

Appendix “F”

CITATION: Hanfeng Evergreen Inc., (Re), 2017 ONSC 7161
COURT FILE NO.: CV-14-10667-00CL
DATE: 20171130

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

IN THE MATTER OF AN APPLICATION UNDER SECTION 101 OF THE *COURTS
OF JUSTICE ACT*, R.S.O. c.C.43 (as amended)

AND IN THE MATTER OF HANFENG EVERGREEN INC.

Applicant

BEFORE: F.L. Myers J.

COUNSEL: *Daniel S. Murdoch and Haddon Murray*, counsel for Ernst & Young Inc., receiver
David C. Moore and Karen M. Mitchell, counsel for the Lei Lo and Xinduo Yu

HEARD: November 20, 2017

ENDORSEMENT

[1] Ernst & Young Inc. moves for approval of its activities as receiver and manager of Hanfeng Evergreen Inc. as described in the Supplement to its First Report, its Fourth Report, and its Fifth Report. It also seeks approval of its fees and disbursements including the fees and disbursements of its counsel here and abroad.

[2] Xinduo Yu, the founder and former CEO of Henfeng Evergreen Inc. and his spouse Lei Li oppose the approval of the receiver's reports at this time. They seek, at minimum, the imposition of conditions to protect their positions in separate litigation that the receiver has brought against them. They also argue that the receiver has failed or refused to deliver sufficient evidence to support its claim for approval of its fees and disbursements. They invite the court to require the receiver to engage in a document disclosure process so as to create a sufficient factual record on which they can make submissions and the court can meaningfully assess the fees and disbursements of the receiver and its counsel.

[3] For the reasons that follow the receiver's motion is granted on the terms set out below.

Brief Background

[4] Hanfeng Evergreen Inc. is an Ontario public corporation. Henfeng was a financing vehicle to raise money from investors who were interested in investing in the fertilizer business operated by a subsidiary in the People's Republic of China. By 2014, Henfeng's sole operations were limited to the fertilizer business.

[5] When this proceeding began, Mr. Yu was a member of the board of directors of Henfeng. He was a principal contact for the receiver. He controlled Chinese management of the business.

[6] The receiver advises that in 2011, Henfeng's biggest customer was a company run by the state in China. It sought to buy 30% of the fertilizer business to ensure its control over its supply. By February, 2013, an agreement had been prepared whereby Henfeng would sell its shares in the fertilizer subsidiary to a company controlled by Mr. Yu. Mr. Yu agreed to sell 30% of that company's shares to the state actor. The transactions were expected to close in April, 2013.

[7] The deal did not close as expected. Eventually Henfeng established a special committee representing shareholders independent of management. Acrimony developed between the special committee and Mr. Yu. In December, 2013, the purchaser terminated the transaction. The board of directors proceeded to fire Mr. Yu.

[8] A proxy battle ensued. During the proxy battle, Henfeng's auditor KPMG resigned. Thereupon, the rest of the board of directors resigned. Ultimately, Mr. Yu regained control of the public corporation.

[9] In April, 2014, Mr. Yu brought forward a transaction to sell the operating subsidiary to an established third party business in China for a price of approximately \$40 million. The transaction would have provided meaningful recovery to shareholders. The transaction required shareholder approval. However, without an auditor, Henfeng could not produce the material required to call a shareholders' meeting under Ontario securities laws. Therefore, this receivership was proposed as a way to convey title in a solvent transaction.

[10] Negotiations with the buyer proved difficult. The receiver retained the Mayer Brown law firm to help it obtain a deposit of approximately \$2.4 million required by the agreement and to deal with some Chinese regulatory matters that arose. The purchaser was also supposed to put funds in escrow. With Mayer Brown's assistance some funds were escrowed. But then they were released back to the purchaser by the escrow agent ostensibly with Mr. Yu's cooperation. In addition, the receiver says that the buyer's name seems to have changed subtly in the documents over time. While initially Mr. Yu represented that the buyer was an established third party, the ultimate buyer may have been a company with a similar name that is actually a shell controlled by Mr. Yu. Further, the receiver alleges that while the transaction was playing out, Mr. Yu obtained very substantial loans in China on the credit of the subsidiary so that they he has effectively taken the value of the business leaving the other shareholders with nothing.

[11] The receiver has sued Mr. Yu and Ms. Li for damages exceeding \$100 million.

[12] In addition, the ostensible purchaser has sued the receiver in China for the return of the \$2.4 million deposit. Mr. Yu is a defendant in that case as he is a guarantor under the terms of the relevant agreement. Whether he is also behind the plaintiff/purchaser remains to be proven.

[13] The purchaser succeeded against the receiver at first instance in China. But an appellate court overruled the first decision. As of this moment therefore, the deposit has been forfeited and is properly counted among the funds realized by the receiver. The purchaser has appealed from that decision however and the further appeal is pending.

[14] In this receivership proceeding, Mr. Yu is concerned to ensure that the receiver does not consume the deposit on its own fees and disbursements in case it is required to return the deposit to the purchaser by the ultimate appeal court in China. If the purchaser succeeds in China, there may be a priorities dispute between the purchaser and the receiver over which has a better claim to the deposit funds in the receiver's hands. In any event, Mr. Yu argues that as guarantor of the return of the deposit, he has an interest in protecting the deposit in the receiver's hands and in minimizing or delaying the receiver's use of the deposit to pay its fees and disbursements until the Chinese litigation ends.

Approval of the Receiver's Activities

[15] In *Target Canada Co. (Re)*, 2015 ONSC 7574 (CanLII), Morawetz RSJ discussed the process for approval of the reports of a court officer. In that case the court dealt with a Monitor under the CCAA. The same principles apply in a receivership in my view.

[16] In *Target*, Morawetz RSJ recognized that the effect of the approval of the reports of a court officer varies with the context. Where a report is delivered for a specific purpose, such as a sale transaction, express findings of fact may be required to support the relief being sought. An affidavit may be delivered to support the findings or not. In either case, the court is called up to address squarely specific facts and to make specific findings that will be binding in future.

[17] However, the context of a general approval of activities, such as the motion that is currently before me, is different. As discussed by Morawetz RSJ:

[20] The Monitor has in its various reports provided commentary, some based on its own observations and work product and some based on information provided to it by the Applicant or other stakeholders. Certain aspects of the information provided by the Monitor has not been scrutinized or challenged in any formal sense. In addition, for the most part, no fact-finding process has been undertaken by the court.

[21] In circumstances where the Monitor is requesting approval of its reports and activities in a general sense, it seems to me that caution should be exercised so as to avoid a broad application of res judicata and related doctrines. The benefit of any such approval of the Monitor's reports and its activities should be limited to the Monitor itself. To the extent that approvals are provided, the effect of such approvals should not extend to the Applicant or other third parties.

[22] I recognized there are good policy and practical reasons for the court to approve of Monitor's activities and providing a level of protection for Monitors during the CCAA process. These reasons are set out in paragraph [12] above. However, in my view, the protection should be limited to the Monitor in the manner suggested by counsel to Rio Can and KingSett.

[23] By proceeding in this manner, Court approval serves the purposes set out by the Monitor above. Specifically, Court approval:

- (a) allows the Monitor to move forward with the next steps in the CCAA proceedings;
- (b) brings the Monitor's activities before the Court;
- (c) allows an opportunity for the concerns of the stakeholders to be addressed, and any problems to be rectified;
- (d) enables the Court to satisfy itself that the Monitor's activities have been conducted in prudent and diligent manners;
- (e) provides protection for the Monitor not otherwise provided by the CCAA; and
- (f) protects the creditors from the delay and distribution that would be caused by:
 - (i) re-litigation of steps taken to date, and
 - (ii) potential indemnity claims by the Monitor.

[24] By limiting the effect of the approval, the concerns of the objecting parties are addressed as the approval of Monitor's activities do not constitute approval of the activities of parties other than the Monitor.

[18] In this case, Mr. Yu and Ms. Li do not want the approval of the receiver's activities to impact on their litigation with the receiver including their desire to counterclaim against the receiver in that litigation. Apparently they have sought directions regarding a possible counterclaim although no motion for leave to proceed has been heard as yet. Regional Senior Justice Morawetz held that the general approval of a court officer's activities should not affect third party dealings generally. He accepted however that the approval of the receiver's activities does affect the court officer's own status. For example, there is case law suggesting that a stronger showing on the merits is required to obtain leave to sue a receiver in respect of activities that have been approved than for unapproved activities.¹

¹ Compare and contrast for example, *Bank of America Canada v. Wilam Investments Ltd.* (1993), 23 CBR (3d) 98 (Ont. Gen. Div) with *GMAC Commercial Credit Corporation - Canada v. T.C.T. Logistics Inc.*, 2006 SCC 35 (CanLII). See also: Houlden, Morawetz & Sarra, *The 2007*

[19] Mr. Yu and Ms. Li argue that if they are prejudiced by the approval of the receiver's activities, then they would be required to contest in this motion the substance of their concerns in order to protect themselves in their other litigation. I agree that it is not the purpose of this summary proceeding to engage in fact finding that might prejudice or affect the fact finding process in other litigation. As such, there is no need to delve deeply into the concerns raised by the objectors with the receiver's characterization of their behaviour or the other details of specific issues of fact that may become the subject matter of proceedings later. There will be no findings of contested facts that might bind Mr. Yu or Ms. Li elsewhere.

[20] The receiver argues that it seeks broad, general approval for its decisions to bring litigation against Mr. Yu and Ms. Li and to defend the litigation in China. It notes that its prior activities have already been approved in relation to the approval of its earlier reports.

[21] Under the terms of its appointment order, the receiver is already authorized to litigate on behalf of the debtor generally. As such, Mr. Yu and Ms. Li argue that it does not need any further approval of its litigation activities. But, I agree with Morawetz RSJ that there are additional purposes to a court officer's reporting and the court's approval functions such as those listed in para. 23 of *Target* above. In this case for example, concerns of stakeholders can be considered and addressed in real time rather than waiting until matters are concluded some years hence. Moreover, stakeholders are given an opportunity to bring to the fore any concerns with the receiver's prudence and diligence in the issues under consideration. Here, for example, no one – not even Mr. Yu or Ms. Li – contest the prudence of the receiver's decisions to defend the deposit in China or to commence the litigation here against Mr. Yu and Ms. Li.

[22] The receiver also argues that it wants its activities approved so as to protect it from personal liability for costs in the event that it is later determined that the deposit must be returned to the purchaser with the result that the receiver may not have any assets left in the estate to fund any costs liability that it may incur. The receiver refers to the decision of Pattillo J. in *Essery Estate (Trustee of) v Essery*, 2016 ONSC 321. At para. 72 of that decision, Pattillo J. wrote:

[72] In receiverships, the general rule is that costs are awarded against a receiver personally in rare cases. Where a receiver engages in litigation in its capacity as receiver in the normal course of the receivership, it is subject to the costs in accordance with s. 131 of the CJA and Rule 57.01. To the extent that costs are awarded against a receiver they are normally covered by receivership funds or by an indemnity agreement with a

Annotated Bankruptcy and Insolvency Act, (Thomson Reuters, Toronto) at L§26. Whether *Wilann* remains good law after *TCT* is an issue that is not before the court today.

secured creditor. It is only when the receiver embarks on a course of action extraneous to the credit-driven relationship which effectively undermines its neutral position as an officer of the court and turn itself into a “real litigant” [*sic*] that a receiver exposes itself to costs personally: see *Akagi v Synergy Group (2000)*, 2015 ONCA 771 (Ont. C.A.), at para. 18.

[23] In my view, the receiver reads too much into this quotation. I do not read *Essery* as altering the receiver’s risk of personal liability for costs. Rather, Pattillo J. explains the court’s historic hesitation to award costs against receivers because they can bear personal liability for costs. In my view *Essery* does not create any special protection for receivers’ costs liability. Neither does the approval of a receiver’s activities provide it with any special protection in relation to costs awards in subsequent litigation. That is the reason that Pattillo J. noted that before undertaking litigation, receivers typically will consider the sufficiency of the assets under their charge to meet a costs award or obtain an indemnity from a creditor to protect themselves from the risk of adverse costs.

[24] It is clear therefore that in approving the receiver’s general activities broadly and summarily in this motion, I am not finding any facts beyond expressing satisfaction with the general scope and direction of the receiver’s activities as set out in the three reports that are before me. However, if the law post-*TCT* still provides that the approval of a receiver’s conduct raises the bar for those who seek to sue a receiver, as referenced in the footnote above, that is indeed a consequence of approval and nothing I say or do not say should affect that outcome. The fact that approval may have some effect is not a basis to withhold or deny approval. Rather it reflects the intention of the law as it applies in circumstances where the court is satisfied with the activities undertaken by its officer and with the protections that the law affords court officers in such circumstances as discussed by Morawetz RSJ above.

[25] I also do not see the existence of an outstanding appeal in China as a basis to defer or withhold approval of the receiver’s activities, especially its activities in defending and participating fully in that case. Approval does not affect the ongoing litigation in China. Neither does it affect the priorities in the deposit or authorize or embolden the receiver to distribute to itself or to its counsel funds that it currently holds. If the court in China rules that the funds are a deposit that are to be returned to the purchaser, legal results flow. As noted above, if that creates a priority issue here, that issue may have to be determined.

[26] As argument of this aspect of the motion was drawing to a close, it appeared that counsel might be able to agree upon language to resolve the issues in dispute. I invited them to advise me within 48 hours if they reached agreement. On November 22, 2017, counsel advised that while they had not agreed to resolve the objections of Mr Yu and Ms. Li, they had agreed upon some language to limit the relief granted should I determine to approve the receiver’s activities.

[27] The term agreed upon by counsel reflects the limitations that I have discussed above as follows:

THIS COURT ORDERS that the approval of the Fourth Report and the Fifth Report shall be without prejudice to any of the procedural or substantive rights of the Receiver, Xinduo Lu and Lei Li in respect of Action No. CV-16-11325-00CL, and, without limiting

the generality of the foregoing, shall be deemed not to constitute any finding or determination of any kind whatsoever in respect of any allegations, issues or defences in said Action.

[28] While this term does not satisfy all of the concerns of Mr. Yu and Ms. Li, it does satisfy mine. Accordingly, it is appropriate to approve the activities of the receiver as set out in the three reports that are before the court on the term set out in the immediately preceding paragraph.

Receiver's Fees

[29] In accordance with the principles set out in *Confectionately Yours Inc. (Re)*, 2002 CanLII 45059 (ON CA), the receiver delivered affidavits supporting its fees and disbursements including those of its counsel. Cross-examinations ensued. Mr. Yu and Ms. Li argue that there is insufficient disclosure of information to enable the court to determine the reasonableness of the receiver's fees and disbursements. They say they have delivered letter after letter for months seeking production of documents relating to matters set out in the receiver's invoices so as to be able to understand the work performed by the receiver and to make proper submissions on the fees and disbursements sought in relation to the work. In addition, the receiver delivered dockets (belatedly in some cases) that are heavily redacted to prevent disclosure of the subject matter of much of the work that is the subject of the docket entries.

[30] The receiver argues that the scope of its discussions with its counsel and the work being performed by its counsel on its behalf are privileged – both under lawyer client privilege and litigation privilege. I agree. Disclosing the subject matter of a meeting is essentially disclosing the communication from client to lawyer (or vice versa) concerning the topic on which advice was being sought or given. That does not mean however that the receiver is entitled to approval of its fees or disbursements without providing proper supporting evidence. If the claims of privilege prevent the court from making the assessment required, then the motion will not succeed until sufficient evidence is duly adduced to meet the required standard.

[31] In *Bank of Nova Scotia v. Diemer*, 2014 ONCA 851 (CanLII), the Court of Appeal discussed the test for assessment of a receiver's fees as follows:

[32] In *Bakemates*, this court described the purpose of the passing of a receiver's accounts and also discussed the applicable procedure. Borins J.A. stated, at para. 31, that there is an onus on the receiver to prove that the compensation for which it seeks approval is fair and reasonable. This includes the compensation claimed on behalf of its counsel. At para. 37, he observed that the accounts must disclose the total charges for each of the categories of services rendered. In addition:

The accounts should be in a form that can be easily understood by those affected by the receivership (or by the judicial officer required to assess the accounts) so that such person can determine the amount of time spent by the receiver's employees (and others that the receiver may have hired) in respect to the various discrete aspects of the receivership.

[33] The court endorsed the factors applicable to receiver's compensation described by the New Brunswick Court of Appeal in *Belyea: Bakemates*, at para. 51. In *Belyea*, at para. 9, Stratton J.A. listed the following factors:

- the nature, extent and value of the assets;
- the complications and difficulties encountered;
- the degree of assistance provided by the debtor;
- the time spent;
- the receiver's knowledge, experience and skill;
- the diligence and thoroughness displayed;
- the responsibilities assumed;
- the results of the receiver's efforts; and
- the cost of comparable services when performed in a prudent and economical manner.

These factors constitute a useful guideline but are not exhaustive: *Bakemates*, at para. 51.

[32] The Court of Appeal also noted in *Diemers* that while the calculation of billable hours times hourly rates is not the most desirable metric for conducting this review, it is the predominant methodology in the case law. Moreover, while counsel for Mr. Yu and Ms. Li submitted that this is not to be a mathematical exercise, the bulk of their complaints are essentially directed to the question of whether there has been duplication in the dockets or, more specifically, whether the claims of privilege prevent them and the court from determining with any degree of precision whether there is duplication in the dockets that ought to be excluded from the value calculus. While I certainly do not dismiss the risk of duplication in an assessment of the reasonableness of the fees, it is but one factor and not an especially important one in my view. Duplication might suggest a lack of value-added but not necessarily so in a holistic review. If an issue takes time to resolve, there may be several docket entries that look similar. That does not make them duplicative. More than one person may be involved providing different services and docket to the same issue – either at different levels of seniority or different subject matters. Reading brief docket descriptions years after complex work is performed is a poor method to learn precisely what was accomplished by any single person on any given day. A full assessment of the file accompanied by oral narrative is required to assess professional accounts. That is what assessment officers routinely do in formal cost assessment hearings. But that is not what is anticipated or even desirable in fee approval hearings of this type.

[33] It is not lost on me that what was also at play on Mr. Yu's side of the table is possibly a desire for discovery in the other litigation or at least opening up a threat to the receiver's remuneration as a strategy to provide bargaining leverage. Thus, rather than responding to the receiver's request for the specifics of documents required or bringing their own motion (or 9:30 appointment) seeking production of documents that they actually need, Mr. Yu and Ms. Li were

content to make request after request and then graciously offer to allow the receiver an adjournment to give it time to make yet further production. I have little doubt that were any further documents produced, Mr. Yu and Ms. Li would just ask for more. After all, if you want to assess what every person acting for counsel and the receiver have done every day, then every draft of every document and communication is ostensibly relevant. The eight, non-exhaustive *Belyea* factors do not require or anticipate a full fee assessment process. Mr. Yu and Ms. Li's digging for more and ever more documents ostensibly to allow them to review in minute detail the receiver's fees was misdirected from the outset.

[34] Mr. Yu and Ms. Li make much of the fact that the receiver's Ontario counsel had 27 billers on the file over a period of three years. Counsel for the receiver took me through each biller's name and role. Apart from a few students, there was one partner and an associate in each relevant area at each time. The associate generally performed the bulk of the work. As the project evolved from a consensual corporate transaction to contested litigation, the identities and focus of the partners involved changed. There is nothing untoward or even suspicious in the identification of the lawyers engaged despite the effort to evoke an emotional reaction to the overall number of billers. I am perfectly satisfied that given the complexity and evolution of the matter over time, staffing raises no significant concerns. Given the limited numbers of people involved in each specialty area, and the swing from corporate to contested litigation, duplication is not a significant issue in my view.

[35] The receiver has not provided docket level evidence of activities from its litigation counsel in China. However that lawyer was retained on a fixed fee of \$100,000. The litigation involved securing the receiver's right to keep the deposit of approximately \$2.4 million. A fee of 4% of the fund whose preservation is in issue strikes me as quite reasonable. Dockets would not assist the understanding of the flat fee account in this circumstance.

[36] Other counsel were retained for other specific purposes. Each had to be briefed so, once again, it is not surprising to see docket entries where people discuss similar things. They are instructing or reporting back to each other. Mr. Yu and Ms. Li pointed to docket entries in which telephone inter-firm communications are set out but only by one firm. The unstated implication is that unless both sides docketed the call, then the docket that was recorded is suspect and may be fraudulent. I do not know a more innocent word to characterize a docket of a call that did not happen. But Mr. Yu and Ms. Li forgot to account for the International Date Line. When one looks to see if telephone calls from this side of the globe were docketed in China on the next day, many of the calls were indeed recorded. I cannot draw an inference of fraud, or even suspicion from noting that a firm did not record every single telephone call it ostensibly received or made. Docketing practices can differ. I did not look to see if the calls that were not recorded by both sides were recorded as being short or long duration for example. In any event, I do not see how a few calls has much impact on the assessment of the *Belyea* factors.

[37] The receiver's counsel has provided a lengthy assessment of the *Belyea* factors in para. 60 of its factum. Again, without making findings of fact on the level of cooperation or the lack thereof by Mr. Yu and Ms. Li, in my view in para. 60 the receiver provided a very fair analysis of the relevant factors and I adopt it in full.

[38] In all, I am satisfied that the fees and disbursement of the receiver, including those of its counsel, are fair, reasonable and ought to be approved as sought.

[39] Costs should be agreed upon. Barring exceptional circumstances, I would expect them to follow the event on a partial indemnity basis. If counsel cannot agree on costs then they should exchange Costs Outlines and schedule a telephone case conference through my Assistant for oral argument of costs.



F.L. Myers J.

Date: November 30, 2017

Appendix “G”

Court File No: CV-14-10667-00CL

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

**IN THE MATTER OF AN APPLICATION UNDER
SECTION 101 OF THE *COURTS OF JUSTICE ACT*,
R.S.O. c. C.43 (as amended)**

AND IN THE MATTER OF HANFENG EVERGREEN INC.

**AFFIDAVIT OF ALLEN (LIANG) YAO
(Affirmed August 1, 2024)**

I, **ALLEN (LIANG) YAO**, of the City of Toronto, in the Province of Ontario, **AFFIRM
AND SAY:**

1. I am a Senior Vice President of Ernst & Young Inc. (“EYI”), in its capacity as the Court-appointed manager and receiver (in such capacity, the “**Receiver**”) of Hanfeng Evergreen Inc. (“**Hanfeng**”) in the above-noted proceeding pursuant to s. 101 of the *Courts of Justice Act*, R.S.O. c. C.43 (as amended). The Receiver does not, and does not intend to, waive privilege by any statement made herein.
2. I affirm this Affidavit in connection with a motion seeking an Order of this Court to, among other things, approve the fees and disbursements of the Receiver for the period from April 29, 2017, to June 30, 2024, inclusive.¹

¹ This Court previously approved the Receiver’s accounts up to and including April 28, 2017.

Overview

3. Pursuant to an order of this Court dated August 20, 2014 (the “**Appointment Order**”), EYI was appointed Receiver. The Receiver retained Stikeman Elliott LLP as its legal counsel in these receivership proceedings.

4. Paragraph 18 of the Appointment Order provides that the Receiver and its legal counsel are to be paid their reasonable fees and disbursements, in each case at their standard rates and charges.

5. Paragraph 19 of the Appointment Order provides that the Receiver and its legal counsel are to pass their accounts from time to time.

The Receiver’s Fees and Disbursements

6. During the period from April 29, 2017, to June 30, 2024, the Receiver docketed 539.6 hours, amounting to fees invoiced in the amount of \$217,200.00 plus HST (\$28,236.00) for a total of \$245,436.00. In addition, the Receiver incurred disbursements in the amount of \$1,210.77 plus HST (\$157.40) for a total of \$1,368.17.

7. Attached and marked collectively as **Exhibit “A”** to this Affidavit is a copy of the Receiver’s invoice for the period from April 29, 2017, to June 30, 2024. This invoice includes narratives that describe the work carried out by the Receiver, which narratives have been redacted to remove confidential, privileged, and sensitive information.

8. Attached hereto as **Exhibit “B”** is a summary of the Receiver’s invoice for the period from April 29, 2017, to June 30, 2024, including the date, fees, disbursements and HST, the contents of which I believe to be true.

9. Attached hereto as **Exhibit “C”** is a schedule summarizing the billing rates and total amount billed with respect to each member of the Receiver who rendered services to the Receiver.

10. The Receiver estimates that it will incur additional fees and disbursements in the amount of \$50,000 from July 1, 2024, to the date on which the Receiver is discharged (i.e., the date on which these receivership proceedings conclude). The Receiver has created this estimate on the basis that most of its work between July 1, 2024, and the Receiver’s discharge will consist of (a) arranging and making distributions to certain stakeholders; (b) completing administrative matters; (c) preparing a report in support of a motion before this Court for an Order, among other things, approving the proposed distributions and discharge of the Receiver; and (d) responding to inquiries from creditors, shareholders, and other stakeholders.

Services Rendered by the Receiver

11. As detailed in the Receiver’s Seventh Report and previous reports, the Receiver’s services for the period from April 29, 2017, to June 30, 2024, include, among other things:

- (a) concluding protracted litigation and appeals in China against Harbin Pengcheng Fertilizer Co. Ltd. (“**New Pengcheng**”), which litigation concluded in the Receiver’s favour and resulted in the RMB 12.4 million (approximately \$2.48 million) deposit paid by New Pengcheng remaining with the Receiver;
- (b) initiating litigation against Mr. Xinduo Yu and Ms. Lei Li in the Ontario Superior Court of Justice (Toronto) and entering into a settlement agreement with them;

- (c) conducting investigations into the status of Hanfeng's wholly owned subsidiary, Hanfeng Slow-Release Fertilizer Co., Ltd. (the "**Chinese Subsidiary**"), (ii) its push for unfettered access to the Chinese Subsidiary's corporate and financial information, and (iii) its efforts to gain control of the Chinese Subsidiary;
- (d) responding to an objection brought by Ms. Li regarding the Receiver's fees and disbursements;
- (e) reviewing, assessing, and settling claims submitted by stakeholders;
- (f) attending to the potential distribution of funds to the holders of the allowed claims and shareholders; and
- (g) responding to inquiries from creditors, shareholders, and other stakeholders.

12. The Receiver's efforts have generated value for the estate. Most notably, with the assistance of its legal counsel, the Receiver successfully defended its entitlement to the RMB 12.4 million deposit paid by New Pengcheng to the Receiver – a process that involved protracted and complex litigation proceedings in both China and Canada. By retaining this deposit, the Receiver has funds that can be distributed to Hanfeng's stakeholders.

Charges & Disbursements

13. The disbursements included in the Receiver's invoice total \$1,210.77 (excluding HST). These disbursements consist of costs related to:

- (a) obtaining notarized consular certificates in connection with the litigation proceeding in China; and
- (b) maintaining Hanfeng's internet domain.

Reasonableness of the Fees and Disbursements

14. I have reviewed the Receiver's invoice and confirm that, to the best of my knowledge, information, and belief, it accurately reflects the work that was done in connection with this matter and that all of the time spent was reasonable and necessary.

15. To the best of my knowledge, the rates charged by EYI throughout the course of these proceedings were no more than EYI's normal hourly rates which were in effect during relevant periods and are comparable to the rates charged by other accounting firms in the Toronto market for the provision of similar services.

Conclusion

16. I affirm this Affidavit expressly for the purposes of the Receiver passing its account in accordance with the Appointment Order and not for any other purpose.

AFFIRMED BEFORE ME remotely by video conference by Allen (Liang) Yao, stated as being in the City of Markham, in the Province of Ontario, Canada, before me at the City of Toronto, in the Province of Ontario, Canada, on August 1, 2024, in accordance with O. Reg 431/20 *Administering Oath or Declaration Remotely*.

DocuSigned by:

Nicholas Avis

2C12EE6B57A2A30

NICHOLAS AVIS, LSO# 76781Q
Commissioner for Taking Affidavits

DocuSigned by:

Allen Yao

8EC788E66D2FAD0

ALLEN (LIANG) YAO

This is
EXHIBIT "A"
referred to in the Affidavit of
ALLEN (LIANG) YAO
affirmed on August 1, 2024.

DocuSigned by:

Stephan Chen

2C12EEA852A2A3D

Commissioner for Taking Affidavits



Ernst & Young Inc.
Toronto, ON

Hanfeng Evergreen Inc
EYI in its capacity as Receiver of Hanf
222 Bay Street
Toronto, ON M5K 1J7
Canada

Invoice

Invoice No.: CA12C500010946
Please include this number with payment

Invoice Date: July 29, 2024
Due Date: Upon receipt
Client No.: 0011418584
Engagement No.: E-65006129

Please see last page of the invoice for payment instructions.

For services rendered up to June 30, 2024.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	217,200.00	HST	13 %	28,236.00	245,436.00
Expenses	1,210.77	HST	13 %	157.40	1,368.17
	218,410.77			28,393.40	246,804.17
Invoice summary	218,410.77				
Tax: 13% HST				28,393.40	
Total:	218,410.77			28,393.40	246,804.17

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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.
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Toronto, ON

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Address: 100 Adelaide Street West
Toronto, ON, M5H 0B3
Beneficiary Bank: BMO Bank of Montreal
Bank SWIFT Code: BOFMCAM2
Code CC: 000124112
Beneficiary's Account #: 24111000237

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Toronto, ON M5W 5M5.

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HANFENG EVERGREEN INC.
ERNST & YOUNG INC.
SUMMARY OF HOURLY FEES AND DISBURSEMENTS

SERVICES RENDERED DURING THE PERIOD FROM MAY 1, 2017 TO JUNE 30, 2024

NAME	POSITION	HOURS	RATE	FEES
McDonald, Murray	Partner	10.0	\$ 575.00	\$ 5,750.00
Beekenkamp, Brent	Partner	74.5	\$ 525.00	\$ 39,112.50
Yao, Allen	Partner	349.7	\$ 425.00	\$ 148,622.50
Bear, Cam	Manager	34.0	\$ 225.00	\$ 7,650.00
Kan, Phillip	Manager	71.4	\$ 225.00	\$ 16,065.00
TOTAL		539.6		\$ 217,200.00

DISBURSEMENTS

Notarization, Consular Services & Company Domain	\$ 1,210.77
	\$ 1,210.77



WIP Time Details

Person	Date	Hours	Description
Allen Yao	3-May-17	0.4	fee approval
Allen Yao	5-May-17	0.4	team discussion
Allen Yao	12-May-17	2.5	Review of reply, Moore's request
Allen Yao	15-May-17	0.8	call w Stikemans, prepare response
Allen Yao	23-May-17	2.0	Response to [REDACTED] counsel
Allen Yao	26-May-17	1.6	comments on response, review files
Allen Yao	30-May-17	3.0	review of correspondence and emails, calls with Guan and Stikemans
Allen Yao	31-May-17	1.0	Reply, 5th report
Allen Yao	1-Jun-17	3.0	reply and report
Allen Yao	2-Jun-17	2.0	5th Report
Allen Yao	5-Jun-17	2.5	5th report, prepare emails
Allen Yao	6-Jun-17	2.0	Email evidence, translation, 5th report, claim disallowance
Allen Yao	7-Jun-17	2.0	5th report, email evidence, call w Haddon
Allen Yao	8-Jun-17	1.5	5th report, email evidence
Allen Yao	9-Jun-17	3.0	R&D, 5th report
Allen Yao	12-Jun-17	0.5	fee affidavit
Allen Yao	14-Jun-17	1.5	translation email, fee affidavit
Allen Yao	15-Jun-17	0.5	internal discussions
Allen Yao	21-Jun-17	2.5	fee affidavits, call with Stikes and discussion
Allen Yao	26-Jun-17	2.5	Translation of [REDACTED] response, discussion w Stikemans
Allen Yao	27-Jun-17	1.0	revised affidavits
Allen Yao	28-Jun-17	2.8	affidavits, coordination, emails, call w Guan
Allen Yao	29-Jun-17	3.1	Chinese affidavits
Allen Yao	30-Jun-17	2.4	report, affidavit, email/call to Guan
Allen Yao	3-Jul-17	3.5	Further revise report, affidavits
Allen Yao	4-Jul-17	2.0	Further revise report
Allen Yao	5-Jul-17	1.5	internal discussions, report
Allen Yao	6-Jul-17	2.0	Arranged and review Translation of documents , Emails to Stikeman and Brent re [REDACTED]
Allen Yao	7-Jul-17	1.5	Review of Guan's affidavit, response to Moore
Allen Yao	10-Jul-17	3.7	5th report, Guan affidavit, internal discussion
Allen Yao	11-Jul-17	2.0	5th report, request from Moore
Allen Yao	12-Jul-17	0.7	internal discussion, call w Mel and Genna re [REDACTED]
Allen Yao	13-Jul-17	3.0	Request for information from Moore
Allen Yao	14-Jul-17	2.0	Gathered emails per [REDACTED]
Allen Yao	18-Jul-17	2.0	review of motion and response, emails per inspection request
Allen Yao	19-Jul-17	2.2	Emails re evidence inspection
Allen Yao	20-Jul-17	1.0	Sorted emails as per inspection request
Allen Yao	21-Jul-17	1.5	Sorted emails as per inspection request
Allen Yao	24-Jul-17	2.8	review with Brent email evidence, emails to Stikes
Allen Yao	31-Jul-17	0.1	email to Stikes
Allen Yao	19-Sep-17	1.5	review of response
Allen Yao	29-Sep-17	1.5	Call w Guan re Court decision, emails
Allen Yao	6-Oct-17	3.5	Review China Court Judgement and draft supplemental report
Allen Yao	9-Oct-17	3.0	China court order and supplemental report
Allen Yao	10-Oct-17	2.5	Discussion w M. McDonald and B. Beekenkamp, review claims, updating analysis
Allen Yao	11-Oct-17	2.0	cash and claims analysis, review claims
Allen Yao	12-Oct-17	6.0	review claims, updating report, email traffic



WIP Time Details

Person	Date	Hours	Description
Allen Yao	13-Oct-17	2.5	report, email, traffic
Allen Yao	16-Oct-17	1.5	waterfall, review of certain claims
Allen Yao	17-Oct-17	2.2	meeting w Stikes, waterfall analysis, updated schedule
Allen Yao	18-Oct-17	1.7	review correspondence, call w Guan
Allen Yao	19-Oct-17	1.0	review of Li Affidavit
Allen Yao	20-Oct-17	2.5	update waterfall, emails, Li affidavit
Allen Yao	23-Oct-17	3.2	updated waterfall analysis, discussion w Stikes and Brent, instructions to Philip re WIP
Allen Yao	24-Oct-17	3.8	call w Haddon re [REDACTED], Brent affidavit, instructions re WIP
Allen Yao	25-Oct-17	0.8	Email to China counsel, internal discussion
Allen Yao	26-Oct-17	3.7	Discussion w Guan re [REDACTED], information for Haddon re [REDACTED]
Allen Yao	27-Oct-17	3.8	calls w Guan, Brent, Brent affidavit, time summary, review of Lei affidavit
Allen Yao	30-Oct-17	2.5	Review of dockets, reconciliation, discussion w Stikes and Brent
Allen Yao	1-Nov-17	1.0	statement of claim, letter from guan, correspondence with Stikes
Allen Yao	2-Nov-17	1.7	Legal opinion from Guan, internal discussion
Allen Yao	2-Nov-17	0.6	review of dockets
Allen Yao	3-Nov-17	1.6	legal opinion (translation, feedback)
Allen Yao	6-Nov-17	5.0	Supplemental report, appendices, discussion w Guan
Allen Yao	7-Nov-17	3.5	Appendices - legal letters, China Enforcement Web and other appendices, translation, internal discussion (report and next steps)
Allen Yao	8-Nov-17	5.2	Claims, Report, Appendices - finalize legal letters, translation, discussion w Stikeman
Allen Yao	9-Nov-17	3.5	Supplemental report, and appendices, claims
Allen Yao	10-Nov-17	7.2	Factum, review of examination questions
Allen Yao	13-Nov-17	7.0	Factum, undertakings, supplemental report, appendices, emails and calls w Stikeman
Allen Yao	14-Nov-17	3.0	undertaking chart
Allen Yao	15-Nov-17	2.0	undertakings chart, call w Stikes
Allen Yao	16-Nov-17	3.5	Denton's letter, call w Guan
Allen Yao	17-Nov-17	4.0	Calls w Guan, Stikes, review of Moore factum
Allen Yao	20-Nov-17	4.5	court hearing, discussions with counsel, letter of attorney
Allen Yao	21-Nov-17	0.2	instructions to Stikeman, internal discussion
Allen Yao	22-Nov-17	2.5	letter of attorney, PoAs, instructions to Philip, engagement letter
Allen Yao	23-Nov-17	0.5	correspondence with Guan and Stikes
Allen Yao	24-Nov-17	1.5	Finalized letters, exchange w Guan
Allen Yao	27-Nov-17	1.5	Letter of attorney
Allen Yao	29-Nov-17	0.3	review of Dentons' response
Allen Yao	30-Nov-17	0.5	review of order, instructions to P. Kan and Guan
Allen Yao	4-Dec-17	0.1	call w Stikemans
Allen Yao	15-Dec-17	0.2	cost materials
Allen Yao	18-Dec-17	0.5	review of memo
Allen Yao	22-Dec-17	1.0	Review China Supreme court decision
Allen Yao	27-Dec-17	1.5	Court decision, call w Guan, emails
Allen Yao	5-Jan-18	1.5	call w EY China, summary, review of information available
Allen Yao	10-Jan-18	2.5	Compiled information for EY China investigation, correspondence w Guan
Allen Yao	22-Jan-18	3.5	Review and translation of memo re [REDACTED] call w Stikeman, internal discussion

WIP Time Details

Person	Date	Hours	Description
Allen Yao	13-Feb-18	0.5	Review of PC factum
Allen Yao	16-Feb-18	2.0	Review and discussion re Factum, motion materials, call w Stikeman
Allen Yao	22-Feb-18	2.0	Court hearing, discussion
Allen Yao	16-Mar-18	0.2	call w RK
Allen Yao	21-Mar-18	0.1	Call w Stikeman
Allen Yao	22-Mar-18	0.1	Call w Guan
Allen Yao	18-Apr-18	0.7	Emails w Stikeman, internal discussion re China, call w Guan
Allen Yao	27-Apr-18	2.6	Review and translation of letter to Dentons
Allen Yao	4-May-18	1.7	Letter translation, email to Guan
Allen Yao	8-May-18	0.4	Call with Guan
Allen Yao	15-May-18	0.7	response to Guan
Allen Yao	25-May-18	2.0	Letter to Receiver, call with counsel, Brent
Allen Yao	29-May-18	0.8	prep and call with Dan, Brent and Guan
Allen Yao	31-May-18	1.5	Authorization letters
Allen Yao	14-Jun-18	0.6	Discussion w Guan, internal discussion, email traffic
Allen Yao	25-Jun-18	0.8	Email w Stikeman and analysis
Allen Yao	28-Jun-18	0.2	Email w Stikeman
Allen Yao	20-Sep-18	0.3	Emails to K. Esaw
Allen Yao	21-Sep-18	0.5	Call w Stikeman, messages to EY China
Allen Yao	28-Sep-18	0.5	inquiries re [REDACTED], call w Stikeman
Allen Yao	24-Oct-18	0.5	Discussion w M. McDonald, B. Beekenkamp, call w Guan, emails to Stikeman
Allen Yao	25-Oct-18	0.2	Discussion w D. Murdoch
Allen Yao	5-Nov-18	1.4	Guan affidavit, discussion,
Allen Yao	8-Nov-18	1.8	Guan affidavit, discussion
Allen Yao	9-Nov-18	2.4	Email traffic re Guan affidavit revisions & translation
Allen Yao	11-Nov-18	1.6	Guan affidavit
Allen Yao	15-Nov-18	1.0	Messages with Guan re affidavit
Allen Yao	9-Jan-19	2.2	Review of affidavit from PC, discussion w counsel and Chinese counsel. emails
Allen Yao	14-Jan-19	2.0	Email to Stikeman, Guan Affidavit
Allen Yao	16-Jan-19	2.2	Guan affidavit
Allen Yao	17-Jan-19	1.0	Guan Liu affidavit
Allen Yao	18-Jan-19	0.5	Email traffic, Guan affidavit
Allen Yao	21-Jan-19	1.5	Attended 9:30, internal briefing
Allen Yao	28-Jan-19	0.6	Conference call w counsel
Allen Yao	13-Feb-19	1.5	Draft agreement, email traffic
Allen Yao	21-Feb-19	1.0	Internal discussion
Allen Yao	22-Feb-19	0.5	Discussion w counsel
Allen Yao	28-Feb-19	0.8	Review of agreement
Allen Yao	20-Mar-19	0.6	Email from counsel, internal discussion, call w counsel
Allen Yao	28-Mar-19	0.8	review of court materials, email
Allen Yao	2-Apr-19	0.6	Correspondence w counsel, internal update
Allen Yao	16-May-19	1.0	review of reimbursement agreement, emails w B. Beekenkamp and M. McDonald
Allen Yao	23-May-19	0.3	Call w M. McDonald, email to Stikeman re [REDACTED]
Allen Yao	22-Jul-19	0.2	Reimbursement agreement



WIP Time Details

Person	Date	Hours	Description
Allen Yao	25-Jul-19	0.3	Call w Matt from Lax re [REDACTED], and internal discussion re same
Allen Yao	2-Sep-19	0.2	Review website
Allen Yao	4-Sep-19	1.0	Review of Provincial Proc decision, email to counsel, call w Guan
Allen Yao	9-Sep-19	0.5	Review of the translation of Proc decision
Allen Yao	17-Sep-19	0.2	Email traffic
Allen Yao	19-Sep-19	2.0	Organized documents and correspondence records for Stakes
Allen Yao	11-Oct-19	3.2	Review of PC materials, translation and discussion with Guan re same
Allen Yao	13-Oct-19	1.8	Review of David Liu Affidavit, email to Guan
Allen Yao	15-Oct-19	0.8	Email update to counsel
Allen Yao	16-Oct-19	0.4	Email traffic with counsel re affidavit
Allen Yao	17-Oct-19	6.5	Review affidavit and translation
Allen Yao	18-Oct-19	3.0	Affidavit and translation
Allen Yao	20-Oct-19	0.3	Correspondence with counsel
Allen Yao	21-Oct-19	0.5	Notice from Proc
Allen Yao	24-Oct-19	2.8	Guan affidavit and translation
Allen Yao	1-Nov-19	0.9	Correspondence w counsel, review of motion materials
Allen Yao	4-Nov-19	2.0	Court hearing, various discussions and briefing with counsel and team, review of endorsement
Allen Yao	16-Sep-20	0.8	Correspondence with Chinese counsel, updates with team and Stikemans
Allen Yao	18-Sep-20	1.0	Internal briefing
Allen Yao	26-Sep-20	1.6	Review of letter of Chines counsel, translation, email traffic
Allen Yao	29-Sep-20	0.8	Letter of Guan, correspondence with Canadian counsel
Allen Yao	2-Oct-20	1.0	Review of unpaid accounts, file management
Allen Yao	6-Oct-20	2.0	Review and summary of accounts; email update
Allen Yao	8-Oct-20	1.0	Internal debriefings re next steps; call with counsel
Allen Yao	9-Oct-20	1.5	Report
Allen Yao	13-Oct-20	2.5	Drafted 6th report; internal discussion w B. Beekenkamp
Allen Yao	14-Oct-20	3.0	Revised 6th report
Allen Yao	15-Oct-20	1.5	Report, call w counsel, internal discussion
Allen Yao	19-Oct-20	1.5	Review of response from Pengcheng; email traffic, discussions w P. Kan
Allen Yao	20-Oct-20	2.0	PoA
Allen Yao	21-Oct-20	0.3	Email w counsel, internal discussion
Allen Yao	28-Oct-20	0.3	Coordinate with counsel
Allen Yao	3-Nov-20	1.5	Notarization docs and coordination
Allen Yao	4-Nov-20	1.5	Notarization matter
Allen Yao	9-Nov-20	0.5	Notarization doc form
Allen Yao	12-Nov-20	1.0	Authorization letter
Allen Yao	22-Apr-21	1.8	Decision of Supreme Proc and translation, communication w Chinese and Canadian counsel re same
Allen Yao	23-Apr-21	0.7	Prep for discussion w counsel
Allen Yao	26-Apr-21	1.0	call w counsel and prep re same
Allen Yao	3-May-21	1.8	Drafted 6th report
Allen Yao	12-May-21	1.2	Report and instructions to P. Kan
Allen Yao	17-May-21	2.0	Revised report, and compiled appendices
Allen Yao	25-May-21	0.8	Sent claim documents and summary to counsel
Allen Yao	20-Jul-21	0.5	review of claims
Allen Yao	21-Jul-21	1.2	Review of claims, discussions with counsel and B. Beekenkamp
Allen Yao	27-Jul-21	0.3	Email to claimant



WIP Time Details

Person	Date	Hours	Description
Allen Yao	21-Oct-21	1.5	Discussion w counsel, review of claim matters re [REDACTED]
Allen Yao	22-Oct-21	0.2	Notice to claimant
Allen Yao	25-Oct-21	0.4	Reaching out to creditors
Allen Yao	8-Nov-21	0.2	Follow up with claimants
Allen Yao	6-Dec-21	1.0	Email and discussion with [REDACTED], prep re same
Allen Yao	9-Dec-21	0.4	Email confirming settlement
Allen Yao	10-Dec-21	0.2	Email w counsel
Allen Yao	13-Dec-21	0.2	Email w creditors
Allen Yao	18-Jan-22	1.0	1 hour review of R&D, 246 notice, discussion with Rob
Allen Yao	28-Jan-22	1.0	Finalize S. 246 notice
Allen Yao	16-Feb-22	1.2	Review of the [REDACTED] claim matter and analysis, get the letter ready
Allen Yao	24-Feb-22	0.6	S.246 notice
Allen Yao	1-Mar-22	0.7	Call w [REDACTED] and emails re same
Allen Yao	8-Mar-22	0.4	Review and consider response re claim
Allen Yao	9-Mar-22	0.4	Review and consider response re claim
Allen Yao	10-Mar-22	0.8	Discussion w Brent re [REDACTED], review of release agreement
Allen Yao	11-Mar-22	0.6	Call w Counsel re [REDACTED] and prep for same
Allen Yao	28-Mar-22	0.5	Internal update email
Allen Yao	31-Mar-22	0.6	Emails w counsel, review claims info
Allen Yao	1-Apr-22	5.0	Updated claims and distribution analysis, emails re same
Allen Yao	5-Apr-22	1.0	Discussion w Brent re claims analysis
Allen Yao	7-Apr-22	0.5	Updated claims analysis, emails with counsel
Allen Yao	12-Apr-22	0.3	[REDACTED]
Allen Yao	27-Apr-22	0.7	Review of release re [REDACTED] and email to counsel
Allen Yao	28-Apr-22	0.5	[REDACTED]
Allen Yao	29-Apr-22	0.8	[REDACTED] and email to Murray re same
Allen Yao	6-May-22	0.2	Discussion w Brent
Allen Yao	10-May-22	0.8	Call w Counsel re [REDACTED], discussion w Brent
Allen Yao	13-May-22	0.2	Email re release matter
Allen Yao	25-May-22	0.8	Update waterfall analysis
Allen Yao	31-May-22	0.4	Update waterfall analysis, and email it to counsel
Allen Yao	29-Jun-22	0.5	Review and consider question from legal counsel
Allen Yao	6-Jul-22	0.8	Call w Murray and prep re same, email with counsel
Allen Yao	15-Jul-22	0.3	Call w counsel and Brent
Allen Yao	20-Jul-22	0.8	Review records
Allen Yao	3-Aug-22	0.8	Review pre-receivership banking information
Allen Yao	8-Aug-22	1.0	Review of certain financial information re unresolved claims, update with M. McDonald, email to counsel
Allen Yao	27-Sep-22	0.4	Review report and response to creditors
Allen Yao	4-Oct-22	0.4	Internal email and discussion re claims
Allen Yao	6-Oct-22	0.3	Discuss and consider resolving claims, call w Counsel
Allen Yao	6-Jan-23	1.0	Update waterfall analysis in advance of discussion w counsel, call w counsel, internal discussions
Allen Yao	11-Jan-23	0.7	Draft report and review information, R&D analysis
Allen Yao	12-Jan-23	0.5	Internal discussion, update R&D analysis
Allen Yao	13-Jan-23	0.5	internal discussion re next steps and prep re same
Allen Yao	18-Jan-23	0.4	Call w counsel



WIP Time Details

Person	Date	Hours	Description
Allen Yao	21-Jul-23	1.0	Report
Allen Yao	24-Jul-23	2.8	Report, schedules, discussion w Brent and Philip
Allen Yao	25-Jul-23	0.5	Call w Philip, sent report to Stikeman
Allen Yao	28-Jul-23	0.5	Call w counsel
Allen Yao	9-Aug-23	0.5	Review debtor information
Allen Yao	14-Aug-23	0.5	Revise report
Allen Yao	18-Aug-23	0.3	Email to TMX re distribution
Allen Yao	6-Sep-23	0.5	Call w claimant and send settlement email
Allen Yao	7-Sep-23	0.3	review proof
Allen Yao	12-Oct-23	0.4	Call w TMX
Allen Yao	20-Nov-23	0.4	Follow up w counsel
Allen Yao	27-Nov-23	0.3	Review 246 notice
Allen Yao	29-Jan-24	1.1	Update report, gather information re claims
Allen Yao	5-Feb-24	0.4	Update report and distribution analysis
Allen Yao	7-Feb-24	0.4	Internal discussion re next steps
Allen Yao	13-Feb-24	0.3	Call w RK and internal discussion
Allen Yao	15-Feb-24	0.5	Review wire information, email to TMX, revise report
Allen Yao	16-Feb-24	1.0	update report and R&D
Allen Yao	23-Feb-24	0.2	Email to TMX
Allen Yao	1-Mar-24	0.7	Internal debriefing on TMX response
Allen Yao	4-Mar-24	1.0	Update draft report and email to counsel
Allen Yao	6-Mar-24	0.2	Call w counsel
Allen Yao	1-Apr-24	0.5	Update interest calculation and response to counsel
Allen Yao Total		349.7	
Brent Beekenkamp	5-May-17	0.4	Call with Stikemans re [REDACTED]
Brent Beekenkamp	10-May-17	0.1	Review draft reply to re [REDACTED]
Brent Beekenkamp	13-May-17	0.5	Review draft reply to [REDACTED]
Brent Beekenkamp	15-May-17	0.4	Call with Stikemans regarding [REDACTED]
Brent Beekenkamp	17-May-17	0.1	Review draft reply to re [REDACTED]
Brent Beekenkamp	24-May-17	0.4	Receiver report discussion and response to [REDACTED]
Brent Beekenkamp	30-May-17	0.5	Call with Stikemans to discuss Receiver fee report and response to [REDACTED]
Brent Beekenkamp	31-May-17	0.4	Review and comment on [REDACTED]
Brent Beekenkamp	1-Jun-17	0.5	Review and comment on Receiver report
Brent Beekenkamp	3-Jun-17	0.3	Review revised draft letter
Brent Beekenkamp	5-Jun-17	0.3	Receiver fee report and response to [REDACTED]
Brent Beekenkamp	7-Jun-17	0.4	Review and comment on [REDACTED]
Brent Beekenkamp	8-Jun-17	0.5	Review and discuss Receiver report
Brent Beekenkamp	9-Jun-17	0.3	Review, comment and discuss Receiver report and R&D.
Brent Beekenkamp	12-Jun-17	0.2	Receiver fee report matters. Follow up with Stikemans
Brent Beekenkamp	13-Jun-17	0.8	Call with Haddon re: [REDACTED] and calls with Allen re: report and other HF matters
Brent Beekenkamp	19-Jun-17	0.4	Fee affidavits from Chinese counsel matters
Brent Beekenkamp	29-Jun-17	0.5	Receiver Report and Affidavit matters.
Brent Beekenkamp	30-Jun-17	1.7	Mtg with Murray and Allen. Receiver Report and related matters. Execution of Affidavit
Brent Beekenkamp	6-Jul-17	0.4	Review and comment on [REDACTED]
Brent Beekenkamp	13-Jul-17	0.4	Litigation matters - email
Brent Beekenkamp	18-Jul-17	1.2	Call with Stikemans re: respnse to [REDACTED] and discuss next steps re: [REDACTED]. Timeline



WIP Time Details

Person	Date	Hours	Description
Brent Beekenkamp	24-Jul-17	1.0	Review with AY response to [REDACTED] and other HF litigation matters
Brent Beekenkamp	8-Sep-17	0.5	Call with Haddon and Dan re: [REDACTED]. Up coming scheduling hearing
Brent Beekenkamp	15-Sep-17	0.5	Call with Haddon and Dan re: [REDACTED]. Up coming scheduling hearing
Brent Beekenkamp	19-Sep-17	0.8	Review of [REDACTED] Strike and other litigation matters
Brent Beekenkamp	22-Sep-17	2.5	Motion and Motion to Strike hearing
Brent Beekenkamp	2-Oct-17	0.5	Call with Stikemans re: [REDACTED]
Brent Beekenkamp	10-Oct-17	0.5	Call with Allen and Murray regarding status of claims and litigation
Brent Beekenkamp	13-Oct-17	0.4	Review of draft Receiver Report
Brent Beekenkamp	17-Oct-17	1.8	Receivership R&D status update and attend meeting at Stikemans
Brent Beekenkamp	24-Oct-17	0.4	Dockets and other fee motion matters
Brent Beekenkamp	26-Oct-17	0.7	Dockets and other fee motion matters. Call with Stikemans
Brent Beekenkamp	27-Oct-17	1.5	Cross examination prep
Brent Beekenkamp	30-Oct-17	3.8	prepare for cross examination including meeting at Stikemans
Brent Beekenkamp	31-Oct-17	0.6	Cross examination prep matters and review/comment on draft amended stmt of claim re: [REDACTED]
Brent Beekenkamp	2-Nov-17	3.0	Prepare for and attend cross examination on fee affidavit
Brent Beekenkamp	3-Nov-17	0.6	Review of correspondence and draft reply
Brent Beekenkamp	6-Nov-17	1.1	Draft Receiver Report
Brent Beekenkamp	7-Nov-17	1.8	Review of draft and Call/mtg to discuss Receiver Supplemental Report. Discussion of Guan fee arrangements. Review of undertakings and refusals.
Brent Beekenkamp	8-Nov-17	0.2	Report matters
Brent Beekenkamp	9-Nov-17	1.3	Review and comment on court filings
Brent Beekenkamp	10-Nov-17	2.1	Review and discuss with Allen undertakings and Stikeman request. Review case mgmt. request ltr. Review of Report and Factum
Brent Beekenkamp	14-Nov-17	0.7	Various undertaking and related matters
Brent Beekenkamp	17-Nov-17	1.4	Review of correspondence and draft reply. Review of ltrs from PC and Moore. Call with Stikemans re: [REDACTED]
Brent Beekenkamp	20-Nov-17	3.0	Prepare and attend at Court hearing
Brent Beekenkamp	21-Nov-17	0.3	Various HF correspondence and discussion
Brent Beekenkamp	30-Nov-17	0.7	Review Myers decision. Review various correspondence re: China litigation. Respond to query from creditor
Brent Beekenkamp	5-Dec-17	1.2	Call with Dan re: [REDACTED]. Discussion with Murray re: [REDACTED]
Brent Beekenkamp	21-Dec-17	0.6	Call with M. Savage re: asset tracing. Call with Allen re: [REDACTED]
Brent Beekenkamp	2-Jan-18	0.3	Follow up on claim related matters. China update
Brent Beekenkamp	4-Jan-18	0.5	Call with EY China re: [REDACTED]
Brent Beekenkamp	5-Jan-18	0.2	Asset tracing matters
Brent Beekenkamp	10-Jan-18	0.3	Review/discuss info for China investigation matter
Brent Beekenkamp	17-Jan-18	0.6	Review correspondence from Stikemans, Pape and Allen
Brent Beekenkamp	19-Jan-18	0.2	Review and comment on Response regarding Submission for Costs
Brent Beekenkamp	24-Jan-18	0.1	Review correspondence. Follow up on China matters
Brent Beekenkamp	26-Jan-18	0.2	Review correspondence
Brent Beekenkamp	29-Jan-18	0.1	Correspondence with EY China re: search
Brent Beekenkamp	31-Jan-18	0.3	Call with Haddon re: [REDACTED]
Brent Beekenkamp	5-Feb-18	0.2	Review court filing material
Brent Beekenkamp	23-Mar-18	0.2	Call with Dan M.
Brent Beekenkamp	30-Apr-18	0.6	Call with Stikemans, review of material and discussion with Allen
Brent Beekenkamp	25-May-18	0.8	Review of various correspondence and call with Stikemans regarding [REDACTED]



WIP Time Details

Person	Date	Hours	Description
Brent Beekenkamp	29-May-18	1.3	Call with Guan, Stikeman and EY regarding [REDACTED] [REDACTED]. Call with Allen Y and Dan M. re: [REDACTED].
Brent Beekenkamp	5-Jun-18	0.2	Matters relating to proceedings in China
Brent Beekenkamp	24-Aug-18	0.2	Status update on China proceedings
Brent Beekenkamp	15-Oct-18	0.2	Call with Dan re: [REDACTED]
Brent Beekenkamp	25-Oct-18	0.3	Call with Dan Murdoch. Next steps [REDACTED]
Brent Beekenkamp	28-Jan-19	0.5	Call with Stikemans re: [REDACTED]
Brent Beekenkamp	21-Feb-19	0.3	Call re: [REDACTED]
Brent Beekenkamp	22-Feb-19	0.3	Call with Stikemans re: [REDACTED]
Brent Beekenkamp	28-Feb-19	0.1	Review draft reimbursement agreement
Brent Beekenkamp	28-Mar-19	0.2	Review and comment on draft court material - [REDACTED]
Brent Beekenkamp	6-Oct-20	0.4	Review correspondence and estate information [REDACTED]
Brent Beekenkamp	15-Oct-20	1.0	Receiver Report draft. Discussion re: response to plaintiff
Brent Beekenkamp	19-Oct-20	0.2	Review of various correspondence
Brent Beekenkamp	3-May-21	1.5	Receiver Report
Brent Beekenkamp	10-May-21	0.5	Receiver Report
Brent Beekenkamp	14-May-21	0.4	Report
Brent Beekenkamp	17-May-21	0.5	Receiver Report
Brent Beekenkamp	18-May-21	0.2	Receiver Report
Brent Beekenkamp	24-May-21	0.7	Review claims info
Brent Beekenkamp	21-Jul-21	1.3	Calls with AY and Stikemans re: [REDACTED]
Brent Beekenkamp	17-Jan-22	0.8	Receiver Report and query from stakeholder
Brent Beekenkamp	18-Jan-22	0.3	Call with Stikes re: [REDACTED]
Brent Beekenkamp	24-Jan-22	0.5	Claim matters
Brent Beekenkamp	25-Jan-22	0.3	Call with Stikes re: [REDACTED]
Brent Beekenkamp	28-Jan-22	0.2	Receiver Report
Brent Beekenkamp	5-Apr-22	0.4	Call with Allen re: recovery analysis
Brent Beekenkamp	13-Apr-22	0.1	[REDACTED]
Brent Beekenkamp	28-Jun-22	0.3	creditor issue
Brent Beekenkamp	6-Jul-22	0.5	Call and follow up re: Unresolved claim
Brent Beekenkamp	11-Jul-22	0.3	Call with Maria re: [REDACTED]
Brent Beekenkamp	15-Jul-22	0.3	Call with Maria re: [REDACTED]
Brent Beekenkamp	3-Aug-22	0.2	[REDACTED] settlement and other unresolved claim
Brent Beekenkamp	9-Sep-22	0.3	Correspondence and claim resolution matters
Brent Beekenkamp	16-Sep-22	0.3	Receiver Report
Brent Beekenkamp	27-Sep-22	0.3	Receiver Report
Brent Beekenkamp	3-Oct-22	0.4	Claim resolution matters
Brent Beekenkamp	4-Oct-22	0.2	Claim resolution matters
Brent Beekenkamp	6-Oct-22	0.1	Review and execute claim settlement release
Brent Beekenkamp	6-Jan-23	0.7	Call with MK and AY re: [REDACTED]
Brent Beekenkamp	12-Jan-23	1.3	Review material and call with AY
Brent Beekenkamp	13-Jan-23	0.5	Call with MM and AY re: [REDACTED]
Brent Beekenkamp	18-Jan-23	0.5	Call with MK and AY re: [REDACTED]
Brent Beekenkamp	20-Jan-23	0.5	Review misc material and settlement agreement
Brent Beekenkamp	24-Jan-23	0.3	[REDACTED] matters
Brent Beekenkamp	1-Feb-23	0.5	[REDACTED] and report related matters
Brent Beekenkamp	9-Feb-23	0.2	misc correspondence
Brent Beekenkamp	14-Apr-23	0.5	Receiver and R&D for OSB



WIP Time Details

Person	Date	Hours	Description
Brent Beekenkamp	6-Dec-23	0.3	Receiver Report
Brent Beekenkamp	8-Dec-23	0.7	Draft Reciever Court Report
Brent Beekenkamp	5-Feb-24	1.2	Review draft report and related schdules
Brent Beekenkamp	7-Feb-24	0.5	Call AY/MM/BB to discuss next steps and outline of court material
Brent Beekenkamp	13-Feb-24	0.2	Contractor settlement
Brent Beekenkamp	14-Feb-24	0.5	Contractor settlement
Brent Beekenkamp	15-Feb-24	0.1	Contractor settlement
Brent Beekenkamp	21-Feb-24	0.1	Follow up on open items
Brent Beekenkamp	28-Feb-24	0.1	Various file admin matters
Brent Beekenkamp	6-Mar-24	0.3	Call with Stikeman re: [REDACTED]
Brent Beekenkamp	9-Apr-24	0.4	Calls and discussion related to proposed distribution
Brent Beekenkamp Total		74.5	
Cam Bear	16-May-17	0.4	Locate [REDACTED] address for Philp
Cam Bear	23-May-17	0.8	Email form Allen, draft wire to Mr. Guan, dc with Allen, amend wire to USD
Cam Bear	24-May-17	0.8	Scan and fax wire to RBC, follow up call from same, draft fun transfer letter, have signed and fax to bank
Cam Bear	26-May-17	0.3	Record transfer and wire
Cam Bear	14-Jun-17	0.4	Emails with Allen re: wire to Mr. Guan
Cam Bear	16-Jun-17	0.3	Locate appeal support and email to Philip
Cam Bear	27-Jul-17	0.4	Complete and Efile HST return
Cam Bear	25-Oct-17	0.3	Complete and Efile September quarter end HST return
Cam Bear	31-Oct-17	0.3	Filing of receipts and disbursements
Cam Bear	13-Nov-17	0.1	Email R & D's and JE's to Philip
Cam Bear	1-Dec-17	0.8	Draft letter to transfer funds between accounts, draft wire to Guan. Have transfer letter signed and fax to bank
Cam Bear	2-Jan-18	0.1	email wire info to Philip
Cam Bear	3-Jan-18	0.5	Finalize wire to [REDACTED], have signed, scan and fax to bank
Cam Bear	4-Jan-18	0.4	Call from bank re: wire, email confirmation, record
Cam Bear	7-Feb-18	0.3	Complete and Efile December 2017 quarter HST return
Cam Bear	13-Feb-18	0.3	Filing of receipts and disbursements
Cam Bear	13-Mar-18	0.3	Receipts and disbursements filing
Cam Bear	8-May-18	0.3	Complete and Efile HST return
Cam Bear	24-Jul-18	0.3	Complete and Efile June 2018 quarter end HST return
Cam Bear	16-Oct-18	0.3	Complete and Efile Sept. 2018 quarter end HST return
Cam Bear	18-Oct-18	0.3	Estate Accounting filing
Cam Bear	23-Jan-19	0.3	Complete and Efile December 2018 quarter end HST return
Cam Bear	11-Feb-19	0.1	Record January interest and bank charges



WIP Time Details

Person	Date	Hours	Description
Cam Bear	15-Feb-19	0.3	Filing of disbursements
Cam Bear	11-Apr-19	0.3	Complete and Efile March 2019 quarter end HST return
Cam Bear	8-Jul-19	0.3	Complete and Efile June 2019 quarter end HST return
Cam Bear	13-Sep-19	0.2	Record August interest and bank charges
Cam Bear	3-Oct-19	0.3	Complete and Efile September 2019 quarter end HST return
Cam Bear	10-Dec-19	0.2	Record November interest from bank recs
Cam Bear	7-Jan-20	0.3	Complete and Efile 2019 Q4 HST return
Cam Bear	7-Feb-20	0.1	Estate accounting file maintenance
Cam Bear	2-Apr-20	0.3	Complete and Efile March 2020 HST return
Cam Bear	17-Jul-20	0.3	Issue cheque for payment of records storage
Cam Bear	17-Aug-20	0.4	Issue cheque for monthly storage, record
Cam Bear	16-Sep-20	0.4	Issue cheque, record, mail
Cam Bear	2-Oct-20	0.7	Download reports and email to Philip. Call with Philip to discuss, download and email additional reports
Cam Bear	23-Oct-20	0.3	Complete and Efile Q3 HST return
Cam Bear	30-Oct-20	0.5	Emails with Philip and Charmaine to obtain an update certificate of incumbency. Coordinate with Charmaine F.
Cam Bear	4-Nov-20	0.3	Emails with Charmaine and Philip regarding certificate of incumbency
Cam Bear	20-Jan-21	0.4	Complete December 2020 bank reconciliations
Cam Bear	29-Jan-21	0.2	Complete and Efile Q4 HST return
Cam Bear	26-Apr-21	0.3	Complete and efile HST return
Cam Bear	13-May-21	0.3	Review Allen's fee schedule, download RnD's and email to Philip
Cam Bear	14-May-21	0.6	Download and email JE's to Philip. Call to discuss payments
Cam Bear	17-May-21	0.6	Draft wires, circulate for approvals, fax to bank
Cam Bear	19-May-21	0.4	Complete April 2021 bank reconciliations
Cam Bear	20-May-21	0.5	Write up reqs and record wires sent to EY and Stikemans
Cam Bear	10-Jun-21	0.4	Receipts and disbursements filing
Cam Bear	16-Jul-21	0.3	Complete and Efile Q2 HST return
Cam Bear	27-Jul-21	1.6	Call from CRA re: Q2 HST filing. Review invoices and 6th Receiver's report
Cam Bear	28-Jul-21	0.8	Review invoices paid to provide to HST auditor
Cam Bear	29-Jul-21	2.5	Gather documentation to fax to CRA, create schedule of payments and partial invoices paid, fax documents with explanation of delay in payment.
Cam Bear	14-Sep-21	0.5	Calls with CRA auditor to discuss Q2 HST filing
Cam Bear	15-Sep-21	0.6	Review CRA HST proposal letter and schedule of invoices, email Allen and Philip



WIP Time Details

Person	Date	Hours	Description
Cam Bear	17-Sep-21	0.4	Complete August 2021 bank reconciliations
Cam Bear	20-Sep-21	0.3	Complete August 2021 bank reconciliations
Cam Bear	20-Oct-21	0.3	Complete and Efile Q3 HST return
Cam Bear	26-Oct-21	0.3	Fax CRA to update mailing address on account
Cam Bear	27-Oct-21	0.3	Fax CRA to update mailing address on account
Cam Bear	10-Nov-21	0.2	forward call from TDR to Philip and discuss
Cam Bear	6-Jan-22	0.2	Complete and Efile Q4 HST return
Cam Bear	17-Feb-22	0.2	Scan CRA correspondence
Cam Bear	1-Apr-22	0.8	Download reports and email to Philip. Search for invoices
Cam Bear	1-Apr-22	0.3	Complete and file Q1 2022 HST return
Cam Bear	12-Apr-22	0.5	Scan and email Stikeman invoices to Philip
Cam Bear	18-Jul-22	0.2	Complete and Efile Q2 2022 HST return
Cam Bear	27-Jul-22	0.2	Filing of disbursements
Cam Bear	24-Oct-22	0.3	Complete and Efile Q3 HST return
Cam Bear	6-Feb-23	0.3	filing of disbursements
Cam Bear	12-Apr-23	0.3	Complete and Efile Q1 2023 HST return
Cam Bear	6-Jul-23	0.3	Issue cheque, record, mail
Cam Bear	18-Jul-23	0.4	Complete June 2023 bank reconciliations
Cam Bear	31-Jul-23	0.3	Complete and Efile June 2023 quarter end HST return
Cam Bear	12-Sep-23	0.4	Write up req, issue payment for storage, record and mail
Cam Bear	18-Sep-23	0.4	Complete August 2023 bank reconciliations
Cam Bear	17-Oct-23	0.4	Complete September 2023 bank reconciliations
Cam Bear	30-Oct-23	0.4	Complete and Efile September 2023 quarter end HST return
Cam Bear	25-Jan-24	0.3	Complete and efile December 2023 HST return
Cam Bear	14-Feb-24	1.0	Call with Brent to discuss settlement payment to [REDACTED] Draft wire and email for approval.
Cam Bear	15-Feb-24	0.7	Fax wire to bank, follow up, record, forward confirmation, obtain tracking number
Cam Bear	22-Apr-24	0.3	Complete and Efile March 2024 quarterly HST return
Cam Bear	6-Jun-24	0.4	Filing of receipts and disbursements
Cam Bear Total		34.0	
Murray McDonald	5-May-17	0.5	conf. call with Stikemans
Murray McDonald	15-May-17	0.5	conf call with Stikemans re [REDACTED]
Murray McDonald	9-Jun-17	1.0	review report
Murray McDonald	30-Jun-17	0.5	report
Murray McDonald	10-Oct-17	0.5	review cash and liability analysis
Murray McDonald	12-Oct-17	0.5	claims analysis
Murray McDonald	17-Oct-17	1.0	meeting with Stikemans
Murray McDonald	23-Oct-17	0.5	correspondence



WIP Time Details

Person	Date	Hours	Description
Murray McDonald	24-Oct-17	0.5	call with Stikeman & Stakeholders
Murray McDonald	7-Nov-17	0.5	review supplemental to 5th report
Murray McDonald	13-Nov-17	0.5	correspondence
Murray McDonald	14-Nov-17	0.5	conf. call Stikemans; [REDACTED]
Murray McDonald	20-Nov-17	0.5	court proceeding etc.
Murray McDonald	22-Nov-17	0.5	Execute POA for Chinese Supreme court motion
Murray McDonald	30-Nov-17	0.5	review cost decision
Murray McDonald	5-Dec-17	0.5	review Stikeman memo
Murray McDonald	7-Dec-17	0.5	contingency planning
Murray McDonald	28-Jan-19	0.5	cc Stikemans re [REDACTED]
Murray McDonald Total		10.0	
Philip Kan	1-May-17	0.2	Prepared reconciliation on various stub period. Reconciliation to WIP summary and to time detail
Philip Kan	4-May-17	1.5	Reconciled fees and disbursements for the period Sept. 26, 15 to April 28, 2017. Co-ordinated preparation of draft billing for manager review.
Philip Kan	9-May-17	1.3	Reconciled professional fees. Answered queries from manager re. paid and unpaid professional fees. Updated manager's professional fees analysis.
Philip Kan	9-May-17	0.8	Reviewed R&Ds for Hanfeng and reconciled all paid professional fees and prepared summary on paid and unpaid billings.
Philip Kan	11-May-17	0.5	Answered manager's queries about pre-receivership disbursements to [REDACTED]
Philip Kan	12-May-17	1.3	Searched for records in Hanfeng re. Claim and correspondence relating to [REDACTED], Pre-receivership payments. Provided manager with detail email report.
Philip Kan	15-May-17	0.2	Answered creditor's request to update mailing address.
Philip Kan	16-May-17	0.2	Corr request to Estate Accounting to track address of payment made to [REDACTED] as per request of manager.
Philip Kan	19-May-17	0.3	Responded to manager's request to provide all outstanding [REDACTED] invoices
Philip Kan	29-May-17	0.5	Dealt with request from managers to pull claims and to searched for notice of disallowances on [REDACTED] and [REDACTED] claims.
Philip Kan	1-Jun-17	0.8	Posted various legal documents into the web site.
Philip Kan	5-Jun-17	0.9	Reviewed estate records on professional fees payments issued.
Philip Kan	5-Jun-17	1.5	Met with manager to discuss preparation of various professional fees listing for Murray's review. Affidavit of fees. Our billings [REDACTED]
Philip Kan	5-Jun-17	0.5	Continued on fees analysis
Philip Kan	6-Jun-17	1.0	Revised R&D. Answered manager queries re. certain disbursements items on R&D. Followed up with Stikeman on [REDACTED]
Philip Kan	7-Jun-17	1.0	Dealt with affidavits of fees. Investigated R&D items and answered manager's queries.
Philip Kan	7-Jun-17	0.3	Reviewed Stikeman fees by hours schedules. Answered manager's queries re the format of legal fees exhibits on fees affidavit
Philip Kan	15-Jun-17	1.0	Prepared legal taxation packages for JSM and HongHui. Searched Estate accounting records to gather copy of legal invoices for both firms.
Philip Kan	15-Jun-17	0.7	Drafted first affidavits of fees draft for JSM and Honghui for manager review. Met with manager and discussed the draft package.
Philip Kan	16-Jun-17	0.3	Further amended fees affidavit for JSM and HongHui and updated summary of fees for Chinese court fees
Philip Kan	16-Jun-17	0.5	Prepared summary of fees by staff for Mayer Brown JSM invoices re. Taxation of legal costs
Philip Kan	19-Jun-17	0.3	Reviewed email re Guan's affidavit. Met with manager to discuss
Philip Kan	19-Jun-17	0.3	Calculated average US to RMB exchange rate. Updated Guan affidavit

WIP Time Details



Person	Date	Hours	Description
Philip Kan	19-Jun-17	0.3	Combined all JSM invoices.
Philip Kan	6-Jul-17	4.9	Reconciled Chinese legal fees. Revised R&D on VAT, legal fees and disbursements. Assembled all appendices on fifth reports. Reviewed and reconciled all professional fees affidavits with statements of receipts and disbursements
Philip Kan	28-Jul-17	0.1	Reviewed question from shareholder. Checked with
Philip Kan	14-Aug-17	0.4	responded email to creditors
Philip Kan	5-Oct-17	1.0	Claim process. Reviewed claim summary and confirmed info. Research trade creditors and provided description of claims.
Philip Kan	10-Oct-17	2.0	Manager requested to review claims.
Philip Kan	11-Oct-17	2.1	Dealt with various projects from manager. Collated claims, disallowance and dispute into a server
Philip Kan	12-Oct-17	1.7	Updated documents to web site and answered email queries. Searched for Notice of dispute.
Philip Kan	17-Oct-17	2.0	Provided assistance to managers to complied supplementary receiver report
Philip Kan	18-Oct-17	2.5	Collated claims into trade and non-shareholders claimints for counsel to review.
Philip Kan	19-Oct-17	2.6	Provided assistance to manager in collated claims and other misc. projects.
Philip Kan	23-Oct-17	2.0	Affidavit deck
Philip Kan	26-Oct-17	3.5	Reviewed document and redacted WIP. Hanfeng billings review
Philip Kan	13-Nov-17	1.3	Reconciled legal fees on both US and Can R&D. Answered queries from manager.
Philip Kan	14-Nov-17	0.5	Answered manager queries about write off time. Searched billing folders
Philip Kan	15-Nov-17	0.3	requested by manager to search document.
Philip Kan	17-Nov-17	0.8	Searched for manager re. notarized documents sent to China in 2015
Philip Kan	20-Nov-17	0.1	Removed prior service listing from web site.
Philip Kan	21-Nov-17	1.0	Reviewed of Hanfeng PoA. Reviewed of prior notarization and request
Philip Kan	22-Nov-17	2.5	Prepared copy of the 2 notarized PoA document. Visited official document centre of Ontario to certify 2 PoA
Philip Kan	23-Nov-17	2.0	Attended Chinese Consulate to certify PoA re Chinese counsel. Follow up calls to Chinese counsel re: discussion of follow up documents. Prepared follow up supporting documents requested by Chinese Consulate for emailing.
Philip Kan	24-Nov-17	2.5	Attended Chinese Consulate re. Certification of PoA re Chinese counsel. Prepared copy and filed copy.
Philip Kan	27-Nov-17	0.9	Prepared copy on file. Courier PoA to China
Philip Kan	28-Nov-17	0.2	Tracked and report status of the courier to manager
Philip Kan	30-Nov-17	0.7	Responded to email from manager. re. Exchanged to US dollars to fund wire transfer to Chinese counsel. Prepared requisition. Researched prior wire transfer for account info. Posted endorsement
Philip Kan	23-Feb-18	0.4	Posted Court direction, factum and other motion materials to web site.
Philip Kan	31-May-18	1.0	Visited Ontario official document centre to certify 2 Power of Attorney
Philip Kan	1-Jun-18	1.5	Visited to Chinese Consulate of Toronto to request authentication of 2 PoA
Philip Kan	4-Dec-18	0.2	Scanned Notary certificate from China and forwarded to counsel.



WIP Time Details

Person	Date	Hours	Description
Philip Kan	2-Oct-20	1.1	Reviewed AP from Stikeman and Formosa. Reconciled with R&D and reported findings to manager
Philip Kan	19-Oct-20	0.7	Corr manager re. authenticated POA. Researched Chinese Consulate web site and contact Ontario document centre to check for availability under pandemic and reported finding to manager. Sent query email to CVASC.
Philip Kan	20-Oct-20	0.3	Reviewed response from CVASC and advised manager on authentication of PoA.
Philip Kan	30-Oct-20	0.1	Corr to EY legal re. Certificate of incumbency re. supporting document required by Chinese consulate in authenticating document for use in China.
Philip Kan	2-Nov-20	0.2	Prepared to do list- re authentication of PoA.
Philip Kan	4-Nov-20	0.4	Prepared documentation for authentication of POA.
Philip Kan	5-Nov-20	0.5	Picked up PoA and other documents. Visited Ontario Document service obtain certificate.
Philip Kan	6-Nov-20	0.3	Completed application form from Chinese Consulate. Sent email to manager to seek sign off.
Philip Kan	10-Nov-20	2.0	Travelled to Ontario document service to authenticated second copy of PoA
Philip Kan	11-Nov-20	0.2	Corr to Chinese consulate re authentication of PoA
Philip Kan	12-Nov-20	0.2	Reviewed email from Chinese consulate and responded
Philip Kan	13-Nov-20	0.2	Reviewed and re-submitted authentication application to Chinese Consulate.
Philip Kan	17-Nov-20	1.9	Visited China Visa and authentication centre. Corr with staff.
Philip Kan	20-Nov-20	2.0	Travelled and Picked up application form on POA authentication. Corr with partner re. second signature.
Philip Kan	23-Nov-20	0.2	Followed up with partner on second signature of PoA certification.
Philip Kan	27-Nov-20	2.0	Visited China Visa and authentication centre - Submitted PoA for application.
Philip Kan	7-Dec-20	0.2	Followed up with Chinese Visa and authentication centre on PoA status and reported to manager.
Philip Kan	4-May-21	1.0	TC with manager to discuss claim process & subsequent downloaded of June 2018 NoA per second request from Manager.
Philip Kan	7-May-21	1.0	Prepared file to records POC and corr between EYI and the disallowed creditors
Philip Kan Total		71.4	
Grand Total		889.3	

This is
EXHIBIT "B"
referred to in the Affidavit of
ALLEN (LIANG) YAO
affirmed on August 1, 2024.

DocuSigned by:

Nicholas Aves

2C12EEAB52A2A30

Commissioner for Taking Affidavits

Exhibit B

Ernst & Young Inc.
Summary of Receiver's Fees
Hanfeng Evergreen Inc.
For the period from April 29, 2017 to June 30, 2024

<u>Date</u>	<u>Invoice #</u>	<u>Period</u>	<u>Fees</u>	<u>Disbursements</u>	<u>Total</u>	<u>HST</u>	<u>Total Invoice</u>
July 29, 2024	CA12C500010946	April 1, 2017, 2014 to June 30, 2024	\$ 217,200.00	\$ 1,210.77	\$ 218,410.77	\$ 28,393.40	\$ 246,804.17
Total Receiver's Fees			<u>\$ 217,200.00</u>	<u>\$ 1,210.77</u>	<u>\$ 218,410.77</u>	<u>\$ 28,393.40</u>	<u>\$ 246,804.17</u>

This is
EXHIBIT "C"
referred to in the Affidavit of
ALLEN (LIANG) YAO
affirmed on August 1, 2024.

DocuSigned by:

Michelle Chen

GC42FFAB5242430

Commissioner for Taking Affidavits

Exhibit C

HANFENG EVERGREEN INC.
Court Appointed Receiver
SUMMARY OF HOURLY FEES AND DISBURSEMENTS
For the period from April 29, 2017 to June 30, 2024

<u>NAME</u>	<u>POSITION</u>	<u>HOURS</u>	<u>RATE</u>		<u>FEES</u>
McDonald, Murray	Partner	10.0	575	\$	5,750.00
Beekenkamp, Brent	Partner	74.5	525	\$	39,112.50
Yao, Allen	Partner	349.7	425	\$	148,622.50
Bear, Cam	Manager	34.0	225	\$	7,650.00
Kan, Phillip	Manager	71.4	225	\$	16,065.00
Total		539.6		\$	217,200.00

IN THE MATTER OF AN APPLICATION UNDER SECTION 101 OF THE COURTS OF
JUSTICE ACT, R.S.O. c. C.43 (as amended)
AND IN THE MATTER OF HANFENG EVERGREEN INC

Court File No. CV-14-10667-00CL

ONTARIO

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

Proceeding commenced at Toronto

**AFFIDAVIT OF
ALLEN (LIANG) YAO
(Affirmed August 1, 2024)**

STIKEMAN ELLIOTT LLP
Barristers & Solicitors
5300 Commerce Court West
199 Bay Street
Toronto, Canada M5L 1B9

Maria Konyukhova LSO#: 52880V
Tel: (416) 869-5230
mkonyukhova@stikeman.com

Nicholas Avis LSO#: 76781Q
Tel: (416) 869-5504
navis@stikeman.com
Fax: (416) 947-0866

Lawyers for the Receiver

Appendix “H”

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

**IN THE MATTER OF AN APPLICATION UNDER
SECTION 101 OF THE *COURTS OF JUSTICE ACT*,
R.S.O. c. C.43 (as amended)**

AND IN THE MATTER OF HANFENG EVERGREEN INC.

**AFFIDAVIT OF BRIAN PUKIER
(Affirmed July 29, 2024)**

I, **BRIAN PUKIER**, of the City of Toronto, in the Province of Ontario, **AFFIRM
AND SAY:**

1. I am a barrister and solicitor qualified to practice law in the Province of Ontario and a partner at Stikeman Elliott LLP ("**Stikeman Elliott**"). Stikeman Elliott is counsel to Ernst & Young Inc. ("**EYI**"), in its capacity as the Court-appointed manager and receiver (EYI in such capacity, the "**Receiver**") of Hanfeng Evergreen Inc. ("**Hanfeng**") in the above-noted proceeding pursuant to s. 101 of the *Courts of Justice Act*, R.S.O. c. C.43 (as amended). The Receiver does not, and does not intend to, waive privilege and no statement I make herein should be construed as such.

2. I affirm this Affidavit in connection with a motion seeking an Order of this Court to, among other things, approve the fees and disbursements of Stikeman Elliott, in its capacity as counsel to the Receiver, for the period from May 6, 2017, to July 18, 2024, inclusive.¹

¹ This Court previously approved Stikeman Elliott's accounts up to and including May 5, 2017. The accounts rendered in connection with that approval excluded one docket entry from April 17, 2017. Stikeman Elliott is seeking to have that one docket entry from April 17, 2017, approved as part of the current motion. All of the

Overview

3. Pursuant to an order of this Court dated August 20, 2014 (the “**Appointment Order**”), EYI was appointed Receiver. The Receiver retained Stikeman Elliott as its legal counsel in these receivership proceedings.

4. Paragraph 18 of the Appointment Order provides that the Receiver and its legal counsel are to be paid their reasonable fees and disbursements, in each case at their standard rates and charges.

5. Paragraph 19 of the Appointment Order provides that the Receiver and its legal counsel are to pass their accounts from time to time.

Stikeman Elliott’s Fees and Disbursements

6. During the period from May 6, 2017, to July 18, 2024, Stikeman Elliott docketed 727.17 hours, amounting to legal fees invoiced in the amount of \$456,178.95 plus HST (\$59,303.27) for a total of \$515,482.22. Stikeman Elliott incurred disbursements and other charges in the amount of \$10,116.10 plus HST (\$1,294.31) for a total of \$11,410.41.

7. Attached and marked collectively as **Exhibit “A”** to this Affidavit are copies of the accounts rendered by Stikeman Elliott to the Receiver for the period from May 6, 2017, to July 18, 2024. These accounts include narratives that describe the work carried out by Stikeman Elliott, which narratives have been redacted to remove confidential, privileged, and sensitive information.

time entries that Stikeman Elliott is otherwise seeking to have approved as part of the current motion relate to the period from May 6, 2017, to July 18, 2024. As such, any references to the period from May 6, 2017, to July 18, 2024, in this affidavit should be read to include that single docket entry from April 17, 2017.

8. Attached hereto as **Exhibit “B”** is a summary of Stikeman Elliott’s accounts for the period from May 6, 2017, to July 18, 2024, including the date, fees, charges, disbursements and HST in each account, the contents of which I believe to be true.

9. Attached hereto as **Exhibit “C”** is a schedule summarizing the billing rates and total amount billed with respect to each member of Stikeman Elliott who rendered services to the Receiver.

10. Stikeman Elliott estimates that it will incur additional fees and disbursements in the amount of \$50,000 from July 19, 2024, to the date on which the Receiver is discharged (i.e., the date on which these receivership proceedings conclude). Stikeman Elliott has created this estimate on the basis that most of its work between July 19, 2024, and the Receiver’s discharge will consist of (a) assisting the Receiver in arranging and making distributions to certain stakeholders; (b) attending to administrative matters; and (c) preparing for and attending a motion before this Court for an Order, among other things, approving the proposed discharge of the Receiver.

Services Rendered by Stikeman Elliott to the Receiver

11. Stikeman Elliott’s services for the period from May 6, 2017, to July 18, 2024, include, among other things:

- (a) assisting the Receiver with its protracted litigation and appeals in China against Harbin Pengcheng Fertilizer Co. Ltd. (“**New Pengcheng**”), which litigation concluded in the Receiver’s favour and resulted in the RMB 12.4 million (approximately \$2.48 million) deposit paid by New Pengcheng remaining with the Receiver;

- (b) representing the Receiver in litigation involving Mr. Xinduo Yu and Ms. Lei Li in the Ontario Superior Court of Justice (Toronto) and entering into a settlement agreement with them;
- (c) assisting the Receiver in (i) its investigation into the status of Hanfeng's wholly owned subsidiary, Hanfeng Slow-Release Fertilizer Co., Ltd. (the "**Chinese Subsidiary**"), (ii) its push for unfettered access to the Chinese Subsidiary's corporate and financial information, and (iii) its efforts to gain control of the Chinese Subsidiary;
- (d) reviewing, assessing and settling claims submitted by stakeholders;
- (e) advising the Receiver in the potential distribution of funds to the holders of allowed claims and shareholders; and
- (f) responding to inquiries from creditors, shareholders and other stakeholders.

12. Stikeman Elliott's efforts have generated value for the estate, most notably by representing the Receiver in its successful efforts to defend its entitlement the RMB 12.4 million deposit paid by New Pengcheng to the Receiver. By retaining this deposit, the Receiver has funds that can be distributed to Hanfeng's stakeholders.

The Stikeman Elliott Team

13. The present passing of Stikeman Elliott's accounts covers a roughly seven-year period (May 6, 2017, to July 18, 2024). The receivership process as a whole has spanned nearly ten years. This long period of time is reflective of how complex and difficult these receivership proceedings have been. Understandably, a comprehensive team of Stikeman Elliott lawyers and non-lawyer professionals, each with different skillsets and levels of

experience, were required over the years to provide the Receiver with the wide-ranging legal services that it required to fulfill its court-ordered mandate.

14. Stikeman Elliott has at all times endeavoured to provide its services in a prudent and economical manner. Associates who bill at lower rates were used where it was more efficient and practical than involving partners who bill at higher rates, and work was delegated to law clerks, articling students and summer students where appropriate.

15. For the period from May 6, 2017, to July 18, 2024, 19 lawyers² and three non-lawyer professionals at Stikeman Elliott assisted on this file. Each Stikeman Elliott lawyer and non-lawyer professional that worked on this file performed necessary and non-duplicative work.

16. The lawyers that docketed the most time on this file are:

- (a) Haddon Murray (233.26 hours);
- (b) Daniel Murdoch (133.10 hours); and
- (c) Maria Konyukhova (113.10 hours).

17. Mr. Murray, Mr. Murdoch and Ms. Konyukhova collectively account for approximately two-thirds of the hours billed on this file. Mr. Murray was, during the relevant period, an associate at Stikeman Elliott. He was called to the bar in Ontario in 2012 and specializes in commercial litigation and restructuring and insolvency law. Mr. Murdoch is a partner at Stikeman Elliott. He was called to the bar in Ontario in 2006 and specializes in commercial litigation and dispute resolution. Ms. Konyukhova was called to the bar in Ontario in 2006 and specialize in restructuring and insolvency law.

² This figure includes persons who were articling students and/or summer law students at the time they worked on this file but are licensed lawyers as of the date of this Affidavit.

18. Other than Mr. Murdoch and Ms. Konyukhova, I am the only Stikeman Elliott partner who docketed time on this file. I was called to the bar in Ontario in 1994 and I specialize in corporate matters including cross-border mergers and acquisitions, corporate finance transactions, and complex corporate reorganizations.

19. Given that these proceedings began as a corporate transaction but evolved into contested litigation in the context of a receivership, it is to be expected that the lawyers who billed the most on this file are specialists in commercial litigation and insolvency and restructuring. Even then, the number of people involved in each speciality areas was limited. For example, Mr. Murdoch was the only commercial litigation partner who docketed time on this file. Ms. Konyukhova is the only restructuring and insolvency partner who docketed time on this file.

20. Other than Mr. Murray, the Stikeman Elliott associates, articling students, and summer students who worked on this file are (in order of their year of call): Mel Hogg, Kathryn Esaw, Mari Maimets, Genna Wood, Lee Nicholson, Sam Dukesz, Jacqueline Ferreira, Patricia Joseph, Emma Romano, Nicholas Avis, Daniel Chomski, Malcolm Peck-McQueen, Hayley Gilbert, Ben Muller, and Hannah Kellett. Most of these timekeepers were junior associates or students at the time they worked on this file. The more experienced associates who worked on this file for more than ten hours in the aggregate (excluding Mr. Haddon) include Mel Hogg (commercial litigation), Genna Wood (commercial litigation), and Nicholas Avis (restructuring and insolvency).

21. The number of associates and students involved in this file is a product of how long this file has been active. Only a small number of associates and students were involved in this file at any given time – the number of active timekeepers was kept as efficient and

economical as possible. The associates and students on this file changed as their skillsets, experiences and career paths evolved.

22. Marco Garcia, Jocelyn Kemp, and Beatrice Lorusso are law clerks who docketed time to this file.

Charges & Disbursements

23. The charges and disbursements contained within the accounts total \$10,116.10 (excluding HST). These charges and disbursements consist of:

- (a) Agents' fees i.e., court filing courier (\$502.50);
- (b) Book binding i.e., binding printed materials (\$208.72);
- (c) Conference calls (\$16.73);
- (d) Court filing fees (\$160.00);
- (e) Delivery fees (\$1,505.16);
- (f) LexisNexis QuickLaw, Thomson Reuters Westlaw, online searches (\$1,623.28);
- (g) Meals and refreshments (\$224.17).
- (h) Printing, photocopying, and scanning (\$5,790.50);
- (i) Staff overtime (\$64.56); and
- (j) Travel, including taxis (\$20.48).

Reasonableness of the Fees and Disbursements

24. I have reviewed the accounts and confirm that, to the best of my knowledge, information, and belief, they accurately reflect the work that was done in connection with this matter and that all of the time spent was reasonable and necessary.

25. Stikeman Elliott assesses the hourly rates of its professionals on an annual basis. Based on this annual review and on my experience in commercial matters, I believe that the hourly rates for each of the lawyers and non-lawyer professionals over the relevant period are consistent with those charged by similar firms in the Toronto market with similar levels of experience and expertise, and with the capacity to handle a file of similar size and complexity to the present file.

26. The hourly billing rate applied in the invoices of Stikeman Elliott were no more than Stikeman Elliott's normal hourly rates which were in effect from May 6, 2017, to July 18, 2024, and are comparable to the hourly rates charged by Stikeman Elliott for services rendered in relation to similar proceedings.

Redactions

27. As noted above, the narratives included in Stikeman Elliott's accounts attached as Exhibit "A" to this Affidavit contain redactions. These redactions are primarily intended to:

- (a) remove information subject to solicitor-client privilege, and in particular advice given by Stikeman Elliott to the Receiver and communications between Stikeman Elliott and the Receiver. The Receiver does not and does not intend to waive privilege as a result of Stikeman Elliott passing its accounts;

- (b) remove information subject to litigation privilege, and in particular information pertaining to the litigation in China commenced by Harbin Pengcheng Fertilizer Co. Ltd. against Hanfeng and EYI; and
- (c) to a lesser extent, remove sensitive (and non-public) information that could cause harm to Stikeman Elliott, the Receiver, or another party deserving of protection (e.g. personally identifiable information that should not form part of the public record).

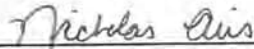
28. I believe that the redactions contained in Exhibit "A" are used sparingly and are truly necessary. These redactions strike an appropriate balance between (a) adequately informing stakeholders about the particulars of Stikeman Elliott's fees and disbursements; and (b) preserving the Receiver's right to privileged communications with its legal counsel and litigation privilege, and the protection of sensitive non-public information. I believe that Stikeman Elliott's use of redaction is consistent with customary redaction practices applied by law firms when passing accounts in this Court.

29. It is my view that the redactions in the accounts do not prevent stakeholders in these receivership proceedings (and the public more generally) from understanding Stikeman Elliott's activities and conduct in the course of these receivership proceedings, nor do they prevent the careful scrutiny that is required to determine whether the fees and disbursements are fair and reasonable for the services performed.

Conclusion

30. I affirm this Affidavit expressly for the purposes of Stikeman Elliott passing its accounts in accordance with the Appointment Order and not for any other purpose.

AFFIRMED BEFORE ME at the City of Toronto in the Province of Ontario on this 29th day of July, 2024.



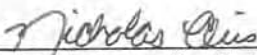
Commissioner for Taking Affidavits

LSO # 76781Q

Nicholas Avis


BRIAN PUKIER

This is
EXHIBIT "A"
referred to in the Affidavit of
BRIAN PUKIER
affirmed on July 29, 2024.



Commissioner for Taking Affidavits

STIKEMAN ELLIOTT

Stikeman Elliott LLP, Barristers & Solicitors
5300 Commerce Court West, 199 Bay Street, Toronto, Canada M5L 1B9
Tel: (416) 869-5500 Fax: (416) 947-0866 www.stikeman.com

G.S.T./H.S.T. NO. 1214111360001
Q.S.T. No. 1018978624

Amended Account

Hanfeng Evergreen Inc.
Ernst & Young Tower
222 Bay Street, P.O. Box 251
Toronto, ON M5K 1J7

August 2, 2017
File No. 1315221002

Invoice No. 5556715

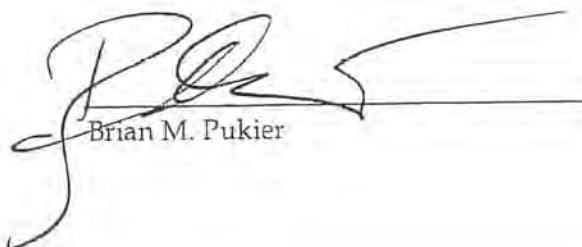
Attention: Brent Beekenkamp

Re: Hanfeng Evergreen Inc.

FOR PROFESSIONAL SERVICES RENDERED for the three months ending July 31, 2017 in connection with the receivership of Hanfeng Evergreen Inc.; and all ancillary telephone calls and meetings; all as more particularly described below.

	<u>Taxable</u>	<u>Non-Taxable</u>	<u>Total</u>
Professional Services	64,312.00	0.00	\$64,312.00
HST @ 13.0%			8,360.56
Charges	450.25	0.00	450.25
HST @ 13.0%			58.53
Disbursements	513.11	160.00	673.11
HST @ 13.0%			66.71
AMOUNT DUE			<u>CDN \$73,921.16</u>

STIKEMAN ELLIOTT LLP


Brian M. Pukier

STIKEMAN ELLIOTT

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Apr 17, 2017	N. Adler	0.33	Reviewed email from A. Yao re: [REDACTED]; Reviewed revisions to [REDACTED]; email to M. Hogg re: same.
May 8, 2017	M. Hogg	0.96	Draft letter to [REDACTED]; revise Reply; emails with M. Konyukhova and H. Murray; call with H. Murray
May 9, 2017	M. Hogg	0.42	Review correspondence from [REDACTED]; revise letter to [REDACTED]; email to B. Pukier; email to client
May 11, 2017	M. Hogg	0.61	Meet with G. Wood; review [REDACTED]
May 11, 2017	H. Murray	3.75	Draft receiver's report; draft notice of motion; draft order; email to M. Hogg re: [REDACTED] [REDACTED]
May 11, 2017	G. Wood	0.25	Discussion with M. Hogg regarding [REDACTED] [REDACTED]
May 12, 2017	M. Hogg	0.46	Review [REDACTED]; review letter from [REDACTED]; meet with G. Wood
May 12, 2017	H. Murray	0.17	Email correspondence with M. Hogg, B. Pukier re: [REDACTED] [REDACTED]
May 15, 2017	M. Hogg	0.70	Meet with H. Murray; call with E&Y re: [REDACTED] [REDACTED]
May 15, 2017	H. Murray	0.50	Review correspondence from [REDACTED]; telephone call with M. Hogg and EY re: [REDACTED] [REDACTED]
May 15, 2017	B.M. Pukier	0.50	Working group call;
May 17, 2017	M. Hogg	0.25	Review Fifth Report
May 17, 2017	H. Murray	2.25	Review invoices; draft [REDACTED] [REDACTED]; email to A. Yao requesting further information for report; revise report; email to B. Pukier re: report.
May 19, 2017	M. Hogg	0.44	Review letter from [REDACTED]; email to B. Pukier re: same; email to M. Konyukhova re: same; email to E&Y re: same
May 19, 2017	H. Murray	0.42	Email to A. Yao re: report; calculate average fees; email to B. Pukier re: invoices for fee affidavit.
May 23, 2017	H. Murray	0.25	Correspondence with A. Yao re: [REDACTED] [REDACTED]
May 24, 2017	M. Hogg	1.16	Review correspondence from [REDACTED]; email M. Konyukhova re: same; meet with G. Wood;
May 24, 2017	B.M. Pukier	1.50	[REDACTED]; Receiver Report;

STIKEMAN ELLIOTT

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
May 24, 2017	G. Wood	4.22	Meeting with M. Hogg; revisions to [REDACTED]
May 25, 2017	M. Hogg	1.45	Call with M. Konyukhova and H. Murray re: [REDACTED]; revise draft [REDACTED]
May 25, 2017	M. Konyukhova	1.75	Review letter from [REDACTED] and consider response; call with M. Hogg and H. Murray regarding response and strategy regarding next steps.
May 25, 2017	H. Murray	1.17	Call with M. Hogg and M. Konyukhova re: letter from [REDACTED] discussion with M. Hogg re: same; email to EY re: Report and response to letter; email correspondence with M. Peck-McQueen re: research issues
May 26, 2017	M. Hogg	0.42	Review and revise draft Reply; emails re: update call
May 26, 2017	H. Murray	0.83	Instructions for M. Peck-McQueen re: research issues; email to M. Peck-McQueen re: same; email correspondence re: call with EY; reviewed law re: [REDACTED]
May 26, 2017	M. Peck-McQueen	4.31	[REDACTED] email to M. Peck McQueen re: same; Conducted research for memo re: [REDACTED]
May 27, 2017	M. Peck-McQueen	2.51	Drafted memo re: [REDACTED]
May 29, 2017	H. Murray	0.58	Reviewed memo from M. Peck-McQueen re: [REDACTED]; email correspondence with M. Konyukhova re: notes from call;
May 29, 2017	M. Peck-McQueen	0.37	Revised memo re: [REDACTED]
May 29, 2017	M. Peck-McQueen	2.77	Conducted research for memo re: [REDACTED]
May 30, 2017	M. Hogg	1.14	Review Reply; serve Reply; call with B. Beekenkamp, H. Murray, M. Konyukhova, B. Pukier, M. MacDonald and A. Yao; meet with H. Murray re: research
May 30, 2017	M. Konyukhova	1.25	Prepare and attend call with EY regarding [REDACTED]
May 30, 2017	H. Murray	1.83	Email correspondence with M. Konyukhova re: call; call with B. Beekenkamp, A. Yao, M. MacDonald, M. Hogg and M. Konyukhova re: response to [REDACTED] letter and report; meeting with M. Peck-McQueen re: [REDACTED]

STIKEMAN ELLIOTT

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
			██████████ reviewed claims process order; meeting with M. Peck-McQueen and M. Hogg re: same; email to B. Pukier and M. Konyukhova re: ██████████;
May 30, 2017	M. Peck-McQueen	0.84	Conducted research for memo re: ██████████; meeting with Haddon re: ██████████.
May 30, 2017	B.M. Pukier	1.33	Call with EY; Review Report and reply;
May 31, 2017	H. Murray	1.08	Email from B. Pukier re: report; revised report; email correspondence with M. Konyukhova re: report and letter; email correspondence with A. Yao; reviewed and revised draft letter to D. ██████████ email to EY attaching draft letter and draft report;
May 31, 2017	B.M. Pukier	1.00	EY Report;
Jun 1, 2017	H. Murray	1.92	Email correspondence with A. Yao and M. Hogg re: documents and ██████████; review B. Pukier comments on letter to ██████████ and revise accordingly; review email from A. Yao re: letter and fifth report; email correspondence with M. Konyukhova re: ██████████; ██████████ review proofs of claim and notices of disallowance; review emails from M. Konyukhova and M. Hogg re: ██████████; ██████████ review M. Konyukhova comments on ██████████ letter; review ██████████
Jun 2, 2017	H. Murray	0.75	Email correspondence with M. Konyukhova re: ██████████ letter; draft email to working group.
Jun 3, 2017	H. Murray	0.08	Review email from B. Beekenkamp re: ██████████ letter.
Jun 4, 2017	M. Konyukhova	1.75	Review and revise letter to ██████████; review ██████████ proof of claim and notice of disallowance; emails regarding analysis of same.
Jun 4, 2017	H. Murray	0.17	Email correspondence with M. Konyukhova re: notice of disallowance.
Jun 5, 2017	M. Konyukhova	1.33	Review and revise ██████████; review prior orders and reports; emails regarding same.
Jun 5, 2017	H. Murray	0.83	Email correspondence with M. Konyukhova re: ██████████; revise notice of disallowance; email correspondence with EY re: ██████████; ██████████ finalize letter responding to ██████████ counsel; email correspondence with M. Konyukhova re: report.

STIKEMAN ELLIOTT

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Jun 6, 2017	H. Murray	0.75	Review Stickman's time summary and emails from B. Pukier and A. Yao re: same; review disallowance notice; draft letter re: same; email correspondence with M. Konyukhova re: report; review M. Konyukhova comments on draft report; revise same and circulate to group.
Jun 7, 2017	H. Murray	0.25	Review M. Konyukhova comments on [REDACTED] letter; revise accordingly; review B. Pukier comments on draft report and revise accordingly.
Jun 8, 2017	H. Murray	0.42	Email correspondence with A. Yao re: [REDACTED]; email correspondence with M. Hogg re: [REDACTED]; review emails from J. Singer and M. Konyukhova re: same.
Jun 9, 2017	H. Murray	1.17	Review emails from B. Pukier, M. Konyukhova and M. Hogg re: [REDACTED]; telephone call with EY re: [REDACTED]
Jun 11, 2017	M. Hogg	0.42	Emails with [REDACTED] emails with M. Konyukhova, B. Pukier and H. Murray re: [REDACTED]
Jun 11, 2017	H. Murray	0.08	Review emails from B. Pukier, M. Konyukhova and M. Hogg re: [REDACTED]
Jun 12, 2017	M. Konyukhova	1.00	Analysis regarding [REDACTED]; various emails regarding same and fe [REDACTED]
Jun 12, 2017	H. Murray	2.75	Draft notice of motion; draft order; email correspondence with M. Konyukhova re: [REDACTED]; email correspondence with B. Beekenkamp re: same; email to A. Yao re: [REDACTED]; email to M. Peck-McQueen re: research.
Jun 13, 2017	N. Avis	2.03	Researched case law regarding [REDACTED]
Jun 13, 2017	M. Hogg	0.24	Review Notice of Motion; email to B. Pukier, M. Konyukhova and H. Murray re: same; email to B. Beekenkamp, A. Yao and M. MacDonald re: same
Jun 13, 2017	H. Murray	0.50	Telephone call with B. Beekenkamp re: affidavit; telephone call with A. Yao re: [REDACTED]
Jun 13, 2017	M. Peck-McQueen	1.21	Researched case law re cour [REDACTED]

STIKEMAN ELLIOTT

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Jun 14, 2017	H. Murray	1.83	Review issue re: [REDACTED]; email to A. Yao re: same; review comments on fifth report; revise fifth report.
Jun 14, 2017	M. Peck-McQueen	2.63	Researched [REDACTED] compiled [REDACTED]
Jun 15, 2017	H. Murray	0.58	Telephone call with A. Yao re: [REDACTED] review practice re: same; email to A. Yao re: [REDACTED]
Jun 15, 2017	M. Peck-McQueen	3.17	Researched case law and drafted memo re: [REDACTED]
Jun 16, 2017	M. Peck-McQueen	1.08	Drafted memo re: [REDACTED]
Jun 18, 2017	N. Avis	1.83	Drafted a memo evaluating [REDACTED]
Jun 18, 2017	H. Murray	0.42	Review email from A. Yao re: [REDACTED] review affidavit; email to M. Konyukhova re: same.
Jun 19, 2017	H. Murray	0.33	Email correspondence with A. Yao re: [REDACTED]; email to D. Chomski re: same.
Jun 19, 2017	M. Peck-McQueen	0.37	Revised memo re: [REDACTED]
Jun 20, 2017	D. Chomski	2.83	Discussed with H. Murray; redacted documents.
Jun 20, 2017	H. Murray	1.75	Meeting with D. Chomski re: [REDACTED] email correspondence with A. Yao re: [REDACTED]; email correspondence with M. Konyukhova re: same; reviewed [REDACTED] memorandum; email correspondence with N. Avis and M. Peck-McQueen re: [REDACTED] memorandum.
Jun 21, 2017	M. Konyukhova	0.58	Review [REDACTED] consider and provide comments.
Jun 21, 2017	H. Murray	0.83	Email correspondence with M. Konyukhova re: [REDACTED] email correspondence with M. Peck-McQueen re: [REDACTED] memorandum; email correspondence with A. Yao re: [REDACTED] review and provide comments on [REDACTED] from A. Yao; email correspondence with A. Yao re: same.
Jun 21, 2017	M. Peck-McQueen	1.86	Reviewed [REDACTED] and conducted research re: [REDACTED]

STIKEMAN ELLIOTT

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Jun 23, 2017	M. Hogg	1.83	Attend at 9:30 scheduling appointment; email to B. Pukier and M. Konyukhova re: same
Jun 23, 2017	H. Murray	0.25	Meeting with M. Peck-McQueen re: [REDACTED] memorandum; review update email from M. Hogg.
Jun 23, 2017	M. Peck-McQueen	2.65	Meeting with Haddon re: [REDACTED]; updated memo re: [REDACTED].
Jun 26, 2017	H. Murray	2.25	Email correspondence with A. Yao and review attached affidavit and replies re: [REDACTED]; meeting with A. Yao re: [REDACTED]; revised Fifth Report and circulated to B. Pukier, M. Hogg and M. Konyukhova; review revised memorandum from M. Peck-McQueen; email correspondence re: same; review further revised memorandum from M. Peck-McQueen; review [REDACTED] letter to EY and [REDACTED]; email correspondence with M. Konyukhova re: [REDACTED].
Jun 26, 2017	M. Peck-McQueen	3.62	Conducted research and updated memo re: [REDACTED].
Jun 27, 2017	H. Murray	0.83	Telephone call with A. Yao re: [REDACTED]; review [REDACTED]; email to M. Hogg re: [REDACTED].
Jun 28, 2017	M. Konyukhova	1.42	Review various emails; review and provide comments on draft Fifth report; emails regarding [REDACTED].
Jun 28, 2017	H. Murray	1.42	Discussion with M. Hogg re: [REDACTED]; email correspondence with A. Yao re: [REDACTED]; email to M. Hogg; telephone call with M. Hogg re: follow up; further telephone call with A. Yao re: report; email to M. Hogg, M. Konyukhova and B. Pukier re: [REDACTED]; review email from B. Pukier re: [REDACTED]; review email from M. Konyukhova re: [REDACTED]; revise report; email to M. Hogg re: same; review revised memorandum from M. Peck-McQueen re: [REDACTED]; [REDACTED] consider legal issues re: same.
Jun 29, 2017	M. Hogg	0.92	Review Fifth report and comment re: same; review B. Pukier affidavit; meet with H. Murray re: [REDACTED].
Jun 29, 2017	H. Murray	0.83	Discussion with M. Hogg re: [REDACTED] further email correspondence re: [REDACTED].

STIKEMAN ELLIOTT

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
			reviewed notes from M. Hogg re: report; revised report; email to A. Yao re: [REDACTED]; email to B. Beekenkamp re: [REDACTED].
Jun 30, 2017	H. Murray	0.50	Email to M. Konyukhova re: [REDACTED]; attendance with B. Beekenkamp re: [REDACTED].
Jul 4, 2017	M. Hogg	1.27	Draft letter to [REDACTED] re: [REDACTED]; emails with A. Yao re: same;
Jul 4, 2017	H. Murray	0.33	Review email from A. Yao re: fifth report; review revisions to fifth report; email to M. Hogg re: same.
Jul 5, 2017	M. Hogg	0.42	Emails with B. Pukier and M. Konyukhova re: [REDACTED] emails with H. Murray re: same; revise letter
Jul 5, 2017	H. Murray	1.67	Meeting with B. Pukier to commission affidavit; email to A. Yao re: [REDACTED]; review draft correspondence by M. Hogg; email to M. Hogg re: revisions; review law re: [REDACTED]; review law re: [REDACTED]; email to M. Hogg, M. Konyukhova and B. Pukier re: [REDACTED].
Jul 5, 2017	B.M. Pukier	1.50	Letter to [REDACTED] Affidavits; 5th Report;
Jul 6, 2017	M. Hogg	0.25	Emails with A. Yao, B. Beekenkamp and M. McDonald re: [REDACTED]; emails and calls with A. Yao re: same
Jul 7, 2017	M. Hogg	0.86	Finalize response letter to [REDACTED] re: [REDACTED]; review [REDACTED] call with A. Yao re: same; emails with H. Murray
Jul 7, 2017	H. Murray	0.25	Review email from A. Yao re: [REDACTED]; review proposed revisions to letter to [REDACTED]; revise fifth report; email to M. Hogg re: [REDACTED].
Jul 11, 2017	H. Murray	2.67	Review signed fifth report; finalize notice of motion; finalize motion record; serve motion record re: approval of fees; correspondence with EY re: redaction of accounts; telephone call with M. Hogg re: serving motion record; email correspondence with [REDACTED] re: [REDACTED];
Jul 11, 2017	B.M. Pukier	0.42	[REDACTED] correspondence;

STIKEMAN ELLIOTT

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Jul 12, 2017	M. Hogg	2.58	Review [REDACTED] review [REDACTED] and [REDACTED] re: same; draft responding letter to [REDACTED]; call with G. Wood, B. Beckenkamp and A. Yao
Jul 12, 2017	H. Murray	0.75	Email correspondence with M. Hogg re: 9:30 attendances; discussion with M. Hogg re: same; review letter from M. Hogg to [REDACTED].
Jul 12, 2017	B.M. Pukier	0.75	[REDACTED] correspondence and responses;
Jul 12, 2017	G. Wood	0.33	Call regarding [REDACTED] [REDACTED].
Jul 13, 2017	M. Hogg	0.44	Draft letter in response to [REDACTED] and related correspondence; emails with H. Murray re: same; email to B. Pukier and M. Konyukhova re: same
Jul 14, 2017	M. Hogg	0.25	Review correspondence from [REDACTED] re: requests for further information; email to client re: same; email to B. Pukier and M. Konyukhova re: same
Jul 14, 2017	H. Murray	1.25	Review letter to [REDACTED] from M. Hogg; review letter and attachments from [REDACTED] and draft response from M. Hogg; email correspondence with M. Hogg re: same; email correspondence with [REDACTED] re: [REDACTED]; [REDACTED] email correspondence with M. Hogg re: scheduling motion; review motion from [REDACTED].
Jul 14, 2017	G. Wood	0.10	Review of correspondence responding to [REDACTED].
Jul 16, 2017	M. Hogg	0.42	Review motion record; emails with B. Pukier regarding same; email to B. Beckenkamp, A. Yao and M. MacDonald regarding same;
Jul 16, 2017	H. Murray	0.75	Review emails from B. Pukier and M. Hogg re: [REDACTED]; review notice of motion re: same.
Jul 17, 2017	M. Konyukhova	0.75	Email correspondence; review motion record regarding counterclaim; emails regarding same.
Jul 17, 2017	H. Murray	0.33	Email correspondence with M. Konyukhova re: [REDACTED]; review case law re: same.
Jul 18, 2017	M. Hogg	0.75	Emails with H. Murray; call with B. Beckenkamp and A. Yao;
Jul 18, 2017	H. Murray	0.75	Prepare for and attend on call with B. Beckenkamp, A. Yao and M. Hogg; discussion with M. Hogg re: same
Jul 25, 2017	H. Murray	0.67	Discussion with M. Hogg re: [REDACTED]; [REDACTED] review email from M. Hogg re: same;

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
			review and revise timeline; prepare relevant documents, correspondence and facts for litigation.

FEE SUMMARY

FEES	
Professional Services	CDN \$64,312.00
HST @ 13.0%	8,360.56
Total Professional Services and Taxes	CDN \$72,672.56

CHARGES SUMMARY

<u>Description</u>	<u>Taxable</u>	<u>Non - Taxable</u>	<u>Total</u>
Photocopies	450.25		450.25
Total Charges	450.25	0.00	450.25
HST @ 13.0%			58.53
Total Charges and Taxes			CDN \$508.78

DISBURSEMENTS SUMMARY

<u>Description</u>	<u>Taxable</u>	<u>Non - Taxable</u>	<u>Total</u>
Agents' Fees	80.00		80.00
Business Meals - In Town	36.62		36.62
Filing Fees - N/T		160.00	160.00
Book Binding/Binders	12.94		12.94
On-Line Search	230.56		230.56
Quicklaw Search	152.99		152.99
Total Disbursements	513.11	160.00	673.11
HST @ 13.0%			66.71
Total Disbursements and Taxes			CDN \$739.82

Accounts are due when rendered. Please note that a prevailing quarterly pre-judgement interest rate will be charged for amounts unpaid 30 days or more.

Disbursements and charges may not have been posted at the date of this account.
Please quote our File number and/or Invoice number 131522.1002/5556715 when making payment.

STIKEMAN ELLIOTT

Payment can be wired as follows:

CANADIAN DOLLARS		US DOLLARS	
BANK [REDACTED]		BANK [REDACTED]	
BANK # [REDACTED]	TRANSIT # [REDACTED]	BANK # [REDACTED]	TRANSIT # [REDACTED]
SWIFT CODE [REDACTED]		SWIFT CODE [REDACTED]	
BENEFICIARY Stikeman Elliott LLP 199 Bay Street, Commerce Court West, Main Branch Toronto, ON M5L 1G9		BENEFICIARY Stikeman Elliott LLP 199 Bay Street, Commerce Court West, Main Branch Toronto, ON M5L 1G9	
ACCOUNT # [REDACTED]		ACCOUNT # [REDACTED]	

Please include client number on transfer documents.

If you require further information, please contact our Client Accounts co-ordinators Michael Scott at 416-869-7728 or Cheryl Palmer at 416-869-7055, or by email at: TORAccountsReceivable@stikeman.com.

Stikeman Elliott

Stikeman Elliott LLP
Barristers & Solicitors
5300 Commerce Court West
199 Bay Street
Toronto, ON Canada M5L 1B9

Main: 416 869 5500
Fax: 416 947 0866
www.stikeman.com

GST / HST No. 1214111360001
QST No. 1018978624

Account

November 29, 2017

File No. 1315221002
Invoice No. 5585212

Hanfeng Evergreen Inc
Ernst & Young Tower
222 Bay Street, P.O. Box 251
Toronto, ON M5K 1J7

Attention: Brent Beekenkamp

Re: Hanfeng Evergreen Inc.

FOR PROFESSIONAL SERVICES RENDERED for the period ending November 28, 2017 in connection with the receivership of Hanfeng Evergreen Inc., and all ancillary telephone calls and meetings; all as more particularly described below.

	<u>Taxable</u>	<u>Non-Taxable</u>	<u>Total</u>
Professional Services	183,588.60	0.00	\$183,588.60
HST @ 13.0%			23,866.52
Charges	4,290.50	0.00	4,290.50
HST @ 13.0%			557.77
Disbursements	577.75	0.00	577.75
HST @ 13.0%			75.11
Amount Due			<u>CDN \$212,956.25</u>

Stikeman Elliott LLP



Brian M. Pukier

Stikeman Elliott

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Aug 2, 2017	H. Murray	0.58	Update [REDACTED]; email correspondence with M. Hogg and G. Wood re: same
Aug 2, 2017	G. Wood	0.25	Preparation of response to [REDACTED]; email to M. Hogg.
Aug 4, 2017	H. Murray	0.08	Email correspondence with A. Yao and M. Hogg re: update.
Aug 9, 2017	M. Konyukhova	0.50	Review [REDACTED]; call with D. Murdoch and M. Hogg regarding [REDACTED]
Aug 11, 2017	D. Murdoch	0.50	Review legal research on [REDACTED]
Aug 14, 2017	D. Murdoch	0.50	Meet with A. Yao.
Aug 15, 2017	D. Murdoch	0.20	Meet with H. Murray on [REDACTED]
Aug 15, 2017	H. Murray	0.83	Review email correspondence; review memorandum re: [REDACTED] review law re: [REDACTED]; meeting with D. Murdoch re: [REDACTED]; email to [REDACTED] re: [REDACTED]
Aug 30, 2017	E. Romano	0.83	Reviewed materials and pleadings in preparation for drafting the responding factum.
Aug 30, 2017	G. Wood	0.42	Meeting with D. Murdoch regarding [REDACTED] [REDACTED]; instructions to E. Romano.
Aug 31, 2017	E. Romano	3.33	Met with supervising lawyer to get instructions; researched case law and legislation in preparation for drafting responding factum for motion to strike
Aug 31, 2017	G. Wood	0.58	Meeting and instructions to Ed. Romano on factum [REDACTED]
Sep 1, 2017	D. Murdoch	0.10	Emails with H. Murray.
Sep 1, 2017	H. Murray	0.25	Letter to [REDACTED] re: [REDACTED]
Sep 1, 2017	E. Romano	1.57	Drafted factum for motion.
Sep 2, 2017	E. Romano	1.20	Drafted factum for motion [REDACTED]
Sep 5, 2017	D. Murdoch	0.10	Emails with H. Murray.
Sep 5, 2017	H. Murray	0.17	Prepare [REDACTED] [REDACTED]; email correspondence with D. Murdoch re: same
Sep 5, 2017	E. Romano	5.49	Drafted factum for motion [REDACTED]
Sep 6, 2017	H. Murray	0.08	Email request form to Commercial List re: scheduling hearing; email correspondence with [REDACTED] re: same
Sep 6, 2017	E. Romano	6.01	Researched and drafted factum for motion [REDACTED]
Sep 7, 2017	H. Murray	0.58	Email to A. Yao re: [REDACTED] [REDACTED]; email correspondence with [REDACTED] re: [REDACTED]; email correspondence with D. Murdoch re: emails with [REDACTED] review and organize emails with [REDACTED] re: [REDACTED]
Sep 7, 2017	E. Romano	4.67	Researched and drafted factum for motion [REDACTED]
Sep 8, 2017	D. Murdoch	0.50	Conference call with EY.
Sep 8, 2017	H. Murray	0.83	Attend on call with B. Beekenkamp and D. Murdoch re: [REDACTED]; email correspondence with [REDACTED]

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
			court re: scheduling hearing; email correspondence with [REDACTED] re: same; attend to filing of motion record for upcoming scheduling hearing; email correspondence with M. Konyukhova
Sep 9, 2017	D. Murdoch	0.70	Review draft factum on motion [REDACTED]
Sep 13, 2017	D. Murdoch	0.20	Emails with H. Murray on [REDACTED]
Sep 13, 2017	H. Murray	0.50	Review correspondence from [REDACTED] re: [REDACTED]; email correspondence with Commercial List and D. Murdoch re: same; review correspondence from [REDACTED] re: [REDACTED]; email correspondence with D. Murdoch and G. Wood re: same
Sep 13, 2017	G. Wood	0.10	Review correspondence with counsel regarding motion.
Sep 14, 2017	D. Murdoch	0.20	Email and call with [REDACTED]
Sep 15, 2017	D. Murdoch	1.50	Renew plaintiff's factum; meet with G. Wood on factum.
Sep 15, 2017	H. Murray	0.08	Review [REDACTED] from A. Yao and email from D. Murdoch re: same; review [REDACTED] re: factum on motion [REDACTED]
Sep 15, 2017	E. Romano	2.10	Reviewed plaintiffs' factum for motion [REDACTED]; conducted research for responding factum.
Sep 15, 2017	G. Wood	1.00	Drafted [REDACTED]
Sep 16, 2017	D. Murdoch	1.00	Review case law.
Sep 17, 2017	D. Murdoch	2.00	Work on revisions to [REDACTED]
Sep 17, 2017	E. Romano	4.17	Conducted research and updated factum.
Sep 18, 2017	D. Murdoch	6.00	Review receiver reports; meet with H. Murray on [REDACTED] work on revisions to [REDACTED] review correspondence from [REDACTED] prepare for 9.30; review case law.
Sep 18, 2017	H. Murray	1.25	Meeting with D. Murdoch re: [REDACTED] telephone call with A. Yao re: [REDACTED]; email to D. Murdoch re: [REDACTED]; email to A. Yao; review email from [REDACTED] re: [REDACTED]; telephone call with [REDACTED] re: same; email to D. Murdoch re: call with [REDACTED]
Sep 18, 2017	E. Romano	2.81	Conducted research to refute [REDACTED]
Sep 18, 2017	G. Wood	2.11	Revised factum [REDACTED]
Sep 19, 2017	D. Murdoch	2.50	Revisions to responding factum on motion to strike; attend 9:30 scheduling appointment; email with EY
Sep 19, 2017	H. Murray	3.00	Attend at Commercial List for scheduling hearing; email correspondence with D. Murdoch re: same; review list of issues from [REDACTED]; review email attaching draft factum from G. Wood and defendants factum; review emails from Court and [REDACTED] re: [REDACTED]; review endorsement of Conway J. from scheduling hearing; email correspondence

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
			with A. Yao and B. Beekenkamp re: [REDACTED] [REDACTED] email correspondence with G. Wood re: same
Sep 19, 2017	E. Romano	4.92	Conducted research for factum; prepared materials for motion.
Sep 19, 2017	G. Wood	1.67	Revised factum responding to motion [REDACTED]
Sep 20, 2017	P. Joseph	1.51	Edit factum for submission to court
Sep 20, 2017	E. Romano	1.25	Prepared motion materials, updated factum for service and filing.
Sep 21, 2017	J. Kemp	0.50	Prepare [REDACTED];
Sep 21, 2017	M. Konyukhova	1.00	Review list of issues; review prior correspondence; call with D. Murdoch and H. Murray.
Sep 21, 2017	D. Murdoch	4.50	Conference call with M. Konyukhova and H. Murray on [REDACTED] prepare hearing submissions on motion to strike.
Sep 21, 2017	H. Murray	1.25	Review [REDACTED] and [REDACTED] [REDACTED] and forward same to D. Murdoch; attend on call with M. Konyukhova and D. Murdoch re: [REDACTED]; email to D. Murdoch re: [REDACTED]; email correspondence with A. Yao re: [REDACTED]
Sep 22, 2017	D. Murdoch	6.50	Prepare for and attend hearing of motion to strike; email client.
Sep 22, 2017	H. Murray	0.08	Review update email from D. Murdoch re: [REDACTED]
Sep 22, 2017	G. Wood	5.00	Prepared for and attended motion to strike pleadings
Sep 24, 2017	H. Murray	0.25	Review email and attachments from G. Wood re: [REDACTED]
Sep 25, 2017	H. Murray	0.08	Email correspondence with B. Pukier re: [REDACTED]
Sep 29, 2017	D. Murdoch	0.30	Various emails on [REDACTED]; call with B. Pukier; meet with H. Murray.
Sep 29, 2017	H. Murray	0.25	Review email from A. Yao re: [REDACTED] related emails from B. Pukier, D. Murdoch and B. Beekenkamp re: [REDACTED]; email to A. Yao and B. Beekenkamp re: [REDACTED]
Sep 29, 2017	B.M. Pukier	0.33	Chinese decision;
Sep 30, 2017	D. Murdoch	0.70	Consider [REDACTED]
Oct 2, 2017	D. Murdoch	0.50	Conference call with EY on [REDACTED]
Oct 2, 2017	H. Murray	0.42	Attend on call with G. Wood, D. Murdoch, A. Yao and B. Beekenkamp re: [REDACTED]
Oct 2, 2017	G. Wood	0.41	Call with A. Yao, B. Beekenkamp regarding [REDACTED]
Oct 3, 2017	D. Murdoch	1.20	Outline next steps in litigation; review decision on motion to strike; emails on decision; conference call with [REDACTED]
Oct 3, 2017	H. Murray	0.08	Review email from D. Murdoch re: [REDACTED]

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Date	Timekeeper	Hours	Description
Oct 3, 2017	B.M. Pukier	0.50	Call with EY.
Oct 4, 2017	D. Murdoch	0.20	Call with B. Beekenkamp.
Oct 4, 2017	G. Wood	0.25	Review of endorsement on motion to strike pleadings.
Oct 11, 2017	D. Murdoch	0.20	Call with A. Yao
Oct 12, 2017	D. Murdoch	0.80	Review and revise [REDACTED], call with [REDACTED] email [REDACTED].
Oct 12, 2017	B.M. Pukier	0.33	Supplemental Report.
Oct 16, 2017	D. Murdoch	0.70	Review [REDACTED]; email B. Pukier and H. Murray with comments on [REDACTED].
Oct 16, 2017	H. Murray	0.42	Review email from D. Murdoch re: [REDACTED], consider issues re: same
Oct 17, 2017	D. Murdoch	2.50	Review status of claims process; meet with H. Murray; meeting with B. Pukier, H. Murray and EY Team; call with A. Yao.
Oct 17, 2017	H. Murray	1.25	Attend meeting with D. Murdoch, B. Pukier and EY; email correspondence with D. Murdoch re: [REDACTED] email [REDACTED] correspondence with A. Yao re: [REDACTED]
Oct 17, 2017	B.M. Pukier	0.75	Meet with EY.
Oct 18, 2017	D. Murdoch	2.50	Emails with H. Murray on [REDACTED]; review various correspondence from [REDACTED]; emails with G. Wood on [REDACTED]; outline responses to [REDACTED] correspondence; call with [REDACTED]
Oct 18, 2017	H. Murray	2.58	Email correspondence with D. Murdoch and A. Yao re: [REDACTED] review same; email correspondence with A. Yao re: [REDACTED] review letters and attachments from [REDACTED] draft summary of and circulate same; review emails re: [REDACTED]; consider issues raised by [REDACTED] correspondence
Oct 18, 2017	E. Romano	0.52	Drafted [REDACTED]
Oct 18, 2017	G. Wood	0.50	Meeting with D. Murdoch, H. Murry regarding [REDACTED] correspondence.
Oct 19, 2017	J. Ferreira	2.06	Reviewed case law to determine [REDACTED]
Oct 19, 2017	D. Murdoch	1.00	Emails with A. Yao on [REDACTED]; review [REDACTED] outline issues for motion.
Oct 19, 2017	H. Murray	3.00	Meeting with J. Ferreira re: [REDACTED]; review claims materials from [REDACTED] including [REDACTED] review [REDACTED]; email same to EY; consider issues re: same
Oct 19, 2017	E. Romano	0.73	Drafted [REDACTED].
Oct 20, 2017	J. Ferreira	2.21	Reviewed case law to determine [REDACTED]

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
			[REDACTED]
Oct 20, 2017	D. Murdoch	1.50	Meet with G. Wood and H. Murray on litigation and responses to [REDACTED] correspondence; review legal research on [REDACTED]; outline responding materials on [REDACTED]; emails with A. Yao
Oct 20, 2017	H. Murray	6.17	Office conference with D. Murdoch and G. Wood re: correspondence from [REDACTED]; review research by J. Ferreira re: [REDACTED]; review responding motion record; email correspondence with D. Murdoch and G. Wood re: [REDACTED]; review memoranda and case law re: [REDACTED]; review previous receiver's reports; email to D. Murdoch re: [REDACTED]; review revised [REDACTED] from A. Yao and comments from D. Murdoch on same; consider issues re: claims procedure [REDACTED]
Oct 21, 2017	J. Ferreira	5.27	Drafted a Memorandum with respect to whether a [REDACTED]
Oct 21, 2017	D. Murdoch	0.30	Review revised [REDACTED]; email A. Yao
Oct 22, 2017	J. Ferreira	5.80	Drafted a Memorandum with respect to [REDACTED]
Oct 23, 2017	J. Ferreira	2.77	Drafted a Memorandum with respect to [REDACTED]
Oct 23, 2017	D. Murdoch	2.50	Outline materials to respond to [REDACTED]; emails with H. Murray and B. Pukier; emails with EY; emails with stakeholders on [REDACTED] call with [REDACTED]; call with M. Konyukhova; emails [REDACTED]
Oct 23, 2017	H. Murray	2.58	Review memorandum from J. Ferreira re: [REDACTED]; email correspondence with A. Yao and B. Beekenkamp re: [REDACTED]; email to D. Murdoch re: same; review email from D. Murdoch re: next steps; email to D. Murdoch re: same; telephone call to [REDACTED] re: [REDACTED]; email to D. Murdoch re: same; review claims; email to A. Yao and B. Beekenkamp re: [REDACTED]; email to [REDACTED]
Oct 23, 2017	E. Romano	1.97	Drafted [REDACTED]
Oct 23, 2017	G. Wood	0.58	Prepared response to [REDACTED]; meeting with E. Romano regarding pleading [REDACTED]

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Oct 24, 2017	D. Murdoch	1.00	Emails with EY and stakeholders; conference call with stakeholders on [REDACTED]; call with A. Yao.
Oct 24, 2017	H. Murray	0.75	Telephone call with A. Yao re: [REDACTED] and [REDACTED]; email to A. Yao re: same; email correspondence re: [REDACTED].
Oct 24, 2017	B.M. Pukier	0.67	Call with [REDACTED] and EY.
Oct 24, 2017	E. Romano	0.55	Drafted [REDACTED].
Oct 25, 2017	D. Murdoch	1.50	Meet with H. Murray on [REDACTED]; meet with B. Pukier on [REDACTED]; call with [REDACTED] on [REDACTED]; review and revise [REDACTED].
Oct 25, 2017	H. Murray	3.67	Draft [REDACTED] and circulate same; email correspondence with [REDACTED]; email correspondence with D. Murdoch re: same; review law re: [REDACTED]; draft memorandum re: same.
Oct 26, 2017	D. Murdoch	1.50	Conference call with B. Beekenkamp, A. Yao and H. Murray on [REDACTED]; meet with H. Murray on [REDACTED]; review dockets.
Oct 26, 2017	H. Murray	4.17	Review dockets prepared by EY; email correspondence to A. Yao and B. Beekenkamp re: same; revise [REDACTED] and circulate same; email correspondence with D. Murdoch re: various issues relating to [REDACTED]; telephone call with [REDACTED]; discussion with D. Murdoch re: file; attend on call with D. Murdoch, A. Yao and B. Beekenkamp re: [REDACTED]; review emails from A. Yao re: financial [REDACTED].
Oct 26, 2017	G. Wood	1.42	Drafted response to [REDACTED].
Oct 30, 2017	D. Murdoch	2.30	Meet with B. Beekenkamp and A. Yao on [REDACTED]; meet with B. Pukier on [REDACTED]; email [REDACTED].
Oct 30, 2017	H. Murray	7.58	Review and finalize EY dockets and affidavit of B. Beekenkamp; prepare for and attend meeting with B. Beekenkamp, A. Yao, D. Murdoch and B. Pukier re: [REDACTED]; email correspondence with A. Yao re: [REDACTED]; commission affidavit of B. Beekenkamp; serve motion record and affidavit of B. Beekenkamp; review law re: [REDACTED].
Oct 30, 2017	B.M. Pukier	1.33	Meet with E&Y; Prepare for [REDACTED].
Oct 31, 2017	D. Murdoch	1.80	Outline [REDACTED]; meet with H. Murray on [REDACTED]; call with [REDACTED]; calls with [REDACTED]; emails and calls with Ernst and Young.
Oct 31, 2017	H. Murray	6.25	Further review of law re: [REDACTED]; revise memorandum re: same; meeting with D. Murdoch re: [REDACTED].

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
			[REDACTED]; email correspondence with A. Yao and B. Beekenkamp re [REDACTED]; attend to filing of motion record and supplemental affidavit of B. Beekenkamp; draft [REDACTED]; email correspondence with [REDACTED] re: [REDACTED]; email correspondence re: [REDACTED]; email correspondence with D Murdoch re: various issues re: [REDACTED]
Oct 31, 2017	E. Romano	1.24	Met with supervising lawyers to discuss [REDACTED]; researched additional points of law to bolster amendments.
Nov 1, 2017	D. Murdoch	3.50	Attend cross of B. Pukier; call with A. Yao and B. Beekenkamp on amended claim; meet with G. Wood and E. Romano on [REDACTED]; revise amended [REDACTED]
Nov 1, 2017	H. Murray	4.58	Prepare for and attend cross-examination of B. Pukier; prepare [REDACTED]; discussion with D. Murdoch re: same, email to D. Murdoch re [REDACTED] etc.; revise [REDACTED]
Nov 1, 2017	B. M. Pukier	2.00	Cross-examination.
Nov 1, 2017	G. Wood	1.45	Finalized response to [REDACTED]; reviewed [REDACTED]; meeting with D. Murdoch, E. Romano regarding pleading.
Nov 2, 2017	D. Murdoch	6.00	Meet with B. Beekenkamp and A. Yao; attend cross-examination of B. Beekenkamp; finalize [REDACTED] draft letter to [REDACTED] responding to various issues, review draft [REDACTED]
Nov 2, 2017	H. Murray	5.83	Prepare for and attend cross-examination of B. Beekenkamp; prepare [REDACTED]; discussion with D Murdoch re: same; email to D. Murdoch re: [REDACTED] etc.; compile [REDACTED]; email to D. Murdoch re: [REDACTED] revise [REDACTED] review legal opinion re: [REDACTED]
Nov 2, 2017	E. Romano	1.45	Met with supervising lawyers to discuss [REDACTED]; made required changes; drafted letter to [REDACTED]; prepared [REDACTED]
Nov 2, 2017	G. Wood	0.50	Instructions to E. Romano; correspondence with [REDACTED] enclosing [REDACTED]
Nov 3, 2017	D. Murdoch	0.80	Review correspondence on [REDACTED] discuss with G. Wood; revise and finalize letter to [REDACTED] review [REDACTED]
Nov 3, 2017	H. Murray	3.75	Prepare [REDACTED]; email correspondence with D. Murdoch re: same; revise [REDACTED]

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Date	Timekeeper	Hours	Description
			[REDACTED], email letter to [REDACTED] to EY for comments/sign-off; email correspondence with D. Murdoch re: same.
Nov 3, 2017	G. Wood	0.33	Meeting with D. Murdoch.
Nov 6, 2017	H. Murray	4.50	Revise [REDACTED] re: [REDACTED]; draft factum re: [REDACTED]; revise same; email correspondence with A. Yao re: [REDACTED]
Nov 7, 2017	D. Murdoch	1.30	Initial review of [REDACTED]; meet with H. Murray
Nov 7, 2017	H. Murray	5.75	Revise [REDACTED] email to D. Murdoch re: same; revise [REDACTED]; review [REDACTED]; review comments on [REDACTED]; revise same; meeting with D. Murdoch re: [REDACTED]; email correspondence with G. Wood re: [REDACTED]; review [REDACTED]; review [REDACTED]; email correspondence with A. Yao re: [REDACTED]; review [REDACTED] with respect to [REDACTED]; revise and provide comments on [REDACTED]; email same to D. Murdoch; office conference with D. Murdoch re: same.
Nov 8, 2017	D. Murdoch	2.00	Emails with H. Murray on [REDACTED]; review and revise [REDACTED]; work on [REDACTED]
Nov 8, 2017	H. Murray	5.00	Revise [REDACTED] attend to email from [REDACTED]; email correspondence with D. Murdoch re: same; review comments on [REDACTED] from B. Pukier and D. Murdoch; revise same; email correspondence with A. Yao re: [REDACTED] and [REDACTED] claims; review draft [REDACTED] from same.
Nov 8, 2017	B.M. Pukier	0.67	[REDACTED] Review.
Nov 9, 2017	D. Murdoch	2.50	Work on [REDACTED] discuss with H. Murray.
Nov 9, 2017	H. Murray	1.50	Draft [REDACTED]; telephone call with D. Murdoch re: same; review [REDACTED] from A. Yao; email correspondence with A. Yao re: same; email correspondence with B. Beekenkamp re: [REDACTED]; review A. Yao comments/revisions to [REDACTED]; revise same; further email correspondence with A. Yao re: wording on same.
Nov 10, 2017	D. Murdoch	0.30	Revise letter on [REDACTED] meet with H. Murray
Nov 10, 2017	H. Murray	4.75	Review and revise [REDACTED]; email to EY re: same; email to B. Pukier re: same; revise [REDACTED] review [REDACTED] email correspondence with S. Dukesz re: [REDACTED]; update to D. Murdoch re: same; review email from D. Murdoch re: revisions to [REDACTED]

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Date	Timekeeper	Hours	Description
			correspondence of [REDACTED] [REDACTED] finalize [REDACTED] email to A. Yao re: [REDACTED] telephone call with A. Yao re: same; discussion with D. Murdoch re: [REDACTED] [REDACTED] telephone call with A. Yao re: [REDACTED] [REDACTED] revise [REDACTED]
Nov 12, 2017	H. Murray	0.83	Review email from A. Yao re: [REDACTED]; review [REDACTED] email to A. Yao and D. Murdoch re: [REDACTED]; revise [REDACTED]
Nov 13, 2017	S. Dukesz	2.72	Updated [REDACTED] [REDACTED]
Nov 13, 2017	D. Murdoch	1.50	Review and comment on [REDACTED] email H. Murray; review correspondence from [REDACTED]; meet with H Murray on motion.
Nov 13, 2017	H. Murray	6.33	Extensive email correspondence with A. Yao and D. Murdoch re: [REDACTED] [REDACTED], revise and finalize factum, book of authorities and supplement to fifth report; serve factum, book of authorities and supplement to fifth report; telephone call with [REDACTED]; email to SE and EY re: call; email to S. Dukesz re: [REDACTED] [REDACTED]
Nov 14, 2017	S. Dukesz	3.13	Updated [REDACTED] [REDACTED]
Nov 14, 2017	D. Murdoch	0.30	Conference call with EY; email [REDACTED]
Nov 14, 2017	H. Murray	0.25	Attend on call with B. Pukier, D. Murdoch, M. McDonald and A. Yao re: [REDACTED] [REDACTED] follow up discussion with S. Dukesz re: [REDACTED]
Nov 14, 2017	B. M. Pukier	0.50	Call with Receiver.
Nov 15, 2017	D. Murdoch	0.70	Emails on fee approval motion; prepare for hearing.
Nov 15, 2017	H. Murray	5.58	Review and revise [REDACTED] [REDACTED], review and revise [REDACTED] [REDACTED] review and revise written responses from receiver re [REDACTED], review questions as transcribed by court reporter; telephone call with A. Yao re: [REDACTED]; further revise same; review various attachments to refusals and undertakings charts; discussion with D. Murdoch re: [REDACTED], review [REDACTED] [REDACTED] email to D. Murdoch, A. Yao and B. Beekenkamp re: same.
Nov 16, 2017	D. Murdoch	2.50	Review cases and research; prepare for hearing, review and revise answers to [REDACTED] review letter from [REDACTED]; email A. Yao

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Nov 16, 2017	H. Murray	4.58	Finalize [REDACTED]; [REDACTED] finalize [REDACTED]; multiple telephone calls and email correspondence with A. Yao; email [REDACTED] for B. Beekenkamp and B. Pukier to D. Murdoch; review [REDACTED]; email to D. Moore re: [REDACTED]; email to D. Moore and K. Mitchell re: same
Nov 17, 2017	J. Ferreira	3.76	Reviewed case law with respect to [REDACTED] [REDACTED]
Nov 17, 2017	M. Konyukhova	0.67	Review letters and emails regarding [REDACTED] [REDACTED] call with Ernst & Young regarding same; discussions with D. Murdoch.
Nov 17, 2017	D. Murdoch	3.70	Conference call with EY on [REDACTED]; review email from [REDACTED] call with [REDACTED]; work on [REDACTED]; review facts and supplemental materials served by [REDACTED]; call with [REDACTED] draft letter to [REDACTED]
Nov 17, 2017	H. Murray	5.75	Telephone call with A. Yao re: [REDACTED]; etc.; discussion with D. Murdoch re: same; review [REDACTED] email correspondence with A. Yao re: [REDACTED]; finalize [REDACTED]; email to [REDACTED] [REDACTED] re: same; review facts and supplemental motion record [REDACTED]; prepare costs outline; discussion with J. Ferreira re: [REDACTED]; email to J. Ferreira re: [REDACTED] email to [REDACTED] re: [REDACTED]; review correspondence from [REDACTED] [REDACTED] review [REDACTED]; email to [REDACTED] re: D. Murdoch reply; prepare voluminous materials for [REDACTED] [REDACTED] served by [REDACTED]
Nov 18, 2017	D. Murdoch	2.50	Review case law and research; work on [REDACTED] [REDACTED]
Nov 18, 2017	H. Murray	0.58	Email correspondence with D. Murdoch re: [REDACTED]; review email from A. Yao; review [REDACTED] re: [REDACTED] [REDACTED]
Nov 19, 2017	D. Murdoch	4.50	Work on [REDACTED]; emails with H. Murray; emails with [REDACTED]; emails with [REDACTED]
Nov 19, 2017	H. Murray	5.83	Review dockets of A. Yao and Mayer Brown re: [REDACTED]; [REDACTED]; prepare email to D. Murdoch re: same; review correspondence from [REDACTED] to Myers J.; review [REDACTED]; review [REDACTED]; review correspondence from [REDACTED] to D. Murdoch; email to D. Murdoch and M. Konyukhova re: same; review [REDACTED] of D. Murdoch; email to D. Murdoch re: [REDACTED]

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
			comments [REDACTED].
Nov 20, 2017	S. Dukesz	0.58	Delivered court documents.
Nov 20, 2017	D. Murdoch	6.50	Prepare for and attend fee approval motion.
Nov 20, 2017	H. Murray	7.75	Prepare for and attend hearing re: approval of receiver's fees and activities; email correspondence with EY reporting on same; email to [REDACTED] re: draft language for order; review correspondence from A. Yao and D. Murdoch re: [REDACTED]; consider issues re: next steps; review and revise letter responding to [REDACTED]
Nov 20, 2017	B.M. Pukier	1.33	[REDACTED] issues and discussion with client
Nov 21, 2017	D. Murdoch	0.30	Emails with [REDACTED] on [REDACTED]
Nov 21, 2017	H. Murray	0.50	Provide comments on response to [REDACTED]; email correspondence with A. Yao re: [REDACTED]; prepare [REDACTED]
Nov 22, 2017	D. Murdoch	0.80	Emails and call with [REDACTED] on [REDACTED]; [REDACTED]; emails with EY, emails with [REDACTED] and G. Wood on order for motion to strike; email Justice Myers; call with B. Pukier.
Nov 22, 2017	H. Murray	2.83	Review notices of motion re: lifting stay, email same to D. Murdoch; email correspondence with D. Murdoch re: [REDACTED]; review email from D. Murdoch and [REDACTED] re: same; review email from D. Murdoch to EY; review email from D. Murdoch to [REDACTED] prepare [REDACTED]; email correspondence with A. Yao re: same; meeting with A. Yao and B. Beekenkamp to [REDACTED]; review extensive correspondence between D. Moore and M. Hogg
Nov 23, 2017	D. Murdoch	1.00	Draft letter to [REDACTED]; emails with B. Pukier; emails with EY.
Nov 23, 2017	H. Murray	0.33	Email correspondence with B. Brinkman re [REDACTED]; [REDACTED]; review email from D. Murdoch re: [REDACTED]; discussion with D. Murdoch re: same
Nov 24, 2017	D. Murdoch	0.70	Work on [REDACTED]
Nov 24, 2017	H. Murray	0.75	Revise draft [REDACTED]; email correspondence with A. Yao and D. Murdoch re: same
Nov 27, 2017	D. Murdoch	1.20	Complete draft of [REDACTED]
Nov 27, 2017	H. Murray	1.25	Final review of [REDACTED]; email correspondence with A. Yao re: same and order; email correspondence with parties on service list re: order; email correspondence with [REDACTED] re: [REDACTED]; review memorandum re: [REDACTED]

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Nov 28, 2017	M. Konyukhova	0.25	Review memo to Ernst & Young regarding [REDACTED] provide comments.
Nov 28, 2017	H. Murray	0.33	Review [REDACTED] memorandum; review email from M. Konyukhova re: same

Fee Summary

Professional Services	CDN \$183,588.60
HST @ 13.0%	23,866.52
Total Professional Services and Taxes	CDN \$207,455.12

Charges Summary

<u>Description</u>	<u>Taxable</u>	<u>Non - Taxable</u>	<u>Total</u>
Photocopies	4,290.50		4,290.50
Total Charges	4,290.50	0.00	4,290.50
HST @ 13.0%			557.77
Total Charges and Taxes			CDN \$4848.27

Disbursements Summary

<u>Description</u>	<u>Taxable</u>	<u>Non - Taxable</u>	<u>Total</u>
Agents' Fees	72.50		72.50
Business Meals - In Town	135.66		135.66
Book Binding/Binders	166.72		166.72
Delivery/Mailroom	20.18		20.18
On-Line Search	109.50		109.50
Staff Overtime	64.56		64.56
Telephone	8.63		8.63
Total Disbursements	577.75	0.00	577.75
HST @ 13.0%			75.11
Total Disbursements and Taxes			CDN \$652.86

Accounts are due when rendered. Please note that a prevailing quarterly pre-judgement interest rate will be charged for amounts unpaid 30 days or more.

Disbursements and charges may not have been posted at the date of this account. Please quote our File number and/or Invoice number 131522.1002/5585212 when making payment.

Stikeman Elliott

Payment can be wired as follows:

Canadian Dollars		US Dollars	
Bank		Bank	
Bank #	Transit #	Bank #	Transit #
Beneficiary	Account #	Beneficiary	Account #
Stikeman Elliott LLP		Stikeman Elliott LLP	
199 Bay Street, Commerce Court West,		199 Bay Street, Commerce Court West,	
Main Branch		Main Branch	
Toronto, ON M5L 1G9		Toronto, ON M5L 1G9	

Please include client number on transfer documents.

If you require further information, please contact our Client Accounts co-ordinators Michael Scott at 416-869-7728 or Cheryl Palmer at 416-869-7055, or by email at TORAccountsReceivable@stikeman.com.

Stikeman Elliott

Stikeman Elliott LLP
Barristers & Solicitors
5300 Commerce Court West
199 Bay Street
Toronto, ON Canada M5L 1B9

Main: 416 869 5500
Fax: 416 947 0866
www.stikeman.com

GST / HST No. 1214111360001
QST No. 1018978624

Account

March 26, 2018

File No. 1315221002
Invoice No. 5615668

Hanfeng Evergreen Inc.
Ernst & Young Tower
222 Bay Street, P.O. Box 251
Toronto, ON M5K 1J7

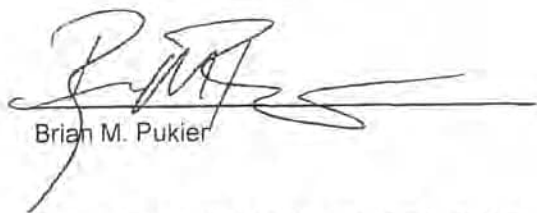
Attention: Brent Beekenkamp

For Professional Services Rendered for the period ending March 23, 2018 in connection with the receivership of Hanfeng Evergreen Inc.; and all ancillary telephone calls and meetings; all as more particularly described below.

Account Summary

	<u>Taxable</u>	<u>Non-Taxable</u>	<u>Total</u>
Professional Services	67,818.90	0.00	\$67,818.90
HST @ 13.0%			8,816.46
Charges	962.00	0.00	962.00
HST @ 13.0%			125.06
Disbursements	1,709.31	0.00	1,709.31
HST @ 13.0%			222.21
Amount Due			<u>CAD \$79,653.94</u>

Stikeman Elliott LLP



Brian M. Pukier

Accounts are due when rendered. Please note that a prevailing quarterly pre-judgement interest rate will be charged for amounts unpaid 30 days or more.

Stikeman Elliott

Disbursements and charges may not have been posted at the date of this account.
Please quote our File number and/or Invoice number 131522.1002/5615668 when making payment.

Payment can be wired as follows:

Canadian Dollars		US Dollars	
Bank [REDACTED]		Bank [REDACTED]	
Bank # [REDACTED]	Transit # [REDACTED]	Bank # [REDACTED]	Transit # [REDACTED]
Swift Code [REDACTED]		Swift Code [REDACTED]	
Beneficiary Stikeman Elliott LLP 199 Bay Street, Commerce Court West, Main Branch Toronto, ON M5L 1G9		Account # [REDACTED]	Beneficiary Stikeman Elliott LLP 199 Bay Street, Commerce Court West, Main Branch Toronto, ON M5L 1G9
		Account # [REDACTED]	

Please include client number on transfer documents.

If you require further information, please contact our Client Accounts co-ordinators Michael Scott at 416-869-7728 or Cheryl Palmer at 416-869-7055, or by email at TORAccountsReceivable@stikeman.com.

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Time Summary

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Nov 29, 2017	D. Murdoch	0.20	Emails with M. Konyukhova.
Nov 29, 2017	H. Murray	0.75	Review letter of attorney from [REDACTED]; email to A. Yao re: claim against [REDACTED]; email correspondence with M. Konyukhova and D. Murdoch re: [REDACTED]; review emails from D. Murdoch and M. Konyukhova re: voicemail from [REDACTED]
Nov 30, 2017	M. Konyukhova	0.42	Review decision of Meyers J.; e-mails regarding same; revise letter to [REDACTED]; e-mails regarding same.
Nov 30, 2017	D. Murdoch	0.50	Review Myers decision; emails on Myers decision; emails on letter to [REDACTED].
Nov 30, 2017	H. Murray	1.17	Attend to delivery of letter to [REDACTED]; email correspondence with A. Yao, D. Murdoch and M. Konyukhova re: claim against [REDACTED]; review [REDACTED]; email correspondence with D. Murdoch re: [REDACTED] re: [REDACTED]; review endorsement of Myers J. re: fee approval motion; review letter from [REDACTED]
Dec 1, 2017	J. Ferreira	3.32	Reviewed case law [REDACTED] [REDACTED]
Dec 1, 2017	M. Konyukhova	0.67	Review e-mails from [REDACTED]; review appointment order; meet with D. Murdoch and H. Murray regarding next steps; e-mails regarding same.
Dec 1, 2017	D. Murdoch	1.50	Review correspondence from [REDACTED]; call with [REDACTED]; call with [REDACTED]; meet with M. Konyukhova and H. Murray; revise and send memo to EY; emails with EY; emails with Commercial List.
Dec 1, 2017	H. Murray	1.33	Review email from [REDACTED]; discussion with D. Murdoch and M. Konyukhova; email correspondence with M. Konyukhova and D. Murdoch re: [REDACTED]; review [REDACTED]; consider [REDACTED]; email correspondence and office conference with J. Ferreira re: [REDACTED] research question
Dec 3, 2017	H. Murray	0.25	Review email from [REDACTED] re: [REDACTED]; email correspondence with D. Murdoch re: same; email correspondence with A. Yao re: [REDACTED]
Dec 4, 2017	J. Ferreira	0.87	Reviewed case law [REDACTED] [REDACTED]
Dec 4, 2017	M. Konyukhova	0.17	Review e-mails regarding [REDACTED].
Dec 4, 2017	D. Murdoch	0.10	Review email from [REDACTED]
Dec 4, 2017	H. Murray	0.50	Review email and attached court materials from [REDACTED] forwarded by [REDACTED]; email correspondence with D. Murdoch and M. Konyukhova re: same; email

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
			[REDACTED] to A. Yao for review; [REDACTED]
Dec 5, 2017	J. Ferreira	3.07	Reviewed case law [REDACTED] [REDACTED]; Reviewed case law for [REDACTED]
Dec 5, 2017	D. Murdoch	0.80	Emails with H. Murray on [REDACTED]; call with B. Beekenkamp and A. Yao on [REDACTED]
Dec 5, 2017	H. Murray	0.83	Review and consider [REDACTED] [REDACTED]; email correspondence with D. Murdoch re: same; prepare [REDACTED]
Dec 6, 2017	J. Ferreira	5.05	Reviewed case law [REDACTED] [REDACTED] Reviewed case law for Rule [REDACTED]
Dec 6, 2017	D. Murdoch	0.50	Revise [REDACTED]; revise [REDACTED]; email [REDACTED]
Dec 6, 2017	H. Murray	0.33	Review email and attached memorandum re: [REDACTED] from D. Murdoch; review email to [REDACTED] re: [REDACTED]
Dec 7, 2017	J. Ferreira	4.37	Reviewed case law for [REDACTED] [REDACTED]
Dec 7, 2017	H. Murray	1.75	Review research from J. Ferreira re: [REDACTED] [REDACTED]; revise same; further email correspondence with J. Ferreira re: research; review further research from J. Ferreira re: same; email to M. Konyukhova and D. Murdoch re: update on research
Dec 8, 2017	J. Ferreira	0.32	Prepared a summary of findings with respect to [REDACTED] [REDACTED]
Dec 8, 2017	D. Murdoch	1.30	Emails with EY on approval for 9:30 appointment; call with [REDACTED]; review legal research.
Dec 8, 2017	H. Murray	0.33	Review research from J. Ferreira and forward same to D. Murdoch and M. Konyukhova; review draft email from D. Murdoch to [REDACTED]
Dec 11, 2017	D. Murdoch	1.00	Attend 9:30 appointment; email EY.
Dec 11, 2017	H. Murray	0.25	Review emails from A. Yao and D. Murdoch re: [REDACTED] [REDACTED]; review reporting email re: 9:30 hearing from D. Murdoch and attached endorsement
Dec 12, 2017	D. Murdoch	0.30	Revise [REDACTED]; email B. Pukier; email H. Murray on [REDACTED]
Dec 12, 2017	H. Murray	0.58	Email correspondence with D. Murdoch re: [REDACTED] [REDACTED]; continue drafting [REDACTED]
Dec 13, 2017	H. Murray	1.33	Email correspondence with A. Yao re: [REDACTED]

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
			review further emails re: [REDACTED]; revise [REDACTED]; email [REDACTED] to D. Murdoch for comments
Dec 14, 2017	D. Murdoch	0.70	Call with B. Pukier, email [REDACTED]; revise [REDACTED]
Dec 15, 2017	H. Murray	0.75	Review D. Murdoch comments on [REDACTED] and revise same; send revised [REDACTED] to B. Beekenkamp and A. Yao for review and sign-off
Dec 16, 2017	H. Murray	0.50	Review email and attachment from A. Yao re: petition [REDACTED]
Dec 18, 2017	D. Murdoch	1.00	Emails on [REDACTED]; call with B. Pukier; revise litigation memo; email EY.
Dec 18, 2017	H. Murray	0.83	Email correspondence with D. Murdoch re: [REDACTED]; make minor revisions to [REDACTED]; finalize, execute and serve [REDACTED] on [REDACTED]; review email from A. Yao re: [REDACTED]; email correspondence with D. Murdoch re: same
Dec 18, 2017	B.M. Pukier	3.00	Strategy memo.
Dec 19, 2017	D. Murdoch	0.20	Email [REDACTED]; email [REDACTED].
Dec 20, 2017	H. Murray	0.25	Attend to delivery of costs outline to Myers J.
Dec 22, 2017	D. Murdoch	0.20	Emails on [REDACTED]; email [REDACTED]
Dec 28, 2017	D. Murdoch	0.30	Review [REDACTED]; email EY.
Dec 28, 2017	H. Murray	0.17	Review correspondence re: [REDACTED]; consider next steps after [REDACTED]
Jan 2, 2018	D. Murdoch	0.10	Email [REDACTED]
Jan 2, 2018	H. Murray	0.33	Review email and attachments from D. Murdoch regarding [REDACTED]; consider next steps
Jan 3, 2018	H. Murray	0.25	Attend to email correspondence with B. Beekenkamp regarding [REDACTED]; attend to email correspondence with D. Murdoch regarding same
Jan 8, 2018	D. Murdoch	0.10	Email B. Pukier; call [REDACTED]
Jan 8, 2018	H. Murray	0.08	Attend to email correspondence with [REDACTED] regarding endorsement of Myers J.
Jan 11, 2018	D. Murdoch	0.80	Call with [REDACTED]; call with B. Pukier; email EY draft letter to [REDACTED]
Jan 12, 2018	D. Murdoch	0.90	Emails on letter to [REDACTED]; send letter; outline next steps.
Jan 15, 2018	D. Murdoch	0.50	Review motion record from [REDACTED]; email EY; email H. Murray.
Jan 15, 2018	H. Murray	1.00	Attend to correspondence with commercial list regarding 9:30 attendance availability; attend to email correspondence with D. Murdoch regarding same; draft letter to [REDACTED]
Jan 16, 2018	D. Murdoch	0.80	Draft letter to [REDACTED]; email EY; email [REDACTED]
Jan 16, 2018	H. Murray	1.25	Review [REDACTED]; prepare notes regarding [REDACTED]; attend to email correspondence with D.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
			Murdoch regarding same; prepare and submit 9:30 scheduling request form
Jan 17, 2018	D. Murdoch	0.50	Meet with H. Murray; review [REDACTED]; email Court.
Jan 17, 2018	H. Murray	3.17	Submit 9:30 request form; discussion with D. Murdoch regarding same; revise draft letter to [REDACTED]; draft [REDACTED]; attend to email correspondence with D. Murdoch regarding same
Jan 18, 2018	D. Murdoch	0.20	Emails with H. Murray; meet with H. Murray on [REDACTED]
Jan 18, 2018	H. Murray	4.75	Finalize letter to [REDACTED]; attend to email correspondence with D. Murdoch regarding [REDACTED]; draft [REDACTED]; finalize and submit [REDACTED]; attend to correspondence with court regarding 9:30 appearance; attend to email with [REDACTED]
Jan 19, 2018	D. Murdoch	1.20	Revise [REDACTED]; emails with EY; call with [REDACTED]
Jan 19, 2018	H. Murray	0.67	Review email correspondence regarding [REDACTED]; finalize and submit [REDACTED]
Jan 22, 2018	D. Murdoch	0.70	Call with [REDACTED]; review memo from Chinese counsel; call with A. Yao; prepare for 9:30 appointment.
Jan 22, 2018	H. Murray	0.17	Organize delivery of motion record to commercial list office; attend to email with D. Murdoch
Jan 23, 2018	D. Murdoch	0.80	Attend 9:30 appointment; emails with EY.
Jan 24, 2018	D. Murdoch	0.50	Review costs endorsement of Myers J.; emails on [REDACTED]; meet with H. Murray on [REDACTED]
Jan 29, 2018	D. Murdoch	0.20	Emails with H. Murray and [REDACTED]
Jan 29, 2018	H. Murray	1.17	Review [REDACTED]; review [REDACTED]; consider issues regarding [REDACTED]; attend to email correspondence with D. Murdoch regarding [REDACTED]
Jan 30, 2018	D. Murdoch	0.30	Meet with H. Murray; emails with [REDACTED]
Jan 30, 2018	H. Murray	0.58	Discussion with D. Murdoch regarding [REDACTED]; attend to email with B. Beekenkamp and A. Yao regarding [REDACTED]
Jan 31, 2018	H. Murray	0.42	Review [REDACTED]; telephone call with B. Beekenkamp and A. Yao regarding [REDACTED]
Feb 1, 2018	H. Murray	1.92	Draft [REDACTED]; revise [REDACTED]
Feb 2, 2018	D. Murdoch	0.20	Meet with H. Murray on [REDACTED]

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Feb 2, 2018	H. Murray	0.75	Review correspondence with [REDACTED]; revise [REDACTED]; email [REDACTED] B. Beekenkamp and A. Yao; email [REDACTED]
Feb 5, 2018	D. Murdoch	0.20	Review and comment on [REDACTED]; emails with B. Pukier; email H. Murray.
Feb 5, 2018	H. Murray	1.75	Finalize [REDACTED]; attend to correspondence with D. Murdoch regarding [REDACTED] serve affidavit of M. Palko on service list; draft email to [REDACTED]; attend to email correspondence with D. Murdoch regarding [REDACTED]; brief discussion with D. Murdoch regarding same; attend to email correspondence with B. Pukier regarding [REDACTED]
Feb 6, 2018	H. Murray	0.17	Attend to email correspondence with [REDACTED]
Feb 7, 2018	D. Murdoch	0.20	Meet with H. Murray on [REDACTED]
Feb 7, 2018	H. Murray	1.50	Meeting with D. Murdoch regarding [REDACTED]; swear affidavit of service and organize filing of M. Palko affidavit with court
Feb 13, 2018	D. Murdoch	2.00	Review [REDACTED] emails with H. Murray; emails with EY; email [REDACTED] outline [REDACTED]
Feb 13, 2018	H. Murray	6.75	Draft [REDACTED] review [REDACTED]; attend to email correspondence with D. Murdoch regarding [REDACTED] and revise [REDACTED]; revise [REDACTED]; review law regarding [REDACTED]
Feb 14, 2018	D. Murdoch	0.10	Emails with [REDACTED]
Feb 14, 2018	H. Murray	9.00	Draft [REDACTED]
Feb 15, 2018	D. Murdoch	2.00	Review and revise [REDACTED]; email [REDACTED]
Feb 15, 2018	H. Murray	2.67	Revise [REDACTED]; meeting with D. Murdoch regarding [REDACTED]; further revisions to [REDACTED]
Feb 16, 2018	D. Murdoch	1.50	Finalize responding [REDACTED]; emails with H. Murray on finalizing materials.
Feb 16, 2018	H. Murray	4.83	Brief discussion with D. Murdoch regarding [REDACTED]; review revised [REDACTED]; attend to email with A. Yao, B. Beekenkamp, B. Pukier and M. Konyukhova regarding [REDACTED]; telephone call with A. Yao regarding [REDACTED]; draft [REDACTED]; attend to email correspondence with D. Murdoch regarding [REDACTED] and [REDACTED]; revise, finalize and serve factum; revise, finalize and serve supplemental affidavit; attend to email correspondence with [REDACTED] regarding [REDACTED]; attend to email correspondence with [REDACTED] regarding [REDACTED]; prepare [REDACTED]

Stikeman Elliott

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Feb 20, 2018	H. Murray	0.08	Attend to email correspondence with [REDACTED]; follow up with [REDACTED] regarding [REDACTED].
Feb 21, 2018	D. Murdoch	3.00	Prepare [REDACTED].
Feb 21, 2018	H. Murray	0.50	Prepare for motion; discussion with D. Murdoch; organize motion materials
Feb 22, 2018	D. Murdoch	4.00	Prepare for and attend motion.
Feb 22, 2018	H. Murray	3.17	Draft [REDACTED]; attend to email correspondence with D. Murdoch; prepare for and attend motion regarding New Pengcheng and payment of fees
Feb 23, 2018	D. Murdoch	0.20	Email EY; email [REDACTED].
Mar 5, 2018	H. Murray	0.42	Attend to email correspondence with [REDACTED]; regarding [REDACTED]; discussion with [REDACTED] regarding same; revise order regarding comments
Mar 6, 2018	H. Murray	0.25	Finalize [REDACTED]; email to [REDACTED] regarding same; email to [REDACTED] regarding same
Mar 9, 2018	H. Murray	0.17	Email from [REDACTED] regarding [REDACTED]; arrange for issued order of Justice Myers to be entered
Mar 21, 2018	D. Murdoch	0.30	Email H. Murray and [REDACTED]; email EY.
Mar 21, 2018	H. Murray	1.17	Review voicemail from A. Yao; call to A. Yao; email to D. Murdoch; serve order of Justice Myers on service list
Mar 23, 2018	D. Murdoch	0.20	Call with B. Beekenkamp; email H. Murray.
Mar 23, 2018	H. Murray	0.33	Email correspondence with D. Murdoch; draft letter to [REDACTED]

Fee Summary

Professional Services	CAD \$67,818.90
HST @ 13.0%	8,816.46
Total Professional Services and Taxes	CAD \$76,635.36

Charges Summary

<u>Description</u>	<u>Taxable</u>	<u>Non - Taxable</u>	<u>Total</u>
Photocopies	962.00		962.00

Stikeman Elliott

<u>Description</u>	<u>Taxable</u>	<u>Non - Taxable</u>	<u>Total</u>
Total Charges	962.00	0.00	962.00
HST @ 13.0%			125.06
Total Charges and Taxes			CAD \$1087.06

Disbursements Summary

<u>Description</u>	<u>Taxable</u>	<u>Non - Taxable</u>	<u>Total</u>
Agents' Fees	115.00		115.00
Business Meals - In Town	51.89		51.89
Book Binding/Binders	22.48		22.48
Delivery/Mailroom	1,484.98		1,484.98
On-Line Search	18.24		18.24
Telephone	5.27		5.27
Travel - Taxis	11.45		11.45
Total Disbursements	1,709.31	0.00	1,709.31
HST @ 13.0%			222.21
Total Disbursements and Taxes			CAD \$1,931.52

Stikeman Elliott

Stikeman Elliott LLP
Barristers & Solicitors
5300 Commerce Court West
199 Bay Street
Toronto, ON Canada M5L 1B9

Main: 416 869 5500
Fax: 416 947 0866
www.stikeman.com

GST / HST No. 1214111360001
QST No. 1018978624

Account

September 12, 2019

File No. 1315221002
Invoice No. 5754451

Hanfeng Evergreen Inc.
Ernst & Young Tower
222 Bay Street, P.O. Box 251
Toronto, ON M5K 1J7

Attention: Brent Beekenkamp

For Professional Services Rendered for the period ending September 11, 2019 in connection with the receivership of Hanfeng Evergreen Inc.; and all ancillary telephone calls and meetings; all as more particularly described below.

Account Summary

	<u>Taxable</u>	<u>Non-Taxable</u>	<u>Total</u>
Professional Services	36,110.60	0.00	\$36,110.60
HST @ 13.0%			4,694.38
Charges	13.50	0.00	13.50
HST @ 13.0%			1.76
Disbursements	137.83	0.00	137.83
HST @ 13.0%			17.92
Amount Due			<u>CAD \$40,975.99</u>

Stikeman Elliott LLP



Brian M. Pukier

Accounts are due within 30 days. Please note that a prevailing quarterly pre-judgement interest rate will be charged for amounts unpaid 30 days or more.

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Disbursements and charges may not have been posted at the date of this account.
Please quote our File number and/or Invoice number 131522.1002/5754451 when making payment.

Payment can be wired as follows:

Canadian Dollars		US Dollars	
Bank [REDACTED]		Bank [REDACTED]	
Bank # [REDACTED]	Transit # [REDACTED]	Bank # [REDACTED]	Transit # [REDACTED]
Swift Code [REDACTED]		Swift Code [REDACTED]	
Beneficiary Stikeman Elliott LLP 199 Bay Street, Commerce Court West, Main Branch Toronto, ON M5L 1G9	Account # [REDACTED]	Beneficiary Stikeman Elliott LLP 199 Bay Street, Commerce Court West, Main Branch Toronto, ON M5L 1G9	Account # [REDACTED]

Please include client number on transfer documents.

If you require further information, please contact our Client Accounts co-ordinators Michael Scott at 416-869-7728 or Cheryl Palmer at 416-869-7055, or by email at TORAccountsReceivable@stikeman.com.

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Time Summary

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Apr 17, 2018	H. Murray	0.08	Email to A. Yao re: [REDACTED] re: [REDACTED]
Apr 24, 2018	H. Murray	0.08	Email correspondence with A. Yao re: [REDACTED]
Apr 30, 2018	D. Murdoch	0.70	Call with B. Pukier and EY; revise letter to [REDACTED]
May 9, 2018	D. Murdoch	0.20	Review letter from [REDACTED]
May 11, 2018	D. Murdoch	0.30	Call with B. Beekenkamp; draft letter to [REDACTED]
May 14, 2018	D. Murdoch	0.50	Review correspondence from [REDACTED]; email EY; call with B. Pukier.
May 17, 2018	D. Murdoch	0.50	Call with B. Pukier; call with A. Yao; email EY; email [REDACTED]
May 17, 2018	B.M. Pukier	0.50	Issues relating to Hanfeng and [REDACTED]
May 21, 2018	D. Murdoch	0.30	Review materials from [REDACTED]; email B. Pukier and EY.
May 25, 2018	D. Murdoch	0.80	Review [REDACTED]; conference call with B. Pukier and EY; send letter to [REDACTED]
May 28, 2018	D. Murdoch	0.40	Call with [REDACTED]; email A. Yao with questions for [REDACTED]
May 29, 2018	D. Murdoch	0.90	Conference call with [REDACTED]; conference call with EY.
May 31, 2018	D. Murdoch	0.60	Review correspondence from [REDACTED]; call with B. Pukier; call with [REDACTED]; call with [REDACTED]
May 31, 2018	L. Nicholson	0.50	Prepare notarization document; notarize documents for A. Yao and M. MacDonald.
Jun 1, 2018	D. Murdoch	0.10	Review email from [REDACTED]; email B. Beekenkamp.
Jun 13, 2018	D. Murdoch	0.30	Call with [REDACTED]; email [REDACTED]
Jun 15, 2018	D. Murdoch	0.30	Call with [REDACTED]; exchange emails with [REDACTED]; email B. Beekenkamp and A. Yao.
Jun 19, 2018	K. Esaw	0.37	Background and instructions from D Murdoch re [REDACTED]
Jun 19, 2018	D. Murdoch	0.20	Emails with [REDACTED]; meet with K. Esaw.
Jun 21, 2018	D. Murdoch	0.10	Emails with B. Pukier, [REDACTED] and EY.
Jun 26, 2018	M. Konyukhova	0.25	E-mails regarding 9:30 attendance.
Jun 27, 2018	M. Konyukhova	0.83	Review motion records and correspondence regarding motion regarding [REDACTED]; e-mails with D. Murdoch regarding same; prepare 9:30 request form; call with [REDACTED]
Jun 28, 2018	M. Konyukhova	0.75	Draft [REDACTED]; e-mails with D. Murdoch and EY regarding same; e-mail to [REDACTED]
Aug 22, 2018	D. Murdoch	0.30	Call with A. Yao; call with B. Pukier.
Sep 18, 2018	D. Murdoch	0.10	Call with B. Pukier; emails with K. Esaw.
Sep 19, 2018	K. Esaw	1.27	Call with A Yao re [REDACTED]; research re [REDACTED]
Sep 20, 2018	D. Murdoch	0.10	Emails with K. Esaw and A. Yao.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Sep 21, 2018	K. Esaw	1.53	Prepare for and attend call re Hanfeng next steps; correspondence re [REDACTED]
Sep 21, 2018	D. Murdoch	0.30	Call with K. Esaw and EY on legal opinion.
Sep 25, 2018	D. Murdoch	0.40	Review [REDACTED]; call with B. Pukier; draft [REDACTED]
Oct 1, 2018	D. Murdoch	0.50	Call with [REDACTED]
Oct 9, 2018	D. Murdoch	0.20	Emails on [REDACTED]
Oct 10, 2018	D. Murdoch	0.50	Call with [REDACTED]
Oct 15, 2018	D. Murdoch	0.20	Call with B. Beekenkamp.
Oct 17, 2018	D. Murdoch	0.10	Emails with B. Pukier.
Oct 25, 2018	D. Murdoch	0.30	Call with B. Beekenkamp and A. Yao.
Oct 29, 2018	D. Murdoch	0.20	Emails with B. Pukier and EY.
Nov 8, 2018	D. Murdoch	0.20	Review draft [REDACTED]; email A. Yao.
Nov 9, 2018	D. Murdoch	0.30	Revise [REDACTED]; email A. Yao.
Nov 24, 2018	D. Murdoch	0.20	Emails with EY; review [REDACTED]
Nov 26, 2018	M. Konyukhova	0.58	Office conversation with D. Murdoch regarding [REDACTED]; review [REDACTED] and [REDACTED] regarding same; e-mails regarding scheduling the motion.
Nov 26, 2018	D. Murdoch	0.10	Meet with M. Konyukhova.
Jan 8, 2019	M. Konyukhova	0.42	Review [REDACTED]; e-mails regarding same.
Jan 9, 2019	M. Konyukhova	0.83	Review correspondence regarding motions; call with E&Y regarding [REDACTED]
Jan 14, 2019	M. Konyukhova	1.42	Review [REDACTED]; review draft [REDACTED]; e-mail to [REDACTED]
Jan 15, 2019	M. Konyukhova	2.08	Revise draft [REDACTED]; e-mails regarding same.
Jan 18, 2019	M. Konyukhova	2.17	Serve and file affidavit; review motion materials and prepare for 9:30 attendance; call with D. Murdoch regarding same.
Jan 21, 2019	M. Konyukhova	2.75	Prepare for and attend 9:30 before Justice Hainey regarding scheduling fee motion; office conversation with D. Murdoch regarding same; e-mails to B. Pukier regarding next steps.
Jan 22, 2019	M. Konyukhova	0.75	Call with B. Pukier and D. Murdoch regarding fees motion; e-mail to A. Yao.
Jan 28, 2019	M. Konyukhova	0.58	Call regarding [REDACTED]; e-mail to [REDACTED]
Feb 5, 2019	M. Konyukhova	1.25	Draft [REDACTED]
Feb 6, 2019	M. Konyukhova	2.42	Work on [REDACTED]
Feb 7, 2019	M. Konyukhova	0.25	Review B. Pukier's comments.
Feb 13, 2019	M. Konyukhova	0.33	Revise [REDACTED] and circulate.
Feb 22, 2019	M. Konyukhova	0.33	Call regarding [REDACTED] with EY.
Feb 26, 2019	M. Konyukhova	0.17	E-mails with B. Pukier regarding [REDACTED]

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Feb 28, 2019	M. Konyukhova	0.42	Revise [REDACTED]; e-mails regarding same.
Mar 5, 2019	M. Konyukhova	0.25	Revise [REDACTED]; e-mail to [REDACTED] regarding same.
Mar 18, 2019	M. Konyukhova	0.25	E-mails regarding [REDACTED].
Mar 20, 2019	M. Konyukhova	0.33	Call with [REDACTED] regarding [REDACTED] update e-mail.
Mar 21, 2019	M. Konyukhova	0.25	E-mails regarding [REDACTED].
Mar 22, 2019	M. Konyukhova	0.25	Call with A. Yao [REDACTED] e-mails regarding same.
Mar 24, 2019	M. Konyukhova	0.25	E-mails regarding next steps.
Mar 26, 2019	M. Konyukhova	0.25	E-mails regarding [REDACTED]; consider next steps.
Mar 27, 2019	M. Konyukhova	0.42	Office conversation with D. Murdoch; e-mails with court and [REDACTED] regarding [REDACTED].
Mar 28, 2019	M. Konyukhova	0.75	Draft Notice of Motion, revise [REDACTED] e-mails regarding same.
Mar 29, 2019	M. Konyukhova	0.33	Review Notice of Motion; e-mails regarding same.
Apr 1, 2019	M. Konyukhova	2.17	Attend at Court regarding fee motion; e-mail to EY regarding outcome; e-mails regarding next steps.
Apr 1, 2019	D. Murdoch	0.20	Emails with M. Konyukhova on [REDACTED].
May 3, 2019	M. Konyukhova	0.75	Draft revised [REDACTED].
May 23, 2019	M. Konyukhova	0.25	Review [REDACTED] and correspondence to [REDACTED]; e-mails with B. Pukier and EY regarding same.
May 31, 2019	M. Konyukhova	0.25	E-mails regarding [REDACTED].
Jun 17, 2019	M. Konyukhova	0.33	E-mails regarding revisions to [REDACTED].
Jul 5, 2019	M. Konyukhova	0.25	E-mails regarding [REDACTED].
Jul 9, 2019	M. Konyukhova	0.25	E-mails regarding [REDACTED].
Jul 12, 2019	M. Konyukhova	0.17	E-mails and call with [REDACTED] regarding [REDACTED].
Jul 17, 2019	M. Konyukhova	0.50	Call with [REDACTED]; e-mails regarding same.
Jul 22, 2019	M. Konyukhova	0.25	E-mails regarding [REDACTED]; finalize same.
Aug 15, 2019	M. Konyukhova	0.25	E-mails regarding [REDACTED].
Sep 5, 2019	M. Konyukhova	0.17	E-mails regarding [REDACTED].
Sep 10, 2019	M. Konyukhova	1.17	E-mails regarding [REDACTED] prepare for and attend call with EY; correspondence with [REDACTED]; e-mails to Commercial List.
Sep 11, 2019	B.M. Pukier	0.50	Call with E&Y.

Stikeman Elliott

Fee Summary

Professional Services	CAD \$36,110.60
HST @ 13.0%	4,694.38
Total Professional Services and Taxes	CAD \$40,804.98

Charges Summary

<u>Description</u>	<u>Taxable</u>	<u>Non - Taxable</u>	<u>Total</u>
Photocopies	13.50		13.50
Total Charges	13.50	0.00	13.50
HST @ 13.0%			1.76
Total Charges and Taxes			CAD \$15.26

Disbursements Summary

<u>Description</u>	<u>Taxable</u>	<u>Non - Taxable</u>	<u>Total</u>
Agents' Fees	135.00		135.00
Telephone	2.83		2.83
Total Disbursements	137.83	0.00	137.83
HST @ 13.0%			17.92
Total Disbursements and Taxes			CAD \$155.75

Stikeman Elliott

Stikeman Elliott LLP
Barristers & Solicitors
5300 Commerce Court West
199 Bay Street
Toronto, ON Canada M5L 1B9

Main: 416 869 5500
Fax: 416 947 0866
www.stikeman.com

GST / HST No. 1214111360001
QST No. 1018978624

Account

July 26, 2024

File No. 1315221002
Invoice No. 6186384

Hanfeng Evergreen Inc.
Ernst & Young Tower
222 Bay Street, P.O. Box 251
Toronto, ON M5K 1J7

Attention: Brent Beekenkamp

For Professional Services Rendered for the period ending July 18, 2024 in connection with the receivership of Hanfeng Evergreen Inc.; and all ancillary telephone calls and meetings; all as more particularly described below.

Account Summary

	<u>Taxable</u>	<u>Non-Taxable</u>	<u>Total</u>
Professional Services	104,348.85	0.00	\$104,348.85
HST @ 13.0%			13,565.35
Charges	74.25	0.00	74.25
HST @ 13.0%			9.65
Disbursements	1,227.60	0.00	1,227.60
HST @ 13.0%			159.59
Amount Due			<u>CA \$119,385.29</u>

Stikeman Elliott LLP



Brian M. Pukier

Accounts are due within 30 days. Please note that a prevailing quarterly pre-judgement interest rate will be charged for amounts unpaid 30 days or more.

Disbursements and charges may not have been posted at the date of this account.

Stikeman Elliott

Please quote our File number and/or Invoice number 131522.1002/6186384 when making payment.

Payment can be wired as follows:

The required format for wire payments being sent to Stikeman Elliott LLP has recently been updated. Going forward please follow the below instructions to ensure your wire payment is accepted, specifically noting the following:

1. The **Beneficiary** detail including address for Stikeman Elliott LLP must match the below address.
2. The **Account Number** for wire payments being sent to CIBC must be exactly 7 digits and cannot include a dash "-" or a space " ".
3. **Beneficiary Bank** details must include the Bank Address.
4. **Swift Payment Details / Additional Information** must include the Canadian Clearing Code.

Payments made via Canadian Clearing Code:

Field	Format
Beneficiary Bank	
Bank Address	
Bank Number	
Transit Number	
Canadian Clearing Code / Routing #	
Beneficiary	Stikeman Elliott LLP 5300, Commerce Court West, 199 Bay Street Toronto, Ontario M5L 1B9
Account Number	

Payments made via SWIFT Code:

Field	Format
Beneficiary Bank	CIBC
Bank Address	
SWIFT Code	
Canadian Clearing Code / Routing #	
Beneficiary	Stikeman Elliott LLP 5300, Commerce Court West, 199 Bay Street Toronto, Ontario M5L 1B9
Account Number	
Payment Details / Additional Information	

Please include client number on transfer documents. All fields are mandatory and must be entered in the format provided to ensure your payment instructions are accepted.

For accurate and timely processing, please email a copy of your payment confirmation to loraccountsreceivable@stikeman.com.

Stikeman Elliott

Time Summary

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Sep 16, 2019	M. Konyukhova	0.58	E-mails with EY and [REDACTED] regarding [REDACTED]; e-mail to [REDACTED] regarding 9:30 attendance.
Sep 18, 2019	M. Konyukhova	0.33	E-mail from [REDACTED] regarding [REDACTED]; e-mails with EY regarding same.
Sep 19, 2019	M. Konyukhova	0.75	Prepare for 9:30 attendance; e-mails with [REDACTED] regarding same; call with [REDACTED].
Sep 20, 2019	M. Konyukhova	1.42	Attend 9:30 with Hainey J. regarding motion for fees; e-mail to EY regarding same.
Oct 11, 2019	M. Konyukhova	0.42	Review [REDACTED]; review e-mails from EY regarding same.
Oct 12, 2019	M. Konyukhova	0.33	E-mails regarding [REDACTED]; e-mail to [REDACTED] regarding same.
Oct 14, 2019	M. Konyukhova	0.25	Review e-mail regarding [REDACTED].
Oct 16, 2019	M. Konyukhova	0.33	E-mails regarding [REDACTED].
Oct 17, 2019	M. Konyukhova	0.75	E-mails with [REDACTED] regarding [REDACTED].
Oct 17, 2019	M. Konyukhova	0.75	Review [REDACTED]; provide comments; e-mails with D. Murdoch.
Oct 18, 2019	H. Gilbert	0.92	Delivery of motion materials to Commercial List.
Oct 18, 2019	M. Konyukhova	2.58	Call with D. Murdoch regarding strategy; review [REDACTED]; draft affidavit attaching documents for motion; call and e-mails with [REDACTED]; e-mails regarding [REDACTED].
Oct 21, 2019	M. Konyukhova	1.67	Attendance at hearing regarding fees; update e-mails.
Nov 1, 2019	M. Konyukhova	3.67	Prepare for motion regarding payment of fees; e-mails and call regarding same.
Nov 4, 2019	M. Konyukhova	5.08	Prepare for and attend hearing regarding use of deposit; e-mails regarding same; review J. Hainey's decision.
Nov 7, 2019	M. Konyukhova	0.17	E-mails regarding [REDACTED].
May 28, 2020	M. Konyukhova	0.17	Emails regarding [REDACTED].
Sep 16, 2020	M. Konyukhova	0.25	Emails regarding [REDACTED] and [REDACTED] review November 2019 endorsement.
Sep 30, 2020	M. Konyukhova	0.33	Review letter for [REDACTED]; draft email to [REDACTED]; emails with EY.
Oct 5, 2020	M. Konyukhova	0.17	Emails with [REDACTED].
Oct 6, 2020	M. Konyukhova	0.17	Review email from [REDACTED] and consider; email to EY regarding next step.
Oct 8, 2020	M. Konyukhova	0.42	Calls with A. Yao regarding next steps; consider next steps.
Oct 13, 2020	M. Konyukhova	0.17	Call with B. Pukier regarding next steps.
Oct 15, 2020	M. Konyukhova	0.33	Emails with EY and call with A. Yao.
Oct 15, 2020	B.M. Pukier	0.67	Review Receiver's report.

Stikeman Elliott

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Oct 18, 2020	M. Konyukhova	0.25	Review report; review letter from [REDACTED]; email to EY.
Oct 20, 2020	M. Konyukhova	0.17	Emails regarding [REDACTED].
Oct 20, 2020	B. Muller	0.22	Corresponding with A. Urbanski regarding [REDACTED].
Oct 21, 2020	M. Konyukhova	0.25	Emails regarding [REDACTED].
Oct 21, 2020	B. Muller	0.63	Correspondence with Z. Smith and S. Hennig regarding [REDACTED].
Oct 22, 2020	M. Konyukhova	0.17	Emails regarding [REDACTED].
Oct 24, 2020	M. Konyukhova	0.17	Emails regarding [REDACTED].
Oct 26, 2020	M. Konyukhova	0.33	Emails regarding [REDACTED].
Oct 26, 2020	B. Muller	0.10	Internal correspondence regarding [REDACTED].
Oct 27, 2020	B. Muller	0.15	Research question on [REDACTED] correspondence with M. Konyukhova regarding [REDACTED].
Oct 29, 2020	B. Muller	0.12	Speaking with A. Yao concerning [REDACTED].
Nov 3, 2020	B. Muller	1.80	Preparing for tomorrow's notarization.
Nov 4, 2020	B. Muller	1.95	Prepare for today's notarization, including organizing and printing relevant documents; correspondence with A. Yao regarding today's notarization; attend notary office [REDACTED] and submit outstanding documentation; travel to EY offices to notarize documents; notarize documents at EY offices; travel home.
Mar 9, 2021	M. Konyukhova	0.17	Call with A. Yao; email to B. Pukier regarding next steps.
Apr 22, 2021	M. Konyukhova	0.25	Review [REDACTED]; emails with EY regarding next steps.
Apr 26, 2021	M. Konyukhova	0.33	Review Hainey J. endorsement; call with EY regarding next steps.
Apr 26, 2021	B.M. Pukier	0.50	Call with EY regarding [REDACTED].
May 7, 2021	M. Konyukhova	0.42	Review draft report.
May 11, 2021	M. Konyukhova	1.83	Work on 6th report; review comments and emails regarding same.
May 13, 2021	M. Konyukhova	0.25	Review revised report; provide comments.
May 14, 2021	M. Konyukhova	0.33	Revise report; attend to finalizing for service.
May 18, 2021	M. Konyukhova	0.42	Finalize report and attend to service and filing.
May 19, 2021	N. Avis	0.15	Commissioning affidavit of K. Lackpatiah-Sealy.
May 28, 2021	M. Konyukhova	2.25	Review claims submitted in claims process.
Jun 3, 2021	M. Konyukhova	0.33	Review email from [REDACTED]; emails regarding same; call with A. Yao.
Jun 8, 2021	M. Konyukhova	0.50	Work on claims review.
Jun 9, 2021	M. Konyukhova	0.33	Emails regarding claims.
Jun 10, 2021	M. Konyukhova	0.50	Review claims register and file.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Jul 7, 2021	M. Konyukhova	1.00	Review individual claims and status.
Jul 9, 2021	M. Konyukhova	2.25	Assess status of files claims; review and consider [REDACTED] prepare summary regarding proposed next steps.
Jul 13, 2021	M. Konyukhova	2.50	Review outstanding claims and assess next steps.
Jul 21, 2021	M. Konyukhova	0.75	Prepare for and attend call with EY regarding claims; prepare next steps memorandum; emails with N. Avis regarding [REDACTED].
Jul 27, 2021	N. Avis	0.42	Reviewing documents from M. Konyukhova; call with M. Konyukhova to discuss [REDACTED].
Jul 27, 2021	M. Konyukhova	0.33	Emails and call with N. Avis regarding [REDACTED].
Aug 26, 2021	N. Avis	1.18	Reviewing claims; preparing a [REDACTED]; emailing K. Khalfan re: [REDACTED].
Aug 27, 2021	N. Avis	0.48	Reviewing the [REDACTED] and [REDACTED]; emailing M. Maimets re: [REDACTED].
Aug 27, 2021	M. Maimets	0.18	Correspondence with N. Avis re: [REDACTED].
Aug 30, 2021	N. Avis	0.32	Emailing M. Maimets re: [REDACTED].
Aug 30, 2021	H. Kellett	4.03	Research regarding [REDACTED].
Aug 31, 2021	H. Kellett	0.33	Research regarding [REDACTED]; Email N. Avis.
Sep 1, 2021	N. Avis	5.80	Reviewing research from H. Kellett; researching [REDACTED]; reviewing various background documents; preparing a [REDACTED].
Sep 1, 2021	M.A. Garcia	0.25	Obtaining corporation profile report for [REDACTED].
Sep 2, 2021	N. Avis	4.82	Researching [REDACTED]; preparing a summary memo for the client; preparing a [REDACTED].
Sep 8, 2021	M. Konyukhova	0.25	Review [REDACTED] from N. Avis.
Sep 14, 2021	M. Konyukhova	0.42	Review memorandum on [REDACTED].
Oct 18, 2021	M. Konyukhova	0.42	Review memorandum on [REDACTED]; emails with A. Yao regarding next steps.
Oct 21, 2021	M. Konyukhova	0.75	Call with A. Yao regarding claims; draft email to Yao regarding [REDACTED].
Oct 22, 2021	M. Konyukhova	0.25	Emails with A. Yao regarding correspondence to [REDACTED].
Nov 12, 2021	M. Konyukhova	0.25	Call with [REDACTED].
Nov 16, 2021	M. Konyukhova	0.17	Emails with B. Pukier regarding status.
Dec 10, 2021	M. Konyukhova	0.25	Emails with A. Yao regarding status of claims; email

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Dec 27, 2021	M. Konyukhova	1.00	to [REDACTED] regarding same. Review status of claims; prepare update email to B. Pukier; email to A. Yao regarding [REDACTED] review [REDACTED]; email to [REDACTED] [REDACTED].
Jan 3, 2022	M. Konyukhova	0.33	Review status; emails with A. Yao regarding claims; email to B. Pukier.
Jan 5, 2022	M. Konyukhova	0.42	Call with Faskens regarding [REDACTED]; update email to A. Yao.
Jan 27, 2022	M. Konyukhova	0.50	Review [REDACTED] and emails with [REDACTED] regarding same; email to [REDACTED] regarding [REDACTED] claims.
Feb 14, 2022	M. Konyukhova	0.50	Review memorandum regarding [REDACTED] and draft correspondence to [REDACTED]
Feb 23, 2022	M. Konyukhova	0.17	Call with [REDACTED] regarding [REDACTED] claim; email to B. Pukier regarding status.
Mar 1, 2022	M. Konyukhova	0.25	Email regarding [REDACTED]; email to [REDACTED] [REDACTED] regarding [REDACTED]
Mar 9, 2022	M. Konyukhova	1.00	Review [REDACTED] and email to EY; review email from [REDACTED] and consider.
Mar 11, 2022	M. Konyukhova	0.50	Call with A. Yao regarding [REDACTED] [REDACTED] and next steps; email to B. Pukier regarding same.
Mar 14, 2022	M. Konyukhova	0.25	Emails regarding [REDACTED].
Mar 25, 2022	M. Konyukhova	0.42	Revise [REDACTED] email to A. Yao regarding [REDACTED]; email to Commercial List regarding dates for [REDACTED]
Mar 31, 2022	M. Konyukhova	0.25	Review revised draft of [REDACTED] and email to EY.
Apr 1, 2022	M. Konyukhova	0.25	Emails regarding [REDACTED] and emails with [REDACTED] regarding court attendance [REDACTED] [REDACTED] review motion request form.
Apr 5, 2022	M. Konyukhova	0.33	Call with [REDACTED] regarding [REDACTED].
Apr 11, 2022	M. Konyukhova	1.00	Draft [REDACTED].
Apr 13, 2022	M. Konyukhova	0.17	Emails regarding [REDACTED]
Apr 19, 2022	M. Konyukhova	1.00	Finalize [REDACTED] and emails regarding same.
Apr 25, 2022	M. Konyukhova	0.50	Finalize [REDACTED] and email to EY regarding same.
Apr 25, 2022	B.J. Lorusso	0.27	Re: [REDACTED] obtained corporate profile report for M. Konyukhova.
Apr 28, 2022	M. Konyukhova	0.42	Review comments on [REDACTED].
May 10, 2022	M. Konyukhova	0.33	Emails with EY and B. Pukier regarding [REDACTED] and shareholder claims.
May 11, 2022	M. Konyukhova	0.33	Revise [REDACTED] and email to EY.
May 19, 2022	M. Konyukhova	0.42	Review correspondence regarding [REDACTED] [REDACTED] email to EY regarding distribution analysis and next steps on resolution.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Jun 28, 2022	M. Konyukhova	0.33	Email to [REDACTED] regarding [REDACTED]; email to EY regarding options on [REDACTED]
Jul 6, 2022	M. Konyukhova	0.33	Call with [REDACTED] regarding [REDACTED] emails with A. Yao regarding [REDACTED]
Jul 11, 2022	M. Konyukhova	0.25	Call with EY regarding [REDACTED]
Jul 13, 2022	M. Konyukhova	0.33	Call with B. Pukier regarding [REDACTED]; email to EY regarding same; review [REDACTED]
Jul 21, 2022	M. Konyukhova	0.75	Review changes proposed by [REDACTED] to [REDACTED] and revise same.
Jul 27, 2022	M. Konyukhova	0.50	Emails and call with [REDACTED] regarding [REDACTED] review revisions and revise [REDACTED]
Aug 8, 2022	M. Konyukhova	0.17	Review emails regarding [REDACTED]
Aug 10, 2022	M. Konyukhova	0.17	Emails regarding [REDACTED]
Aug 17, 2022	M. Konyukhova	0.25	Calls and emails regarding [REDACTED]
Sep 7, 2022	M. Konyukhova	0.33	Emails and call with [REDACTED] regarding [REDACTED]
Sep 9, 2022	M. Konyukhova	0.42	Emails regarding [REDACTED]; email to [REDACTED] regarding [REDACTED]
Sep 27, 2022	M. Konyukhova	0.25	Emails and call with [REDACTED] regarding [REDACTED]
Oct 4, 2022	M. Konyukhova	0.50	Review [REDACTED]; emails regarding [REDACTED]
Oct 6, 2022	M. Konyukhova	0.33	Call with A. Yao regarding [REDACTED]; email to [REDACTED] regarding [REDACTED]
Dec 2, 2022	M. Konyukhova	0.17	Emails with [REDACTED]
Dec 19, 2022	M. Konyukhova	0.25	Emails with [REDACTED]
Jan 6, 2023	M. Konyukhova	1.00	Review distribution analysis; call with EY regarding next steps.
Jan 13, 2023	M. Konyukhova	0.33	Review outline for report; emails with EY.
Jan 18, 2023	M. Konyukhova	0.50	Review report outline; call with EY regarding same.
Jan 20, 2023	M. Konyukhova	1.25	Draft settlement and release; begin draft report.
Jan 24, 2023	M. Konyukhova	1.00	Emails regarding payment to [REDACTED]; work on final report.
Feb 8, 2023	M. Konyukhova	0.67	Email to [REDACTED]; work on report for final motion.
Feb 28, 2023	M. Konyukhova	1.83	Work on final report.
Jul 28, 2023	M. Konyukhova	1.25	Review and consider report; call with A. Yao regarding same.
Nov 28, 2023	M. Konyukhova	3.67	Work on draft termination and discharge report; review prior reports, settlements and other documents.
Mar 6, 2024	N. Avis	0.05	Email M. Konyukhova regarding research into [REDACTED]
Mar 6, 2024	M. Konyukhova	1.00	Review revised report; call with EY regarding same;

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
			consider [REDACTED] and emails with N. Avis regarding additional research.
Mar 7, 2024	N. Avis	3.30	Review case law on the [REDACTED] [REDACTED]
Mar 8, 2024	N. Avis	4.58	Annotate the [REDACTED] [REDACTED] re: [REDACTED]; pull and review case law on the same; draft an email summarizing findings.
Mar 10, 2024	N. Avis	1.83	Pull and review case law on [REDACTED] [REDACTED] draft an email on the same.
Mar 11, 2024	N. Avis	1.38	Pull and review case law on [REDACTED] [REDACTED]; draft an email on the same.
Mar 12, 2024	N. Avis	2.40	Research case law on [REDACTED]; email M. Konyukhova regarding [REDACTED] [REDACTED] email EY advice on applying [REDACTED] [REDACTED]
Mar 12, 2024	M. Konyukhova	0.50	Review email regarding [REDACTED] research and consider same; email to N. Avis; review draft email to EY.
Apr 11, 2024	M. Konyukhova	0.25	Emails regarding [REDACTED] [REDACTED]
Apr 23, 2024	N. Avis	0.03	Review file matter emails; reply to M. Konyukhova regarding the receiver's draft report.
Apr 23, 2024	M. Konyukhova	0.42	Emails regarding [REDACTED] [REDACTED]
Apr 24, 2024	N. Avis	3.97	Review and revise the draft seventh report of the receiver; prepare a draft motion record; prepare fee affidavits in connection with the forthcoming motion.
Apr 25, 2024	N. Avis	5.63	Prepare a draft distribution and discharge order; revise and drafting fee affidavits in connection with the forthcoming motion; review precedent documents; review relevant legislation and case law.
Apr 26, 2024	N. Avis	3.37	Review [REDACTED] [REDACTED]; revise the draft distribution and discharge order, fee affidavits, and Receiver's report; draft a notice of motion.
Apr 28, 2024	N. Avis	2.93	Draft a notice of motion; review and revise the draft order, fee affidavits, and seventh report; share draft documents internally.
Jun 20, 2024	N. Avis	1.52	Review email correspondence with EY and M. Konyukhova; revise the draft order, report and fee affidavits per comments from M. Konyukhova.
Jun 20, 2024	M. Konyukhova	1.75	Review and provide comments on revised distribution and discharge report, draft order and fee affidavits; email to N. Avis regarding same.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Jul 9, 2024	M. Konyukhova	0.17	Emails regarding [REDACTED]
Jul 17, 2024	N. Avis	0.35	Request accounts receivable and work in progress reports for the file; schedule time with the Court; emails with EY regarding court time and fees.
Jul 17, 2024	M. Konyukhova	0.25	Emails regarding [REDACTED]
Jul 18, 2024	N. Avis	0.57	Reserve time with the court for a motion, including by preparing and submitting a court time request form; emails with EY regarding court time; emails with M. Konyukhova regarding next steps, preparing motion materials.
Jul 18, 2024	M. Konyukhova	0.25	Emails regarding scheduling and finalizing materials.

Fee Summary

Professional Services	CA \$104,348.85
HST @ 13.0%	13,565.35
Total Professional Services and Taxes	CA \$117,914.20

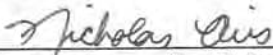
Charges Summary

<u>Description</u>	<u>Taxable</u>	<u>Non - Taxable</u>	<u>Total</u>
Photocopies	74.25		74.25
Total Charges	74.25	0.00	74.25
HST @ 13.0%			9.65
Total Charges and Taxes			CA \$83.90

Disbursements Summary

<u>Description</u>	<u>Taxable</u>	<u>Non - Taxable</u>	<u>Total</u>
Agents' Fees	100.00		100.00
Book Binding/Binders	6.58		6.58
Quicklaw Search	617.86		617.86
Travel - Taxis	9.03		9.03
Westlaw Research	494.13		494.13
Total Disbursements	1,227.60	0.00	1,227.60
HST @ 13.0%			159.59
Total Disbursements and Taxes			CA \$1,387.19

This is
EXHIBIT "B"
referred to in the Affidavit of
BRIAN PUKIER
affirmed on July 29, 2024.



Commissioner for Taking Affidavits

SUMMARY OF ACCOUNTS

Invoice No.	Date of Account	Fees	Disbursements & Charges	HST	Total
5556715	2-Aug-17	\$64,312.00	\$1,123.36	\$8,485.8	\$73,921.16
5585212	29-Nov-17	\$183,588.60	\$4,868.25	\$24,499.40	\$212,956.25
5615668	26-Mar-18	\$67,818.90	\$2,671.31	\$9,163.73	\$79,653.94
5754451	12-Sep-19	\$36,110.60	\$151.33	\$4,714.06	\$40,975.99
6186384	26-Jul-24	\$104,348.85	\$1,301.85	\$13,734.59	\$119,385.29
Total		\$456,178.95	\$10,116.10	\$60,597.58	\$526,892.63

TOTAL BILLED: \$526,892.63

Average Hourly Rate (before HST)

Total fees before HST of \$456,178.95

÷ Total hours of 727.17

= \$627.34

This is
EXHIBIT "C"
referred to in the Affidavit of
BRIAN PUKIER
affirmed on July 29, 2024.

Nicholas Pius

Commissioner for Taking Affidavits

LEGAL COSTS SUMMARY

Timekeeper	Year of Call	2017		2018		2019		2020		2021		2022		2023		2024	
		Rate	Time	Rate	Time	Rate	Time	Rate	Time	Rate	Time	Rate	Time	Rate	Time	Rate	Time
Brian Pukier	1994	\$1,080	18.41	\$1,150	0.50	\$1,250	0.50	\$1,300	0.67	\$1,350	0.5						
Mel Hogg	2003	\$665	18.66														
Maria Konyukhova	2006	\$750	13.51	\$800	2.41	\$850	45.34	\$900	3.35	\$950	18.5	\$1,000	14.67	\$1,050	11.50	\$1,150	4.59
Daniel Murdoch	2006	\$750	101.20	\$800	31.70	\$850	0.20										
Kathryn Esaw	2010			\$620	3.17												
Haddon Murray	2012	\$550	183.83	\$570	49.43												
Mari Maimets	2013									\$600	0.18						
Genna Wood	2013	\$550	21.47														
Lee Nicholson	2014			\$550	0.50												
Sam Dukesz	2018	\$315	6.43														
Jacqueline Ferreira	2018	\$315	38.87														
Patricia Joseph	2018	\$315	1.51														
Emma Romano	2018	\$315	44.81														
Nicholas Avis	2019	\$295	3.86							\$550	13.17					\$690	31.91
Daniel Chornski	2019	\$295	2.83														
Malcolm Peck-McQueen	2019	\$295	27.39														
Hayley Gilbert	2020					\$335	0.92										
Ben Muller	2020							\$500	4.97								
Hannah Kellett	2022									\$365	4.36						
Nancy Adler	Planner	\$500	0.33														
Marco Garcia	Corporate Search Clerk									\$405	0.25						
Jocelyn Kemp	Litigation	\$235	0.5														

TOTAL HOURS BY TIMEKEEPER

Timekeeper	Cumulative Hours
Haddon Murray	233.26
Daniel Murdoch	133.10
Maria Konyukhova	113.87
Nicholas Avis	48.94
Emma Romano	44.81
Jacqueline Ferreira	38.87
Malcolm Peck-McQueen	27.39
Genna Wood	21.47
Brian Pukier	20.58
Mel Hogg	18.66
Sam Dukesz	6.43
Ben Muller	4.97
Hannah Kellett	4.36
Kathryn Esaw	3.17
Daniel Chomski	2.83
Patricia Joseph	1.51
Hayley Gilbert	0.92
Lee Nicholson	0.50
Jocelyn Kemp	0.50
Nancy Adler	0.33
Beatrice Lorusso	0.27
Marco Garcia	0.25
Mari Maimets	0.18
TOTAL	727.17

ONTARIO

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

Proceeding commenced at Toronto

**AFFIDAVIT OF
BRIAN PUKIER**

(Affirmed July 29, 2024)

STIKEMAN ELLIOTT LLP

Barristers & Solicitors
5300 Commerce Court West
199 Bay Street
Toronto, Canada M5L 1B9

Maria Konyukhova LSO#: 52880V

Tel: (416) 869-5230
mkonyukhova@stikeman.com

Nicholas Avis LSO#: 76781Q

Tel: (416) 869-5504
navis@stikeman.com
Fax: (416) 947-0866

Lawyers for the Receiver

Appendix “I”

FORM OF RECEIVER'S TERMINATION CERTIFICATE

Court File No: CV-14-10667-00CL

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

**IN THE MATTER OF AN APPLICATION UNDER
SECTION 101 OF THE *COURTS OF JUSTICE ACT*,
R.S.O. c. C.43 (as amended)**

AND IN THE MATTER OF HANFENG EVERGREEN INC.

RECEIVER'S TERMINATION CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Justice Matheson of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated August 20, 2024, Ernst & Young Inc. (“**EYI**”) was appointed as the receiver and manager (EYI in such capacity, the “**Receiver**”) of all of the assets, undertakings and properties of Hanfeng Evergreen Inc. (“**Hanfeng**”).

B. Pursuant to an Order of the Court dated ●, 2024, the Receiver shall be discharged as Receiver upon the service of this certificate by the Receiver on the service list in these receivership proceedings.

THE RECEIVER CERTIFIES the following:

1. To the knowledge of the Receiver, all matters to be attended to in connection with these receivership proceedings (Court File No: CV-14-10667-00CL) including, but not limited to, those set out in the Seventh Report of the Receiver dated May ●, 2024, have been completed; and

2. This certificate was issued by the Receiver at _____ [TIME] on _____ 2024.

ERNST & YOUNG INC., in its capacity as
Receiver of Hanfeng and not in its personal or
corporate capacity.

Per: _____
Name:
Title:

IN THE MATTER OF AN APPLICATION UNDER SECTION 101 OF THE COURTS OF
JUSTICE ACT, R.S.O. c. C.43 (as amended)
AND IN THE MATTER OF HANFENG EVERGREEN INC

Court File No. CV-14-10667-00CL

	ONTARIO SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST) Proceeding commenced at Toronto
	SEVENTH REPORT OF THE RECEIVER (August 1, 2024)
	STIKEMAN ELLIOTT LLP Barristers & Solicitors 5300 Commerce Court West 199 Bay Street Toronto, Canada M5L 1B9 Maria Konyukhova LSO#: 52880V Tel: (416) 869-5230 mkonyukhova@stikeman.com Nicholas Avis LSO#: 76781Q Tel: (416) 869-5504 navis@stikeman.com Fax: (416) 947-0866 Lawyers for the Receiver, Ernst & Young Inc.