This is the 1st affidavit of
Michael Bell 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 DEVELOPMENT (EV) INC. and EVERGREEN HOUSE DEVELOPMENT
LIMITED PARTNERSHIP

AFFIDAVIT

I, Michael Bell, of 700 W. Georgia St., Vancouver, B.C. V7Y 1C4, Senior Vice President, SWEAR THAT:

1. I am the Senior Vice President of Ernst & Young Inc. ("**EY**"), in its capacity as Court-appointed monitor of Port Capital Development (EV) Inc. and Evergreen House Development Limited Partnership (collectively, the "**Petitioners**") in these proceedings (in such capacity, the "**Monitor**"). 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. Capitalized terms not otherwise defined herein have the meanings ascribed to them in the Monitor's Reports (as defined below).

3. I have had primary carriage of this matter on behalf of EY and I am authorized to make this affidavit on behalf of EY.

Monitor's Invoices and Fees

4. Attached hereto collectively as **Exhibit "A"** are copies of the following invoices (collectively, the "**Monitor's Invoices**") issued by EY to the Petitioners showing fees for services rendered and disbursements incurred in this matter:

Ernst & Young Inc.					
Invoice #	Invoice Date	Fee ($)	Expenses($)	GST ($)	Total ($)
C500005324	Jun 26 '20	$54,595.00	$0.00	$2,729.75	$57,324.75
C500005738	Sep 30 '20	$85,553.00	$118.00	$4,283.55	$89,954.55
C500005741	Sep 30 '21	$48,076.00	$0.00	$2,403.80	$50,479.80
C500005836	Oct 15 '20	$59,548.00	$6,485.00	$3,301.65	$69,334.65
C500005837	Oct 15 '21	$43,041.00	$0.00	$2,152.05	$45,193.05
C500005843	Oct 16 '22	$32,700.00	$757.00	$1,672.85	$35,129.85
C500005844	Oct 15 '23	$6,897.00	$0.00	$344.85	$7,241.85
C500005845	Oct 16 '24	$24,536.00	$0.00	$1,226.80	$25,762.80
C500005846	Oct 16 '25	$4,768.00	$0.00	$238.40	$5,006.40
C500006709	May 25 '21	$37,340.00	$0.00	$1,867.00	$39,207.00
C500006710	May 25 '21	$31,961.00	$0.00	$1,598.05	$33,559.05
C500006711	May 25 '21	$26,308.00	$0.00	$1,315.40	$27,623.40
C500006712	May 25 '21	$31,808.00	$0.00	$1,590.40	$33,398.40
C500006713	May 25 '21	$36,130.00	$559.00	$1,834.45	$38,523.45
C500006714	May 25 '21	$49,437.00	$0.00	$2,471.85	$51,908.85
C500006715	May 24 '21	$40,014.00	$0.00	$2,000.70	$42,014.70
C500007212	Sep 29 '21	$62,775.00	$0.00	$3,138.75	$65,913.75
C500007213	Sep 29 '21	$56,630.00	$0.00	$2,831.50	$59,461.50
C500007214	Sep 29 '21	$22,223.00	$0.00	$1,111.15	$23,334.15
C500007527	Dec 15 '21	$23,810.00	$0.00	$1,190.50	$25,000.50
C500007528	Dec 15 '21	$23,810.00	$0.00	$1,190.50	$25,000.50
C500007605	Jan 12 '22	$23,810.00	$0.00	$1,190.50	$25,000.50
C500007606	Jan 12 '22	$20,000.00	$0.00	$1,000.00	$21,000.00
C500007836	Mar 11 '22	$25,000.00	$0.00	$1,250.00	$26,250.00
C500007837	Mar 11 '22	$17,000.00	$0.00	$850.00	$17,850.00
C50000XXXX (Draft)	Jul 6 '22	$74,653.00	$0.00	$3,732.65	$78,385.65
		$962,423.00	$7,919.00	$48,517.10	$1,018,859.10

5. As detailed in the Monitor's Invoices, for the period from April 27, 2020, EY invoiced fees amounting to $962,423 and incurred and invoiced disbursements in the amount of $7,919 and taxes in the amount of $48,517.10 for a total of $1,018,859.10 (the "**Monitor's Fees**").

6. The Monitor's Fees as set out in the Monitor's Invoices are calculated on the basis of the hours spent by the Monitor's personnel, multiplied by the applicable standard hourly rates charged by EY in its insolvency practice.

7. Several professionals at EY expended time on this matter. The following is a summary of the time expended by each professional on the Monitor's Invoices, including each professional's hourly rate:

	Hourly Rate[1]	Hours		Total Billed[2]:
Senior Vice President				
Kevin Brennan	$ 675	16	$	10,598
Mike Bell	$ 625 / $ 687	801	$	501,298
Zachary Pendley	$ 675	3	$	2,025
Total Senior Vice President		819	$	513,921
Vice President				
Andrew Evans	$ 525 / $ 577	9	$	4,620
Kelly Riley	$ 425	70	$	29,940
Philippe Mendelson	$ 525	195	$	106,867
Total Vice President		274	$	141,427
Manager				
Jason Eckford	$ 395 / $ 430	824	$	324,416
Total Manager		824	$	324,416
Senior / Staff				
Eric Sandher	$ 225 / $ 250	10	$	2,213
Aman Khurana	$ 225	5	$	1,125
Total Senior / Staff		15	$	3,338
Paraprofessional				
Marcos Souza	$ 200 / $ 220	151	$	30,290
Jessica Murray	$ 200	2	$	340
Total Paraprofessional		152	$	30,630
Total		2083	$	1,013,731
less: Invoice adjustments[3]			$	(51,312)
Net Total			$	962,423

1. Hourly rates were increased as of January 1, 2022
2. date that time was incurred
   were discounts and additional expenses put in place
3. To reflect adjustments to provide courtesy discounts to accomadate the Petitioners' cash flow issues.

8. To the best of my knowledge, information and belief, the information contained in the Monitor's Invoices is true and accurate in all respects as to:

(a) the number of hours worked;

(b) the nature of work performed;

(c) the identity of the individuals who performed work; and

(d) the rates charged for the work performed.

9. I have reviewed the Monitor's Invoices and verily believe that:

(a) the Monitor's professional fees and disbursements have been properly incurred and are fair and reasonable in the circumstances, including the fact that the Monitor's exercise of its enhanced powers to conduct a sales investment and solicitation process resulted in transaction proceeds of approximately $24 million and avoided the need to incur brokerage fees in an estimated amount of $480,000;

(b) the work completed by the Monitor was delegated to the appropriate professionals at EY with the appropriate seniority and hourly rates;

(c) the Monitor's fees in this matter are consistent with fees charged by other insolvency firms of a similar size for work of a similar nature and complexity in British Columbia; and

(d) the services were provided by the Monitor in a prudent and economical manner.

Monitor's Reports

10. The details of the work carried out by the Monitor in these proceedings are set forth in the thirteen Reports of the Monitor to the Court (collectively, the "**Monitor's Reports**") prepared and filed by the Monitor in these proceedings, namely the Proposed Monitor's Report dated May 28, 2020, the Monitor's First Report to Court, dated June 5, 2020, the Monitor's Second Report to Court, dated August 27, 2020, the Monitor's Third Report to Court, dated November 27, 2020 and the Confidential Supplement thereto, the Monitor's Fourth Report to Court, dated February 23, 2021, the Monitor's Fifth Report to Court, dated April 13, 2021, the Monitor's Sixth Report to Court, dated May 20, 2021, the Monitor's Confidential Seventh Report to Court, dated June 8, 2021, and the Monitor's Eighth Report to Court, dated December 14, 2022, the Monitor's Ninth Report to Court dated February 11, 2022, the Monitor's Tenth Report to Court dated April 28, 2022, the Monitor's Eleventh Report to Court dated May 12, 2022, the Monitor's Twelfth Report to Court dated June 16, 2022 and the Monitor's Thirteenth Report to Court (to be filed).

11. I have reviewed the Monitor's Reports and confirm that, to the best of my knowledge, information and belief, the work detailed therein was carried out by the Monitor, and that such work was necessary to the Monitor in carrying out its duties and obligations in relation to this matter pursuant to the Initial Order, the ARIO, the FARIO, the other Orders of this Court and the Court of Appeal in these proceedings, and the provisions of the *Companies' Creditors Arrangement Act.*

Blakes Invoices

12. The Monitor engaged Blake, Cassels & Graydon LLP ("**Blakes**") to assist it in carrying out the Monitor's duties and obligations in these proceedings pursuant to the Initial Order, the ARIO, the FARIO, the other Orders of this Court and the Court of Appeal in these proceedings, and the CCAA. I have reviewed the invoices of Blakes that were issued between July 9, 2020 and July 8, 2022 (the "**Blakes Invoices**"). The amounts claimed on the Blakes Invoices consist of legal fees, applicable taxes (PST and GST), and disbursements incurred by Blakes that were charged at cost. I am satisfied that the work detailed therein was completed by Blakes at the request of the Monitor and was necessary.

13. I verily believe that the fees and rates charged by Blakes and reflected in Blakes Invoices are consistent with those charged by other law firms for work of a similar nature and complexity in British Columbia. I make this affidavit expressly for the purpose of the Monitor's application to approve the fees and disbursements under the Monitor's Invoices and Blakes Invoices, and for no other purpose. Nothing herein is intended to be a waiver of solicitor-client privilege by the Monitor.

SWORN BEFORE ME at Vancouver, British Columbia on July 11, 2022	)	MICHAEL BELL
A Commissioner for taking 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

This is **Exhibit "A"** referred to in the Affidavit of Michael Bell 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

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500005324
Please include this number with payment

Invoice Date:	June 26, 2020
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Advisory

For professional services rendered up to May 28, 2020 pursuant to our Engagement Letter dated April 27, 2020

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		54,595.00	GST	5 %	2,729.75	57,324.75
		54,595.00			**2,729.75**	**57,324.75**
Invoice summary		**54,595.00**				
Tax :	5% GST				2,729.75	
Total:		**54,595.00**			**2,729.75**	**57,324.75**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc.
Billing Details up to May 28, 2020
Invoice #CA12C500005324 dated June 26, 2020

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Kevin Brennan	Senior Vice President	6.0	$675	$4,050.00
Mike Bell	Senior Vice President	50.3	$625	$31,437.50
Kelly Riley	Vice President	1.5	$495	$742.50
Jason Eckford	Manager	54.2	$325	$17,615.00
Eric Sandher	Senior	3.0	$250	$750.00
		115.0		**$54,595.00**
Add: GST (@ 5%)				2,729.75
TOTAL				**$57,324.75**

EY

Port Capital Group Inc.
Time Details up to May 28, 2020
Invoice #CA12C500005324 dated June 26, 2020

Person	Date	Hours	Description
Kevin Brennan	21-May-20	2.7	Various calls with Counsel / attendance at Court proceeding / call with Tobi et al
Kevin Brennan	22-May-20	0.9	Call with Roy / David / Fasken re: MCAP / letter to Fasken
Kevin Brennan	25-May-20	1.7	Call Roy / call Daisen / Call David / Call MB
Kevin Brennan	26-May-20	0.4	Update call / call Tobi
Kevin Brennan	26-May-20	0.3	Meeting with Mike
Kevin Brennan		**6.0**	
Mike Bell	27-Apr-20	2.3	PORT: Cash flow matters; calls; DIP lender prospects.
Mike Bell	29-Apr-20	1.9	PORT: DIP matters; Kinsett; cash flows.
Mike Bell	11-May-20	2.3	Port: CCAA Planning.
Mike Bell	12-May-20	3.4	Port: CCAA Planning.
Mike Bell	13-May-20	2.2	Port: CCAA Planning.
Mike Bell	14-May-20	2.1	Port: CCAA Planning.
Mike Bell	15-May-20	2.1	Port: CCAA Planning.
Mike Bell	18-May-20	3.2	PORT CAPITAL: Terrace House CCAA planning; cash flows; report; calls.
Mike Bell	19-May-20	4.2	PORT CAPITAL: Terrace House CCAA planning; cash flows; report; calls.
Mike Bell	20-May-20	2.3	PORT CAPITAL: Terrace House CCAA planning; cash flows; report; calls.
Mike Bell	21-May-20	3.1	PORT CAPITAL: Terrace House CCAA planning; cash flows; report; calls.
Mike Bell	22-May-20	3.2	PORT CAPITAL: Terrace House CCAA planning; cash flows; report; calls.
Mike Bell	25-May-20	5.2	PORT CAPITAL: Terrace House CCAA planning; cash flows; report; calls.
Mike Bell	26-May-20	5.3	PORT CAPITAL: Terrace House CCAA planning; cash flows; report; calls.
Mike Bell	27-May-20	2.3	PORT CAPITAL: Terrace House CCAA planning; cash flows; report; calls.
Mike Bell	28-May-20	5.2	PORT CAPITAL: Terrace House CCAA planning; cash flows; report; calls.
Mike Bell		**50.3**	
Kelly Riley	14-May-20	0.5	Port Capital call with Restructuring
Kelly Riley	19-May-20	1.0	Port Capital - reviewing property list prepared by Eric, searching for assessment data for two Toronto properties
Kelly Riley		**1.5**	
Jason Eckford	27-Apr-20	3.2	Port Capital: Review of documents in data room; analysis of cash flow documents and correspondence with management.
Jason Eckford	28-Apr-20	6.4	Port Capital: review and analysis of documents in Data room; leveraging management's documents to prepare individual cash flows foreach entity; multiple discussions with management re: cash flow and changing the cash flows for the same; comparison of cash flow to management's documents and analysis for the same.
Jason Eckford	1-May-20	0.2	Port Capital: discussion with M. Bell re: cash flow
Jason Eckford	12-May-20	1.4	Port Capital: review of affidavit, draft initial order and data room documents re: Proposed Monitor's Report.
Jason Eckford	13-May-20	6.4	Port Capital: Drafting the Report of the Proposed Monitor, review of affidavit, initial order and data room for the same; discussion with M. Bell re: report.
Jason Eckford	14-May-20	3.7	Port Capital: discussion with M. Souza re: prep for filing; meeting with Transaction Real Estate re: analysis and summary for Proposed Monitor's Report; review and analysis of data room documents re: Proposed Monitor Report.
Jason Eckford	19-May-20	6.2	Port Capital: Review/analysis of updated sworn affidavit, review of correspondence, drafting and finalizing Proposed Monitors report and incorporating updated affidavit, discussions with M. Bell for the same.
Jason Eckford	20-May-20	6.7	Port Capital: review of proposed changes from Terrace House's legal counsel, updating Proposed Monitor's Report for comments; finalizing appendices and report for signing; creation of website for public documents; drafting FAQs for general/suppliers/investors/presale purchasers
Jason Eckford	21-May-20	3.6	Port Capital: review of correspondence; preparation of presentation for Proposed SISP
Jason Eckford	22-May-20	2.7	Port Capital: preparation and finalizing Proposed SISP presentation, discussion with M. Bell, discussion with transaction real estate team

Port Capital Group Inc.
Time Details up to May 28, 2020
Invoice #CA12C500005324 dated June 26, 2020

Person	Date	Hours	Description
Jason Eckford	26-May-20	4.1	Updating Proposed Monitor's Report for the SISP, discussion with M. Bell for the same; comparison of DIP terms; review/analysis of documents on data room, analysis/preparation of documents for CCAA.
Jason Eckford	27-May-20	3.4	Updating Monitor's report for comments/changes on SISP and comments on Monitor's report, discussion with M. Bell for the same; analysis of data room documents and preparation for CCAA filing.
Jason Eckford	28-May-20	6.2	Numerous correspondence with M. Bell and R. Yen re: obtaining information for filing requirements; updating Monitor's report / cashflow; preparation of advertisement, notices; review of data room and various excel documents to consolidate' prepare creditors list and other items in preparation of CCAA.
Jason Eckford		**54.2**	
Eric Sandher	19-May-20	3.0	Port Capital: Portfolio Analysis
Eric Sandher		**3.0**	
Total		**115.0**	

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500005738
Please include this number with payment

Invoice Date:	September 30, 2020
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from May 29, 2020 to June 30, 2020

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		85,552.50	GST	5 %	4,277.63	89,830.13
Expense (details attached):		118.31	GST	5 %	5.92	124.23
		85,670.81			**4,283.55**	**89,954.36**
Invoice summary		**85,670.81**				
Tax :	5% GST				4,283.55	
Total:		**85,670.81**			**4,283.55**	**89,954.36**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc. - CCAA

Billing Details from May 29, 2020 to June 30, 2020
Invoice #CA12C500005738 dated September 30, 2020

Billing Analysis

Client Reference: E-65624442

Staff Name		Hours	Billing Rate	Amount
Kevin Brennan	Senior Vice President	9.7	$675	$6,547.50
Mike Bell	Senior Vice President	70.0	$625	$43,750.00
Jason Eckford	Manager	85.0	$395	$33,575.00
Marcos Souza	Paraprofessional	8.4	$200	$1,680.00
		173.1		**$85,552.50**
Add: Expense (details attached)				118.31
				$85,670.81
Add: GST (@ 5%)				4,283.55
TOTAL				**$89,954.36**

Port Capital Group Inc. - CCAA
Time Details from May 29, 2020 to June 30, 2020
Invoice #CA12C500005738 dated September 30, 2020

Person	Date	Hours	Description
Kevin Brennan	1-Jun-20	1.0	Meeting with Mike and Roy
Kevin Brennan	2-Jun-20	1.6	Call with Mike; call with Robert Millar; call with David G
Kevin Brennan	3-Jun-20	0.6	Call with MB and David G / Call with Millar
Kevin Brennan	4-Jun-20	0.6	Call with Millar / call with David G
Kevin Brennan	5-Jun-20	0.9	Call with Millar / memo with Mike / call with Roy
Kevin Brennan	8-Jun-20	0.6	Follow up with Mike
Kevin Brennan	10-Jun-20	0.7	Call with MB / Call with DG
Kevin Brennan	11-Jun-20	0.4	Call with DG
Kevin Brennan	15-Jun-20	0.4	Call Millar re: Arts
Kevin Brennan	18-Jun-20	0.7	Call Mike Re: Terrace
Kevin Brennan	19-Jun-20	0.6	Call Mike Re: Proposal
Kevin Brennan	24-Jun-20	1.0	Meeting with Mike
Kevin Brennan	29-Jun-20	0.6	Meeting with Mike
Kevin Brennan		**9.7**	
Mike Bell	29-May-20	3.3	PORT CAPITAL: Terrace House CCAA planning; cash flows; report; calls.
Mike Bell	1-Jun-20	4.1	Pre-filing report matters; approvals; review and approval of expenses.
Mike Bell	2-Jun-20	3.1	CCAA Planning; review of affidavit materials; other issues.
Mike Bell	3-Jun-20	3.1	Pre-filing report; calls with stakeholders; approvals.
Mike Bell	4-Jun-20	4.2	First Report; transition.
Mike Bell	5-Jun-20	3.6	First Report; review of approvals.
Mike Bell	8-Jun-20	4.1	Prep for come-back hearing; Court matters; cash flow considerations.
Mike Bell	9-Jun-20	3.3	Review of sales process documents.
Mike Bell	11-Jun-20	1.1	Cash flows.
Mike Bell	12-Jun-20	3.4	Correspondence with key stakeholders; review and approval of expenditures.
Mike Bell	15-Jun-20	2.7	Meeting with Port Group and other stakeholders
Mike Bell	16-Jun-20	4.7	Calls with Port Group / Lenders / options analysis.
Mike Bell	17-Jun-20	3.1	Review and approval of expenditures; insurance matters; calls with stakholders.
Mike Bell	18-Jun-20	2.7	Matters re. Presales; approvals.
Mike Bell	19-Jun-20	2.2	calls with Stakehholders; approvals.
Mike Bell	22-Jun-20	2.6	Cash flows; Crane matters; Show Suite.
Mike Bell	23-Jun-20	3.6	Restucturing matters; LP matters;
Mike Bell	24-Jun-20	2.3	Calls with stakeholders; approvals; review of architectural plans.
Mike Bell	25-Jun-20	3.6	Cash flows / Insurance
Mike Bell	26-Jun-20	2.9	Approvals / meetings with LPs
Mike Bell	29-Jun-20	4.1	Meetings with LPs / approvals / show suite / insurance / calls.
Mike Bell	30-Jun-20	2.2	Review / analysis / approvals.
Mike Bell		**70.0**	
Jason Eckford	29-May-20	2.8	Correspondence with R. Yen and M. Bell re: notices and filing requirements; preparation or CCAA Form 1/Form2, updates to creditors list, advertisement, website, notices; review of Initial Order.
Jason Eckford	1-Jun-20	3.4	Posting to website; review of advertisement; creditor notification; multiple discussions with M. Bell; co-ordination for mailing; review of Initial Order, documents from management and prep.
Jason Eckford	2-Jun-20	4.1	Call with management; correspondence with creditors; review of construction budget/non-discretionary expenses and discussion with management for the same; advertisement, creditor notification and next steps.
Jason Eckford	3-Jun-20	3.3	Call with general contractors and subcontractors; creditor notification documents; correspondence with creditors/stakeholders; review of multiple versions of forecasts from management, updating DIP Cash Flow for the same; Form 2 document; review / updating creditors list; review of documents from management.
Jason Eckford	4-Jun-20	4.9	Discussions with M. Bell re: report; review of Port filing materials, analysis and drafting Monitor's report; Discussions with management and Marsh re: insurance requirements; creditor notice mailout; updating DIP cash flow; correspondence with creditors.

EY

Port Capital Group Inc. - CCAA
Time Details from May 29, 2020 to June 30, 2020
Invoice #CA12C500005738 dated September 30, 2020

Person	Date	Hours	Description
Jason Eckford	5-Jun-20	4.2	Review of filing materials and DIP Commitment Letter; analysis, preparation and updating monitor's report for comments from M. Bell and Bennett Jones; finalization of monitor's report; correspondence/analysis re: insurance over project; Review of documents from management; notice to creditors mailout.
Jason Eckford	8-Jun-20	3.7	Call with M. Bell and management; review of documents received and preparation of required documents for SISP, discussion with R. Yen for the same; correspondence with real estate team; review/analysis of financial files provided by R. Yen
Jason Eckford	9-Jun-20	3.4	Discussions with M. Bell and R. Yen; review/analysis of served materials and amended & restated initial order; updating website; Discussions with creditors; correspondence with company's counsel; analysis of documents provided by company including equity contributions and cost to complete.
Jason Eckford	10-Jun-20	4.1	Call with limited partners and discussion with M. Bell and R. Yen for the same; review of documents from R. Yen and preparation of data room for SISP; cash contribution analysis and other analysis re: call with LPs; call with insurance company and preparation of documents and correspondence for the same.
Jason Eckford	11-Jun-20	4.7	Project financing / equity contribution analysis, review/formatting raw GL and discussion with management for the same; correspondence with stakeholder; cost analysis / cost to complete analysis; co-ordinating calls; documents to website; correspondence with creditors.
Jason Eckford	12-Jun-20	3.1	Correspondence with LPs, creditors; arrangement of site preservation services; analysis of cash contributions in/out of project by LPs and other parties, discussion with M. Bell for the same; review of files uploaded by R. Yen; preparation of data room re: SISP; verifying posting of Van Sun advertisement.
Jason Eckford	15-Jun-20	5.3	Call with Port re: accounting issues, significant analysis and preparation for the same; call with M. Bell; correspondence with brokers; review of update documents, including analysis re: presale deposits and equity contributions; project costing; correspondence with creditors, insurer.
Jason Eckford	16-Jun-20	3.7	Call with DIP lender, Call with lawyers and analysis for the same; call with creditors; data room negotiations; correspondence with Port re: ongoing costs, understanding requirements and payment.
Jason Eckford	17-Jun-20	1.7	Preparation for call with LPs; presale analysis; comparison of costs incurred to construction budget; comparison of budgets; correspondence with creditors.
Jason Eckford	18-Jun-20	3.3	Conference call and and phone calls with LPs, email correspondence for the same; DIP term sheet and preservation costs, call with Port and suppliers re: payment of ongoing costs; banking; analysis for equity investment requirements.
Jason Eckford	19-Jun-20	4.2	Discussions with Port re: insurance and preservation costs, SISP; numerous correspondence with lenders and creditors; call with M. Bell re: various items; various analysis.
Jason Eckford	21-Jun-20	2.9	Review of presale agreements, outside dates; outline of term sheet.
Jason Eckford	22-Jun-20	5.2	Preparation of proformas, review of the same and LP documents and drafting equity term sheet; numerous discussions with Port re various items; correspondence with LPs; review/analysis of Port accounting; correspondence with lawyers and review of documents for the same
Jason Eckford	23-Jun-20	3.1	Correspondence with suppliers correspondence with port re: DIP financing; call with Port re: investment accounting, analysis and preparation of documents for the same

EY

Port Capital Group Inc. - CCAA
Time Details from May 29, 2020 to June 30, 2020
Invoice #CA12C500005738 dated September 30, 2020

Person	Date	Hours	Description
Jason Eckford	24-Jun-20	4.8	Analysis / preparation of numerous documents in preparation of meeting, correspondence with M. Bell; attending meeting with Port / LPs; analysis and preparation of LP letter and proposed investment term sheet; call with Rennie; review of disclosures and amendments.
Jason Eckford	25-Jun-20	3.8	Correspondence with Port re: suppliers; call with LP; realization analysis under various scenarios; drafting and finalization of LP Investment Letter and draft Term Sheet; insurance matters.
Jason Eckford	26-Jun-20	1.6	Call with port re: site preservation, review of invoices; call with stakeholder; correspondence with LPs.
Jason Eckford	29-Jun-20	2.3	Review / correspondence with LPs; analysis of documents and revision to capital stack; Review/analysis and correspondence with management re: equity.
Jason Eckford	30-Jun-20	1.4	Finalization of letter to LPs, correspondence with all LPs for the same
Jason Eckford		**85.0**	
Marcos Souza	29-May-20	1.4	CCAA initial Efiling - Form 1, Initial Order and Court order; data entry.
Marcos Souza	1-Jun-20	1.4	CCAA E-Filing Form 1, initial application and order; records management/filing.
Marcos Souza	3-Jun-20	1.8	CCAA Efiling - Form 2; preparing Form 2; filing/records management.
Marcos Souza	5-Jun-20	1.3	Preparing Affidavit of Mailing; E-filing signed Form 2; filing/records.
Marcos Souza	9-Jun-20	0.6	Replying email OSB - updating info on CCAA filing.
Marcos Souza	15-Jun-20	0.8	Set up new bank account; preparing wire transfer details for the Estate; rec mgmt.
Marcos Souza	22-Jun-20	0.2	CCAA initial Efiling - Form 1, Initial Order and Court order; data entry.
Marcos Souza	24-Jun-20	0.7	CCAA E-Filing Form 1, initial application and order; records management/filing.
Marcos Souza	29-Jun-20	0.2	CCAA Efiling - Form 2; preparing Form 2; filing/records management.
Marcos Souza		**8.4**	
Total		**173.1**	

EY

Port Capital Group Inc. - CCAA
Expense Details from May 29, 2020 to June 30, 2020
Invoice #CA12C500005738 dated September 30, 2020

Person/Vendor	Date	Amount	Description
Recharges - Creative Dsgn Svcs	5-Jun-20	118.31	Mailout, notice to creditors
Recharges - Creative Dsgn Svcs		**$118.31**	
TOTAL		**$118.31**	

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500005741
Please include this number with payment

Invoice Date:	September 30, 2020
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. Sales Process

For professional services rendered from May 29, 2020 to June 30, 2020

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		48,076.00	GST	5 %	2,403.80	50,479.80
		48,076.00			**2,403.80**	**50,479.80**
Invoice summary		**48,076.00**				
Tax :	5% GST				2,403.80	
Total:		**48,076.00**			**2,403.80**	**50,479.80**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc. - SISP
Billing Details from May 29, 2020 to June 30, 2020
Invoice #CA12C500005741 dated September 30, 2020

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	15.3	$625	$9,562.50
Andrew Evans	Vice President	5.8	$525	$3,045.00
Kelly Riley	Vice President	42.7	$425	$18,147.50
Jason Eckford	Manager	37.3	$395	$14,733.50
Eric Sandher	Staff	6.5	$225	$1,462.50
Aman Khurana	Staff	5.0	$225	$1,125.00
		112.6		**$48,076.00**
Add: GST (@ 5%)				2,403.80
TOTAL				**$50,479.80**

EY

Port Capital Group Inc. - SISP
Time Details from May 29, 2020 to June 30, 2020
Invoice #CA12C500005741 dated September 30, 2020

Person	Date	Hours	Description
Mike Bell	10-Jun-20	2.7	SISP materials, buyer lists; approvals.
Mike Bell	11-Jun-20	3.8	Review of marketing timeline; SISP Matters.
Mike Bell	15-Jun-20	0.6	SISP procedures / review of marketing materials.
Mike Bell	17-Jun-20	0.7	SISP considerations.
Mike Bell	19-Jun-20	1.1	SISP considerations.
Mike Bell	22-Jun-20	2.3	Discussions with possible buyers.
Mike Bell	24-Jun-20	0.9	SISP.
Mike Bell	25-Jun-20	1.2	SISP.
Mike Bell	26-Jun-20	1.3	SISP Matters.
Mike Bell	29-Jun-20	0.7	SISP.
Mike Bell		**15.3**	
Andrew Evans	22-Jun-20	4.5	Building distribution list and editing CIM
Andrew Evans	30-Jun-20	1.3	Review of distribution list
Andrew Evans		**5.8**	
Kelly Riley	4-Jun-20	1.0	Port Capital - Buyer list, emails with Jason, call with Eric
Kelly Riley	8-Jun-20	1.0	Real estate request list for Jason
Kelly Riley	15-Jun-20	2.0	working on CIM and Teaser for Terrace House
Kelly Riley	16-Jun-20	2.0	working on CIM and Teaser for Terrace House
Kelly Riley	17-Jun-20	4.0	working on CIM and Teaser for Terrace House
Kelly Riley	18-Jun-20	6.0	working on CIM and Teaser for Terrace House
Kelly Riley	19-Jun-20	3.0	working on CIM and Teaser for Terrace House
Kelly Riley	22-Jun-20	5.0	updates to teaser, cim, preparing teaser email draft, contact list review, call with Mike, Andrew, Zach and Jason
Kelly Riley	23-Jun-20	1.0	updates to teaser, cim, preparing teaser email draft, contact list review, call with Mike, Andrew, Zach and Jason
Kelly Riley	24-Jun-20	1.0	updates to teaser, cim, preparing teaser email draft, contact list review, call with Mike, Andrew, Zach and Jason
Kelly Riley	25-Jun-20	2.0	updates to teaser, cim, preparing teaser email draft, contact list review, call with Mike, Andrew, Zach and Jason
Kelly Riley	26-Jun-20	3.7	Updates to CIM, updating distribution list, preparing email blast
Kelly Riley	29-Jun-20	8.0	sending out teaser and nda in email blast, updating contact list, responding to interested parties
Kelly Riley	30-Jun-20	3.0	responding to potential buyers sending the CAs, updating contact list, call with Zach, mike, Andrew and Jason
Kelly Riley		**42.7**	
Jason Eckford	1-Jun-20	0.5	Discussions with EY real estate group, buyer's list prep.
Jason Eckford	15-Jun-20	0.7	Call with real estate team re: SISP preparations
Jason Eckford	16-Jun-20	2.6	Call with real estate team; SISP analysis and marketing document preparation.
Jason Eckford	17-Jun-20	3.2	Preparation of marketing materials: CIM / Teaser, multiple calls with real estate team for the same; cost incurred / construction budget analysis; dataroom preparation.
Jason Eckford	18-Jun-20	4.2	Preparation of marketing materials: CIM / Teaser; discussions with real estate team; preparation of dataroom, analysis of documents for uploading the dataroom.
Jason Eckford	19-Jun-20	4.1	Preparation of SISP materials: CIM / Teaser; analysis and upload of of documents for dataroom; review of SISP and preparation of Process Letter and NDA; discussions with real estate team.
Jason Eckford	21-Jun-20	1.5	Review of data room contract; redaction of documents re: dataroom; marketing material prep.
Jason Eckford	22-Jun-20	1.1	Review and updating marketing materials for comments; review and uploading documents to dataroom
Jason Eckford	23-Jun-20	3.8	Updating marketing materiials, review, analysis and preparation of numerous documents for data room.
Jason Eckford	24-Jun-20	1.3	Updating marketing materials; uploading documents to data room

EY

Port Capital Group Inc. - SISP
Time Details from May 29, 2020 to June 30, 2020
Invoice #CA12C500005741 dated September 30, 2020

Person	Date	Hours	Description
Jason Eckford	25-Jun-20	1.7	Call with M. Bell and Real Estate team re: SISP; review / updating marketing materials based on call; prep for distribution.
Jason Eckford	26-Jun-20	2	Review & preparation of data room; changes to marketing material and discussions with real estate team re: strategy; prep for distribution.
Jason Eckford	29-Jun-20	4.2	Coordination with real estate team; numerous calls and emails with Phase 1 Bidders.
Jason Eckford	30-Jun-20	6.4	Meeting with real estate team; numerous calls and emails with Phase 1 Bidders, review of multiple NDAs, preparation and uploading of documents to data room.
Jason Eckford		**37.3**	
Eric Sandher	3-Jun-20	1.0	PortLiving Prospective Buyers List
Eric Sandher	4-Jun-20	5.0	Port Living Prospective Buyers List
Eric Sandher	8-Jun-20	0.5	Port Terrace House
Eric Sandher		**6.5**	
Aman Khurana	10-Jun-20	5.0	V CN TRE Terrace House Investor List FY20
Aman Khurana		**5.0**	
Total		**112.6**	

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500005836
Please include this number with payment

Invoice Date:	October 15, 2020
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from July 1, 2020 to July 31, 2020

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		59,547.50	GST	5 %	2,977.38	62,524.88
Expenses (details attached):		6,485.39	GST	5 %	324.27	6,809.66
		66,032.89			**3,301.65**	**69,334.54**
Invoice summary		**66,032.89**				
Tax :	5% GST				3,301.65	
Total:		**66,032.89**			**3,301.65**	**69,334.54**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc. - CCAA
Billing Details from July 1, 2020 to July 31, 2020
Invoice #CA12C500005836 dated October 15, 2020

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	58.3	$625	36,437.50
Jason Eckford	Manager	54.0	$395	21,330.00
Marcos Souza	Paraprofessional	8.9	$200	1,780.00
		121.2		**$59,547.50**
Add: Expenses (details attached)				6,485.39
				$66,032.89
Add: GST (@ 5%)				3,301.64
TOTAL				**$69,334.53**

EY

Port Capital Group Inc. - CCAA
Time Details from July 1, 2020 to July 31, 2020
Invoice #CA12C500005836 dated October 15, 2020

Person	Date	Hours	Description
Mike Bell	2-Jul-20	3.3	Terrace House CCAA planning / cash flows / report/ calls.
Mike Bell	3-Jul-20	4.1	Call/email with Lender counsel / SISP determinations with counsel / call with Port / review / listing agreement
Mike Bell	6-Jul-20	3.4	Meeting with LPs / calls / presale deposit analysis / meeting with prospective party / DIP documents
Mike Bell	7-Jul-20	3.4	Calls with stakeholders / LPs / Port / approvals / broker / approvals
Mike Bell	8-Jul-20	3.9	Calls with Port / stakeholders / insurance / bidders / analysis / updates with team
Mike Bell	9-Jul-20	3.5	Reviews / approvals / Form of LOI review / calls with stakeholders / showroom / LPs
Mike Bell	10-Jul-20	4.5	Analysis / multiple calls / expense review / restructuring matters
Mike Bell	13-Jul-20	3.3	Review and edits / call with counsel / approvals / LPs
Mike Bell	14-Jul-20	2.2	Calls / SISP documents / LP documents / next steps
Mike Bell	15-Jul-20	3.9	Calls with Port / Stakeholders / restructuring issues / SISP matters / call with LP
Mike Bell	16-Jul-20	2.9	SISP matters / Follow-up / Calls with prospective parties / call with Port / LP meeting
Mike Bell	17-Jul-20	2.5	Site preservation, review for same / approvals / calls / LP
Mike Bell	20-Jul-20	4.5	SISP matters / building permit / multiple calls with prospective parties re: restructuring
Mike Bell	21-Jul-20	2.8	Calls / LPs / direction re: LOIs / SISP matters
Mike Bell	22-Jul-20	2.7	Cost analysis / calls with stakeholders / LOI direction / DIP funding / presale analysis
Mike Bell	23-Jul-20	3.4	Multiple calls / SRD review / direction to team / insurance
Mike Bell	24-Jul-20	4.0	LOI analysis / multiple calls / next steps / phase II analysis / review of JE analysis
Mike Bell		**58.3**	
Jason Eckford	2-Jul-20	2.2	Call with counsel; correspondence withinsurance broker; correspondence with management; review of listing agreement; various analysis.
Jason Eckford	3-Jul-20	2.8	preparation of documents for M. Bell; coordinating LP meeting; call with CMLS and Aviva counsel; emails with management.
Jason Eckford	6-Jul-20	4.6	Preparation of call with LPs; call with LPs; correspondencewith suppliers and insurance; correspondence with stakeholders; review of agreements; review of documents received re: pre-sale amounts held in trust and analysis/discussions for the same.
Jason Eckford	7-Jul-20	1.9	supplier discussions and review of documents received; review and discussions with broker, analysis for the same.
Jason Eckford	8-Jul-20	2.2	correspondence with suppliers; correspondence with LPs and other stakeholders, various discussions with Port.
Jason Eckford	9-Jul-20	3.3	Correspondence with LPs, analysis and preparation of documents, discussion with Port for the same; review of legal correspondence; Multiple calls with suppliers re negotiation of services/rates and discussion with Port for the same.
Jason Eckford	13-Jul-20	3.2	Analysis of draft form of LOI, discussion of proposed changes with M. Bell and Blakes for the same; analysis of expenses and review of support; payments; banking.
Jason Eckford	14-Jul-20	2.8	review of correspondence from LPs; coordinating with suppliers, review of payments; call with M. Bell re: various items; review of updated form of LOI; coordinating access to certain materials; call with counsel re: creditor.
Jason Eckford	15-Jul-20	1.8	Multiple calls/emails coordination with suppliers and analysis for the same; coordination with Port re: various items.
Jason Eckford	16-Jul-20	2.4	Coordinating with suppliers, review of contracts, discussions with Port for the same; review of payments and processing payments for the same; banking.

EY

Port Capital Group Inc. - CCAA
Time Details from July 1, 2020 to July 31, 2020
Invoice #CA12C500005836 dated October 15, 2020

Person	Date	Hours	Description
Jason Eckford	17-Jul-20	1.4	Correspondence with suppliers, discussion with M. Bell for the same; correspondence with Port; correspondence with creditors; review of invoices; payments
Jason Eckford	20-Jul-20	2.1	Call with city; review of permits; discussions with Port re: costs, permits and other issues.
Jason Eckford	21-Jul-20	3.5	Discussions with suppliers re: payments and ongoing services; correspondence with creditor; cost analysis and discussions with Port for the same; review of correspondence from the COV and discussions with the Port; preparation of proforma, discussion with M. Bell.
Jason Eckford	22-Jul-20	2.7	Cost analysis/funding tranche/SRD preparation; review of insurance documents; correspondence with creditors; discussions with counsel & Port; coordinating with Port.
Jason Eckford	23-Jul-20	1.8	Emails/calls with creditors and suppliers; review/analysis of proposed expenses re: funding request; insurance documents; discussions with Port.
Jason Eckford	24-Jul-20	2.8	Funding request analysis and preparation of related documents, budget to actual; email and phone correspondence with creditors; correspondence with suppliers; discussions with Port.
Jason Eckford	27-Jul-20	1.8	Discussions with Port re: various items; correspondence with suppliers; correspondence with creditors; banking; payment analysis.
Jason Eckford	28-Jul-20	2.7	Call with suppliers; review of letter and correspondence with Port re: Building Permit; review of service agreement; analysis of expenses to be paid, preparation of payment, discussion with M. Souza for the same; insurance.
Jason Eckford	29-Jul-20	4.9	Call with counsel re: various items, review of analysis; calls with Port; call with suppliers; correspondence with creditors; building permit: review of vancouver code, correspondence with code consultant and providing material for extension.
Jason Eckford	30-Jul-20	1	Calls / emails with suppliers and creditors; review of insurance invoices and call with broker; banking.
Jason Eckford	31-Jul-20	2.1	Review/analysis of documetns received; invoice review / proposed payments, discussion with M. Souza for the same; reconciliations; calls with suppliers.
Jason Eckford		**54.0**	
Marcos Souza	6-Jul-20	0.8	Title search.
Marcos Souza	13-Jul-20	0.7	Banking; accounting.
Marcos Souza	15-Jul-20	1.8	Processing payables; accounting; adm matters; records/file management.
Marcos Souza	17-Jul-20	1.4	Preparing wire transfer requests payment of Retainer; accounting.
Marcos Souza	20-Jul-20	1.4	Preparing wire transfer requests; accounting; filing/records management.
Marcos Souza	24-Jul-20	1.4	Accounting - processing payables; filing/records management.
Marcos Souza	28-Jul-20	1.4	Accounting - processing payables; electronic filing.
Marcos Souza		**8.9**	
Total		**121.2**	

EY

Port Capital Group Inc. - CCAA
Expense Details from July 1, 2020 to July 31, 2020
Invoice #CA12C500005836 dated October 15, 2020

Person/Vendor	Date	Amount	Description
Cossette Media Inc	2-Jul-20	6,457.12	Advertising
Cossette Media Inc		**$6,457.12**	
Title search	15-Jul-20	28.27	Title search for client property
Title search		**$28.27**	
TOTAL		**$6,485.39**	

FACTURE
INVOICE

cossette média inc.

No : Inv / Fact P760113 Page: 1

ERNST AND YOUNG LLP
222 BAY STREET, P.O. BOX 251
ERNST & YOUNG TOWER, TD CENTER
TORONTO ON M5K 1J7

Attention : FRANCA MAZZULLA

Brand :

Auth / Autor :
Ref. Client :
PO# / No BC :
Account / Compte :
Product / Produit : MEDIA ACTIVITY
Agency / Agence :
Camp. : 20 Terrace House Ad
Reference : 3640/MD/1700
Date : 07/02/20
Due / Échéance : 08/01/20 Rev. #

Publication	Insert Date	Size/Ad Number	Number of Insertions	Charges
BRITISH COLUMBIA				
VANCOUVER SUN				
	JUN/20		2	6,457.12
			2	6,457.12
Region Total			2	6,457.12
Total Number of Insertions			2	

Sub-total	6,457.12
ONT HARMONIZED TAX on 6,457.12	839.43
Amount Due	7,296.55

Reg. No / Nº d'enr. : GST/HST: 718831084 RT0001 Quebec: 1226223017 TQ0001

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500005837
Please include this number with payment

Invoice Date:	October 15, 2020
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. Sales Process

For professional services rendered from July 1, 2020 to July 31, 2020

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		43,041.00	GST	5 %	2,152.05	45,193.05
		43,041.00			**2,152.05**	**45,193.05**
Invoice summary		**43,041.00**				
Tax :	5% GST				2,152.05	
Total:		**43,041.00**			**2,152.05**	**45,193.05**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc. - SISP
Time Details from July 1, 2020 to July 31, 2020
Invoice #CA12C500005837 dated October 15, 2020

Person	Date	Hours	Description
Zachary Pendley	9-Jul-20	2.0	SISP matters; prospective party calls
Zachary Pendley	27-Jul-20	1.0	Review of offers/IOIs and next steps
Zachary Pendley		**3.0**	
Mike Bell	3-Jul-20	1.1	SISP; calls with prospective bidders
Mike Bell	6-Jul-20	0.9	SISP matters / calls
Mike Bell	7-Jul-20	0.8	Call with potential bidder
Mike Bell	8-Jul-20	1.2	SISP, calls, updates with team
Mike Bell	9-Jul-20	0.7	SISP /calls
Mike Bell	10-Jul-20	0.6	SISP Matters
Mike Bell	14-Jul-20	0.5	Calls
Mike Bell	15-Jul-20	1.3	SISP matters / calls
Mike Bell	16-Jul-20	1.2	SISP; calls
Mike Bell	17-Jul-20	0.8	SISP
Mike Bell	20-Jul-20	1.7	SISP; calls with prospective bidders
Mike Bell	21-Jul-20	1.4	SISP Matters; calls
Mike Bell	22-Jul-20	0.6	Call with Bidder
Mike Bell	23-Jul-20	0.9	Calls with prospective parties, LOI
Mike Bell	24-Jul-20	1.2	SISP; LOIs received /calls
Mike Bell		**14.9**	
Andrew Evans	6-Jul-20	2.0	Building email list and sending out follow ups
Andrew Evans	8-Jul-20	0.5	Strategy discussion
Andrew Evans	27-Jul-20	0.5	Debrief of submitted LOI's
Andrew Evans		**3.0**	
Kelly Riley	6-Jul-20	4.0	Reviewing emails, responding to emails, updating contact list, emails with Jason and Andrew, contacting potential purchasers
Kelly Riley	7-Jul-20	5.0	Reaching out to potential buyers, responding to CA emails, answering questions
Kelly Riley	8-Jul-20	5.0	Reaching out to potential buyers, responding to CA emails, answering questions
Kelly Riley	9-Jul-20	3.0	Reaching out to potential buyers, responding to CA emails, answering questions
Kelly Riley	10-Jul-20	1.0	Reaching out to potential buyers, responding to CA emails, answering questions
Kelly Riley	13-Jul-20	1.0	Responding to email from potential buyers, sending CIMs, access to data room.
Kelly Riley	17-Jul-20	0.5	Responding to email from potential buyers, sending CIMs, access to data room.
Kelly Riley	20-Jul-20	0.5	Responding to email from potential buyers, sending CIMs, access to data room.
Kelly Riley	21-Jul-20	1.0	Responding to email from potential buyers, sending CIMs, access to data room.
Kelly Riley	22-Jul-20	1.5	Sending reminder emails, updating tracker, call with Ron Inger
Kelly Riley	23-Jul-20	1.0	Updates to contact list, call with Amanda Payne WesGroup, emails
Kelly Riley	24-Jul-20	1.5	Reviewing proposals sent by LPs &
Kelly Riley	27-Jul-20	0.5	Call with Mike, Andrew, Zach and Jason, reviewing LOIs
Kelly Riley	30-Jul-20	0.5	Responding to Victor's emails, adding user to data room, sending CIM, discussion with Jason,
Kelly Riley		**26.0**	
Jason Eckford	2-Jul-20	3.3	Numerous emails / phone calls with Phase 1 Bidders re opportunity, including review of NDAs; multiple discussions with real estate team.
Jason Eckford	3-Jul-20	1.9	Multiple calls with Phase 1 Bidders; Multiple calls with LPs; review of NDAs and correspondence with Phase 1 Bidders for the same;
Jason Eckford	6-Jul-20	1.6	Numerous calls/emails with prospective parties re: SISP;
Jason Eckford	7-Jul-20	3.2	Phone calls / emails with potential bidders re SISP, review of data room regarding these discussions; individual follow up with targeted prospect list for which we have not received a response.

EY

Port Capital Group Inc. - SISP
Time Details from July 1, 2020 to July 31, 2020
Invoice #CA12C500005837 dated October 15, 2020

Person	Date	Hours	Description
Jason Eckford	8-Jul-20	3.5	Multiple email / phone calls with potential bidders, discussion with Real Estate teams, review of NDAs; review of dataroom documents re: discussions and answering due diligence questions
Jason Eckford	9-Jul-20	2.7	Multiple email/calls with potential bidders and Real Estate team, review of NDAs, assisting with due diligence.
Jason Eckford	13-Jul-20	1.6	Call with Real Estate team re: SISP coordination; correspondence with Phase 1 Bidders; analysis to respond to due diligence requests; review of NDAs.
Jason Eckford	14-Jul-20	1.5	Email/calls with multiple Phase 1 Bidders, discussions with real estate team, due diligence requests; discussion with M. Bell and updates to data room; CBRE.
Jason Eckford	15-Jul-20	3.9	Multiple calls with parties re: Investment Proposal, preparation and providing documents for the same; Call with propsective purchaser, analysis re: diligence request and discussion with M. Bell for the same; review of dataroom documents and analysis of activity.
Jason Eckford	16-Jul-20	1.9	Number of calls and emails wit Phase 1 Bidders and analysis/preparation to respond to due diligence requests; analysis and preparation for meeting with LPs re: Investment Proposal
Jason Eckford	17-Jul-20	2.0	Review of Investment Proposal, analysis of terms and payout re: feasability, discussion with Mike; discussions with Real Estate teams re: SISP.
Jason Eckford	20-Jul-20	3.0	Multiple calls with Phase 1 Bidders and M. Bell, email correspondence for the same; analysis of documents re: diligence requests from Phase 1 Bidders; CBRE correspondence; discussions with real estate team re: SISP; numerous emails/calls with Phase 1 Bidders re: SISP deadline.
Jason Eckford	21-Jul-20	2.6	Call with LP re: investment proposal; a number of calls and emails with Phase 1 Bidders re: SISP and Phase 1 deadline, review of documents / data room and providing to Phase 1 bidders re: due diligence requets; review of NDAs and providing data room access; follow-up with Phase 1 Bidders re: deadline and further calls for the same.
Jason Eckford	22-Jul-20	1.1	Multiple emails and calls with Phase 1 Bidders, analysis and providing documents for diligence requests.
Jason Eckford	23-Jul-20	2.0	Multiple emails/calls with Phase 1 Bidders, due diligence requests, discussions re: form of offer submission, discussion with M. Bell.
Jason Eckford	24-Jul-20	2.4	Calls with Phase 1 Bidders re: offer submission; review of LOIs received, discussion with M. Bell for the same; analysis of LOIs; review of SISP and drafting of Bid Process Letter.
Jason Eckford	27-Jul-20	3.8	Analysis of LOIs received, preparation of offer summary, analysis of terms and closing conditions, discussions with M. Bell for the same; discussions with real estate team; correspondence with Phase 1 Bidders; Bid Procses Letter and Phase II determinations
Jason Eckford	28-Jul-20	2.0	Preparation of bid process letter; discussions with M. Bell re: next steps; further LOI analysis re: discussions with M. Bell.
Jason Eckford	29-Jul-20	0.5	Call and emails with Phase I Bidders.
Jason Eckford	30-Jul-20	2.1	Multiple calls/emails with Phase 1 Bidders; discussions with M. Bell re: next steps; call with Real Estate Team
Jason Eckford	31-Jul-20	1.7	Multiple calls/emails with Phase 1 Bidders, due diligence questions, discussions with M. Bell for the same.
Jason Eckford		**48.3**	
Total		**95.2**	

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500005843
Please include this number with payment

Invoice Date:	October 16, 2020
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from August 1, 2020 to August 31, 2020

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		32,699.50	GST	5 %	1,634.98	34,334.48
Expense (invoice attached):		757.00	GST	5 %	37.85	794.85
		33,456.50			**1,672.83**	**35,129.33**
Invoice summary		**33,456.50**				
Tax :	5% GST				1,672.83	
Total:		**33,456.50**			**1,672.83**	**35,129.33**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc. - CCAA
Billing Details from August 1, 2020 to August 31, 2020
Invoice #CA12C500005843 dated October 16, 2020

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	26.7	$625	16,687.50
Jason Eckford	Manager	37.6	$395	14,852.00
Marcos Souza	Paraprofessional	5.8	$200	1,160.00
		70.1		**$32,699.50**
Add: Expenses (details attached)				757.00
				$33,456.50
Add: GST (@ 5%)				1,672.83
TOTAL				**$35,129.33**

Port Capital Group Inc. - CCAA
Time Details from August 1, 2020 to August 31, 2020
Invoice #CA12C500005843 dated October 16, 2020

Person	Date	Hours	Description
Mike Bell	17-Aug-20	2.5	Restructuring matters / emails / Phase 2 determinations / calls
Mike Bell	18-Aug-20	2.1	Proforma preparation / calls
Mike Bell	19-Aug-20	2.4	2nd Monitor's report / calls
Mike Bell	20-Aug-20	2.7	LPs / review / calls / 2nd Report
Mike Bell	21-Aug-20	2.9	Calls / 2nd Report / review of materials / proforma analaysis
Mike Bell	24-Aug-20	2.3	Call with counsel, Port re: stay extension / 2nd Report / emails / LP / potential purchaser call
Mike Bell	25-Aug-20	3.1	Call with LPs / multiple calls and emails with Bidders / next steps / review
Mike Bell	26-Aug-20	2.5	2nd report / review Port & counsel comments / calls
Mike Bell	27-Aug-20	2.6	Call with Bidder / finalizing report / review motion materials
Mike Bell	28-Aug-20	1.3	Email/call with counsel for trades / presale matters
Mike Bell	31-Aug-20	2.3	Calls with Bidder / LPs / Port / Presale letter / Court
Mike Bell		**26.7**	
Jason Eckford	4-Aug-20	5.0	Correspondence with suppliers, amendments and discussion with M. Bell for the same; Review of invoices / processing for payment, discussions with M. Souza for the same; Correspondence with city; insurance; analysis and providing documents to counsel; discussions with M. Bell.
Jason Eckford	5-Aug-20	2.7	Presale purchase analysis, call with counsel for the same; correspondence with LP, review of materials for the same; call with supplier; call with Port; COV permits; review of SISP re: Phase 2, discussion with M. Bell for the same.
Jason Eckford	6-Aug-20	2.8	Call with counsel for lenders; presale analysis; correspondence with creditors/suppliers; review of invoices; process letter.
Jason Eckford	7-Aug-20	2.5	Processing payments, correspondence with suppliers for the same; review of policies and correspondence with broker re: insurance extension; presale purchase analysis; discussion with M. Bell re: next steps
Jason Eckford	10-Aug-20	1	Calls with various stakeholders: suppliers; creditor; payment processing; review of invoices and supporting documents.
Jason Eckford	11-Aug-20	3.2	Review of invoices, correspondence with suppliers for the same; drafting Second Monitor's Report; call with M. Bell; preparation of DIP Lender documents: budget to actual, R&D, LOI summary.
Jason Eckford	12-Aug-20	0.6	Insurance policy extension; drafting Second Monitor's Report.
Jason Eckford	13-Aug-20	3.6	Correspondence with COV, Correspondence with DIP Lender; drafting Second Monitor's Report and analysis of various documents for the same.
Jason Eckford	14-Aug-20	2.9	Calls with suppliers, LP, creditors; calculation of DIP Interest and payments, coordination with M. Souza; Drafing Monitor's Report
Jason Eckford	17-Aug-20	1.7	Review of invoices and discussions with Port for the same; Second Report of the Monitor
Jason Eckford	18-Aug-20	3.4	Correspondence with LPs; correspondence with CBRE; Second Monitor's Report and analysis for the same; correspondence with counsel; correspondence with suppliers, invoice/payment review; budget to actual.
Jason Eckford	19-Aug-20	4.8	Preparation of Second Report of the Monitor, Cash Flow Forecast, notes and appendices; call with CBRE, discussion with M. Bell; payment review; correspondence with supplier.
Jason Eckford	20-Aug-20	2.3	Call and coordinating with suppliers, review of documents for the same; Monitor's Report; discussion with M. Bell; drafting docs re: Monitor's report, LOIs, Phase 2; correspondence with LP.
Jason Eckford	21-Aug-20	1.1	Review of invoices & send to payment; discussions with M. Bell; correspondence with counsel; correspondence with LPs.
Jason Eckford		**37.6**	
Marcos Souza	4-Aug-20	0.8	Processing payables; accounting.
Marcos Souza	5-Aug-20	0.7	Confirming receipt of funds; accounting.
Marcos Souza	6-Aug-20	0.6	Bank reconciliation for the month of June 2020; journal entries.

EY

Port Capital Group Inc. - CCAA

Time Details from August 1, 2020 to August 31, 2020

Invoice #CA12C500005843 dated October 16, 2020

Person	Date	Hours	Description
Marcos Souza	10-Aug-20	0.9	Processing payables-accounting; electronic filing.
Marcos Souza	14-Aug-20	0.8	Preparing wire transfer request; accounting; electronic filing.
Marcos Souza	18-Aug-20	0.8	Bank reconciliation for the month of July 2020; electronic filing.
Marcos Souza	24-Aug-20	1.2	Accounting - processing payables; electronic filing.
Marcos Souza		**5.8**	
Total		**70.1**	

CITY OF VANCOUVER

453 West 12th Avenue
Vancouver, BC V5Y 1V4

Online Payments

Receipt

RETAIN THIS COPY FOR YOUR RECORDS

Payment Date: Aug 04, 2020

Applicant: Peter Pham DBA: Aikid Design/Management Inc. (peter2010@gmail.com)

Receipt Number:	R285197
Received Date:	Aug 04, 2020
Payment Amount:	$757.00
Order ID:	127672214
Payment Method:	Credit Card
Payer:	Jason Eckford

Date	File Number	My Reference #	Description	Fee Amount	Tax Paid	Amount Paid
Jun 11, 2020	DP-2016-00318		13(b) - Renewal Time Limited - Other	$757.00		$757.00

Total: $757.00

This is not a license / permit and does not authorize business related activities or any work to proceed.

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500005844
Please include this number with payment

Invoice Date:	October 16, 2020
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. Sales Process

For professional services rendered from August 1, 2020 to August 31, 2020

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		6,896.50	GST	5 %	344.83	7,241.33
		6,896.50			**344.83**	**7,241.33**
Invoice summary		**6,896.50**				
Tax :	5% GST				344.83	
Total:		**6,896.50**			**344.83**	**7,241.33**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc. - SISP

Billing Details from August 1, 2020 to August 31, 2020
Invoice #CA12C500005844 dated October 16, 2020

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	6.8	$625	4,250.00
Jason Eckford	Manager	6.7	$395	2,646.50
		13.5		**$6,896.50**
Add: GST (@ 5%)				344.83
TOTAL				**$7,241.33**

Port Capital Group Inc. - SISP
Time Details from August 1, 2020 to August 31, 2020
Invoice #CA12C500005844 dated October 16, 2020

Person	Date	Hours	Description
Mike Bell	17-Aug-20	1.7	SISP matters / calls / next steps
Mike Bell	18-Aug-20	1.0	Analysis / call with CBRE
Mike Bell	19-Aug-20	0.8	Call with Bidder / discussions with real estate team
Mike Bell	20-Aug-20	0.7	Phase 2 document review / calls
Mike Bell	21-Aug-20	1.1	Calls / prospective bidders
Mike Bell	26-Aug-20	0.9	SISP / call with prospective party
Mike Bell	27-Aug-20	0.6	Calls / prospective bidders
Mike Bell		**6.8**	
Jason Eckford	5-Aug-20	1.6	Call/email with LOI Bidders; correspondence with LP and review of documents for the same, review of SISP re: Phase 2.
Jason Eckford	6-Aug-20	0.6	Call/email with LOI Bidders, discussion with M. Bell re: SISP and next setps.
Jason Eckford	10-Aug-20	0.6	Call with Phase 1 Bidder; analysis re: phase 2
Jason Eckford	12-Aug-20	1.2	Preparation of documents re: Phase 2 analysis; correspondence with Phase 1 Bidder; preparation of various documents re: Phase 2 analysis.
Jason Eckford	13-Aug-20	0.2	Correspondence with Phase I Bidders
Jason Eckford	14-Aug-20	0.3	Call/email with Phase 1 Bidders
Jason Eckford	17-Aug-20	0.3	Calls with Phase 1 Bidder, discussion with M. Bell for the same
Jason Eckford	18-Aug-20	0.9	Correspondence with LPs, correspondence with CBRE re: SISP; analysis/prep for the same.
Jason Eckford	20-Aug-20	1.0	Drafting documents re: Phase 2 and LOIs; correspondence with LP.
Jason Eckford		**6.7**	
Total		**13.5**	

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500005845
Please include this number with payment

Invoice Date:	October 16, 2020
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from September 1, 2020 to September 30, 2020

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		24,536.00	GST	5 %	1,226.80	25,762.80
		24,536.00			**1,226.80**	**25,762.80**
Invoice summary		**24,536.00**				
Tax :	5% GST				1,226.80	
Total:		**24,536.00**			**1,226.80**	**25,762.80**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc. - CCAA
Billing Details from September 1, 2020 to September 30, 2020
Invoice #CA12C500005845 dated October 16, 2020

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	32.8	$625	20,500.00
Jason Eckford	Manager	8.8	$395	3,476.00
Marcos Souza	Paraprofessional	2.8	$200	560.00
		44.4		**$24,536.00**
Add: GST (@ 5%)				1,226.80
TOTAL				**$25,762.80**

EY

Port Capital Group Inc. - CCAA
Time Details from September 1, 2020 to September 30, 2020
Invoice #CA12C500005845 dated October 16, 2020

Person	Date	Hours	Description
Mike Bell	1-Sep-20	3.6	Presale Letter / review order / Lenders / calls / LP matters / analysis
Mike Bell	2-Sep-20	2.8	Restructuring matters / calls / Phase 2 determination / insurance
Mike Bell	3-Sep-20	2.4	Multiple calls / analysis / review
Mike Bell	4-Sep-20	1.1	Lenders / Coordination / calls
Mike Bell	7-Sep-20	1.3	Calls / review / approvals
Mike Bell	8-Sep-20	2.0	Restructuring matters / CBRE / coordination / review
Mike Bell	9-Sep-20	1.5	Emails with Port and counsel / insurance / Lenders / Process Letter
Mike Bell	10-Sep-20	2.3	Call with Port / presales / lenders / LPs / review
Mike Bell	11-Sep-20	1.0	Call with CMLS / follow-up.
Mike Bell	15-Sep-20	1.7	Emails with legal counsel / Aviva / Bidders
Mike Bell	17-Sep-20	2.9	DIP documents / prospective bidder / calls with Bidder / Phase 2 documents / emails
Mike Bell	18-Sep-20	1.2	Review of Phase 2 letters / Lenders
Mike Bell	21-Sep-20	1.8	Call with Aviva / next steps / analysis
Mike Bell	22-Sep-20	1.7	Emails with Bidders / lenders / approvals / calls
Mike Bell	23-Sep-20	1.7	Calls / analysis re: Phase 2 / Bidder Letters / call with JE
Mike Bell	24-Sep-20	1.1	Phase 2 determination / discussion with Port
Mike Bell	25-Sep-20	0.8	Review re: supplier and expenses / approvals / call
Mike Bell	28-Sep-20	0.2	LP
Mike Bell	29-Sep-20	0.4	Coordination with JE / calls
Mike Bell	30-Sep-20	1.3	Call with Port / presale / restructuring matters
Mike Bell		**32.8**	
Jason Eckford	8-Sep-20	1.3	Correspondence with creditors; payments and review.
Jason Eckford	9-Sep-20	0.8	Insurance; correspondence with creditors; building permit.
Jason Eckford	10-Sep-20	1.2	Correspondence from CMLS re: insurance, call/email with broker for the same; correspondence with creditors; funding requirement review/payment
Jason Eckford	11-Sep-20	1.1	Correspondenec with Insurance re: policies and review of document for the same, invoice review/banking.
Jason Eckford	14-Sep-20	0.5	Call with Port; invoice review; updating documents
Jason Eckford	15-Sep-20	0.9	Creditor and stakeholder calls/emails; R&D; various items re: SISP; review invoices.
Jason Eckford	16-Sep-20	0.8	Cash flow analysis, DIP request document preparation; insurance.
Jason Eckford	17-Sep-20	0.6	Correspondence with creditors; insurance; processing payments.
Jason Eckford	21-Sep-20	0.2	Call with Aviva
Jason Eckford	22-Sep-20	0.4	Review invoices, processing payments.
Jason Eckford	24-Sep-20	0.2	Call and email with creditor
Jason Eckford	29-Sep-20	0.2	Correspondence with port/insurance.
Jason Eckford	30-Sep-20	0.6	Correspondence with suppliers; invoice review; cash flow/DIP
Jason Eckford		**8.8**	
Marcos Souza	15-Sep-20	0.3	Accounting.
Marcos Souza	17-Sep-20	1.9	Processing payables; accounting; electronic filing.
Marcos Souza	22-Sep-20	0.6	Accounting; processing payment.
Marcos Souza		**2.8**	
Total		**44.4**	

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500005846
Please include this number with payment

Invoice Date:	October 16, 2020
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. Sales Process

For professional services rendered from September 1, 2020 to September 30, 2020

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		4,768.00	GST	5 %	238.40	5,006.40
		4,768.00			**238.40**	**5,006.40**
Invoice summary		**4,768.00**				
Tax :	5% GST				238.40	
Total:		**4,768.00**			**238.40**	**5,006.40**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc. - SISP
Billing Details from September 1, 2020 to September 30, 2020
Invoice #CA12C500005846 dated October 16, 2020

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	3.9	$625	2,437.50
Jason Eckford	Manager	5.9	$395	2,330.50
		9.8		**$4,768.00**
Add: GST (@ 5%)				238.40
TOTAL				**$5,006.40**

EY

Port Capital Group Inc. - SISP
Time Details from September 1, 2020 to September 30, 2020
Invoice #CA12C500005846 dated October 16, 2020

Person	Date	Hours	Description
Mike Bell	1-Sep-20	0.6	Calls / SISP Matters
Mike Bell	2-Sep-20	0.5	Calls re: Phase 2
Mike Bell	8-Sep-20	0.3	Discussion with JE re: Phase 2, document review
Mike Bell	15-Sep-20	0.7	Prospective bidder / calls / due diligence
Mike Bell	17-Sep-20	0.4	SISP
Mike Bell	21-Sep-20	0.4	Calls re: SISP matters
Mike Bell	22-Sep-20	0.6	Bidder / calls
Mike Bell	23-Sep-20	0.4	Coordinating due diligence / emails with Bidder
Mike Bell		**3.9**	
Jason Eckford	8-Sep-20	0.6	Phase II determination, discussion with M. Bell and preparation of documents for the same:
Jason Eckford	9-Sep-20	0.4	Preparation of documents and providing to Bidder; call for the same.
Jason Eckford	14-Sep-20	0.4	Call with LP and call/email correspondence re: prospective purchaser.
Jason Eckford	15-Sep-20	0.3	Various emails re: SISP
Jason Eckford	16-Sep-20	0.2	Call with prospective purchaser
Jason Eckford	17-Sep-20	0.6	Preparation of documents and email with prospective purchaser; dataroom acc
Jason Eckford	18-Sep-20	0.9	Updating letters re: Phase 2 Qualified Bidders, dataroom updates, discussion w
Jason Eckford	21-Sep-20	0.4	Number of emails to Phase 2 Bidders.
Jason Eckford	22-Sep-20	0.4	Number of emails with Phase 2 Bidders, prep of documents, emails to M. Bell for the same.
Jason Eckford	23-Sep-20	0.6	Call with bidder; discussion with Port re: due diligence request
Jason Eckford	24-Sep-20	0.3	Call with bidder, preparation of document for the same
Jason Eckford	25-Sep-20	0.3	Call with port re: diligence requests, correspondence with bidders.
Jason Eckford	29-Sep-20	0.2	Call and email with Phase 2 Bidder
Jason Eckford	30-Sep-20	0.3	Emails with Phase 2 Bidder and Port for the same.
Jason Eckford		**5.9**	
Total		**9.8**	

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500006709
Please include this number with payment

Invoice Date:	May 25, 2021
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from October 1, 2020 to October 31, 2020

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		37,340.00	GST	5 %	1,867.00	39,207.00
		37,340.00			**1,867.00**	**39,207.00**
Invoice summary		**37,340.00**				
Tax:	5% GST				1,867.00	
Total:		**37,340.00**			**1,867.00**	**39,207.00**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc. - CCAA

Billing Details from October 1, 2020 to October 31, 2020
Invoice # CA12C500006709 dated May 25, 2021

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	37.4	$625	23,375.00
Jason Eckford	Manager	31.0	$395	12,245.00
Marcos Souza	Paraprofessional	8.6	$200	1,720.00
		77.0		**$37,340.00**
Add: GST (@ 5%)				1,867.00
TOTAL				**$39,207.00**

EY

Port Capital Group Inc. - CCAA
Time Details from October 1, 2020 to October 31, 2020
Invoice # CA12C500006709 dated May 25, 2021

Person	Date	Hours	Description
Mike Bell	1-Oct-20	0.4	SISP Matters
Mike Bell	2-Oct-20	1.4	Multiple calls with Bidders, site tours
Mike Bell	5-Oct-20	2.1	Offers / SISP issues
Mike Bell	6-Oct-20	2.0	CMLS Call; SISP follow up.
Mike Bell	7-Oct-20	2.3	Calls with bidders / pro formas
Mike Bell	8-Oct-20	2.4	Review and analysis of Marketability
Mike Bell	9-Oct-20	1.6	Approvals
Mike Bell	12-Oct-20	2.3	Prep re. 3rd report
Mike Bell	13-Oct-20	3.1	CMLS Call; negotiations with bidders
Mike Bell	14-Oct-20	2.2	DD / SISP Matters
Mike Bell	15-Oct-20	1.1	Due diligence inquiries
Mike Bell	16-Oct-20	2.3	DD / SISP / payment approvals
Mike Bell	19-Oct-20	1.2	Approvals
Mike Bell	20-Oct-20	2.2	CMLS Call; follow-up procedures; approvals
Mike Bell	21-Oct-20	1.3	Approvals / SISP procedures
Mike Bell	22-Oct-20	0.8	Draft of 3rd report
Mike Bell	23-Oct-20	0.7	3rd report
Mike Bell	26-Oct-20	1.9	Phase II Bids
Mike Bell	27-Oct-20	2.1	CMLS Call; review and approval; discussions with bidders.
Mike Bell	28-Oct-20	0.3	Review approvals.
Mike Bell	29-Oct-20	1.6	Third Report matters.
Mike Bell	30-Oct-20	2.1	Third Report.
Mike Bell		**37.4**	
Jason Eckford	1-Oct-20	3.4	Correspondence with bidders; multiple emails with Port and analysis for the same; insurance; invoice review; creditor listing.
Jason Eckford	2-Oct-20	3.6	Multiple emails with Port; correspondence with bidder; payment; correspondence with creditor; DIP request preparation; budget to actuals/SRD
Jason Eckford	5-Oct-20	2.7	Attending site visit with Phase II Bidder; follow-up with Port re: diligence request; DIP; review of CRA letter and correspondence with Port re: GST filings.
Jason Eckford	6-Oct-20	0.5	Correspondence with prospective buyers; due diligence follow up, invoice review.
Jason Eckford	7-Oct-20	0.2	Due diligence, call with Port for the same
Jason Eckford	9-Oct-20	1.7	Follow-up emails with Phase II bidders; due diligence requests with Port; correspondence with prospective party; preparation of documents re: DIP; expense review.
Jason Eckford	13-Oct-20	1.7	Multiple calls and emails with bidders; offer format; invoices; banking
Jason Eckford	14-Oct-20	1.2	Invoice review, payments, banking; correspondence with management; due diligence.
Jason Eckford	15-Oct-20	1.8	CRA; due diligence request, emails with management for the same; builder lien/title; payments
Jason Eckford	16-Oct-20	3.7	Due diligence requests; calls/emails with Bidders; Offer analysis; call with CRA, review and discussion with Port for the same.
Jason Eckford	19-Oct-20	4.7	Analysis of offers received, discussion with M. Bell for the same; preparation of offer evaluation; emails with Port; invoice review and payments.
Jason Eckford	26-Oct-20	0.7	Phase II Bidders, invoice review / payment
Jason Eckford	27-Oct-20	0.8	Phase II Bidders, bid analysis/assistance

EY

Port Capital Group Inc. - CCAA
Time Details from October 1, 2020 to October 31, 2020
Invoice # CA12C500006709 dated May 25, 2021

Person	Date	Hours	Description
Jason Eckford	28-Oct-20	0.4	Phase II bidders
Jason Eckford	29-Oct-20	1.2	Phase II Bidders, 3rd report.
Jason Eckford	30-Oct-20	2.7	Drafting 3rd Report of the Monitor; Offer analysis
Jason Eckford		**31.0**	
Marcos Souza	2-Oct-20	1.3	Processing payables; accounting; filing.
Marcos Souza	8-Oct-20	0.8	Bank reconciliation for the month of Aug 2020.
Marcos Souza	13-Oct-20	1.3	Banking; processing payables - accounting.
Marcos Souza	15-Oct-20	0.7	Title search; filing.
Marcos Souza	19-Oct-20	0.8	Accounting; processing invoice payments.
Marcos Souza	23-Oct-20	1.9	Banking; accounting; processing payment of invoices.
Marcos Souza	26-Oct-20	1.8	Accounting; Processing payments; posting receipts; Preparing wire transfer request – emails RBC
Marcos Souza		**8.6**	
Total		**77.0**	

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500006710
Please include this number with payment

Invoice Date:	May 25, 2021
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from November 1, 2020 to November 30, 2020

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		31,961.00	GST	5 %	1,598.05	33,559.05
		31,961.00			**1,598.05**	**33,559.05**
Invoice summary		**31,961.00**				
Tax:	5% GST				1,598.05	
Total:		**31,961.00**			**1,598.05**	**33,559.05**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc. - CCAA
Billing Details from November 1, 2020 to November 30, 2020
Invoice #CA12C500006710 dated May 25, 2021

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	31.4	$625	19,625.00
Jason Eckford	Manager	28.8	$395	11,376.00
Marcos Souza	Paraprofessional	4.8	$200	960.00
		65.0		**$31,961.00**
Add: GST (@ 5%)				1,598.05
TOTAL				**$33,559.05**

EY

Port Capital Group Inc. - CCAA
Time Details from November 1, 2020 to November 30, 2020
Invoice #CA12C500006710 dated May 25, 2021

Person	Date	Hours	Description
Mike Bell	9-Nov-20	3.1	Review and approval of expenses
Mike Bell	10-Nov-20	2.2	CMLS Lender call
Mike Bell	11-Nov-20	2.3	Approvals / Buyer DD / Calls
Mike Bell	12-Nov-20	0.8	Approvals
Mike Bell	13-Nov-20	1.2	Consult with secured / Aviva
Mike Bell	17-Nov-20	3.3	CMLS Lender call
Mike Bell	18-Nov-20	4.2	Negotiations re. Bosa agreement; calls with lenders
Mike Bell	19-Nov-20	2.4	Secured creditor consolation / Bosa agreement
Mike Bell	20-Nov-20	3.5	Bosa Bid Process discussion / approvals / review and approval of documents
Mike Bell	23-Nov-20	1.3	Secured creditor consulation / Bosa / discussion with potential buyers
Mike Bell	24-Nov-20	0.5	CMLS Lender call
Mike Bell	25-Nov-20	2.2	BOSA Bid Process discussion
Mike Bell	26-Nov-20	3.1	Monitor's Report draft; Bosa Matters
Mike Bell	27-Nov-20	1.3	Finalize report
Mike Bell		**31.4**	
Jason Eckford	2-Nov-20	2.6	Site visit with Phase 2 Bidder; review of CRA letter and correspondence with Port; insurance; expense review.
Jason Eckford	3-Nov-20	1.4	Call with COV, licensing matters, emails with management and suppliers, call with management.
Jason Eckford	4-Nov-20	0.9	Builders permit; R&D; emails with vendor and reconciliation for the same;
Jason Eckford	5-Nov-20	1.6	Drafting Trustee's report reconciliations / analysis for the same.
Jason Eckford	6-Nov-20	3.4	Review of invoices, expense reconciliation, SRD, Trustee report, discussion with M. Bell
Jason Eckford	9-Nov-20	0.7	Invoice review/R&D; call; Report
Jason Eckford	10-Nov-20	1.1	Drafting Monitor's report; expenses/banking; permit; site status
Jason Eckford	13-Nov-20	1.3	Drafting Monitor's report, cash flow, R&D, banking, letter to Phase II Bidders, correspondence for same.
Jason Eckford	16-Nov-20	0.5	Various emails, due diligence requests.
Jason Eckford	17-Nov-20	0.5	Emails; due diligence
Jason Eckford	20-Nov-20	2.5	Emails/calls, insurance issues, management, prep of documents for due diligence, data room.
Jason Eckford	23-Nov-20	1.2	Number of emails/calls re: due diligence coordination; insurance: review of documents and emails for the same re: alternative coverage; Monitor's report; BC Hydro; banking / receipts & disbursements
Jason Eckford	24-Nov-20	2.6	Monitor's report; invoice review and payments, banking; coordinating site visit / due diligence; email with LP; insurance matters
Jason Eckford	25-Nov-20	1.5	Monitor's Report, cash flow & cash flow notes; data room / due diligence
Jason Eckford	26-Nov-20	2.7	Discussions with M. Bell and preparation of documents for the same; revisions to Monitor's Report; preparation of confidential Monitor's report; emails with Bennett Jones.
Jason Eckford	27-Nov-20	2.9	Monitor's Report: revisions, updated, appendices, finalizing; numerous emails with counsel & Petitioner's counsel; due diligence requests.
Jason Eckford	30-Nov-20	1.4	Due diligence requests, calls with management, emails with Urban One for the same; prep of docs for court, emails with lawyers for the same.
Jason Eckford		**28.8**	

Port Capital Group Inc. - CCAA
Time Details from November 1, 2020 to November 30, 2020
Invoice #CA12C500006710 dated May 25, 2021

Person	Date	Hours	Description
Marcos Souza	6-Nov-20	1.6	Processing payment of invoices; accounting; filing.
Marcos Souza	10-Nov-20	1.6	Bank reconciliation for the month of Sept 2020; Prepare forms Fax to CRA – Apply for GST number and Authorization for access by Phone or mail.
Marcos Souza	26-Nov-20	1.6	Call to CRA; processing payables/accounting.
Marcos Souza		**4.8**	
Total		**65.0**	

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500006711
Please include this number with payment

Invoice Date:	May 25, 2021
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from December 1, 2020 to December 31, 2020

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		26,308.00	GST	5 %	1,315.40	27,623.40
		26,308.00			**1,315.40**	**27,623.40**
Invoice summary		**26,308.00**				
Tax:	5% GST				1,315.40	
Total:		**26,308.00**			**1,315.40**	**27,623.40**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc. - CCAA

Billing Details from December 1, 2020 to December 31, 2020
Invoice #CA12C500006711 dated May 25, 2021

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	18.8	$625	11,750.00
Jason Eckford	Manager	32.4	$395	12,798.00
Marcos Souza	Paraprofessional	8.8	$200	1,760.00
		60.0		**$26,308.00**
Add: GST (@ 5%)				1,315.40
TOTAL				**$27,623.40**

Port Capital Group Inc. - CCAA
Time Details from December 1, 2020 to December 31, 2020
Invoice #CA12C500006711 dated May 25, 2021

Person	Date	Hours	Description
Mike Bell	7-Dec-20	3.1	BOSA matters
Mike Bell	8-Dec-20	2.3	Review and approvals / Bosa DD
Mike Bell	9-Dec-20	1.8	DD matters . Lender call
Mike Bell	10-Dec-20	0.9	Calls with Bosa / CMLS
Mike Bell	11-Dec-20	1.3	Approvals
Mike Bell	15-Dec-20	1.1	DD Matters.
Mike Bell	17-Dec-20	2.1	Stakeholder calls
Mike Bell	18-Dec-20	0.9	Data room analysis
Mike Bell	21-Dec-20	1.1	Approvals
Mike Bell	22-Dec-20	2.1	Presale purchasers matters
Mike Bell	23-Dec-20	2.1	DD considerations
Mike Bell		**18.8**	
Jason Eckford	1-Dec-20	2.2	Attending court; matters re: delivery of report; number of matters re: insurance; due diligence; creditor communication
Jason Eckford	2-Dec-20	0.9	Bosa, Due Diligence requests, document review, data room.
Jason Eckford	3-Dec-20	2.3	Call with Bosa, review of documents and discussions with Port re: Due Diligence; review of invoices and payment request; builder's permit request; insurance; DIP Request
Jason Eckford	4-Dec-20	2.2	Banking, DIP request documentation, insurance matters: emails, review of documents, calls; site preservation / builder's permit.
Jason Eckford	7-Dec-20	2.1	Number of emails with Management, insurance matters; due diligence requests; correspondence with Bosa
Jason Eckford	8-Dec-20	2.5	Correspondence with creditors; call with Port re: diligence requests, emails for the same; email with Bosa; 45 minute call with LPs; call re: requirements for building permit; insurance.
Jason Eckford	10-Dec-20	1.3	Emails with Bosa, multiple calls with Port re: due diligence requests, discussion with M. Bell for the same.
Jason Eckford	11-Dec-20	2.3	Number of calls with Port Group re: due diligence, setting up doc transfer, review of documents received, data room; CRA
Jason Eckford	14-Dec-20	3.1	Invoice review; number of emails and calls with Port re: Diligence requests; review of numerous documents and uploading to Data room re: Bosa requests; insurance; DIP request; emails.
Jason Eckford	15-Dec-20	1.5	DIP request documentation; insurance matters; rebar work review/emails; working with Port Capital on due diligence requests, review of numerous documents and discussions with Bosa for the same; data room; number of emails and calls.
Jason Eckford	16-Dec-20	0.8	Call with architect, call with creditor; number of emails re: due diligence requests and obtaining information; review of diligence documents received; emails re: insurance matters; emails with secured creditor counsel; review of invoices; data room.
Jason Eckford	17-Dec-20	1.6	Invoice/banking matters; emails with counsel; call and emails re: insurance matters; creditor correspondence; due diligence requests.
Jason Eckford	18-Dec-20	1.8	Call with CRA; calls with insurance; number of emails with creditors and review of documents/invoices for the same; due diligence requests and review of documents to answer questions; data room; emails.
Jason Eckford	21-Dec-20	2.6	Review of invoices and payments, banking; building permit; number of emails and calls re: presale; emails with counsel; emails; insurance.
Jason Eckford	22-Dec-20	2.2	Insurance, number of emails, number of emails and review of documents re: due diligence, call re: lease

EY

Port Capital Group Inc. - CCAA
Time Details from December 1, 2020 to December 31, 2020
Invoice #CA12C500006711 dated May 25, 2021

Person	Date	Hours	Description
Jason Eckford	23-Dec-20	0.6	Insurance matters; number of emails.
Jason Eckford	24-Dec-20	0.7	Emails; review of letter to presale purchasers.
Jason Eckford	31-Dec-20	1.7	Presale letters and emails for the same; number of emails and calls with Port and landlord's counsel re: showroom, discussion with M. Bell
Jason Eckford		**32.4**	
Marcos Souza	3-Dec-20	1.8	Processing payables; accounting; adm matters.
Marcos Souza	10-Dec-20	1.2	Processing payments; accounting; posting journal entries.
Marcos Souza	16-Dec-20	1.2	Banking/request transfer of funds; processing payment of invoice; Accounting.
Marcos Souza	17-Dec-20	0.8	Bank reconciliation for the month of Nov 2020.
Marcos Souza	21-Dec-20	2.4	Re: emails RBC/banking; processing payables; accounting.
Marcos Souza	22-Dec-20	1.4	Re: emails RBC/banking – wire transfers; accounting; adm matters.
Marcos Souza		**8.8**	
Total		**60.0**	

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500006712
Please include this number with payment

Invoice Date:	May 25, 2021
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from January 1, 2021 to January 31, 2021

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		31,807.50	GST	5 %	1,590.38	33,397.88
		31,807.50			**1,590.38**	**33,397.88**
Invoice summary		**31,807.50**				
Tax:	5% GST				1,590.38	
Total:		**31,807.50**			**1,590.38**	**33,397.88**

A member of Ernst & Young Global

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

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

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

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

Port Capital Group Inc. - CCAA
Billing Details from January 1, 2021 to January 31, 2021
Invoice # CA12C500006712 dated May 25, 2021

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	26.7	$625	16,687.50
Jason Eckford	Manager	36.0	$395	14,220.00
Marcos Souza	Paraprofessional	4.5	$200	900.00
		67.2		**$31,807.50**
Add: GST (@ 5%)				1,590.38
TOTAL				**$33,397.88**

EY

Port Capital Group Inc. - CCAA
Time Details from January 1, 2021 to January 31, 2021
Invoice # CA12C500006712 dated May 25, 2021

Person	Date	Hours	Description
Mike Bell	11-Jan-21	2.3	Review and approval of expenses
Mike Bell	12-Jan-21	3.2	Call with lenders; Aviva; DD with Bosa.
Mike Bell	13-Jan-21	2.1	Approvals / BOSA DD discussions
Mike Bell	15-Jan-21	0.8	BOSA DD matters
Mike Bell	18-Jan-21	0.9	Approvals
Mike Bell	19-Jan-21	1.1	CMLS call / other approval matters
Mike Bell	20-Jan-21	1.4	Review and approval of expenses
Mike Bell	21-Jan-21	1.9	DD considerations
Mike Bell	22-Jan-21	2.1	DD Considerations
Mike Bell	25-Jan-21	1.3	DD considerations
Mike Bell	25-Jan-21	0.1	approvals
Mike Bell	26-Jan-21	2.2	BOSA DD matters
Mike Bell	26-Jan-21	1.1	CMLS lender call / approvals
Mike Bell	27-Jan-21	1.9	GST refund matters / calls with stakeholders / Tobi
Mike Bell	27-Jan-21	1.3	Review and approval of expenses / Insurance
Mike Bell	28-Jan-21	2.2	BOSA site meeting; calls
Mike Bell	28-Jan-21	0.3	Approvals
Mike Bell	29-Jan-21	0.5	Review and approvals
Mike Bell		**26.7**	
Jason Eckford	4-Jan-21	1.2	Email and call with lawyer for showroom; invoice and payment processing; creditor emails; mail/fax review
Jason Eckford	5-Jan-21	2.2	Call with presale purchaser; emails with Port; Onni diligence, review of docs and discussion with Port; permit extension and discussion with City; emails.
Jason Eckford	6-Jan-21	2.3	Preparation of presale letter; review of bid offer agreement re: Bosa; invoice review; insurance; expense and forecast reconciliation; emails with Port and creditors; calls.
Jason Eckford	7-Jan-21	0.2	Insurance; emails; invoices
Jason Eckford	8-Jan-21	0.7	Emails; coordinating diligence and call with Port for same; emails re: showroom, invoices/banking.
Jason Eckford	11-Jan-21	0.3	Emails, invoices, banking.
Jason Eckford	12-Jan-21	1.6	Review/Approval of GST / Banking matters; diligence requests, email with Port for the same; Showroom lease matters; emails.
Jason Eckford	13-Jan-21	3.1	Multiple calls with CRA re: GST, discussion with M. Bell for the same, preparation of doc for T. Reyes signature, email for the same; email with counsel of showroom landlord; creditor emails; prep of docs re: LP; calls.
Jason Eckford	14-Jan-21	2.3	Call and email with BC Hydro; due diligence requests; payment and invoice review, budget reconciliation and prep of DIP request for the same; banking.
Jason Eckford	15-Jan-21	0.8	Diligence requests; call with Bowra re: Receivership; CRA; calls.
Jason Eckford	18-Jan-21	1.6	Number of emails and calls re: due diligence requests; email to Port; call / emails re: supplier negotiations;
Jason Eckford	19-Jan-21	2.7	Supplier negotiations; invoice review / payments / banking; number of calls re: remedial work required, discussion with M. Bell for the same; disclosure agreement; number of emails re: due diligence requests.
Jason Eckford	20-Jan-21	2.7	Call with Code Consultant, call with Port re: Diligence queries, review of documents and email to Bosa for the same, follow-up emails; review of documents, call negotiation with supplier; emails; calls.

EY

Port Capital Group Inc. - CCAA
Time Details from January 1, 2021 to January 31, 2021
Invoice # CA12C500006712 dated May 25, 2021

Person	Date	Hours	Description
Jason Eckford	21-Jan-21	4.2	Multiple calls with architect, drafting disclosure agreement and revisions for the same; insurance; GST; numerous emails re: due diligence; calls with Inspector and engineer re: remedial work, assessment and discussion with M. Bell for the same.
Jason Eckford	22-Jan-21	2.1	Rebar remediation matters; banking; call with BC Hydro, email and correspondence with Bosa for the same; Due Diligence emails/calls.
Jason Eckford	25-Jan-21	1.3	Call with Bosa re Due diligence; call with Port re: diligence requests; number of emails and calls re: due diligence, review of documents for the same, discussions with Bosa for the same; CRA matters; emails.
Jason Eckford	26-Jan-21	0.8	Emails re insurance; numerous emails re: diligence requests, calls and review of documents for the same; drafting wording for Project Status Report re: licensing; discussion with M. Bell re next steps, banking.
Jason Eckford	27-Jan-21	2.2	DIP documentation preparation: reconciliation, statement of receipts and disbursements, budget to actual, funding request and analysis for the same to the cash flow; emails with creditors; due diligence requests and discussion with Bosa and Port for the same; analysis of documents received;
Jason Eckford	28-Jan-21	2.3	Meeting with Bosa; Meeting with Port; call with AIBC; prep of documents and email to M. Bell for the same; number of emails re: licenses and call with M. Bell for the same; CRA matter; emails
Jason Eckford	29-Jan-21	1.4	Calls and emails re: license renewal; banking; creditor email; review of CRA doc, call to CRA re: GST; emails.
Jason Eckford		**36.0**	
Marcos Souza	11-Jan-21	0.8	Accounting; posting journal entries; rec GL.
Marcos Souza	18-Jan-21	1.6	Processing payables; accounting.
Marcos Souza	27-Jan-21	0.8	Processing payments; accounting.
Marcos Souza	29-Jan-21	1.3	Processing payments of invoices; Banking; accounting; Fax to CRA; filing.
Marcos Souza		**4.5**	
Total		**67.2**	

EY

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500006713
Please include this number with payment

Invoice Date:	May 25, 2021
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from February 1, 2021 to February 28, 2021

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		36,130.00	GST	5 %	1,806.50	37,936.50
Expenses (details attached):		559.08	GST	5 %	27.95	587.03
		36,689.08			**1,834.45**	**38,523.53**
Invoice summary		**36,689.08**				
Tax:	5% GST				1,834.45	
Total:		**36,689.08**			**1,834.45**	**38,523.53**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc. - CCAA

Billing Details from February 1, 2021 to February 28, 2021
Invoice #CA12C500006713 dated May 25, 2021

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	37.0	$625	23,125.00
Jason Eckford	Manager	30.9	$395	12,205.50
Marcos Souza	Paraprofessional	4.0	$200	800.00
		71.9		**$36,130.50**
Add: Expenses (details attached):				559.08
				$36,689.58
Add: GST (@ 5%)				1,834.48
TOTAL				**$38,524.06**

Port Capital Group Inc. - CCAA
Time Details from February 1, 2021 to February 28, 2021
Invoice #CA12C500006713 dated May 25, 2021

Person	Date	Hours	Description
Mike Bell	1-Feb-21	2.1	Bosa DD / presale analysis / Aviva calls
Mike Bell	2-Feb-21	1.3	CMLS Lender Call
Mike Bell	3-Feb-21	2.1	Review and approvals / Bosa matters
Mike Bell	4-Feb-21	2.1	Bosa DD / follow - up
Mike Bell	5-Feb-21	0.8	Review and approval
Mike Bell	8-Feb-21	2.1	BOS DD
Mike Bell	9-Feb-21	0.8	CMLS Lender Call
Mike Bell	10-Feb-21	2.1	Review of Bosa Presentation
Mike Bell	11-Feb-21	1.1	Prep re. Bosa Presentation
Mike Bell	12-Feb-21	2.1	Review of Bosa Presentation
Mike Bell	16-Feb-21	1.1	CMLS Lender Call
Mike Bell	17-Feb-21	0.9	Monitor Report
Mike Bell	18-Feb-21	2.1	Draft of Monitor Report / approvals
Mike Bell	19-Feb-21	2.1	Approvals
Mike Bell	22-Feb-21	5.2	Finalize Monitor Report / approvals
Mike Bell	23-Feb-21	3.8	CMLS Lender Call
Mike Bell	24-Feb-21	5.2	Next steps / calls with Landa
Mike Bell		**37.0**	
Jason Eckford	1-Feb-21	0.8	Number of calls / emails re: licensing, call with Port for the same; banking matters / review of invoices / discussion with M. Souza.
Jason Eckford	2-Feb-21	1.2	Finalizing DIP request, statement of receipts and disbursements, discussion with M. Bell for the same; emails/calls.
Jason Eckford	3-Feb-21	0.6	Licensing matters, call for the same; emails.
Jason Eckford	4-Feb-21	0.7	Call with LP proposal group; data room access; emails for the same; discussion with M. Bell re: LP proposal group.
Jason Eckford	5-Feb-21	1.1	Call with LP proposal group; NDA; review of documents re: diligence questions, email for the same;
Jason Eckford	8-Feb-21	1.3	Call with Bosa re: diligence, offer and next steps; insurance matters; invoice review, discussion with M. Bell for the same; call with prospective party; call with City Inspector re: exposed rebar, call with Port for the same, discussion with M. Bell for the same; emails; calls.
Jason Eckford	9-Feb-21	2.3	Review and preparation of documents re: Diligence; LP Proposal matters; email with City Inspector re: reimbursements and call with Contractor and providing documents for the same; emails.
Jason Eckford	10-Feb-21	1.5	Call re: LP Proposal, number of emails; DIP matters; call with Port re: City requirements re: Reinforcement, phoning contractors toobtain quotes for the same.
Jason Eckford	11-Feb-21	0.5	Call re: LP proposal; GST Matters; emails with suppliers; invoice review
Jason Eckford	12-Feb-21	2.6	Call with counsel for Showroom; multiple calls with CRA officer, CRA general business line re: GST registration and filing requirements, preparation of letter to the CRA for the same; emails re: LP proposal.
Jason Eckford	16-Feb-21	2.2	Invoice review / banking matters, emails with M. Souza for the same; receipt and review of Feasibility study; call with PortLiving and email with City Inspector re: Licensing matters; emails and calls; Fourth Report / cash flow
Jason Eckford	17-Feb-21	2.3	Bosa Presentation; calls with CRA; emails with suppliers; invoice review / expense payments; preparation of Cash Flow Forecast and monthly holding cost budget; drafting of Fourth Report of the Monitor; insurance matters; email re: prospective purchaser; number of emails and calls.

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Port Capital Group Inc. - CCAA
Time Details from February 1, 2021 to February 28, 2021
Invoice #CA12C500006713 dated May 25, 2021

Person	Date	Hours	Description
Jason Eckford	18-Feb-21	2.1	Call with prospective purchaser; call with presale purchaser (35 minutes), number of emails for the same; drafting Fourth report of the monitor, review of various materials including banking and forecast for the same; email re: Showroom lease extension; various emails and calls.
Jason Eckford	19-Feb-21	1.9	Number of calls re: licensing matters; insurance; updates to report / statement of receipts and disbursements; BC Hydro matters; call with presale purchaser; coordinating site visit; emails.
Jason Eckford	22-Feb-21	3.1	Email with supplier; Fourth Monitor's Report: number of updates; cash flow forecast; call with showroom purchaser; data room and SISP matters; call with architect; preparation of additional documents from Study for SISP/diligence matters; emails and a number of calls.
Jason Eckford	23-Feb-21	1.7	DIP funding updates; Fourth Monitor's Report: updates, cash flow, finalizing; letter to prospective purchaser; number of emails/calls re: SISP; AIBC; calls with Showroom purchaser; multiple emails and calls.
Jason Eckford	24-Feb-21	2.2	Court attendance; call with counsel; review changes to bid process letter and emails for the same; data room; BC House license application and call for the same; meeting with new showroom purchaser, calls with their realtor re: lease renewal, email with prior owner's legal counsel; drafting process letter; GST; diligence matters; emails; calls.
Jason Eckford	25-Feb-21	1.3	Call with showroom purchaser; due diligence matters, reviewing documents for the same, discussion with PortLiving for the same; DIP/Drawdown; SISP matters; emails; calls.
Jason Eckford	26-Feb-21	1.5	Diligence requests; number of emails; call with presale purchaser; supplier matters; license renewal.
Jason Eckford		**30.9**	
Marcos Souza	1-Feb-21	0.9	Re: Fax to CRA; processing payments; accounting.
Marcos Souza	12-Feb-21	0.3	Re: fax to CRA; filing.
Marcos Souza	17-Feb-21	1.6	Processing payables; accounting.
Marcos Souza	18-Feb-21	0.8	Bank reconciliation for the month of Jan 2021.
Marcos Souza	24-Feb-21	0.4	Fax to the CRA.
Marcos Souza		**4.0**	
Total		**71.9**	

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Port Capital Group Inc. - CCAA
Expense Details from February 1, 2021 to February 28, 2021
Invoice #CA12C500006713 dated May 25, 2021

Person/Vendor	Date	Amount	Description
BC Housing License	26-Feb-21	500.0	Renewal of the BC Housing License on behalf of Evergreen House Development Limited Partnership
BC Housing License sub-total		**500.0**	
Jason Eckford	26-Feb-21	27.60	Parking Feb 22nd required for Site Visit; Parking Feb 24th required to meet purchaser of showroom.
Jason Eckford	26-Feb-21	31.48	Hard hat and high visibility vest required for site visit
Jason Eckford sub-total		**59.08**	
Total		**559.08**	

BC HOUSING

BC Housing Online Portal Payment Confirmation

Licence: 43340 (Evergreen House Development Limited Partnership)

Description: Licence Renewal 62470

Printed: February 26, 2021

Transactions:

Licence Renewal Fee $-500.00, Date: 25/Feb/2021, Type: Licence Renewal Fee, ID: 561507
Details: system raised

Licence Renewal Fee $500.00, Date: 26/Feb/2021, Type: Licence Renewal Fee, ID: 561648
Details: NameOnCard:Jason Eckford; TxnNumber:245764-0_190; ResponseCode:027; AuthCode:03319I; ReferenceNum:661672270019850490-00; TransDate:2021-02-26; TransTime:11:41:10; BankTotals:; ISO:01; Ticket:null; Message:APPROVED*=;

Current Balance: $0.00

EY

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500006714
Please include this number with payment

Invoice Date:	May 25, 2021
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from March 1, 2021 to March 31, 2021

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		49,437.00	GST	5 %	2,471.85	51,908.85
		49,437.00			**2,471.85**	**51,908.85**
Invoice summary		49,437.00				
Tax:	5% GST				2,471.85	
Total:		**49,437.00**			**2,471.85**	**51,908.85**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc. - CCAA
Billing Details from March 1, 2021 to March 31, 2021
Invoice #CA12C500006714 dated May 25, 2021

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	46.1	$625	28,812.50
Jason Eckford	Manager	47.1	$395	18,604.50
Marcos Souza	Paraprofessional	10.1	$200	2,020.00
		103.3		**$49,437.00**
Add: GST (@ 5%)				2,471.85
TOTAL				**$51,908.85**

Port Capital Group Inc. - CCAA
Time Details from March 1, 2021 to March 31, 2021
Invoice #CA12C500006714 dated May 25, 2021

Person	Date	Hours	Description
Mike Bell	1-Mar-21	1.3	Landa negotiations; approvals.
Mike Bell	2-Mar-21	2.3	CMLS Call; Review and approval of expenses; review.
Mike Bell	3-Mar-21	1.9	Approvals; Landa discussions
Mike Bell	4-Mar-21	2.1	Review and approvals; review and approval of expenses.
Mike Bell	5-Mar-21	1.3	Landa discussions
Mike Bell	8-Mar-21	1.7	Calls re various bidders
Mike Bell	9-Mar-21	1.9	CMLS call; Review and approval of expenses; review.
Mike Bell	10-Mar-21	2.4	Approvals; review and approval of expenses.
Mike Bell	11-Mar-21	1.8	Landa PSA / matters / negotiations
Mike Bell	12-Mar-21	2.2	Landa agreement
Mike Bell	15-Mar-21	2.1	Negotiation of Landa PSA
Mike Bell	16-Mar-21	1.8	CMLS Call
Mike Bell	17-Mar-21	1.7	Negotiation of Landa PSA / documents
Mike Bell	18-Mar-21	1.8	Approvals; review and approval of expenses; Landa PSA
Mike Bell	19-Mar-21	1.9	Finalize Landa; approvals; draft Monitor's report
Mike Bell	22-Mar-21	2.3	Approvals
Mike Bell	23-Mar-21	2.3	CMLS Call
Mike Bell	24-Mar-21	2.5	Review and approvals; review and approval of expenses.
Mike Bell	25-Mar-21	2.4	Finalize Landa; approvals; draft Monitor's report
Mike Bell	26-Mar-21	1.8	Monitor report draft; issues.
Mike Bell	29-Mar-21	2.2	Monitor report; matters; calls; approvals
Mike Bell	30-Mar-21	2.2	CMLS Call; Monitor report issues
Mike Bell	31-Mar-21	2.2	Approvals
Mike Bell		**46.1**	
Jason Eckford	1-Mar-21	2.9	Supplier matters; DIP matters and banking for the same; CCAA website; call with showroom landlord, discussion with M. Bell and adjustment to lease agreement; insurance matters, email to counsel of previous landlord; number of emails and calls.
Jason Eckford	3-Mar-21	3.6	Site visit re: rebar
Jason Eckford	4-Mar-21	2.2	Showroom lease, payment matters; invoice review / pay run; number of calls and emails re: City mandated rebar protection, discussion with contractor for the same; SISP matters and call with counsel re: next steps; insurance matters.
Jason Eckford	5-Mar-21	2.4	Showroom matters; rebar protection matters; insurance; call with counsel re: next steps; number of emails and calls; drafting Monitor's Report.
Jason Eckford	8-Mar-21	4.1	Drafting Monitor's report; number of emails and calls re: hiring contractor for rebar protection required by City; emails re: insurance extension; coordinating with Port re: rebar protection and site access, meeting Port Living Property Manager for the same; number of calls.
Jason Eckford	9-Mar-21	3.2	Invoice and payment review, pay run; meeting contractor onsite re: rebar protection, site tour; emails with two creditors; email with Port re: Rebar protection, call with structural engineer; call with creditor; drafting Monitor's Report.
Jason Eckford	10-Mar-21	2.4	Site visit re: rebar protection, number of calls with contractor for the same; drafting Monitor's report; review of draft purchase and sale agreement; call with Port re: licensing; call with creditor.
Jason Eckford	11-Mar-21	2.6	Two site visits re: installation of rebar protection, emails and call with inspector for the same; coordination re: walkway repair;PSA review; home warranty; call with pre-sale purchaser; emails.

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Port Capital Group Inc. - CCAA
Time Details from March 1, 2021 to March 31, 2021
Invoice #CA12C500006714 dated May 25, 2021

Person	Date	Hours	Description
Jason Eckford	12-Mar-21	2.2	Onsite re: walkway repairs; number of emails / calls re: home builder's warranty / licensing; review of revised PSA; number of emails and calls.
Jason Eckford	15-Mar-21	1.8	PSA amendments; payments and coordination for the same; banking / cash flow reconciliation, analysis for payments and discussion with M. Bell; deposit collection; CRA / GST call; number of calls re: licensing; emails.
Jason Eckford	16-Mar-21	1.8	BC Hydro matters; licensing matters; COV email; number of emails with BC Housing; Banking matters: invoices / reconciliation; calls; emails.
Jason Eckford	17-Mar-21	2.7	Number of emails and calls with BC Housing and others re: Builder's Warranty and other licensing matters, discussion with M. Bell and Port for the same; call with CRA re: GST and GST audit; payment; call with representative for presale purchaser; email with COV re: Permit extensions;
Jason Eckford	19-Mar-21	2.4	Call with counsel re: PSA, review for the same; insurance matters and calls for the same; tax matters and call with CRA for the same; invoices.
Jason Eckford	22-Mar-21	0.6	Insurance matters; creditor communication; banking matters.
Jason Eckford	23-Mar-21	0.8	Invoice review / supplier matters / payments; call with insurance broker; email with counsel re: PSA; review of amendments to PSA.
Jason Eckford	24-Mar-21	2.2	Insurance matters, discussion with brokerage and M. Bell for the same; PSA amendments and review of a number of emails for the same; payment review; preparation of Monitor's Report.
Jason Eckford	25-Mar-21	0.5	BC Hydro matters; PSA matters and review of emails and changes for the same; emails.
Jason Eckford	26-Mar-21	2.1	Number of emails re: Insurance, discussion with brokerage and M. Bell; review of G/L, updating R&D; emails; preparation of Monitor's Report
Jason Eckford	29-Mar-21	1.8	BC Hydro refund; number of emails with insurance broker and a number of emails with M. Bell for the same; invoice matters; preparation of cash flow and Monitor's Report; email with showroom landlord.
Jason Eckford	30-Mar-21	1.7	Monitor's Report; preparation of cash flow forecast; document identification for M. Bell; email with real estate team re: PTT; insurance matters; emails.
Jason Eckford	31-Mar-21	3.1	Drafting Monitor's Report; emails with Landa; number of emails re: PSA and transaction matters; insurance matters and emails for the same, review of updated policy and email to CMLS; number of emails.
Jason Eckford		**47.1**	
Marcos Souza	1-Mar-21	0.7	Re: banking/confirming receipt of funds; accounting.
Marcos Souza	3-Mar-21	1.7	Processing payables; accounting.
Marcos Souza	9-Mar-21	1.9	Processing payments of invoices; accounting.
Marcos Souza	16-Mar-21	1.8	Processing payments; accounting.
Marcos Souza	18-Mar-21	1.7	Bank reconciliation for the month of Feb 2021; processing payment of invoice; accounting.
Marcos Souza	23-Mar-21	1.4	Accounting; processing payments.
Marcos Souza	29-Mar-21	0.9	Accounting; banking/deposit.
Marcos Souza		**10.1**	
Total		**103.3**	

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500006715
Please include this number with payment

Invoice Date:	May 25, 2021
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from April 1, 2021 to April 30, 2021

		Net	Tax	Rate	Tax Amount	**CAD** Total
Fee (details attached):		40,014.00	GST	5 %	2,000.70	42,014.70
		40,014.00			**2,000.70**	**42,014.70**
Invoice summary		**40,014.00**				
Tax:	5% GST				2,000.70	
Total:		**40,014.00**			**2,000.70**	**42,014.70**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc. - CCAA
Billing Details from April 1, 2021 to April 30, 2021
Invoice #CA12C500006715 dated May 25, 2021

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	40.8	$625	25,500.00
Jason Eckford	Manager	33.2	$395	13,114.00
Marcos Souza	Paraprofessional	7.0	$200	1,400.00
		81.0		**$40,014.00**
Add: GST (@ 5%)				2,000.70
TOTAL				**$42,014.70**

Port Capital Group Inc. - CCAA
Time Details from April 1, 2021 to April 30, 2021
Invoice #CA12C500006715 dated May 25, 2021

Person	Date	Hours	Description
Mike Bell	1-Apr-21	1.8	Fifth Report draft; review and approval of expenses.
Mike Bell	8-Apr-21	3.2	Fifth Report draft - prep re. SISP
Mike Bell	9-Apr-21	2.3	Approvals
Mike Bell	12-Apr-21	2.1	CMLS Call; approvals
Mike Bell	14-Apr-21	2.1	Review and approval of expenses / final SISP procedures
Mike Bell	15-Apr-21	1.8	SISP matters
Mike Bell	16-Apr-21	2.1	Next steps re SIPS
Mike Bell	19-Apr-21	2.2	CMLS Call
Mike Bell	20-Apr-21	2.2	SISP procedures / calls
Mike Bell	21-Apr-21	2.8	Calls / SISP procedures
Mike Bell	22-Apr-21	2.1	Marketing Procedures
Mike Bell	23-Apr-21	2.5	Calls / final procedures
Mike Bell	26-Apr-21	3.3	CMLS Call; final canvassings
Mike Bell	27-Apr-21	2.9	Stakeholder inquires / approvals
Mike Bell	28-Apr-21	2.8	Follow up procedures w/ Solterra
Mike Bell	29-Apr-21	2.1	SISP matters; inquires
Mike Bell	30-Apr-21	2.5	DD responses; calls with stakeholders
Mike Bell		**40.8**	
Jason Eckford	1-Apr-21	2.9	Number of emails with Landa re: PSA conditions, contract review and preparation of documents for Landa for the same; emails with counsel re: PSA conditions; Monitor's report preparation; number of emails.
Jason Eckford	5-Apr-21	2.7	Call with Blakes and Bennett Jones; drafting of Monitor's Report and cash flow; number of calls; payment matters; review of contracts re: Landa and PSA; budgeting and cash flow projections.
Jason Eckford	6-Apr-21	1.3	Emails with suppliers, invoice review, payments; BC hydro matters; LP matters; formwork matters: review of agreement, email/call with their legal counsel;
Jason Eckford	7-Apr-21	0.7	Formwork matters; insurance matters; call with supplier; emails.
Jason Eckford	8-Apr-21	1.3	Email/Call with Landa re: PSA requirements, document preparation for the same; BC Hydro; DIP Draw and preparation of documents, reconciliations for the same.
Jason Eckford	9-Apr-21	0.9	A number of revisions to Monitor's Reports and cash flow based on Blake's and M. Bell comments; calls
Jason Eckford	12-Apr-21	2.4	Call with counsel for Doka, review of documents for the same; preparation of Fifth Monitor's Report, number of amendments for comments from M. Bell, P. Rubin and D. Gruber; review of materials and calculations re: Confidential Supplement; finalizing Cash Flow and related materials; insurance matters and emails for the same
Jason Eckford	12-Apr-21	0.2	Email from Doka counsel, review of materials; email to M. Bell for the same.
Jason Eckford	13-Apr-21	2.4	Preparation of Confidential Supplement and appendices; updating Fifth Report, appendices, finalizing for service; number of emails / calls with M. Bell, P. Rubin, D. Gruber; email with supplier.
Jason Eckford	14-Apr-21	1.4	Insurance matters, email with T. Reyes for the same; supplier matters; review of invoices, cash flow and payment of invoices, emails for the same; number of calls.
Jason Eckford	15-Apr-21	2.4	Number of emails with Landa; insurance matters and emails with T. Reyes and Marsh for the same; review of payment request and call with Port for the same; preparation for sales process; review re: opposition to sealing order; emails and calls with stakeholders/creditors.

EY

Port Capital Group Inc. - CCAA
Time Details from April 1, 2021 to April 30, 2021
Invoice #CA12C500006715 dated May 25, 2021

Person	Date	Hours	Description
Jason Eckford	16-Apr-21	1.7	Attending Court; website matters; supplier matters; data room preparation; drafting process letter and other sales process matters; emails with Landa
Jason Eckford	19-Apr-21	2.4	Call with prospective bidder; insurance matters, review and providing documents to T. Reyes; data room matters, uploading documents and providing access; amendments to the Bid Process Letter; call with counsel for Formworks; contacting bidders: final marketing phase / Bid Process Letter; number of calls.
Jason Eckford	20-Apr-21	1.6	Email with CMLS, insurance matters; formwork matters and call with M. Bell and counsel; email to Blakes re: PSA requirements; Building Permit extension; calls.
Jason Eckford	21-Apr-21	0.3	Call with Port; dataroom matters and email to prospective bidder.
Jason Eckford	22-Apr-21	2.7	PSA compliance matters, preparation of documents for the same; number of emails to counsel and Landa re: PSA and transaction; call from CRA re: GST audit, discussion with M. Souza and review of filings for the same; email to T. Reyes; review of registered lien and other matters with a supplier, email for the same; invoice matters; emails, calls.
Jason Eckford	23-Apr-21	2.5	Emails with Landa, call with counsel for formworks; payment matters; number of calls with CRA, call with Port for the same; call with Port re: showroom license renewal; email re: building permit extension; calls.
Jason Eckford	26-Apr-21	1.4	Invoice and payment matters; number of calls re: Building Permit extension, email to Code Consultant and email to Landa for the same; formwork matters; diligence/data room; emails.
Jason Eckford	27-Apr-21	0.3	Number of emails re: insurance; data room matters.
Jason Eckford	28-Apr-21	0.4	Insurance matters; PSA word doc revision; email to prospective bidder
Jason Eckford	29-Apr-21	0.5	Financial preparation matters; CRA and GST matters for the same; data room matters; emails.
Jason Eckford	30-Apr-21	0.8	Call with Port; accounting matters; emails
Jason Eckford		**33.2**	
Marcos Souza	6-Apr-21	1.6	Accounting; processing payments.
Marcos Souza	8-Apr-21	0.9	Banking/deposit; accounting.
Marcos Souza	9-Apr-21	1.2	Accounting; processing payments of invoices (wire transfer).
Marcos Souza	12-Apr-21	0.9	Accounting; processing payables.
Marcos Souza	14-Apr-21	1.6	Accounting; processing payment of invoices.
Marcos Souza	26-Apr-21	0.8	Processing payment; accounting.
Marcos Souza		**7.0**	
Total		**81.0**	

EY

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500007212
Please include this number with payment

Invoice Date:	September 29, 2021
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from May 1, 2021 to May 31, 2021

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		62,775.00	GST	5 %	3,138.75	65,913.75
		62,775.00			**3,138.75**	**65,913.75**
Invoice summary		**62,775.00**				
Tax:	5% GST				3,138.75	
Total:		**62,775.00**			**3,138.75**	**65,913.75**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc. - CCAA
Billing Details from May 1, 2021 to May 31, 2021
Invoice #CA12C500007212 dated September 29, 2021

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	69.3	$625	43,312.50
Jason Eckford	Manager	35.5	$395	14,022.50
Marcos Souza	Paraprofessional	27.2	$200	5,440.00
		132.0		**$62,775.00**
Add: GST (@ 5%)				3,138.75
TOTAL				**$65,913.75**

EY

Port Capital Group Inc. - CCAA
Time Details from May 1, 2021 to May 31, 2021
Invoice #CA12C500007212 dated September 29, 2021

Person	Date	Hours	Description
Mike Bell	3-May-21	3.2	Sales process matters; approvals.
Mike Bell	4-May-21	2.1	Landa matters / approvals.
Mike Bell	5-May-21	4.2	Sales Process undertakings
Mike Bell	6-May-21	5.2	Calls with prospective buyers; analysis.
Mike Bell	7-May-21	2.4	SISP considerations and site visits; approvals.
Mike Bell	10-May-21	4.3	Review and approval of expenses; SISP procedures.
Mike Bell	11-May-21	5.2	SISP considerations; calls with prospective buyers.
Mike Bell	12-May-21	2.6	Review of SISP matters; approvals.
Mike Bell	13-May-21	3.2	Calls with buyers; data room management; site tours.
Mike Bell	14-May-21	2.7	Calls with Solterra
Mike Bell	17-May-21	3.2	Approvals and calls with Solterra
Mike Bell	18-May-21	2.9	Calls with prospective buyers; analysis.
Mike Bell	19-May-21	3.1	DIP and other matters - report
Mike Bell	20-May-21	4.2	DIP / SISP / site tours
Mike Bell	21-May-21	3.5	Monitor's report - reports
Mike Bell	25-May-21	5.2	Attendance in Court; other matters; approvals.
Mike Bell	26-May-21	2.1	Matters re. Court direction; final marketing phase; calls with stakeholders.
Mike Bell	27-May-21	2.3	Calls with stakeholders re. final bids; approvals.
Mike Bell	28-May-21	4.3	Drafting of confidential seventh report; calls with counsel re steps forward.
Mike Bell	31-May-21	3.4	Timeline of SISP events; approvals; prep of final report.
Mike Bell		**69.3**	
Jason Eckford	10-May-21	1.7	Offer review, analysis and call with counsel for the same; payment and invoice review; monthly cost estimate preparation re: offer review; calls.
Jason Eckford	11-May-21	0.7	Number of emails with Port; GST matters; email with creditor; materials re: sales process; calls
Jason Eckford	12-May-21	2.2	Number of calls with counsel and re: sales process and other matters; call with Port; emails; Monitor's Report.
Jason Eckford	13-May-21	4.8	Site visit and meetings with respect to sales process and narrowing conditions; meeting with PortLiving representatives; discussion with M. Bell re: sales process and next steps; calls; Monitor's Report.
Jason Eckford	14-May-21	2.7	Number of calls re: sales process, calls with counsel; preparation of Monitor's report.
Jason Eckford	17-May-21	2.9	Call with Landa; drafting of Monitor's report and other matters for the same; emails and calls.
Jason Eckford	18-May-21	3.1	Cash flow preparation and analysis; appendix preparation; building permit matters; DIP matters and analysis for the same; calls.
Jason Eckford	19-May-21	4.9	Cash flow and DIP matters; analysis and discussion with M. Bell; updates to cash flow projections and DIP charge; discussions with Port; preparation and providing documents re: Final Marketing Phase; emails and other matters re: Final Marketing Phase; two calls with CRA re: GST audits; emails and calls.
Jason Eckford	20-May-21	4.1	Supplier matters; discussion with Port; number of amendments to Report re: Mike and legal comments; finalizing reports for service; Confidential Supplement; payments; number of emails and calls
Jason Eckford	21-May-21	2.6	Preparation of Confidential Report, preparation of appendices; permit matters and correspondence with City of Vancouver; number of calls; email to Landa;
Jason Eckford	24-May-21	0.7	Amendments and finalizing Confidential Supplement; emails.

EY

Port Capital Group Inc. - CCAA
Time Details from May 1, 2021 to May 31, 2021
Invoice #CA12C500007212 dated September 29, 2021

Person	Date	Hours	Description
Jason Eckford	25-May-21	2.8	Court attendance, emails to various counsel; updates to Service List; City of Vancouver matters / permit matters; calls.
Jason Eckford	26-May-21	0.6	Accounting matters; reconciliation; budget to actual.
Jason Eckford	28-May-21	0.9	Call with counsel to DIP Lender, review of emails and email to M. Bell for the same; permit matters.
Jason Eckford	31-May-21	0.8	Various analysis re: sales process / offers, emails and discussion with M. Bell
Jason Eckford		**35.5**	
Marcos Souza	3-May-21	2.3	Processing payment/wire transfer; accounting; preparing documents for CRA GST audit.
Marcos Souza	4-May-21	2.9	Re: replying emails; preparing documents for CRA GST audit.
Marcos Souza	5-May-21	3.2	Re: preparing documents for CRA GST audit.
Marcos Souza	6-May-21	2.9	Re: replying emails; preparing documents for CRA GST audit.
Marcos Souza	7-May-21	3.9	Re: preparing documents for CRA GST audit; prepared cover letter; Fax to CRA; phone call to CRA agent to confirm receipt of fax; banking-Re: replying emails rent payment.
Marcos Souza	10-May-21	2.8	Processing payments; accounting; adm matters.
Marcos Souza	14-May-21	1.6	processing payments; accounting; banking.
Marcos Souza	17-May-21	1.7	Filing GST returns from May 2020 to April 2021.
Marcos Souza	17-May-21	0.7	Bank reconciliation for the month of Apr 2021.
Marcos Souza	20-May-21	1.8	Processing payments; accounting; requesting stop payments-reissuance of cheque.
Marcos Souza	21-May-21	1.7	Filing GST returns from May 2020 to April 2021.
Marcos Souza	26-May-21	1.7	Processing payments; accounting.
Marcos Souza		**27.2**	
Total		**132.0**	

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500007213
Please include this number with payment

Invoice Date:	September 29, 2021
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from June 1, 2021 to June 30, 2021

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		56,629.50	GST	5 %	2,831.48	59,460.98
		56,629.50			**2,831.48**	**59,460.98**
Invoice summary		**56,629.50**				
Tax:	5% GST				2,831.48	
Total:		**56,629.50**			**2,831.48**	**59,460.98**

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

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

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

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

EY

Port Capital Group Inc. - CCAA
Billing Details from June 1, 2021 to June 30, 2021
Invoice #CA12C500007213 dated September 29, 2021

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	68.6	$625	42,875.00
Jason Eckford	Manager	33.1	$395	13,074.50
Marcos Souza	Paraprofessional	3.4	$200	680.00
		105.1		**$56,629.50**
Add: GST (@ 5%)				2,831.48
TOTAL				**$59,460.98**

EY

Port Capital Group Inc. - CCAA
Time Details from June 1, 2021 to June 30, 2021
Invoice #CA12C500007213 dated September 29, 2021

Person	Date	Hours	Description
Mike Bell	1-Jun-21	4.1	Call with Lenders; discussion with buyers; other stakeholders; drafting of report.
Mike Bell	2-Jun-21	3.2	Final marketing procedures; drafting of report.
Mike Bell	3-Jun-21	4.2	SISP considerations; calls with counsel
Mike Bell	4-Jun-21	3.8	Review of final offers; discussion with counsel.
Mike Bell	7-Jun-21	4.2	Finalize Confidential Seventh Report
Mike Bell	8-Jun-21	4.4	Attendance in Court; other matters.
Mike Bell	9-Jun-21	3.3	Matters re final Court procedures; calls with counsel re strategy; approvals.
Mike Bell	10-Jun-21	6.2	Attendance in Court; approvals.
Mike Bell	11-Jun-21	6.3	Approvals; attendance in Court; SISP considerations; calls with counsel.
Mike Bell	14-Jun-21	2.3	Closing procedures and other matters.
Mike Bell	15-Jun-21	4.3	Court reasons; call with CMLS: next step planning.
Mike Bell	16-Jun-21	0.8	Closing matters and other considerations; approvals.
Mike Bell	17-Jun-21	3.2	Calls with stakeholders / counsel.
Mike Bell	18-Jun-21	2.8	Permit / transitional matters
Mike Bell	21-Jun-21	3.2	Review of transitional matters; calls with counsel
Mike Bell	22-Jun-21	2.2	call with lenders; next steps.
Mike Bell	23-Jun-21	2.8	Review and approval of expenses
Mike Bell	24-Jun-21	2.1	DIP matters / calls from stakeholders / Landa re closings
Mike Bell	25-Jun-21	0.9	Approvals and expenditures
Mike Bell	28-Jun-21	2.2	Review and approval of issues
Mike Bell	29-Jun-21	1.3	Approvals / Business license issues / approvals.
Mike Bell	30-Jun-21	0.8	Call with Solterra re. next steps.
Mike Bell		**68.6**	
Jason Eckford	1-Jun-21	0.7	Email to counsel; DIP matters; accounting.
Jason Eckford	2-Jun-21	0.4	Permit matters, call with Port, email to the City for the same.
Jason Eckford	3-Jun-21	1.3	Call with FortisBC, number of emails and calls for the same; call with supplier; report matters; emails; call and email re: insurance
Jason Eckford	4-Jun-21	3.7	Number of emails with counsel; review of motion materials, analysis and emails for the same; website matters; accounting matters and reconciliations re: motion materials; offer analysis; report matters; coordination re: FortisBC matters.
Jason Eckford	7-Jun-21	3.2	Drafting Confidential 7th Report; analysis and emails for the same; number of emails and calls re: site access matters, discussions with management for the same; application material review, website matters; emails with counsel.
Jason Eckford	8-Jun-21	3.6	Preparation of materials for court; Confidential Seventh Report; Court attendance; site visit matters; budget matters; number of emails and calls re: various matters.
Jason Eckford	9-Jun-21	0.9	Number of emails and calls re: site visit and other site matters; emails; code consultant; insurance matters.
Jason Eckford	10-Jun-21	2.4	Emails with counsel; document for the court; insurance matter; COV permit extension application; CRA matters and call with CRA, GSTaudit and GST returns for the same; email and call with presale purchaser / representative; court preparation.
Jason Eckford	11-Jun-21	4.8	Full-day court attendance and emails and preparation of documents in preparation; emails and calls re: insurance matters; email and calls with Domain; calls and emails.
Jason Eckford	15-Jun-21	1.7	Court attendance and number of emails for the same; DIP matters; insurance matters; payments; permitting matters and call with City for the same; GST matters.

Port Capital Group Inc. - CCAA
Time Details from June 1, 2021 to June 30, 2021
Invoice #CA12C500007213 dated September 29, 2021

Person	Date	Hours	Description
Jason Eckford	21-Jun-21	1.8	Closing matters; funding matters; landlord matters; emails and calls.
Jason Eckford	22-Jun-21	0.4	Closing matters and emails;.
Jason Eckford	23-Jun-21	1.6	Landlord matters; call with City; expenses; closing matters and emails for the same; calls.
Jason Eckford	24-Jun-21	1.4	Closing matters, call with counsel and discussions with K. Dekker for the same; payments and rental matters; creditor email; supplier matters; website matters; emails.
Jason Eckford	28-Jun-21	1.7	Closing matters; supplier matters; business license matters, call with the City and Port for the same; calls.
Jason Eckford	29-Jun-21	1.9	Insurance matters and calls for the same; invoice and payment matters; closing matters, emails and calls for the same; business license matters.
Jason Eckford	30-Jun-21	1.6	Closing matters and contract review; emails with Bennett Jones and Port; call with suppliers and email to M. Bell for the same.
Jason Eckford		**33.1**	
Marcos Souza	8-Jun-21	0.9	Bank reconciliation for the month of May 2021
Marcos Souza	9-Jun-21	0.8	Processing payment of invoice; accounting.
Marcos Souza	10-Jun-21	0.8	GST return for the month of May 2021.
Marcos Souza	23-Jun-21	0.9	Processing payment; accounting.
Marcos Souza		**3.4**	
Total		**105.1**	

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500007214
Please include this number with payment

Invoice Date:	September 29, 2021
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from July 1, 2021 to July 31, 2021

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		22,222.50	GST	5 %	1,111.13	23,333.63
		22,222.50			**1,111.13**	**23,333.63**
Invoice summary		22,222.50				
Tax:	5% GST				1,111.13	
Total:		**22,222.50**			**1,111.13**	**23,333.63**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc. - CCAA

Billing Details from July 1, 2021 to July 31, 2021
Invoice #CA12C500007214 dated September 29, 2021

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	28.2	$625	17,625.00
Jason Eckford	Manager	8.5	$395	3,357.50
Marcos Souza	Paraprofessional	6.2	$200	1,240.00
		42.9		**$22,222.50**
Add: GST (@ 5%)				1,111.13
TOTAL				**$23,333.63**

Port Capital Group Inc. - CCAA
Time Details from July 1, 2021 to July 31, 2021
Invoice #CA12C500007214 dated September 29, 2021

Person	Date	Hours	Description
Mike Bell	6-Jul-21	2.1	Review of appeal matters; reply factum
Mike Bell	7-Jul-21	1.8	Review of appeal; cash flow analysis
Mike Bell	8-Jul-21	0.9	Cash flows / approvals
Mike Bell	9-Jul-21	3.3	Appeal considerations
Mike Bell	13-Jul-21	1.1	Review mechanisms
Mike Bell	14-Jul-21	2.1	Approvals / leave matters
Mike Bell	15-Jul-21	1.8	Closing matters ; site management ; calls with creditors
Mike Bell	16-Jul-21	2.3	Review of PSA / building permit - insurance considerations
Mike Bell	19-Jul-21	2.1	Review and approvals
Mike Bell	20-Jul-21	2.1	Management re DIP / call with Solterra
Mike Bell	22-Jul-21	3.2	Response matters re. appeal
Mike Bell	26-Jul-21	2.1	Review and approval of expenses
Mike Bell	28-Jul-21	1.2	Appeals matters
Mike Bell	29-Jul-21	2.1	Payment approvals / DIP budget / call with creditors.
Mike Bell		**28.2**	
Jason Eckford	6-Jul-21	3.2	Closing matters and emails and calls for the same; transition agreement and review of documents for the same; showroom matters, banking matters; call with counsel for supplier and email for the same; emails and calls.
Jason Eckford	12-Jul-21	2.3	License application matters; emails and call with counsel (BJ); calls with Port; closing matters, review of PSA and documents, email to Solterra for the same; supplier matters; buy-out matters and calls for the same.
Jason Eckford	13-Jul-21	1.2	Licensing matters, emails and calls for the same; LTSA matters; invoices and discussions with M. Souza for the same.
Jason Eckford	14-Jul-21	0.5	Preparation and review re: distribution; emails and calls.
Jason Eckford	14-Jul-21	0.7	Closing matters; DIP matters; banking matters
Jason Eckford	15-Jul-21	0.6	Emails with creditors; LTSA reporting matters
Jason Eckford		**8.5**	
Marcos Souza	6-Jul-21	0.6	Accounting; re: replying emails - banking instructions.
Marcos Souza	9-Jul-21	0.9	Accounting; Banking/deposit.
Marcos Souza	12-Jul-21	1.2	Accounting; processing payment; arranging courier.
Marcos Souza	19-Jul-21	1.9	Accounting; processing payments of invoices and wire transfer; adm matters.
Marcos Souza	23-Jul-21	0.8	Bank reconciliation for the month of June 2021.
Marcos Souza	28-Jul-21	0.8	Accounting; processing wire transfer-payment of rent.
Marcos Souza		**6.2**	
Total		**42.9**	

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500007527
Please include this number with payment

Invoice Date:	December 15, 2021
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from August 1, 2021 to August 31, 2021

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		23,809.52	GST	5 %	1,190.48	25,000.00
		23,809.52			**1,190.48**	**25,000.00**
Invoice summary		**23,809.52**				
Tax:	5% GST				1,190.48	
Total:		**23,809.52**			**1,190.48**	**25,000.00**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc. - CCAA
Billing Details from August 1, 2021 to August 31, 2021
Invoice #CA12C500007527 dated December 15, 2021

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	29.9	$625	18,687.50
Jason Eckford	Manager	25.5	$395	10,072.50
Marcos Souza	Paraprofessional	11.8	$200	2,360.00
		67.2		$31,120.00
Less: discount				(7,310.48)
				$23,809.52
Add: GST (@ 5%)				1,190.48
TOTAL				**$25,000.00**

EY

Port Capital Group Inc. - CCAA
Time Details from August 1, 2021 to August 31, 2021
Invoice #CA12C500007527 dated December 15, 2021

Person	Date	Hours	Description
Mike Bell	3-Aug-21	1.3	Sales process matters; approvals.
Mike Bell	4-Aug-21	2.1	Data room management ; review of appeal materials.
Mike Bell	5-Aug-21	0.9	Review of materials.
Mike Bell	6-Aug-21	1.8	Approvals / appeal matters
Mike Bell	16-Aug-21	2.2	Correspondence with counsel / approvals.
Mike Bell	17-Aug-21	2.9	Court attendance / leave application
Mike Bell	18-Aug-21	2.1	Leave matters
Mike Bell	19-Aug-21	3.1	Review of factums / court / forecasting
Mike Bell	20-Aug-21	1.9	Cash management / calls with counsel / Port
Mike Bell	23-Aug-21	1.3	Solterra management matters
Mike Bell	24-Aug-21	0.9	Appeal considerations
Mike Bell	25-Aug-21	1.8	Factum matters
Mike Bell	26-Aug-21	2.1	Payments / City matters / Jason
Mike Bell	27-Aug-21	2.1	Calls with Jason / approvals.
Mike Bell	30-Aug-21	2.1	Review and approval of items / cash budgetings
Mike Bell	31-Aug-21	1.3	Approvals / appeal matters
Mike Bell		**29.9**	
Jason Eckford	3-Aug-21	1.4	Insurance matters; permits and COV matters; dataroom and invoice matters; Solterra coordination matters; emails and calls.
Jason Eckford	4-Aug-21	1	Invoice matters; data room; DIP matters; banking; emails.
Jason Eckford	5-Aug-21	0.3	DIP matters
Jason Eckford	9-Aug-21	1.8	DIP and invoice matters; service list and website matters; review of serviced documents, review of Reply books.
Jason Eckford	10-Aug-21	1.4	Invoice review and payments; banking matters; review of materials distribution to the service list; updating website.
Jason Eckford	12-Aug-21	0.6	Call with P. Bychawski; insurance matters; emails.
Jason Eckford	13-Aug-21	0.3	Invoice and banking matters; emails.
Jason Eckford	17-Aug-21	4.8	Court Attendance for Leave for Appeal and other matters for the same.
Jason Eckford	18-Aug-21	0.2	Closing matter
Jason Eckford	19-Aug-21	0.8	Development Permit matters, call with PortLiving for the same, call and email with COV representatives for the same;
Jason Eckford	20-Aug-21	0.3	Invoice, banking, administrative matters
Jason Eckford	23-Aug-21	1.7	Call with counsel; email to CMLS re: payout; administrative matters, invoice review; banking matters; reconciliation re: cash flow / banking.
Jason Eckford	24-Aug-21	1.6	Number of emails and calls with City re: licence/permits; insurance matters; email with CMLS re: payout; preparation of cash flow.
Jason Eckford	25-Aug-21	3.2	Permit/Business Licence matters, emails to City for the same; preparation of updated cash flow, estimated payout, reconciliation for the same.
Jason Eckford	26-Aug-21	2.4	Number of calls with City of Vancouver re: permits/licences, email for the same; insurance matters, email with M. Bell for the same; invoice review and payment run; emails.
Jason Eckford	27-Aug-21	1.3	Call with insurance broker; permit matters; emails with supplier; email to counsel; call with creditor; administration matters.
Jason Eckford	30-Aug-21	1.7	Closing matters; supplier matters, number of emails / calls for the same; insurance matters; CMLS Payout analysis.

Port Capital Group Inc. - CCAA
Time Details from August 1, 2021 to August 31, 2021
Invoice #CA12C500007527 dated December 15, 2021

Person	Date	Hours	Description
Jason Eckford	31-Aug-21	0.7	PSA matters; supplier/invoice matters; call with Port re: Closing matter.
Jason Eckford		**25.5**	
Marcos Souza	3-Aug-21	0.9	GST return reconciliation.
Marcos Souza	4-Aug-21	1.7	Accounting; processing payments.
Marcos Souza	6-Aug-21	0.4	Accounting; adm matters.
Marcos Souza	9-Aug-21	1.6	Accounting; processing payments/wire transfers.
Marcos Souza	10-Aug-21	1.6	Accounting; processing payment of invoices.
Marcos Souza	13-Aug-21	0.8	Wire transfer payment; accounting.
Marcos Souza	24-Aug-21	1.6	Processing payables; accounting,
Marcos Souza	27-Aug-21	0.9	Wire transfer payment; Banking/deposit; accounting.
Marcos Souza	30-Aug-21	2.3	Wire transfer payment; cheque payments; accounting.
Marcos Souza		**11.8**	
Total		**67.2**	

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500007528
Please include this number with payment

Invoice Date:	December 15, 2021
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from September 1, 2021 to September 30, 2021

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		23,809.52	GST	5 %	1,190.48	25,000.00
		23,809.52			**1,190.48**	**25,000.00**
Invoice summary		**23,809.52**				
Tax:	5% GST				1,190.48	
Total:		**23,809.52**			**1,190.48**	**25,000.00**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc. - CCAA

Billing Details from September 1, 2021 to September 30, 2021
Invoice #CA12C500007528 dated December 15, 2021

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	29.8	$625	18,625.00
Jason Eckford	Manager	37.6	$395	14,852.00
Marcos Souza	Paraprofessional	4.5	$200	900.00
		71.9		$34,377.00
Less: discount				(10,567.48)
				$23,809.52
Add: GST (@ 5%)				1,190.48
TOTAL				**$25,000.00**

EY

Port Capital Group Inc. - CCAA
Time Details from September 1, 2021 to September 30, 2021
Invoice #CA12C500007528 dated December 15, 2021

Person	Date	Hours	Description
Mike Bell	1-Sep-21	2.1	Appeals / review and approval of expenses
Mike Bell	2-Sep-21	0.8	Cash flow matters / correspondence with counsel
Mike Bell	3-Sep-21	2.1	Approvals / insurance matters / reply correspondence
Mike Bell	7-Sep-21	0.8	Review and approval of expenses
Mike Bell	8-Sep-21	1.6	Insurance / review of court materials
Mike Bell	9-Sep-21	2.1	Cash flow matters / closing issues / 129 analysis
Mike Bell	10-Sep-21	0.9	Review of the 129 analysis.
Mike Bell	13-Sep-21	1.8	Insurance issues
Mike Bell	14-Sep-21	1.7	Insurance issues and approvals.
Mike Bell	15-Sep-21	2.1	Approvals / review
Mike Bell	16-Sep-21	2.4	DIP / Insurance / Appeal
Mike Bell	17-Sep-21	1.4	Insurance / appeal matters
Mike Bell	20-Sep-21	0.4	Approvals /call with counsel
Mike Bell	21-Sep-21	1.8	Approvals.
Mike Bell	22-Sep-21	2.1	Banking / appeal / vendors
Mike Bell	27-Sep-21	1.8	Vendor correspondence / LPs / approvals
Mike Bell	28-Sep-21	0.9	Managing approvals
Mike Bell	29-Sep-21	2.1	Insurance / calls
Mike Bell	30-Sep-21	0.9	Approval considerations.
Mike Bell		**29.8**	
Jason Eckford	1-Sep-21	0.8	PSA Amendment matters; invoice matters; insurance matters; draft letter to service list.
Jason Eckford	2-Sep-21	1.3	Call with counsel re: appeal and other matters; call with Port; motion material review / upload; website matters.
Jason Eckford	3-Sep-21	0.8	Insurance matters: calls and emails; call with the City re: permits; review Site Review Report; invoice matters.
Jason Eckford	7-Sep-21	3.4	Number of calls and emails with the City re Development Permit and Licenses;, review of invoice and direction to pay; Review of CP Site review and number of emails to Code Consultant for the same; review of documents from Port re: closing matters, emails for the same; admin matters; LP matters.
Jason Eckford	8-Sep-21	1.9	Call with counsel
Jason Eckford	10-Sep-21	2.4	Call with C. Brousson; emails with COV re: licenses; insurance matters; review of factum; email to Service List; payments and approvals.
Jason Eckford	13-Sep-21	2.6	Factum review, discussion with M. Bell, emails to counsel; number of emails re: insurance; PSA/Closing matters; calls.
Jason Eckford	14-Sep-21	1.9	GST matters; DIP matters; LP matters, emails for the same; admin matters; motion materials, review and website updates; calls.
Jason Eckford	15-Sep-21	2.6	Review of ESC Report; banking matters and reconciliation, preparation of DIP request materials, email for the same; multiple emails and calls re: insurance; supplier/invoice matters.
Jason Eckford	16-Sep-21	1.7	Insurance matters: multiple calls and emails; LP matters; invoice matters; Port matters.
Jason Eckford	17-Sep-21	0.6	Appeal matters; website matters; LP matters; insurance matter.
Jason Eckford	20-Sep-21	4.1	Numerous emails re: insurance, multiple calls with Port, Marsh, geotechnical engineer for the same; review of insurance policy; call with counsel; call with legal counsel for lien holder; call with CMLS counsel; LP matter; admin matters.

Port Capital Group Inc. - CCAA
Time Details from September 1, 2021 to September 30, 2021
Invoice #CA12C500007528 dated December 15, 2021

Person	Date	Hours	Description
Jason Eckford	21-Sep-21	4.7	All-day court attendance, analysis and emails to counsel; LP matters; banking; admin.
Jason Eckford	22-Sep-21	0.8	Number of emails and calls with stakeholders re: Appeal and Appeal result; invoice matters.
Jason Eckford	23-Sep-21	1.4	Admin/banking matters, email to suppliers; DIP / handoff to Port matters; LP matters; call and email re: insurance.
Jason Eckford	24-Sep-21	0.8	DIP matters; insurance matters; BP matters and transition matters, call to Port for the same; emails.
Jason Eckford	27-Sep-21	2.4	Number of emails and calls re: DIP; emails to T. Reyes; insurance matters; transition matters; supplier payment matters; calls; emails.
Jason Eckford	28-Sep-21	0.7	DIP matters, banking; transition matters.
Jason Eckford	29-Sep-21	2.7	Calls with Port, Calls with Marsh re: insurance; expense emails, call and banking; supplier and transition matters; administration matters; emails.
Jason Eckford		**37.6**	
Marcos Souza	7-Sep-21	0.7	Processing payments; accounting.
Marcos Souza	9-Sep-21	0.7	Processing payment of invoice; accounting.
Marcos Souza	13-Sep-21	0.8	Bank reconciliation for the month of Aug 2021.
Marcos Souza	14-Sep-21	0.7	GST refund reconciliation.
Marcos Souza	15-Sep-21	0.7	Filing GST for the month of Aug 2021.
Marcos Souza	22-Sep-21	0.9	Placing stop payment; reissue cheque to vendor; accounting.
Marcos Souza		**4.5**	
Total		**71.9**	

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500007605
Please include this number with payment

Invoice Date:	January 12, 2022
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from October 1, 2021 to October 31, 2021

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		23,809.52	GST	5 %	1,190.48	25,000.00
		23,809.52			**1,190.48**	**25,000.00**
Invoice summary		**23,809.52**				
Tax:	5% GST				1,190.48	
Total:		**23,809.52**			**1,190.48**	**25,000.00**

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

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

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

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

EY

Port Capital Group Inc. - CCAA
Billing Details from October 1, 2021 to October 31, 2021
Invoice #CA12C500007605 dated January 12, 2022

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	24.1	$625	15,062.50
Philippe Mendelson	Vice President	17.4	$525	9,135.00
Jason Eckford	Manager	13.9	$395	5,490.50
Jessica Murray	Paraprofessional	1.7	$200	340.00
Marcos Souza	Paraprofessional	10.8	$200	2,160.00
		67.9		**$32,188.00**
Less: discount to estimate				(8,378.48)
				$23,809.52
Add: GST (@ 5%)				1,190.48
TOTAL				**$25,000.00**

EY

Port Capital Group Inc. - CCAA
Time Details from October 1, 2021 to October 31, 2021
Invoice #CA12C500007605 dated January 12, 2022

Person	Date	Hours	Description
Mike Bell	1-Oct-21	1.4	Wrap-up / appeal matters.
Mike Bell	4-Oct-21	0.9	Approvals / closing prep
Mike Bell	5-Oct-21	1.8	Stay request / other closing docs
Mike Bell	7-Oct-21	2.1	Assistance in closing prep / approvals
Mike Bell	8-Oct-21	0.8	Review and approavl of materials.
Mike Bell	12-Oct-21	2.2	Estimate re closing / next steps / call with Aviva
Mike Bell	13-Oct-21	3.2	Calls with stakehoders re closing / meeting with Port
Mike Bell	14-Oct-21	3.1	Approvals and estimates.
Mike Bell	15-Oct-21	2.3	Review and approavl of materials.
Mike Bell	26-Oct-21	2.1	Calls with company re path forwards
Mike Bell	28-Oct-21	1.9	Transition planning
Mike Bell	29-Oct-21	2.3	Planning re move forward / GST matters / approvals
Mike Bell		**24.1**	
Philippe Mendelson	1-Oct-21	2.5	Call with Jason. Review emails. Review docs.
Philippe Mendelson	4-Oct-21	0.3	Discussions re appeal and next steps
Philippe Mendelson	5-Oct-21	0.5	Emails re vendors. review K. Jackson letter
Philippe Mendelson	8-Oct-21	0.9	Review CA reasons for judgement
Philippe Mendelson	12-Oct-21	1.3	Review file and transition. Review documents from JE.
Philippe Mendelson	13-Oct-21	2.0	Review tax appeal issue. Discussion with JE. Call with Bob Thompson at Colliers.
Philippe Mendelson	14-Oct-21	1.7	Discussions with JE. Compiling invoices. Insurance matters.
Philippe Mendelson	15-Oct-21	2.0	Doka emails to and from Chris Moore. Emails to MB
Philippe Mendelson	18-Oct-21	0.3	Emails and discussions re: general matters
Philippe Mendelson	19-Oct-21	1.1	Emails to Colliers and review agreement
Philippe Mendelson	20-Oct-21	1.3	Markup Colliers agreement and email to Bob Thomson
Philippe Mendelson	22-Oct-21	3.5	Attendance at CA and emails with counsel.
Philippe Mendelson		**17.4**	
Jason Eckford	1-Oct-21	0.6	Transition matters, call for the same; emails; supplier matters.
Jason Eckford	5-Oct-21	0.4	Supplier matters, email to their counsel; insurance matters.
Jason Eckford	6-Oct-21	0.3	Invoice review and payments; insurance; emails.
Jason Eckford	7-Oct-21	0.4	Call with port; insurance; CRA matter; emails.
Jason Eckford	8-Oct-21	0.3	Business license; email to Port; admin.
Jason Eckford	12-Oct-21	0.6	CRA and GST matters, review and emails to M. Souza for the same; insurance matters
Jason Eckford	13-Oct-21	0.8	insurance matters; property tax matters, call with Colliers for the same, discussion with P. Mendelson; emails.
Jason Eckford	14-Oct-21	0.9	Insurance matters, number of emails for the same; invoice and payments; next steps with P. Mendelson; property tax matters, emails.
Jason Eckford	15-Oct-21	0.3	Insurance, supplier matters.
Jason Eckford	18-Oct-21	0.2	supplier matters;
Jason Eckford	19-Oct-21	0.7	Insurance matters; property tax and appeal matters, agreement review for the same; discussion with P. Mendelson.
Jason Eckford	20-Oct-21	1.2	Closing matters, insurance and emails to Dentons/Port, analysis for the same; review of order, updating website, discussion with P.Mendelson.
Jason Eckford	21-Oct-21	0.8	Supplier/invoice matters, document review re: response to counsel, admin/website updates.

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Port Capital Group Inc. - CCAA
Time Details from October 1, 2021 to October 31, 2021
Invoice #CA12C500007605 dated January 12, 2022

Person	Date	Hours	Description
Jason Eckford	22-Oct-21	1.5	Court attendance, discussion for the same.
Jason Eckford	25-Oct-21	0.9	Multiple calls with CRA, email to M. Bell for the same re: closing matter; closing matters / emails.
Jason Eckford	26-Oct-21	0.6	Invoice matters; document review re: property tax appeal, email to P. Mendelson for the same.
Jason Eckford	27-Oct-21	1.6	Transition matters: call with Port, preparation and email to Port for the same; supplier matters; emails.
Jason Eckford	28-Oct-21	1.2	Insurance matters; transition matters, ongoing monitoring preparation and admin matters for the same; emails to Port, analysis for the same; discussion with P. Mendelson
Jason Eckford	29-Oct-21	0.6	Closing/transition matters; invoice matters; admin.
Jason Eckford		**13.9**	
Jessica Murray	1-Oct-21	1.7	Record incoming wire, arrange for outgoing wire, prepare cheque run.
Jessica Murray		**1.7**	
Marcos Souza	4-Oct-21	0.8	Processing payments; accounting.
Marcos Souza	5-Oct-21	0.8	Processing payments; accounting.
Marcos Souza	7-Oct-21	1.4	Processing payments; accounting; Re: Call to CRA agent - file update and GST filling.
Marcos Souza	8-Oct-21	0.7	Arranging courier; adm matters.
Marcos Souza	12-Oct-21	1.7	Call to the CRA; GST filing; bank reconciliation for the month of Sep 2021.
Marcos Souza	13-Oct-21	0.8	Bank reconciliation for the month of Sep 2021.
Marcos Souza	14-Oct-21	0.8	Accounting; banking/deposit.
Marcos Souza	18-Oct-21	0.9	Processing payment of invoices; accounting.
Marcos Souza	28-Oct-21	2.9	Wire transfer payments; payment of invoices; accounting.
Marcos Souza		**10.8**	
Total		**67.9**	

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500007606
Please include this number with payment

Invoice Date:	January 12, 2022
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from November 1, 2021 to November 30, 2021

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		20,000.00	GST	5 %	1,000.00	21,000.00
		20,000.00			**1,000.00**	**21,000.00**
Invoice summary		**20,000.00**				
Tax:	5% GST				1,000.00	
Total:		**20,000.00**			**1,000.00**	**21,000.00**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc. - CCAA

Billing Details from November 1, 2021 to November 30, 2021
Invoice #CA12C500007606 dated January 12, 2022

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	7.6	$625	4,750.00
Philippe Mendelson	Vice President	38.3	$525	20,107.50
Jason Eckford	Manager	6.2	$395	2,449.00
Marcos Souza	Paraprofessional	3.4	$200	680.00
		55.5		**$27,986.50**
Less: courtesy discount				(7,986.50)
Sub-total:				**$20,000.00**
Add: GST (@ 5%)				1,000.00
TOTAL				**$21,000.00**

EY

Port Capital Group Inc. - CCAA
Time Details from November 1, 2021 to November 30, 2021
Invoice #CA12C500007606 dated January 12, 2022

Person	Date	Hours	Description
Mike Bell	3-Nov-21	0.9	Report matters; approval and review.
Mike Bell	5-Nov-21	1.6	Cash flow budgeting / calls with counsel
Mike Bell	8-Nov-21	0.8	Transition planning
Mike Bell	9-Nov-21	1.3	Approvals / guidance
Mike Bell	10-Nov-21	0.7	Calls with Aviva/meeting with Port
Mike Bell	26-Nov-21	2.3	Draft of report / financing procedures
Mike Bell		**7.6**	
Philippe Mendelson	1-Nov-21	2.7	Review banking and funds in trust. Prepare cashflow. Emails and calls with MB and JE.
Philippe Mendelson	2-Nov-21	2.6	Continued review. Emails with MB. Email to Port team.
Philippe Mendelson	3-Nov-21	1.5	Emails with port. drafting report
Philippe Mendelson	4-Nov-21	3.8	Calls w/ company / vendor matters / cash flows
Philippe Mendelson	5-Nov-21	0.9	Cash flow management
Philippe Mendelson	8-Nov-21	2.5	Drafting Report.
Philippe Mendelson	9-Nov-21	3.5	Emails with MB, drafting report.
Philippe Mendelson	10-Nov-21	2.5	Drafting report
Philippe Mendelson	12-Nov-21	3.5	Drafting report.
Philippe Mendelson	15-Nov-21	2.5	Edit draft report
Philippe Mendelson	16-Nov-21	0.6	Call with Bill re Doka, Discussion and emails with JE, email to Bill
Philippe Mendelson	17-Nov-21	1.6	Edits to draft report
Philippe Mendelson	18-Nov-21	1.3	Edits to draft report
Philippe Mendelson	19-Nov-21	0.2	Emails and discussion with JE
Philippe Mendelson	22-Nov-21	1.8	Monitoring call with Port. Discussions with MB and JE. Emails to MB.
Philippe Mendelson	23-Nov-21	0.8	VM to CRA re: potential pre filing GST. Review receivership proceedings re: potential funds available to Petitioners.
Philippe Mendelson	24-Nov-21	1.9	Discussions with MB. Emails to and from MB and Port team.
Philippe Mendelson	25-Nov-21	2.3	Emails to and from Port team and MB. Organize payment to insurer. Multiple calls and emails with Insurer. Discussions with Marcos.
Philippe Mendelson	26-Nov-21	1.2	Finalize payment to insurer with Marcos. Emails to Port team.
Philippe Mendelson	29-Nov-21	0.6	Emails to and from JE and port.
Philippe Mendelson		**38.3**	
Jason Eckford	1-Nov-21	1.6	Calls with Port and Suppliers; insurance matters; supplier and transition matters; call with P. Mendelson and analysis of documents for the same; admin matters,
Jason Eckford	2-Nov-21	0.5	Transition/DIP matters; analysis, email review.
Jason Eckford	3-Nov-21	0.3	Discussion re: transition.
Jason Eckford	4-Nov-21	0.7	Number of calls re: transition, funding matters.
Jason Eckford	8-Nov-21	0.3	Transition matters
Jason Eckford	12-Nov-21	0.2	Transition matters
Jason Eckford	15-Nov-21	0.6	insurance; drafting Monitor's report; admin.
Jason Eckford	16-Nov-21	0.4	Transition matters; call with supplier
Jason Eckford	17-Nov-21	0.5	Number of emails with suppliers, creditors; transition matters.
Jason Eckford	19-Nov-21	0.1	Email re: Admin/Transition
Jason Eckford	23-Nov-21	0.4	Transition/invoice matters; emails with suppliers.
Jason Eckford	24-Nov-21	0.3	Transition / invoice matters.
Jason Eckford	29-Nov-21	0.3	Transition matters, emails re: suppliers
Jason Eckford		**6.2**	

EY

Port Capital Group Inc. - CCAA
Time Details from November 1, 2021 to November 30, 2021
Invoice #CA12C500007606 dated January 12, 2022

Person	Date	Hours	Description
Marcos Souza	1-Nov-21	0.8	Bank reconciliation for the month of Oct 2021.
Marcos Souza	4-Nov-21	0.8	GST return for the month of Oct 2021.
Marcos Souza	12-Nov-21	0.9	Accounting; banking/deposit.
Marcos Souza	26-Nov-21	0.9	Wire transfer payment; accounting.
Marcos Souza		**3.4**	
Total		**55.5**	

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500007836
Please include this number with payment

Invoice Date:	March 11, 2022
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from December 1, 2021 to December 31, 2021

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		25,000.00	GST	5 %	1,250.00	26,250.00
		25,000.00			**1,250.00**	**26,250.00**
Invoice summary		**25,000.00**				
Tax:	5% GST				1,250.00	
Total:		**25,000.00**			**1,250.00**	**26,250.00**

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

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

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

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

EY

Port Capital Group Inc. - CCAA
Billing Details from December 1, 2021 to December 31, 2021
Invoice #CA12C500007836 dated March 11, 2022

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	9.9 *	$625	6,187.50
Philippe Mendelson	Vice President	50.7	$525	26,617.50
Jason Eckford	Manager	3.6	$395	1,422.00
		64.2		**$34,227.00**
Less: courtesy discount				(9,227.00)
Sub-total:				**$25,000.00**
Add: GST (@ 5%)				1,250.00
TOTAL				**$26,250.00**

* Includes time that was not previously invoiced.

EY

Port Capital Group Inc. - CCAA
Time Details from December 1, 2021 to December 31, 2021
Invoice #CA12C500007836 dated March 11, 2022

Person	Date	Hours	Description
Mike Bell	29-Nov-21	1.1	Calls and emails re 1.3 financing
Mike Bell	30-Nov-21	0.8	Calls and emails re 1.3 financing
Mike Bell	1-Dec-21	2.1	Term sheet discussions and review
Mike Bell	2-Dec-21	0.7	Discussion and direction to PM re report
Mike Bell	3-Dec-21	2.4	Review draft report
Mike Bell	6-Dec-21	0.8	call with team and discussion re financing
Mike Bell	8-Dec-21	0.7	Review draft material for court
Mike Bell	10-Dec-21	1.3	Review filed material, Discussions with team.
Mike Bell		**9.9**	
Philippe Mendelson	1-Dec-21	1.2	Emails to and from Port. Cursory review of term sheet.
Philippe Mendelson	2-Dec-21	4.9	Emails to and from port. review and analyze term sheet. drafting report. Emails with counsel and team. Call with Bob. Emails with Jason. Cash flow.
Philippe Mendelson	3-Dec-21	2.8	Review and edit report. email to Katie.
Philippe Mendelson	6-Dec-21	3.4	Emails with Port team. Review Cash Flow and edits to same. Call with Ken re Cash Flow. Call with counsel and team.
Philippe Mendelson	7-Dec-21	4.2	Emails with counsel. Email from Ken re updated Cash Flow and review of same. Email to Aviva re CF.
Philippe Mendelson	8-Dec-21	3.9	Edits and update to report. Emails re Colliers. Emails re commitment letter. Review draft documents. Update service list. Emails to DG.
Philippe Mendelson	9-Dec-21	4.5	Update report. emails from counsel. Review draft FARIO. Emails re Aviva. Emails from port re GST.
Philippe Mendelson	10-Dec-21	3.7	Review filed material and upload same to website. Edit report.
Philippe Mendelson	13-Dec-21	4.6	Several emails and calls with counsel at team. Emails with Aviva and Domain counsel. Report review. Finalize Cash Flow.
Philippe Mendelson	14-Dec-21	6.7	Prepare for court. Attendance at court. Edit and finalize Report for hearing. Emails to and from various counsel.
Philippe Mendelson	15-Dec-21	3.8	Prep and attendance at court. Emails and calls with counsel.
Philippe Mendelson	16-Dec-21	3.1	Emails to vendors updating on court proceedings. Budget analysis. Arrange payment for insurance.
Philippe Mendelson	17-Dec-21	1.3	Calls with vendors. Deposit GST cheque.
Philippe Mendelson	20-Dec-21	0.5	Supplier emails.
Philippe Mendelson	21-Dec-21	0.8	Emails to and from banking team re: insurance. Email to and from insurer confirming receipt of wire.
Philippe Mendelson	22-Dec-21	1.3	Landlord matters. Call with landlord. Email to port.
Philippe Mendelson		**50.7**	
Jason Eckford	1-Dec-21	0.3	Transition matters, supplier matters, emails.
Jason Eckford	2-Dec-21	0.6	Multiple calls re: showroom lease, document review and emails for the same.
Jason Eckford	6-Dec-21	0.3	Number of emails re: Transition / supplier matters.
Jason Eckford	8-Dec-21	0.4	Number of emails re: transition, service list.
Jason Eckford	9-Dec-21	0.3	Supplier/creditor matter; emails.
Jason Eckford	10-Dec-21	0.3	website approvals, review.
Jason Eckford	13-Dec-21	0.2	Transition matter and lookup for the same.
Jason Eckford	14-Dec-21	0.3	Website matters, email for the same; supplier matter.
Jason Eckford	15-Dec-21	0.2	Creditor matter
Jason Eckford	16-Dec-21	0.4	Supplier matter; Vendor contact list; discussion with P. Mendelson and email.
Jason Eckford	17-Dec-21	0.1	Supplier matter
Jason Eckford	20-Dec-21	0.2	Emails re: supplier
Jason Eckford		**3.6**	
Total		**64.2**	

Ernst & Young Inc.
Vancouver, BC

Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Invoice No.: CA12C500007837
Please include this number with payment

Invoice Date:	March 11, 2022
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from January 1, 2022 to January 31, 2022

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		17,000.00	GST	5 %	850.00	17,850.00
		17,000.00			**850.00**	**17,850.00**
Invoice summary		**17,000.00**				
Tax:	5% GST				850.00	
Total:		**17,000.00**			**850.00**	**17,850.00**

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

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

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

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

EY

Port Capital Group Inc. - CCAA
Billing Details from January 1, 2022 to January 31, 2022
Invoice #CA12C500007837 dated March 11, 2022

Billing Analysis

Client Reference: **E-65624442**

Staff Name		Hours	Billing Rate*	Amount
Mike Bell	Senior Vice President	6.8	$687	4,671.60
Philippe Mendelson	Vice President	32.1	$577	18,521.70
Jason Eckford	Manager	2.3	$430	989.00
Marcos Souza	Paraprofessional	3.0	$220	660.00
		44.2		**$24,842.30**
Less: courtesy discount				(7,842.30)
Sub-total:				**$17,000.00**
Add: GST (@ 5%)				850.00
TOTAL				**$17,850.00**

* Increased as of January 1, 2022

EY

Port Capital Group Inc. - CCAA
Time Details from January 1, 2022 to January 31, 2022
Invoice #CA12C500007837 dated March 11, 2022

Person	Date	Hours	Description
Mike Bell	4-Jan-22	1.1	Financing matters and stakeholder calls
Mike Bell	6-Jan-22	0.9	Financing call
Mike Bell	7-Jan-22	0.8	Financing matters and report planning
Mike Bell	10-Jan-22	1.1	AR matters and stakeholder calls
Mike Bell	12-Jan-22	0.8	Stakeholder calls and financing matters
Mike Bell	13-Jan-22	1.8	Financing matters adjourned hearing and discussions re stakeholder support of financing.
Mike Bell	14-Jan-22	0.3	General matter emails
Mike Bell		**6.8**	
Philippe Mendelson	3-Jan-22	1.5	Emails re: domain funding and commitment letter. Discussions re: financing.
Philippe Mendelson	5-Jan-22	2.3	Insurance payment rec with Marcos. Email confirming insurance. Emails to Marcos re: GST Call re: Financing.
Philippe Mendelson	6-Jan-22	1.8	Call with Re: financing. Update Email. Emails re: GST. Emails re: financing.
Philippe Mendelson	7-Jan-22	4.3	Call re: financing. Emails to and from landlord. Updating payables schedule. Drafting court material/report.
Philippe Mendelson	10-Jan-22	2.2	Cheque issue with JE and MS. Update from Ken re: tax appeal. Update professional fees AR and WIP. Emails to and from Ken re: payables and fees. Email to Chris Moore.
Philippe Mendelson	11-Jan-22	2.4	Email from Blakes. Email to Ken. Emails with Mike and Katie. Update vendor Schedule. Email to Peter re: outstanding invoices. Call re: financing. Email to Mike.
Philippe Mendelson	12-Jan-22	1.1	Emails from counsel. Email to and from Ken re: Tax appeal update. Email to vendors.
Philippe Mendelson	13-Jan-22	0.4	Emails re: vendors
Philippe Mendelson	14-Jan-22	1.6	Emails to and from Karen Mclean. Email from JE. update vendor schedule.
Philippe Mendelson	18-Jan-22	0.5	email to AF re: CL. vendor Emails.
Philippe Mendelson	20-Jan-22	0.7	Emails re: financing. Emails re: lions gate water.
Philippe Mendelson	21-Jan-22	0.6	Emails re: financing.
Philippe Mendelson	24-Jan-22	1.5	Emails and discussions re: financing and Thursday hearing
Philippe Mendelson	25-Jan-22	6.8	Email from DG. Review LRA. Emails with MB and counsel. Email to DG. Call to WR. Drafting Report for Thursday hearing.
Philippe Mendelson	26-Jan-22	2.4	Review and edit report. Email to MB. Emails from counsel. Email from MB. Discussion re: domain request. Emails re: new hearing date.
Philippe Mendelson	27-Jan-22	0.3	Email from landlord. Email re: invoices. Update vendor schedule.
Philippe Mendelson	28-Jan-22	0.2	Email to landlord
Philippe Mendelson	31-Jan-22	1.5	Presale deposit discussions and preliminary review.
Philippe Mendelson		**32.1**	
Jason Eckford	3-Jan-22	0.3	Number of emails re: supplier/transition
Jason Eckford	5-Jan-22	0.3	Supplier matters, document review re: insurance, email for the same.
Jason Eckford	6-Jan-22	0.2	Supplier/Transition matter
Jason Eckford	10-Jan-22	0.5	Supplier matter, emails; cheque/admin matter, document review and emails for the same.
Jason Eckford	14-Jan-22	0.1	Emails
Jason Eckford	18-Jan-22	0.2	Invoice matters
Jason Eckford	20-Jan-22	0.3	Supplier emails, reconciliation for the same.
Jason Eckford	24-Jan-22	0.2	Supplier matter
Jason Eckford	27-Jan-22	0.2	Supplier matter
Jason Eckford		**2.3**	
Marcos Souza	4-Jan-22	1.3	Processing payments; accounting.
Marcos Souza	11-Jan-22	0.8	Bank reconciliation for the month of Dec 2021
Marcos Souza	18-Jan-22	0.9	Banking/deposit; accounting.
Marcos Souza		**3.0**	
Total		**44.2**	

Ernst & Young Inc.
Vancouver, BC

Draft Invoice

Port Capital Group Inc
Mr. Macario Tobi Reyes
325 West 4th Avenue
Vancouver, BC V5Y 1H3
Canada

Please include this number with payment

Invoice Date:	July 06, 2022
Due Date:	Upon receipt
Client No.:	0012269581
Engagement No.:	E-65624442

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

Re: Port Capital Group Inc. - CCAA

For professional services rendered from February 1, 2022 to June 30, 2022

		Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):		74,652.80	GST	5 %	3,732.64	78,385.44
		74,652.80			**3,732.64**	**78,385.44**
Invoice summary		**74,652.80**				
Tax:	5% GST				3,732.64	
Total:		**74,652.80**			**3,732.64**	**78,385.44**

A member of Ernst & Young Global

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

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

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

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

EY

Port Capital Group Inc. - CCAA
Billing Details from February 1, 2022 to June 30, 2022
Invoice #__________________ dated July 6, 2022

Billing Analysis

Client Reference: E-65624442

Staff Name		Hours	Billing Rate	Amount
Mike Bell	Senior Vice President	9.1	$687	6,251.70
Philippe Mendelson	Vice President	56.3	$577	32,485.10
Jason Eckford	Manager	80.2	$430	34,486.00
Marcos Souza	Paraprofessional	6.5	$220	1,430.00
		152.1		**$74,652.80**
Add: GST (@ 5%)				3,732.64
TOTAL				**$78,385.44**

EY

Port Capital Group Inc. - CCAA
Time Details from February 1, 2022 to June 30, 2022
Invoice #__________________ dated July 6, 2022

Person	Date	Hours	Description
Mike Bell	17-Jan-22	0.7	Stakeholder calls
Mike Bell	20-Jan-22	1.2	Domain matters, emails & calls
Mike Bell	21-Jan-22	0.8	Domain, calls
Mike Bell	25-Jan-22	0.7	Emails with PM and stakeholders, financing matters
Mike Bell	27-Jan-22	1.8	Financing matters, calls, discussions
Mike Bell	15-Mar-22	0.7	Financing draw, calls
Mike Bell	16-Mar-22	2.1	Call with stakeholders, deposit release, emails.
Mike Bell	17-Mar-22	0.8	Deposit release matters
Mike Bell	18-Mar-22	0.3	Call with stakeholder
Mike Bell		**9.1**	
Philippe Mendelson	1-Feb-22	6.8	Detailed presale agreement review and analysis, emails and calls for the same, report writing, calls with stakeholders
Philippe Mendelson	2-Feb-22	2.4	Presale matters, emails and calls with stakeholders, vendor matters.
Philippe Mendelson	3-Feb-22	0.3	Call, email
Philippe Mendelson	4-Feb-22	0.2	Call with stakeholder
Philippe Mendelson	7-Feb-22	2.4	Emails with counsel. Emails with counsel to Company. Review interest calculation.
Philippe Mendelson	8-Feb-22	2.8	Interest calculation emails. Cash flow review from Ken. Emails to and from Ken. Emails to and from counsel. Email and discussion re: outside date.
Philippe Mendelson	9-Feb-22	5.6	Emails re: presale interest. Review contracts. Call with counsel. Email from Bob Thompson. Call with Ken. Review and comments to Keely. Drafting Report.
Philippe Mendelson	10-Feb-22	2.2	Review Report with counsel. Edits to Report.
Philippe Mendelson	11-Feb-22	2.7	Finalize Report. Deliver to Blakes. List of purchasers to Keely.
Philippe Mendelson	14-Feb-22	3.6	Prep for hearing. Calls with counsel. Attendance at hearing. Debrief.
Philippe Mendelson	15-Feb-22	0.8	Emails to and from counsel. Vendor emails.
Philippe Mendelson	16-Feb-22	0.8	Emails, calls
Philippe Mendelson	17-Feb-22	0.8	Emails to and from counsel, calls.
Philippe Mendelson	18-Feb-22	0.9	Call and email with J Schultz. Vendor emails. Email to and from Ken.
Philippe Mendelson	22-Feb-22	1.9	Emails and review re: deposits. Emails re: vendors.
Philippe Mendelson	23-Feb-22	1.4	Call with DG. Email to Ken.
Philippe Mendelson	24-Feb-22	2.2	Landlord matters. Review lease. Review lease extension. Emails to and from Ken. Discussions with JE.
Philippe Mendelson	25-Feb-22	4.3	Report matters, vendor matters, review motion materials, calls and emails with stakeholders
Philippe Mendelson	28-Feb-22	0.5	Vendor matters. Landlord matters.
Philippe Mendelson	1-Mar-22	0.2	Vendor invoices
Philippe Mendelson	2-Mar-22	1.3	Vendor invoices. Bosa report to Ken.
Philippe Mendelson	3-Mar-22	0.2	Vendor matters.
Philippe Mendelson	4-Mar-22	0.2	Email to Ken re financing.
Philippe Mendelson	7-Mar-22	0.2	Vendor emails.
Philippe Mendelson	8-Mar-22	0.2	Vendor emails.
Philippe Mendelson	9-Mar-22	0.3	Emails with Ken re first draw and review of same.
Philippe Mendelson	10-Mar-22	0.2	Invoicing and admin
Philippe Mendelson	11-Mar-22	0.2	Emails re: domain first draw.
Philippe Mendelson	17-Mar-22	0.9	Call with Ken. Review filed material re: Deposit release.
Philippe Mendelson	18-Mar-22	0.2	Email from Ken and reviewing first batch of invoices.
Philippe Mendelson	25-Mar-22	0.3	Calls re: BC Hydro. Emails re: BC Landlord
Philippe Mendelson	28-Mar-22	0.2	Emails to counsel re: hearing. Update website.
Philippe Mendelson	29-Mar-22	0.4	Emails re: vendors and payments.

EY

Port Capital Group Inc. - CCAA

Time Details from February 1, 2022 to June 30, 2022

Invoice #__________________ dated July 6, 2022

Person	Date	Hours	Description
Philippe Mendelson	30-Mar-22	3.4	Attendance at Court. Debrief calls with Peter Rubin. Email to MB with update.
Philippe Mendelson	31-Mar-22	0.3	Emails to and from Marc and arrange courier.
Philippe Mendelson	1-Apr-22	0.2	TH claims and plan of arrangement emails.
Philippe Mendelson	11-Apr-22	3.4	Monitoring payments made and comparing Domain records and company records to budget and cashflows.
Philippe Mendelson	12-Apr-22	0.8	Call with counsel. Emails from MB and counsel.
Philippe Mendelson	25-Apr-22	0.6	Emails and calls with Jason.
Philippe Mendelson		**56.3**	
Jason Eckford	1-Feb-22	0.2	Emails
Jason Eckford	4-Feb-22	0.2	Emails
Jason Eckford	16-Feb-22	0.1	Supplier email
Jason Eckford	18-Feb-22	0.2	Supplier matters
Jason Eckford	23-Feb-22	0.2	ESC Report review, email.
Jason Eckford	24-Feb-22	0.2	Document review re: showroom, emails.
Jason Eckford	2-Mar-22	0.5	Phone call with critical supplier, emails for the same.
Jason Eckford	8-Mar-22	0.4	Call, email, showroom matters, supplier matter.
Jason Eckford	22-Mar-22	0.3	Invoice matters, ESC review, emails
Jason Eckford	23-Mar-22	0.2	Supplier matters
Jason Eckford	24-Mar-22	0.3	Call with supplier, document review, email
Jason Eckford	25-Mar-22	0.2	Website matters/document review
Jason Eckford	1-Apr-22	0.8	Emails from Port; document review / analysis; responses; invoice review.
Jason Eckford	5-Apr-22	0.2	Supplier matter, email
Jason Eckford	7-Apr-22	0.5	Call with B. Jackson, document review and discussion with P. Mendelson for the same
Jason Eckford	19-Apr-22	0.5	Supplier matter, stay extension / Monitor's Report matters.
Jason Eckford	21-Apr-22	0.6	Mandate Term Sheet review, discussion with P. Mendelson and M. Bell for the same, Monitor's Report.
Jason Eckford	22-Apr-22	3.4	Document review, budget to actual, drafting Monitor's Report.
Jason Eckford	25-Apr-22	2.8	Monitor's Report; creditor correspondence; emails to Port re: creditors and amounts outstanding.
Jason Eckford	26-Apr-22	3.5	Email and call with creditor; assistance re: proposed restructuring timeline; review of draft application materials; variance analysis; drafting Monitor's report;
Jason Eckford	27-Apr-22	4.3	Report preparation, review of served application materials, emails and calls with M. Bell and P. Rubin for the same; review of cashflow, email to Port and updating Report for the same;
Jason Eckford	28-Apr-22	3.7	Number of emails / calls re: Cash Flow, Report preparation, creditor matters; revisions and finalizing Report; website matters; creditor communications.
Jason Eckford	29-Apr-22	2.1	Emails / analysis to counsel prior to Court attendance; Court attendance; emails / calls re: Court requirements.
Jason Eckford	2-May-22	2.2	Review and drafting changes to letter to suppliers, number of emails and calls with Port, review of documents for the same; call with Counsel; supplier matters, emails.
Jason Eckford	3-May-22	0.4	Supplier matters, website matters, emails/calls
Jason Eckford	4-May-22	0.6	Supplier matters, call with counsel, emails for the same; review of Port communication.
Jason Eckford	5-May-22	0.2	Supplier matter, email.
Jason Eckford	6-May-22	0.3	Domain matter, supplier matter, email to Port for the same;
Jason Eckford	9-May-22	1.8	Email to Port; emails to stakeholder; reconciliation; Monitor's Report; call.
Jason Eckford	10-May-22	1.6	Draft Monitor's Report, analysis and emails for the same.

EY

Port Capital Group Inc. - CCAA
Time Details from February 1, 2022 to June 30, 2022
Invoice #__________________ dated July 6, 2022

Person	Date	Hours	Description
Jason Eckford	11-May-22	4.4	Review of draft application materials, review of filed materials, review of revised Mandate Commitment Letter, numerous updates to the Monitor's Report for the same, emails and calls.
Jason Eckford	12-May-22	6.2	Numerous calls with Port, Enso, Mandate's counsel and the mortgage broker; review, commentary and calls re: cash flow; revisions to Monitor's Report; finalizing and website matters, emails and calls.
Jason Eckford	13-May-22	0.7	Court matters, emails for the same.
Jason Eckford	16-May-22	0.5	Cashflow monitoring, Mandate Loan, email for the same; review of documents to provide template to K. Hill: emails.
Jason Eckford	17-May-22	0.4	Review of draft letter to presale purchaser, website matters and email to D. Gruber for the same.
Jason Eckford	18-May-22	0.6	Call to K. Hill, website matters, review of Order re: interim financing / stay extension. emails & call.
Jason Eckford	19-May-22	0.4	Emails re: Mandate loan, supplier matter, email to realtor of presale purchaser.
Jason Eckford	24-May-22	0.2	Call with supplier
Jason Eckford	25-May-22	0.6	Call with supplier, document review and email to Port for the same; mandate matters.
Jason Eckford	26-May-22	0.8	Call with Port, email to Vanterre, Mandate matters, crane matter, calls.
Jason Eckford	27-May-22	0.7	Call with Port and review of documents for the same; call with mortgage broker re: Mandate. Mandate matters. emails.
Jason Eckford	30-May-22	0.3	Mandate matters
Jason Eckford	31-May-22	0.3	Mandate matters, supplier.
Jason Eckford	1-Jun-22	0.9	Call with W. Wood, review of documents for the same; call with C. Pretto re: Mandate follow-up: website / Service List: supplier matter: emails.
Jason Eckford	3-Jun-22	0.4	Mandate matters, call with counsel for Mandate
Jason Eckford	6-Jun-22	0.5	Mandate matters, discussion with M. Bell and email to counsel for the same, admin matters.
Jason Eckford	7-Jun-22	0.4	Number of emails re: Mandate loan, discussion for the same.
Jason Eckford	8-Jun-22	1.3	Email to Vanterre Capital re: Mandate Loan, email to counsel re: Mandate Loan, preparation of letter to Vendors re: Mandate Loan, document review/ analysis for the same.
Jason Eckford	9-Jun-22	0.4	Mandate loan matters, email for the same.
Jason Eckford	10-Jun-22	1.6	Emails, review of draft Claims Process Order, draft Meeting Order, email to counsel / M. Bell.
Jason Eckford	13-Jun-22	3.2	Calls with MB, Letter to vendors preparation and calls for the same, Report preparation. vendor matters. calls with stakeholders
Jason Eckford	14-Jun-22	3.9	Monitor's Report preparation, analysis for the same, finalization of letter to vendors, email to vendors and calls for the same, discussion with MB and counsel
Jason Eckford	15-Jun-22	5.2	Monitor's Report preparation, analysis and review of motion materials for the same, multiple calls and emails re: Report and Court; stakeholder discussions
Jason Eckford	16-Jun-22	4.2	Numerous emails and calls re: Monitor's Report and Court, amendments and finalization for the same. calls with stakeholders
Jason Eckford	17-Jun-22	3.7	Court attendance, calls with Counsel and M. Bell, preparation of Presale Summary and analysis of documents for the same as directed by Justice Fitzpatrick, number of emails for the same.
Jason Eckford	20-Jun-22	2.1	Presale purchaser analysis preparation, email and call with Dentons for the same, post-filing supplier analysis, cash flow matter, emails, calls.
Jason Eckford	21-Jun-22	1.6	Supplier matters, email to Port, Property tax matters, call with Port and M. Bell, emails.

EY

Port Capital Group Inc. - CCAA
Time Details from February 1, 2022 to June 30, 2022
Invoice #__________________ dated July 6, 2022

Person	Date	Hours	Description
Jason Eckford	22-Jun-22	1.5	AP Listing review, analysis and multiple emails for the same, insurance matter, analysis and email to P. Rubin re: Friday Court; emails.
Jason Eckford	23-Jun-22	0.7	Analysis, preparation and email to P. Rubin re: Friday Court among others; property tax; admin matters.
Jason Eckford		**80.2**	
Marcos Souza	17-Feb-22	0.7	Bank reconciliation for the month of Jan 2022
Marcos Souza	10-Mar-22	0.7	Bank reconciliation for the month of Feb 2022
Marcos Souza	17-Mar-22	0.9	Banking/deposit/accounting.
Marcos Souza	18-Mar-22	0.9	Processing payment; accounting.
Marcos Souza	12-Apr-22	0.8	Banking/deposit.
Marcos Souza	13-Apr-22	1.2	Wire transfer payments; accounting.
Marcos Souza	6-May-22	0.7	Bank reconciliation for the month of March 2022
Marcos Souza	21-Jun-22	0.6	Bank reconciliation for the month of May 2022
Marcos Souza		**6.5**	
Total		**152.1**	