feb-18	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	13-Feb-18	Producing Wolf breakdown report.	0.5
Donna Tuck	13-Feb-18	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	1.0
Donna Tuck	14-Feb-18	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	15-Feb-18	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	19-Feb-18	Preparing accounting documents for processing.	0.3
Donna Tuck	19-Feb-18	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	19-Feb-18	Processing banking correspondence and information requests.	0.5
Donna Tuck	20-Feb-18	Processing banking wire transfer requests.	0.3
Donna Tuck	20-Feb-18	Processing payment/deposit for bank.	0.3
Donna Tuck	20-Feb-18	Phone call to CRA to review GST/HST requirements/update.	0.3
Donna Tuck	20-Feb-18	Processing bank reconciliation reports. Processing bank statements for filing.	0.8
Donna Tuck	20-Feb-18	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	1.0
Donna Tuck	21-Feb-18	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	21-Feb-18	General office filing, mail distribution, inquiries, and correspondence.	0.5
Donna Tuck	22-Feb-18	Review of General Ledger and processing receipt and disbursement (R&D) report.	0.3
Donna Tuck	22-Feb-18	Processing documentation for CRA for GST/HST audit review/reassessment.	1.5
Donna Tuck	26-Feb-18	Communication with CRA for GST/HST claim review and processing required documentation.	1.0
Donna Tuck	27-Feb-18	Processing banking correspondence and information requests.	0.3
Donna Tuck	28-Feb-18	Process documents for issuance statement of receipts-tenders.	0.5
Donna Tuck	28-Feb-18	General office filing, mail distribution, inquiries, and correspondence. Preparing accounting documents for processing.	0.5
Donna Tuck Total			27.8
George Kinsman	6-Nov-17	Various matters re: Nova Elite processing and confirm pelt numbers and quality. Communications with counsel.	2.1
George Kinsman	7-Nov-17	Finalize Receivers Report. Coordinate consignment arrangements with NAFA. Communications with BNS and other creditors re: status of mink counts. Address tender sale issues with FPEI	3.3
George Kinsman	8-Nov-17	Various calls with counsel re: FPEI concerns and amended Release language. Call with PwC re: tender process options.	0.6
George Kinsman	9-Nov-17	Prep for hearing. ALC communications re: priority concerns. Calls and e-mails with counsel re: same	1.3
George Kinsman	10-Nov-17	Prep for and attend court hearing in PEI. Various calls and emails re: pelts and ALC priority issue.	3.0
George Kinsman	14-Nov-17	Post court Orders. e-mail to FHAL re: Fox Pelt Order. Call with counsel.	0.6
George Kinsman	16-Nov-17	Call with J McElman and corespondence with BNS/FPEI re: tender sale issue. e-mail to NAFA re: assessment of mink pelt details post NAFA review.	0.7
George Kinsman	28-Nov-17	Follow up ALC and NAFA re: fur details	0.4
George Kinsman	8-Dec-17	Call with Halibut PEI re: tender process and real property. E-mail information to Halibut PEI re: land parcels per their request.	0.6
George Kinsman	8-Jan-18	Communications with FPEI and BNS re: stakeholder communications. Prepare for calls for same.	0.5
George Kinsman	9-Jan-18	Call with BNS re: pending FPEI call and BNS position re: same.	0.6
George Kinsman	10-Jan-18	Prep for and attend call with FPEI. Update call to BNS to advise afterwards. Review tender package and prepare for the amended package to be issued.	1.1



Silver Hill Fur Farm Ltd. (E-65093959)
WIP Time Details

Person	Date	Description	Hours
George Kinsman	11-Jan-18	Finalize amended tender package. Call with RCMP re: Cape Wolfe break in. Assemble materials for RCMP filing. Respond to FPEI accounting requests re: prospect of removing CW property from the court appointed receivership process.	4.8
George Kinsman	15-Jan-18	Review materials produced by property resource re: FPEI property and theft of doors.	0.6
George Kinsman	16-Jan-18	Post tender sale materials. Commence process to identify tender to market.	1.3
George Kinsman	18-Jan-18	Communications with Denmark counsel re: Denmark litigation.	0.8
George Kinsman	20-Feb-18	Review tender submissions.	0.3
George Kinsman	23-Feb-18	Prep for and participate in update call with BNS re: tender results and next steps.	0.8
George Kinsman	1-Mar-18	Review files re: distribution agreements between lenders. Assemble distribution model.	0.7
George Kinsman	2-Mar-18	Distribution analysis	1.0
George Kinsman Total			25.1
Robert Ferguson	13-Nov-17	Co-ordinate quotes for various papers. Research various options.	0.7
Robert Ferguson	19-Jan-18	Receive revised ad and co-ordinate placement in papers.	0.3
Robert Ferguson Total			1.0
Grand Total			169.8



Silver Hill Fur Farm Ltd. (E-65093959)
WIP Expense Details

Account	Date	Amount	Description
Christopher Keliher	6-Nov-17	264.96	Transportation- Mileage
Christopher Keliher Total		264.96	
George Kinsman	10-Nov-17	4.00	Ground Transportation
George Kinsman	10-Nov-17	46.50	Ground Transportation
George Kinsman	17-Nov-17	310.87	Transportation- Mileage
George Kinsman Total		361.37	
Recharges - Creative Dsgn Svcs	10-Nov-17	41.36	Recharges - Creative Dsgn Svcs
Recharges - Creative Dsgn Svcs	10-Nov-17	41.36	Recharges - Creative Dsgn Svcs
Recharges - Creative Dsgn Svcs Total		82.72	
Grand Total		709.05	



Ernst & Young Inc.
Halifax, NS

Invoice

Silver Hill Fur Farm Ltd
RR # 4
Tignish, PE C0B 2B0
Canada

Invoice No.: CA12C500003668

Please include this number with payment

Invoice Date: 05 April 2019
Due Date: Upon receipt
Client No.: 0011799323
Engagement No.: E-65097566

Remit To:

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

A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered in relation to the Court Appointed Receivership of Silver Hill Fur Farm Ltd. for the period 05 March 2018 to 29 March 2019.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	49,915.00				
Administrative fee at 9%	4,492.35				
Total	54,407.35	HST	15 %	8,161.10	62,568.45
Out of pocket expenses	365.87	HST	15 %	54.88	420.75
	54,773.22			8,215.98	62,989.20
Invoice summary	54,773.22				
Tax :	15% HST			8,215.98	
Total:	54,773.22			8,215.98	62,989.20

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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.

Silver Hill Fur Farm Ltd. Court Appointed Receiver E-65093959

Summary time & fee analysis

For the period 05 March 2018 to 29 March 2019

Name	George Kinsman	Christopher Keliher	Donna Commerford	Donna Tuck
Title	Partner/Senior Vice President	Manager	Senior	Analyst
05 March 2018 to 31 March 2018	12.2	15.8	0.0	3.7
01 April 2018 to 30 April 2018	1.9	8.2	0.0	3.7
01 May 2018 to 31 May 2018	2.8	29.4	0.0	2.5
01 June 2018 to 30 June 2018	4.0	50.5	0.0	9.3
01 July 2018 to 31 July 2018	0.0	3.1	0.0	2.8
01 August 2018 to 31 August 2018	0.2	2.0	0.2	0.3
01 September 2018 to 30 September 2018	2.3	4.5	0.3	6.6
01 October 2018 to 31 October 2018	0.0	1.3	0.0	3.4
01 November 2018 to 30 November 2018	0.0	1.6	0.0	3.8
01 December 2018 to 21 December 2018	0.0	1.5	0.0	2.5
01 January 2019 to 31 January 2019	0.0	1.1	0.0	4.8
01 February 2019 to 28 February 2019	0.0	0.5	0.0	1.4
01 March 2019 to 29 March 2019	0.0	4.3	1.0	1.9
Hours	23.4	123.8	1.5	46.7
Rate	\$450	\$250	\$175	\$175
Total	\$10,530.00	\$30,950.00	\$262.50	\$8,172.50
Total Fees	\$49,915.00			
Expenses	\$365.87			
Grand Total	\$50,280.87			



Silver Hill Fur Farm Ltd. (E-65093959)

WIP Expense Details

Person	Date	Description	Hours
Christopher Keliher	5-Mar-18	Review report from Cape Wolfe RE: SHFF cages; Process invoice RE: same; Review Draft distribution analysis;	0.6
Christopher Keliher	6-Mar-18	Correspondence w/ 3rd party RE: status of Tender process / sale of assets;	0.2
Christopher Keliher	7-Mar-18	Review correspondence RE: Cape wolfe site security; Review and compile information for the Receiver's Fourth Report;	0.4
Christopher Keliher	8-Mar-18	Correspondence w/ Counsel RE: leasing SHFF property; Begin drafting Receiver's Fourth Reports; Update team RE: same; Prepare appendices re: (tender bids, advertisements, tender package, and correspondence to tenderers);	3.8
Christopher Keliher	9-Mar-18	Draft 4th Report of the Receiver; Compile appendices RE: same;	4.9
Christopher Keliher	12-Mar-18	Review and process SHFF insurance invoice;	0.2
Christopher Keliher	13-Mar-18	Correspondence w/ Tenderers RE: outcome of tender sale process;	0.2
Christopher Keliher	16-Mar-18	Teleconference w/ Property Manager RE: sale of asset; Teleconference w/ realtor RE: same;	0.6
Christopher Keliher	19-Mar-18	Correspondence w/ Counsel RE: Obtaining court dates re: distribution motion; Update team RE: barn door insurance settlement;	0.4
Christopher Keliher	20-Mar-18	Correspondence w/ Auctioneer RE: status of SHFF equipment; Correspondence w/ Realtor RE: listing Tignish Mink Barn;	0.7
Christopher Keliher	22-Mar-18	Correspondence w/ successful tenderers RE: court date for Sale Approval & Vesting Order; Review draft realty agreement to sell Tignish Fur Farm; Update team RE: same;	0.7
Christopher Keliher	23-Mar-18	Correspondence w/ Auctioneer RE: cages & Mink Skinning equipment; Teleconference & email correspondence w/ realtor RE: amendments to Listing Agreement;	0.6
Christopher Keliher	28-Mar-18	Review Draft SHFF Reciever's Report; Compile information for appendices; Contact Realtor RE: sale of Tignish Fur Farm;	1.6
Christopher Keliher	29-Mar-18	Correspondence w/ successful tenderers RE: status of court proceedings & closing procedures; Update counsel RE: same; Correspondence w/ realtor for Tignish Fur Farm; Execute real estate agreement re: same;	0.9
Christopher Keliher	2-Apr-18	Finalize SHFF Court report appendices;	0.7
Christopher Keliher	3-Apr-18	Publish SHFF Court report (and appendices) online;	0.2
Christopher Keliher	6-Apr-18	Process property security invoices; Correspondence RE: status of SHFF proceedings;	0.4
Christopher Keliher	13-Apr-18	Correspondence w/ prospective purchaser RE: status of sale approval motion; Review correspondence RE: outcome of hearing; Correspondence RE: status of SHFF assets;	0.6
Christopher Keliher	16-Apr-18	Correspondence RE: status of residual SHFF assets; Publish sale approval order;	0.4
Christopher Keliher	18-Apr-18	Correspondence w/ Martin Rd Farms RE: status of property sale / beginning farming operations; Review correspondence RE: sale of Mink skinning equipment;	0.5
Christopher Keliher	20-Apr-18	Review and process insurance invoices; Correspondence w/ Christopher Cross property purchaser RE: temporary lease to plant crops; Correspondence w/ J. Auctioneers RE: residual SHFF assets and plan to realize on same; Update w/ property inspector re: status of properties and outcome of tender sale process; Correspondence from realtor RE: offer for Tignish Fur Farm; Review offer;	1.7
Christopher Keliher	25-Apr-18	Draft revised lease agreement for SHFF Christopher Cross farm land; Forward to Martin Rd Farms for review and execution; Contact Fhai RE: \$7.6K pelt inventory sale; Update team RE: same;	1.9
Christopher Keliher	26-Apr-18	Correspondence w/ Fhai RE: fox pelt sale invoicing; Process invoice RE: same; Teleconference w/ L. Martin RE: lease of Christopher Cross property;	0.4
Christopher Keliher	27-Apr-18	Correspondence w/ L. Martin RE: Christopher Cross property lease;	0.2



Silver Hill Fur Farm Ltd. (E-65093959)

WIP Expense Details

Person	Date	Description	Hours
Christopher Keliher	30-Apr-18	Correspondence w/ Martin Rd Farms RE: Christopher Cross 2018 Farm Lease; Execute and forward same; Correspondence w/ Wolf Property Management RE: break-in, damage to the property, and theft of trail cameras;	1.2
Christopher Keliher	1-May-18	Review SHFF's draft AgriStability application; Teleconference w/ AgriStability office RE: application processes; Revise SHFF AgriStability application;	2.1
Christopher Keliher	3-May-18	Review and process property inspection invoice; Review correspondence RE: plan to sell residual SHFF assets; Review corporate records RE: foreign exchange revenue for the purpose of compiling SHFF's AgriStability application;	2.6
Christopher Keliher	4-May-18	Correspondence w/ auctioneer RE: sale of residual assets; Research market rate of scrap steel; Prepare schedule calculating potential net recovery; Correspondence w/ realtor RE: sale of Tignish mink ranch; Meeting w/ Team RE: same;	1.4
Christopher Keliher	7-May-18	Correspondence w/ Marine Harvest RE: historical fish health at site 0052; Review quote RE: storing SHFF equipment;	0.3
Christopher Keliher	8-May-18	Witness property transaction documents RE: tender sale; Meeting at Cox & Palmer RE: executing notarial certificates re: same; Coordinate delivery of originals to C&P PEI;	1.2
Christopher Keliher	10-May-18	Correspondence w/ counsel / property manager RE: potential closing on 11 May 2018; Correspondence w/ Team RE: same (e.g., keys, files, residual assets, etc);	0.9
Christopher Keliher	11-May-18	Correspondence w/ counsel RE: property closing (processing plant); Correspondence w/ P. McAleer RE: same;	0.5
Christopher Keliher	14-May-18	Correspondence w/ J. Auctioneers RE: Sale of the Twinca Feed cart; Correspondence w/ property manager RE: transferring keys to the processing plant; Correspondence w/ counsel RE: same;	0.7
Christopher Keliher	15-May-18	Correspondence RE: sale of feed cart; Coordinate retrieval with property manager; Confirmation RE: delivery of keys (re: sale of the processing plant); Correspondence RE: receipt of funds re: sale of the processing plant); Review and process insurance invoices;	0.7
Christopher Keliher	17-May-18	Correspondence w/ counsel RE: closing SHFF property sales; Update team RE: same;	0.3
Christopher Keliher	22-May-18	Correspondence w/ counsel RE: Tignish Fur Farm Property closing / outstanding tax arrears; Correspondence w/ P. McAleer RE: residual assets in Cape Wolfe & Tignish; Correspondence w/ FHAL RE: outstanding pelt inventory; Prepare detailed outstanding issue memo for team; Meeting to discuss same;	2.7
Christopher Keliher	23-May-18	Correspondence w/ auctioneer RE: sale of SHFF assets; Coordinate retrieval of assets w/ Property Manager; Contact scrap metal companies RE: quoting on the removal of SHFF cages; Process payment RE: Tignish Processing Plant sale; Update team RE: same;	1.3
Christopher Keliher	24-May-18	Review revised SRD; Update team RE: the status of the Christopher Cross property sale; Correspondence w/ auctioneers, mink industry participants, and scrap metal companies RE: sale of residual SHFF assets; Research RE: Netherlands Fur Ban / prospective sales opportunities; Process receipt/invoice RE: sale of SHFF feed cart; Coordinate site visits w/ Property Manager;	2.4
Christopher Keliher	25-May-18	Correspondence w/ property manager RE: confirmation of asset removal; Teleconference RE: sale/removal of Spring Harrow; Detailed review of court reports / files to prepare for examination of C. Gavin; Revise SHFF insurance policy; Teleconference w/ industry participants RE: sale of residual mink skinning equipment and gear;	2.7
Christopher Keliher	28-May-18	Draft and revise C. Gavin bankruptcy interview questions; Meeting w/ team RE: same; Correspondence w/ Property Manager RE: feed cart removal; Process invoice RE: same;	2.3



Silver Hill Fur Farm Ltd. (E-65093959)

WIP Expense Details

Person	Date	Description	Hours
Christopher Keliher	29-May-18	Correspondence w/ property manager RE: site visit (cage and spring harrow removal); Correspondence RE: revised SHFF insurance; Correspondence w/ property manager RE: missing spring harrow; Correspondence w/ counsel for the Gavin's RE: same; Contact insurer RE: potential theft;	1.9
Christopher Keliher	30-May-18	Correspondence RE: removed Spring Harrow; Draft update and recommendations to team RE: residual SHFF assets; Meeting RE: same; Advise insurer RE: investigation and decision to not file a claim;	2.2
Christopher Keliher	31-May-18	Correspondence RE: cage removal quote; update team RE: same; Review correspondence RE: SHFF next steps; Review and revise 2017 AgriStability application; Begin detailed analysis of SHFF accounts;	3.2
Christopher Keliher	1-Jun-18	Review and process C. Gavin Life Insurance; Review and revise SHFF 2017 AgriStability program application; Conduct detailed review of SHFF 2016/2017 transactions; Correspondence w Program Administrator RE: same;	4.8
Christopher Keliher	4-Jun-18	Correspondence w/ Jardine's & Apple Storage RE: relocating Mink skinning gear; Negotiation RE: long term storage fees;	0.9
Christopher Keliher	5-Jun-18	Teleconference w/ Apple Storage RE: setting up self-storage unit; Update insurance; Forward insurance documentation to Apple; Update Jardines RE: same; Draft Tenant information sheet; Process invoices RE: storage / moving residual assets; Prepare draft advertisements for residual assets; Teleconference w/ NAFA RE: same;	2.5
Christopher Keliher	6-Jun-18	Teleconference RE: transporting residual assets to self-storage;	0.4
Christopher Keliher	7-Jun-18	Revise advertisements for the sale of SHFF cages & mink skinning gear; Correspondence w/ NAFA RE: Same; Continue preparing/revising AgriStability application;	5.9
Christopher Keliher	8-Jun-18	Teleconference w/ Apple Self Storage RE: Storage agreement; Review and execute agreement; Process invoice RE: same;	0.8
Christopher Keliher	11-Jun-18	Review and revise draft SHFF AgriStability claim;	1.6
Christopher Keliher	12-Jun-18	Correspondence w/ NAFA RE: Sale of Mink Inventory; Review cheques / account statements RE: same; Review corporate records RE: previous AgriStability claims;	5.7
Christopher Keliher	13-Jun-18	Continue finalizing draft SHFF AgriStability claim; Review corporate records RE: same; Coordinate deposit of NAFA Mink Sale; Correspondence RE: auctioneer HST fees;	4.7
Christopher Keliher	14-Jun-18	Internal correspondence RE: Mink auction trust account details; Review correspondence RE: self-storage invoicing; Finalize draft 2017 Program Year AgriStability Claim; Update team RE: finalized model;	6.7
Christopher Keliher	15-Jun-18	General Admin (read and respond to email, set up computer, read allINS, etc);	2.5
Christopher Keliher	18-Jun-18	Review 2017 SHFF AgriStability claim with Team; Revise and update claim based on meeting;	5.6
Christopher Keliher	19-Jun-18	Prepare Live Mink, Pelt Inventory, Revenue Reconciliation; Link to 2017 AgriStability claim and prepare schedule RE: same; Update team RE: same; Correspondence w/ team & Co-operators RE: personal life insurance policy (C. Gavin)	3.9
Christopher Keliher	20-Jun-18	Correspondence w/ Counsel RE: Christopher Cross Property Closing; Team meeting RE: trust account reconciliation; Reconcile auction receipts / disbursements; Update team RE: same; Process SHFF insurance invoices; Contact AgriStability RE: 2017 Program year application; Contact cooperators RE: life insurance policy payment;	1.6



Silver Hill Fur Farm Ltd. (E-65093959)

WIP Expense Details

Person	Date	Description	Hours
Christopher Keliher	21-Jun-18	Teleconference w/ AgriStability Program Manager RE: 2017 claim; Update team and Secured Creditor RE: same; Confirmation of insurance from Cooperators RE: C Gavin;	1.6
Christopher Keliher	26-Jun-18	Review and process invoice RE: storage of residual assets;	0.2
Christopher Keliher	27-Jun-18	Prepare final draft version of SHFF's 2017 AgriStability claim; Forward same to AgriStability and Correspondence RE: same;	1.1
Christopher Keliher	16-Jul-18	Correspondence w/ T. Peters RE: new offer to purchase Tignish fur Farm; Preliminary review of offer;	0.3
Christopher Keliher	18-Jul-18	Review offer for Tignish Fur Farm; Correspondence w/ Realtor RE: offer; Update team RE: offer and next steps; Review and process insurance invoice;	0.9
Christopher Keliher	19-Jul-18	Correspondence w/ realtor RE: included conditions in the SHFF property offer; Update team RE: same;	0.3
Christopher Keliher	23-Jul-18	Correspondence w/ property manager RE: 3rd party offer to remove mink waste from Cape Wolfe Property and yard maintenance;	0.4
Christopher Keliher	24-Jul-18	Correspondence w/ Property Manager RE: lawn maintenance; Meeting w/ team RE: offer on Tignish property;	0.3
Christopher Keliher	26-Jul-18	Correspondence w/ property manager RE: 3rd party removal of mink manure & leveling Cape Wolfe driveway; Correspondence w/ realtor RE: offer on Tignish properties;	0.5
Christopher Keliher	30-Jul-18	Correspondence RE: sawdust removal; Correspondence w/ Apple storage RE: outstanding invoices;	0.4
Christopher Keliher	1-Aug-18	Review and process outstanding storage invoice; Review correspondence RE: NAFA pelt inventory sales;	0.3
Christopher Keliher	7-Aug-18	Review and process invoice RE: property inspections; Discussion w/ team RE: offer on real property;	0.3
Christopher Keliher	8-Aug-18	Review and process SHFF insurance invoice;	0.2
Christopher Keliher	21-Aug-18	Teleconference w/ AgriStability RE: status of 2017 Program Year draft review; Update team RE: same;	0.4
Christopher Keliher	24-Aug-18	Review correspondence RE: Claims against SHFF estate; Correspondence w/ team RE: same; Correspondence w/ 3rd party RE: Trustee contact particulars;	0.3
Christopher Keliher	29-Aug-18	Correspondence w/ Trustee RE: request for information on claims filed against the Estate;	0.2
Christopher Keliher	30-Aug-18	Review and process invoice RE: residual asset storage; Begin final review of 2017 AgriStability claim;	0.3
Christopher Keliher	4-Sep-18	Review and process invoice RE: site security; Continue final review of the 2017 AgriStability claim;	0.5
Christopher Keliher	25-Sep-18	Process invoice RE: property insurance; teleconference w/ property manager RE: winterization / snow blowing; Review and finalize SHFF 2017 Program year application;	2.8
Christopher Keliher	26-Sep-18	Finalize AgriStability application and coordinate sending same to M. Gill (program officer);	1.2
Christopher Keliher	6-Oct-18	Review correspondence from FHAi RE: pelt sale details; Correspondence w/ team RE: same;	0.4
Christopher Keliher	10-Oct-18	Correspondence w/ FHAi RE: L Gavin Pelt inventory; Review documents RE: same; Review snow blowing quote; Update team RE: same;	0.4
Christopher Keliher	15-Oct-18	Review and process monthly insurance;	0.2
Christopher Keliher	23-Oct-18	Correspondence w/ Apple Storage RE: outstanding invoices for SHFF residual asset storage; Contact team re: processing same;	0.3
Christopher Keliher	1-Nov-18	Meeting w/ team RE: FHAi proceed reversal; Correspondence w/ FHAi & team RE: processing return;	0.4
Christopher Keliher	5-Nov-18	Review and process return of funds to FHAi;	0.2
Christopher Keliher	8-Nov-18	Process invoice RE: weekly site visits;	0.2
Christopher Keliher	15-Nov-18	Coordinate winter snow clearing w/ property manager;	0.2



Silver Hill Fur Farm Ltd. (E-65093959)

WIP Expense Details

Person	Date	Description	Hours
Christopher Keliher	19-Nov-18	Review and process receivership invoices; review detailed SRD;	0.3
Christopher Keliher	28-Nov-18	Correspondence w/ insurer RE: C. Gavin life insurance; Update team RE: same and Process invoice;	0.3
Christopher Keliher	4-Dec-18	Review and process receivership invoices; Correspondence w/ Apple storage RE: site storage;	0.4
Christopher Keliher	5-Dec-18	Review correspondence RE: land lease in Cape Wolfe; Update team RE: land lease history; Meeting w/ FPEI RE: same;	0.6
Christopher Keliher	19-Dec-18	Review and process receivership invoices; Review confirmation of insurance payment; Correspondence w/ realtor RE: sale of Tignish property;	0.5
Christopher Keliher	2-Jan-19	Review and process receivership invoices; Teleconference w/ team RE: same;	0.2
Christopher Keliher	8-Jan-19	Review and process estate invoices / cheques;	0.3
Christopher Keliher	11-Jan-19	Review correspondence RE: 2017 AgriStability claim; Update team RE: same;	0.2
Christopher Keliher	16-Jan-19	Review and process receivership invoices;	0.2
Christopher Keliher	27-Jan-19	Review and process receivership invoices;	0.2
Christopher Keliher	3-Feb-19	Review and process receivership invoices;	0.2
Christopher Keliher	21-Feb-19	Correspondence w/ realtor RE: relisting the Seacow Pong real property;	0.3
Christopher Keliher	4-Mar-19	Review and process receivership invoices; Correspondence w/ AgriStability RE: SHH assessment;	0.4
Christopher Keliher	7-Mar-19	Correspondence w/ storage provider (Apple) RE: receivership invoices; Update team RE: same;	0.2
Christopher Keliher	14-Mar-19	Review and process receivership invoices (storage, insurance);	0.2
Christopher Keliher	20-Mar-19	Teleconference w/ BNS RE: property sale; Draft update email RE: same;	0.6
Christopher Keliher	22-Mar-19	Correspondence w/ BNS RE: property extension; Correspondence w/ realtor RE: same;	0.3
Christopher Keliher	27-Mar-19	Correspondence w/ NAFA RE: residual mink pelt inventory; Correspondence w/ team RE status of receivership, next steps, and outstanding issues; Review Estate SRD;	1.1
Christopher Keliher	28-Mar-19	Correspondence w/ prospective lessors of CW properties; Review and execute property listing agreement for Seacow Pond property;	0.6
Christopher Keliher	29-Mar-19	Draft update to secured lenders RE: file administration; teleconference RE: same; Correspondence w/ realtor RE: extension agreement;	0.9
Christopher Keliher Total			123.8
Donna Comerford	13-Aug-18	Bank recs and accounting	0.2
Donna Comerford	4-Sep-18	Process and print cheques	0.3
Donna Comerford	4-Mar-19	Accounting - produce cheques	0.5
Donna Comerford	12-Mar-19	Process and print cheques	0.2
Donna Comerford	14-Mar-19	Process and print cheques	0.3
Donna Comerford Total			1.5
Donna Tuck	6-Mar-18	Processing banking wire transfer requests. Process documents for issuance statement of receipts.	0.8
Donna Tuck	7-Mar-18	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	9-Mar-18	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	9-Mar-18	Review of General Ledger and processing receipt and disbursement (R&D) report.	0.3
Donna Tuck	9-Mar-18	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	12-Mar-18	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	12-Mar-18	Processing bank reconciliation reports.	0.3



Silver Hill Fur Farm Ltd. (E-65093959)

WIP Expense Details

Person	Date	Description	Hours
Donna Tuck	19-Mar-18	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	26-Mar-18	General CRA office filing, mail distribution, correspondence.	0.3
Donna Tuck	28-Mar-18	Review of General Ledger and processing receipt and disbursement (R&D) report.	0.3
Donna Tuck	2-Apr-18	Preparing accounting documents for processing. Process documents for issuance statement of receipts. Processing payment/deposit for bank.	1.0
Donna Tuck	5-Apr-18	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	6-Apr-18	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	10-Apr-18	Processing bank reconciliation reports.	0.3
Donna Tuck	12-Apr-18	Preparing accounting documents for processing.	0.3
Donna Tuck	23-Apr-18	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	24-Apr-18	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	27-Apr-18	Process documents for issuance statement of receipts.	0.3
Donna Tuck	27-Apr-18	Processing payment/deposit for bank.	0.3
Donna Tuck	30-Apr-18	Processing GST/HST reports for review/netfiling.	0.3
Donna Tuck	10-May-18	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	14-May-18	Processing bank reconciliation reports. Processing bank statements for filing.	0.3
Donna Tuck	16-May-18	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	23-May-18	Processing banking correspondence and information requests.	0.3
Donna Tuck	23-May-18	Processing General Ledger Report. Process documents for issuance statement of receipts. (Sale processing plant)	1.0
Donna Tuck	24-May-18	Phone call to CRA to review GST/HST requirements/update.	0.3
Donna Tuck	7-Jun-18	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	2.0
Donna Tuck	12-Jun-18	General inquiries, and correspondence.	0.8
Donna Tuck	14-Jun-18	General inquiries, and correspondence.	0.5
Donna Tuck	18-Jun-18	Preparing accounting documents for processing (auction breakdown).	1.0
Donna Tuck	19-Jun-18	Preparing accounting documents for processing.	0.3
Donna Tuck	19-Jun-18	General CRA office filing, mail distribution, correspondence.	0.3
Donna Tuck	20-Jun-18	Processing payment/deposit for bank.	0.1
Donna Tuck	20-Jun-18	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	21-Jun-18	Processing bank reconciliation reports.	0.3
Donna Tuck	21-Jun-18	Process documents for issuance of cheque(s) for payment. Process documents for issuance statement of receipts.	1.5
Donna Tuck	22-Jun-18	Review of General Ledger and processing receipt and disbursement (R&D) report.	0.5
Donna Tuck	26-Jun-18	Processing GST/HST reports for review/netfiling.	0.3
Donna Tuck	26-Jun-18	Processing various accounting documents for filing.	1.1
Donna Tuck	27-Jun-18	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	9-Jul-18	Preparing accounting documents for processing.	0.3
Donna Tuck	10-Jul-18	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	12-Jul-18	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	16-Jul-18	Processing payment/deposit for bank.	0.3
Donna Tuck	16-Jul-18	Processing GST/HST reports for review/netfiling.	0.3
Donna Tuck	18-Jul-18	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment. Process documents for issuance statement of receipts.	0.8
Donna Tuck	20-Jul-18	Processing various accounting documents for filing.	0.5



Silver Hill Fur Farm Ltd. (E-65093959)

WIP Expense Details

Person	Date	Description	Hours
Donna Tuck	2-Aug-18	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	13-Sep-18	Processing bank reconciliation reports and filing.	0.3
Donna Tuck	14-Sep-18	Review of General Ledger and processing receipt and disbursement (SRD) report.	0.8
Donna Tuck	14-Sep-18	Processing various accounting documents for filing.	0.9
Donna Tuck	14-Sep-18	Processing Journal Entries for accounting reconciliation for processing receipts	1.0
Donna Tuck	20-Sep-18	General CRA inquiry correspondence.	0.3
Donna Tuck	20-Sep-18	General office filing, mail distribution, inquiries, and correspondence.	0.5
Donna Tuck	26-Sep-18	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	26-Sep-18	General office filing, mail distribution, inquiries, and correspondence.	0.8
Donna Tuck	28-Sep-18	Preparation and distribution of Stability Study.	1.5
Donna Tuck	2-Oct-18	Processing bank reconciliation reports. Processing bank statements for filing.	0.1
Donna Tuck	2-Oct-18	Review of General Ledger and processing receipt and disbursement (SRD) report.	0.3
Donna Tuck	12-Oct-18	Processing payment/deposit for bank.	0.3
Donna Tuck	12-Oct-18	Preparing accounting documents for processing.	0.3
Donna Tuck	18-Oct-18	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	1.0
Donna Tuck	23-Oct-18	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	25-Oct-18	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	25-Oct-18	Preparing accounting documents for processing. Process documents for issuance statement of receipts.	0.8
Donna Tuck	5-Nov-18	Preparing accounting documents for processing.	0.3
Donna Tuck	7-Nov-18	Processing bank reconciliation reports. Processing bank statements for filing.	0.1
Donna Tuck	13-Nov-18	Processing banking correspondence and information requests.	0.3
Donna Tuck	13-Nov-18	Processing payment/deposit for bank.	0.3
Donna Tuck	14-Nov-18	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	15-Nov-18	Processing bank reconciliation reports.	0.3
Donna Tuck	16-Nov-18	Processing documentation for CRA for GST/HST review/reassessment.	0.3
Donna Tuck	19-Nov-18	Review of General Ledger and processing receipt and disbursement (SRD) report.	0.3
Donna Tuck	21-Nov-18	General office filing, mail distribution, inquiries, and correspondence.	0.5
Donna Tuck	22-Nov-18	Process documents for issuance of cheque(s) for payment.	0.8
Donna Tuck	30-Nov-18	Processing GST/HST reports for review/netfiling.	0.3
Donna Tuck	4-Dec-18	Preparing accounting documents for processing.	0.8
Donna Tuck	6-Dec-18	Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	12-Dec-18	Processing various accounting documents for filing.	0.4
Donna Tuck	21-Dec-18	Process documents for issuance statement of receipts.	0.8
Donna Tuck	2-Jan-19	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	2-Jan-19	Preparing accounting documents for processing.	0.3
Donna Tuck	6-Jan-19	Preparing accounting documents for processing.	0.5
Donna Tuck	7-Jan-19	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	0.8
Donna Tuck	9-Jan-19	Processing bank reconciliation reports.	0.3
Donna Tuck	9-Jan-19	General OSB inquiry for updated reports.	1.0
Donna Tuck	10-Jan-19	Processing GST/HST reports for review/netfiling.	0.1
Donna Tuck	16-Jan-19	General office filing, mail distribution, inquiries, and correspondence.	0.5
Donna Tuck	27-Jan-19	Preparing accounting documents for processing.	0.5



Silver Hill Fur Farm Ltd. (E-65093959)

WIP Expense Details

Person	Date	Description	Hours
Donna Tuck	28-Jan-19	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	30-Jan-19	Processing bank reconciliation reports	0.1
Donna Tuck	31-Jan-19	Processing GST/HST reports for review/netfiling.	0.1
Donna Tuck	1-Feb-19	Processing various accounting documents for filing.	0.3
Donna Tuck	18-Feb-19	Preparing accounting documents for processing. Processing bank reconciliation reports.	0.5
Donna Tuck	19-Feb-19	Processing bank reconciliation reports.	0.3
Donna Tuck	25-Feb-19	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	18-Mar-19	General office filing, mail distribution, inquiries, and correspondence.	0.5
Donna Tuck	21-Mar-19	Processing bank reconciliation report and filing.	0.3
Donna Tuck	21-Mar-19	Processing various accounting documents for filing.	0.8
Donna Tuck	27-Mar-19	Review of General Ledger and processing receipt and disbursement (SRD) report.	0.3
Donna Tuck Total			46.7
George Kinsman	6-Mar-18	Assemble distribution analysis.	2.1
George Kinsman	19-Mar-18	Review Receivers report draft re: sale by tender. Communication to FPEI re: barn door issue and administrative status of file.	1.1
George Kinsman	20-Mar-18	Prepare Receivers Report re: sale approval.	2.4
George Kinsman	21-Mar-18	Draft Receivership report.	1.0
George Kinsman	26-Mar-18	Finalize Receivers Report re: Court Hearing	2.9
George Kinsman	28-Mar-18	Finalize Receivers report. Draft and finalize Receivers Supplemental Report	2.7
George Kinsman	2-Apr-18	Finalize and post Receivers Fourth Report. Finalize Receivers Supplemental Report. Review motion materials prepared by C&P.	0.8
George Kinsman	9-Apr-18	Call with FPEI and legal counsel re: administration.	0.6
George Kinsman	24-Apr-18	Information for FPEI re: land lease details. Review land lease for Martin Property (lease required to access and in advance of real property sale).	0.5
George Kinsman	16-May-18	Call with counsel re: Casey and Joyce Ann Gavin bankruptcy intervention.	0.3
George Kinsman	22-May-18	Internal meeting re: residual equipment.	0.2
George Kinsman	23-May-18	Review reports to assemble matters applicable in Gavin personal bankruptcy administration.	0.7
George Kinsman	28-May-18	Review receiver reports. Assemble materials to advance and prepare for bankruptcy meeting.	0.6
George Kinsman	31-May-18	Update e-mail on equipment to BNS and FPEI. Coordinate call with counsel re: Casey Gavin.	1.0
George Kinsman	5-Jun-18	Internal meeting re: outstanding matters.	0.5
George Kinsman	12-Jun-18	Review NAFA mink pelt distribution and research market results. e-mail to Bank re: same.	0.4
George Kinsman	18-Jun-18	Review Agra-stability claim support.	1.8
George Kinsman	19-Jun-18	Calls with Keliher re: Agri-stability claim calculations.	0.6
George Kinsman	22-Jun-18	Prepare and provide update on administration activities to ALC per request.	0.3
George Kinsman	29-Jun-18	Respond to ALC information request.	0.4
George Kinsman	1-Aug-18	Review NAFA auction proceeds summary.	0.2
George Kinsman	13-Sep-18	Review materials for Creditor cost sharing agreement. Prepare materials and draft creditor distribution analysis.	1.2
George Kinsman	25-Sep-18	Review secured creditor update communication re: 163 exam results.	0.4
George Kinsman	26-Sep-18	Prep for and participate in secured creditor call.	0.7
George Kinsman Total			23.4
Grand Total			195.4



Silver Hill Fur Farm Ltd. (E-65093959)
WIP Expense Details

Account	Date	Amount	Description	Long Text
George Kinsman	24-Sep-18	8.00	Ground Transportation	Cobequid Pass - highway toll (x2). \$4 one way, plus \$4 return. Receipt missing for return trip through toll.
George Kinsman	24-Sep-18	47.00	Ground Transportation	Confederation Bridge - highway toll.
George Kinsman	24-Sep-18	310.87	Transportation- Mileage	Mileage - 650 kms return trip from EY Halifax office to client meetings in PEI. See attached maps for supporting documentation.
George Kinsman Total		365.87		
Grand Total		365.87		



Ernst & Young Inc.
Halifax, NS

Invoice

Silver Hill Fur Farm Ltd
RR # 4
Tignish, PE C0B 2B0
Canada

Invoice No.: CA12C500005031

Please include this number with payment

Invoice Date: May 05, 2020
Due Date: Upon receipt
Client No.: 0011799323
Engagement No.: E-65097566

Remit To:

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

A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered in relation to the Court Appointed Receivership of Silver Hill Fur Farm Ltd. for the period 30 March 2019 - 30 April 2020.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	41,334.50				
Administrative surcharge at 9%	3,720.11				
Total	45,054.61	HST	15 %	6,758.19	51,812.80
	45,054.61			6,758.19	51,812.80
Invoice summary	45,054.61				
Tax :	15% HST			6,758.19	
Total:	45,054.61			6,758.19	51,812.80

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.

Silver Hill Court Appt Receiver
Summary time & Fee analysis
For the period 30 March 2019 – 30 April 2020

Atlantic Restructuring Resources				
Name	Title	Hours	Rate	Total
George Kinsman	Restructuring Partner	6.6	\$495	\$ 3,267.00
Greg Adams	Exeuctive Director	11.2	\$475	\$ 5,320.00
Christopher Keliher	Restructuring Manager	72.3	\$250	\$ 18,075.00
Jerica Leblanc	Restructuring Senior	36.7	\$200	\$ 7,340.00
Donna Tuck	Restructuring Staff	41.9	\$175	\$ 7,332.50
	Professional fees	168.7		\$ 41,334.50
	Total fees			\$ 41,334.50



Silver Hill Fur Farm Ltd, Silver Hill Court Appt Receiver - E-65093959
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Person	Date	Description	Hours
Christopher Keliher	1-Apr-19	Correspondence w/ prospective renters RE: Cape Wolfe Properties; Review Correspondence from NAFA RE: account sales / inventory / equipment for sale;	0.6
Christopher Keliher	4-Apr-19	Correspondence RE: mink skinning gear / SHFF site visits; Review and forward invoice for processing;	0.3
Christopher Keliher	5-Apr-19	Correspondence w/ on-site resource RE: issues at the SHFF locations;	0.2
Christopher Keliher	8-Apr-19	Correspondence RE: Cape Wolfe property lease; Correspondence w/ team RE: processing receivership invoices;	0.3
Christopher Keliher	10-Apr-19	Review correspondence from FPEI RE: secured asset sale / lease; Teleconference w/ FPEI RE: same; Review correspondence from prospective lessor RE: CW lands;	0.4
Christopher Keliher	11-Apr-19	Correspondence w/ lessor RE: offer clarification; Update team RE: same;	0.2
Christopher Keliher	15-Apr-19	Review and process receivership invoices;	0.2
Christopher Keliher	19-Apr-19	Review leases for Cape Wolfe Property; Draft and forward correspondence to secured creditor RE: Receiver's recommendation to lease;	0.5
Christopher Keliher	1-May-19	Correspondence w/ prospective lessors RE: Cape Wolfe land lease; Correspondence w/ FPEI RE: same; Update team RE same;	0.5
Christopher Keliher	3-May-19	Correspondence w/ FPEI RE: Land lease in CW; Correspondence w/ prospective lessors RE: same; Review and amend draft 2019 lease and execute same; Correspondence w/ successful lessor; Advise property management RE: impending site activity;	1.8
Christopher Keliher	7-May-19	Review finalized leasing agreement; Correspondence w/ AgriStability RE: 2017 application outcome;	0.3
Christopher Keliher	13-May-19	Review and process receivership invoices;	0.2
Christopher Keliher	3-Jun-19	Review correspondence RE: offer to purchase CW property; Update team & Finance PEI re: same;	0.6
Christopher Keliher	5-Jun-19	Correspondence w/ property manager RE: site visits / increased fees; Correspondence w/ team RE: processing receivership invoices;	0.3
Christopher Keliher	7-Jun-19	Review and process receivership invoices;	0.1
Christopher Keliher	12-Jun-19	Correspondence w/ KML RE: CW property sale; Correspondence w/ FPEI RE: meeting;	0.3
Christopher Keliher	13-Jun-19	Correspondence w/ D.Key (Key Law) RE: CW Property sale; Coordinating meeting w/ FPEI RE: same;	0.3
Christopher Keliher	17-Jun-19	Teleconference w/ FPEI RE: status of receivership and next steps; Correspondence w/ appraiser RE: appraisal refresh; Update prospective purchaser RE: next steps;	0.8
Christopher Keliher	3-Jul-19	Review receivership invoices; Update team RE: same;	0.2
Christopher Keliher	4-Jul-19	Review and process receivership invoices;	0.2
Christopher Keliher	9-Jul-19	Review offer RE: Tignish Property; Contact realtor RE: same;	0.5
Christopher Keliher	10-Jul-19	Correspondence w/ realtor RE: offer to purchase; Update BNS RE: same;	0.6
Christopher Keliher	11-Jul-19	Correspondence w/ property manager RE: grass cutting at SHFF locations / unknown individuals attending on site;	0.4



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Person	Date	Description	Hours
Christopher Keliher	15-Jul-19	Review and process receivership invoices; Correspondence w/ team RE: update re: litigation status;	0.5
Christopher Keliher	19-Jul-19	Correspondence w/ BNS & team RE: litigation update; Meeting w/ team RE: SHFF appraisal quote;	0.4
Christopher Keliher	22-Jul-19	Review and process receivership invoices; Correspondence w/ appraiser RE: Cape wolfe property appraisal;	0.2
Christopher Keliher	23-Jul-19	Correspondence w/ FPEI RE: property appraisal quote;	0.4
Christopher Keliher	24-Jul-19	Coordinate property appraisal; Correspondence w/ Agristability RE: status update;	0.5
Christopher Keliher	29-Jul-19	Review correspondence w/ on-site resource RE: appraiser; Process receivership invoices; Update team RE: status; Correspondence w/ BNS re: receivership update;	0.7
Christopher Keliher	30-Jul-19	Correspondence w/ BNS RE: receivership SRD;	0.2
Christopher Keliher	31-Jul-19	Review and process receivership invoices;	0.2
Christopher Keliher	6-Aug-19	Review and process receivership invoices; Correspondence w/ BNS RE: property offer; Update team RE: same;	0.6
Christopher Keliher	8-Aug-19	Review and process receivership invoices; Correspondence w/ realtor RE: rejecting recent property offer; Update team RE: same;	0.7
Christopher Keliher	12-Aug-19	Review correspondence RE: Desroches s163 exam;	0.2
Christopher Keliher	19-Aug-19	Correspondence w/ insurer RE: CG life insurance policy; Update team RE: same; Process invoice RE: same and facilitate payment to Co-operators;	1.3
Christopher Keliher	21-Aug-19	Correspondence w/ insurer RE: Court Order / outstanding Insurance Policies	0.3
Christopher Keliher	28-Aug-19	Correspondence w/ Co-operators RE: SHFF Policy (on CG); Review and process receivership invoices;	0.5
Christopher Keliher	29-Aug-19	Review and process receivership invoices;	0.2
Christopher Keliher	16-Sep-19	Correspondence w/ appraiser / Secured Creditor RE: appraisal of Cape Wolfe properties;	0.4
Christopher Keliher	17-Sep-19	Correspondence w/ Agristability RE: plan update; Review and process receivership invoice;	0.3
Christopher Keliher	23-Sep-19	Correspondence w/ Agristability RE: 2017 Return; Review correspondence from SHFF property manager RE: roadway issues;	0.8
Christopher Keliher	24-Sep-19	Correspondence w/ property appraiser RE: status of property appraisals;	0.3
Christopher Keliher	25-Sep-19	Review and process receivership invoices;	0.2
Christopher Keliher	27-Sep-19	Correspondence w/ property appraiser RE: status of CW property appraisal;	0.2
Christopher Keliher	30-Sep-19	Review refreshed asset appraisals and update team RE: same;	0.5
Christopher Keliher	1-Oct-19	Review and process receivership invoices; Correspondence w/ appraiser RE: outstanding questions on appraisal;	1.4
Christopher Keliher	2-Oct-19	Correspondence w/ secured creditor RE: appraisal; Review and process receivership invoices;	0.4
Christopher Keliher	3-Oct-19	Review and process receivership invoices;	0.2
Christopher Keliher	15-Oct-19	Correspondence w/ FPEI RE: sale of Cape Wolfe Property; Update team RE: same;	0.3
Christopher Keliher	21-Oct-19	Correspondence w/ FPEI RE: sale of Cape Wolfe Property;	0.5



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Person	Date	Description	Hours
Christopher Keliher	22-Oct-19	Correspondence w/ staff RE: C. Gavin insurance; Review receivership invoices and update team RE: same; Correspondence w/ realtor RE: sale of Cape Wolfe Properties;	0.9
Christopher Keliher	24-Oct-19	Review draft listing agreement for Cape Wolfe properties; Execute documents RE: same and forward to Realtor;	0.5
Christopher Keliher	1-Nov-19	Correspondence w/ Realtor RE: offer for SHFF properties; Review real property offer; Research prospective purchaser; Update team & Finance PEI RE: offer;	1.2
Christopher Keliher	4-Nov-19	Correspondence w/ realtor RE: real property agreement; Update team RE: same;	0.7
Christopher Keliher	5-Nov-19	Correspondence w/ realtor RE: real property closing issues; execute amendment to the P&S agreement; Review and process receivership invoices;	1.3
Christopher Keliher	11-Nov-19	Correspondence w/ FPEI RE: offer to purchase cape wolfe properties; Update team RE: same;	0.5
Christopher Keliher	18-Nov-19	Correspondence w/ realtor RE: bidding on Cape Wolfe Properties;	0.5
Christopher Keliher	19-Nov-19	Correspondence w/ realtor RE: CW bidding process; Review bids; Correspondence w/ team & realtor RE: same; Update Finance PEI re: same;	1.8
Christopher Keliher	20-Nov-19	Review Correspondence from FPEI RE: sales process instruction; Correspondence w/ realtor RE: same; Review bids received & draft update email to team RE: same;	1.4
Christopher Keliher	21-Nov-19	Correspondence w/ BNS RE: status update / milk cage abandonment; Correspondence w/ team RE: received offers and next steps; Draft correspondence to FPEI RE: offers and recommendations; Correspondence w/ Agristability RE: status of Receiver's 2017 Program Year Application;	1.8
Christopher Keliher	25-Nov-19	Correspondence w/ FPEI Re: status of offer acceptance; Update team RE: same; Correspondence w/ bidder RE: status of offer;	0.6
Christopher Keliher	26-Nov-19	Correspondence w/ realtor RE: offer conditions; Review Correspondence from FPEI RE: approvals; Draft update to BNS RE s163 exams / abandonment of milk cages in CW;	2.1
Christopher Keliher	27-Nov-19	Correspondence w/ site manager RE: status of properties; Coordinate snow clearing at the Cape Wolfe property; Correspondence w/ realtor RE: outstanding offers to purchase CW properties; Correspondence w/ counsel RE: counter offer Schedule (re standard sales process clauses);	1.1
Christopher Keliher	28-Nov-19	Review and process receivership invoices; Correspondence w/ realtor RE: amendment to the P&S Agreement;	0.4
Christopher Keliher	29-Nov-19	Review and execute Griffin P&S amendment;	0.3
Christopher Keliher	3-Dec-19	Correspondence w/ BNS RE milk cage abandonment; Correspondence w/ counsel RE: sales approval motion dates; Correspondence w/ realtor RE: property closing; Update team RE: same;	0.9
Christopher Keliher	4-Dec-19	Correspondence w/ team RE: status of real property sale; Various correspondences w/ realtor RE: same;	0.7



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Person	Date	Description	Hours
Christopher Keliher	5-Dec-19	Correspondence w/ realtor RE: status of outstanding offers; Teleconference w/ FinancePEI RE: approval of property sale; Correspondence w/ realtor RE: extension agreements; Correspondence w/ BNS RE: release of security; Update creditors RE: same; Coordinate approval of P&S agreement w/ Griffin;	2.1
Christopher Keliher	6-Dec-19	Correspondence w/ realtor RE: real property purchase and sale agreement; Execute same;	0.6
Christopher Keliher	8-Dec-19	Review and process receivership invoices;	0.3
Christopher Keliher	9-Dec-19	Correspondence w/ realtor RE status of sales process; Update team RE; same;	0.4
Christopher Keliher	10-Dec-19	Correspondence w/ realtor RE: real property transaction / Callaghan concerns; Update RE: Tignish property sale; Correspondence w/ team RE: draft court report & proposed court dates;	0.8
Christopher Keliher	11-Dec-19	Review correspondence w/ counsel RE: court dates; Correspondence w/ team RE: sales approval motion; Compile documents and create draft timeline for court report; Update team RE: same;	1.8
Christopher Keliher	12-Dec-19	Review and process receivership invoices; Correspondence w/ Agristability RE: status of Receiver's 2017 program application;	0.7
Christopher Keliher	17-Dec-19	Review and process receivership invoices;	0.3
Christopher Keliher	19-Dec-19	Correspondence w/ team RE: outstanding insurance premiums (C. Gavin);	0.2
Christopher Keliher	20-Dec-19	Correspondence w/ team RE: preliminary distribution analysis; Forward documents RE: same;	0.7
Christopher Keliher	23-Dec-19	Correspondence w/ team RE: Interim Distribution analysis; Review analysis RE: same;	0.9
Christopher Keliher	30-Dec-19	Correspondence w/ team RE: C Gavin Insurance Policy; Begin drafting 5th Report of the Receiver;	3.7
Christopher Keliher	31-Dec-19	Continue drafting court report and supplement to the court report; Compile supporting documents and emails; Teleconference w/ real estate agent RE: bidding timelines;	6.2
Christopher Keliher	1-Jan-20	Finalize Draft of the Fifth Report and Supplement; Circulate to team for review and comments;	1.4
Christopher Keliher	2-Jan-20	Correspondence w/ counsel RE: filing matters for Fifth Report; Teleconference w/ team RE: issues w/ draft reports;	0.4
Christopher Keliher	3-Jan-20	Correspondence w/ team RE: 5th report and supplement; Finalize Drafts and forward to counsel for Review;	0.9
Christopher Keliher	6-Jan-20	Review and finalize Fifth Report and Supplemental Report; Post to website; Correspondence w/ Counsel RE: same; Review and process receivership invoices;	1.2
Christopher Keliher	8-Jan-20	Correspondence w/ secured creditor's RE: sale approval motion; Review correspondence w/ counsel RE: impending motion; Review and process receivership invoices (snow clearing / property inspections);	0.7
Christopher Keliher	9-Jan-20	Review correspondence RE: Agristability; Review receivership invoices;	0.3



Silver Hill Fur Farm Ltd, Silver Hill Court Appt Receiver - E-65093959
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Person	Date	Description	Hours
Christopher Keliher	10-Jan-20	Correspondence w/ team RE: Distribution analysis / sales approval motion;	0.5
Christopher Keliher	15-Jan-20	Correspondence w/ team RE: Sale Approval Motion; Review and process receivership invoices; Correspondence w/ counsel RE: sale process;	0.7
Christopher Keliher	16-Jan-20	Correspondence w/ team RE: approval and vesting order;	0.3
Christopher Keliher	21-Jan-20	Review correspondence w/ counsel RE: closing of Cape Wolfe property;	0.3
Christopher Keliher	22-Jan-20	Correspondence w/ property manager RE: sale of Cape Wolfe Property; Contact WP Griffin RE: same; Cancel insurance on Sold SHFF property; Update team RE: same;	0.7
Christopher Keliher	28-Jan-20	Correspondence /w team RE: cancellation of utilities at Cape Wolfe; Review Finance PEI correspondence RE: s163 exams; Correspondence w/ team RE: same;	0.5
Christopher Keliher	31-Jan-20	Correspondence w/ team RE: s163 exams; Correspondence w/ FPEI RE: same;	0.3
Christopher Keliher	3-Feb-20	Correspondence w/ PEI Agricultural Corp RE: 2017 Agristability application; Review and process receivership invoices;	0.4
Christopher Keliher	7-Feb-20	Correspondence w/ FPEI RE: s163 exam / scheduling a conference call; Update team RE: same;	0.2
Christopher Keliher	10-Feb-20	Coordinate teleconference w/ FPEI RE: status of receivership proceedings; Update team RE: same;	0.3
Christopher Keliher	12-Feb-20	Review and process receivership invoices; teleconference w/ team RE: Distribution analysis; Review correspondence from counsel RE: status of s163 exams and future action items; Teleconference w/ Finance PEI RE: same;	1.7
Christopher Keliher	13-Feb-20	Review and process receivership invoices; Correspondence w/ team RE: same;	0.3
Christopher Keliher	21-Feb-20	Correspondence w/ FPEI RE: various receivership questions;	0.4
Christopher Keliher	2-Mar-20	Correspondence w/ Agristability RE: 2017 SHFF claim; Update team RE: same;	0.6
Christopher Keliher	9-Mar-20	Review and process receivership invoices;	0.3
Christopher Keliher	11-Mar-20	Review and process receivership invoices;	0.2
Christopher Keliher	18-Mar-20	Review and process receivership invoices; Update team RE: same;	0.2
Christopher Keliher	24-Mar-20	Correspondence w/ staff RE: payment of outstanding receivership invoices; Teleconference w/ wolf property management RE: same;	0.6
Christopher Keliher	25-Mar-20	Review correspondence RE: BNS / GOC priority agreement / s163 exam;	0.2
Christopher Keliher	1-Apr-20	Review and process receivership invoices;	0.2
Christopher Keliher	8-Apr-20	Review correspondence RE: s163 exams and priority analysis; Review and process receivership invoices;	0.4
Christopher Keliher	16-Apr-20	Review and process receivership invoices	0.2
Christopher Keliher	24-Apr-20	Review update from counsel RE: next steps;	0.3
Christopher Keliher Total			72.3
Donna Tuck	2-Apr-19	Processing banking correspondence and information requests.	0.8



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Person	Date	Description	Hours
Donna Tuck	3-Apr-19	Processing various accounting documents for filing. Phone call to CRA to review GST/HST requirements/update. Processing documentation for CRA for T2 Income Tax review for 2017&2018	2.0
Donna Tuck	9-Apr-19	Processing various accounting documents for filing.	0.8
Donna Tuck	9-Apr-19	General office filing, mail distribution, inquiries, and correspondence. Preparing accounting documents for processing.	0.8
Donna Tuck	10-Apr-19	Preparing accounting documents for processing. Process documents for issuance statement of receipts. Processing payment/deposit for bank.	1.0
Donna Tuck	11-Apr-19	General office filing, mail distribution, inquiries, and correspondence. Preparing accounting documents for processing. Processing payment/deposit for bank.	1.0
Donna Tuck	22-Apr-19	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	26-Apr-19	Processing bank reconciliation reports.	0.3
Donna Tuck	2-May-19	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment. Processing GST/HST reports for review et filing.	0.8
Donna Tuck	9-May-19	Phone call to CRA to review GST/HST requirements/update.	0.5
Donna Tuck	13-May-19	General office filing, mail distribution, inquiries, and correspondence. Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	1.0
Donna Tuck	6-Jun-19	Preparing accounting documents for processing.	0.5
Donna Tuck	10-Jun-19	General office filing, mail distribution, inquiries, and correspondence. Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	17-Jun-19	Review of General Ledger and processing receipt and disbursement (SRD) report.	0.3
Donna Tuck	21-Jun-19	Processing bank reconciliation reports. Processing bank statements for filing.	0.1
Donna Tuck	27-Jun-19	Process documents for issuance statement of receipts.	0.3
Donna Tuck	8-Jul-19	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	14-Jul-19	Preparing accounting documents for processing.	0.3
Donna Tuck	15-Jul-19	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	16-Jul-19	Process documents for issuance statement of receipts and issuance of cheque(s) for payment.	0.5
Donna Tuck	18-Jul-19	Processing bank reconciliation reports.	0.1
Donna Tuck	22-Jul-19	Preparing accounting documents for processing and issuance of cheque(s) for payment.	0.5
Donna Tuck	24-Jul-19	Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	30-Jul-19	Processing GST/HST reports for review et filing.	0.1
Donna Tuck	6-Aug-19	Preparing accounting documents for processing. and issuance of cheque(s) for payment.	0.5
Donna Tuck	8-Aug-19	Processing various accounting documents for filing.	0.1



Silver Hill Fur Farm Ltd, Silver Hill Court Appt Receiver - E-65093959
WIP Time Details

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Person	Date	Description	Hours
Donna Tuck	15-Aug-19	Preparing accounting documents for processing. Processing payment/deposit for bank.	0.5
Donna Tuck	19-Aug-19	Preparing accounting documents for processing and issuance of cheque(s) for payment.	0.5
Donna Tuck	20-Aug-19	Process documents for issuance statement of receipts.	0.3
Donna Tuck	27-Aug-19	General office filing and correspondence. Processing bank reconciliation reports.	0.4
Donna Tuck	29-Aug-19	Preparing accounting documents for processing.	0.3
Donna Tuck	4-Sep-19	General office inquiries, and correspondence.	0.3
Donna Tuck	10-Sep-19	Preparing accounting documents for processing for issuance of cheque(s) for payment.	0.5
Donna Tuck	24-Sep-19	Process documents for issuance statement of receipts. Processing payment/deposit for bank. Preparation and processing for OSB Audit.	2.0
Donna Tuck	27-Sep-19	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	1-Oct-19	Processing bank reconciliation reports.	0.1
Donna Tuck	3-Oct-19	Preparing accounting documents for processing and issuance of cheque(s) for payment.	0.5
Donna Tuck	15-Oct-19	Processing various accounting documents for filing.	0.3
Donna Tuck	21-Oct-19	Phone call to CRA to review GST/HST requirements/update.	0.5
Donna Tuck	22-Oct-19	Processing bank reconciliation reports. General office inquiries and correspondence.	0.4
Donna Tuck	23-Oct-19	Processing GST/HST reports for review etfiling.	0.3
Donna Tuck	5-Nov-19	Preparing accounting documents for processing.	0.5
Donna Tuck	13-Nov-19	Process documents for issuance of cheque(s) for payment. Review of General Ledger and processing receipt and disbursement (SRD) report.	0.8
Donna Tuck	28-Nov-19	Preparing accounting documents for processing and issuance of cheque(s) for payment.	0.5
Donna Tuck	29-Nov-19	Processing bank reconciliation reports.	0.1
Donna Tuck	5-Dec-19	Preparing accounting documents for processing.	0.8
Donna Tuck	5-Dec-19	General office inquiries, and correspondence.	0.3
Donna Tuck	12-Dec-19	Preparing accounting documents for processing.	0.3
Donna Tuck	20-Dec-19	Review of General Ledger and processing receipt and disbursement (SRD) report.	0.3
Donna Tuck	30-Dec-19	Process documents for issuance statement of receipts.	0.5
Donna Tuck	3-Jan-20	Processing bank reconciliation reports.	0.2
Donna Tuck	6-Jan-20	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment. Review of General Ledger and processing receipt and disbursement (SRD) report.	0.8
Donna Tuck	13-Jan-20	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	16-Jan-20	General CRA office filing, mail distribution, correspondence.	0.3
Donna Tuck	21-Jan-20	General office inquiries and correspondence.	0.4
Donna Tuck	30-Jan-20	Processing bank reconciliation reports. Processing GST/HST reports for review etfiling.	0.2



Silver Hill Fur Farm Ltd, Silver Hill Court Appt Receiver - E-65093959
WIP Time Details

Report #: GFIS 3003T
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Person	Date	Description	Hours
Donna Tuck	3-Feb-20	Preparing accounting documents for processing. Process documents for issuance statement of receipts. Review of General Ledger and processing receipt and disbursement (SRD) report.	0.8
Donna Tuck	10-Feb-20	Review of General Ledger and processing receipt and disbursement (SRD) report.	0.3
Donna Tuck	11-Feb-20	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	12-Feb-20	General office inquiries and correspondence. Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment. Review of General Ledger and processing receipt and disbursement (SRD) report.	1.3
Donna Tuck	18-Feb-20	Preparing documents for expense allocations.	0.5
Donna Tuck	20-Feb-20	Preparing documents for expense allocations. Processing various accounting documents for filing.	1.3
Donna Tuck	25-Feb-20	Processing breakdown of gl expenses and allocation balances.	1.5
Donna Tuck	26-Feb-20	Processing bank reconciliation reports. General office inquiries and correspondence.	0.4
Donna Tuck	27-Feb-20	Review of General Ledger and processing receipt and disbursement (SRD) report.	0.3
Donna Tuck	2-Mar-20	Process filing to the Office of Superintendent for Bankruptcy. Processing various accounting documents for permanent filing.	0.8
Donna Tuck	5-Mar-20	Processing various accounting documents for permanent filing.	0.3
Donna Tuck	18-Mar-20	Preparing accounting documents for processing. Process documents for issuance statement of receipts. Processing bank reconciliation reports.	1.0
Donna Tuck	24-Mar-20	General office inquiries and correspondence.	0.3
Donna Tuck	27-Mar-20	Processing bank reconciliation reports.	0.3
Donna Tuck	1-Apr-20	General office inquiries and correspondence. Processing banking wire transfer requests.	0.5
Donna Tuck	2-Apr-20	Preparing accounting documents for processing.	0.3
Donna Tuck	8-Apr-20	Review of General Ledger and processing receipt and disbursement (SRD) report.	0.8
Donna Tuck	14-Apr-20	Processing banking correspondence and information requests.	0.3
Donna Tuck	16-Apr-20	General office inquiries and correspondence. Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	1.0
Donna Tuck	17-Apr-20	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	20-Apr-20	Processing various accounting documents for permanent filing.	0.5
Donna Tuck	21-Apr-20	General office inquiries and correspondence.	0.4
Donna Tuck	24-Apr-20	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck Total			41.9
George Kinsman	15-Nov-19	Various calls and communications with FPEI and PwC re: offers on land. Calls re next steps in offer process.	1.1
George Kinsman	2-Jan-20	Review draft reports and provide comments for same.	1.1



Silver Hill Fur Farm Ltd, Silver Hill Court Appt Receiver - E-65093959
WIP Time Details

Person	Date	Description	Hours
George Kinsman	3-Jan-20	Finalize Receivers 5th Report and Supplemental Report.	2.2
George Kinsman	15-Jan-20	Prep for and participate in Court call. Finalize closing documents for court approved sale. Call with counsel on next steps.	1.3
George Kinsman	12-Feb-20	Conf call with FPEI and legal counsel to address current state and next steps.	0.6
George Kinsman	8-Apr-20	Assemble materials for BNS info request.	0.3
George Kinsman Total			6.6
Greg Adams	11-Feb-20	review files and commence distribution analysis	2.0
Greg Adams	12-Feb-20	t/c with Chris, distribution analysis	4.0
Greg Adams	14-Feb-20	instructions to Jerica re receiver and legal fee allocation	0.4
Greg Adams	20-Feb-20	changes to distribution schedule, review and t/c's with Jerica on allocation of receiver fees.	3.0
Greg Adams	21-Feb-20	update distribution analysis	1.5
Greg Adams	10-Mar-20	Review Jerica's changes to distribution analysis	0.3
Greg Adams Total			11.2
Jerica Leblanc	20-Dec-19	follow up	1.6
Jerica Leblanc	23-Dec-19	Updates to interim distribution schedule, ending dec 2019	1.3
Jerica Leblanc	10-Feb-20	drafting distribution analysis	0.9
Jerica Leblanc	11-Feb-20	adjustments to distribution analysis	0.3
Jerica Leblanc	12-Feb-20	distribution analysis, cost allocations	2.2
Jerica Leblanc	14-Feb-20	WIP analysis for receivership fees cost allocation	4.8
Jerica Leblanc	18-Feb-20	WIP analysis	6.9
Jerica Leblanc	19-Feb-20	WIP cost allocation analysis based on nature of tasks/description and investigation of invoice vs wip discrepancies discovered during analysis	7.6
Jerica Leblanc	20-Feb-20	legal and receivership fees cost allocation analysis of WIPs. Calls with Greg re methodology	5.2
Jerica Leblanc	21-Feb-20	call w Greg, email to Mcelman	0.5
Jerica Leblanc	25-Feb-20	follow up re distribution support w Donna	0.4
Jerica Leblanc	26-Feb-20	distribution analysis, discussions with Greg	2.2
Jerica Leblanc	27-Feb-20	review insurance allocation for distribution	1.1
Jerica Leblanc	9-Mar-20	distribution analysis update receiver fees, follow up w mcelman	0.9
Jerica Leblanc	10-Mar-20	distribution analysis updates	0.8
Jerica Leblanc Total			36.7
Grand Total			168.7



Ernst & Young Inc.
Halifax, NS

Invoice

Silver Hill Fur Farm Ltd
RR # 4
Tignish, PE C0B 2B0
Canada

Invoice No.: CA12C500005512

Please include this number with payment

Invoice Date: August 05, 2020
Due Date: Upon receipt
Client No.: 0011799323
Engagement No.: E-65097566

Remit To:

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

A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered in relation to the Court Appointed Receivership of Silver Hill Fur Farm Ltd. for the period 01 May 2020 - 31 July 2020.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	5,319.50				
Administrative Fee at 9%	478.76				
Total	5,798.26	HST	15 %	869.74	6,668.00
	5,798.26			869.74	6,668.00
Invoice summary	5,798.26				
Tax :	15% HST			869.74	
Total:	5,798.26			869.74	6,668.00

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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.

Silver Hill Court Appt Receiver
Summary time & Fee analysis
For the period 01 May 2020 - 31 July 2020

Atlantic Restructuring Resources				
Name	Title	Hours	Rate	Total
George Kinsman	Restructuring Partner	0.6	\$495	\$ 297.00
Christopher Keliher	Restructuring Manager	12.6	\$250	\$ 3,150.00
Donna Tuck	Restructuring Staff	10.7	\$175	\$ 1,872.50
	Professional fees	23.9		\$ 5,319.50
	Total fees			\$ 5,319.50



Silver Hill Fur Farm Ltd. (E-65093959)

WIP Time Details

Person	Date	Description	Hours
Christopher Keliher	27-May-20	Review offer on Tignish farm; Prepare update to team RE: same;	0.7
Christopher Keliher	28-May-20	Teleconference w/ realtor RE: offers on Tignish property;	0.3
Christopher Keliher	1-Jun-20	Correspondence w/ realtor RE: property sale; update Team RE: same;	0.3
Christopher Keliher	3-Jun-20	Review and process receivership invoices; Correspondence w/ realtor RE: property sale;	0.4
Christopher Keliher	4-Jun-20	Correspondence w/ realtor RE: real property offers on Rte 12 Tignish property; Review correspondence from BNS RE: same;	0.5
Christopher Keliher	8-Jun-20	Correspondence w/ counsel RE: Rte 12 PSA; Correspondence w/ realtor RE: same;	0.3
Christopher Keliher	10-Jun-20	Correspondence w/ realtor RE: executed schedule A / counter offer;	0.2
Christopher Keliher	15-Jun-20	Correspondence w/ realtor RE: real property sale;	0.2
Christopher Keliher	18-Jun-20	Correspondence w/ realtor RE SHFF counter offer; Execute same and update team;	0.6
Christopher Keliher	19-Jun-20	Correspondence w/ counsel RE: executed PSA; Update team and relator RE: same;	0.5
Christopher Keliher	25-Jun-20	Correspondence w/ counsel RE: court dates;	0.2
Christopher Keliher	2-Jul-20	Review and process receivership invoices	0.2
Christopher Keliher	6-Jul-20	Correspondence w/ counsel RE: Sales Motion / Court dates;	0.3
Christopher Keliher	7-Jul-20	Correspondence w/ counsel RE: SHFF sales approval motion;	0.2
Christopher Keliher	8-Jul-20	Correspondence w/ counsel RE: SHFF Sales Motion; Correspondence w/ realtor and team RE: same;	0.5
Christopher Keliher	12-Jul-20	Draft Sixth Report and Supplement to the Sixth Report; Compile all appendices; Correspondence w/ team RE: Interim SRD	3.8
Christopher Keliher	15-Jul-20	Finalize 6th report and Supplemental; Correspondence w/ team RE: same; Correspondence w/ counsel RE: SHFF 6th report / court motion;	1.4
Christopher Keliher	21-Jul-20	Review correspondence from counsel RE: sale approval motion; teleconference w/ team RE: same;	0.3
Christopher Keliher	22-Jul-20	Correspondence w/ counsel RE: sale approval motion; Prepare for hearing;	0.7
Christopher Keliher	23-Jul-20	Attend Court RE: SHFF sale approval motion; Correspondence w/ counsel RE: same; teleconference w/ property manager RE: finalizing engagement;	0.7
Christopher Keliher	30-Jul-20	Correspondence w/ counsel RE: Tignish property closing; Coordinate cancellation of insurance / site visits;	0.3
Christopher Keliher Total			12.6
Donna Tuck	1-May-20	Processing bank reconciliation reports.	0.3
Donna Tuck	5-May-20	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	6-May-20	General CRA office filing, mail distribution, correspondence. Communication with CRA for GST/HST claim review and processing required documentation.	1.3
Donna Tuck	11-May-20	General office filing, mail distribution, inquiries, and correspondence.	0.1
Donna Tuck	12-May-20	Processing bank reconciliation reports.	0.1
Donna Tuck	14-May-20	Processing various accounting documents for permanent filing.	0.2
Donna Tuck	2-Jun-20	Processing documentation for CRA for GST/HST review/reassessment. Processing documentation for CRA for T2 Income Tax review. General office filing, mail distribution, inquiries, and correspondence.	1.3
Donna Tuck	3-Jun-20	Preparing accounting documents for processing.	1.0
Donna Tuck	4-Jun-20	Process documents for issuance of cheque(s) for payment.	1.3



Silver Hill Fur Farm Ltd. (E-65093959)
WIP Time Details

Person	Date	Description	Hours
Donna Tuck	9-Jun-20	General office inquiries and correspondence. Phone call to CRA to review GST/HST requirements/update non-compliant and transfer issues.	1.0
Donna Tuck	10-Jun-20	General CRA office inquiries and correspondence. Phone call to CRA to review GST/HST requirements/update non-compliant and transfer issues.	1.0
Donna Tuck	16-Jun-20	Processing paperwork and filing for permanent storage.	0.5
Donna Tuck	18-Jun-20	Processing bank reconciliation reports.	0.3
Donna Tuck	2-Jul-20	Preparing accounting documents for processing.	0.3
Donna Tuck	7-Jul-20	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	13-Jul-20	Review of General Ledger and processing receipt and disbursement (SRD) report.	0.3
Donna Tuck	22-Jul-20	Processing bank reconciliation reports.	0.1
Donna Tuck	28-Jul-20	Processing GST/HST reports for review/netfiling.	0.3
Donna Tuck	29-Jul-20	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck Total			10.7
George Kinsman	23-Jul-20	Prepare for and participate in Court Hearing re: real property sale.	0.6
George Kinsman Total			0.6
Grand Total			23.9



Ernst & Young Inc.
Halifax, NS

Invoice

Silver Hill Fur Farm Ltd
RR # 4
Tignish, PE C0B 2B0
Canada

Invoice No.: CA12C500006632

Please include this number with payment

Invoice Date: May 04, 2021
Due Date: Upon receipt
Client No.: 0011799323
Engagement No.: E-65097566

Remit To:

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

A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered in relation to the Court Appointed Receivership of Silver Hill Fur Farm Ltd. for the period of 01 August 2020 - 30 April 2021.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	5,227.50				
Administrative surcharge at 9%	470.48				
Total	5,697.98	HST	15 %	854.70	6,552.68
	5,697.98			854.70	6,552.68
Invoice summary	5,697.98				
Tax: 15% HST				854.70	
Total:	5,697.98			854.70	6,552.68

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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.

Silver Hill Court Appt Receiver
Summary time & Fee analysis
For the period 01 August 2020 - 30 April 2021

Atlantic Restructuring Resources				
Name	Title	Hours	Rate	Total
Christopher Keliher	Restructuring Manager	2.6	\$250	\$ 650.00
Drew Maccormack	Srestructuring Senior	0.4	\$200	\$ 80.00
Donna Tuck	Restructuring Staff	25.7	\$175	\$ 4,497.50
	Professional fees	28.7		\$ 5,227.50
	Total fees			\$ 5,227.50



Silver Hill Fur Farm Ltd. (E-65093959)
WIP Time Details

Person	Date	Description	Hours
Christopher Keliher	10-Aug-20	Correspondence w/ team RE: cancellation of insurance on SHFF assets;	0.2
Christopher Keliher	11-Aug-20	Review and process receivership invoices;	0.2
Christopher Keliher	18-Aug-20	Review receivership insurance adjustments; Coordinate payment of same;	0.2
Christopher Keliher	22-Sep-20	Review and coordinate payment RE: receivership invoices;	0.2
Christopher Keliher	29-Oct-20	Coordinate payment of receivership invoices;	0.2
Christopher Keliher	6-Nov-20	Correspondence w/ team RE: termination of insurance;	0.3
Christopher Keliher	18-Nov-20	Coordinate payment of receivership invoices;	0.2
Christopher Keliher	9-Dec-20	Review and coordinate payment RE: receivership invoices;	0.2
Christopher Keliher	16-Dec-20	Review and coordinate payment for receivership invoices;	0.2
Christopher Keliher	23-Feb-21	Review and approve receivership invoices;	0.3
Christopher Keliher	10-Mar-21	Coordinate payment RE: receivership invoices;	0.2
Christopher Keliher	7-Apr-21	Review and coordinate receivership invoices;	0.2
Christopher Keliher Total			2.6
Donna Tuck	11-Aug-20	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment. Process documents for issuance statement of receipts. Phone call to CRA to review GST/HST requirements/update.	2.0
Donna Tuck	12-Aug-20	Phone call to CRA to review GST/HST requirements/update.	0.5
Donna Tuck	19-Aug-20	Processing monthly bank interest on account and processing bank reconciliation reports.	0.1
Donna Tuck	26-Aug-20	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	27-Aug-20	Phone call to CRA to review GST/HST requirements/update.	0.3
Donna Tuck	2-Sep-20	Preparing accounting documents for processing. Processing payment/deposit for bank.	0.5
Donna Tuck	3-Sep-20	General office inquiries and correspondence.	0.3
Donna Tuck	15-Sep-20	Process documents for issuance statement of receipts.	0.3
Donna Tuck	22-Sep-20	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment. Processing bank reconciliation reports.	0.8
Donna Tuck	2-Oct-20	General office inquiries and correspondence.	0.3
Donna Tuck	6-Oct-20	Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	6-Oct-20	GAVIN: Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	14-Oct-20	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	15-Oct-20	General office filing and correspondence. Review of General Ledger and processing receipt and disbursement (SRD) for 246 reporting.	0.9
Donna Tuck	16-Oct-20	GAVIN: Processing banking correspondence and information requests re: bank reconciliation reports.	0.2
Donna Tuck	21-Oct-20	General office inquiries and correspondence. Processing bank reconciliation reports.	0.5
Donna Tuck	22-Oct-20	GAVIN: Processing bank reconciliation reports.	0.5
Donna Tuck	26-Oct-20	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	0.8
Donna Tuck	27-Oct-20	Preparing accounting documents for processing.	0.3
Donna Tuck	28-Oct-20	General office inquiries and correspondence.	0.3
Donna Tuck	29-Oct-20	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	30-Oct-20	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	5-Nov-20	Processing various accounting documents for permanent filing.	0.1
Donna Tuck	19-Nov-20	Preparing accounting documents for processing and issuance of cheque(s) for payment.	0.5
Donna Tuck	3-Dec-20	Processing bank reconciliation reports.	0.1
Donna Tuck	9-Dec-20	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	0.5



Silver Hill Fur Farm Ltd. (E-65093959)
WIP Time Details

Person	Date	Description	Hours
Donna Tuck	14-Dec-20	Processing various accounting documents for permanent filing. Processing banking wire transfer requests.	0.5
Donna Tuck	15-Dec-20	Processing banking correspondence and information requests.	0.8
Donna Tuck	18-Dec-20	Processing bank reconciliation reports.	0.1
Donna Tuck	23-Dec-20	Processing banking correspondence and information requests. Processing various accounting documents for permanent filing.	0.5
Donna Tuck	4-Jan-21	General office inquiries and correspondence. Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment. Process documents for issuance statement of receipts. Processing banking correspondence and information requests.	1.8
Donna Tuck	7-Jan-21	Review of General Ledger and processing receipt and disbursement (SRD) report.	0.5
Donna Tuck	11-Jan-21	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	20-Jan-21	Processing bank reconciliation reports.	0.1
Donna Tuck	22-Jan-21	Preparing accounting documents for processing.	0.3
Donna Tuck	25-Jan-21	Process documents for issuance of cheque(s) for payment.	0.3
Donna Tuck	27-Jan-21	Processing GST/HST reports for review/netfiling.	0.3
Donna Tuck	23-Feb-21	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment. Processing GST/HST reports for review/netfiling. Processing bank reconciliation reports.	1.0
Donna Tuck	23-Feb-21	Processing GST/HST reports for review/netfiling. Processing bank reconciliation reports.	0.3
Donna Tuck	9-Mar-21	Preparing accounting documents for processing.	0.3
Donna Tuck	10-Mar-21	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	0.5
Donna Tuck	11-Mar-21	Processing various accounting documents for permanent filing.	1.0
Donna Tuck	12-Mar-21	Preparing accounting documents for processing. Processing payment/deposit for bank.	0.5
Donna Tuck	15-Mar-21	Process documents for issuance statement of receipts.	0.3
Donna Tuck	17-Mar-21	Processing bank reconciliation reports.	0.2
Donna Tuck	23-Mar-21	General office filing, mail distribution, inquiries, and correspondence.	0.3
Donna Tuck	25-Mar-21	Process documents for issuance statement of receipts.	0.3
Donna Tuck	5-Apr-21	Review of General Ledger and processing receipt and disbursement (SRD) for 246 reporting.	0.5
Donna Tuck	6-Apr-21	Processing various accounting documents for permanent filing.	0.3
Donna Tuck	7-Apr-21	Process and filing documentations to the Office of Superintendent for Bankruptcy. Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	0.8
Donna Tuck	9-Apr-21	Processing paperwork and filing for permanent storage.	0.1
Donna Tuck	14-Apr-21	Processing bank reconciliation reports.	0.2
Donna Tuck	26-Apr-21	Processing documentation for CRA for GST/HST review/reassessment. Processing GST/HST reports for review/netfiling.	0.2
Donna Tuck	28-Apr-21	Preparing accounting documents for processing. Process documents for issuance of cheque(s) for payment.	0.8
Donna Tuck Total			25.7
Drew Maccormack	22-Oct-20	Prepare and sent the 246(2) notice dated October 22, 2020	0.4
Drew Maccormack Total			0.4
Grand Total			28.7

Appendix D

IN THE SUPREME COURT OF PRINCE EDWARD ISLAND
IN THE MATTER OF THE RECEIVERSHIP OF:
SILVER HILL FUR FARM LTD.

PURSUANT TO Section 44 of the *Judicature Act*, R.S.P.E.I. 1988, Cap. J-2.1 (the "Judicature Act"), Rule 41 of the Rules of Court of Prince Edward Island and Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 as amended (the "BIA")

BETWEEN:

BANK OF NOVA SCOTIA

APPLICANT

- and -

SILVER HILL FUR FARM LTD.

RESPONDENT

FEES AFFIDAVIT

I, JOSHUA J.B. MCELMAN, Q.C. of the City of Saint John, in the County of Saint John and Province of New Brunswick, **MAKE OATH AND SAY AS FOLLOWS THAT:**

1. I am a partner with the law firm Cox & Palmer, counsel for Ernst & Young Inc. in its capacity as the court appointed receiver and receiver-manager (the "Receiver") of Silver Hill Fur Farm Ltd. (the "Respondent"). As such, I have personal knowledge of the facts hereinafter deposed to except where stated to be on information and belief, in which case I verily believe them to be true.
2. I have had primary carriage of this proceeding at Cox & Palmer.

3. Attached hereto and marked as Exhibit "A" to this Affidavit are true copies of the accounts of Cox & Palmer in this matter (collectively the "Invoices" or the "Cox & Palmer Accounts") covering the period March 22, 2017 - October 20, 2020

Invoice Number	Invoice Date	Amount
500026237	May 16, 2017	\$84,046.75
500031600	October 15, 2017	75,571.71
500038621	February 28, 2018	43,473.95
500079078	October 30, 2020	58,765.46
TOTAL:		\$261,857.87

4. As detailed in the Invoices, from the period March 22, 2017 - October 22, 2020, Cox & Palmer's invoiced fees amounted to \$217,436.18 and Cox & Palmer incurred and invoiced for disbursements in the amount of \$10,334.34 and taxes on fees and disbursements in the amount of \$34,087.35, for a total of \$261,857.87.

5. The fees set out in the Invoices are calculated on the basis of the hours spent by Cox & Palmer's personnel, multiplied by the applicable standard hourly rates charged by Cox & Palmer. The total time comprised in the Invoices is 760.37 hours at an average hourly rate of approximately \$285.96 per hour ($\$217,436.18 / 760.37$). To the best of my knowledge, the rates charged by Cox & Palmer throughout the course of these proceedings are comparable to the rates charged by other law firms in the Atlantic Provinces market for the provision of similar services.

6. The individuals involved on the file are myself, Pamela J. Williams, Krisanne Bishop, Charity Hogan and Sydney Logan. Attached hereto as Exhibit "B" is a schedule summarizing the billing rates of said individuals, their hours billed and their billed fees.

7. To the best of my knowledge, information and belief, the information contained in the Invoices as to:

- a. the number of hours worked;
- b. the nature of work performed;
- c. the identity of the individuals who performed work; and
- d. the rates charged for the work performed;

is true and correct in all respects.

8. I have reviewed the accounts of Cox & Palmer and do verily believe that:

- a. Cox & Palmer's professional fees and disbursements have been properly incurred and are fair and reasonable in the circumstances;
- b. the work completed by Cox & Palmer was delegated to the appropriate professionals in Cox & Palmer with the appropriate seniority and appropriate hourly rates;
- c. Cox & Palmer's fees in this matter are consistent with the fees charged by similar firms with the capacity to handle a file of comparable size and complexity;
- d. the Invoices were provided to the Receiver when rendered, and all have been approved by the Receiver; and

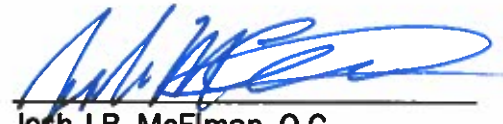
e. the services were performed by Cox & Palmer in a prudent and economical manner.

9. I make this affidavit expressly for the purposes of the Receiver's application to approve its accounts and the Cox & Palmer Accounts, and for no other purpose. In particular, nothing herein is a waiver of solicitor-client privilege by the Receiver.

SWORN TO at the City of Saint)
John, in the Province of New)
Brunswick, this 10 day of February)
2022 BEFORE ME:)



Bailey Campbell)
Commissioner of Oaths being a)
Solicitor)



Josh J.B. McElman, Q.C.)

This is Exhibit "A" to the Affidavit of Josh J.B.
McElman, Q.C. SWORN TO at the City of Saint John,
Province of New Brunswick, this 10 day of February
2022.

BEFORE ME:



Bailey Campbell
Notary Public in and for the Province of
New Brunswick

Brunswick Square
Ste 1500, 1 Germain Street
PO Box 1324
Saint John, NB E2L 4H8

Tel: 506-632-8900
Fax: 506-632-8809
www.coxandpalmerlaw.com

NOVA SCOTIA | NEW BRUNSWICK | PRINCE EDWARD ISLAND | NEWFOUNDLAND & LABRADOR

COX & PALMER
The difference is a great relationship

Ernst & Young Inc.
RBC Waterside Centre
1871 Hollis Street
Suite 500
Halifax, NS M5K 1J7

May 16, 2017
File #50015768-00002
HST REG.#121439335 RT0001
Client # 50015768

Invoice #:500026237

FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THIS MATTER:
RE: 17S Estate of Silver Hill Fur Farms Ltd.

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
March 22, 2017	call with Finance PEI, the Bank of Nova Scotia, Ernst & Young and PWC with respect to next actions and next steps to be taken by various parties	JJBM	1.00
March 22, 2017	further work on insurance issue	JJBM	0.50
March 22, 2017	review of correspondence	JJBM	0.40
March 22, 2017	initial work on draft materials for court-appointed receivership	JJBM	3.50
March 23, 2017	initial assembly of materials and drafting of documentation to prepare, finalize and review affidavits for Jim Cook and Jamie Aiken	JJBM	3.00
March 23, 2017	draft corporation order, draft receivership order, solicitors affidavit, notice of application and brief on law	JJBM	2.00
March 23, 2017	further edit, amendment and review of same	JJBM	1.00
March 23, 2017	further work on same throughout the day in consultation with Ernst & Young and PWC	JJBM	0.90
March 23, 2017	further research with respect to cooperation order and obligations of bankrupt in an insolvency to cooperate and matters related thereto	JJBM	1.80
March 23, 2017	further work on consents for trustee and for receiver	JJBM	0.80
March 23, 2017	consultation with Ernst & Young with respect scope and terms of court order	JJBM	0.70
March 23, 2017	consultation with PWC with respect to scope of court orders	JJBM	0.60
March 24, 2017	further work on consents of trustee, consent of receiver, notice of application and draft orders; edit and amendment of same	JJBM	2.50
March 24, 2017	further work on draft affidavit of Jamie Aiken	JJBM	0.50

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
March 24, 2017	further work on draft affidavit of James Cook	JJBM	0.50
March 24, 2017	further edit and amendment of same	JJBM	0.50
March 24, 2017	further consultation with PWC and Ernst & Young with respect to outstanding issues and drafts for court hearing	JJBM	0.90
March 24, 2017	edit and amendment of documents	JJBM	1.00
March 24, 2017	call with counsel for American Legend	JJBM	0.50
March 24, 2017	consultation with Ernst & Young with respect to position of American Legend and matters and related thereto	JJBM	0.30
March 24, 2017	Revisions to Affidavits of Mr. Cook and Mr. Aiken, along with Application documents;	KM	3.00
March 24, 2017	Email exchanges with respect to application documents;	KM	0.50
March 24, 2017	Emails on Affidavits;	PJW	0.30
March 24, 2017	Instructions to Katie Morello;	PJW	0.20
March 25, 2017	further work on materials in advance of upcoming hearing	JJBM	3.50
March 25, 2017	consultation with Ernst & Young	JJBM	0.20
March 25, 2017	consultation with PWC	JJBM	0.20
March 25, 2017	various emails with client	JJBM	0.20
March 25, 2017	further review of research and materials	JJBM	0.80
March 26, 2017	further preparation of documentation	JJBM	0.50
March 26, 2017	preparation of draft orders, affidavits and materials	JJBM	3.50
March 27, 2017	Review correspondence from Josh McElman re swearing affidavit; telephone conference with David Boyd re same; attend Mr. Boyd's office to swear affidavit.	ALP	0.80
March 27, 2017	Revisions to First Affidavit of Jamie Aiken.	AM	0.50
March 27, 2017	consultation with PWC with respect to draft affidavit of David Boyd	JJBM	0.30
March 27, 2017	preparation of draft affidavit	JJBM	1.40
March 27, 2017	further work on affidavit of Jim Cook	JJBM	1.00
March 27, 2017	edit and amendment of same	JJBM	1.00
March 27, 2017	forwarding of same	JJBM	0.20
March 27, 2017	further work on matters related thereto	JJBM	0.50
March 27, 2017	arranging for execution of affidavit by various parties	JJBM	0.50
March 27, 2017	consultation with David Boyd with respect to affidavit	JJBM	0.50

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
March 27, 2017	further work on affidavit of Jamie Aiken	JJBM	0.50
March 27, 2017	further work on materials for upcoming hearing	JJBM	0.60
March 27, 2017	consultation with PEI counsel with respect to same	JJBM	0.50
March 27, 2017	consultation with respect to service	JJBM	0.30
March 27, 2017	edit and amendment of materials	JJBM	0.50
March 27, 2017	consultation with American Legend	JJBM	0.30
March 27, 2017	preparation of template affidavit for American Legend	JJBM	0.90
March 27, 2017	Perform PPSA searches on Silver Hill Fur Farm Ltd., Silverhill Transport Ltd., CJ Gavin Holdings Inc. and Silver Hill Fur and Feeds Inc.;	KP	0.30
March 27, 2017	Revisions to Factum, Affidavit and Notice of Application;	MW	1.80
March 27, 2017	Prepare Memorandum of Authorities including copying and highlighting cases for Record;	MW	1.30
March 27, 2017	Receipt and review of several emails with respect to preparation of Application Record;	MW	0.40
March 27, 2017	Review and revise documents for court hearing;	PJW	5.00
March 27, 2017	Various communications with other creditors on court documents and hearing;	PJW	1.00
March 28, 2017	further preparation for upcoming hearing	JJBM	4.30
March 28, 2017	consultation with PEI counsel	JJBM	0.50
March 28, 2017	various correspondence throughout the day with respect record and materials required	JJBM	1.00
March 28, 2017	Prepare for hearing;	PJW	3.00
March 28, 2017	Arrange for filing and service of Notice of Application;	PJW	0.20
March 28, 2017	Telephone call with Copenhagen Fur Counsel;	PJW	0.30
March 28, 2017	Emails on pending application and consideration to same;	PJW	0.30
March 29, 2017	travel to and from PEI for hearing	JJBM	7.90
March 29, 2017	work on letter to Copenhagen Fur and other parties with EY	JJBM	0.80
March 29, 2017	preparation for and attending hearing	JJBM	3.60
March 29, 2017	correspondence with American Legend	JJBM	0.30
March 29, 2017	correspondence with Finance PEI	JJBM	0.30
March 29, 2017	further calls with EY and PWC	JJBM	0.80
March 29, 2017	call with Ernst & Young and Steve McKnight with respect to access and issues related thereto	JJBM	0.50
March 29, 2017	Prepare and attend at hearing;	PJW	3.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
March 30, 2017	preparation of letter, demand and notice with respect to cooperation order	JJBM	2.20
March 30, 2017	consultation with respect thereto	JJBM	0.30
March 30, 2017	consultation with EY with respect to initial findings and matters related thereto, outstanding issues related to banking statements and funds held in trust	JJBM	1.40
March 30, 2017	consultation with PWC with respect thereto	JJBM	0.30
March 30, 2017	further consultation with ALC	JJBM	0.30
March 30, 2017	review correspondence to RCP	JJBM	0.30
March 30, 2017	Reporting on receiver attendance;	PJW	0.30
March 30, 2017	Follow up on expanded diligence;	PJW	0.20
March 31, 2017	call with Steve McLaughlin	JJBM	0.30
March 31, 2017	call with Steve McLaughlin	JJBM	0.30
March 31, 2017	call with PWC	JJBM	0.30
March 31, 2017	call with George Kinsman and Steve McLaughlin	JJBM	0.40
March 31, 2017	preparation for upcoming conference call and matters related thereto	JJBM	0.40
March 31, 2017	further work on demands and notices and matters related to bank accounts and notices to law firms requirement for delivery of same	JJBM	1.60
March 31, 2017	preparation for attending conference call	JJBM	1.40
March 31, 2017	consultation with PWC	JJBM	0.30
March 31, 2017	further consultation with PEI counsel with respect to next steps, registration of orders and matters related thereto	JJBM	0.40
March 31, 2017	further work on material in preparation for opposition cooperation order once served on opposing parties	JJBM	1.80
March 31, 2017	preparation of questionnaire for foreign workers	JJBM	0.60
March 31, 2017	correspondence with Steve McLaughlin with respect to same	JJBM	0.40
March 31, 2017	call with Steve McLaughlin	JJBM	0.40
March 31, 2017	Review of Declaration in respect of Co-operation Order; comments on same.	KM	1.00
March 31, 2017	To consider search scope of guarantees;	PJW	0.30
April 2, 2017	further work on demand with respect cooperation order	JJBM	0.60
April 2, 2017	follow-up with respect banking by PWC	JJBM	0.20
April 2, 2017	research and due diligence with respect to corporations in which Casey Gavin, Leigh Gavin, Rose	JJBM	1.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
	Gavin and Joyce Ann Gavin may have an interest as registered in the Royal Gazette in either Prince Edward Island or New Brunswick		
April 2, 2017	further work on research with respect to Nova Scotia	JJBM	0.70
April 2, 2017	call with Steve McLaughlin	JJBM	0.20
April 2, 2017	Email with John McElman on borrower details and follow up;	PJW	0.30
April 3, 2017	drafting Research Memo regarding section 158(h) of the Bankruptcy and Insolvency Act and the scope of examination thereunder;	BALC	3.10
April 3, 2017	conducting real property searches;	BALC	1.50
April 3, 2017	further work on cooperation demands	JJBM	1.00
April 3, 2017	consultation with respect thereto	JJBM	0.20
April 3, 2017	further work on due diligence and matters related thereto	JJBM	0.70
April 3, 2017	preparation of questions for first meeting of creditors	JJBM	2.00
April 3, 2017	analysis of documentation	JJBM	1.50
April 3, 2017	consultation with Ernst & Young with respect to same	JJBM	0.40
April 3, 2017	further work on proof of claim	JJBM	0.30
April 3, 2017	arranging for execution of same and delivery of same	JJBM	0.40
April 3, 2017	consultation with PWC with respect to same	JJBM	0.20
April 3, 2017	Review of amalgamation agreement for Bullwinkle Fisheries and 100364 PEI Inc; review of property registry information re: Joyce-Ann Gavin and Rose Gavin.	KM	0.70
April 3, 2017	copy and organize documents for first meeting of creditors;	KMB	1.80
April 3, 2017	Email exchange with Natasha at corporations to obtain Letters Patent Amalgamation for "Bullwinkle Fisheries";	KP	0.20
April 3, 2017	Discuss results findings with Katie Morello regarding Bullwinkle Fisheries;	KP	0.20
April 3, 2017	Emails on due diligence and status;	PJW	0.40
April 3, 2017	Review parcel register to determine NS properties owned by various companies.	TLW	0.30
April 4, 2017	further work on questions in preparation for first meeting of creditors	JJBM	1.00
April 4, 2017	call with Ernst & Young	JJBM	0.10
April 4, 2017	traveled to and from Summerside PEI from Saint John New Brunswick	JJBM	6.20

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
April 4, 2017	preparation for and attending first meeting of creditors	JJBM	0.90
April 4, 2017	email to OSB with respect to summary request by OSB with respect to position of BMS	JJBM	0.70
April 4, 2017	call with PWC	JJBM	0.20
April 4, 2017	Perform PPSA Searches on Joyce Gavin, Joyce Ann Gavin, Leigh Gavin, Casey Gavin;	KP	0.50
April 4, 2017	Discussion with Lynn Trainor regarding property portion of due diligence;	KP	0.30
April 4, 2017	Begin updating and revising all 4 due diligence search results forms;	KP	0.30
April 4, 2017	Email to Josh McElman requesting further instructions on due diligence updating;	KP	0.10
April 5, 2017	call with respect to cooperation order with McInnes Cooper	JJBM	0.30
April 5, 2017	preparation of demand on McInnes Cooper	JJBM	0.80
April 5, 2017	consultation with client with respect to same	JJBM	0.20
April 5, 2017	further work on file	JJBM	0.20
April 5, 2017	calls with ALC	JJBM	0.30
April 5, 2017	research with respect to preservation injunctions and availability thereof	JJBM	1.00
April 5, 2017	consideration of facts and next steps in light of call with client and receiver	JJBM	0.90
April 5, 2017	update call with client and receiver	JJBM	0.90
April 5, 2017	Perform real property searches; email correspondence with NB counsel.	TLW	0.20
April 6, 2017	further review of fax related to bnk account and other preservation order	JJBM	1.00
April 6, 2017	review of correspondence from Key Murray Law providing background and trust account details	JJBM	0.50
April 6, 2017	Telephone call with Dallas Kelly re handling inquiries.	PJW	0.20
April 6, 2017	Inquiry from land lease.	PJW	0.30
April 7, 2017	Review of law re preservation order against non-party; email to Pam Williams re same.	JG	1.30
April 7, 2017	further work on outstanding due diligence; consultation with EY with respect to investigation;	JJBM	0.80
April 7, 2017	Email exchange with Josh regarding update;	KP	0.20
April 7, 2017	Telephone call with lessee.	PJW	0.20
April 7, 2017	Report re conversation with lessee.	PJW	0.20

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
April 7, 2017	Consideration of interim preservation order; Instructions on same.	PJW	0.50
April 8, 2017	review of preservation order in light of discussion with secured creditors and issues and matters related thereto;	JJBM	0.90
April 9, 2017	further research with respect to preservation orders and ability to obtain same;	JJBM	2.50
April 9, 2017	Consideration to preservation order - Rule 45 / BIA.	PJW	0.30
April 10, 2017	call with Bill Dowe; call with Steve MacLaughlin and George Kinsman;	JJBM	0.50
April 10, 2017	call with co-counsel;	JJBM	0.20
April 10, 2017	research of unlawful payments and preservation order;	JJBM	1.50
April 10, 2017	review PWC memorandum with respect to outstanding issues;	JJBM	0.50
April 11, 2017	various calls throughout the day with respect to financing provided for operations through delivery of escrow funds; consultation with respect thereto;	JJBM	0.80
April 11, 2017	initial review of bank statements and forwarding of same to client;	JJBM	0.80
April 11, 2017	review correspondence regarding preservation orders;	KMB	0.20
April 12, 2017	call with Finance PEI; preparation therefore; post-call with George Kinsman;	JJBM	0.70
April 12, 2017	meeting with Krisanne Stout with respect to research required;	JJBM	0.20
April 12, 2017	further research with respect to preference payments;	JJBM	0.50
April 12, 2017	review of Bell correspondence;	JJBM	0.20
April 12, 2017	office consultation with J. McElman, review Bankruptcy and Insolvency Act;	KMB	0.30
April 13, 2017	further review of correspondence from Bell; call with Chris; call to counsel for Bell;	JJBM	0.50
April 13, 2017	further work on escrow funds; consultation with BNS, EY and Grant Thornton;	JJBM	0.60
April 13, 2017	Review Rule 45 of Prince Edward Island Civil Procedure Rules, review Houlden and Morawetz on civil and insolvency remedies for fraud, review application and receivership order;	KMB	2.60
April 18, 2017	Begin research re process and test to obtain preservation order in bankruptcy proceedings.	JG	2.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
April 18, 2017	Continue researching case law and secondary sources re test to obtain preservation order in bankruptcy proceedings.	JG	3.00
April 18, 2017	research with respect preservation of property order and matters related thereto; various conference calls with client;	JJBM	2.10
April 18, 2017	review Houlden and Morawetz on Fraud, review case law regarding preservation orders;	KMB	1.50
April 19, 2017	Continue review of case law re obtaining preservation order in bankruptcy proceedings.	JG	3.60
April 19, 2017	call with Jessica Gillis with respect to preservation order and matters related thereto;	JJBM	0.70
April 19, 2017	call with Ryan MacDonald with respect to outstanding issues related to equipment;	JJBM	0.20
April 19, 2017	various calls with receiver with respect outstanding equipment and matters related thereto; call to the Bank of Nova Scotia with respect position; further call with Ryan MacDonald;	JJBM	1.50
April 19, 2017	call with receiver;	JJBM	0.50
April 19, 2017	call with Bell Canada;	JJBM	0.20
April 20, 2017	further work on preservation of property;	JJBM	1.40
April 21, 2017	call with Bell Canada;	JJBM	0.50
April 21, 2017	further consultation with receiver with respect to outstanding issues;	JJBM	0.60
April 21, 2017	further work on preservation order;	JJBM	0.90
April 24, 2017	call with George Kinsman;	JJBM	0.30
April 24, 2017	Telephone calls with local farmer (2) re potato lease.	PJW	0.50
April 25, 2017	further work on report; review of correspondence; consultation with client;	JJBM	1.50
April 26, 2017	preparation of Bell court order; consultation with client with respect to same;	JJBM	1.60
April 26, 2017	further work on matters related to Bullwinkle fisheries;	JJBM	0.80
April 26, 2017	consultation with receiver; review of draft report; consultation with respect thereto;	JJBM	1.10
April 26, 2017	Obtain letters patent for 100364 PEI Inc.;	KP	0.30
April 27, 2017	call with Jim Cook; call with client;	JJBM	0.60
April 27, 2017	further work on affidavit template for employees;	JJBM	0.70
April 27, 2017	further work on report;	JJBM	1.10
April 28, 2017	call with counsel for Bell Canada;	JJBM	0.60

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
April 28, 2017	further work on report; consultation with client;	JJBM	0.90
April 28, 2017	Consideration to Rule 44/45 Motion.	PJW	0.30
April 29, 2017	review correspondence and correspondence with client with respect to outstanding issues;	JJBM	0.50
May 1, 2017	further work on Bell order; consultation with Bell; further work on receivers report;	JJBM	1.90
May 1, 2017	research with respect provisions available to enforce under Rules of Court for return of property and matters related thereto;	JJBM	2.50
May 1, 2017	further work on bail order;	JJBM	0.30
May 1, 2017	Various email exchanges between Josh McElman regarding investigative work done on Bullwinkle and Gavco Fishing Enterprises;	KP	0.80
May 2, 2017	Amending Affidavits of Sukhjinder Singh, Wadie Kwame Adomako and Darjodh Singh.	AM	0.60
May 2, 2017	call to Ryan MacDonald;	JJBM	0.30
May 2, 2017	further work on materials for upcoming hearing; preparation for secured creditor call; attending secured creditor call;	JJBM	1.80
May 2, 2017	Obtain geolink maps for properties owned by Silver Hill Fur Farm Ltd.;	KP	0.30
May 2, 2017	Provide full package of due diligence for Silver Hill Fur Farm Ltd. to Pam Williams;	KP	0.20
May 2, 2017	Telephone conference with C. Kehiler (E & Y).	PJW	0.30
May 2, 2017	Attend with Silver Hill Farms workers re affidavits.	PJW	0.90
May 2, 2017	Email to borrower re status.	PJW	0.30
May 3, 2017	call with George Kinsman; review of next version of report;	JJBM	0.40
May 5, 2017	further preparation of material for upcoming hearing; consultation with client with respect to same;	JJBM	1.80
May 5, 2017	Consideration of pending motion.	PJW	0.50
May 5, 2017	Arrange court date; Review and comment on lease; instructions on pending motion.	PJW	1.30
May 6, 2017	further work on research and finalization of documentation and materials related thereto;	JJBM	1.80
May 7, 2017	further work on first report and matters related thereto; consultation with co-counsel with respect to same;	JJBM	1.40
May 8, 2017	further work on issues related to leasing; consultation with respect thereto;	JJBM	0.50

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
May 9, 2017	Drafting factum.	CH	3.50
May 9, 2017	further work on matters related to lease; consultation with respect thereto;	JJBM	0.40
May 9, 2017	further work on Bell order;	JJBM	0.30
May 9, 2017	Telephone call with Chris re release;	PJW	0.30
May 9, 2017	Conference with McElman on motion; Direction on same.	PJW	0.50
May 9, 2017	Telephone conference with Chris Kehiler re lease.	PJW	0.30
May 9, 2017	Conference call with Mr. McElman on motion.	PJW	0.50
May 10, 2017	Further drafting of factum	CH	10.00
May 10, 2017	Research case re production order for telephone records.	JG	1.00
May 10, 2017	preparation for upcoming hearing; consultation with co-counsel with respect to same; review of issues related to property and further work on file;	JJBM	1.90
May 10, 2017	further work on property issues;	JJBM	0.40
May 10, 2017	Email on Order registration.	PJW	0.20
May 11, 2017	Review title search.	CH	1.30
May 11, 2017	further work on preparation for upcoming hearing;	JJBM	0.60
May 11, 2017	Telephone conference with Lowther re lease and search.	PJW	0.30
May 11, 2017	Review of draft factum and consideration of same.	PJW	1.00
May 11, 2017	Telephone call with Kehiler re case and search.	PJW	0.30
May 12, 2017	Finalizing draft motion record documents.	CH	6.50
May 12, 2017	call with David Boyd with respect to affidavit;	JJBM	0.40
May 12, 2017	further work on draft orders and notice of motion; consultation with respect thereto and further work on outstanding issues related thereto;	JJBM	3.90
May 12, 2017	further work on material for upcoming hearing;	JJBM	1.50
May 12, 2017	Review of motion materials.	PJW	2.00
May 13, 2017	initial review of factum;	JJBM	0.40
May 13, 2017	Drafting factum in advance of hearing.	PJW	3.00
May 13, 2017	Consideration to proof of claim issues;	PJW	0.30
May 14, 2017	further work on motion and factum; edit and amendment of same; revision of same; preparation of argument for hearing;	JJBM	3.20
May 15, 2017	Gathering authorities for motion record	CH	1.80

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
May 15, 2017	review of report with trustee; preparation of affidavit for trustee; consultation throughout the day with respect to outstanding issues;	JJBM	1.90
May 15, 2017	further preparation for upcoming hearing; final work on material and review of same; research with respect to outstanding remaining issues;	JJBM	3.50
May 15, 2017	Revisions to Notice of Motion and Factum; Retrieve authorities from CanLi; Highlight cases; Begin copying cases; Copy and bind Motion Record; Arrange for filing Motion Record with Court.	MW	4.50
May 15, 2017	Preparation of Court documents and finalizing same for court filing.	PJW	3.00
May 16, 2017	Prepare Schedule A for preservation order regarding related parties real property	CH	1.00
May 16, 2017	travel from Saint John to Prince Edward Island in preparation for hearing next day;	JJBM	3.20
May 16, 2017	preparation of standing briefs with respect to receivers role, responsibility and propriety of reports as well as any brief with respect to discretion of court and inherent jurisdiction to _____ in relation to BIA and matters related thereto;	JJBM	2.90
May 16, 2017	further work on preparation for hearing; review of supplemental report; consultation with respect thereto;	JJBM	1.50
May 16, 2017	preparation of final version of court orders for presentation to judge; work on matters related thereto;	JJBM	1.40
May 16, 2017	assembling case law in preparation for hearing;	LB	1.30
May 16, 2017	Email from Pam; Print and bind supplement receiver report; Arrange for filing with Court.	MW	0.50
May 16, 2017	Review of materials in advance of hearing;	PJW	0.30
May 16, 2017	Conference with Dow (Finance PEI).	PJW	0.20
	To our fee		\$79,513.50
	Less Discount		\$-9,541.62
	Total fees		\$69,971.88

Lawyer	Initials	Hours	Rate	Total
Josh McElman	JJBM	168.40	350.00	58,940.00
Pamela J. Williams	PJW	32.80	305.00	10,004.00
Andrea L. Pierce	ALP	0.80	220.00	176.00
Tara-Lynn Wilcox	TLW	0.50	195.00	97.50
Charity Hogan	CH	24.10	195.00	4699.50
Kate Morello	KM	5.20	175.00	910.00

Jessica Gillis	JG	10.90	155.00	1689.50
Krisanne Bishop	KMB	6.40	140.00	896.00
Laura Boyd	LB	1.30	140.00	182.00
Bailey Campbell	BALC	4.60	140.00	644.00
Michelle Walsh-Doucette	MW	8.50	100.00	850.00
Kayla Payne	KP	3.70	100.00	370.00
Andrea MacInnis	AM	1.10	50.00	55.00

NON-TAXABLE DISBURSEMENTS:

Prothonotary's Fees (NT) \$156.00

Total Non-Taxable Disbursements: \$156.00

TAXABLE DISBURSEMENTS:

Agency fee	\$173.00
Computer Research Carswell	90.50
Delivery & courier	25.11
Document production	745.20
Long distance telephone	2.56
Mileage	636.48
Online judgement searches	16.00
Photocopies	426.30
PPSA - Search	80.00
Title Search	685.00
Web Hosting	3.45
Bridge Tolls	93.00

Total Taxable Disbursements: \$2,976.60

SUMMARY:

Fees	\$69,971.88
Disbursements	\$3,132.60
Subtotal	<u>\$73,104.48</u>

HST Fees	\$10,495.78
HST Disbursements	\$446.49
Subtotal	<u>\$10,942.27</u>

TOTAL INVOICE	\$84,046.75
BALANCE NOW DUE	<u>\$84,046.75</u>

STATEMENT OF ACCOUNT

Amount of this invoice	\$84,046.75
Previous Balance	\$0.00
Interest on Overdue Amount	\$0.00
Total Amount Owing	<u>\$84,046.75</u>

Please return this page with your payment if paying by cheque or indicate invoice number on cheque and send to Cox & Palmer

To pay by online banking, please add Cox & Palmer as a payee and enter your 8 digit client number 50015768 when prompted for an account.

Payment Options: Wire, EFT, Cash, Cheque, Visa, MasterCard, AMEX, In Office Debit, Online Banking

Terms:

An interest charge of 12% per annum is payable on the balance not paid within 45 days of the date of the invoice.

Brunswick Square
Ste 1500, 1 Germain Street
PO Box 1324
Saint John, NB E2L 4H8

Tel: 506-632-8900
Fax: 506-632-8809
www.coxandpalmerlaw.com

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COX & PALMER

Ernst & Young Inc.
RBC Waterside Centre
1871 Hollis Street
Suite 500
Halifax, NS M5K 1J7

October 15, 2017
File #50015768-00002
HST REG.#121439335 RT0001
Client # 50015768

INVOICE SUMMARY

Invoice # 500031600

RE: Estate of Silver Hill Fur Farms Ltd.

Previous Balance	\$0.00
Interest on Overdue Amount	\$0.00
Fees for this Invoice	\$63,800.80
Taxable Disbursements for this Invoice	1,816.12
Non-Taxable Disbursements for this Invoice	112.25
HST	9,842.54
Total Invoice	<u>\$75,571.71</u>
BALANCE NOW DUE	<u><u>\$75,571.71</u></u>

Please return this page with your payment or wire your payment

Wiring Instructions

Bank:	Bank of Nova Scotia	Swift Code:	NOSCCATTHFX
Main Branch:	Halifax NS	ABA Routing Code:	026002532
Bank Number:	002	Invoice Payment Acct:	4001401594-17
Transit Number:	33993		

Please include the File # 50015768-00002 on wire transfer document.

Payment Options: Cash, Cheque, Wire Transfer, VISA, MasterCard.

Terms:

An interest charge of 12% per annum is payable on the balance not paid within 45 days of the date of the invoice.

Brunswick Square
Ste 1500, 1 Germain Street
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Saint John, NB E2L 4H8

Tel: 506-632-8900
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www.coxandpalmerlaw.com

COX & PALMER

Ernst & Young Inc.
RBC Waterside Centre
1871 Hollis Street
Suite 500
Halifax, NS M5K 1J7

October 15, 2017
File #50015768-00002
Your Ref:
HST REG.#121439335 RT0001
Client # 50015768

Invoice #:500031600

FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THIS MATTER:

RE: Estate of Silver Hill Fur Farms Ltd.

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>
May 17, 2017	review title reports;	CH
May 17, 2017	review title reports;	CH
May 17, 2017	draft and send Notice of Preservation Orders to banking institutions;	HC
May 17, 2017	draft and send Notice of Preservation Orders to banking institutions;	HC
May 17, 2017	travel from PEI to Saint John returning from hearing;	JJBM
May 17, 2017	preparation for the hearing; review of materials; review of affidavits;	JJBM
	review of possible positions to be taken by other parties and attending hearing;	
May 17, 2017	preparation of letters to provide notice; consultation with receiver; consultation with co-counsel;	JJBM
May 17, 2017	further consultation with counsel; consultation with opposing parties with respect to outstanding issues related to and arising from court orders;	JJBM
May 17, 2017	telephone call with several process servers to arrange for service of Orders; telephone call with Fred MacInnis to provide instructions for service; forward Orders to court for filing; scan and email Orders; telephone call with Fred MacInnis confirming that service was effected;	MW
May 17, 2017	telephone call with call several process servers to arrange for service of Orders; telephone call with Fred MacInnis; provide instructions for service; forward Orders to court for filing; scan and email Orders; telephone call with Fred MacInnis confirming that service was effected;	MW
May 17, 2017	attend at Court; coordinate notice of order and communications on same;	PJW
May 17, 2017	attend at Supreme Court of PEI;	PJW
May 17, 2017	coordinate notice of order and communications on same;	PJW
May 17, 2017	attend banks to hand deliver court order;	RC
May 17, 2017	attend banks to hand deliver court order;	RC
May 18, 2017	begin draft of brief;	CH
May 18, 2017	draft of brief;	CH

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>
May 18, 2017	fax additional copies of Notice of Preservation Order; answer questions from institutions that received them;	HC
May 18, 2017	faxing additional copies of the Notice of Preservation Order; answer questions from institutions that received them;	HC
May 18, 2017	further work on various matters arising from previous day's hearing;	JJBM
May 18, 2017	telephone call with Brandon Forbes; report on same;	PJW
May 18, 2017	email from Tignish Credit Union re order;	PJW
May 18, 2017	email on process server;	PJW
May 18, 2017	telephone call with Brendan Forbes; report on same;	PJW
May 18, 2017	email from Tignish Credit Union re Order;	PJW
May 18, 2017	emails regarding process server;	PJW
May 18, 2017	telephone call with Brandon Forbes; report on same;	PJW
May 19, 2017	consultation with co-counsel with respect service of orders and matters arising from call from opposing counsel;	JJBM
May 19, 2017	research in preparation for upcoming comeback hearing;	JJBM
May 19, 2017	initial contact from opposing party;	JJBM
May 19, 2017	email with Chris Keliher regarding lease property particulars;	PJW
May 19, 2017	telephone call with Brandon Forbes on retainer;	PJW
May 19, 2017	consideration to hearing continuation and strategy for same;	PJW
May 19, 2017	email with Chris Kehiler re lease property particulars;	PJW
May 19, 2017	telephone call with Brandon Forbes on retainer;	PJW
May 19, 2017	consideration to hearing continuation and strategy for same;	PJW
May 20, 2017	correspondence with new counsel for Leigh Gavin, Rose Gavin, Bullwinkle and Gavco Fishing Enterprises; conference call with respect to same and forwarding of documentation related to the proceedings; telephone call with client with respect to the position taken; further work on outstanding issues arising from call with opposing counsel;	JJBM
May 21, 2017	prepare draft interim consent order for review and consideration as possible resolution with opposing parties;	JJBM
May 22, 2017	further work on presentation of property order; edit and amendment of same; forwarding same to client; further review of previous orders and amendments necessary and position of opposing party;	JJBM
May 22, 2017	further research with respect to related party transactions;	JJBM
May 22, 2017	review of revised order;	PJW
May 22, 2017	review of revised Order;	PJW
May 23, 2017	draft brief;	CH
May 23, 2017	draft brief;	CH
May 23, 2017	further work on draft preservation order on a consensual basis; consultation with opposing party; consultation with client with respect to same; review, edit and amendment of same;	JJBM
May 23, 2017	further work on brief and research;	JJBM
May 24, 2017	Telephone call with Bill Dow;	JJBM
May 24, 2017	further work throughout the day with respect preservation order and matters related thereto; calls to opposing counsel; call with client;	JJBM
May 24, 2017	email on affidavit of service;	PJW
May 24, 2017	email on affidavit of service;	PJW
May 25, 2017	preparation for and telephone call with secured creditors; post call with receiver with respect position of creditors;	JJBM

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>
May 25, 2017	Telephone call with Brandon Forbes with respect to position of opposing parties;	JJBM
May 25, 2017	various emails and editing of preservation order and consultation with Brandon Forbes;	JJBM
May 25, 2017	discussion with receiver;	JJBM
May 25, 2017	telephone call with Copenhagen internal counsel;	JJBM
May 25, 2017	telephone call with Jim Cook with respect outstanding issues;	JJBM
May 25, 2017	various emails; consideration to pending come back hearing;	PJW
May 25, 2017	various emails and consideration to pending cause back hearing;	PJW
May 26, 2017	research procedure re filing notice to request extension of order at comeback hearing; discussion with Pam Williams re same;	JG
May 26, 2017	research procedure re filing notice to request extension of order at comeback hearing; discussion with Pam Williams re same;	JG
May 26, 2017	call with receiver and Bank of Nova Scotia;	JJBM
May 26, 2017	various calls with Brandon Forbes throughout the day with respect to status of order and court call requirement thereto;	JJBM
May 26, 2017	further work and revision of order; consultation with receiver;	JJBM
May 26, 2017	further work on briefing of issues related to matters raised by Brandon Forbes and possible opposition or concerns which may arise prior to decision by court;	JJBM
May 26, 2017	further work on second report;	JJBM
May 26, 2017	telephone call with court to discussion adjournment of hearing;	JJBM
May 26, 2017	telephone call with ALC;	JJBM
May 26, 2017	arrange and attend call with Justice Campbell, Josh McElman and Brandon Forbes; consideration to pending Order;	PJW
May 26, 2017	arrange and attend call with Justice Campbell, Josh McElman and Brandon Forbes;	PJW
May 27, 2017	initial review financial statements provided by Brandon Forbes; correspondence with client with respect to same;	JJBM
May 29, 2017	further work on reaching resolution with opposing party; consultation with client; consultation with the Bank of Nova Scotia;	JJBM
May 29, 2017	telephone call with Copenhagen counsel;	JJBM
May 30, 2017	preparation of letter to Justice Gordon Campbell enclosing Preservation of Property Order Number Two;	AM
May 30, 2017	further work throughout the today with respect outstanding issues in preparation for and attendance of conference call with Bank of Nova Scotia and receiver;	JJBM
May 30, 2017	telephone call with Copenhagen's counsel;	JJBM
May 30, 2017	telephone call with Brandon Forbes;	JJBM
May 30, 2017	documents signed by Brandon Forbes and filed at courthouse;	MM
May 30, 2017	documents signed by Brandon Forbes and filed at courthouse;	MW
May 30, 2017	execute and arrange for consent order delivery;	PJW
May 30, 2017	execute and arrange for consent order delivery;	PJW
May 31, 2017	review title searches and preparing report on title;	CH
May 31, 2017	various consultations with Brandon Forbes with respect outstanding issued court order and arrange for delivery of same; arranging for delivery and service of second report of receiver; attending conference call with Finance PEI and receiver;	JJBM
May 31, 2017	emails re amended order and receiver report;	PJW

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>
May 31, 2017	emails re amended order and receiver report;	PJW
June 1, 2017	telephone call with counsel to Copenhagen Fur;	JJBM
June 1, 2017	preparation, edit and amendment of email to creditors with respect to class one and class two assets and division of proceeds;	JJBM
June 1, 2017	further work on demands;	JJBM
June 2, 2017	further work on correspondence to secured creditors; consultation with receiver;	JJBM
June 2, 2017	telephone call with receiver with respect to outstanding issues;	JJBM
June 5, 2017	attendance to PPSA registration and real property notice registration;	CH
June 5, 2017	prepare Notice of Order for registration;	LT
June 6, 2017	draft notice;	CH
June 6, 2017	preparation for and attending call with client and with secured creditors; post call discussions with respect to next steps and direction with respect demands and ALC;	JJBM
June 6, 2017	further work on matters related to the ALC funding; preparation of draft email; consultation with client with respect to same;	JJBM
June 6, 2017	email from BMO re preservation order;	PJW
June 7, 2017	further work on issues related to ALC funding;	JJBM
June 7, 2017	correspondence with counsel for opposing parties and Brandon Forbes;	JJBM
June 8, 2017	follow up with Brandon Forbes;	JJBM
June 8, 2017	follow up with Copenhagen Fur;	JJBM
June 8, 2017	discussion with receiver;	JJBM
June 8, 2017	further work on outstanding issues related to upcoming hearing;	JJBM
June 8, 2017	further research with respect to priority of claims into fur, mink and matters related thereto;	JJBM
June 12, 2017	further follow-up with respect to outstanding issues related to Brandon Forbes and Copenhagen Fur;	JJBM
June 13, 2017	further review of priority issues related to John Deere; consultation with co-counsel with respect to same; forwarding of email with respect to same;	JJBM
June 13, 2017	further follow up with Brandon Forbes;	JJBM
June 14, 2017	further work on research related to related party transaction, substance of transactions and documentation related thereto;	JJBM
June 14, 2017	correspondence with Copenhagen Fur;	JJBM
June 14, 2017	correspondence with Brandon Forbes;	JJBM
June 15, 2017	call with Chris Keliher;	JJBM
June 15, 2017	further work on security review; consultation with co-counsel; further work on same;	JJBM
June 15, 2017	consultation with Josh McElman regarding research needed; research Westlaw for applicable case law; read case law; prepare research for Josh McElman;	SEL
June 16, 2017	telephone call with Chris Keliher regarding storage building; review searches regarding same; correspondence with Chris Keliher and Josh McElman regarding properties;	CH
June 16, 2017	Telephone call with respect to security review with co-counsel upcoming hearings and next steps; telephone call with client with respect to same;	JJBM

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>
June 16, 2017	prepare research memo for Josh McElman regarding the treatment of corporate documents between family members;	SEL
June 18, 2017	review memorandum with respect to related party transactions;	JJBM
June 18, 2017	prepare research memo for Josh McElman regarding Court treatment of corporate documentation between family members;	SEL
June 19, 2017	telephone call with John Deere with respect to outstanding issues;	JJBM
June 19, 2017	further work on file; call to Brandon Forbes;	JJBM
June 19, 2017	further work on outstanding issues related to position of Rose and Leigh Gavin;	JJBM
June 19, 2017	further work on John Deere security review;	JJBM
June 20, 2017	Initial review of email correspondence from Brandon Forbes with respect to position of parties;	JJBM
June 20, 2017	preparation of draft response to counsel for Rose and Leigh Gavin;	JJBM
June 20, 2017	telephone call with client; further work on response to Rose and Leigh Gavin counsel;	JJBM
June 20, 2017	various consultations through the day with respect to position of opposing parties; review of previous material and file a position of opposing parties; further consultation with co-counsel with respect to same;	JJBM
June 20, 2017	read and summarize cases for memo for Josh McElman;	SEL
June 21, 2017	prepare memo for Josh McElman on court treatment of corporate documentation between family members;	SEL
June 22, 2017	prepare research memo for Josh McElman regarding Court treatment of corporate documentation between family members;	SEL
July 4, 2017	review of correspondence;	JJBM
July 7, 2017	further work on closing;	JJBM
July 10, 2017	telephone call with PWC to discuss outstanding issues;	JJBM
July 10, 2017	further correspondence with respect to outstanding issues;	JJBM
July 11, 2017	telephone call with Chris Keliher regarding location of building and title to property;	CH
July 12, 2017	telephone call with Brandon Forbes;	JJBM
July 12, 2017	follow up with counsel for Province of Prince Edward Island;	JJBM
July 13, 2017	Telephone call with Brandon Forbes;	JJBM
July 13, 2017	further follow-up Finance PEI counsel;	JJBM
July 13, 2017	further work on issues related to John Deere;	JJBM
July 13, 2017	various emails through the day with respect to outstanding issues related to operations of Gateau Bullwinkle status of horses and matters related thereto;	JJBM
July 14, 2017	consultation with client call to opposing counsel;	JJBM
July 17, 2017	consultation with client; preparation of correspondence; further consultation with client with respect thereto and amendments and drafts related thereto;	JJBM
July 18, 2017	further work on draft correspondence to opposing parties; consultation with client;	JJBM
July 20, 2017	correspondence with Chris Keliher regarding property search;	CH
July 24, 2017	review of monitors or receivers report; consultation with respect thereto;	JJBM
July 25, 2017	telephone call with George Kinsman; further work on materials for the upcoming hearing;	JJBM

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>
July 26, 2017	further consultation with opposing counsel with respect to outstanding issues;	JJBM
July 31, 2017	review of documentation provided by Brandon Forbes; review of analysis by receiver; consultation with Brandon Forbes with respect to same; further work on outstanding issues; consultation with respect to same;	JJBM
August 1, 2017	consultation with client; forwarding of a third report to opposing parties in consultation with respect to same;	JJBM
August 3, 2017	further correspondence with receiver; call to opposing party;	JJBM
August 3, 2017	further consultation with client with respect outstanding issues;	JJBM
August 7, 2017	review of outstanding issues; next steps in relation to hearing;	JJBM
August 8, 2017	title search update; correspondence from Chris;	CH
August 8, 2017	arranging for court dates;	JJBM
August 8, 2017	email to opposing counsel;	JJBM
August 9, 2017	emails with opposing parties;	JJBM
August 10, 2017	telephone call with Chris Keliher regarding PID 257 and plot plan;	CH
August 10, 2017	further work on court time and court hearing; consultation with opposing parties;	JJBM
August 10, 2017	further work on distribution; preparation for upcoming hearing;	JJBM
August 10, 2017	arrange for court dates;	PJW
August 11, 2017	review title search.	CH
August 11, 2017	telephone call with Brandon Forbes with respect to outstanding issues;	JJBM
August 11, 2017	various calls with client; call to opposing party; arranging for court date;	JJBM
August 11, 2017	further work on materials;	JJBM
August 14, 2017	correspondence with opposing counsel and with client;	JJBM
August 14, 2017	consultation with ALC's counter of milk inventory assessment officer;	JJBM
August 15, 2017	review title search; opinion to Chris Keliher;	CH
August 15, 2017	telephone call with Brandon Forbes;	JJBM
August 15, 2017	telephone call with George Kinsman;	JJBM
August 15, 2017	review of property summary;	JJBM
August 16, 2017	preparation for and attending telephone call with ALC representative in charge of inventory counts;	JJBM
August 16, 2017	preparation for meeting next day with respect outstanding issues related to Brandon Forbes and James Matheson;	JJBM
August 17, 2017	further work on issues related to property;	JJBM
August 17, 2017	further preparation for telephone call with opposing parties and with receiver; attending call; post-call with client;	JJBM
August 18, 2017	further work on outstanding issues arising from previous days call;	JJBM
August 18, 2017	further work on checklist;	JJBM
August 21, 2017	further consultation with respect to issues related to property;	JJBM
August 22, 2017	telephone call with George Kinsman;	JJBM
August 23, 2017	further work on material;	JJBM
August 28, 2017	telephone call to Brandon Forbes; review of documentation;	JJBM
August 31, 2017	review of summary from George Kinsman;	JJBM
September 1, 2017	consultation with George Kinsman; review of report of George Kinsman;	JJBM
September 1, 2017	correspondence to opposing party;	JJBM

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>
September 3, 2017	review of materials in advance of hearing;	JJBM
September 5, 2017	further consultation with George Kinsman and opposing party;	JJBM
September 7, 2017	further consultation with client and opposing party;	JJBM
September 7, 2017	further work on file; consultation with client; consultation with opposing party;	JJBM
September 7, 2017	arrange and confirm motion date;	PJW
September 8, 2017	consultation with client; call to opposing party;	JJBM
September 8, 2017	request with respect to Gavco and Bulkwinkle;	JJBM
September 9, 2017	further work on material for hearing; edit, amendment and draft of same; affidavits and materials required from ALC, Bank of Nova Scotia, trustee and receiver;	JJBM
September 10, 2017	further work on material;	JJBM
September 11, 2017	further work on documentation for upcoming hearing;	JJBM
September 11, 2017	further correspondence with ALC's representative with respect to count and consultation with respect thereto;	JJBM
September 11, 2017	preparation of affidavit for representative of ALC; correspondence with respect thereto;	JJBM
September 11, 2017	email on court date;	PJW
September 12, 2017	telephone call with Brandon Forbes;	JJBM
September 12, 2017	further review of issues related to Tignish Credit Union auction results; correspondence with opposing party with respect thereto;	JJBM
September 12, 2017	further work on issues related to credit union;	JJBM
September 12, 2017	telephone call with court clerk;	PJW
September 13, 2017	further work on documentation; correspondence with respect thereto;	JJBM
September 13, 2017	further work on affidavit from ALC representative and discussions with respect thereto;	JJBM
September 13, 2017	email with working group re affidavit and pending court date;	PJW
September 15, 2017	correspondence to opposing party;	JJBM
September 18, 2017	further work on collection from Brandon Forbes;	JJBM
September 19, 2017	telephone call with Brandon Forbes; call with George Kingston; further call with Brandon Forbes; correspondence with Mr. Forbes; further edit and amendment of correspondence and forwarding of same;	JJBM
September 19, 2017	review vessel registry information; email exchange with Josh McElman regarding same;	NAO
September 20, 2017	further work on arranging meeting; consultation with respect thereto;	JJBM
September 20, 2017	emails on return date;	PJW
September 21, 2017	arrange meeting; correspondence with respect to same;	JJBM
September 21, 2017	further work on arranging meeting and various matters related thereto;	JJBM
September 22, 2017	further work on arranging matters for meeting;	JJBM
September 22, 2017	review material in advance of meeting;	JJBM
September 22, 2017	follow up on arranging court dates;	PJW
September 25, 2017	preparation for and attending call with Brandon Forbes exports to discuss outstanding issues and possible resolution;	JJBM
September 25, 2017	further work on file as a result of proposed settlement and consideration of same; discussion with client;	JJBM

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>
September 26, 2017	preparation for meeting with Bank of Nova Scotia; review of material; consultation with client with respect to same; further work on court material in case no settlement;	JJBM
September 26, 2017	further work on material for court;	JJBM
September 26, 2017	email with court clerk;	PJW
September 27, 2017	telephone call with a Province of Nova Scotia and preparation therefor; further telephone call with David Boyd with respect thereto;	JJBM
September 28, 2017	further work on file and arranging call with ALC; correspondence with client; correspondence with ALC;	JJBM
September 28, 2017	telephone call with Aaron Goldstein; further work on outstanding issues related to file;	JJBM
October 2, 2017	further follow up with ALC; consultation with client;	JJBM
October 2, 2017	initial work on settlement order;	JJBM
October 3, 2017	email with respect to outstanding issues;	JJBM
October 4, 2017	review of previous orders, applications and materials filed in court for a proposed settlement order; drafting, editing and amending of same; correspondence with client;	JJBM
October 6, 2017	email with Brandon Forbes;	JJBM
October 8, 2017	further work on draft order; review and edit of same;	JJBM
October 10, 2017	various emails and calls throughout the day;	JJBM
October 11, 2017	telephone call with Brandon Forbes;	JJBM
October 11, 2017	further work on revision of draft order for settlement and compromise; correspondence with respect thereto; consultation with client with respect to same;	JJBM
October 11, 2017	further work on draft order, summary of settlement terms; proposing cons related thereto and recommendation to creditors with respect to same;	JJBM
October 12, 2017	preparation for and attending call with ALC; post call with client;	JJBM
October 12, 2017	various calls with Brandon Forbes and emails with respect to settlement;	JJBM
October 12, 2017	amendment of summary of resolution; consultation with client with respect to same;	JJBM
October 13, 2017	telephone call with George Kingsman; correspondence with opposing party; further telephone call with opposing party; further telephone call with George Kingsman with respect to status of various matters related thereto; further discussion with respect to settlement and matters related thereto;	JJBM
October 13, 2017	further work on draft order and correspondence with opposing party; further telephone call with opposing party with respect to outstanding issues;	JJBM
October 15, 2017	review of correspondence from receiver;	JJBM
	To our fee	\$63,800.80

Lawyer	Initials	Hours	Rate	Total
Josh McElman	JJBM	145.50	350.00	50,925.00
Pamela J. Williams	PJW	18.50	305.00	5,642.50
Nicholas Ouellette	NAO	0.20	230.00	46.00
Charity Hogan	CH	19.30	195.00	3,763.50
Jessica Gillis	JG	4.00	155.00	620.00
Randy Campbell	RC	2.80	140.00	392.00
Sydney Logan	SEL	10.37	140.00	1,451.80
Michelle Walsh-Doucette	MW	3.50	100.00	350.00
Lynn Trainor	LT	0.50	100.00	50.00
Melanie McKenna	MM	0.50	100.00	50.00
Hilary Card	HC	10.00	50.00	500.00
Andrea MacInnis	AM	0.20	50.00	10.00

NON-TAXABLE DISBURSEMENTS:

PPSA - registration (non-taxable)	\$35.00
Registry of Deeds - Recording/Registration (NT)	77.25
Total Non-Taxable Disbursements:	\$112.25

TAXABLE DISBURSEMENTS:

Computer Research Carswell	\$9.50
Document production	90.30
Mileage	614.41
Photocopies	211.05
Process Servers/Service of Documents	405.80
Title Search	75.00
Web Hosting	156.31
17 May 17 Accommodations	207.25
VENDOR: Josh McElman Professional Corporation; INVOICE#: 2017-28; DATE: 2017-05-17 - Expense Report - Client disbursements	
17 May 17 Travelling Expenses	46.50
VENDOR: Josh McElman Professional Corporation; INVOICE#: 2017-31; DATE: 2017-06-13 - May 17 - Confederation Bridge	
Total Taxable Disbursements:	\$1,816.12

SUMMARY:

Fees		\$63,800.80
Disbursements		<u>\$1,928.37</u>
	Subtotal	\$65,729.17
HST Fees		\$9,570.12
HST Disbursements		<u>\$272.42</u>
	Subtotal	\$9,842.54
TOTAL INVOICE		<u>\$75,571.71</u>
BALANCE NOW DUE		<u>\$75,571.71</u>

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Saint John, NB E2L 4H8

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The difference is a great relationship

Ernst & Young Inc.
RBC Waterside Centre
1871 Hollis Street
Suite 500
Halifax, NS M5K 1J7

February 28, 2018
File #50015768-00002
HST REG.#121439335 RT0001
Client # 50015768

INVOICE SUMMARY

Invoice # 500038621
RE: Estate of Silver Hill Fur Farms Ltd.

Previous Balance	\$0.00
Interest on Overdue Amount	\$0.00
Fees for this Invoice	\$36,687.50
Taxable Disbursements for this Invoice	1,072.45
Non-Taxable Disbursements for this Invoice	50.00
HST	5,664.00
Total Invoice	<u>\$43,473.95</u>
BALANCE NOW DUE	<u><u>\$43,473.95</u></u>

Please return this page with your payment if paying by cheque

Wiring Instructions

Bank:	Bank of Nova Scotia	Swift Code:	NOSCCATT
Main Branch:	Toronto, ON	ABA Routing Code:	026002532
Bank Number:	002	Invoice Payment Acct:	4001401594-17
Transit Number:	33993		

To pay by online banking, please add Cox & Palmer as a payee and enter 5001576800002 when prompted for an account.

Payment Options: Cash, Cheque, Wire Transfer, VISA, MasterCard, AMEX, Online Banking

Terms:

An interest charge of 12% per annum is payable on the balance not paid within 45 days of the date of the invoice.

Thank you for your business.

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February 28, 2018
File #50015768-00002
Your Ref:
HST REG.#121439335 RT0001
Client # 50015768

Invoice #:500038621

FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THIS MATTER:

RE: Estate of Silver Hill Fur Farms Ltd.

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
October 16, 2017	call with ALC lawyer with respect to outstanding issues and next steps	JJBM	0.80
October 16, 2017	email to opposing party with respect to cart and issues related to forklift and report of property manager;	JJBM	0.50
October 16, 2017	further work on materials for contested application and preparation for same;	JJBM	1.80
October 16, 2017	further work on contested application; edit, amendment and drafts of memos, affidavits and materials related thereto;	JJBM	2.50
October 16, 2017	call with Brandon Forbes and various emails on the evening of October 16 with respect position of opposing party;	JJBM	0.90
October 16, 2017	various consultation with receiver;	JJBM	0.80
October 17, 2017	further work on release provided by Brandon Forbes; edit and amendment of same; correspondence with respect to same; call with Brandon Forbes with respect to same; call with George Kinsman;	JJBM	1.80
October 17, 2017	further work on motion material for contested application including motion and record factum and materials related thereto;	JJBM	1.90
October 17, 2017	further correspondence with unsecured creditors and with receiver;	JJBM	0.80
October 17, 2017	further work on issues related to correspondence to creditors and division of proceeds; call with ALC with respect to same;	JJBM	0.90
October 17, 2017	review order and release, further review of release;	RMA	1.20
October 18, 2017	further work on draft allocation; discussion with George Kinsman;	JJBM	0.60
October 18, 2017	email correspondence with respect to draft allocation for secured creditors; consultation with respect thereto;	JJBM	0.30
October 18, 2017	call with PWC;	JJBM	0.30

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
October 18, 2017	call with PWC;	JJBM	0.40
October 18, 2017	preparation for and attending conference call with secured creditors; post-call discussion with George Kinsman; post-call discussion with PWC; post-call discussion with BNS;	JJBM	2.40
October 18, 2017	further work and finalization of materials for contested application;	JJBM	1.50
October 19, 2017	preparation of correspondence to finance PEI with respect to proposed settlement and rationale therefore;	JJBM	0.60
October 19, 2017	correspondence with opposing party with respect to resolution and status thereof;	JJBM	0.40
October 19, 2017	call with Brandon Forbes with respect to outstanding issues;	JJBM	0.90
October 19, 2017	further call with Brandon Forbes;	JJBM	0.30
October 19, 2017	call with clerk of the Court;	JJBM	0.20
October 20, 2017	call with Finance PEI counsel Bill Dow to discuss settlement and options related thereto;	JJBM	0.30
October 20, 2017	call with PWC with respect to proposed settlement;	JJBM	0.30
October 20, 2017	call with BNS with respect to proposed settlement;	JJBM	0.20
October 20, 2017	final preparation of settlement documentation; correspondence with respect thereto; final consultation with Bill Dow with respect to same; preparation of correspondence to opposing party;	JJBM	1.90
October 20, 2017	further review of revised correspondence and release;	RMA	0.40
October 21, 2017	further research with respect position taken and next steps in relation to upcoming hearing;	JJBM	1.60
October 23, 2017	various work throughout the day with respect to proposed settlement; consultation with client; consultation with Brandon Forbes;	JJBM	1.70
October 23, 2017	further work on settlement motion; drafting editing and amending same;	JJBM	2.90
October 24, 2017	further consultation with respect to settlement;	JJBM	0.40
October 24, 2017	further work on motion material and brief in law;	JJBM	2.40
October 24, 2017	further correspondence with Court with respect to scheduling and issues related thereto;	JJBM	0.40
October 25, 2017	various calls with Brandon Forbes throughout the day with respect to settlement and issues related thereto funds and mink;	JJBM	1.20
October 25, 2017	further work of material;	JJBM	1.80
October 25, 2017	further work on material for Court;	JJBM	0.90
October 25, 2017	consultation with Court; consultation with opposing counsel with respect to wire;	JJBM	0.60
October 25, 2017	email with McElman re pending court date;	PJW	0.30
October 26, 2017	further consultation with Brandon Forbes;	JJBM	0.40
October 26, 2017	further work on report;	JJBM	1.20
October 26, 2017	preparation of draft orders;	JJBM	0.80
October 26, 2017	conference calls with respect issues related to delivery and matters related thereto;	JJBM	0.90

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
October 26, 2017	various calls throughout the day with Brandon Forbes and George Kinsman;	JJBM	1.20
October 27, 2017	further work on materials for upcoming hearing; consultation with opposing party;	JJBM	0.90
October 27, 2017	further calls with Brandon Forbes with respect outstanding issues related to delivery of Mink; receipt of mink; consultation with receiver with respect to same; consultation with receiver with respect to the status of delivery and matters related thereto; preparation of correspondence to opposing parties to confirm that mink have been provided to Nova Elite but yet received by the receiver and that we will review same;	JJBM	1.90
October 27, 2017	further work on record on motion;	JJBM	0.80
October 27, 2017	telephone call with McElman regarding update;	PJW	0.30
October 29, 2017	further work on motion record for consensual resolution;	JJBM	1.20
October 30, 2017	various consultations throughout the day with George Kinsman; consultation with opposing parties; consultation with Court; consultation co-counsel with respect motion record; further work on motion record;	JJBM	1.80
October 30, 2017	further consultation with opposing party;	JJBM	0.30
October 31, 2017	call with Ernst Young;	JJBM	0.40
October 31, 2017	call with opposing party;	JJBM	0.60
October 31, 2017	call with PWC;	JJBM	0.20
November 1, 2017	further work throughout the day with respect outstanding issues; correspondence with Brandon Forbes; consultation with client; review of materials; editing and amending of same;	JJBM	1.50
November 2, 2017	further work on tender;	JJBM	1.30
November 2, 2017	further work on documentation for upcoming hearing;	JJBM	0.40
November 2, 2017	call with Brandon Forbes;	JJBM	0.50
November 6, 2017	research with respect position of ACOA; consultation with co-counsel with respect to same;	JJBM	1.20
November 6, 2017	further consultation with Brandon Forbes;	JJBM	0.80
November 6, 2017	work on material for upcoming hearing; correspondence with client with respect to same; edit and amendment of draft order; further work on same;	JJBM	1.40
November 6, 2017	office consultation with Josh McElman regarding research on CRA tax credit issue, preparing research on issues, preparing memo on issues;	SEL	2.90
November 7, 2017	final work on report; consultation with respect thereto; direction with respect to filing;	JJBM	0.80
November 7, 2017	review of correspondence from Finance PEI; consultation with respect thereto;	JJBM	0.30
November 7, 2017	call to counsel for Finance PEI;	JJBM	0.20
November 7, 2017	further work on attending to filing the materials and delivery of same;	JJBM	1.90

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
November 7, 2017	preparation of trustee affidavit and forwarding of same;	JJBM	0.50
November 7, 2017	preparing research regarding issues associated with CRA credits, preparing memo for Josh McElman regarding issues associated with CRA credits;	SEL	3.90
November 8, 2017	further work on release; consultation with the Finance PEI; consultation with Brandon Forbes; consultation with client; further work with Brandon Forbes on amended release; consultation with respect thereto;	JJBM	2.80
November 8, 2017	further work on book of orders;	JJBM	0.50
November 8, 2017	further work on obtaining trustee's consent; explanation of trustees consent to trustee;	JJBM	0.50
November 8, 2017	telephone conference with Josh McElman; consideration to pending hearing;	PJW	0.50
November 8, 2017	preparing research for Josh McElman regarding CRA tax credit issues, office consultation with Josh McElman regarding CRA tax credit research and further research needed;	SEL	4.80
November 9, 2017	further work on release and consultation with respect thereto with Finance PEI and Brandon Forbes;	JJBM	0.80
November 9, 2017	further work on research regarding ACOA;	JJBM	0.50
November 9, 2017	conversation with Finance PEI with respect to position;	JJBM	0.60
November 9, 2017	consideration of issues related to nature of mink and entitlement of parties to breeders and non-breeders;	JJBM	0.80
November 9, 2017	further preparation for hearing; call with co-counsel with respect to same; organization of documentation required for hearing; preparation of arguments related to reasonableness of settlement deference to position of the receiver in business matters and further preparation of oral argument;	JJBM	2.90
November 9, 2017	communications on pending hearing;	PJW	1.00
November 9, 2017	preparing research and research memo for Josh McElman regarding CRA tax credit issues;	SEL	1.20
November 10, 2017	travel to and from Charlottetown; consultation with client; preparation for hearing; attending hearing; post hearing conference with client with respect to issues related to position of Finance PEI related to tender; post hearing consultation with client with respect the status of mink; various calls to and with ALC counsel Aaron Goldstein with respect to status of breeder mink;	JJBM	11.50
November 10, 2017	further correspondence with respect to status of breeder mink and matters related thereto;	JJBM	0.40
November 10, 2017	consideration to hearing;	PJW	0.50
November 13, 2017	preparation of release of interest or bill of sale and file work on final release with schedule a attached; correspondence with client with respect thereto;	JJBM	1.80
November 14, 2017	consultation re priority claims against mink between bank and auction house;	GLC	0.30

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
November 14, 2017	further work on release of horses;	JJBM	0.50
November 14, 2017	further work on outstanding issues related to mink; consultation with respect to same;	JJBM	0.30
November 16, 2017	call with receiver with respect to tender issues; call with Bill Dowe; further call with client;	JJBM	0.70
November 17, 2017	correspondence with opposing party with respect life insurance value; consultation with client with respect to same;	JJBM	0.30
November 21, 2017	further work on issues related to tender package; call with Bank of Nova Scotia; call to Finance PEI counsel;	JJBM	0.40
November 21, 2017	review of correspondence from receiver to auction house and interested parties;	JJBM	0.20
November 22, 2017	call with Bill Dowe; call with PWC;	JJBM	0.40
November 22, 2017	review of correspondence of EY;	JJBM	0.20
November 28, 2017	review of correspondence of ALC;	JJBM	0.10
November 29, 2017	call with Brandon Forbes;	JJBM	0.10
December 5, 2017	review of correspondence;	JJBM	0.20
December 7, 2017	further consultation with co-counsel in PEI with respect to any new developments and matters related thereto;	JJBM	0.20
December 20, 2017	review of correspondence with respect to pelt prices;	JJBM	0.30
January 3, 2018	review update from client;	JJBM	0.20
January 5, 2018	review of correspondence from client;	JJBM	0.20
January 8, 2018	emails with opposing parties;	JJBM	0.30
January 9, 2018	correspondence with opposing party and Rob Powell with respect to bankruptcy of individuals;	JJBM	0.40
January 9, 2018	call with George Kinsman;	JJBM	0.50
January 10, 2018	consultation with client; consultation with Rob Powell; consultation with Bank of Nova Scotia representatives; further conference call with receiver and Finance PEI; post call discussion with client;	JJBM	1.40
January 11, 2018	correspondence with Josh McElman and George Kinsman regarding Finance PEI mortgaged property;	CH	0.20
January 11, 2018	further consultation with co-counsel and client;	JJBM	0.30
January 11, 2018	review of position of parties in relation to proceeds in light of removal of Finance PEI from tender process; review of amended Tender;	JJBM	1.10
January 18, 2018	review of correspondence;	JJBM	0.20
January 19, 2018	correspondence to creditors with respect to status of Gavin's personal bankruptcy;	JJBM	0.20
January 19, 2018	correspondence with counsel for Mr. Gavin in relation to tender;	JJBM	0.20
January 22, 2018	further work on bankruptcy of Gavin's;	JJBM	0.20
January 25, 2018	review of correspondence;	JJBM	0.20
February 1, 2018	further follow up with trustee with respect to Gavin's personal bankruptcy;	JJBM	0.30
February 2, 2018	review correspondence from receiver to Finance PEI with respect to status of sale of real property and inquiries related thereto;	JJBM	0.20
February 7, 2018	follow up with respect to bankruptcy of Gavin's;	JJBM	0.30

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
February 8, 2018	review of bankruptcy materials and forwarding of same;	JJBM	0.40
February 12, 2018	further work on bankruptcy;	JJBM	0.30
February 21, 2018	further consultation with receiver and review of tender results;	JJBM	0.20
February 28, 2018	discussion with George Kinsman;	JJBM	0.40
To our fee		\$36,687.50	

Lawyer	Initials	Hours	Rate	Total
Josh McElman	JJBM	7.50	375.00	2,812.50
George Cooper	GLC	0.30	360.00	108.00
Josh McElman	JJBM	87.60	350.00	30,660.00
Pamela J. Williams	PJW	2.60	305.00	793.00
Rebecca Atkinson	RMA	1.60	300.00	480.00
Charity Hogan	CH	0.20	210.00	42.00
Sydney Logan	SEL	12.80	140.00	1,792.00

NON-TAXABLE DISBURSEMENTS:

Prothonotary's Fees (NT)	\$50.00
Total Non-Taxable Disbursements:	<u>\$50.00</u>

TAXABLE DISBURSEMENTS:

Mileage	\$285.77
Photocopies	664.30
Scanning	73.85
Web Hosting	2.03
Travelling Expenses	46.50
Total Taxable Disbursements:	<u>\$1,072.45</u>

SUMMARY:

Fees	\$36,687.50
Disbursements	<u>\$1,122.45</u>
Subtotal	<u>\$37,809.95</u>
HST Fees	\$5,503.13
HST Disbursements	<u>\$160.87</u>
Subtotal	<u>\$5,664.00</u>
TOTAL INVOICE	<u>\$43,473.95</u>
BALANCE NOW DUE	<u>\$43,473.95</u>

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Estate of Silver Hill Fur Farms Inc.
c/o Ernst & Young
RBC Waterside Centre
1871 Hollis Street, Suite 500
Halifax, NS B3J 0C3

October 30, 2020
File #50062834-00001
Your Ref:
HST REG.#121439335 RT0001
Client # 50062834

Invoice #:500079078

FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THIS MATTER:

RE: Receivership

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
March 5, 2018	Initial review of distribution analysis.	JJBM	0.20
March 6, 2018	Review of distribution analysis; consultation with client.	JJBM	0.30
March 8, 2018	Further correspondence with respect to use of land.	JJBM	0.20
March 10, 2018	Further work on outstanding issues related to land use.	JJBM	0.10
March 13, 2018	Preparation and attending call with respect to distribution of outstanding funds.	JJBM	0.90
March 19, 2018	Telephone call to Supreme Court of PEI to secure a date for motion re Approval and Vesting Order. Email to Pam Williams confirming same.	AM	0.30
March 19, 2018	Initial work on obtaining court date.	JJBM	0.40
March 27, 2018	Initial review of documentation.	JJBM	0.30
March 28, 2018	Further work on the fourth report; review of same.	JJBM	0.40
March 29, 2018	Call with George Kinsman; work on file.	JJBM	0.60
April 1, 2018	Preparation of notice of motion, draft order, brief on law, record motion and matters related thereto; edit and amendment of same.	JJBM	5.70
April 2, 2018	Further work on matters related to notice of motion, record of motion and matters related thereto.	JJBM	2.80
April 2, 2018	Further work on materials; consultation with client; call to PEI counsel with respect to filing and arranging same.	JJBM	1.80
April 3, 2018	Further follow-up on registration or service of matters.	JJBM	0.30
April 3, 2018	Further work on matters related to filing and issues related thereto.	JJBM	1.40

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
April 3, 2018	Review draft motion record; conference with McElman;	PJW	1.00
April 3, 2018	Confirmation of Court hearing.	PJW	0.20
April 3, 2018	Instructions on caselaw note up.	PJW	0.30
April 3, 2018	Updating memorandum of authorities; reviewing authorities related to sealing documents.	RC	1.10
April 3, 2018	Updating memorandum of authorities; reviewing authorities related to sealing documents.	RC	1.10
April 4, 2018	Further review of motion record and amendments;	PJW	1.00
April 4, 2018	Email to counsel advising of pending court date;	PJW	0.30
April 6, 2018	Finalize brief and instructions on service;	PJW	1.00
April 9, 2018	Consultation with Pam Williams; review of draft documentation and correspondence.	JJBM	0.30
April 9, 2018	Confirm filing; email to court on receiver attendance;	PJW	0.30
April 9, 2018	Update to Kinsman/McElman re pending hearing.	PJW	0.30
April 13, 2018	Consultation with co-counsel with respect to hearing and matters to be addressed and concerns in relation thereto.	JJBM	0.50
April 13, 2018	Prepare and attend at court for vesting order;	PJW	1.80
April 17, 2018	Review appraisal to confirm acreage breakdown for purchaser counsel;	PJW	0.30
April 18, 2018	Further work on transaction.	JJBM	0.20
April 18, 2018	Email with purchaser counsel re land and breakdown.	PJW	0.70
April 18, 2018	Email on IRAC timing.	PJW	0.50
April 19, 2018	Further call to ALC ; further work on file; further consultation with receiver.	JJBM	0.20
April 19, 2018	Email related to closing particulars and IRAC schedule;	PJW	0.20
April 26, 2018	Correspondence with client.	JJBM	0.20
May 2, 2018	Conference with purchaser counsel on closing; instructions on deeds;	PJW	0.50
May 4, 2018	Call with Rob Powell; further call with George Kinsman with respect to Gavin's personal bankruptcy.	JJBM	0.60
May 4, 2018	To draft and revise two Receiver Deeds;	KM	2.00
May 4, 2018	Review and revising deeds;	PJW	0.70
May 8, 2018	Arrange for deed execution;	PJW	0.50
May 9, 2018	Conference with Purchaser's lawyer re closing and vesting order;	PJW	0.30
May 11, 2018	Further work on transaction.	JJBM	0.20

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
May 11, 2018	Attend to closing; communicate with trustee re real property taxes; conference with treasury and confirm no claim;	PJW	1.50
May 14, 2018	Further work on outstanding issues related to upcoming steps on file.	JJBM	0.20
May 15, 2018	Further work on matter.	JJBM	0.30
May 17, 2018	Further work on gathering information.	JJBM	0.60
May 18, 2018	Preparation of letter to Taxation and Property Records AM enclosing payment for property taxes on PID 780338.		0.30
May 18, 2018	Preparation of statement of adjustments re PID 780338.	AM	0.30
May 18, 2018	Arrange for closing of Martin Rd Farms property;	PJW	1.00
May 22, 2018	Further work on matters in relation to upcoming steps.	JJBM	0.80
May 22, 2018	Emails with Kerliher on closing details;	PJW	0.30
May 24, 2018	Further consultation with client.	JJBM	0.20
May 29, 2018	Further work on proof of gathering information.	JJBM	0.30
May 30, 2018	Further work on outstanding issues related to assets.	JJBM	0.20
May 31, 2018	Further work on steps for Receiver on bankruptcy.	JJBM	0.30
June 1, 2018	Further work on matter.	JJBM	0.30
June 4, 2018	Further work on outstanding issues related to upcoming meeting and matters related thereto.	JJBM	0.30
June 5, 2018	Further work on outstanding issues.	JJBM	0.20
June 7, 2018	Further work on gathering information.	JJBM	0.30
June 11, 2018	Further work on arranging for examination and matters related thereto.	JJBM	0.30
June 13, 2018	Further work on arranging meeting.	JJBM	0.40
June 13, 2018	Further review of correspondence.	JJBM	0.10
June 15, 2018	Call with Rob Powell to discuss outstanding issues and matters related thereto.	JJBM	0.50
June 15, 2018	Review of notice of creditors meeting.	JJBM	0.20
June 18, 2018	Further preparation for creditors meeting and matters related thereto.	JJBM	0.60
June 19, 2018	Further correspondence with receiver; correspondence with the Court with respect to dates.	JJBM	0.30
June 21, 2018	Further work throughout the day with respect to outstanding issues and upcoming meeting.	JJBM	0.90
June 22, 2018	Further correspondence with the Court; correspondence with co-counsel with respect to outstanding matters.	JJBM	0.60

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
June 25, 2018	Further work on arranging investigations.	JJBM	1.40
June 26, 2018	Further work on first meeting of creditors; attending first meeting of creditors; consultation with post meeting of creditors.	JJBM	1.60
June 27, 2018	Email correspondence with respect to next steps and inquiries.	JJBM	0.40
June 28, 2018	Further work on matters.	JJBM	0.30
August 1, 2018	Investigation Leigh Gavin assets.	PJW	0.20
August 2, 2018	Review of real property summary; review geolinc for additional conveyances to Leigh Gavin since 2017; correspondence regarding same.	CH	0.50
August 2, 2018	Further work on investigations.	JJBM	0.30
August 7, 2018	Instructions on search.	PJW	0.10
August 8, 2018	Further work on investigations.	JJBM	0.30
August 8, 2018	Attend to subsearch on assets.	PJW	0.30
August 14, 2018	Further work on file; review of correspondence from Brendan Forbes.	JJBM	0.30
September 3, 2018	Notes with respect to file; correspondence with client.	JJBM	0.40
September 10, 2018	Consultation with George Kinsman and work on matters.	JJBM	0.90
September 17, 2018	Correspondence with Josh regarding social media profiles; brief review of Facebook.	CH	0.30
September 17, 2018	Office consultation with Josh McElman; reviewing federal case and appeal; call with federal court to inquire about documents filed; reviewing online platform to determine what affidavits were filed; further call with federal court to obtain copy of Statement of Claim; reviewing Statement of Claim to determine status of Plaintiff; consultation with Josh McElman.	KMB	2.30
September 18, 2018	Review of social media profiles; search of Standardbred Canada regarding horse profiles; correspondence with Josh regarding same.	CH	1.00
September 20, 2018	Retrieving corporate affairs summaries for companies on Prince Edward Island; drafting index and cover page to prepare documents for examination; instructions to Helene Muir; reviewing documents.	KMB	1.60
September 26, 2018	Preparation for and attending call with secured creditors and client.	JJBM	1.40
September 27, 2018	Direction to co-counsel with respect to issues arising from Key Murray Law use of proceeds through trust account and matters related thereto.	JJBM	0.80

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
September 27, 2018	Consultation with Josh McElman regarding demand letter to Key Murray Law and Demand Letter to Department of Ocean and Fisheries.	KMB	2.00
September 28, 2018	Further work on issues related to Key Murray Law and Department of Fisheries and matters related thereto.	JJBM	0.50
September 28, 2018	Correspondence with representative of the Department of Fisheries and Oceans regarding acquiring confirmation of whether Casey Gavin owned any licenses, permits or quota; reviewing Key Murray Law trust account to determine flow of funds and to determine funds that were paid, and should have been paid to Scotiabank.	KMB	2.20
September 29, 2018	Correspondence with co-counsel with respect to Department of Fisheries and Oceans.	JJBM	0.20
September 29, 2018	Reviewing documents in preparation for drafting letter to Key Murray Law demanding payment; handling trust funds and initial drafting of letter.	KMB	2.00
October 1, 2018	Office consultation with Josh McElman regarding drafting demand letter to the Department of Fisheries and Oceans; further review of documents; drafting demand letter requesting confirmation of licenses, permits and quota as well as documents related to same; consultation with Josh McElman; revisions to letter; drafting email attaching letter.	KMB	2.90
October 2, 2018	Review of correspondence.	JJBM	0.20
October 2, 2018	Call with Scotia Bank to discuss outstanding issues related to Key Murray Law.	JJBM	0.30
October 2, 2018	Further work on matters.	JJBM	0.40
October 2, 2018	Analyzing Affidavit of James Cook; further drafting of letter to Key Murray Law.	KMB	1.80
October 5, 2018	Further work with obtaining information and consultation with client with respect to same.	JJBM	0.80
October 10, 2018	Further work on demand letter.	KMB	0.40
October 11, 2018	Consultation with Josh McElman regarding demand letter to Key Murray Law.	KMB	0.10
October 15, 2018	Call with Ernst & Young.	JJBM	0.40
October 15, 2018	Discussion with co-counsel with respect to next steps.	JJBM	0.10
October 16, 2018	Further correspondence with Court.	JJBM	0.40
October 19, 2018	Further work on matters related to Key Murray Law.	JJBM	0.80
October 19, 2018	Reviewing email correspondence from James Cook regarding Key Murray Law Letter; further work on letter.	KMB	0.50

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
October 22, 2018	Consultation with Josh McElman regarding status of information from James Cook.	KMB	0.10
October 23, 2018	Further work on letter to Key Murray Law.	KMB	0.90
October 30, 2018	Consultation with client; review of correspondence.	JJBM	0.60
November 6, 2018	Further consultation with George Kinsman with respect to outstanding issues.	JJBM	0.20
November 8, 2018	Consideration to jurisdictional issues.	PJW	0.30
November 16, 2018	Correspondence with respect to outstanding issues.	JJBM	0.50
November 16, 2018	Reviewing draft demand letter to Key Murray Law; reviewing documents related to Demand Letter; office consultation with Josh McElman related to Demand Letter; further work on Demand Letter.	KMB	0.90
November 20, 2018	Further work on Demand to Key Murray Law; email correspondence with Josh McElman regarding same.	KMB	0.30
November 28, 2018	Preparation of correspondence to Key Murray Law; editing of amendment of same; consultation with client.	JJBM	1.30
November 28, 2018	Consultation with Josh McElman regarding Demand to Key Murray Law; further work on Demand.	KMB	0.70
December 10, 2018	Review letter to Key Murray Law.	PJW	0.20
December 14, 2018	Consultation with Receiver; consultation with Pam Williams with respect to meeting with Key Murray Law.	JJBM	0.40
December 14, 2018	Attend with Ryan MacDonald on demand letter; email on same.	PJW	0.80
December 17, 2018	Further work on outstanding issues related to Silver Hill Fur Farm	JJBM	0.30
January 1, 2019	Further correspondence.	JJBM	0.20
January 15, 2019	Further follow-up with respect to Key Murray Law.	JJBM	0.30
January 18, 2019	Follow up with MacDonald no trust review;	PJW	0.20
January 31, 2019	Further work on outstanding issues related to Silver Hill Fur Farms.	JJBM	0.10
February 11, 2019	Further at work on issues related to Key Murray Law.	JJBM	0.30
February 14, 2019	Further work on outstanding issues.	JJBM	0.30
February 22, 2019	Further follow-up on Key Murray Law; preparation of affidavits.	JJBM	0.40
February 23, 2019	Further follow up with co-counsel with respect to Key Murray Law.	JJBM	0.20
February 25, 2019	Email with Ryan MacDonald;	PJW	0.30
March 14, 2019	Further follow-up with respect to position of opposing parties.	JJBM	0.20

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
March 18, 2019	Call to clerk of court; emails with clerk of court; call to Ryan McDonald; further correspondence with Ryan McDonald.	JJBM	1.60
March 18, 2019	Email from McElman.	PJW	0.30
March 20, 2019	Review of correspondence from Ryan McDonald and correspondence with client.	JJBM	0.70
March 20, 2019	Review letter from MacDonald on trust fund;	PJW	0.20
March 23, 2019	Consideration of correspondence and response thereto.	JJBM	0.20
March 25, 2019	Call with George Kinsman.	JJBM	0.20
March 26, 2019	Letters to opposing counsel and preparation of same.	JJBM	0.80
March 26, 2019	Call to Pam Williams.	JJBM	0.30
April 1, 2019	Further work on letters.	JJBM	0.30
April 2, 2019	Consultation with co-counsel.	JJBM	0.20
April 3, 2019	Telephone conference with McElman re issues on disclosure;	PJW	0.20
April 4, 2019	Correspondence with PEI counsel with respect to status of files.	JJBM	0.20
April 25, 2019	Preparation of letter to Key Murray Law.	JJBM	0.20
May 5, 2019	Correspondence with opposing counsel.	JJBM	0.10
May 6, 2019	Arranging call with opposing counsel.	JJBM	0.10
May 7, 2019	Further arrangement of meeting.	JJBM	0.10
May 8, 2019	Further follow up with receiver with respect to outstanding issues related to correspondence from counsel and satisfaction of obligations.	JJBM	0.50
May 9, 2019	Correspondence and review of materials in preparation for discussion with Key Murray Law.	JJBM	0.60
June 3, 2019	Communications regarding service;	CH	0.20
June 18, 2019	Consultation with Josh McElman regarding correspondence from the Department of Fisheries and Oceans; reviewing correspondence from the Department of Fisheries and Oceans.	KMB	0.30
July 29, 2019	Review of email correspondence with client.	JJBM	0.10
August 6, 2019	Further correspondence with client.	JJBM	0.30
August 27, 2019	Further work on life insurance issue.	JJBM	0.30
September 18, 2019	Further work on outstanding issues.	JJBM	0.40
September 19, 2019	Further work on outstanding issues.	JJBM	0.20

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
November 2, 2019	Review email correspondence; draft agreement of purchase and sale; preparation of schedule A and correspondence with respect thereto.	JJBM	0.50
November 4, 2019	Correspondence with respect to matters.	JJBM	0.10
December 8, 2019	Review land sale agreement; various e-mails with J. McElman regarding approval order;	CH	0.30
December 8, 2019	Review of correspondence from purchaser's counsel; correspondence with PEI co-counsel; review of documentation; obtaining precedents and delivery of same to co-counsel; correspondence to opposing party and correspondence to receiver.	JJBM	0.90
December 9, 2019	Call to the court for available motion dates; Begin review of draft motion record;	CH	0.50
December 9, 2019	Consultation with PEI counsel with respect to application.	JJBM	0.20
December 10, 2019	Preparation of draft Motion Record and Approval and Vesting Order re sale of PID 49221 and 767574.	AM	1.50
December 10, 2019	Revising motion record; follow up with court regarding motion date;	CH	2.00
December 11, 2019	Further preparation and amendments to Approval and Vesting Order.	AM	0.50
December 11, 2019	Arranging dates for motion; emails with EY regarding same; communications with D. Key regarding sale and extension on closing; drafting deed;	CH	1.00
December 11, 2019	Further consultation with PEI counsel with respect filings.	JJBM	0.30
December 12, 2019	Further preparation and amendments to Motion Record, in particular, Notice of Motion and Factum.	AM	2.00
December 12, 2019	Further work on transaction.	JJBM	0.10
December 13, 2019	Drafting Receiver's Deed; telephone call with J. McElman regarding same; correspondence with D. Key enclosing deed and form of approval order;	CH	1.50
December 13, 2019	Consultation with PEI counsel with respect to form of deed and transfer.	JJBM	0.20
December 19, 2019	Correspondence from realtor with respect to transaction.	JJBM	0.10
January 2, 2020	Inquiries regarding filing deadlines;	CH	0.20
January 5, 2020	Further preparation of documentation and review of supplemental report in preparation for consultation with respect to examinations and next steps.	JJBM	0.80
January 6, 2020	Review fifth report and supplement to fifth report; finalize motion materials for filing;	CH	3.50

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
January 6, 2020	Further work on issues related to receivership.	JJBM	0.80
January 7, 2020	Preparation of Motion Record, Notice of Change of Lawyer, Designation of Address for Service; service of Motion Record on media pursuant to Practice Note 38.	AM	5.00
January 8, 2020	Further work on receivership application.	JJBM	0.60
January 9, 2020	Consultation with co-counsel with respect to receivership application.	JJBM	0.80
January 10, 2020	Further consultation with Charity Hogan with respect application.	JJBM	0.40
January 13, 2020	Updates from Derek Key regarding closing and IRAC approval;	CH	0.20
January 14, 2020	Preparation of five copies of Approval and Vesting Order in preparation for January 15, 2020, motion.	AM	0.30
January 14, 2020	Review matters and prepare submissions for motion; communications with N. McKenna regarding attendance at motion; call with Chris Keliher regarding historical context;	CH	2.50
January 14, 2020	Further correspondence with Charity Hogan with respect upcoming motion and matters related thereto.	JJBM	0.60
January 15, 2020	Telephone call to Deputy Registrar regarding dial-in numbers for motion. email to Deputy Registrar regarding same;	AM	0.30
January 15, 2020	Attendance at Motion; communications with purchaser's counsel regarding closing matters;	CH	1.50
January 15, 2020	Preparation for attending hearing via telephone conference.	JJBM	1.40
January 21, 2020	Drafting statement of adjustments; reporting to client regarding closing and receipt of funds;	CH	0.40
January 21, 2020	Further work on closing and consultation with Charity Hogan with respect thereto.	JJBM	0.60
January 31, 2020	Correspondence with Ernst & Young and consultation with respect thereto.	JJBM	0.10
February 11, 2020	Further preparation for up coming call with client.	JJBM	0.40
February 12, 2020	Preparation for and attending meeting with client and with Finance PEI.	JJBM	1.20
February 14, 2020	Further work on outstanding issues.	JJBM	0.40
February 17, 2020	Further work on matter.	JJBM	0.90
February 18, 2020	Further organization of examination of Mr. Gee and matters related thereto.	JJBM	0.30

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
March 2, 2020	Review of correspondence with respect to agri-stability JJB program and payments related thereto.	JJB	0.20
March 9, 2020	Review of previous documentation.	JJB	2.80
April 8, 2020	Further work on gathering of information.	JJB	0.30
April 20, 2020	Correspondence with respect to upcoming conference JJB call.	JJB	0.20
April 21, 2020	Further preparation for upcoming meeting.	JJB	0.40
April 22, 2020	Further work on memorandum.	JJB	0.40
April 23, 2020	Further preparation of memorandum; review of documentation and preparation therefore.	JJB	0.80
April 24, 2020	Further preparation of memorandum; review previous correspondence and review case law with respect to matters.	JJB	2.80
June 2, 2020	Consultation with Ernst & Young with respect to outstanding issues.	JJB	0.20
June 8, 2020	Further work on issues.	JJB	0.30
June 22, 2020	Review of correspondence.	JJB	0.20
June 24, 2020	Communications with court clerk regarding court date; CH	CH	0.20
July 3, 2020	Follow up regarding motion date;	CH	0.20
July 3, 2020	Email from Charity; telephone call with Shelley Young Brennan; email response to Charity regarding obtaining date.	MW	0.30
July 6, 2020	Further follow up regarding motion date and requirements for filing;	CH	0.30
July 6, 2020	Correspondence with co-counsel and correspondence with client.	JJB	0.20
July 6, 2020	Review of draft affidavit.	JJB	0.50
July 7, 2020	Correspondence with C. Keliher regarding sealing; instructions to assistant regarding same;	CH	0.10
July 8, 2020	Preparation of Draft Motion Record regarding sale of Seacow Pond property;	AM	3.00
July 10, 2020	Correspondence with J. McElman regarding timing of motion; instructions to paralegal regarding preparation of deed and certificate;	CH	0.40
July 13, 2020	Preparation of draft Approval Order.	AM	0.40
July 15, 2020	Review Receiver's sixth report; reviewing and editing Motion Record;	CH	3.20
July 16, 2020	Finalizing Motion Record; service of same re Supreme Court of PEI Practice Note 38 regarding sealing order;	AM	3.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
	preparation of Certificate of Service regarding service of the Motion Record;		
July 16, 2020	Finalizing motion record; attendance to service requirements of motion record;	CH	0.30
July 16, 2020	Attendance on PPSA search on Silver Hill Fur Farm Ltd.;	HS	0.10
July 16, 2020	Correspondence with co-counsel.	JJBM	0.20
July 16, 2020	Review of motion record.	MM	0.50
July 17, 2020	Correspondence with court regarding conference call with Justice Gormley;	CH	0.20
July 20, 2020	Conference call with Justice Gormley; email correspondence with purchaser's solicitor regarding closing property transaction;	CH	0.50
July 21, 2020	To receipt of instructions; To obtaining description from Geolinc; To drafting deed; To drafting statement;	AL	0.60
July 21, 2020	Email to Court clerk to confirm call-in information motion of July 23.	AM	0.20
July 21, 2020	Review and amend deed, certificate and statement; instructions to paralegal regarding HST indemnity and closing matters;	CH	0.60
July 22, 2020	Preparations for motion; email G. Kinsmen enclosing documents for signature;	CH	1.00
July 22, 2020	Meeting with George Kinsman to execute documents.	DEC	0.40
July 22, 2020	Correspondence with co-counsel with respect to outstanding issues.	JJBM	0.30
July 23, 2020	Attendance at motion; instructions to paralegals regarding court order and closing transaction;	CH	1.50
July 23, 2020	Review of materials related to court filing and attending conference call.	JJBM	0.60
July 27, 2020	To receipt of executed documents; To correspondence with purchaser's solicitor; To drafting HST indemnity; To correspondence with C. Hogan and receipt of instructions; To discussion with purchaser's solicitor;	AL	0.50
July 27, 2020	Email to C. Keliher updating on closing matters;	CH	0.20
July 30, 2020	Review of matters.	JJBM	0.20
August 4, 2020	Further work on matters related to investigations.	JJBM	1.90
August 6, 2020	Further work on upcoming matters.	JJBM	0.80
August 22, 2020	Further work on outstanding issues and preparation for examination.	JJBM	0.80
August 24, 2020	Review of email correspondence with respect to claim of Agristability Program.	JJBM	0.20

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>
August 25, 2020	Further work on outstanding issues.	JJBM	0.80
October 5, 2020	Preparation for and attending call with Finance PEI and Bank of Nova Scotia; and post-call EY.	JJBM	1.20
October 6, 2020	Consultation with EY.	JJBM	0.40
October 7, 2020	Further consultation with client.	JJBM	0.30
October 8, 2020	Review of Finance PEI material.	JJBM	0.30
October 20, 2020	Email with AgriStability.	JJBM	0.20
October 20, 2020	Consultation with receiver.	JJBM	0.30
October 20, 2020	Reviewing federal court records to determine status of KMB case number T-378-07; drafting email outlining status of case.		1.10
October 22, 2020	Call with AgriStability and correspondence with respect to upcoming motion.	JJBM	0.30
To our fee			\$46,976.00

Lawyer	Initials	Hours	Rate	Total
Josh McElman	JJBM	80.20	375.00	30,075.00
Pamela J. Williams	PJW	1.20	335.00	402.00
Pamela J. Williams	PJW	14.60	320.00	4,672.00
Charity Hogan	CH	17.00	265.00	4,505.00
Devon E. Cassidy	DEC	0.40	245.00	98.00
Charity Hogan	CH	5.50	235.00	1,292.50
Charity Hogan	CH	1.80	220.00	396.00
Krisanne Bishop	KMB	1.10	200.00	220.00
Krisanne Bishop	KMB	0.30	190.00	57.00
Melanie McKenna	MM	0.50	175.00	87.50
Krisanne Bishop	KMB	18.70	170.00	3,179.00
Amy Lakie	AL	1.10	150.00	165.00
Randy Campbell	RC	2.20	140.00	308.00
Michelle Walsh-Doucette	MW	0.30	125.00	37.50
Heidi Schellen	HS	0.10	125.00	12.50
Katie MacDonald	KM	2.00	100.00	200.00
Andrea MacInnis	AM	16.20	75.00	1,215.00
Andrea MacInnis	AM	0.90	60.00	54.00

NON-TAXABLE DISBURSEMENTS:

Court fees (non-taxable)	\$20.00
Prothonotary's Fees (NT)	50.00

Total Non-Taxable Disbursements: \$70.00

TAXABLE DISBURSEMENTS:

Computer Research Carswell	\$90.50
Delivery & courier	48.13
Document production	1,519.30
Meals & Beverages	33.10
Parking	13.04
Photocopies	1,561.70
Process Servers/Service of Documents	625.00
Title Search	40.00
USB File Storage	35.00
Web Hosting	20.40
24 Sep 18 - Travelling Expenses - Confederation Bridge Toll	47.00
08 Aug 19 - Travelling Expenses - Confederation Bridge Toll	47.75
Total Taxable Disbursements:	<u>\$4,080.92</u>

SUMMARY:

Fees	\$46,976.00
Disbursements	<u>\$4,150.92</u>
Subtotal	<u>\$51,126.92</u>
GST Fees	\$10.00
HST Fees	\$7,016.40
HST Disbursements	<u>\$612.14</u>
Subtotal	<u>\$7,638.54</u>
TOTAL INVOICE	<u>\$58,765.46</u>
BALANCE NOW DUE	<u>\$58,765.46</u>

STATEMENT OF ACCOUNT

Amount of this invoice	\$58,765.46
Previous Balance	\$0.00
Interest on Overdue Amount	<u>\$0.00</u>
Total Amount Owning	<u>\$58,765.46</u>

Please return this page with your payment if paying by cheque or indicate invoice number on cheque and send to Cox & Palmer

To pay by online banking, please add Cox & Palmer as a payee and enter your 8 digit client number 50062834 when prompted for an account. In the reference box, please enter your 5 digit matter number 00001 or up to 2 invoice numbers. Use of the reference box will ensure timely and accurate allocation of payment to your account.

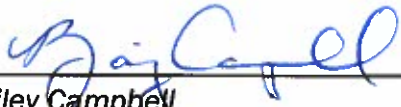
Payment Options:Wire, EFT, Cash, Cheque, Visa, MasterCard, AMEX, In Office Debit, Online Banking

Terms:

An interest charge of 12% per annum is payable on the balance not paid within 45 days of the date of the invoice.

*This is Exhibit "B" to the Affidavit of Josh J.B.
McElman, Q.C. SWORN TO at the City of Saint John,
Province of New Brunswick, this 10 day of February
2022.*

BEFORE ME:



*Bailey Campbell
Notary Public in and for the Province of
New Brunswick*

Summary of Rates/Hours

<u>Timekeeper</u>	<u>Hourly Rate</u>	<u>Hours Billed</u>	<u>Fees Billed</u>
Josh J.B. McElman, Q.C.	\$350/\$375	489.2	\$173,412.50
Pamela J. Williams	\$305/\$320/\$335	69.7	\$21,513.50
Charity Hogan	\$195/\$210/\$220/\$235/\$265	67.9	\$14,698.50
Krisanne Bishop	\$140/\$190/\$200	26.5	\$4,352.00
Sydney Logan	\$140	23.17	\$3,243.80