



This is the 1st affidavit of
Peter Rubin in this case and was
made on July 11, 2022

No. VLC-S-S205095
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

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

AND

IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*,
S.B.C. 2002, c.57, AS AMENDED

AND

IN THE MATTER OF A PLAN OF COMPROMISE AND ARRANGEMENT OF
PORT CAPITAL DEVELOPMNT (EV) INC. and EVERGREEN HOUSE DEVELOPMENT
LIMITED PARTNERSHIP

AFFIDAVIT

I, **Peter L. Rubin**, Lawyer, of 2600-595 Burrard Street, Vancouver, British Columbia, SWEAR
THAT:

1. I am a Partner at Blake, Cassels & Graydon LLP, counsel to Ernst & Young Inc., in its capacity as Court-appointed monitor (the "**Monitor**") in these *Companies' Creditors Arrangement Act* (the "**CCAA**") proceedings of Port Capital Development (EV) Inc. and Evergreen House Development Limited Partnership, and as such I have personal knowledge of the matters deposed to in this Affidavit except where I depose to a matter based on information from an informant I identify in which case I believe that both the information from the informant and the resulting statement are true.

2. I have been a member of the Law Society of British Columbia since 2000. Over the past twenty-two years, my practice has involved acting on numerous restructuring and insolvency mandates in British Columbia and across Canada. I regularly represent Court-appointed monitors, receivers, and trustees in bankruptcy in proceedings before this Court

commenced under the CCAA and the *Bankruptcy and Insolvency Act*. I have been ranked as a leading lawyer by numerous publications including: Chambers Global, The Legal 500 Club, Chambers Canada, Thomson Reuters Stand-out Lawyers, The Best Lawyers in Canada, The Canadian Legal Lexpert Directory, Benchmark Canada, and Who's Who Legal.

3. In the present CCAA proceedings, I am the lawyer at Blakes who has had primary carriage of this matter and I am authorized to make this affidavit on behalf of Blakes.

4. The details of the specific professional services provided by Blakes to the Monitor from the period from May 14, 2020 to June 30, 2022 are set out in the daily time entries found on the invoices issued by Blakes to the Monitor (the "**Blakes Invoices**"), which are attached hereto and marked as **Exhibit "A"**.

5. The Blakes fees set out in the Blakes Invoices are calculated based on the hours spent by Blakes personnel, multiplied by the applicable standard hourly rates charged by Blakes. The other amounts claimed on the Blakes Invoices consist of applicable taxes (PST and GST) and disbursements incurred by Blakes that were charged at cost.

6. In summary, the fees, taxes and disbursements charged on the Blakes Invoices from the period May 14, 2020 up to and including June 30, 2022 are as follows:

Invoice No.	Date	Fees	Disbursements	Taxes (GST & PST)	Total
2191959	July 9, 2020	10,897.50	7.00	1,307.71	12,212.21
2196743	August 7, 2020	19,694.00	21.03	2,363.84	22,078.87
2202371	September 14, 2020	5,680.50		681.67	6,362.17
2213718	November 17, 2020	600.00		72.00	672.00
2217462	December 8, 2020	2,475.00	7.00	297.00	2,779.00

Invoice No.	Date	Fees	Disbursements	Taxes (GST & PST)	Total
2226493	December 31, 2020	900.00	99.36	112.97	1,112.33
2235756	March 12, 2021	7,050.00		846.00	7,896.00
2241747	April 19, 2021	50,102.00	97.48	6,015.57	56,215.05
2245693	May 7, 2021	22,422.50	88.60	2,694.64	25,205.74
2252400	June 16, 2021	21,400.00		2,568.00	23,968.00
2257328	July 16, 2021	42,013.00	8.50	5,041.64	47,063.14
2262736	August 16, 2021	12,998.00	7.00	1,559.76	14,564.76
2267709	September 16, 2021	35,399.00	5.56	4,248.16	39,652.72
2271873	October 12, 2021	69,450.00	7.00	8,334.00	77,791.00
2278007	November 15, 2021	18,200.00		2,184.00	20,384.00
2282676	December 9, 2021	5,279.00		633.48	5,912.48
2289376	December 31, 2021	11,755.00	50.00	1,413.10	13,218.10
2295394	February 16, 2022	3,300.00		396.00	3,696.00
2299859	March 10, 2022	5,400.00		648.00	6,048.00
2305756	April 12, 2022	3,975.00		477.00	4,452.00
2311815	May 13, 2022	4,950.00		594.00	5,544.00
2317283	June 15, 2022	6,975.00		837.00	7,812.00

Invoice No.	Date	Fees	Disbursements	Taxes (GST & PST)	Total
2321212	July 8, 2022	14,560.00		1,747.20	16,307.20
TOTAL		\$360,915.50	\$398.53	\$43,325.54	\$404,639.57

7. As indicated in the Blakes Invoices, the fees charged by Blakes over the course of approximately 26 months represent approximately 550 hours of work that Blakes has spent advising the Monitor in discharge of its obligations under the CCAA and the orders of this Court and include, among other things, work completed in connection with approximately 13 hearings before this Court (including with respect to the application in support of which this affidavit is being sworn) and three hearings before the Court of Appeal.

8. I was assisted by the following Blakes lawyers, almost all of whom were able to complete work commensurate with their experience at an hourly rate that is lower than my standard hourly rate of \$750 per hour, which was my hourly rate in 2020 and which I have not increased during this file;

- (a) Peter Bychawski – Mr. Bychawski is a lawyer with more than 10 years of experience whose practice focuses on restructuring and insolvency matters. Mr. Bychawski spent approximately 139 hours assisting the Monitor in connection with this matter at his standard hourly rate in the applicable year in which the services were provided – which hourly rate averaged \$650;
- (b) Graham Fulton – Mr. Fulton is a lawyer with more than 8 years of experience whose practice focuses on real estate matters. Mr. Fulton spent approximately 62 hours assisting the Monitor in connection with this matter at his standard hourly rate in the applicable year in which the services were provided – which hourly rate averaged \$592.50;
- (c) Benjamin Effa – Mr. Effa is a lawyer called to the Law Society of British Columbia in 2020 whose practice focuses on real estate matters. Mr. Effa spent approximately 25 hours assisting the Monitor in connection with this matter at his standard hourly rate of \$370 per hour in 2021;

- (d) Alison Burns – Ms. Burns is a lawyer called to the Law Society of British Columbia in 2021 who has acted in junior roles on restructuring and insolvency matters before this Court. Ms. Burns spent approximately 13 hours assisting the Monitor in connection with this matter at her standard hourly rate of \$340 per hour in 2021;
- (e) Greg Umbach – Mr. Umbach is a lawyer with more than 20 years of experience whose practice focuses on real estate matters. Mr. Umbach spent approximately 5 hours assisting the Monitor in connection with this matter at his standard hourly rate of \$770 per hour in 2021;
- (f) Claire Hildebrand – Ms. Hildebrand is lawyer with more than 5 years of experience whose practice focuses on restructuring and insolvency matters. Ms. Hildebrand spent approximately 3 hours assisting the Monitor in connection with this matter at her standard hourly rate of \$405 per hour in 2020; and
- (g) Jeffrey Merrick – Mr. Merrick is a lawyer with more than 25 years of experience whose practice focuses on real estate matters. Mr. Merrick spent approximately 3 hours assisting the Monitor in connection with this matter at his standard hourly rate of \$950 per hour in 2020.

9. With respect to each of the Blakes Invoices, to the best of my knowledge, information, and belief, the information contained in the invoice is true and accurate as to:

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

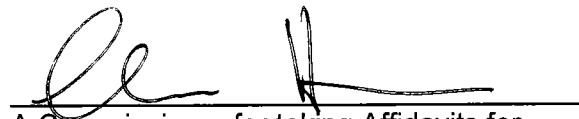
10. Further, with respect to the professional services described in the Blakes Invoices, I do verily believe that:

- (a) the Blakes Invoices were provided to the Monitor when rendered, and have been approved by the Monitor;

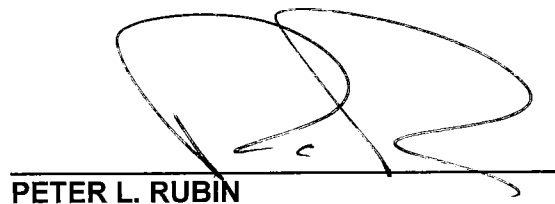
- (b) Blakes' fees in this matter were charged at the firm's standard rates which are from my experience consistent with the fees charged by similar law firms of a similar size for work of a similar nature and complexity providing professional services in connection with proceedings under the CCAA;
- (c) the professional services were performed by Blakes in a prudent and economical manner, with work being performed by, or delegated to, the appropriate professionals in Blakes when appropriate having regard to knowledge of the matters at issue in this proceeding at the time professional services were required, the cost-efficiencies associated with maintaining file continuity, and the requisite level of experience required by the services in question; and
- (d) Blakes' professional fees and disbursements have been properly incurred and are fair and reasonable in the circumstances.

11. I make this affidavit expressly for the purposes of the Monitor's application to approve its accounts and the Blakes Invoices, and for no other purpose. Nothing herein is a waiver of solicitor-client privilege by the Monitor.

SWORN BEFORE ME at Vancouver, British
Columbia on July 11, 2022



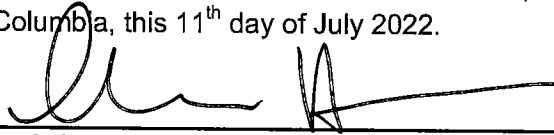
A Commissioner for taking Affidavits for
British Columbia



PETER L. RUBIN

CLAIRE HILDEBRAND
Barrister & Solicitor
BLAKE, CASSELS & GRAYDON LLP
Suite 2600, Three Bentall Centre
595 Burrard St., P.O. Box 49314
Vancouver, B.C. V7X 1L3
(604) 631-3331

This is **Exhibit "A"** referred to in the Affidavit of Peter Rubin made before me at Vancouver, British Columbia, this 11th day of July 2022.



A Commissioner for the taking of Affidavits for
British Columbia

CLAIRE HILDEBRAND
Barrister & Solicitor
BLAKE, CASSELS & GRAYDON LLP
Suite 2600, Three Bentall Centre
595 Burrard St., P.O. Box 49314
Vancouver, B.C. V7X 1L3
(604) 631-3331



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
595 Burrard Street, P.O. Box 49314
Suite 2600, Three Bentall Centre
Vancouver BC V7X 1L3 Canada
Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
number(s) on cheque

July 9, 2020

Ernst & Young Inc.
700 West Georgia Street
Pacific Centre
P.O. Box 10101
Vancouver, BC V7Y 1C7
Canada

Invoice: 2191959
Billing Lawyer Rubin, Peter
HST/GST No.: R119396778
Client: 00008431
Matter: 001364

Attention: Mike Bell
Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 12,212.21 CAD

Remittance Instructions	
*** Terms: Due and Payable Upon Receipt ***	
If paying by cheque, please make cheque payable to Blake, Cassels & Graydon LLP . Please remit this page with payment. If wiring funds, please refer to the appropriate section below for instructions:	
Canadian Funds Wiring Instructions: Canadian Imperial Bank of Commerce Main Branch, 400 Burrard Street Vancouver, British Columbia V6C 3A6 Transit No.: 00010	Swiftcode: CIBCCATT Beneficiary: Blake Cassels & Graydon LLP Account No.: 000105011515 Reference: Invoice No. 2191959
If you wish further instructions please contact David Mar at 604-631-4281 or email van.receivable@blakes.com .	

PAGE
REMITTANCE



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 595 Burrard Street, P.O. Box 49314
 Suite 2600, Three Bentall Centre
 Vancouver BC V7X 1L3 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
 number(s) on cheque

July 9, 2020

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2191959
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended June 30, 2020, as follows:

	Total Fees	\$ 10,897.50
<u>Non-taxable Disbursement(s)</u>		
Filing Fee	\$ 7.00	
		\$ 7.00
Provincial Sales Tax (7.0%)		762.83
Goods and Services Tax (5.0%)		544.88
TOTAL DUE IN CANADIAN CURRENCY		\$ 12,212.21 CAD



Invoice: 2191959
Date: July 9, 2020
Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
05/14/20	Rubin, Peter	Reviewing and drafting correspondence; participating in conference call with clients.
05/20/20	Rubin, Peter	Reviewing correspondence, pre-filing report and other documents; preparing for and participating in conference call with company and stakeholder counsel.
05/21/20	Rubin, Peter	Reviewing correspondence; preparing for and attending court hearing by tele-conference.
05/27/20	Rubin, Peter	Reviewing and considering correspondence; drafting correspondence; reviewing report.
05/29/20	Rubin, Peter	Preparing for and participating in court hearing; reviewing court materials.
06/01/20	Rubin, Peter	Reviewing and drafting correspondence; reviewing cash flow; reviewing court documents.
06/05/20	Rubin, Peter	Reviewing and considering ARIO; reviewing correspondence; reviewing draft court order; reviewing draft DIP Commitment Letter; drafting correspondence; reviewing and revising draft Monitor's Report; discussion with counsel to Applicants.
06/06/20	Rubin, Peter	Reviewing correspondence.
06/08/20	Rubin, Peter	Preparing for court hearing; reviewing reports and filed material; discussions with Monitor; attending court hearing by telephone conference.
06/15/20	Rubin, Peter	Reviewing and drafting correspondence; reviewing deposit summary.
06/16/20	Hildebrand, Claire	Reviewing materials provided by client to date, call with client.
06/16/20	Rubin, Peter	Preparing for and participating in conference call with Monitor; reviewing lease and deposit correspondence.
06/20/20	Hildebrand, Claire	Reviewing materials provided by client and drafting letter to Dentons.
06/21/20	Hildebrand, Claire	Reviewing materials provided by client and drafting letter to Dentons.
06/22/20	Rubin, Peter	Reviewing and revising correspondence; reviewing order; considering PCD investment matters.
06/23/20	Rubin, Peter	Reviewing and drafting correspondence; telephone calls to Dentons regarding deposits; reviewing marketing material.
06/28/20	Bychawski, Peter	Considering status of sale process; considering asset purchase agreement terms in context of potential sale of assets in sale process.
06/29/20	Rubin, Peter	Reviewing and considering SISP; reviewing and considering letters of intent, phase 1 bids and related agreements; reviewing and drafting correspondence.



Invoice: 2191959
Date: July 9, 2020
Page: 3

Date (m/d/y)	Timekeeper	Description
06/30/20	Bychawski, Peter	Considering sale process issues; attending to correspondence regarding same.
06/30/20	Rubin, Peter	Reviewing CIM; considering sales process; reviewing and drafting correspondence.
Total Fees for this Matter		\$ 10,897.50

Non-taxable Disbursement(s)

Filing Fee

\$ 7.00

\$ 7.00

Provincial Sales Tax (7.0%)

762.83

Goods and Services Tax (5.0%)

544.88

Total Due for this Matter in Canadian Currency

\$ 12,212.21 CAD

PER:

PETER L. RUBIN



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
595 Burrard Street, P.O. Box 49314
Suite 2600, Three Bentall Centre
Vancouver BC V7X 1L3 Canada
Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
number(s) on cheque

August 7, 2020

Ernst & Young Inc.
700 West Georgia Street
Pacific Centre
P.O. Box 10101
Vancouver, BC V7Y 1C7
Canada

Invoice: 2196743
Billing Lawyer Rubin, Peter
HST/GST No.: R119396778
Client: 00008431
Matter: 001364

Attention: Mike Bell
Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 22,078.87 CAD

Remittance Instructions	
*** Terms: Due and Payable Upon Receipt ***	
If paying by cheque, please make cheque payable to Blake, Cassels & Graydon LLP . Please remit this page with payment. If wiring funds, please refer to the appropriate section below for instructions:	
Canadian Funds Wiring Instructions: Canadian Imperial Bank of Commerce Main Branch, 400 Burrard Street Vancouver, British Columbia V6C 3A6 Transit No.: 00010	Swiftcode: CIBCCATT Beneficiary: Blake Cassels & Graydon LLP Account No.: 000105011515 Reference: Invoice No. 2196743
If you wish further instructions please contact David Mar at 604-631-4281 or email van.receivable@blakes.com .	

REMITTANCE PAGE



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 595 Burrard Street, P.O. Box 49314
 Suite 2600, Three Bentall Centre
 Vancouver BC V7X 1L3 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
 number(s) on cheque

August 7, 2020

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2196743
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended July 31, 2020, as follows:

	Total Fees	\$ 19,694.00
<u>Taxable Disbursement(s)</u>		
BC Assessment Search	\$ 9.50	
On-Line Service Fee	1.65	
		\$ 11.15
<u>Non-taxable Disbursement(s)</u>		
Third Party Fee - Non Taxable	\$ 9.88	
		\$ 9.88
	Provincial Sales Tax (7.0%)	1,378.58
	Goods and Services Tax (5.0%)	985.26
TOTAL DUE IN CANADIAN CURRENCY		\$ 22,078.87 CAD



Invoice: 2196743
 Date: August 7, 2020
 Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
06/30/20	Merrick, Jeffrey	Emails with P. Rubin regarding template APA for CCAA process and email to G. Fulton regarding same.
07/02/20	Rubin, Peter	Preparing for and participating in conference call with Monitor; reviewing and drafting correspondence.
07/03/20	Rubin, Peter	Reviewing and drafting correspondence; preparing for and attending conference call with Monitor and stakeholders; reviewing SISP.
07/06/20	Rubin, Peter	Reviewing and considering documents and financial information regarding deposits provided by Dentons; drafting Letter of Intent for SISP process.
07/07/20	Fulton, Graham D.	Reviewing scope of engagement; drafting notes and conducting preliminary research regarding the site in connection with the same.
07/07/20	Rubin, Peter	Reviewing and considering SISP; drafting and revising SISP LOI; reviewing and drafting correspondence.
07/08/20	Fulton, Graham D.	Telephone call with P. Rubin regarding scope of engagement; drafting notes in connection with the same; reviewing confidential information memorandum and sale and investment solicitation process letter; drafting, reviewing and revising preliminary comments on letter of intent.
07/08/20	Merrick, Jeffrey	Telephone conversation with P. Rubin and G. Fulton receiving instructions; reviewing CIM and SISP and considering letter of intent.
07/08/20	Rubin, Peter	Preparing for and participating in conference call regarding sales process, LOI and deal documentation; reviewing and drafting correspondence.
07/08/20	Tan, Diana	Conducting BC assessment and title search against PID 006-721-397.
07/09/20	Fulton, Graham D.	Conferring with J. Merrick regarding draft letter of intent; reviewing and revising letter of intent in connection with the same; drafting, reviewing and revising email outlining outstanding issues in connection with letter of intent.
07/09/20	Merrick, Jeffrey	Reviewing draft revisions to letter of intent; preparing markup of same and conferring with G. Fulton regarding comments; instructions to G. Fulton.
07/09/20	Rubin, Peter	Reviewing and considering LOI; reviewing and drafting correspondence.
07/13/20	Fulton, Graham D.	Reviewing and revising letter of intent based on comments received from J. Eckford; attending to correspondence with J. Eckford in connection with the same.
07/13/20	Merrick, Jeffrey	Emails from J. Eckford and emails with G. Fulton regarding draft letter of intent.
07/14/20	Fulton, Graham D.	Attending to correspondence with J. Eckford regarding finalization of template letter of intent.
07/21/20	Fulton, Graham D.	Attending to correspondence regarding virtual data room.



Invoice: 2196743
 Date: August 7, 2020
 Page: 3

Date (m/d/y)	Timekeeper	Description
07/22/20	Bychawski, Peter	Considering pre-sale agreement deposits; reviewing deposit status and applicable legal issues; attending to correspondence regarding same.
07/22/20	Fulton, Graham D.	Telephone call with J. Eckford; reviewing prior correspondence in connection with the same.
07/22/20	Rubin, Peter	Reviewing and drafting correspondence; considering pre-sale agreements.
07/23/20	Bychawski, Peter	Reviewing pre-sale agreements; considering status of and contractual entitlement to deposit funds.
07/24/20	Bychawski, Peter	Reviewing pre-sale agreements; assessing defaults thereunder and potential claims against deposits; drafting overview of same.
07/28/20	Bychawski, Peter	Considering status of deposit and issues relating to potential forfeiture of same; attending to correspondence regarding same.
07/28/20	Rubin, Peter	Reviewing and considering legal analysis regarding contractual rights; reviewing and drafting correspondence.
07/29/20	Bychawski, Peter	Reviewing and updating Terrace House deposit analysis; preparing for and attending to conference call regarding same.
07/29/20	Rubin, Peter	Reviewing SISP; considering and reviewing phase 1 bids; preparing for and participating in conference call with Monitor; reviewing and considering deposit analysis; drafting correspondence to secured creditors.
Total Fees for this Matter		\$ 19,694.00

Taxable Disbursement(s)

BC Assessment Search	\$ 9.50	
On-Line Service Fee	1.65	
		<u>\$ 11.15</u>

Non-taxable Disbursement(s)

Third Party Fee - Non Taxable	\$ 9.88	
		<u>\$ 9.88</u>

Provincial Sales Tax (7.0%)	1,378.58
Goods and Services Tax (5.0%)	985.26

Total Due for this Matter in Canadian Currency **\$ 22,078.87 CAD**

PER:

PETER L. RUBIN



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
595 Burrard Street, P.O. Box 49314
Suite 2600, Three Bentall Centre
Vancouver BC V7X 1L3 Canada
Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
number(s) on cheque

September 14, 2020

Ernst & Young Inc.
700 West Georgia Street
Pacific Centre
P.O. Box 10101
Vancouver, BC V7Y 1C7
Canada

Invoice: 2202371
Billing Lawyer Rubin, Peter
HST/GST No.: R119396778
Client: 00008431
Matter: 001364

Attention: Mike Bell
Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 6,362.17 CAD

Remittance Instructions

*** Terms: Due and Payable Upon Receipt ***

If paying by cheque, please make cheque payable to **Blake, Cassels & Graydon LLP**. Please remit this page with payment.
If wiring funds, please refer to the appropriate section below for instructions:

Canadian Funds Wiring Instructions:

Canadian Imperial Bank of Commerce
Main Branch, 400 Burrard Street
Vancouver, British Columbia V6C 3A6
Transit No.: 00010

Swiftcode: CIBCCATT
Beneficiary: Blake Cassels & Graydon LLP
Account No.: 000105011515
Reference: Invoice No. 2202371

If you wish further instructions please contact David Mar at 604-631-4281 or email van.receivable@blakes.com.

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Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 595 Burrard Street, P.O. Box 49314
 Suite 2600, Three Bentall Centre
 Vancouver BC V7X 1L3 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
 number(s) on cheque

September 14, 2020

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2202371
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended August 31, 2020, as follows:

Total Fees	\$ 5,680.50
Provincial Sales Tax (7.0%)	397.64
Goods and Services Tax (5.0%)	284.03
TOTAL DUE IN CANADIAN CURRENCY	\$ 6,362.17 CAD



Invoice: 2202371
 Date: September 14, 2020
 Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
08/04/20	Rubin, Peter	Reviewing correspondence and deposit information; reviewing law.
08/05/20	Rubin, Peter	Preparing for and participating in conference call with Monitor and counsel to secured creditors.
08/06/20	Bychawski, Peter	Considering potential claims to pre-sale deposits and legal issues relating to same.
08/07/20	Rubin, Peter	Participating in conference call with Monitor, Aviva and counsel; discussion with counsel to Petitioner and Monitor.
08/18/20	Rubin, Peter	Reviewing and drafting correspondence.
08/21/20	Rubin, Peter	Reviewing correspondence; preparing for and participating in conference call.
08/22/20	Rubin, Peter	Participating in conference call with Monitor and counsel to company.
08/24/20	Bychawski, Peter	Considering request for endorsement of proposed assignment of unit; reviewing terms of assignment and sale agreement; attending to correspondence regarding same.
08/25/20	Rubin, Peter	Reviewing and drafting correspondence; preparing for and participating in conference call with Monitor and company.
08/26/20	Rubin, Peter	Reviewing and drafting correspondence; considering Monitor's Report.
08/28/20	Rubin, Peter	Reviewing motion materials for August 31 CCAA Stay Extension hearing.
08/31/20	Rubin, Peter	Preparing for and attending court hearing (by telephone); reviewing and drafting correspondence.
Total Fees for this Matter		\$ 5,680.50

Provincial Sales Tax (7.0%)

397.64

Goods and Services Tax (5.0%)

284.03

Total Due for this Matter in Canadian Currency

\$ 6,362.17 CAD

PER:

PETER L. RUBIN



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 595 Burrard Street, P.O. Box 49314
 Suite 2600, Three Bentall Centre
 Vancouver BC V7X 1L3 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
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November 17, 2020

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

2213718
 Rubin, Peter
 R119396778
 00008431
 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 672.00 CAD

Remittance Instructions	
*** Terms: Due and Payable Upon Receipt ***	
If paying by cheque, please make cheque payable to Blake, Cassels & Graydon LLP . Please remit this page with payment. If wiring funds, please refer to the appropriate section below for instructions:	
Canadian Funds Wiring Instructions: Canadian Imperial Bank of Commerce Main Branch, 400 Burrard Street Vancouver, British Columbia V6C 3A6 Transit No.: 00010	Swiftcode: CIBCCATT Beneficiary: Blake Cassels & Graydon LLP Account No.: 000105011515 Reference: Invoice No. 2213718
If you wish further instructions please contact David Mar at 604-631-4281 or email van.receivable@blakes.com .	

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Blake, Cassels & Graydon LLP
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 Patent & Trademark Agents
 595 Burrard Street, P.O. Box 49314
 Suite 2600, Three Bentall Centre
 Vancouver BC V7X 1L3 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
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November 17, 2020

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
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 Vancouver, BC V7Y 1C7
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

2213718
 Rubin, Peter
 R119396778
 00008431
 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended October 31, 2020, as follows:

Total Fees	\$ 600.00
Provincial Sales Tax (7.0%)	42.00
Goods and Services Tax (5.0%)	30.00
TOTAL DUE IN CANADIAN CURRENCY	\$ 672.00 CAD



Invoice: 2213718
 Date: November 17, 2020
 Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
09/01/20	Rubin, Peter	Telephone call from and to counsel to secured lender.
09/15/20	Rubin, Peter	Reviewing and considering process letter and updated bid offers.
10/19/20	Rubin, Peter	Reviewing and considering bid summary and related correspondence and documents.
Total Fees for this Matter		\$ 600.00

Provincial Sales Tax (7.0%)

42.00

Goods and Services Tax (5.0%)

30.00

Total Due for this Matter in Canadian Currency

\$ 672.00 CAD

PER:

PETER L. RUBIN



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
595 Burrard Street, P.O. Box 49314
Suite 2600, Three Bentall Centre
Vancouver BC V7X 1L3 Canada
Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
number(s) on cheque

December 8, 2020

Ernst & Young Inc.
700 West Georgia Street
Pacific Centre
P.O. Box 10101
Vancouver, BC V7Y 1C7
Canada

Invoice:
Billing Lawyer
HST/GST No.:
Client:
Matter:

2217462
Rubin, Peter
R119396778
00008431
001364

Attention: Mike Bell
Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 2,779.00 CAD

Remittance Instructions	
*** Terms: Due and Payable Upon Receipt ***	
If paying by cheque, please make cheque payable to Blake, Cassels & Graydon LLP . Please remit this page with payment. If wiring funds, please refer to the appropriate section below for instructions:	
Canadian Funds Wiring Instructions: Canadian Imperial Bank of Commerce Main Branch, 400 Burrard Street Vancouver, British Columbia V6C 3A6 Transit No.: 00010	Swiftcode: CIBCCATT Beneficiary: Blake Cassels & Graydon LLP Account No.: 000105011515 Reference: Invoice No. 2217462
If you wish further instructions please contact David Mar at 604-631-4281 or email van.receivable@blakes.com .	

REMITTANCE PAGE



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 595 Burrard Street, P.O. Box 49314
 Suite 2600, Three Bentall Centre
 Vancouver BC V7X 1L3 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
 number(s) on cheque

December 8, 2020

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2217462
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended November 30, 2020, as follows:

	Total Fees	\$ 2,475.00
Non-taxable Disbursement(s)		
Filing Fee	\$ 7.00	
		\$ 7.00
	Provincial Sales Tax (7.0%)	173.25
	Goods and Services Tax (5.0%)	123.75
TOTAL DUE IN CANADIAN CURRENCY		\$ 2,779.00 CAD



Invoice: 2217462
 Date: December 8, 2020
 Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
11/09/20	Rubin, Peter	Reviewing and considering bid offer agreement and related correspondence.
11/27/20	Rubin, Peter	Reviewing and considering motion; reviewing draft order; considering legal issues; reviewing and drafting correspondence; reviewing and revising Monitor's report.
11/30/20	Rubin, Peter	Reviewing and drafting correspondence; reviewing court material.
Total Fees for this Matter		\$ 2,475.00

Non-taxable Disbursement(s)

Filing Fee	\$ 7.00	\$ 7.00
Provincial Sales Tax (7.0%)		173.25
Goods and Services Tax (5.0%)		123.75
Total Due for this Matter in Canadian Currency		\$ 2,779.00 CAD

PER: 
 PETER L. RUBIN



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
595 Burrard Street, P.O. Box 49314
Suite 2600, Three Bentall Centre
Vancouver BC V7X 1L3 Canada
Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
number(s) on cheque

December 31, 2020

Ernst & Young Inc.
700 West Georgia Street
Pacific Centre
P.O. Box 10101
Vancouver, BC V7Y 1C7
Canada

Invoice: 2226493
Billing Lawyer Rubin, Peter
HST/GST No.: R119396778
Client: 00008431
Matter: 001364

Attention: Mike Bell
Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 1,112.33 CAD

Note - Our Banking Instructions have changed	
*** Terms: Due and Payable Upon Receipt ***	
If paying by cheque, please make cheque payable to Blake, Cassels & Graydon LLP . Please remit this page with payment. If wiring funds, please refer to the appropriate section below for instructions:	
Canadian Funds Payment Instructions: Canadian Imperial Bank of Commerce Main Branch, 400 Burrard Street Vancouver, BC CA Institution No.: 0010 Transit No.: 00010	Swiftcode: CIBCCATT Beneficiary: Blake Cassels & Graydon LLP Account No.: 5011515 Reference: Invoice No. 2226493
If you wish further instructions please contact David Mar at 604-631-4281 or email van.receivable@blakes.com .	

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 Patent & Trademark Agents
 595 Burrard Street, P.O. Box 49314
 Suite 2600, Three Bentall Centre
 Vancouver BC V7X 1L3 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
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December 31, 2020

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2226493
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended December 31, 2020, as follows:

	Total Fees	\$ 900.00
<u>Taxable Disbursement(s)</u>		
Third Party Fees	\$ 99.36	
		\$ 99.36
	Provincial Sales Tax (7.0%)	63.00
	Goods and Services Tax (5.0%)	49.97
	TOTAL DUE IN CANADIAN CURRENCY	\$ 1,112.33 CAD



Invoice: 2226493
 Date: December 31, 2020
 Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
12/01/20	Rubin, Peter	Preparing for and participating in court hearing; reviewing and drafting correspondence.
Total Fees for this Matter		\$ 900.00

Taxable Disbursement(s)

Third Party Fees

\$ 99.36

\$ 99.36

Provincial Sales Tax (7.0%)

63.00

Goods and Services Tax (5.0%)

49.97

Total Due for this Matter in Canadian Currency

\$ 1,112.33 CAD

PER:

PETER L. RUBIN



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Patent & Trademark Agents
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Vancouver BC V7X 1L3 Canada
Tel: 604-631-3300 Fax: 604-631-3309

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March 12, 2021

Ernst & Young Inc.
700 West Georgia Street
Pacific Centre
P.O. Box 10101
Vancouver, BC V7Y 1C7
Canada

Invoice: 2235756
Billing Lawyer: Rubin, Peter
HST/GST No.: R19396778
Client: 00008431
Matter: 001364

Attention: Mike Bell
Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 7,896.00 CAD

Note - Our Banking Instructions have changed	
*** Terms: Due and Payable Upon Receipt ***	
If paying by cheque, please make cheque payable to Blake, Cassels & Graydon LLP . Please remit this page with payment. If wiring funds, please refer to the appropriate section below for instructions:	
Canadian Funds Payment Instructions: Canadian Imperial Bank of Commerce Main Branch, 400 Burrard Street Vancouver, BC CA Institution No.: 0010 Transit No.: 00010	Swiftcode: CIBCCATT Beneficiary: Blake Cassels & Graydon LLP Account No.: 5011515 Reference: Invoice No. 2235756
If you wish further instructions please contact David Mar at 604-631-4281 or email van.receivable@blakes.com .	

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 Patent & Trademark Agents
 595 Burrard Street, P.O. Box 49314
 Suite 2600, Three Bentall Centre
 Vancouver BC V7X 1L3 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

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March 12, 2021

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2235756
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended February 28, 2021, as follows:

Total Fees	\$ 7,050.00
Provincial Sales Tax (7.0%)	493.50
Goods and Services Tax (5.0%)	352.50
TOTAL DUE IN CANADIAN CURRENCY	\$ 7,896.00 CAD



Invoice: 2235756
 Date: March 12, 2021
 Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
02/19/21	Rubin, Peter	Reviewing and drafting correspondence.
02/22/21	Rubin, Peter	Reviewing and considering court materials and prior reports; considering next steps; discussion with Monitor; discussion with counsel; reviewing and drafting correspondence; considering DIP amendments and approval; reviewing, considering and revising Monitor's report.
02/23/21	Rubin, Peter	Reviewing and drafting correspondence; reviewing revised Monitor's Report; preparing for hearing; telephone call from counsel to LP holder; considering deposit analysis.
02/24/21	Rubin, Peter	Preparing for and attending court hearing; reviewing correspondence; multiple discussions with various counsel to creditors; drafting correspondence; discussions with Monitor regarding next steps; considering process and related correspondence.
Total Fees for this Matter		\$ 7,050.00

Provincial Sales Tax (7.0%)

493.50

Goods and Services Tax (5.0%)

352.50

Total Due for this Matter in Canadian Currency

\$ 7,896.00 CAD

PER:

PETER L. RUBIN



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 595 Burrard Street, P.O. Box 49314
 Suite 2600, Three Bentall Centre
 Vancouver BC V7X 1L3 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

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 number(s) on cheque

April 19, 2021

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2241747
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 56,215.05 CAD

Note - Our Banking Instructions have changed

*** Terms: Due and Payable Upon Receipt ***

If paying by cheque, please make cheque payable to **Blake, Cassels & Graydon LLP**. Please remit this page with payment.
 If wiring funds, please refer to the appropriate section below for instructions:

Canadian Funds Payment Instructions:

Canadian Imperial Bank of Commerce
 Main Branch, 400 Burrard Street
 Vancouver, BC CA
 Institution No.: 0010
 Transit No.: 00010

Swiftcode: CIBCCATT
 Beneficiary: Blake Cassels & Graydon LLP
 Account No.: 5011515
 Reference: Invoice No. 2241747

If you wish further instructions please contact David Mar at 604-631-4281 or email van.receivable@blakes.com.

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Blake, Cassels & Graydon LLP
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 Patent & Trademark Agents
 595 Burrard Street, P.O. Box 49314
 Suite 2600, Three Bentall Centre
 Vancouver BC V7X 1L3 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
 number(s) on cheque

April 19, 2021

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2241747
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended March 31, 2021, as follows:

	Total Fees	\$ 50,102.00
<u>Taxable Disbursement(s)</u>		
BC Assessment Search	\$ 9.50	
On-Line Service Fee	7.15	
Third Party Fees	49.95	
		\$ 66.60
<u>Non-taxable Disbursement(s)</u>		
Third Party Fee - Non Taxable	\$ 30.88	
		\$ 30.88
	Provincial Sales Tax (7.0%)	3,507.14
	Goods and Services Tax (5.0%)	2,508.43
TOTAL DUE IN CANADIAN CURRENCY		\$ 56,215.05 CAD



Invoice: 2241747
 Date: April 19, 2021
 Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
03/02/21	Rubin, Peter	Reviewing correspondence; reviewing and considering letter of intent to purchase; considering options.
03/04/21	Rubin, Peter	Reviewing and considering sale process and next steps; reviewing and drafting correspondence; preparing for and participating in conference call with Monitor and company; considering purchase agreement and process.
03/05/21	Chan, Catherine	Conducting British Columbia corporate searches against Evergreen House Development Limited Partnership et al.
03/05/21	Fulton, Graham D.	Reviewing scope of engagement; reviewing letter of intent and related correspondence; drafting notes and questions in connection with the same; reviewing certain precedent agreements; preparing outline of asset purchase agreement.
03/05/21	Rubin, Peter	Reviewing and considering asset purchase agreement and structure; reviewing CCAA documents; participating in various conference calls; reviewing obligations and considering transaction; conducting legal research.
03/05/21	Tan, Diana	Conducting BC assessment and title search against PID 006-721-397.
03/06/21	Fulton, Graham D.	Preparing first draft of asset purchase agreement; reviewing letter of intent in connection with the same.
03/07/21	Fulton, Graham D.	Reviewing and revising first draft of asset purchase agreement; considering issues of law and reviewing letter of intent in connection with the same.
03/08/21	Fulton, Graham D.	Preparing first draft of purchase and sale agreement; reviewing certain precedents and considering issues of law in connection with the same.
03/08/21	Rubin, Peter	Reviewing and drafting correspondence.
03/09/21	Fulton, Graham D.	Reviewing and revising first draft of purchase and sale agreement; drafting notes on outstanding issues in connection with the same.
03/09/21	Rubin, Peter	Reviewing and drafting correspondence.
03/10/21	Fulton, Graham D.	Reviewing and finalizing first draft of purchase and sale agreement; reviewing certain precedents in connection with the same.
03/10/21	Rubin, Peter	Reviewing, considering and drafting purchase and sale agreement; reviewing and drafting correspondence.
03/10/21	Umbach, Greg	Telephone call with P. Rubin regarding sale transaction; review letter of intent;
03/11/21	Fulton, Graham D.	Attending conference call with M. Bell and others regarding first draft of purchase and sale agreement; drafting notes in connection with the same; reviewing and revising purchase and sale agreement based in accordance with instructions from M. Bell and certain comments received from vendor's counsel.
03/11/21	Rubin, Peter	Reviewing comments on draft PSA; reviewing and amending same; preparing for and participating in conference calls; reviewing and drafting



Invoice: 2241747
 Date: April 19, 2021
 Page: 3

Date (m/d/y)	Timekeeper	Description
		correspondence.
03/11/21	Umbach, Greg	Reviewing and considering purchase agreement; review draft purchase agreement comments from D. Gruber.
03/12/21	Fulton, Graham D.	Attending to correspondence with counsel to purchaser; reviewing and finalizing draft purchase and sale agreement.
03/12/21	Rubin, Peter	Reviewing and drafting correspondence.
03/15/21	Fulton, Graham D.	Attending to correspondence from counsel to vendor; reviewing and considering comments in connection with agreement of purchase and sale.
03/15/21	Rubin, Peter	Reviewing and drafting correspondence; considering amendments to sale documentation.
03/16/21	Fulton, Graham D.	Conferring with regarding status of purchase and sale agreement.
03/16/21	Rubin, Peter	Telephone call from Monitor; reviewing and revising purchase and sale agreement; reviewing and drafting correspondence.
03/16/21	Umbach, Greg	Email regarding purchase and sale agreement.
03/18/21	Fulton, Graham D.	Reviewing and revising purchase and sale agreement; attending conference call with J. Eckford regarding purchase and sale agreement; drafting notes in connection with the same; reviewing and revising purchase and sale agreement based on comments received from J. Eckford; attending to correspondence with counsel to vendor in connection with the same.
03/18/21	Rubin, Peter	Reviewing and drafting correspondence; reviewing and considering amendments to purchase and sale agreement; various discussions regarding same including conference call with Monitor; telephone call from counsel to LP unit holders.
03/19/21	Fulton, Graham D.	Attending conference call with counsel to vendor regarding purchase and sale agreement; drafting notes in connection with the same; reviewing and revising purchase and sale agreement; attending to correspondence with counsel to purchaser regarding revised purchase and sale agreement.
03/19/21	Rubin, Peter	Reviewing and drafting correspondence; considering matters raised by secured lender; revising purchase and sale agreement; participating in conference call with Monitor and counsel to Petitioners.
03/22/21	Fulton, Graham D.	Reviewing comments received from purchaser's counsel in respect of purchase and sale agreement; considering issues of law in connection with the same.
03/22/21	Rubin, Peter	Reviewing agreement; reviewing revisions to purchase and sale draft agreement.
03/23/21	Fulton, Graham D.	Reviewing revised purchase and sale agreement; attending to correspondence with M. Bell and J. Eckford in connection with the same; conducting final review of purchase and sale agreement; drafting revisions in connection with the same.



Invoice: 2241747
 Date: April 19, 2021
 Page: 4

Date (m/d/y)	Timekeeper	Description
03/23/21	Rubin, Peter	Reviewing and considering amendments to agreement; reviewing and drafting correspondence; telephone call with counsel to Petitioners; telephone call to Monitor; telephone call to counsel to Landa.
03/24/21	Fulton, Graham D.	Attending to correspondence with vendor's counsel and M. Bell regarding final form of purchase and sale agreement; reviewing proposed revisions to terms of financing conditions; considering issues of law in connection with the same; attending to correspondence with purchaser's counsel regarding purchase and sale agreement.
03/24/21	Rubin, Peter	Reviewing and considering amendments to purchase agreement; reviewing and drafting correspondence regarding same; discussion with Monitor; discussion with counsel to prospective purchaser.
03/24/21	Umbach, Greg	Review comments on purchase and sale agreement; email correspondence.
03/25/21	Fulton, Graham D.	Attending to correspondence with M. Bell and vendor's counsel regarding purchase and sale agreement; reviewing and revising the same; reviewing and compiling an execution copy of purchase and sale agreement; attending to correspondence with purchaser's counsel in connection with the same.
03/25/21	Rubin, Peter	Reviewing and drafting correspondence; reviewing and revising purchase agreement; discussion with counsel to CMLS; telephone call from counsel to LP unit holders.
03/26/21	Fulton, Graham D.	Attending to correspondence with purchaser's counsel regarding wiring of deposit; reviewing and considering timing for closing steps; reviewing purchase and sale agreement in connection with the same.
03/26/21	Rubin, Peter	Reviewing purchase and sale agreement; considering deposit issues; drafting court and deal timeline; drafting correspondence.
03/30/21	Effa, Benjamin P.	Reviewing purchase agreement and list of critical dates.
03/30/21	Fulton, Graham D.	Conferring with B. Effa regarding status of transaction; reviewing agreement of purchase and sale and considering issues of law and timing in connection with the same.
03/31/21	Rubin, Peter	Reviewing correspondence; reviewing agreement.
Total Fees for this Matter		\$ 50,102.00

Taxable Disbursement(s)

BC Assessment Search	\$ 9.50	
On-Line Service Fee	7.15	
Third Party Fees	49.95	
		\$ 66.60

Non-taxable Disbursement(s)

Third Party Fee - Non Taxable	\$ 30.88	
		\$ 30.88



Invoice: 2241747
Date: April 19, 2021
Page: 5

Provincial Sales Tax (7.0%)
Goods and Services Tax (5.0%)
Total Due for this Matter in Canadian Currency

3,507.14
2,508.43

\$ 56,215.05 CAD

PER: 

PETER L. RUBIN



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 595 Burrard Street, P.O. Box 49314
 Suite 2600, Three Bentall Centre
 Vancouver BC V7X 1L3 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
 number(s) on cheque

May 7, 2021

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

2245693
 Rubin, Peter
 R119396778
 00008431
 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 25,205.74 CAD

Note - Our Banking Instructions have changed	
*** Terms: Due and Payable Upon Receipt ***	
If paying by cheque, please make cheque payable to Blake, Cassels & Graydon LLP . Please remit this page with payment. If wiring funds, please refer to the appropriate section below for instructions:	
Canadian Funds Payment Instructions: Canadian Imperial Bank of Commerce Main Branch, 400 Burrard Street Vancouver, BC CA Institution No.: 0010 Transit No.: 00010	Swiftcode: CIBCCATT Beneficiary: Blake Cassels & Graydon LLP Account No.: 5011515 Reference: Invoice No. 2245693
If you wish further instructions please contact David Mar at 604-631-4281 or email van.receivable@blakes.com .	

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 Suite 2600, Three Bentall Centre
 Vancouver BC V7X 1L3 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

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May 7, 2021

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2245693
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended April 30, 2021, as follows:

	Total Fees	\$ 22,422.50
<u>Taxable Disbursement(s)</u>		
On-Line Service Fee	\$ 1.67	
Third Party Fees	77.00	
		\$ 78.67
<u>Non-taxable Disbursement(s)</u>		
Third Party Fee - Non Taxable	\$ 9.93	
		\$ 9.93
	Provincial Sales Tax (7.0%)	1,569.58
	Goods and Services Tax (5.0%)	1,125.06
	TOTAL DUE IN CANADIAN CURRENCY	 \$ 25,205.74 CAD



Invoice: 2245693
 Date: May 7, 2021
 Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
04/01/21	Effa, Benjamin P.	Reviewing notices of satisfaction of purchaser's conditions with respect to financing and approved contracts.
04/01/21	Fulton, Graham D.	Conferring with P. Rubin regarding status of satisfaction of conditions precedent; reviewing agreement of purchase and sale and considering issues of law in connection with the same.
04/01/21	Rubin, Peter	Reviewing and drafting correspondence; considering PSA and condition removal; reviewing PSA terms; reviewing and considering assignment of contracts.
04/05/21	Rubin, Peter	Reviewing and drafting correspondence; considering court materials, order and next steps; reviewing PSA; preparing for and participating in client discussion; reviewing and considering redactions.
04/06/21	Effa, Benjamin P.	Reviewing Purchase Agreement; drafting closing agenda.
04/06/21	Fulton, Graham D.	Attending to correspondence from purchaser's counsel regarding redacted purchase and sale agreement.
04/06/21	Rubin, Peter	Reviewing and drafting correspondence; telephone call to counsel to limited partners; reviewing PSA.
04/07/21	Effa, Benjamin P.	Continuing to draft closing agenda.
04/07/21	Rubin, Peter	Reviewing, considering and amending draft court documents; reviewing and drafting correspondence.
04/08/21	Effa, Benjamin P.	Revising closing agenda and list of critical dates.
04/08/21	Fulton, Graham D.	Reviewing draft closing agenda and critical dates list; drafting, reviewing and revising comments in respect of the same.
04/08/21	Rubin, Peter	Discussion regarding draft Monitor's report.
04/09/21	Fulton, Graham D.	Reviewing comments received on draft closing agenda from P. Rubin.
04/09/21	Rubin, Peter	Reviewing motion materials; reviewing Monitor Reports; reviewing and revising 5th Report of the Monitor; reviewing and drafting correspondence; attending to motion preparation; reviewing and revising closing agenda.
04/12/21	Rubin, Peter	Reviewing correspondence; reviewing and considering draft Monitor's Report.
04/13/21	Rubin, Peter	Reviewing correspondence; reviewing court material; drafting correspondence; reviewing confidential supplement; attending to service and filing matters; considering and attending to confidentiality matters; considering creditor requests.
04/14/21	Rubin, Peter	Reviewing confidential supplement; drafting correspondence; telephone call from counsel to LP unit holder; considering transaction LOI.



Invoice: 2245693
 Date: May 7, 2021
 Page: 3

Date (m/d/y)	Timekeeper	Description
04/15/21	Rubin, Peter	Reviewing and drafting correspondence; reviewing Application Record; telephone call to counsel to unit holders; telephone call to counsel to Aviva; preparing for court application; reviewing response materials; preparing submissions; discussion with Petitioners counsel.
04/16/21	Rubin, Peter	Preparing for and participating in court hearing; reviewing and drafting correspondence.
04/19/21	Effa, Benjamin P.	Updating closing agenda.
04/19/21	Fulton, Graham D.	Conferring with P. Rubin and B. Effa regarding status of closing and outstanding deliverables and matters in connection with the same; reviewing agreement of purchase and sale and closing agenda in connection with closing status update.
04/19/21	Rubin, Peter	Reviewing and drafting correspondence; reviewing PSA terms and deposit matters; reviewing and revising bid process letter.
04/20/21	Effa, Benjamin P.	Summarizing vendor deliverables.
04/20/21	Fulton, Graham D.	Attending to correspondence from M. Bell and J. Eckford regarding closing and interim period action items; reviewing purchase and sale agreement and considering issues of law in connection with the same.
04/20/21	Rubin, Peter	Reviewing and drafting correspondence.
04/21/21	Effa, Benjamin P.	Corresponding with J. Eckford regarding vendor delivery of buyer list.
04/21/21	Fulton, Graham D.	Attending to correspondence with J. Eckford in connection with various action items under the purchase and sale agreement; considering issues of law in connection with the same.
04/21/21	Rubin, Peter	Reviewing correspondence and agreement terms; reviewing PSA; considering marketing and potential offers.
04/22/21	Effa, Benjamin P.	Updating closing agenda.
04/22/21	Fulton, Graham D.	Attending to correspondence with J. Eckford regarding certain interim period covenants.
04/22/21	Rubin, Peter	Reviewing court documents; reviewing correspondence.
04/26/21	Rubin, Peter	Reviewing and considering court response and arguments; reviewing correspondence and PSA.
Total Fees for this Matter		\$ 22,422.50

Taxable Disbursement(s)

On-Line Service Fee	\$ 1.67	
Third Party Fees	77.00	
		\$ 78.67

Non-taxable Disbursement(s)

TORONTO

CALGARY

VANCOUVER

MONTRÉAL

OTTAWA

NEW YORK

LONDON

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Invoice: 2245693
Date: May 7, 2021
Page: 4

Third Party Fee - Non Taxable

\$ 9.93

\$ 9.93

Provincial Sales Tax (7.0%)

1,569.58

Goods and Services Tax (5.0%)

1,125.06

Total Due for this Matter in Canadian Currency

\$ 25,205.74 CAD

PER: _____

PETER L. RUBIN



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
595 Burrard Street, P.O. Box 49314
Suite 2600, Three Bentall Centre
Vancouver BC V7X 1L3 Canada
Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

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June 16, 2021

Ernst & Young Inc.
700 West Georgia Street
Pacific Centre
P.O. Box 10101
Vancouver, BC V7Y 1C7
Canada

Invoice: 2252400
Billing Lawyer Rubin, Peter
HST/GST No.: R119396778
Client: 00008431
Matter: 001364

Attention: Mike Bell
Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 23,968.00 CAD

Note - Our Banking Instructions have changed

*** Terms: Due and Payable Upon Receipt ***

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Swiftcode: CIBCCATT
Beneficiary: Blake Cassels & Graydon LLP
Account No.: 5011515
Reference: Invoice No. 2252400

If you wish further instructions please contact David Mar at 604-631-4281 or email van.receivable@blakes.com.

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Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 595 Burrard Street, P.O. Box 49314
 Suite 2600, Three Bentall Centre
 Vancouver BC V7X 1L3 Canada
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June 16, 2021

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2252400
 Billing Lawyer: Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended May 31, 2021, as follows:

Total Fees	\$ 21,400.00
Provincial Sales Tax (7.0%)	1,498.00
Goods and Services Tax (5.0%)	1,070.00
TOTAL DUE IN CANADIAN CURRENCY	\$ 23,968.00 CAD



Invoice: 2252400
 Date: June 16, 2021
 Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
05/03/21	Rubin, Peter	Reviewing and drafting correspondence; considering bid process.
05/04/21	Rubin, Peter	Reviewing correspondence; considering easement related matters; preparing for and participating in conference call with counsel for potential bidder; telephone call from counsel to potential financier of different bidder.
05/05/21	Rubin, Peter	Reviewing various correspondence; considering issues regarding potential sale offers.
05/07/21	Rubin, Peter	Reviewing and drafting various correspondence.
05/09/21	Fulton, Graham D.	Conferring with P. Rubin regarding status of transaction.
05/09/21	Rubin, Peter	Conducting preliminary review of competing offers; reviewing and drafting correspondence.
05/10/21	Rubin, Peter	Reviewing and drafting correspondence; reviewing offers; reviewing and considering sales process and legal issues; reviewing draft purchase and sale agreements; preparing for and participating in conference call with Monitor; discussions with counsel to CMLS.
05/11/21	Rubin, Peter	Reviewing correspondence; preparing for and participating in conference call with stakeholders; reviewing and revising offer; considering PSA; drafting correspondence.
05/12/21	Fulton, Graham D.	Attending to correspondence with counsel to purchaser regarding status of transaction; reviewing agreement of purchase and sale and considering issues of law in connection with the same.
05/12/21	Rubin, Peter	Reviewing and drafting various correspondence; considering competing bids and process; various and multiple discussions with Monitor, counsel to senior secured lender, counsel to Port Capital and counsel to Landa; reviewing agreements and documents.
05/13/21	Rubin, Peter	Discussion with counsel to secured creditor; reviewing correspondence; considering sales process.
05/14/21	Fulton, Graham D.	Attending to correspondence with purchaser's counsel regarding status of purchase and sale agreement; reviewing new purchase and sale agreement.
05/14/21	Rubin, Peter	Reviewing offers; reviewing correspondence; considering next steps; participating in various conference calls with Monitor, and with others.
05/15/21	Fulton, Graham D.	Conferring with P. Rubin regarding status of transaction.
05/17/21	Rubin, Peter	Reviewing and drafting correspondence regarding offers and process.
05/19/21	Rubin, Peter	Reviewing and considering court materials; reviewing and drafting various correspondence; discussion with counsel to CMLS; considering agreement and next steps.



Invoice: 2252400
 Date: June 16, 2021
 Page: 3

Date (m/d/y)	Timekeeper	Description
05/20/21	Rubin, Peter	Reviewing and drafting correspondence; reviewing materials; attending to finalizing of court materials.
05/21/21	Fulton, Graham D.	Conferring with P. Rubin regarding status of sale.
05/21/21	Rubin, Peter	Reviewing court materials; reviewing and drafting correspondence; preparing for court hearing.
05/22/21	Rubin, Peter	Reviewing and considering stakeholder court materials; considering next steps; reviewing and drafting correspondence.
05/24/21	Rubin, Peter	Reviewing competing offers; reviewing and commenting on Confidential Supplement to Monitor's Report; reviewing and drafting correspondence; participating in conference call; considering and preparing for hearing.
05/25/21	Rubin, Peter	Preparing for and participating in court hearing; various discussions with Monitor; discussion with counsel to secured creditor; reviewing offers.
05/26/21	Fulton, Graham D.	Conferring with P. Rubin regarding status of transaction.
05/26/21	Rubin, Peter	Reviewing and drafting correspondence; discussion with counsel to Solterra; discussion with Monitor.
05/27/21	Rubin, Peter	Reviewing motion and court materials; considering report for upcoming hearing; reviewing and drafting correspondence; reviewing documents; telephone call from counsel to secured lender; telephone call from counsel to bidder; reviewing orders.
05/31/21	Rubin, Peter	Reviewing correspondence; reviewing order; drafting correspondence; discussion with Monitor; considering Monitor's report.
Total Fees for this Matter		\$ 21,400.00

Provincial Sales Tax (7.0%)

1,498.00

Goods and Services Tax (5.0%)

1,070.00

Total Due for this Matter in Canadian Currency

\$ 23,968.00 CAD

PER:

PETER L. RUBIN



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 595 Burrard Street, P.O. Box 49314
 Suite 2600, Three Bentall Centre
 Vancouver BC V7X 1L3 Canada
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July 16, 2021

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2257328
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 47,063.14 CAD

Note - Our Banking Instructions have changed

*** Terms: Due and Payable Upon Receipt ***

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 Account No.: 5011515
 Reference: Invoice No. 2257328

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July 16, 2021

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 700 West Georgia Street
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 P.O. Box 10101
 Vancouver, BC V7Y 1C7
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Invoice: 2257328
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended June 30, 2021, as follows:

	Total Fees	\$ 42,013.00
<u>Taxable Disbursement(s)</u>		
On-Line Service Fee	\$ 1.50	
		<u>\$ 1.50</u>
<u>Non-taxable Disbursement(s)</u>		
Third Party Fee - Non Taxable	\$ 7.00	
		<u>\$ 7.00</u>
	Provincial Sales Tax (7.0%)	2,940.91
	Goods and Services Tax (5.0%)	2,100.73
		<u>\$ 47,063.14 CAD</u>
TOTAL DUE IN CANADIAN CURRENCY		



Invoice: 2257328
 Date: July 16, 2021
 Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
06/01/21	Rubin, Peter	Reviewing and drafting correspondence from and to counsel to bidder; reviewing court orders; considering bidding process and court hearing.
06/02/21	Rubin, Peter	Reviewing and drafting correspondence; discussion with counsel to bidder; discussions with Monitor; considering court hearing; conducting legal research regarding sales processes.
06/03/21	Rubin, Peter	Reviewing and drafting correspondence; attending to various offer and related matters; multiple telephone calls from potential bidder; reviewing court materials; discussions with Monitor.
06/04/21	Rubin, Peter	Reviewing and drafting correspondence; reviewing multiple revised offers; discussions with counsel to potential bidder; discussions with Monitor; reviewing revised and new court materials.
06/06/21	Rubin, Peter	Preparing for and participating in conference call with Monitor and counsel to Petitioners.
06/07/21	Rubin, Peter	Telephone call to and from counsel to T. Reyes; telephone call to counsel to Landa; reviewing and drafting correspondence; preparing for court hearing; telephone calls from counsel to Solterra; discussions with Monitor; telephone call from counsel to CMLS; reviewing various court filings and materials of stakeholders; reviewing and revising Monitor's reports.
06/08/21	Rubin, Peter	Reviewing various late filed court motion materials; discussions with multiple counsel; discussions with Monitor; preparing for and participating in court hearing; reviewing legal issues.
06/09/21	Rubin, Peter	Reviewing cash flow; reviewing and drafting correspondence; reviewing court materials.
06/10/21	Rubin, Peter	Reviewing and drafting correspondence; attending to Court requests; preparing for continuation of hearing; reviewing case law.
06/11/21	Rubin, Peter	Preparing for court hearing; discussions with counsel; attending court hearing.
06/12/21	Rubin, Peter	Reviewing and drafting correspondence.
06/14/21	Rubin, Peter	Discussion with counsel; reviewing correspondence from and drafting correspondence to counsel for pre-sale purchaser.
06/15/21	Effa, Benjamin P.	Reviewing purchase and sale agreement; updating list of critical dates.
06/15/21	Fulton, Graham D.	Conferring with P. Rubin regarding status of court approval.
06/15/21	Rubin, Peter	Reviewing reports; preparing for and participating in court hearing; discussions with various counsel; considering Solterra PSA; reviewing and drafting correspondence; considering closing matters; considering confidentiality matters.



Invoice: 2257328
 Date: July 16, 2021
 Page: 3

Date (m/d/y)	Timekeeper	Description
06/16/21	Effa, Benjamin P.	Revising closing agenda to reflect new purchase and sale agreement.
06/16/21	Fulton, Graham D.	Conferring with P. Rubin regarding a proposed interim access agreement.
06/16/21	Rubin, Peter	Reviewing and considering access terms and agreement; reviewing and revising Approval and Vesting Order; reviewing and drafting correspondence; reviewing Solterra Agreement; considering structuring questions.
06/17/21	Chan, Catherine	Conducting a British Columbia corporate search against Solterra Acquisitions Corp.
06/17/21	Effa, Benjamin P.	Further revising closing agenda to reflect new purchase and sale agreement.
06/17/21	Fulton, Graham D.	Reviewing updated closing agenda and critical dates list; reviewing agreement of purchase and sale and drafting comments in respect of the same.
06/17/21	Rubin, Peter	Reviewing and drafting correspondence; discussion with counsel to purchaser; considering order and transfer of assets; reviewing legal issues.
06/18/21	Effa, Benjamin P.	Further updating closing agenda and list of critical dates.
06/18/21	Fulton, Graham D.	Conferring with B. Effa regarding revised closing agenda and outstanding issues with respect to agreement of purchase and sale; considering issues of law in connection with the same.
06/18/21	Rubin, Peter	Reviewing and drafting correspondence; considering transaction and order; reviewing and considering closing agenda; discussion with counsel to Purchaser.
06/21/21	Effa, Benjamin P.	Further updating and revising closing agenda; drafting amendment to purchase agreement.
06/21/21	Fulton, Graham D.	Reviewing and revising draft amendment to the purchase and sale agreement; reviewing notes and considering issues of law in respect of the same; conferring with B. Effa regarding requirements for amendment and closing agenda.
06/21/21	Rubin, Peter	Reviewing and drafting correspondence; considering access agreement; considering amendments to order.
06/22/21	Effa, Benjamin P.	Continue to draft and revise amendment to purchase and sale agreement; corresponding via email with J.Eckford and M.Bell regarding draft closing agenda and amendment; further revising closing agenda.
06/22/21	Fulton, Graham D.	Reviewing updated amending agreement to the purchase and sale agreement; reviewing purchase and sale agreement and considering issues of law in respect of the same; conferring with B. Effa regarding status of transaction.
06/22/21	Rubin, Peter	Telephone call from counsel to Solterra; reviewing organization chart; considering court order; reviewing and drafting correspondence.
06/23/21	Effa, Benjamin P.	Corresponding via email with J. Eckford and M. Bell regarding amendment of purchase and sale agreement, reliance letters and consents.



Invoice: 2257328
 Date: July 16, 2021
 Page: 4

Date (m/d/y)	Timekeeper	Description
06/23/21	Fulton, Graham D.	Conferring with P. Rubin and B. Effa regarding requirements of court in connection with amendment to agreement of purchase and sale.
06/23/21	Rubin, Peter	Conducting legal research regarding sale structure; preparing for court hearing; reviewing and drafting correspondence; reviewing motion materials.
06/24/21	Effa, Benjamin P.	Corresponding via email and telephone with J. Eckford regarding consultant reports and consents; updating draft amendment; circulating draft amendment to vendor's and purchaser's counsel.
06/24/21	Fulton, Graham D.	Reviewing draft amendment to agreement of purchase and sale; drafting and reviewing comments in respect of the same; attending to correspondence with counsel to purchaser regarding status of closing.
06/24/21	Rubin, Peter	Reviewing and drafting correspondence; attending to transaction matters; reviewing order.
06/25/21	Effa, Benjamin P.	Revising draft amendment to purchase and sale agreement.
06/25/21	Fulton, Graham D.	Attending to correspondence with purchaser's counsel regarding status of closing; reviewing further amendments to agreement of purchase and sale; considering issues of law in connection with the same.
06/29/21	Effa, Benjamin P.	Corresponding via email with counsel to purchaser; further revising draft amendment to purchase and sale agreement.
06/29/21	Fulton, Graham D.	Attending to correspondence with Purchaser's counsel regarding revisions to draft amendment to purchase agreement.
06/29/21	Rubin, Peter	Reviewing correspondence; considering sale transaction matters.
06/30/21	Effa, Benjamin P.	Providing updated closing agenda and copy of fully executed purchase agreement to Purchaser's counsel as per email request.
06/30/21	Rubin, Peter	Reviewing and drafting correspondence; reviewing Reasons for Judgment; considering closing matters.
Total Fees for this Matter		\$ 42,013.00

Taxable Disbursement(s)

On-Line Service Fee	\$ 1.50	
		\$ 1.50

Non-taxable Disbursement(s)

Third Party Fee - Non Taxable	\$ 7.00	
		\$ 7.00

Provincial Sales Tax (7.0%)	2,940.91
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Goods and Services Tax (5.0%)	2,100.73
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Total Due for this Matter in Canadian Currency	\$ 47,063.14 CAD
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Blakes

Invoice: 2257328
Date: July 16, 2021
Page: 5



PER: _____
PETER L. RUBIN



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
595 Burrard Street, P.O. Box 49314
Suite 2600, Three Bentall Centre
Vancouver BC V7X 1L3 Canada
Tel: 604-631-3300 Fax: 604-631-3309

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August 16, 2021

Ernst & Young Inc.
700 West Georgia Street
Pacific Centre
P.O. Box 10101
Vancouver, BC V7Y 1C7
Canada

Invoice: 2262736
Billing Lawyer Rubin, Peter
HST/GST No.: R119396778
Client: 00008431
Matter: 001364

Attention: Mike Bell
Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 14,564.76 CAD

Note - Our Banking Instructions have changed

*** Terms: Due and Payable Upon Receipt ***

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Account No.: 5011515
Reference: Invoice No. 2262736

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August 16, 2021

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 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

2262736
 Rubin, Peter
 R119396778
 00008431
 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended July 31, 2021, as follows:

	Total Fees	\$ 12,998.00
<u>Non-taxable Disbursement(s)</u>		
Filing Fee	\$ 7.00	
		\$ 7.00
	Provincial Sales Tax (7.0%)	909.86
	Goods and Services Tax (5.0%)	649.90
	TOTAL DUE IN CANADIAN CURRENCY	\$ 14,564.76 CAD



Invoice: 2262736
 Date: August 16, 2021
 Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
07/02/21	Fulton, Graham D.	Conferring with P. Rubin and B. Effa regarding draft interim access agreement.
07/02/21	Rubin, Peter	Reviewing and drafting correspondence; considering property access agreement.
07/05/21	Effa, Benjamin P.	Reading draft interim access agreement and draft amendments thereto.
07/05/21	Fulton, Graham D.	Reviewing draft interim access agreement; reviewing certain precedents and drafting comments in respect of the same.
07/05/21	Rubin, Peter	Reviewing, considering and drafting Access Agreement; reviewing and drafting correspondence; considering issues regarding same.
07/06/21	Rubin, Peter	Reviewing and drafting correspondence; reviewing and considering appeal matters and Notice; discussion with counsel regarding same; amending Access Agreement; drafting correspondence regarding amendments.
07/09/21	Rubin, Peter	Reviewing and drafting various correspondence; discussion with counsel to purchaser; considering appeal matters.
07/11/21	Rubin, Peter	Reviewing and considering Access Agreement; considering issues regarding same; reviewing and drafting correspondence; reviewing order.
07/12/21	Effa, Benjamin P.	Attending to closing agenda.
07/12/21	Fulton, Graham D.	Attending to correspondence from M. Bell regarding status of closing agenda.
07/12/21	Rubin, Peter	Reviewing and drafting correspondence; reviewing agreement; reviewing closing agenda.
07/13/21	Rubin, Peter	Reviewing and revising agreement; reviewing and drafting correspondence.
07/14/21	Rubin, Peter	Reviewing and drafting correspondence; amending agreement; considering appeal matters; considering transaction closing matters.
07/19/21	Rubin, Peter	Reviewing case law on appeal matters; discussion with Monitor; reviewing and drafting correspondence; reviewing corporate documents.
07/20/21	Rubin, Peter	Reviewing and considering leave to appeal law and related matters; conducting legal research; preparing for and participating in conference call; reviewing and drafting correspondence and documents.
07/21/21	Rubin, Peter	Reviewing and drafting correspondence; reviewing Access Agreement.
07/22/21	Rubin, Peter	Reviewing and considering appeal matters; reviewing correspondence; reviewing reports.
07/26/21	Rubin, Peter	Reviewing and drafting correspondence; attending to appeal matters; reviewing updated cash flow.



Invoice: 2262736
 Date: August 16, 2021
 Page: 3

Date (m/d/y)	Timekeeper	Description
07/27/21	Bychawski, Peter	Considering status of appeal and procedural action items for same.
07/27/21	Rubin, Peter	Reviewing correspondence.
07/28/21	Rubin, Peter	Reviewing correspondence.
07/29/21	Rubin, Peter	Reviewing and drafting correspondence; considering Monitor Reports and confidentiality.
07/30/21	Rubin, Peter	Reviewing and drafting correspondence; attending to appeal matters; discussions with counsel.
Total Fees for this Matter		\$ 12,998.00

Non-taxable Disbursement(s)

Filing Fee

\$ 7.00

\$ 7.00

Provincial Sales Tax (7.0%)

909.86

Goods and Services Tax (5.0%)

649.90

Total Due for this Matter in Canadian Currency

\$ 14,564.76 CAD

PER:

PETER L. RUBIN



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
595 Burrard Street, P.O. Box 49314
Suite 2600, Three Bentall Centre
Vancouver BC V7X 1L3 Canada
Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

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September 16, 2021

Ernst & Young Inc.
700 West Georgia Street
Pacific Centre
P.O. Box 10101
Vancouver, BC V7Y 1C7
Canada

Invoice: 2267709
Billing Lawyer Rubin, Peter
HST/GST No.: R119396778
Client: 00008431
Matter: 001364

Attention: Mike Bell
Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 39,652.72 CAD

Note - Our Banking Instructions have changed

*** Terms: Due and Payable Upon Receipt ***

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If wiring funds, please refer to the appropriate section below for instructions:

Canadian Funds Payment Instructions:

Canadian Imperial Bank of Commerce
Main Branch, 400 Burrard Street
Vancouver, BC CA
Institution No.: 0010
Transit No.: 00010

Swiftcode: CIBCCATT
Beneficiary: Blake Cassels & Graydon LLP
Account No.: 5011515
Reference: Invoice No. 2267709

If you wish further instructions please contact David Mar at 604-631-4281 or email van.receivable@blakes.com.

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 595 Burrard Street, P.O. Box 49314
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 Vancouver BC V7X 1L3 Canada
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INVOICE

Please write invoice
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September 16, 2021

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

2267709
 Rubin, Peter
 R119396778
 00008431
 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended August 31, 2021, as follows:

	Total Fees	\$ 35,399.00
<u>Taxable Disbursement(s)</u>		
Courier	\$ 5.56	
		<u>\$ 5.56</u>
	Provincial Sales Tax (7.0%)	2,477.93
	Goods and Services Tax (5.0%)	1,770.23
	TOTAL DUE IN CANADIAN CURRENCY	<u>\$ 39,652.72 CAD</u>



Invoice: 2267709
 Date: September 16, 2021
 Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
08/02/21	Rubin, Peter	Reviewing correspondence; considering confidentiality orders.
08/03/21	Bychawski, Peter	Considering status of pending leave to appeal; attending to discussion with counsel for purchaser regarding same.
08/03/21	Rubin, Peter	Reviewing appeal materials; considering same and appeal hearing; discussion with counsel; reviewing and drafting correspondence.
08/04/21	Rubin, Peter	Reviewing appeal materials; considering same and appeal hearing; discussion with counsel; reviewing and drafting correspondence.
08/05/21	Rubin, Peter	Reviewing and drafting correspondence; telephone call from counsel to CMLS; reviewing and considering appeal materials and leave arguments.
08/06/21	Rubin, Peter	Reviewing and considering appeal evidence; reviewing and drafting correspondence.
08/09/21	Bychawski, Peter	Reviewing leave to appeal materials; considering appeal issues.
08/09/21	Rubin, Peter	Reviewing and considering appeal arguments; reviewing facts; discussion regarding same.
08/10/21	Bychawski, Peter	Reviewing leave to appeal materials; considering appeal issues.
08/10/21	Rubin, Peter	Reviewing correspondence; reviewing memoranda of arguments.
08/11/21	Bychawski, Peter	Reviewing leave to appeal submissions.
08/12/21	Bychawski, Peter	Reviewing leave to appeal submissions and evidence; considering stakeholder positions on same.
08/13/21	Bychawski, Peter	Reviewing leave to appeal submissions and evidence; considering stakeholder positions on same.
08/16/21	Bychawski, Peter	Preparing for pending leave to appeal hearing; attending to correspondence with counsel regarding procedural issues.
08/16/21	Rubin, Peter	Reviewing and considering correspondence; attending to appeal matters.
08/17/21	Bychawski, Peter	Preparing for and attending to leave to appeal application.
08/19/21	Bychawski, Peter	Attending to correspondence regarding procedure for appeal.
08/20/21	Bychawski, Peter	Preparing for and attending court; attending to correspondence regarding issues arising from same.
08/23/21	Bychawski, Peter	Considering procedure and strategy for pending appeal hearing; attending to correspondence and discussions with monitor and stakeholders regarding same.
08/23/21	Rubin, Peter	Reviewing and considering sales transaction, appeal process and related matters; various discussions regarding same; preparing for meeting; attending



Invoice: 2267709
 Date: September 16, 2021
 Page: 3

Date (m/d/y)	Timekeeper	Description
		to Access Agreement related matters.
08/24/21	Rubin, Peter	Reviewing correspondence; various discussions with Monitor and counsel; drafting correspondence; considering appeal issues.
08/25/21	Bychawski, Peter	Reviewing form of order on leave to appeal application.
08/25/21	Rubin, Peter	Reviewing order; reviewing correspondence; reviewing Monitor update.
08/26/21	Fulton, Graham D.	Conferring with P. Rubin in connection with amendment to the agreement of purchase and sale.
08/26/21	Rubin, Peter	Reviewing Reasons; considering appeal matter; reviewing correspondence; drafting correspondence; considering amendment to PSA; considering insurance matters.
08/27/21	Bychawski, Peter	Considering issues for pending appeal hearing; reviewing relevant orders and reports.
08/27/21	Fulton, Graham D.	Drafting, reviewing and revising amendment to agreement of purchase and sale.
08/30/21	Bychawski, Peter	Considering pending procedural steps for appeal; attending to correspondence regarding same.
08/30/21	Effa, Benjamin P.	Reviewing email correspondence and amending agreement to Purchase and Sale Agreement.
08/30/21	Fulton, Graham D.	Reviewing revised amending agreement; drafting comments and considering issues of law in connection with the same.
08/30/21	Rubin, Peter	Reviewing and considering Amendment Agreement; drafting correspondence; various discussions regarding appeal matters.
Total Fees for this Matter		\$ 35,399.00

Taxable Disbursement(s)

Courier

\$ 5.56

\$ 5.56

Provincial Sales Tax (7.0%)

2,477.93

Goods and Services Tax (5.0%)

1,770.23

Total Due for this Matter in Canadian Currency

\$ 39,652.72 CAD

PER:

PETER L. RUBIN

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 Vancouver BC V7X 1L3 Canada
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October 12, 2021

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2271873
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 77,791.00 CAD

Note - Our Banking Instructions have changed

*** Terms: Due and Payable Upon Receipt ***

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 Vancouver, BC CA
 Institution No.: 0010
 Transit No.: 00010

Swiftcode: CIBCCATT
 Beneficiary: Blake Cassels & Graydon LLP
 Account No.: 5011515
 Reference: Invoice No. 2271873

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 Vancouver BC V7X 1L3 Canada
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October 12, 2021

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

2271873
 Rubin, Peter
 R119396778
 00008431
 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended September 30, 2021, as follows:

	Total Fees	\$ 69,450.00
<u>Non-taxable Disbursement(s)</u>		
Filing Fee	\$ 7.00	
		\$ 7.00
	Provincial Sales Tax (7.0%)	4,861.50
	Goods and Services Tax (5.0%)	3,472.50
	TOTAL DUE IN CANADIAN CURRENCY	\$ 77,791.00 CAD



Invoice: 2271873
 Date: October 12, 2021
 Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
09/01/21	Bychawski, Peter	Reviewing 129 factum and affidavit evidence filed in support of pending appeal; attending to correspondence regarding same.
09/01/21	Fulton, Graham D.	Reviewing proposed revisions to purchase and sale agreement; drafting, reviewing and revising email to M. Bell and J. Eckford outlining implications of proposed changes.
09/01/21	Rubin, Peter	Discussions with counsel to Solterra; reviewing correspondence; considering appeal matters; reviewing agreements.
09/02/21	Bychawski, Peter	Reviewing factum of 129; attending to correspondence with petitioners' counsel regarding pending appeal; considering position to be taken by monitor on appeal; attending to correspondence regarding same.
09/02/21	Rubin, Peter	Reviewing appeal materials; preparing for and participating in conference call with Monitor; attending to appeal matters.
09/03/21	Bychawski, Peter	Drafting appeal factum; attending to conference call with counsel for CMLS; attending to correspondence with counsel for 129; considering issues to be addressed on appeal.
09/03/21	Rubin, Peter	Preparing for and participating in conference call with CMLS; reviewing and drafting correspondence.
09/06/21	Bychawski, Peter	Drafting appeal factum; preparing for and attending to conference call with 129's counsel; attending to correspondence regarding appeal.
09/07/21	Bychawski, Peter	Considering appeal issues; preparing for and attending to conference calls with stakeholders; drafting factum; reviewing evidence and applicable case law.
09/07/21	Rubin, Peter	Discussions regarding appeal and closing matters; reviewing and drafting correspondence; preparing for and participating in conference call with counsel to 129; reviewing loan and related documents; considering appeal factum and arguments.
09/08/21	Bychawski, Peter	Considering appeal issues; preparing for and attending to conference calls with stakeholders; drafting factum; reviewing evidence and applicable case law.
09/08/21	Rubin, Peter	Telephone call from counsel to CMLS; reviewing and drafting correspondence; considering issues regarding insurance; attending to appeal matters; discussion with Monitor regarding various matters.
09/09/21	Fulton, Graham D.	Attending to correspondence with J. Eckford regarding removal of outside date.
09/09/21	Rubin, Peter	Reviewing and drafting correspondence; considering insurance issues.
09/10/21	Bychawski, Peter	Reviewing and revising factum; attending to correspondence with stakeholders regarding procedural status of appeal; considering status of insurance and 129 funding commitments.
09/10/21	Fulton, Graham	Reviewing revised amending agreement; drafting, reviewing and revising



Invoice: 2271873
 Date: October 12, 2021
 Page: 3

Date (m/d/y)	Timekeeper	Description
	D.	certain comments in connection with the same.
09/10/21	Rubin, Peter	Reviewing and drafting correspondence; considering appeal matters; attending to agreement amendments; reviewing and revising factum.
09/11/21	Bychawski, Peter	Drafting notice of motion for admission of new evidence; reviewing and revising factum; considering condensed books and appeal procedure; attending to correspondence regarding same.
09/13/21	Bychawski, Peter	Reviewing and revising draft factum; reviewing and commenting on appeal filings; drafting correspondence to stakeholders; attending to conference calls with stakeholders; considering appeal action items.
09/13/21	Rubin, Peter	Reviewing correspondence; attending to appeal matters; drafting correspondence; attending to amending agreement; telephone call from counsel to Solterra; telephone call with counsel to 129; telephone call with counsel to CMLS; reviewing and revising factum; telephone call from counsel to Solterra.
09/14/21	Rubin, Peter	Discussions with counsel; reviewing appeal facta; reviewing and drafting correspondence.
09/15/21	Rubin, Peter	Reviewing and considering appeal hearing and arguments.
09/17/21	Bychawski, Peter	Reviewing appeal materials in preparation for appeal hearing; attending to correspondence regarding same.
09/17/21	Rubin, Peter	Reviewing and drafting correspondence; considering appeal matters; discussions regarding same.
09/18/21	Rubin, Peter	Reviewing and considering facta; reviewing and drafting correspondence.
09/19/21	Rubin, Peter	Reviewing correspondence; preparing for appeal.
09/20/21	Bychawski, Peter	Preparing for pending appeal hearing; reviewing materials filed in connection with same; attending to correspondence and discussions with monitor and stakeholders.
09/20/21	Rubin, Peter	Reviewing and drafting correspondence; considering insurance and financing matters; reviewing documents; preparing for appeal hearing; preparing for and participating in discussions with Monitor.
09/21/21	Bychawski, Peter	Preparing for and attending to court of appeal hearing; attending to correspondence with stakeholders regarding same.
09/21/21	Rubin, Peter	Reviewing correspondence; preparing for appeal hearing.
09/22/21	Bychawski, Peter	Reviewing decision of court of appeal; considering procedural issues arising from same; attending to correspondence with stakeholders regarding same.
09/23/21	Bychawski, Peter	Attending to correspondence regarding status of proceeding and procedural issues arising from appeal decision.
09/23/21	Rubin, Peter	Reviewing and drafting correspondence; considering appeal matters; attending to closing issues.



Invoice: 2271873
 Date: October 12, 2021
 Page: 4

Date (m/d/y)	Timekeeper	Description
09/27/21	Bychawski, Peter	Considering status of DIP and insurance payment obligations; attending to correspondence regarding same.
09/27/21	Rubin, Peter	Telephone call to counsel to Solterra; reviewing and drafting correspondence; attending to appeal and closing related matters; attending conference call with various counsel regarding 129 closing matters; telephone calls from and to counsel to Solterra.
09/28/21	Rubin, Peter	Reviewing and considering appeal order; reviewing and drafting correspondence.
09/29/21	Bychawski, Peter	Reviewing proposed form of order; drafting comments on same; attending to correspondence with respect to same.
09/29/21	Rubin, Peter	Reviewing and drafting correspondence; considering appeal order and closing matters.
Total Fees for this Matter		\$ 69,450.00

Non-taxable Disbursement(s)

Filing Fee

\$ 7.00

\$ 7.00

Provincial Sales Tax (7.0%)

4,861.50

Goods and Services Tax (5.0%)

3,472.50

Total Due for this Matter in Canadian Currency

\$ 77,791.00 CAD

PER:

PETER L. RUBIN



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
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Suite 2600, Three Bentall Centre
Vancouver BC V7X 1L3 Canada
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INVOICE

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November 15, 2021

Ernst & Young Inc.
700 West Georgia Street
Pacific Centre
P.O. Box 10101
Vancouver, BC V7Y 1C7
Canada

Invoice: 2278007
Billing Lawyer Rubin, Peter
HST/GST No.: R119396778
Client: 00008431
Matter: 001364

Attention: Mike Bell
Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 20,384.00 CAD

Note - Our Banking Instructions have changed	
*** Terms: Due and Payable Upon Receipt ***	
If paying by cheque, please make cheque payable to Blake, Cassels & Graydon LLP . Please remit this page with payment.	
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Canadian Funds Payment Instructions: Canadian Imperial Bank of Commerce Main Branch, 400 Burrard Street Vancouver, BC CA Institution No.: 0010 Transit No.: 00010	Swiftcode: CIBCCATT Beneficiary: Blake Cassels & Graydon LLP Account No.: 5011515 Reference: Invoice No. 2278007
If you wish further instructions please contact David Mar at 604-631-4281 or email van.receivable@blakes.com .	

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 Vancouver BC V7X 1L3 Canada
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November 15, 2021

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

2278007
 Rubin, Peter
 R119396778
 00008431
 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended October 31, 2021, as follows:

Total Fees	\$ 18,200.00
Provincial Sales Tax (7.0%)	1,274.00
Goods and Services Tax (5.0%)	910.00
TOTAL DUE IN CANADIAN CURRENCY	\$ 20,384.00 CAD



Invoice: 2278007
 Date: November 15, 2021
 Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
10/04/21	Rubin, Peter	Reviewing and drafting correspondence; telephone call from counsel to Solterra; considering appeal and closing related matters.
10/05/21	Rubin, Peter	Reviewing and considering appeal and leave matters.
10/06/21	Rubin, Peter	Reviewing and considering correspondence from Court; telephone call from counsel to 129; drafting correspondence.
10/07/21	Bychawski, Peter	Attending to correspondence to and from court of appeal regarding potential stay application.
10/07/21	Rubin, Peter	Reviewing submissions to the Court of Appeal; reviewing and drafting correspondence; considering position of Monitor; discussion with Monitor.
10/08/21	Bychawski, Peter	Reviewing court of appeal decision; considering impact of same on pending procedural disputes among stakeholders.
10/08/21	Rubin, Peter	Reviewing and considering Appeal Reasons for Judgment; reviewing correspondence.
10/14/21	Rubin, Peter	Reviewing and considering form of order; telephone call to counsel to 129; telephone call to counsel to Solterra.
10/20/21	Bychawski, Peter	Considering pending leave to appeal application by Solterra; attending to correspondence regarding same.
10/20/21	Rubin, Peter	Reviewing and drafting correspondence regarding appeal and stay matters; lengthy discussion with counsel to CMLS; discussion with Monitor.
10/21/21	Bychawski, Peter	Drafting written submissions for pending stay and interim-stay application; reviewing submissions of applicant seeking stay; attending to correspondence with monitor and stakeholders; considering procedural issues relating to hearing before the court of appeal.
10/21/21	Rubin, Peter	Reviewing and drafting correspondence regarding appeal proceedings and stay; discussions regarding same with various counsel; reviewing and considering Motion material; reviewing and considering arguments.
10/22/21	Bychawski, Peter	Reviewing submissions on stay application; reviewing and revising draft submissions of monitor; attending to correspondence regarding procedure for appeal hearing.
10/22/21	Rubin, Peter	Reviewing various application materials; preparing for and attending Court of Appeal hearings; reviewing and drafting correspondence.
10/25/21	Rubin, Peter	Reviewing and drafting correspondence; reviewing order.
10/26/21	Rubin, Peter	Reviewing and drafting correspondence.
Total Fees for this Matter		\$ 18,200.00

Provincial Sales Tax (7.0%)

1,274.00

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Invoice: 2278007
Date: November 15, 2021
Page: 3

Goods and Services Tax (5.0%)

910.00

Total Due for this Matter in Canadian Currency

\$ 20,384.00 CAD

PER:


PETER L. RUBIN



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 Patent & Trademark Agents
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INVOICE

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December 9, 2021

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2282676
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 5,912.48 CAD

Note - Our Banking Instructions have changed

*** Terms: Due and Payable Upon Receipt ***

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Swiftcode: CIBCCATT
 Beneficiary: Blake Cassels & Graydon LLP
 Account No.: 5011515
 Reference: Invoice No. 2282676

If you wish further instructions please contact David Mar at 604-631-4281 or email van.receivable@blakes.com.

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 Suite 2600, Three Bentall Centre
 Vancouver BC V7X 1L3 Canada
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December 9, 2021

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

2282676
 Rubin, Peter
 R119396778
 00008431
 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended November 30, 2021, as follows:

Total Fees	\$ 5,279.00
Provincial Sales Tax (7.0%)	369.53
Goods and Services Tax (5.0%)	263.95
TOTAL DUE IN CANADIAN CURRENCY	\$ 5,912.48 CAD



Invoice: 2282676
 Date: December 9, 2021
 Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
11/01/21	Burns, Alison	Considering next steps in bringing Companies' Creditors Arrangement Act fee approval application.
11/01/21	Rubin, Peter	Reviewing and drafting correspondence.
11/02/21	Burns, Alison	Considering next steps in bringing Companies' Creditors Arrangement Act fee approval application, including precedent materials and case law related to same.
11/04/21	Rubin, Peter	Reviewing and drafting correspondence; discussion with counsel.
11/10/21	Burns, Alison	Drafting affidavit in support of fee approval application.
11/12/21	Burns, Alison	Drafting fee approval application and affidavit in support of same.
11/16/21	Burns, Alison	Drafting fee approval application and supporting affidavits.
11/17/21	Burns, Alison	Drafting fee approval application and supporting affidavits.
11/29/21	Rubin, Peter	Reviewing correspondence; telephone call to Monitor.
Total Fees for this Matter		\$ 5,279.00

Provincial Sales Tax (7.0%)

369.53

Goods and Services Tax (5.0%)

263.95

Total Due for this Matter in Canadian Currency

\$ 5,912.48 CAD

PER:

PETER L. RUBIN



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Barristers & Solicitors
Patent & Trademark Agents
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INVOICE

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number(s) on cheque

December 31, 2021

Ernst & Young Inc.
700 West Georgia Street
Pacific Centre
P.O. Box 10101
Vancouver, BC V7Y 1C7
Canada

Invoice: 2289376
Billing Lawyer Rubin, Peter
HST/GST No.: R119396778
Client: 00008431
Matter: 001364

Attention: Mike Bell
Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 13,218.10 CAD

Note - Our Banking Instructions have changed

*** Terms: Due and Payable Upon Receipt ***

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Transit No.: 00010

Swiftcode: CIBCCATT
Beneficiary: Blake Cassels & Graydon LLP
Account No.: 5011515
Reference: Invoice No. 2289376

If you wish further instructions please contact Kalai Kaneshabalenthiran at 604-631-4281 or email van.receiveable@blakes.com.

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December 31, 2021

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

2289376
 Rubin, Peter
 R119396778
 00008431
 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended December 31, 2021, as follows:

	Total Fees	\$ 11,755.00
<u>Taxable Disbursement(s)</u>		
Third Party Fees	\$ 50.00	
		\$ 50.00
	Provincial Sales Tax (7.0%)	822.85
	Goods and Services Tax (5.0%)	590.25
	TOTAL DUE IN CANADIAN CURRENCY	\$ 13,218.10 CAD



Invoice: 2289376
 Date: December 31, 2021
 Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
12/02/21	Rubin, Peter	Reviewing and considering loan commitment; reviewing and drafting correspondence.
12/03/21	Bychawski, Peter	Drafting notice of application for Monitor's Application; reviewing relevant case law.
12/06/21	Rubin, Peter	Reviewing and drafting correspondence; participating in conference call with client; reviewing draft cash flow.
12/07/21	Bychawski, Peter	Considering case law; considering procedure and timing for application; attending to correspondence regarding same.
12/07/21	Rubin, Peter	Reviewing and drafting correspondence.
12/09/21	Rubin, Peter	Reviewing draft application materials of Port Capital; drafting correspondence; reviewing and considering draft order; reviewing draft CCAA materials.
12/10/21	Rubin, Peter	Reviewing Petitioner's motion materials; reviewing and drafting correspondence; telephone call to counsel to Aviva.
12/13/21	Rubin, Peter	Reviewing and drafting correspondence; considering and preparing for court application; discussion with Monitor; discussion with stakeholder group; reviewing application record documents.
12/14/21	Rubin, Peter	Reviewing cash flow; preparing for and attending court hearing; reviewing and drafting correspondence; multiple discussions with counsel for Petitioners and other stakeholders; reviewing and revising draft Monitor's Report.
12/15/21	Rubin, Peter	Telephone call with client; preparing for and participating in court hearing; reviewing and drafting correspondence; considering Petitioner obligations.
Total Fees for this Matter		\$ 11,755.00

Taxable Disbursement(s)

Third Party Fees

\$ 50.00

\$ 50.00

Provincial Sales Tax (7.0%)

822.85

Goods and Services Tax (5.0%)

590.25

Total Due for this Matter in Canadian Currency

\$ 13,218.10 CAD



Invoice: 2289376
Date: December 31, 2021
Page: 3



PER: _____

PETER L. RUBIN



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 595 Burrard Street, P.O. Box 49314
 Suite 2600, Three Bentall Centre
 Vancouver BC V7X 1L3 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
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February 16, 2022

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2295394
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 3,696.00 CAD

Note - Our Banking Instructions have changed

*** Terms: Due and Payable Upon Receipt ***

If paying by cheque, please make cheque payable to **Blake, Cassels & Graydon LLP**. Please remit this page with payment.
 If wiring funds, please refer to the appropriate section below for instructions:

Canadian Funds Payment Instructions:

Canadian Imperial Bank of Commerce
 Main Branch, 400 Burrard Street
 Vancouver, BC CA
 Institution No.: 0010
 Transit No.: 00010

Swiftcode: CIBCCATT
 Beneficiary: Blake Cassels & Graydon LLP
 Account No.: 5011515
 Reference: Invoice No. 2295394

If you wish further instructions please contact Kalai Kaneshabalenthiran at 604-631-4281 or email van.receivable@blakes.com.

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 595 Burrard Street, P.O. Box 49314
 Suite 2600, Three Bentall Centre
 Vancouver BC V7X 1L3 Canada
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INVOICE

Please write invoice
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February 16, 2022

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2295394
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended January 31, 2022, as follows:

Total Fees	\$ 3,300.00
Provincial Sales Tax (7.0%)	231.00
Goods and Services Tax (5.0%)	165.00
TOTAL DUE IN CANADIAN CURRENCY	\$ 3,696.00 CAD



Invoice: 2295394
 Date: February 16, 2022
 Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
01/03/22	Rubin, Peter	Reviewing and drafting correspondence; considering court application.
01/04/22	Rubin, Peter	Reviewing and drafting correspondence.
01/06/22	Rubin, Peter	Reviewing and drafting correspondence; preparing for and participating in conference call with counsel for company, Domain, Aviva and Monitor.
01/07/22	Rubin, Peter	Preparing for and participating in conference call with counsel to Petitioner, Aviva and Domain; discussions with Monitor.
01/10/22	Rubin, Peter	Reviewing and considering various correspondence.
01/11/22	Rubin, Peter	Reviewing and drafting correspondence; discussion with Monitor; preparing for and participating in conference call with counsel to Petitioners, Domain and Aviva.
01/24/22	Rubin, Peter	Reviewing and drafting correspondence; telephone call from and to counsel; considering matters related to additional funding.
01/25/22	Rubin, Peter	Reviewing and considering supplemental loan; reviewing and drafting correspondence.
01/26/22	Rubin, Peter	Telephone call from counsel to Dominion; telephone calls from and to counsel to Petitioner; reviewing and drafting correspondence.
Total Fees for this Matter		\$ 3,300.00

Provincial Sales Tax (7.0%)

231.00

Goods and Services Tax (5.0%)

165.00

Total Due for this Matter in Canadian Currency

\$ 3,696.00 CAD

PER: _____

PETER L. RUBIN



Blake, Cassels & Graydon LLP
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 Patent & Trademark Agents
 595 Burrard Street, P.O. Box 49314
 Suite 2600, Three Bentall Centre
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March 10, 2022

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2299859
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 6,048.00 CAD

Note - Our Banking Instructions have changed

*** Terms: Due and Payable Upon Receipt ***

If paying by cheque, please make cheque payable to **Blake, Cassels & Graydon LLP**. Please remit this page with payment.
 If wiring funds, please refer to the appropriate section below for instructions:

Canadian Funds Payment Instructions:

Canadian Imperial Bank of Commerce
 Main Branch, 400 Burrard Street
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 Institution No.: 0010
 Transit No.: 00010

Swiftcode: CIBCCATT
 Beneficiary: Blake Cassels & Graydon LLP
 Account No.: 5011515
 Reference: Invoice No. 2299859

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 Suite 2600, Three Bentall Centre
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March 10, 2022

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2299859
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended February 28, 2022, as follows:

Total Fees	\$ 5,400.00
Provincial Sales Tax (7.0%)	378.00
Goods and Services Tax (5.0%)	270.00
TOTAL DUE IN CANADIAN CURRENCY	\$ 6,048.00 CAD



Invoice: 2299859
 Date: March 10, 2022
 Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
02/03/22	Rubin, Peter	Reviewing and considering motion material; reviewing and drafting correspondence.
02/07/22	Rubin, Peter	Reviewing and considering correspondence and documents from counsel to Domain.
02/08/22	Rubin, Peter	Discussions with Monitor; reviewing and drafting various correspondence; considering upcoming court application.
02/09/22	Rubin, Peter	Reviewing and drafting correspondence; reviewing draft application materials; reviewing agreement; preparing for and participating in conference call with counsel to stakeholders and Monitor.
02/10/22	Rubin, Peter	Reviewing draft order; reviewing and drafting correspondence; reviewing, considering and commenting on draft Monitor's report; reviewing motion materials served by Petitioners.
02/11/22	Rubin, Peter	Reviewing and drafting correspondence; attending to Monitor's Report; preparing for court hearing.
02/14/22	Rubin, Peter	Discussion with counsel to Petitioners; reviewing and drafting correspondence; discussions with Monitor; preparing for and participating in court hearing.
02/24/22	Rubin, Peter	Reviewing and drafting correspondence.
02/25/22	Rubin, Peter	Reviewing and considering correspondence.
Total Fees for this Matter		\$ 5,400.00

Provincial Sales Tax (7.0%)

378.00

Goods and Services Tax (5.0%)

270.00

Total Due for this Matter in Canadian Currency

\$ 6,048.00 CAD

PER:

PETER L. RUBIN



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 Patent & Trademark Agents
 595 Burrard Street, P.O. Box 49314
 Suite 2600, Three Bentall Centre
 Vancouver BC V7X 1L3 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

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April 12, 2022

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2305756
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 4,452.00 CAD

Note - Our Banking Instructions have changed

*** Terms: Due and Payable Upon Receipt ***

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Canadian Funds Payment Instructions:

Canadian Imperial Bank of Commerce
 Main Branch, 400 Burrard Street
 Vancouver, BC CA
 Institution No.: 0010
 Transit No.: 00010

Swiftcode: CIBCCATT
 Beneficiary: Blake Cassels & Graydon LLP
 Account No.: 5011515
 Reference: Invoice No. 2305756

If you wish further instructions please contact Kalai Kaneshabalenthiran at 604-631-4281 or email van.receivable@blakes.com.

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 Suite 2600, Three Bentall Centre
 Vancouver BC V7X 1L3 Canada
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April 12, 2022

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2305756
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended March 31, 2022, as follows:

Total Fees	\$ 3,975.00
Provincial Sales Tax (7.0%)	278.25
Goods and Services Tax (5.0%)	198.75
TOTAL DUE IN CANADIAN CURRENCY	\$ 4,452.00 CAD



Invoice: 2305756
 Date: April 12, 2022
 Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
03/16/22	Rubin, Peter	Reviewing correspondence; reviewing agreement.
03/17/22	Rubin, Peter	Reviewing motion materials and argument; reviewing and drafting correspondence.
03/28/22	Rubin, Peter	Reviewing and drafting correspondence; reviewing documents.
03/30/22	Rubin, Peter	Discussions with Monitor; preparing for and attending court hearing; reviewing and drafting correspondence.
Total Fees for this Matter		\$ 3,975.00

Provincial Sales Tax (7.0%)

278.25

Goods and Services Tax (5.0%)

198.75

Total Due for this Matter in Canadian Currency

\$ 4,452.00 CAD

PER:

PETER L. RUBIN



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May 13, 2022

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2311815
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 5,544.00 CAD

Note - Our Banking Instructions have changed	
*** Terms: Due and Payable Upon Receipt ***	
If paying by cheque, please make cheque payable to Blake, Cassels & Graydon LLP . Please remit this page with payment. If wiring funds, please refer to the appropriate section below for instructions:	
Canadian Funds Payment Instructions: Canadian Imperial Bank of Commerce Main Branch, 400 Burrard Street Vancouver, BC CA Institution No.: 0010 Transit No.: 00010	Swiftcode: CIBCCATT Beneficiary: Blake Cassels & Graydon LLP Account No.: 5011515 Reference: Invoice No. 2311815
If you wish further instructions please contact Kalai Kaneshabalenthiran at 604-631-4281 or email van.receivable@blakes.com .	

REMITTANCE PAGE



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May 13, 2022

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

2311815
 Rubin, Peter
 R119396778
 00008431
 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended April 30, 2022, as follows:

Total Fees	\$ 4,950.00
Provincial Sales Tax (7.0%)	346.50
Goods and Services Tax (5.0%)	247.50
TOTAL DUE IN CANADIAN CURRENCY	\$ 5,544.00 CAD



Invoice: 2311815
Date: May 13, 2022
Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
04/12/22	Rubin, Peter	Preparing for and participating in conference call with Monitor; considering furtherance of CCAA; reviewing and drafting correspondence regarding same.
04/21/22	Rubin, Peter	Reviewing and drafting correspondence; reviewing financing documents.
04/22/22	Rubin, Peter	Reviewing and considering correspondence and potential refinancing.
04/25/22	Rubin, Peter	Discussion with Monitor.
04/26/22	Rubin, Peter	Reviewing correspondence; considering CCAA plan and refinancing; reviewing drafting court stay extension materials; drafting correspondence.
04/27/22	Rubin, Peter	Reviewing filed court material; reviewing and considering draft Monitor's Report.
04/28/22	Rubin, Peter	Reviewing drafting report; reviewing cash flow; preparing for hearing; reviewing correspondence; discussion with Monitor; attending to service and filing matters.
04/29/22	Rubin, Peter	Preparing for and participating in court hearing; reviewing and drafting correspondence; discussion with Monitor; reviewing documents.
Total Fees for this Matter		\$ 4,950.00

Provincial Sales Tax (7.0%)

346.50

Goods and Services Tax (5.0%)

247.50

Total Due for this Matter in Canadian Currency

\$ 5,544.00 CAD



PER:

PETER L. RUBIN



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
595 Burrard Street, P.O. Box 49314
Suite 2600, Three Bentall Centre
Vancouver BC V7X 1L3 Canada
Tel: 604-631-3300 Fax: 604-631-3309

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June 15, 2022

Ernst & Young Inc.
700 West Georgia Street
Pacific Centre
P.O. Box 10101
Vancouver, BC V7Y 1C7
Canada

Invoice: 2317283
Billing Lawyer Rubin, Peter
HST/GST No.: R119396778
Client: 00008431
Matter: 001364

Attention: Mike Bell
Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 7,812.00 CAD

Note - Our Banking Instructions have changed	
*** Terms: Due and Payable Upon Receipt ***	
If paying by cheque, please make cheque payable to Blake, Cassels & Graydon LLP . Please remit this page with payment. If wiring funds, please refer to the appropriate section below for instructions:	
Canadian Funds Payment Instructions: Canadian Imperial Bank of Commerce Main Branch, 400 Burrard Street Vancouver, BC CA Institution No.: 0010 Transit No.: 00010	Swiftcode: CIBCCATT Beneficiary: Blake Cassels & Graydon LLP Account No.: 5011515 Reference: Invoice No. 2317283
If you wish further instructions please contact Kalai Kaneshabalenthiran at 604-631-4281 or email van.receiveable@blakes.com .	

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 Vancouver BC V7X 1L3 Canada
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June 15, 2022

Ernst & Young Inc.
 700 West Georgia Street
 Pacific Centre
 P.O. Box 10101
 Vancouver, BC V7Y 1C7
 Canada

Invoice: 2317283
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00008431
 Matter: 001364

Attention: Mike Bell
 Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended May 31, 2022, as follows:

Total Fees	\$ 6,975.00
Provincial Sales Tax (7.0%)	488.25
Goods and Services Tax (5.0%)	348.75
TOTAL DUE IN CANADIAN CURRENCY	\$ 7,812.00 CAD



Invoice: 2317283
 Date: June 15, 2022
 Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
05/02/22	Rubin, Peter	Reviewing and drafting correspondence; considering company correspondence to suppliers.
05/04/22	Rubin, Peter	Discussion with Monitor; reviewing correspondence.
05/09/22	Rubin, Peter	Reviewing and considering Petitioner's application; considering Mandate facility and upcoming court hearing; drafting correspondence; discussion with Monitor.
05/10/22	Rubin, Peter	Reviewing Notice of Application; reviewing draft Order; reviewing and drafting correspondence; considering position of unit holder and deposit claim.
05/11/22	Rubin, Peter	Reviewing and drafting correspondence; reviewing court materials; considering court application; reviewing cash flow; reviewing revised commitment letter.
05/12/22	Rubin, Peter	Reviewing and considering draft cash flow; discussion with Monitor; reviewing and drafting correspondence; discussion with counsel to Aviva; preparing for court hearing; reviewing revised funding commitment and terms; reviewing and considering draft Monitor's Report.
05/13/22	Rubin, Peter	Preparing for and attending court hearing; reviewing and drafting correspondence; discussion with Monitor.
Total Fees for this Matter		\$ 6,975.00

Provincial Sales Tax (7.0%)

488.25

Goods and Services Tax (5.0%)

348.75

Total Due for this Matter in Canadian Currency

\$ 7,812.00 CAD

PER:

PETER L. RUBIN



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
595 Burrard Street, P.O. Box 49314
Suite 2600, Three Bentall Centre
Vancouver BC V7X 1L3 Canada
Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
number(s) on cheque

July 8, 2022

Ernst & Young Inc.
700 West Georgia Street
Pacific Centre
P.O. Box 10101
Vancouver, BC V7Y 1C7
Canada

Invoice: 2321212
Billing Lawyer Rubin, Peter
HST/GST No.: R119396778
Client: 00008431
Matter: 001364

Attention: Mike Bell
Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 16,307.20 CAD

Note - Our Banking Instructions have changed

*** Terms: Due and Payable Upon Receipt ***

If paying by cheque, please make cheque payable to **Blake, Cassels & Graydon LLP**. Please remit this page with payment.
If wiring funds, please refer to the appropriate section below for instructions:

Canadian Funds Payment Instructions:

Canadian Imperial Bank of Commerce
Main Branch, 400 Burrard Street
Vancouver, BC CA
Institution No.: 0010
Transit No.: 00010

Swiftcode: CIBCCATT
Beneficiary: Blake Cassels & Graydon LLP
Account No.: 5011515
Reference: Invoice No. 2321212

If you wish further instructions please contact Kalai Kaneshabalenthiran at 604-631-4281 or email van.receiveable@blakes.com.

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Barristers & Solicitors
Patent & Trademark Agents
595 Burrard Street, P.O. Box 49314
Suite 2600, Three Bentall Centre
Vancouver BC V7X 1L3 Canada
Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

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number(s) on cheque

July 8, 2022

Ernst & Young Inc.
700 West Georgia Street
Pacific Centre
P.O. Box 10101
Vancouver, BC V7Y 1C7
Canada

Invoice:
Billing Lawyer
HST/GST No.:
Client:
Matter:

2321212
Rubin, Peter
R119396778
00008431
001364

Attention: Mike Bell
Senior Vice President, Transaction Advisory Services

Re: Port Capital Developments Inc.

FOR PROFESSIONAL SERVICES RENDERED
during the period ended June 30, 2022, as follows:

Total Fees	\$ 14,560.00
Provincial Sales Tax (7.0%)	1,019.20
Goods and Services Tax (5.0%)	728.00
TOTAL DUE IN CANADIAN CURRENCY	\$ 16,307.20 CAD



Invoice: 2321212
Date: July 8, 2022
Page: 2

Re: Port Capital Developments Inc. (001364)

Date (m/d/y)	Timekeeper	Description
06/01/22	Rubin, Peter	Reviewing correspondence; reviewing Monitor website and documents.
06/07/22	Rubin, Peter	Reviewing and drafting correspondence; reviewing Monitor's reports and considering Mandate financing; telephone call from counsel to J. Chen; considering stay and pre-sale purchasers.
06/08/22	Rubin, Peter	Reviewing and drafting correspondence; considering correspondence to vendors/stakeholders.
06/10/22	Rubin, Peter	Reviewing and drafting correspondence; reviewing draft court documents.
06/13/22	Rubin, Peter	Reviewing and considering CCAA Plan of Petitioners; reviewing and drafting correspondence; preparing for and participating in conference call with Monitor and Petitioners; reviewing draft documents; reviewing precedent material.
06/14/22	Rubin, Peter	Reviewing and considering Petitioner court materials; reviewing and drafting correspondence; considering notice issues.
06/15/22	Rubin, Peter	Reviewing and drafting correspondence regarding Port court application; reviewing court materials served by Petitioners.
06/16/22	Rubin, Peter	Reviewing revised drafts of Petitioner's court material; reviewing and drafting correspondence; discussion with Monitor; reviewing Monitor's Report; considering next steps; discussion with counsel to Petitioners and Monitor; preparing for hearing.
06/17/22	Rubin, Peter	Preparing for and attending court hearing; meeting with Monitor; reviewing and drafting correspondence; considering Domain security.
06/20/22	Rubin, Peter	Reviewing correspondence; discussion with Monitor; considering next steps.
06/21/22	Rubin, Peter	Reviewing and drafting correspondence; considering hearing and options; discussion with counsel.
06/22/22	Rubin, Peter	Reviewing and considering post filing payables; preparing for and participating in conference call regarding next steps.
06/23/22	Rubin, Peter	Discussion with counsel to Petitioners; reviewing and drafting correspondence; considering and preparing for court application.
06/24/22	Rubin, Peter	Preparing for and attending Court hearing; reviewing and drafting correspondence.
06/27/22	Rubin, Peter	Reviewing and drafting correspondence.
06/28/22	Bychawski, Peter	Considering status of restructuring and pending application for approval of meeting order; attending to correspondence regarding same.
06/28/22	Rubin, Peter	Reviewing Plan, CPO and Meetings Order; reviewing and drafting correspondence; reviewing Petitioner court materials; discussion with counsel to Petitioners regarding court orders and application.