

Appendix “J” to the First Report of the Receiver

N21 GROUP LLC DEVELOPMENT EXPERIENCE



SARASOTA BAY CLUB

Two luxury 12-story waterfront towers containing 225 residences of independent/assisted living, and a 60 bed memory care/skilled nursing facility.



WOODMERE AT JACARANDA

Whittier Manor: 9-story building containing 120 Independent and Assisted Living units / Cadbury Commons: 3-story, 56,000 S.F. building containing several dining venues, library, fitness center, beauty salon, theater, activity rooms, and guest suites / 54-single story detached villas / Central Energy Plant: 2-story Central Energy Plant containing campus water cooled chiller systems.





BANK OF COMMERCE

A 3-story, 33,000 S.F. financial center.



KANAYA

A 18-story mixed-use development containing luxury residential condominiums, ground floor commercial space, and 2-story parking garage.





SAN MARCO PLAZA

A 2-story mixed-use development containing ground-floor retail and restaurants; and second floor office facilities.



COMMUNITY FOUNDATION

A 2-story, 18,000 sf office building.

FEE BASED DEVELOPER



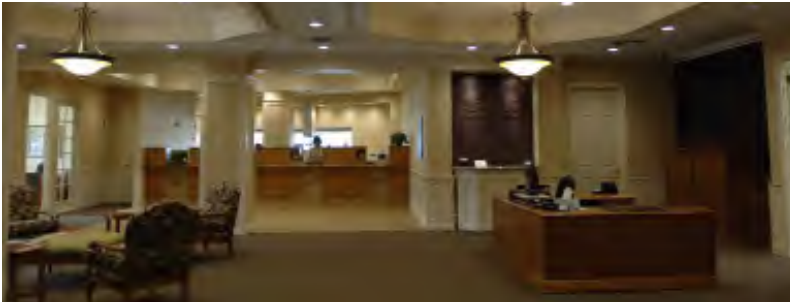
BAHIA OAKS LODGE

A 3-story, 88-unit Assisted Living and Memory Care facility.

JUST LIKE HOME

3 locations (Haines City; Lake Wales; Orange City), one-story, 54 bed Assisted Living and Memory Care facility.





BANK OF COMMERCE: LAKEWOOD RANCH

A 3-story, 36,000 S.F. financial center.



CITRUS MEADOWS APARTMENTS

A 25 building, 225-unit 2-story residential apartment community.

FEE BASED DEVELOPER



THE LIVINGSTON AT NAPLES

Ultra high-end senior living community consisting of 250 residences, memory care and skilled care facility. Residences consist of villas, 5-story carriage homes and 7-story Enclave homes.



VILLAGES OF ST.AUGUSTINE

A single story Memory Care community.





CYPRESS POINT

A 3-story senior living community containing 138 residents in Assisted Living and Memory Care units.



THE SPRINGS AT SOUTH BISCAYNE

A master planned mixed-use community consisting of senior housing, hotel, restaurants, and commercial/retail uses.





MARINA DEL SOL

A waterfront resort condominium community consisting of three 6-story buildings.

PHILLIPI CREEK

A 60 resident Memory Care facility.



RIVER CITY STATION

A 60 acre Mixed-Use Project located in Jacksonville FL along Interstate 95 at the Airport Exit. The 100 million dollar project consists of a 250,000 sf Senior Housing Community; a 251-Unit Multi-family Apartment development; a 100 room Hotel; and 4 sites for restaurants and medical office buildings.



ELM LAKE APARTMENTS

Five building, 2-story apartment development.



107 OSPREY AVE

A 2-story downtown office building.





269 S OSPREY AVE

A 2-story downtown office building.



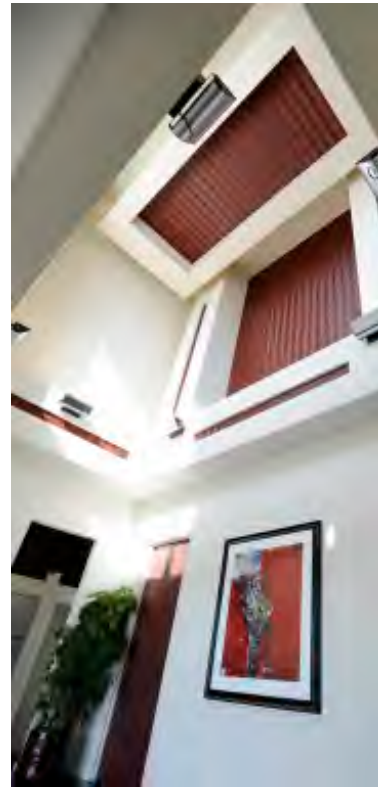
MAJESTIC BAY

A 9-story luxury waterfront condominium development.



PROFESSIONAL PARKWAY WEST

One-story suburban office center.



LAKEWOOD RANCH

Two; 2-story office buildings.



FOUNDATION PARK

Two; 3-story downtown office buildings.

TRAVELER'S OASIS

A 20-acre mixed-use development consisting of convenience store, gas stations, multiple restaurants, motels, and retail buildings.



Appendix “K”
to the First Report of the Receiver

10-19-2021

Mr. Don Lawson has over 40 years' experience and 1700 projects under his belt. Don Lawson is a 4th generation developer. He started Lawson Group Architects in 1983 and has been the Architect of Record for over 1700 projects with a construction value exceeding 13 billion dollars. His experience includes senior housing projects, multi-family developments, residential communities, university/institutional facilities, corporate offices, and high-rise residential projects. For the past nine years, LGA has been recognized by *Architectural Record* as one of the Top Design Firms in the United States. He has been involved in over 200 Senior Housing Projects and 400 Church Projects which allow him to drive his faith based approach in Senior Housing.

In 1985 Don Lawson formed Medallion Holdings, a real estate development and management company, to develop and manage properties for his personal portfolio. Over the past 36 years Medallion Holdings has developed, owned, and managed residential, office, retail, commercial, and multi-family properties.

In 2000, Don Lawson partnered with five other investors to form a bank where he served as the Chairman of the Board for 8 years while directing the bank's growth to 365 million in assets, including some 15000 apartments. During his banking tenure he became an expert in real estate financing and complex real estate transactions. He retired from banking in 2011 to focus on senior housing. He retired from banking in 2011 to focus on senior housing. .

With 38 years of experience in the sector, Mr. Lawson is highly regarded as an expert on senior housing development. They have come to him for direction and advice on senior housing and have deferred to and relied upon his expertise to establish their business models. In his role as architect and CEO of LGA, Inc., Don Lawson has worked with several of the nation's top senior housing developers. They have come to him for direction and advice on senior housing and have deferred to and relied upon his expertise to establish their business models. LGA has been recognized by *Architectural Record* as one of the Top Design Firms in the United States. For the past 9 years LGA has been recognized by *Architectural Record* as one of the Top Design Firms in the United States.

Mr. Lawson has extensive experience in complex real estate development and transactions, project design and construction, and property management. He regularly consults on site analysis and acquisition, real estate development, and financial performance of real estate assets.

<https://www.lawsonseniorhousing.com/copy-of-projects>

<https://www.lawsongroup.net/>

List of Sample Projects that Don has Performed for others:

List of Representative Projects

<u>Name of Project</u>	<u>Location</u>	<u>Development Cost</u>
Harbor Chase at Riverwalk	Rock Hill, South Carolina	\$38,750,000.00
Active Springs	FT. Myers, Florida	\$43,650,000.00
Discovery Commons South Biscayne	North Port, Florida	\$40,500,000.00
Six Mile Cypress	Naples, Florida	\$47,300,000.00
Villages of St. Augustine	St. Augustine, Florida	\$35,400,000.00
Sarasota Bay Club	Sarasota, Florida	\$235,000,000.00
Granada Bay	Orlando, Florida	\$38,000,000.00
Seacrest	Naples, Florida	\$29,800,000.00
Loveland Village	Venice, Florida	\$28,500,000.00
81 Oaks	Sarasota, Florida	\$35,350,000.00
Jacaranda Trace	Venice, Florida	\$145,000,000.00
Fountains of Hope	Sarasota, Florida	\$36,300,000.00

Don has also Personally developed these:

Jacaranda Trace Senior Living <https://www.jacarandatrace.com/>

Fountains of Hope <https://fountainsofhope.com/>

Discovery Commons South Biscayne <https://www.discoverycommons.com/>

Harbor Chase at Riverwalk <https://www.harborchase.com/harborchase-riverwalk/>

Appendix “L”
to the First Report of the Receiver

DEVELOPMENT SERVICES AGREEMENT

THIS DEVELOPMENT SERVICES AGREEMENT is made and entered into as of July 21, 2022 (the “Effective Date”), by and between Legacy Lifestyles Longleaf Property LLC, (“Owner”), and N21 Group, LLC, a Delaware limited liability company (“Developer”).

WHEREAS, Owner is desirous of engaging Developer as an independent contractor for the purpose of managing, arranging, supervising and coordinating the planning, design, construction and completion of the Project (defined herein) upon the terms, conditions and covenants herein described; and

WHEREAS, Developer is desirous of performing the services described herein as an independent contractor of Owner.

NOW, THEREFORE, for and in consideration of the sum of Ten Dollars (\$10.00) in hand paid by each party to the other, and the mutual promises, obligations and agreements contained herein, Owner and Developer, intending to be legally bound, do hereby agree as follows:

ARTICLE 1 ENGAGEMENT OF DEVELOPER

1.1 Engagement. Owner hereby engages Developer and authorizes Developer, subject to the terms and conditions hereof, to provide services relating to the management of the planning and development of the Project set forth in Exhibit A hereto (the “Services”). Developer hereby accepts such engagement and hereby agrees to diligently perform its duties and the Development Functions hereunder. Developer shall cause the Services to be performed using reasonable skill and care, and shall use reasonable efforts to cause the Project to be completed in an efficient, orderly manner, consistent with and subject to the terms and conditions of this Agreement. The Services do not include, and Developer shall have no responsibility for or authority over, control of cash inflows and outflows relating to the Project.

1.2 Relationship. With respect to Owner, Developer shall at all times be an independent contractor. No provision hereof shall be construed to constitute Developer or any of its officers or employees as an employee or employees of Owner, nor shall any provision of this Agreement be construed as creating a partnership or joint venture between Developer and Owner. Neither Owner nor Developer shall have the power to bind the other party except pursuant to the terms of this Agreement. This Agreement is not intended to provide or create any agency relationship between Owner and Developer, and Developer shall have no right or authority, express or implied, to commit or otherwise obligate Owner in any manner whatsoever, except as expressly provided herein, and Developer agrees that it shall not hold itself out as having authority to act on behalf of Owner in any manner, except as expressly provided herein.

ARTICLE 2
RESPONSIBILITIES OF DEVELOPER

2.1 General Responsibility. Developer's general responsibility hereunder shall be to manage, arrange, supervise and coordinate the planning, design, construction, and completion of the Project pursuant to the terms of this Agreement.

2.2 Development Functions. In discharging its general responsibility hereunder, Developer shall perform and discharge the specific responsibilities set forth in Exhibit "A", subject to the terms of this Agreement.

ARTICLE 3
DEVELOPMENT BUDGET

3.1 Implementation of Development Budget. Developer is hereby authorized and directed to implement the Development Budget as approved by the Owner pursuant to this Agreement. Developer shall use reasonable efforts to ensure that the actual Development Costs (excluding Excluded Costs) shall not exceed the aggregate amount of the Development Budget. All expenses shall be charged to the proper Line Item in the Development Budget.

ARTICLE 4
AUTHORITY OF DEVELOPER

4.1 General Authority. Developer shall have no right or authority, express or implied, to commit or otherwise obligate Owner in any manner whatsoever except to the extent specifically provided herein or specifically authorized in writing by Owner.

4.2 Certain Owner Approvals. Without limiting the other restrictions on Developer's authority contained in this Agreement, except as expressly permitted, Developer shall not take any of the following actions unless and until the same have been approved in writing by Owner:

4.2.1 Take any action, or make any expenditure, decision, commitment or agreement, that would constitute a Major Decision; or

4.2.2 Incur any cost which will result in aggregate expenditures under any one Line Item in the Development Budget exceeding the amount budgeted therefor.

4.3 Authority to Reallocate Line Items. Notwithstanding any provision herein, Developer shall have the authority to reallocate between Line Items in the Development Budget (including but not limited to "contingency" Line Items).

4.4 Authority to Make Minor Field and Other Changes. Developer shall have the authority to make any modification or deviation to the Plans and Specifications and the Construction Contract to the extent the same constitutes a Minor Field Change or is required by any governmental authority or otherwise.

ARTICLE 5
MONTHLY REPORTING AND PAYMENT OF DEVELOPMENT COSTS

5.1 Monthly Reports. No later than the 10th day of each calendar month during the Development Period, Developer shall prepare and submit a report (the "Monthly Report") with respect to the Project as of the last day of the preceding calendar month. Neither the giving of notice by Developer to Owner of excess expenditures in any month nor the payment of such excess expenditures shall act to amend or otherwise modify the Development Budget unless such modification is permitted pursuant to the terms hereof or approved by Owner in writing.

ARTICLE 6
OWNER'S FUNDS

6.1 Owner's Duty to Provide Funds. Owner agrees that Owner will provide, as and when necessary, all such amounts as are required to pay when due all current obligations of Owner in connection with the development of the Project, including all obligations of Owner to Developer hereunder. Notwithstanding anything in this Agreement to the contrary, Owner shall be under no obligation to provide any amounts for the payment of the Development Costs, including all obligations of Owner to Developer hereunder, unless the Monthly Report is accompanied by lien waivers from Contractor and all other contractors, subcontractors and material suppliers set forth therein. Lien waivers will be accepted not more than one month in arrears. Developer shall promptly notify Owner with a reasonably detailed explanation if there are insufficient funds in the account.

ARTICLE 7
ACCOUNTING AND RECORDS

7.1 Books of Account. Owner shall maintain or cause to be maintained for a period of not less than three years after the Final Completion Date, complete records and books of account which shall fully and accurately reflect the planning, design, construction and completion of the Project. All entries to such books of account shall be supported by sufficient documentation.

ARTICLE 8
INDEMNITY; LIABILITY

8.1 Indemnity of Owner. Developer hereby agrees to indemnify, defend and hold harmless Owner, from and against any and all claims, demands, losses, damages, liabilities, actions, lawsuits and other proceedings, judgments and awards, and costs and expenses (including, without limitation, reasonable out-of-pocket attorneys' fees and court costs incurred in connection with the enforcement of this indemnity or otherwise) suffered or incurred by such Owner Indemnified Party caused by (i) any material breach of this Agreement by Developer, or (ii) fraud, gross negligence or willful misconduct of any Developer Indemnified Party in connection with this Agreement or Developer's services or work hereunder. In any case where indemnity is sought by an Owner Indemnified Party, such Owner Indemnified Party shall give

notice of the request for indemnification to Owner and shall give Owner the opportunity, to the extent reasonably possible, to participate in the defense of the claim giving rise to the claim for indemnity. Notwithstanding anything to the contrary contained in this Agreement, in no event shall Developer be liable for consequential, punitive, or special damages including, without limitation, lost profits.

8.2 Indemnity of Developer. Owner hereby agrees to indemnify, defend and hold harmless Developer, its members, employees, and officers, from and against any and all claims, demands, losses, damages, liabilities, actions, lawsuits and other proceedings, judgments and awards, and costs and expenses (including, without limitation, reasonable out-of-pocket attorneys' fees and court costs incurred in connection with the enforcement of this indemnity or otherwise) suffered or incurred by such Developer Indemnified Party caused by (i) any material breach of this Agreement by Owner or (ii) fraud, gross negligence or willful misconduct of any Owner Indemnified Party in connection with this Agreement. In any case where indemnity is sought by a Developer Indemnified Party, such Developer Indemnified Party shall give notice of the request for indemnification to Developer and shall give Developer the opportunity, to the extent reasonably possible, to participate in the defense of the claim giving rise to the claim for indemnity. Notwithstanding anything to the contrary contained in this Agreement, in no event shall Owner be liable for consequential, punitive, or special damages including, without limitation, lost profits.

ARTICLE 9 COMPENSATION OF DEVELOPER

9.1 Developer Fee. During the Term, for and in consideration of the services rendered by Developer pursuant to the terms of this Agreement, Owner shall pay to Developer a total fee (the "Developer Fee") of **Eight Hundred Fifty Thousand Dollars (\$850,000.00)**. An initial payment of \$25,000.00 shall be paid upon execution of this Agreement. Specific services identified in Exhibit A (Phase 1 Services) shall be rendered prior to Owner's Closing on construction financing. The fee for Phase 1 Services shall be \$65,000.00. If the Owner, in its sole and absolute discretion, elects to proceed with the completion of the Project the Developer shall proceed with the balance of the services identified in Exhibit A and the balance of the total Developer Fee shall be paid in monthly installments as invoiced by the Developer. The initial payment of \$25,000.00 shall be credited in the final invoice for Phase 1 Services. If the Owner elects to proceed with the completion of the Project (Phase 2 Services) an initial payment of \$50,000.00 shall be paid upon commencement of Phase 2 Services. The initial payment of \$50,000.00 for Phase 2 Services shall be credited to the Owner's account in the final invoice for Phase 2 Services.

9.2 Reimbursement of Expenses and Advances. Reimbursable expenses are in addition to the Developer Fee and include reasonable expenses incurred by the Developer directly related to the Project. The reimbursable expenses shall include reasonable expenses for out of town travel including transportation expenses, overnight accommodations, and meals. In addition Developer shall not be required to advance any of its own funds for the payment of any costs and expenses incurred by or on behalf of Owner in connection with the development of the Project, but if Developer, pursuant to authority granted to Developer by Owner in writing,

advances Developer's own funds in payment of any of such costs and expenses covered by the Development Budget or that Developer is permitted to incur hereunder, Owner agrees to reimburse Developer for such costs and expenses.

ARTICLE 10 TERM AND TERMINATION

10.1 Term. The term of this Agreement (the "Term") shall commence on the Effective Date and shall continue until the 30th day following the Final Completion Date, unless this Agreement is earlier terminated pursuant to the provisions contained in this Agreement.

10.2 Termination by Owner with Cause. Owner shall have the absolute unconditional right to terminate this Agreement for cause ("Cause") upon the occurrence of an Event of Default (defined below) by giving five (5) days written notice to Developer of such termination at any time, without prejudice to its other rights or remedies under this Agreement, at law or in equity, and take possession of all work performed hereunder by Developer and perform the Services by whatever means Owner may deem expedient effective upon such termination.

For purposes of this Agreement, the term "Event of Default" shall mean the occurrence of any one or more of the following:

- i. if Developer shall fail to comply with or perform in any respect any of the material terms and provisions to be complied with or any of the obligations to be performed by Developer under this Agreement;
- ii conviction of any principal of Developer, or plea by any principal of Developer of guilty or *nolo contendere* to, a felony or any crime;
- iii Developer's or any of its Affiliates' commission of an act, or omission to act, that constitutes fraud or embezzlement against Owner;
- iiii a material breach by Developer of this Agreement which has a material adverse effect on the Project, which Developer has not cured within thirty (30) days following Developer's receipt of written notice from Owner stating the particular action(s) or inaction(s) that constitute the breach; or
- iv. if any of the Milestones described in Exhibit "B" hereto are not completed on or prior to the deadline for completion.

In the event this Agreement is terminated for Cause pursuant to Article 10, the Owner shall be required to pay Developer (i) any unpaid portion of the Developer Fee and (ii) any Reimbursable Costs payable pursuant to this Agreement, in each case for the period through the effective date of such termination.

10.3 Termination by Owner without Cause. Upon sixty (60) days prior written notice to Developer, Owner may terminate this Agreement at any time without Cause. In the event this Agreement is terminated without Cause Owner shall be required to pay Developer (i) any unpaid

portion of the Developer Fee and (ii) any Reimbursable Costs payable, in each case for the period through the effective date of such termination and (iii) a termination fee equal to twenty-five thousand dollars (\$25,000.00).

10.4 Termination by Developer. Developer may terminate this Agreement in the event of an Owner Default. The following shall constitute an “Owner Default”: (i) failure of Owner to pay to Developer any amount becoming due and payable hereunder, within five (5) days after written notice from Developer of such failure; and (ii) failure of Owner to comply with any material provision of this Agreement, and the continuation of such failure for fifteen (15) days after written notice thereof from Developer to Owner; provided, however, that if the time required to cure and remedy such default shall exceed fifteen (15) days, Owner shall not be in default hereunder if Owner commences to cure such failure as soon as reasonably practicable in view of all circumstances and thereafter diligently prosecutes such curative efforts to completion. In addition to the right to terminate this Agreement, upon the occurrence of any Owner Default (after any applicable notice and cure periods), Developer may, at any time while such Owner Default continues, exercise any other remedies that may be provided at law or in equity. During the continuance of any Owner Default, Developer, at its sole discretion, may also suspend Developer’s performance under this Agreement, and any such suspension by Developer shall not constitute a breach of the Agreement, nor shall it affect Developer’s right to the Development Fee, or any portion thereof. In the event of Developer’s termination, the Developer shall have no liability or responsibility to the Owner for delay or damage caused the Owner because of such termination of services. Termination by Owner after completion of Phase 1 Services. After completion of the Phase 1 Services, in the event that the Owner, in its sole and absolute discretion, elects not to proceed with the completion of the Project, the Owner may terminate this Agreement upon written notice to the Developer. In the event this Agreement is terminated pursuant to this Section 10.4, no termination fee, or other amount is payable by the Owner to the Developer (with the exception of reimbursement for any reimbursable expenses incurred in accordance with Section 9.2 prior to the date of termination) and the Owner shall have no further obligations to Developer hereunder.

ARTICLE 11 MISCELLANEOUS

11.1 Counterparts; Execution by Facsimile/Email. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original but all of which shall constitute one and the same Agreement. Executed counterparts of this Agreement exchanged by facsimile or email (.pdf format) transmission shall be fully enforceable.

11.2 Entire Agreement; Exhibits. This Agreement contains the entire understanding among the parties and supersedes any prior understanding and agreements between them respecting the within subject matter. There are no representations, agreements, arrangements or understandings, oral or written, between or among the parties hereto relating to the subject matter of this Agreement which are not fully expressed herein. All Exhibits attached hereto are made a part hereof by this reference.

11.3 Severability. This Agreement is intended to be performed in accordance with, and only to the extent permitted by, all applicable laws, ordinances, rules and regulations. If any

provision of this Agreement, or the application thereof to any Person or circumstance, shall, for any reason and to any extent, be invalid or unenforceable, the remainder of this Agreement and the application of such provision to other Persons or circumstances shall not be affected thereby, but rather shall be enforced to the greatest extent permitted by law.

11.4 No Partnership; Competition. Owner shall not and does not by this Agreement in any way or for any purpose become a partner of Developer in the conduct of its business, or otherwise, or a joint venturer of or a member of a joint enterprise with Developer, but rather Developer is and shall, for all purposes of this Agreement and the development of the Project, be deemed an “independent contractor” of Owner. It is expressly understood and agreed by the parties hereto that either party may engage in any other business or investment, including the ownership of, or investment in, real estate and the development, operation, leasing and management of senior living facilities and that the other party hereto shall have no rights in and to any such business or investment or the income or profit derived therefrom.

11.5 Assignment. Neither party hereto shall have the right to assign this Agreement or any of its rights hereunder without the prior written consent of the other party, and any such assignment in the absence of such written consent shall for all purposes be deemed null and void. Notwithstanding the foregoing, this Agreement may be collaterally assigned by Owner to Construction Lender if and when required by the terms of the construction financing.

11.6 Successors and Assigns. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective successors and permitted assigns. Whenever the terms “Owner” and “Developer” are used herein, they shall be deemed to mean and include Owner and Developer and their respective successors and permitted assigns in the same manner and to the same extent as if specified each time said terms appear herein.

11.7 Amendment. This Agreement may not be amended, altered or modified except by an instrument in writing and signed by the parties hereto.

11.8 No Waiver. No waiver by either party of any default of any other party or of any event, circumstance or condition permitting a party to terminate this Agreement shall constitute a waiver of any other default of the other party or of any other event, circumstance or condition permitting such termination, whether of the same or of any other nature or type and whether preceding, concurrent or succeeding; and no failure on the part of either party to exercise any right it may have by the terms hereof or by law upon the default of the other party and no delay in the exercise of such right shall prevent the exercise thereof by the non-defaulting party at any time when the other party may continue to be so in default, and no such failure or delay and no waiver of default shall operate as a waiver of any other default, or as a modification in any respect of the provisions of this Agreement. The subsequent acceptance of any payment or performance pursuant to this Agreement shall not constitute a waiver of any preceding default by a defaulting party or of any preceding event, circumstance or condition permitting termination hereunder, other than default in the payment of the particular payment or the performance of the particular matter so accepted, regardless of the non-defaulting party’s knowledge of the preceding default or the preceding event, circumstance or condition, at the time of accepting such payment or performance, nor shall the non-defaulting party’s acceptance of such payment or

performance after termination constitute a reinstatement, extension or renewal of this Agreement or revocation of any notice or other act by the non-defaulting party.

11.9 Legal Action. In any dispute or legal action arising out of this Agreement, the exclusive venue and jurisdiction shall lie in the Circuit Court for Sarasota County, Florida. The prevailing party or parties shall be entitled to an award of attorney's fees, expenses, and court costs from the non-prevailing party or parties, in addition to any other relief granted by the court.

11.10 Limitation of Liability. Notwithstanding anything to the contrary contained in this Agreement, Developer shall not be liable to Owner for any damage or destruction of the Project or property, or any action or failure to act of an architect, engineer or other third-party contractors or any subcontractor working on the Project, unless such action or failure to act is a result of Developer's gross negligence or willful misconduct. Each party hereby waives its rights to consequential and punitive damages.

11.11. No Personal Liability. In no event shall nay member, manager, director, officer, employee, representative, attorney, or agent of a party hereto or their respective Affiliates have any personal liability for the performance of such party's obligations under this Agreement.

11.12. Insurance. Owner shall carry commercial general liability insurance, on an occurrence form, adequate to protect the interest of the parties hereto, which shall name Developer as an additional insured; and shall be the primary liability insurance for all claims or liabilities arising from, or incidental to this Agreement. General liability risks and key exposures to be covered shall include, but not be limited to, the Property and Developer's Services in connection with the Property, blanket contractual, personal injury, and completed operations. The limits of each policy shall not be less than \$1,000,000 per occurrence for bodily injury, personal injury and property damage and subject to a \$2,000,000 annual aggregate. Owner shall also carry builder's risk insurance in an amount at least equal to the replacement cost of the improvements being constructed for the Project. Owner waives and releases all claims against Developer for any damage to the Project that is covered by Owner's insurance.

11.13. Cumulative Remedies. The rights and remedies of either party under this Agreement with respect to the occurrence of a Consultant Default or Owner Default (as applicable) are cumulative with, and in addition to, any other right or remedy available to such party at law, in equity, or both.

11.14. Ratification. Owner hereby ratifies and approves all actions taken by Developer in connection with the development of the Project prior to the effective date of this Agreement to the extent such actions were taken in accordance with the terms and conditions contained herein. For the purposes of this Agreement, all such actions shall be deemed to be part of the Services.

11.15. Assignment. Neither party shall assign its rights under this Agreement without the prior written consent of the other party.

11.16. Notices. All notices and other communications under this Agreement shall be in writing and shall be deemed duly given when personally delivered, one day after sent by a reputable national overnight courier service to the address set forth below, or three (3) days after mailing if sent by registered or certified mail, return receipt requested, first class, postage prepaid

to the address sent below, or when sent by e-mail at the e-mail address shown below provided that such e-mail is sent during the normal business hours of the party to whom it was sent, and electronic confirmation of the successful transmission of such e-mail is obtained:

If to Owner:

Legacy Lifestyles Longleaf Property LLC

If Developer:

N21 Group LLC
4910 Lakewood Ranch Blvd. N,
Suite 100
Sarasota, FL 34240
don@n21group.net

Each party may change its foregoing notice addresses at any time by notice given to the other party.

11.17. No Third-Party Beneficiary. This Agreement is intended for the benefit of, and shall be enforceable by, the parties hereto, their respective permitted successors and assigns, and not by any third parties.

11.18. Severability. If any provision of this Agreement or the application thereof to any person or circumstances shall be invalid or unenforceable to any extent, the remainder of this Agreement and the application of such provisions to other persons or circumstances shall not be affected thereby and shall be enforceable to the greatest extent permitted by law.

11.19. Burden; Benefit. This Agreement shall be binding upon, and shall inure to the benefit of, the parties hereto and their successors and permitted assigns.

11.20. Entire Agreement. This Agreement, together with any certificates, documents, instruments and writings that are delivered pursuant hereto, constitutes the entire agreement and understanding of the parties in respect of the subject matter hereof and supersedes all prior understandings, agreements or representations by or among the parties, written or oral, to the extent they relate in any way to the subject matter hereof. The section headings contained in this Agreement are inserted for convenience only and will not affect in any way the meaning or interpretation of this Agreement.

11.21. Force Majeure. In discharging its duties as set forth in this Agreement, Developer shall be held to a standard of reasonableness and shall not be liable to Owner for matters outside its control, including but not limited to acts of God, civil riot, war, strikes, labor unrest or shortage of material.

11.22. Amendment; Extension; Waiver. No amendment, modification, waiver,

replacement, termination or cancellation of any provision of this Agreement will be valid, unless the same is in writing and signed by the parties hereto. Each waiver of a right hereunder does not extend beyond the specific event or circumstance giving rise to the right. No waiver by any party of any default, misrepresentation or breach of warranty or covenant hereunder, whether intentional or not, may be deemed to extend to any prior or subsequent default, misrepresentation or breach of warranty or covenant hereunder or affect in any way any rights arising because of any prior or subsequent such occurrence. Neither the failure nor any delay on the part of any party to exercise any right or remedy under this Agreement will operate as a waiver thereof, nor does any single or partial exercise of any right or remedy preclude any other or further exercise of the same or of any other right or remedy.

11.23. Counterparts. This Agreement may be executed in counterparts, and each such counterpart shall be deemed to be an original instrument, but all such counterparts together shall constitute but one agreement. This Agreement may be executed and delivered in counterpart signature pages executed and delivered via facsimile, e-mail or otherwise shall be deemed an original for all intents and purposes.

11.24. Developer is not the Architect of Record, engineer or design professional and will not perform design services.

11.25. Developer shall neither have control over or charge of, nor be responsible for, the construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the construction of the Project, as these will solely be contractors' rights and responsibilities.

11.26. Developer shall not be responsible for any contractor's failure to perform its work in accordance with the requirements of its contract with Owner. Developer shall not be required to make exhaustive or continuous on-site inspections to check the quality of the work performed by contractors. However, Developer shall visit the site at intervals appropriate to the stage of the contractors' operations and shall endeavor to guard the Owner against defects and deficiencies in the Work. Developer shall inform Owner of any contractor's failure to perform work as required by the contractor's contract of which Developer becomes aware.

IN WITNESS WHEREOF, Owner and Developer have caused this Agreement to be executed on the day, month and year first above written.

OWNER:

Legacy Lifestyles Longleaf Property LLC

By: _____
Zeifman Partners Inc., in its capacity as court-
appointed Receiver of Legacy Lifestyles Longleaf
Property LLC, and not in its personal or corporate
capacity
Name: _____
Title: _____

DEVELOPER:

N21 Group, LLC, a Delaware limited liability
company

By: _____
Name: _____
Title: _____

Responsibility		DEVELOPMENT SERVICES TASKS- EXHIBIT "A"
N21	Tasks to be rendered prior to Closing on Construction Financing	
N/A		1 Locate site that represents the best opportunity for the development of a Senior Living facility.
N/A		2 Consult, communicate, and negotiate with the property Owner for the acquisition of the property.
N/A		3 Communicate with Owner during Due Diligence period through the acquisition of the property.
N/A		4 Evaluate and analyze the property to determine its suitability for development of a Senior Living facility.
N/A		5 Investigate the conditions and issues affecting the development of the property.
N/A		6 Review current and future land-use designations to determine if the zoning classifications are suitable the Project. Identify the required zoning classification for the Project. Identify process and timetable to achieve required zoning classification.
N/A		7 Investigate future Land Use designations surrounding the property to ascertain the anticipated future development types, intensities, and uses.
N/A		8 Undertake analysis of demographic trends, identify other similar existing projects in the marketplace to ascertain any potential impact on the Project.
N/A		9 Solicit and cause to be executed an independent third party market analysis and feasibility study.
N/A		10 Consult with local officials to determine the issues impacting development of the property.
N/A		11 Complete a constructability review of the property to identify the issues affecting the Project and development of the Site.
N/A		12 Render recommendations and counsel on the development of an economically viable and sustainable Project.
N/A		13 Consult with and obtain competitive Proposals for surveying services, civil engineering services, and planning consultation services required for the permitting of the Project.
N/A		14 Visit the site and evaluate the Primary Market Area and surrounding demographics.
N/A		15 Compile a list of comparable sites in the general vicinity to verify the reasonableness of the acquisition price of the Project site.
	•	16 Oversee the preparation of Civil/Site/Landscape plans for the construction of the Project and related documents for use in the procurement of site construction permits.
	•	17 Coordinate the services of the Consultants retained for the procurement of all site entitlements and permits.
	•	18 Represent the Project in all aspects associated with local governmental departments and at all proceedings.
	•	19 Represent the Project before all state governmental jurisdictions having authority over the Project.
	•	20 Maintain schedules of all governmental fees associated with the development of the Project.
	•	21 Coordinate documentation and applications for all governmental impact fees, utility fees, and construction permits
	•	22 Serve as Liaison between the Project and any community groups/organizations.
	•	23 Participate in any meetings/ conference calls pertaining to the Developer's responsibilities
	•	24 Prepare and maintain the Development Proforma for the Project
	•	25 Coordinate documentation required for submission of construction permits.
	•	26 Render recommendations and advise on strategies to achieve cost effective construction.
	•	27 Provide monthly updates for the procurement of the site construction permits and construction of the Project.
	•	28 Solicit, interview, and recommend the selection of General Contractor for the Project.
	•	29 Solicit, interview, and recommend the selection of Manager/ Operator.
	•	30 Collaborate with Manager/ Operator to facilitate the performance of their Pre-Design services related to the development of the Project.
	•	31 Negotiate and cause to be executed in the name of the Project any agreements for professional services, testing, or consulting for the Project, and agreements for the construction of the Project.
	•	32 Provide administration of construction contracts on behalf of the Project.
	•	33 Review and make recommendations for action/ approval of all Requests for Payments under any agreements or financing agreements with any lending institution providing funds for the benefit of the Project.
	•	34 Review and make recommendations on any issue which could improve or enhance the Project.
	•	35 Manage the application and maintenance of any and all governmental permits and approvals required for the construction of the Project.
	•	36 Oversee all terms and conditions applicable to the Project contained in any governmental permit or approval required for the development of the Project.
	•	37 Oversee requirements for compliance with all terms and conditions applicable to any governmental permit or approval required for the development of the Project.
	•	38 Oversee requirements for compliance with all terms and conditions applicable for any insurance policy affecting or covering the Project, or in any surety bond obtained in connection with the Project.
	•	39 Implement appropriate protocols for the administrative systems for the completion of the Project.
	•	40 Manage the responsibilities for all obligations associated with the Project, including but not limited to professional consultants, legal counsel, accounting and financial consultants, general contractor, other contractors, vendors or service providers, payables, receivables, and lender requirements.
	•	41 Maintain and distribute the monthly reports, progress and cost of construction, and recommendations as to the drawing of funds from any loans and the distribution of funds to meet the Project's financial obligations.
	•	42 Manage the responsibilities for the filing of any documents required for the occupancy of the Project.
	•	43 Oversee the progress throughout the course of the development of the Project, and attend to the daily requirements of the Project's obligations.
	•	44 Manage on behalf of the Project all obligations of the Project with respect to the design and construction of the Project contained in any loan agreement or security agreement entered into connection with the financing of the Project, or in any agreement entered into with any governmental body or agency.
	•	45 Regularly distribute updates to reflect the status of the development.
	•	46 Administer and manage appropriate insurance coverages for the Project, including but not limited to general public liability and property damage insurance coverage.
	•	47 Assemble and retain all contracts, agreements, and other records and data as necessary to manage the construction and operation of the Project.
	•	48 Coordinate and administer the opening of the development.
	•	49 Manage and oversee the completion of the Project, the opening and the turn-over of the Project to the Operator/ Manager.
	•	50 Manage the transition of the Project to the Operator/ Manager and administer all services related to the Project's obligations.

Exhibit “B” – Milestones

Milestone	Deadline for Completion
Project is site plan approved and building permit ready	150 days from execution of this Agreement
Receipt of letters of intent for project financing in respect of the Project	5 months from date of Court approval of this Agreement
Execution of unconditional project financing agreement in respect of the Project	8 months from date of Court approval of this Agreement

Appendix “M”
to the First Report of the Receiver

Phase 1 Services Budget

8/1/2022

233

Legacy Longleaf

Based upon our knowledge and understanding of the status of the Project we have compiled this budget for the Phase 1 Services

	<u>Amount</u>
<u>Governmental Fees</u>	
Entitlements (estimate)	15,000
<u>Professional Fees</u>	
Developer	65,000
Architect	45,000
Building Engineers	29,210
Civil/Site Engineers	9,200
Landscape Architect	20,000
Interior Designer	23,000
Market Study	9,200
Operator	13,225
Reimbursable Expenses	3,000
Total	231,835

Phase 1 Services Budget

8/1/2022

234

Legacy Summerlin

Based upon our knowledge and understanding of the status of the Project we have compiled this budget for the Phase 1 Services

	<u>Amount</u>
<u>Governmental Fees</u>	
Entitlements (estimate)	10,000
<u>Professional Fees</u>	
Developer	65,000
Architect	40,000
Building Engineers	32,000
Civil/Site Engineers	20,700
Landscape Architect	20,000
Interior Designer	23,000
Market Study	9,200
Operator	13,225
Reimbursable Expenses	3,000
Total	236,125

Phase 1 Services Budget

8/1/2022

235

Legacy Destin

Based upon our knowledge and understanding of the status of the Project we have compiled this budget for the Phase 1 Services

	<u>Amount</u>
<u>Governmental Fees</u>	
Entitlements (estimate)	12,000
<u>Professional Fees</u>	
Developer	60,000
Architect	40,000
Building Engineers	31,600
Civil/Site Engineers	57,845
Landscape Architect	20,000
Interior Designer	23,000
Market Study	9,200
Operator	13,225
Reimbursable Expenses	3,000
Total	269,870

Phase 1 Services Budget

8/1/2022

236

Legacy Ocoee

Based upon our knowledge and understanding of the status of the Project we have compiled this budget for the Phase 1 Services

	<u>Amount</u>
<u>Governmental Fees</u>	
Entitlements (estimate)	20,000
<u>Professional Fees</u>	
Developer	65,000
Architect (estimate)	60,000
Building Engineers(estimate)	40,000
Civil/Site Engineers(estimate)	30,000
Landscape Architect	20,000
Interior Designer	23,000
Market Study	9,200
Operator	13,225
Reimbursable Expenses	5,000
Total	285,425

Phase 1 Services Budget

8/1/2022

237

Legacy Wildwood

Based upon our knowledge and understanding of the status of the Project we have compiled this budget for the Phase 1 Services

	<u>Amount</u>
<u>Governmental Fees</u>	
Entitlements (estimate)	50,000
<u>Professional Fees</u>	
Developer	85,000
Architect	125,000
Building Engineers	65,000
Civil/Site Engineers	60,000
Landscape Architect	20,000
Interior Designer	23,000
Market Study	9,200
Operator	13,225
Reimbursable Expenses	7,000
Total	457,425

Appendix “N”
to the First Report of the Receiver

AMENDMENT TO TERM SHEET

RE: Term Sheet dated May 9, 2022 issued by Hillmount Capital Inc. respecting a loan of up to \$2,750,000 USD (the “Loan”) secured by a Receiver’s Certificate (the “Receiver’s Certificate”) issued pursuant to the Order of Justice Conway of the Ontario Superior Court of Justice dated February 11, 2022 (the “Receivership Order”) (the “Term Sheet”)

1. The undersigned hereby agree that the Term Sheet shall be amended to delete the existing reference in the subject line to the Loan being defined as up to \$2,750,000 USD and replace with the following: **“\$4,231,845 USD (the “Loan”)**”.
2. The undersigned hereby agree that the Term Sheet shall be amended to delete the existing Loan Amount section and replace with the following:

“LOAN AMOUNT - Maximum principal amount of \$4,231,845 USD to be allocated as follows (all in USD):

- (1) **401 Beach Drive, Destin - \$845,870**
 - (2) **5578 County Road 466A, Wildwood – \$925,425 (the advancing of any funds in relation to this Property is at the Lender’s sole discretion)**
 - (3) **10653 Marsha Drive, New Port Richey – \$1,077,000**
 - (4) **20161 Summerlin Road, Ft Myers – \$668,125**
 - (5) **934 Roberson Road, Ocoee - \$715,425**
- Title insurance and/or mortgages registered on title is to be updated to reflect the Loan Amount prior to advancing any funds”.**

3. The undersigned hereby further agree that the Term Sheet shall be amended to delete the existing interest rate of 12% and replace with **“12.25%”**.
4. The undersigned hereby further agree that the Term Sheet shall be amended to delete the existing section (c) under Special Conditions and replace with the following: **“(c) Evidence of completion of unconditional financing agreement(s) with respect to the Destin, New Port Richey, Ft. Myers and Ocoee properties within 8 months from the date of Court approval of this Amendment to Term Sheet to satisfy the Loan.”**
5. The undersigned hereby further agree that the Term Sheet shall be amended to add the following under Special Conditions:

- “(f) Evidence of satisfactory Letters of Interest for project financing with respect to the Destin, New Port Richey, Ft. Myers and Ocoee properties within 5 months of the date of Court approval of this Amendment to Term Sheet;**
- (g) Evidence that the Destin, New Port Richey, Ft. Myers and Ocoee properties are site plan approved and building permit ready within 150 days of providing funds for the Services Budget to Lawson Group Architects;**
- (h) Failure to comply with section (c), (f) and (g) will result in the Borrower being**

required to engage CBRE to begin the sales process for the Real Property.”

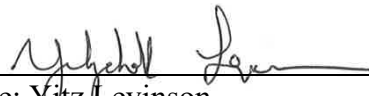
6. All other terms and conditions of the Term Sheet shall remain the same.
7. The Borrower hereby agrees with Hillmount Capital Inc. to be bound by the provisions of the Term Sheet, as amended herein.

This Amendment to Term Sheet may be executed by the parties in separate counterparts each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute one and the same instrument.

The execution and delivery of this Amendment to Term Sheet by facsimile transmission or electronic mail shall be as effective and binding on the parties hereto as if this Amendment to Term Sheet were executed and delivered in the original.

DATED the ____ day of September 2022.

HILLMOUNT CAPITAL INC.

Per: 
 Name: Yitz Levinson
 Office: President
 I have authority to bind the corporation.

ZEIFMAN PARTNERS INC.

 Zeifman Partners Inc.
 in its capacity as Receiver of Legacy Lifestyles
 Destin Property LLC,
 Legacy Lifestyles Trailwinds Property LLC,
 Legacy Lifestyles Ft. Myers Property LLC,
 Legacy Lifestyles Ocoee Property LLC and
 Legacy Lifestyles Longleaf Property LLC

Appendix “O”
to the First Report of the Receiver

Legacy Costs to Closing

Cost Item	Ocoee	Longleaf	Destin	Ft Myers	Trailwinds	Total
Property Taxes (incl 2021)	54,400	426,100	102,700	64,500	64,100	711,800
Developer Fees	65,000	65,000	60,000	65,000	85,000	340,000
Architect	60,000	45,000	40,000	40,000	125,000	310,000
Building Engineers	40,000	29,210	31,600	32,000	65,000	197,810
Civil-Site Engineers	30,000	9,200	57,845	20,700	60,000	177,745
Landscape Architect	20,000	20,000	20,000	20,000	20,000	100,000
Interior Designer	23,000	23,000	23,000	23,000	23,000	115,000
Operator	13,225	13,225	13,225	13,225	13,225	66,125
Reimbursable Expenses	5,000	3,000	3,000	3,000	7,000	21,000
Entitlement - update	20,000	15,000	12,000	10,000	50,000	107,000
Market Studies - update	9,200	9,200	9,200	9,200	9,200	46,000
Appraisals - residual value	10,000	10,000	10,000	10,000	10,000	50,000
Urban Bay	-	-	75,000	-	-	75,000
DPG	50,000	50,000	50,000	50,000	50,000	250,000
miscellaneous	10,000	10,000	10,000	10,000	10,000	50,000
Receiver Professional Fees	88,000	88,000	88,000	88,000	88,000	440,000
Receiver legals	100,000	100,000	100,000	100,000	100,000	500,000
Receiver Legals US	18,000	18,000	18,000	18,000	18,000	90,000
Total Costs	615,825	933,935	723,570	576,625	797,525	3,647,480
Receiver Loan Costs	103,000	145,000	122,000	97,000	133,000	600,000
Total Costs	718,825	1,078,935	845,570	673,625	930,525	4,247,480

Land Cost (2016/2017)	3,000,000	870,000	1,690,000	1,400,000	3,600,000	10,560,000
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Appraised Value						
Market Value Pricing - Low						
Market Value Pricing - High						

Notes

1. Urban Bay fee is on the per project basis, but assumes that the deposit can be rolled over to the next project.
2. Receiver Loans Costs are based on a 3% commitment fee and a 12-12.5% interest cost based on a 18 month commitment.
3. DPG is based on a commitment fee on a project by project basis which is partially refundable.

Loan to Value-Appraisal					
Loan to Value-Market-Low					
Loan to Value-Market -High					

Appendix “P”
to the First Report of the Receiver

**Zeifman Partners Inc. Receiver of Legacy Lifestyles
Interim Statement of Receipts and Disbursements
For the Period from February 11, 2022 to September 7, 2022**

	CDN \$					TOTAL CDN	US \$					TOTAL USD
	LONGLEAF	OCOEE	TRAILWINDS	SUMMERLIN	DESTIN		LONGLEAF	OCOEE	TRAILWINDS	FT. MYERS	DESTIN	
Receipts												
Receiver's Loan						\$ -	\$ 550,000	\$ 230,000	\$ 230,000	\$ 230,000	\$ 250,000	\$ 1,490,000
Earnest Refund						-					50,000	50,000
Cash in Bank				\$ 790		790						-
Total Receipts				790		790	550,000	230,000	230,000	230,000	300,000	1,540,000
Disbursements												
Property Taxes						-	314,149	26,358	31,457	32,043.19	56,416	460,424
Hillmount Loan fees						-	16,227	10,027	10,127	10,126.94	12,627	59,135
Title Fees						-	9,583	6,793	6,838	6,838.00	7,963	38,015
Hillmount loan interest						-	18,670	7,807	7,807	7,807.40	8,486	50,578
Appraisal Fees						-	4,250	4,250	4,250	4,250.00	4,250	21,250
US legal fees and disbursements						-	3,593	3,693	3,593	3,593.00	3,693	18,165
Representation Fee						-	2,432	2,448	2,448	2,448	2,448	12,224
Florida State Tax						-	2,142	2,218	2,322	2,682	2,204	11,569
Delaware State Tax						-	900	900	900	900	900	4,500
Insurance						-	625	625	625	625.08	609	3,110
Maintenance						-				439		439
Service Charges						-					16	16
HST Paid	7,534	7,494	7,493	7,541	7,563	37,625						-
Receiver's Fees	34,517	34,433	34,431	34,711	34,515	172,607						-
Legal Fees	23,362	23,136	23,136	23,227	23,592	116,453						-
Filing fee	73	73	73	73	73	365						-
Total Disbursements	65,486	65,136	65,133	65,552	65,743	327,050	372,570	65,120	70,368	71,753	99,613	679,423
Excess of Receipts over Disbursements	(65,486)	(65,136)	(65,133)	(64,762)	(65,743)	(326,261)	177,430	164,880	159,632	158,247	200,387	860,577
Transfer between US/CDN Receivership accounts	69,000	69,000	69,000	69,000	68,486	\$ 344,486	(54,723)	(54,723)	(54,723)	(54,723)	(54,928)	(273,819)
CASH IN BANK	\$ 3,514	\$ 3,864	\$ 3,867	\$ 4,238	\$ 2,743	\$ 18,226	\$ 122,707	\$ 110,157	\$ 104,909	\$ 103,524	\$ 145,459	\$ 586,758

Appendix “Q”
to the First Report of the Receiver

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

**LEGACY LIFESTYLES DESTIN LP, LEGACY LIFESTYLES TRAILWINDS LP,
LEGACY LIFESTYLES SUMMERLIN LP, LEGACY LIFESTYLES OCOEE LP,
LEGACY LIFESTYLES LONGLEAF LP**

Applicants

- and -

**LEGACY LIFESTYLES DESTIN PROPERTY LLC, LEGACY LIFESTYLES
TRAILWINDS PROPERTY LLC, LEGACY LIFESTYLES FORT MYERS PROPERTY
LLC, LEGACY LIFESTYLES OCOEE PROPERTY LLC, LEGACY LIFESTYLES
LONGLEAF PROPERTY LLC**

Respondents

AFFIDAVIT OF ALLAN A. RUTMAN

(Affirmed September 8, 2022)

I, **Allan A. Rutman**, of the City of Vaughan, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am President of Zeifman Partners Inc. and, as such, have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

2. Pursuant to the Amended Order of this Honourable Court, dated February 11, 2022 (the “**Receivership Order**”), Zeifman Partners Inc., was appointed as receiver (the “**Receiver**”) over

- 2 -

the assets, properties and undertakings (the “**Property**”) of Legacy Lifestyles Destin LP, Legacy Lifestyles Destin GP Inc., Legacy Lifestyles Summerlin LP, Legacy Lifestyles Summerlin GP Inc., Legacy Lifestyles Trailwinds LP, Legacy Lifestyles Trailwinds GP Inc., Legacy Lifestyles Ocoee LP, Legacy Lifestyles Ocoee GP Inc., Legacy Lifestyles Longleaf LP, Legacy Lifestyles Longleaf GP Inc., Legacy Lifestyles Destin Property LLC, Legacy Lifestyles Trailwinds Property LLC, Legacy Lifestyles Ft. Myers Property LLC, Legacy Lifestyles Ocoee Property LLC and Legacy Lifestyles Longleaf Property LLC (collectively, the “**Debtors**”).

3. The Property includes the following five real properties in Florida (collectively, the “**Real Properties**” and each a “**Real Property**”):

- (a) 401 Beach Drive, Destin, Florida (“**Destin**”);
- (b) 5578 County Road, 466A, Wildwood, Florida (“**Trailwinds/Wildwood**”);
- (c) 10653 Marsha Drive, New Port Richey, Florida (“**Longleaf**”);
- (d) 20161 Summerlin Road, Fort Myers, Florida (“**Summerlin**”); and
- (e) 934 Roberson Road, Ocoee, Florida (“**Ocoee**”).

4. The total amount of professional fees being claimed for work performed by the Receiver for the period November 2, 2021 to August 31, 2022 inclusive (the “**Fee Period**”) is CAD \$192,733.75 plus disbursements of CAD \$2,651.65 plus Harmonized Sales Tax of CAD \$25,400.10 totalling CAD \$220,785.50. Attached hereto as **Exhibit “A”** to this Affidavit are true copies of all bills of costs rendered by the Receiver on a periodic basis during the Fee Period, inclusive of details of the individuals involved in the administration of the Property estates and the hours and applicable rates claimed. Attached hereto as **Exhibit “B”** to this Affidavit is a summary of the bills of costs.

- 3 -

5. Details of the activities undertaken and services provided by the Receiver in connection with the administration of the Property estates is described in the First Report to the Court of the Receiver.

6. In the course of performing its duties pursuant to the Receivership Order, the Receiver and its staff have expended a total of 345.25 hours during the Fee Period. Attached hereto as **Exhibit "C"** to this Affidavit is a schedule setting out the personnel involved in the administration of the Debtor estates and the hours and applicable rates claimed for the Fee Period.

7. The Receiver has not received any remuneration or consideration other than the amount claimed herein.


8. The hourly billing rates outlined in **Exhibit "C"** to this Affidavit are comparable to the hourly rates charged by Zeifman Partners Inc. for services rendered in relation to similar proceedings.

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

10. I verily believe that the fees and disbursements incurred by the Receiver were fair and reasonable in the circumstances.

11. This Affidavit is sworn in support of the Receiver's request for approval of the Receiver's bills of costs rendered during the Fee Period, and for no other or improper purpose.

AFFIRMED BEFORE ME at the City
of Toronto, ON, on September 8, 2022.



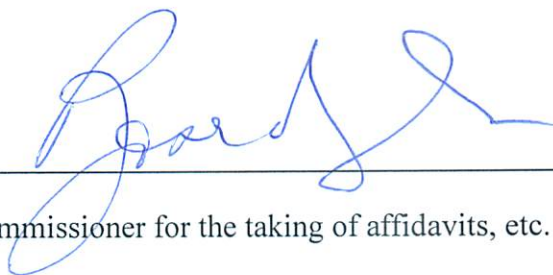
A Commissioner, etc.



Allan A. Rutman

Rosa DaSilva, a Commissioner, etc.
Province of Ontario, for Zelfman Partners Inc.
Expires October 25, 2022.

This is Exhibit "A" to the Affidavit of
Allan A. Rutman sworn on September 8, 2022



A Commissioner for the taking of affidavits, etc.

**Rosa DaSilva, a Commissioner, etc.,
Province of Ontario, for Zelfman Partners Inc.
Expires October 25, 2022.**

**ONTARIO
SUPERIOR COURT OF JUSTICE**

**IN THE MATTER OF THE RECEIVERSHIP OF
LEGACY LIFESTYLES DESTIN LP AND
LEGACY LIFESTYLES DESTIN GP INC.**

CLIENT #223115.001

INTERIM BILLING

INVOICE #42532

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Destin LP and Legacy Lifestyles Destin GP Inc. from November 2, 2021 to February 28, 2022.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	16.50 hours @	\$685.00 per hour	\$	11,302.50
R.Konovalov	R.K.	0.25 hours @	\$335.00 per hour	\$	83.75
A. Palmer	A.P.	4.00 hours @	\$250.00 per hour	\$	1,000.00
R. DaSilva	R.D.	1.75 hours @	\$240.00 per hour	\$	420.00
					\$ 12,806.25
Total fees					\$ 12,806.25
Miscellaneous disbursements (copies, mail, etc.)					\$ 37.78
					\$ 12,844.03
H.S.T.					\$ 1,669.72
					\$ 14,513.75
Total Balance Due					\$ 14,513.75

/Cont.

Page 2

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
11/2/2021	A.R.	0.50	Engaged in various email correspondence re: engagement. Draft engagement letter. Various email correspondence with A. Zweig and G. Marchant.
11/3/2021	A.R.	0.50	Review file and documentation. Email exchange with Y. Levinson re: value of land and appraisals; forward various documents. Email correspondence with G. Marchant re: obtaining value of land from realtor in Florida. Various email correspondence and call with G. Marchant and A. Zweig.
11/4/2021	A.R.	0.50	Review file and documentation. Amend draft engagement letter and consent; various email correspondence with G. Marchant and counsel. Call with G. Marchant re: appraisals. Email correspondence with A. Zweig re: Consent and engagement letter.
11/15/2021	A.R.	0.25	Email correspondence and call with G. Marchant re: update status.
11/30/2021	A.R.	0.25	Review Affidavit; provide comments.
12/5/2021	A.R.	0.25	Review email correspondence from A. Zweig re: amended Affidavit. Email correspondence to G. Marchant re: update on appraisals.
12/8/2021	A.R.	0.25	Email correspondence with G. Marchant and A. Zweig re: discussion regarding costs and finalizing of Affidavit.
12/9/2021	A.R.	0.25	Conference call with G. and M. Marchant. Email correspondence and call with A. Zweig re: finalization of Affidavit and outstanding issues.
12/12/2021	A.R.	0.50	Further review of documentation uploaded. Email exchange with G. Marchant re: same and scheduling of call to discuss. Email correspondence to G. Marchant re: update on appraisal.
12/13/2021	A.R.	0.25	Review documentation. Email correspondence to G. Marchant re: expenditures. Conference call with G.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			and M. Marchant to discuss documentation provided. Review and amend Affidavit; email correspondence to A. Zweig re: same.
12/14/2021	A.R.	0.50	Call with A. Zweig. Review Affidavit; email exchange with A. Zweig re: same. Review trial balance detail; email correspondence with M. and G. Marchant re: same. Email correspondence with M. Marchant re: documents uploaded. Email correspondence with G. Marchant re: scheduling of call and update on expected date for appraisal.
12/14/2021	R.D.	0.50	Download files; prepare summaries of expenses; format spreadsheets; forward to A. Rutman.
12/15/2021	A.R.	0.25	Email exchange with A. Zweig re: status of finalizing Affidavit. Review documentation; email correspondence to M. Marchant re: various queries.
12/16/2021	A.R.	0.25	Call with A. Zweig. Review Affidavit; forward executed version; email exchange with counsel re: same. Review schedules; email correspondence with M. Marchant re: same. Email correspondence with A. Zweig re: Application Record and Order precedents. Call with G. Marchant. Review Barclay payments.
12/20/2021	A.R.	0.25	Review file documentation.
1/4/2022	A.R.	0.25	Review of Notice of Application; email correspondence with A. Zweig and G. Marchant re: same. Email correspondence to A. Zweig re: finalization of Order. Call with A. Zweig.
1/20/2022	A.R.	0.25	Email correspondence with G. Marchant and A. Zweig re: update. Call with G. and M. Marchant.
1/30/2022	A.R.	0.25	Email exchange with G. Marchant re: Receiver loan.
2/1/2022	A.R.	0.25	Email correspondence with A. Zweig re: Affidavit and Court Order. Email exchange with Dentons Canada LLP re: scheduling of call to discuss update.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
2/2/2022	A.R.	0.50	Various calls with A. Zweig and G. Marchant. Calls with Dentons Canada LLP. Call and email correspondence with S. Strauss. Email correspondence with Dentons Canada LLP re: scheduled motion date, Order, Receiver financing and appraisals. Email correspondence with A. Zweig and G. Marchant re: outstanding property taxes. Review email correspondence from A. Zweig to G. Roberts re: comments to proposed Order.
2/3/2022	A.R.	0.75	Call with Y. Levinson. Email correspondence and call with G. Marchant re: Receivership costs; amend summary of costs. Email correspondence to S. Strauss re: deeds and mortgages. Engaged in numerous email correspondence with A. Zweig and G. Marchant re: amendments to draft Order; email correspondence with counsel re: scheduling of call to discuss amended Order; review amendments made by counsel to Order. Email correspondence with Dentons Canada LLP re: costs to closing and inspector fees. Email correspondence with G. Marchant re closing cost schedule.
2/4/2022	A.R.	0.50	Engaged in numerous email correspondence with counsel re: amendments to Order; review amendments. Conference call with counsel to discuss amended Order. Email correspondence with counsel re: costs to closing. Email exchange with G. Marchant re: draft Order and review of records.
2/6/2022	A.R.	0.25	Engaged in various email correspondence Dentons Canada LLP re: finalization of draft receivership order; review response from G. Roberts.
2/7/2022	A.R.	0.50	Calls with A. Zweig. Call with A. Zweig and counsel. Email correspondence with G. Marchant re: obtaining appraisals and funding; email correspondence with counsel re: same. Call with S. Straus. Various matters re: appraisals. Email correspondence with all counsel re: scheduling of conference call to discuss draft receivership order. Email correspondence with K. Kraft and A. Zweig re:

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			M. Marchant legal counsel P. Millar. Call with Dentons Canada LLP. Email correspondence to counsel re: purchase price of properties. Email correspondence with counsel re: financing, appraisals and obtaining value from reputable realtor.
2/8/2022	A.R.	0.50	Call with G. Marchant. Email correspondence with counsel. Various email correspondence and conference call with all counsel re: draft Order and various amendments. Email correspondence with S. Strauss re: appraiser. Email correspondence with R. Konovalov re: potential appraisers. Review email correspondence and comments from M. Katzman and G. Roberts re: comments to draft Order. Email correspondence with P. Millar and G. Marchant re: appraiser -Appraisers of America; join conference call to discuss.
2/9/2022	A.R.	0.50	Email correspondence and conference call with all counsel re: draft Order. Review email correspondence from various counsel re: amendments to Order. Email correspondence with S. Strauss re: appraiser. Email exchange with R. Konovalov re: appraisers. Email correspondence with G. Marchant re: update on appraisers and scheduling of call with appraiser. Email correspondence to K. Bird re: setting up URL on website.
2/10/2022	A.R.	0.50	Conference call re: Receivership Order. Call with G. Marchant and Appraisers of America. Review Appraiser credentials. Review correspondence from G. Marchant re: target values. Various email correspondence with G. Marchant. Email correspondence to M. Marchant re: list of investors. Conference call with Diez and Associates and R. Konovalov re: appraisals. Review various correspondence re: amendments to Order. Email correspondence with S. Strauss re: update on appraisers.
2/10/2022	A.R.	0.75	Zoom Call re: Receivership Motion. Review various correspondence from counsel re: caselines site.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Review various email correspondence from S. Tew and R. Konovalov re: information requests for appraisal proposal. Email correspondence and conference call with C. Diez and R. Konovalov re: description of properties. Review Court Order and Endorsement and various correspondence relating to same. Email exchange with F. Cohen re: scheduling of call re: go forward steps and information available for review. Email correspondence to G. Marchant re: appraiser credentials.
2/11/2022	A.R.	0.50	Zoom Call re: Receivership Motion. Review various correspondence from counsel re: caselines site. Review various email correspondence from S. Tew and R. Konovalov re: information requests for appraisal proposal. Email correspondence and conference call with C. Diez and R. Konovalov re: description of properties. Review Court Order and Endorsement and various correspondence relating to same. Email exchange with F. Cohen re: scheduling of call re: go forward steps and information available for review. Email correspondence to G. Marchant re: appraiser credentials.
2/11/2022	R.K.	0.25	Email communications with Appraisers, conference call with appraiser C. Diaz and A. Rutman, provided additional information to S. Tew, the appraiser referred to by C. Diaz
2/13/2022	A.R.	0.25	Various email correspondence with S. Tew and R. Konovalov re; property descriptions and scheduling of call. Email exchange with G. Marchant re: review of financial information on funding and build out, assumptions and zoning issues; call to discuss same. Email correspondence with M. Marchant re: tax bills on Destin; review same.
2/14/2022	A.R.	0.50	Email correspondence to M. Katzman and G. Roberts re: delivery of 245 Notice to investors. Conference call with S. Tew of Valbridge Property Advisors and R. Konovalov. Discussions with staff re: file background, set up of bank accounts, notices,

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			creditors and investors. Discussion with R. Konovalov re: appraisals. Engaged in numerous email correspondence with counsel re: correction of names of entities on Court Order. Call with G. Marchant re: financial information and zoning issues. Email exchange with G. Marchant and M. Marchant re: clarification of names of US entities. Email correspondence with G. Marchant re: cost of appraisals.
2/14/2022	R.D.	0.50	Engaged in matters re: setting up of CDN and US bank accounts; email correspondence with RBC. Set up estates. Discussions with A. Rutman re: errors in entities names and amending same on accounts.
2/15/2022	A.P.	0.50	Review Court Order, endorsements and property materials; Draft Notice and Statement of Receiver.
2/15/2022	A.R.	0.75	Engaged in numerous email correspondence re: correction of names of entities on Court Order. Review Amended Order and various email correspondence. Discussions with staff re: banking issues, change of names of entities on Order, notices and delivery of notices. Review email correspondence from G. Roberts re: email addresses for clients and delivery of notice. Email correspondence to F. Cohen, Inspector re: G. Marchant contact info. and information for review. Email correspondence to Y. Levinson re: engagement of appraiser. Call with Jacob Martin. Review projections and proposals. Review information request by inspector; forward to M. Marchant. Email correspondence re: scheduling of conference call with G. Marchant, M. Marchant, Don Lawson and Brian Andrews re: financial models and offers to finance
2/16/2022	A.P.	0.25	Forward draft notice to A. Rutman for review; revisions. Corporate Profile search.
2/16/2022	A.R.	0.50	Review correspondence from various counsel re: amended Order. Various email correspondence with G. Marchant and R.J. DeBee of CBRE re: CBRE

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			engagement and proposal. Email correspondence with G. Marchant re: CBRE qualifications. Email correspondence with A. Palmer re: draft 245 Notices; review Destin notice. Email correspondence with Cohn Reznick re: call to discuss senior community development. Email correspondence to Hillmount Capital re: appraisers.
2/17/2022	A.P.	0.50	Conduct entity profile searched for the remaining 4 LPs, save copies to estate subfolder. Notices and Statements of Receiver, Format unsecured creditors in Excel re: "A "Appendices. Confirm property addresses. Review inspector letter.
2/17/2022	A.R.	0.50	Discussions with staff re: 245 Notice; review supplementary list and notices. Email correspondence to M. Katzman re: delivery of notice to investors. Conference call with G. Marchant, M. Marchant, Don Lawson and Brian Andrews re: financial models and offers to finance. Conference call with K. Clancy and R. Westerman. Email correspondence with G. Marchant re: various matters. Review file and cash flows. Email correspondence with G. Marchant re: wire transfer to CBRE for appraisals. Email exchange with G. Marchant re: address on notice for Manitoba LP/GP. Email correspondence with F. Cohen re: information requests; discussion with A. Palmer re: same. Email correspondence to M. Marchant re: latest projections.
2/17/2022	R.D.	0.25	Update Supplementary List. Prepare Statement of Receipts and Disbursements for all accounts. Banking administration; set up accounts.
2/18/2022	A.P.	1.00	Draft emails in anticipation of sending out the Notices and Statements of Receiver. Prepare e-Service lists.
2/18/2022	A.R.	0.50	Review Douglas construction pricing schedules and third party market studies; email correspondence to M. Marchant re: Trailwinds proposal. Email correspondence to G. Marchant re: adding J. Martin to legacy box files. Review Amended Order.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
2/20/2022	A.R.	0.75	Review cash flow projections; prepare summary of 5 properties.
2/21/2022	A.R.	0.25	Review cash flow projections; prepare summary of 5 properties.
2/22/2022	A.P.	0.75	Arrange to have Notices and Statements sent via email or mail. Attempt to fax copy to the OSB.
2/22/2022	A.R.	0.50	Email correspondence with G. Roberts and F. Cohen re: difference in land price. Email correspondence with M. Marchant re: Destin closing binder and purchase price. Review file and Settlement Statement re: Destin; email correspondence to A. Palmer re: amendment of purchase price. Review closing costs. Email correspondence to G. Roberts re: delivery of books and records to F. Cohen. Email correspondence and discussions with A. Palmer re: draft Notices; review same. Review insurance documentation. Review draft correspondence to insurance company adding Receiver as loss payee. Review correspondence from various creditors.
2/22/2022	R.D.	0.50	Review cash flow projection schedules; prepare summary for A. Rutman. Draft letter to insurance company.
2/23/2022	A.P.	0.50	Resend fax - Notices of Statements of Receiver to OSB. Respond to telephone queries from C. DaSilva at the OSB office regarding faxed notices. Prepared Affidavits of Service. Review documents received Via Box.
2/24/2022	A.P.	0.50	Respond to email queries from investor, amend investor information per request; respond to telephone query. Call from OR's office looking for confirmation re: place of operations. Finalize Affidavit's of mailing and print for signatures and commissioning.
2/24/2022	A.R.	0.25	Review closing binders; email correspondence to G. Roberts re: comparison of land acquisition costs. Review and amend cash projection summary

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			schedule. Review financial statements; email correspondence to M. Marchant re: statements. Email correspondence to Office of the Superintendent of Bankruptcy confirming registering Receivership in Ontario. Review file and Phase 1 reports; request Longleaf Phase 1 from M. Marchant.
2/25/2022	A.R.	0.50	Calls with G. Marchant and M. Marchant re: review of projections. Calls and email correspondence with consultants re: review of projections.
2/28/2022	A.R.	0.25	Review projections. Call to appraiser and parties to act as a Consultant to review projections. Email correspondence to Dentons Canada LLP re: status of appraisals.

And to generally all other communications, correspondence, attendances, and preparation not particularly described above.

**ONTARIO
SUPERIOR COURT OF JUSTICE**

**IN THE MATTER OF THE RECEIVERSHIP OF
LEGACY LIFESTYLES DESTIN LP AND
LEGACY LIFESTYLES DESTIN GP INC.**

CLIENT #223115.001

INTERIM BILLING

INVOICE #42545

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Destin LP and Legacy Lifestyles Destin GP Inc. from March 1, 2022 to March 31, 2022.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	7.75 hours @	\$685.00 per hour	\$	5,308.75
R.Konovalov	R.K.	0.25 hours @	\$335.00 per hour	\$	83.75
A. Palmer	A.P.	1.25 hours @	\$250.00 per hour	\$	312.50
R. DaSilva	R.D.	0.25 hours @	\$240.00 per hour	\$	60.00
Total fees				\$	5,765.00
Miscellaneous disbursements (Ascend license, filing fees, copies, mail, etc.)				\$	348.15
				\$	6,113.15
H.S.T.				\$	794.71
Total Balance Due				\$	6,907.86

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
3/1/2022	A.R.	0.25	Review CBRE appraisals; email exchange with CBRE re: concerns with appraisals. Call with G. Marchant.
3/3/2022	A.R.	0.25	Email exchange with G. Marchant re: uploading of files for inspector, appraisals and recommendations on Consultant.
3/4/2022	A.R.	0.25	Review legal invoices. Review CBRE Appraisal reports; forward to G. Marchant.
3/7/2022	A.R.	0.25	Call with G. Marchant re: appraisals. Email appraisal reports to Hillmount Capital. Email exchange with G. Marchant re: obtaining insurance coverage on properties. Various enquiries re: insurance agents in Florida. Call with CBRE. Review projections; draft memorandum to file re: projections. Review Receiver budget.
3/8/2022	A.R.	0.25	Review and amend memo to file re: projections. Review insurance policy. Email correspondence with R. Konovalov re: insurers. Review correspondence from RJ DeBee re: update on Lee County.
3/9/2022	A.R.	0.25	Email exchange with RJ DeBee re: update on discussion with Lee Country and appraisal. Call with CBRE. Review revised Summerlin appraisal report. Review projections. Email correspondence with G. Marchant re: Summerlin appraisal, loan transfers and Ft. Myers Notice of Code Violation. Email correspondence to Hillmount Capital re: Summerlin appraisal. Matters re: insurance coverage.
3/10/2022	A.P.	0.25	Prepare summary of information required for insurance quote and forward to A. Rutman.
3/10/2022	A.R.	0.50	Review projections. Email correspondence with Ali Rolph of Gallo Insurance re: obtaining insurance quote on five properties. Email correspondence re: investor loan transfer query. Email correspondence with R. Konovalov re: obtaining insurance quote from FCPC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
3/11/2022	A.P.	0.25	Emails with A. Rutman re: business numbers for the Canadian entities listed in the receivership order. Email to G. and M. Marchant for said business numbers and draft letter to CRA.
3/11/2022	A.R.	0.25	Review projections; call with Y. Levinson of Hillmount Capital. Email correspondence to CBRE re: scheduling of call with Hillmount Capital re: review of appraisals. Email correspondence with FCPC re: insurance quote. Email correspondence with M. Marchant re: business numbers. Email correspondence and call with A. Rolph of Gallo Insurance re: insurance coverage. Email exchange with Dentons Canada LLP re: receipt of appraisals. Email correspondence with G. Marchant re: Lee County Code Violation.
3/14/2022	A.R.	0.50	Email correspondence with RJ DeBee re: Summerlin appraisal and scheduling of conference call to discuss same. Review appraisals. Call with J. Martin. Email correspondence and call with Y. Levinson. Email correspondence with FCPC re: insurance quote and various queries.
3/15/2022	A.R.	0.50	Call with Y. Levinson. Conference call with CBRE and Hillmount Capital re: Summerlin appraisal. Email correspondence to G. Marchant re: Barclays communication. Forward various files to Hillmount Capital. Email correspondence with A. Palmer re: filing fee payment. Forward closing cost schedule to Y. Levinson. Email correspondence to G. Marchant re: Trailwinds Phase 2 potential. Review correspondence from G. Marchant re: Roberson Road Draft Plat for Review re: Ocoee Senior Living Projects. Email correspondence re: HST returns.
3/16/2022	A.P.	0.25	Email query. Discussion with A. Rutman. Prepared and sent response to interested party.
3/16/2022	A.R.	0.75	Review file documents. Various email correspondence with Hillmount Capital re: Phase 1 reports, term sheets and outstanding items. Email

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			correspondence to M. and G. Marchant re: tax sale proceedings query. Review insurance quote correspondence from FCPCC. Email correspondence with G. Marchant re: Lawson due diligence checklist. Email exchange with A. Palmer re: correspondence from creditor re: transfer of shares. Email correspondence with G. Marchant re: Trailwinds Phase II potential.
3/17/2022	A.R.	0.25	Review insurance quotes; email correspondence and discussion with staff re: same. Email correspondence with G. Marchant re: tax sale proceedings. Email correspondence with staff re: filing fees due. Email correspondence with S. Straus re: requirements for first charge and title insurance.
3/17/2022	R.D.	0.25	Complete insurance quote forms; discussion with A. Rutman and R. Konovalov re: same.
3/18/2022	A.R.	0.75	Email correspondence and call with G. Marchant re: realty taxes and tax sale proceedings. Engaged in numerous email correspondence and calls with Hillmount Capital regarding draft terms sheets and various comments regarding same. Various email correspondence with Dentons Canada LLP re: draft term sheets. Email correspondence with G. Marchant re: status of funding. Review plans; forward to Hillmount Capital. Email exchange with M. Marchant re: bank accounts.
3/21/2022	A.R.	0.75	Engaged in numerous email correspondence and calls with Hillmount Capital and Dentons Canada LLP re: draft term sheets, comments and amendments to same. Review and execute final term sheet. Call and email correspondence with S. Straus re: title searches. Email correspondence with Farley Cohen re: scheduled meeting with G. Marchant.
3/22/2022	A.R.	0.25	Email exchange with G. Marchant re: information on tax situation, term sheet sign up and update on US commitment. Review correspondence from FCPCC

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			re: insurance quote and forms; amend forms; discussion with R. Konovalov re: same.
3/23/2022	A.P.	0.25	Prepare letters to banks advising of receivership, requesting that accounts be closed and funds be forwarded to the Receiver.
3/23/2022	A.R.	0.50	Email correspondence with A. Palmer re: correspondence to banks re: closing of bank accounts. Email correspondence with S. Straus re: realty tax arrears, funding and follow up with tax collectors. Email correspondence with G. Marchant re: refund from Chicago Title Agency. Email correspondence and call with G. Marchant re: funding and contacting tax authorities.
3/24/2022	A.P.	0.25	Finalize and send out bank letters via courier and email. Forward copies to A. Rutman.
3/28/2022	A.R.	0.25	Review correspondence re: Paul W. Taylor and the Estate of Carolyn Ruth MacLeod shares. Email exchange with G. Marchant re: Destin earnest money refund. Review email correspondence from S. Straus re: update on Title insurance.
3/29/2022	A.R.	0.25	Email correspondence with S. Straus re: Title insurance on 5 properties. Email correspondence with G. Marchant re: status of insurance and contacting D. Lawson for options. Email correspondence with R. Konovalov re: update on insurance quote. Email correspondence to counsel re: status of insurance coverage.
3/30/2022	A.R.	0.25	Email correspondence with R. Konovalov re: status of insurance quote from FCCPC. Email correspondence to Jack Rice Insurance re: extension of insurance coverage.
3/31/2022	A.R.	0.50	Email correspondence with S. Straus re: taxes owed on the properties and scheduling of call with counsel and Underwriters re: insurance. Review correspondence from Underwriters counsel; email correspondence to counsel re: same. Email

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			correspondence with FCPCC re: insurance coverage and payment of invoices.
3/31/2022	R.K.	0.25	Followed up with insurance company regarding the policies.

And to generally all other communications, correspondence, attendances, and preparation not particularly described above.

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**ONTARIO
SUPERIOR COURT OF JUSTICE**

**IN THE MATTER OF THE RECEIVERSHIP OF
LEGACY LIFESTYLES DESTIN LP AND
LEGACY LIFESTYLES DESTIN GP INC.**

CLIENT #223115.001

INTERIM BILLING

INVOICE #42553

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Destin LP and Legacy Lifestyles Destin GP Inc. from April 1, 2022 to April 30, 2022.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	4.50 hours @	\$685.00 per hour	\$	3,082.50
A. Palmer	A.P.	0.75 hours @	\$250.00 per hour	\$	187.50
R. DaSilva	R.D.	0.75 hours @	\$240.00 per hour	\$	180.00
					\$ 3,450.00
Total fees					\$ 3,450.00
Miscellaneous disbursements (copies, mail, etc.)					\$ 4.61
					\$ 3,454.61
H.S.T.					\$ 449.10
					\$ 3,903.71
Total Balance Due					\$ 3,903.71

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
4/1/2022	A.R.	0.25	Conference call with S. Straus, counsel and underwriters re: title insurance. Email correspondence and call with Y. Levinson re: title insurers requesting Chapter 15 Recognition Order causing delay in funding; review amended term sheet. Email correspondence with Dentons re: update on Chapter 15 application. Email correspondence to G. Marchant re: requirement to obtain US Chapter 15 Order for recognition and costs related. Review FCPCC Destin invoice re: insurance. Various email correspondence with Straus legal re: taxes owing.
4/4/2022	A.R.	0.25	Email exchange with G. Marchant re: title insurance and Receiver's borrowings. Review Longleaf insurance binder. Email correspondence and call with Dentons re: outstanding realty taxes and revised term sheet. Email correspondence with Hillmount Capital re: revised term sheet.
4/5/2022	A.R.	0.75	Review various documentation in relation to Chapter 15 application; amend and provide comments to counsel; engaged in numerous email correspondence and call with Dentons re: same. Email correspondence to M. Marchant re: request for tax ID's and various information relating to Chapter 15 Recognition Order. Email correspondence to G. Marchant re: request for various information regarding Chapter 15 application and registering of mortgage. Call with G. Marchant. Call with Hillmount Capital re: term sheet.
4/6/2022	A.R.	0.50	Review evidence of dissolution of other owners of Legacy Lifestyles Senior House and Corporate Charts; email correspondence to M. Marchant and counsel re: same. Review Motion material and Petitions; execute Declarations; forward to counsel; various email exchange with counsel re: forms and Motion material. Review Destin insurance binder.
4/7/2022	R.D.	0.25	Banking administration.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
4/12/2022	A.R.	0.25	Email exchange with Dentons re: scheduling of call to discuss hearing and next steps. Email correspondence with R. DaSilva re: reimbursement of Destin insurance payment. Email correspondence with G. Marchant re: Florida and Delaware State Filings and taxes due.
4/12/2022	R.D.	0.25	Banking administration.
4/13/2022	A.R.	0.50	Chapter 15 hearing. Reviewed and engaged in email correspondence with counsel re: filing of Certificate of Service and Notice of Chapter 15 to creditors. Email correspondence with Dentons re: scheduling of conference call re: US notice issues discussion. Email exchange with Dentons re: providing update report to creditors. Email correspondence to G. Marchant re: Recognition Order and Hillmount funding. Email correspondence with Dentons re: title insurer.
4/14/2022	A.R.	0.50	Draft report to creditors; email correspondence with counsel re: comments and amendments to same. Review file documentation.
4/14/2022	R.D.	0.25	Banking administration.
4/15/2022	A.R.	0.25	Amend draft report to creditors. Engaged in numerous email correspondence with counsel re: Emergency Provisional Relief Order granted and Certificate of Service.
4/18/2022	A.R.	0.25	Forward Provisional Relief Order to S. Straus; call re: same. Review correspondence from Straus & Associates to M. Collins of The Fund re: title commitment and providing Provisional Relief Order. Review final report to creditors. Email correspondence with Dentons re: report sent to creditors and service list. Email exchange with G. Marchant re: detailed construction repricing.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
4/20/2022	A.P.	0.25	Call back from W. Rueger at CRA re: discrepancy in her correspondence. Finalize letter for new RT accounts and forward via fax and email.
4/21/2022	A.P.	0.25	Follow up letter to bank for response to our March 24, 2022 letters advising of Receivership and request for information. Copied A. Rutman.
4/25/2022	A.P.	0.25	Review and respond to email query from investor.
4/25/2022	A.R.	0.25	Email correspondence to Straus & Associates re: update on title commitments. Email exchange with A. Palmer re: investor transfer of interest.
4/27/2022	A.R.	0.25	Various email exchange with S. Strauss of Straus & Associates re: update status on title insurance and contacting Michael Collins. Review forecast.
4/28/2022	A.R.	0.25	Review email correspondence re: update on title insurance.
4/29/2022	A.R.	0.25	Review various email correspondence from The Fund and Straus & Associates re: matters relating to title insurance, Final Recognition Order and funding; numerous email exchange with K. Kraft re: same. Review email correspondence and claim filed by Okaloosa County Tax Collector; email exchange with K. Kraft re: same.

And to generally all other communications, correspondence, attendances, and preparation not particularly described above.

**ONTARIO
SUPERIOR COURT OF JUSTICE**

**IN THE MATTER OF THE RECEIVERSHIP OF
LEGACY LIFESTYLES DESTIN LP AND
LEGACY LIFESTYLES DESTIN GP INC.**

CLIENT #223115.001

INTERIM BILLING

INVOICE #42566

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Destin LP and Legacy Lifestyles Destin GP Inc. from May 1, 2022 to May 31, 2022.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	8.00 hours @	\$685.00 per hour	\$	5,480.00
A. Palmer	A.P.	0.75 hours @	\$250.00 per hour	\$	187.50
R. DaSilva	R.D.	4.75 hours @	\$240.00 per hour	\$	1,140.00
					\$ 6,807.50
Total fees					\$ 6,807.50
Miscellaneous disbursements (copies, mail, etc.)					\$ 45.65
					\$ 6,853.15
H.S.T.					\$ 890.91
					\$ 7,744.06
Total Balance Due					\$ 7,744.06

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
5/2/2022	A.R.	0.50	Review various email correspondence re: Recognition Hearing; email exchange with counsel re: same and scheduling of call with S. Straus. Email correspondence with counsel re: title commitments. Email correspondence to S. Straus re: Declaration of A. Rutman, Recognition Motion and intent to mortgage the property. Review email correspondence from G. Marchant re: Ocoee change of assigned address of the parcel.
5/4/2022	A.R.	0.25	Review update from S. Straus re: response from R. D'Amore re: financing and scheduling of call to discuss same. Email correspondence to G. Marchant re: update on Chapter 15 and title insurance.
5/5/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
5/9/2022	A.P.	0.25	Legacy Lifestyles Destin: April 2022 bank reconciliation.
5/9/2022	A.R.	0.50	Review draft Receiver's Certificates; various email correspondence with Hillmount re: same and listing Hillmount Capital on title insurance. Review draft term sheet. Email correspondence to counsel re: final Term Sheet and matters re: title insurer. Email correspondence to G. Marchant re: update on Chapter 15. Review Court Order approved by US court; email same to Hillmount and F. Tayar. Email correspondence re: obtaining certified copy of court order. Review legal invoices. Review correspondence from counsel re: revised Court Order.
5/10/2022	A.R.	0.25	Review and execute term sheet; forward to Hillmount. Email exchange with counsel re: term sheet and amount of Receiver's loan. Review and execute Receiver's Certificates. Review various email correspondence from counsel re: Order Granting Recognition and law firm letters. Email correspondence with G. Marchant re: update on

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Order, mortgage document preparation and title insurance.
5/11/2022	A.R.	0.25	Various calls with S. Straus and K. Kraft. Review various correspondence from counsel to Attorney's Titles Fundservices and Dentons Bingham Greenbaum re: financing authority of Receiver.
5/12/2022	A.R.	0.25	Call and email correspondence with Hillmount re: Receiver's Certificates. Email correspondence with S. Straus and counsel re: draft documents to be prepared, mortgage registration and issuance of title insurance. Email Certificates to Hillmount Capital, counsel and S. Straus. Review updated outstanding taxes; discussion with R. DaSilva re: same. Email exchange with G. Marchant re: outstanding Zweig invoice. Review various correspondence re: update on title commitments.
5/12/2022	R.D.	0.25	Calls to Tax County's regarding outstanding taxes, update schedule; forward to A. Rutman.
5/13/2022	A.R.	0.25	Email updated Term Sheet to S. Straus. Call with S. Straus. Call with Y. Levinson. Email exchange with Hillmount Capital re: wiring of funds. Email correspondence re: scheduling of call with Y. Levinson and S. Straus.
5/16/2022	A.R.	0.25	Email correspondence and call with Hillmount Capital. Various email correspondence with L. Feigenbaum of Strauss & Associates; forward various documents. Review email correspondence and draft mortgage and subordination agreement from S. Straus re: Ocoee. Email correspondence with E. Baines in Florida re: request to accept service on Receiver's behalf.
5/17/2022	A.R.	0.50	Call with S. Strauss. Engaged in various email correspondence with S. Straus Underwriter issues and Promissory Notes requested by Underwriter. Email correspondence with Hillmount re: funding.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Numerous email correspondence with counsel re: Underwriter issues.
5/18/2022	A.P.	0.25	Fill out PAP forms. Emails and phone discussion with A. Rutman re: US accounts; revise and forward for signature.
5/18/2022	A.R.	0.75	Engaged in various email correspondence with counsel re: Underwriter issues. Various email correspondence with G. Marchant re: update status of funding and signing of title documents. Email correspondence with staff re: wiring of Hillmount advance and pre-authorized debit forms. Email correspondence to Hillmount re: wire instructions for five estates. Review and execute pre-authorized debit forms; forward to Hillmount. Email correspondence with S. Straus re: resolving Underwriter issues. Review Hillmount Advance documents; provide comments.
5/19/2022	A.R.	0.50	Various email correspondence and calls with S. Straus re: title commitments; review documents and matters re: signing of documents. Various email correspondence with counsel re: Title insurers questioning whether Canadian Court had authority to give the Receiver signing authority on the Delaware LLC's and their request for G. Marchant to sign mortgages and his status as authority over the LLC's. Email correspondence to Hillmount Capital re: draw certificates. Review Enterprise Title promissory note. Review Subordination Agreements; forward to Hillmount Capital. Email correspondence with Hillmount Capital and counsel re: signing of documents and notarization.
5/19/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
5/20/2022	A.P.	0.25	Email exchange with A. Rutman re: entity profile reports generated since receivership. Generate reports for the General Partnerships and numbered companies and forward to A. Rutman.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
5/20/2022	A.R.	0.50	Discussion and email correspondence with S. Straus re: closing issues and signing of documents. Various email correspondence to Hillmount Capital re: update on closing requirements and funding. Email correspondence with S. Straus re: acting as Closing Agent for Hillmount Capital. Review email correspondence re: signing of documents. Various email correspondence to Enterprise Title re: wiring of funds. Prepare and send wires to Enterprise Title. Email correspondence with A. Palmer re: Corporate Profile Reports; review same. Email correspondence to G. Marchant re: scheduling of signing documents.
5/22/2022	A.R.	0.25	Email correspondence and call with F. Tayar re: legal opinion required that Hillmount obtained a valid and enforceable first mortgage.
5/23/2022	A.R.	0.75	Review various email correspondence re: closing documents; virtual signing, execute promissory note; forward to Enterprise Title. Various email correspondence with Enterprise Title re: documents, wiring of funds and bank confirmation on wires. Email exchange with S. Straus re: Hillmount's requirement for legal opinion on valid and enforceable first mortgage. Email correspondence with Hillmount re: closing documents. Email correspondence with F. Tayar. Review email correspondence from Dentons re: ordering of certified copies of the Recognition Order. Email exchange with S. Straus re: environmental reports. Review correspondence from S. Straus to F. Tayar re: title commitments.
5/24/2022	A.R.	0.50	Review correspondence from M. Marchant, G. Marchant and Enterprise re: Senior Housing Operating Agreement and Voluntary Dissolution. Email correspondence and discussions with R. DaSilva re: various outstanding payments; sign cheques. Email correspondence to CBRE re: outstanding balance for appraisal. Call with G. Marchant. Email correspondence with M. Marchant re: Don Lawson and Twisted Rock (Brian Andrews)

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Agreement and Agreement regarding development fees and management fees. Email correspondence with G. Marchant re: reimbursement for appraisal cost. Review correspondence from Enterprise Title re: outstanding documents required. Review correspondence from Enterprise Title re: payment of outstanding taxes, receipt of wire payments and environmental reports.
5/24/2022	R.D.	2.00	Banking administration. Update Statement of Receipts and Disbursements. Process various payments and transfers.
5/25/2022	A.R.	0.25	Review email correspondence from creditor re: Ocoee construction; email exchange with G. Marchant re: same. Review breakdown of projects budgets. Call with counsel. Review correspondence from G. Marchant re: cost budgets. Review correspondence from counsel re: Greg's authority over the property LLCs. Review email correspondence re: dissolution of LV Senior Housing, LLC (Edwards) and BV US, LLC (Coia). Email correspondence with staff re: opening of HST accounts.
5/26/2022	A.R.	0.50	Call with G. Marchant re: update on various matters. Review various email correspondence re: signed closing documents. Review Statement of Receipts and Disbursements. Discussion and email correspondence with R. DaSilva re: various payments. Email correspondence re: scheduling of call with D. Lawson, B. Andrews and G. Marchant. Review breakdown of the project budgets included in the respective financial models. Email correspondence to creditor re: Ocoee construction query.
5/26/2022	R.D.	1.50	Banking administration. Update Statement of Receipts and Disbursements. Process various payments and transfers.
5/27/2022	A.R.	0.25	Call with D. Lawson, B. Andrews and G. Marchant. Review email correspondence between Inspector

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Farley Cohen and G. Marchant re: outstanding information request.
5/30/2022	A.R.	0.25	Draft update report to creditors. Conference call with counsel. Review Brian Andrews updated fee agreement; email exchange with G. Marchant re: same. Review N21 and D. Lawson Agreements; email correspondence to counsel re: same. Email correspondence to S. Straus to provide title insurance docs to Yitz Levinson and Fred Tayar.
5/30/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
5/31/2022	A.R.	0.50	Discussions with staff re: change of address on realty tax bills. Call with G. Marchant. Review and amend draft report to creditors; email correspondence to counsel re: same. Calls with counsel. Review correspondence from Dentons re: Greg's authority to make decisions for the Property LLCs. Review email correspondence from counsel re: closing documents. Review correspondence re: certified Recognition Order and Lender's opinion letter. Email correspondence with counsel re: Twisted Rock and Lawson agreements; review markup. Email correspondence with Greg and Morgan Marchant re: Lawson Vote Communication re: Offers to Finance; email correspondence to counsel re: same. Email correspondence with G. Marchant re: B. Andrews fee and scheduling of call with Mr. Andrews.
5/31/2022	R.D.	0.25	Calls and correspondence re: change of address on realty tax bills.

And to generally all other communications, correspondence, attendances, and preparation not particularly described above.

**ONTARIO
SUPERIOR COURT OF JUSTICE**

**IN THE MATTER OF THE RECEIVERSHIP OF
LEGACY LIFESTYLES DESTIN LP AND
LEGACY LIFESTYLES DESTIN GP INC.**

CLIENT #223115.001

INTERIM BILLING

INVOICE #42577

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Destin LP and Legacy Lifestyles Destin GP Inc. from June 1, 2022 to June 30, 2022.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	4.00 hours @	\$685.00 per hour	\$	2,740.00
A. Palmer	A.P.	0.75 hours @	\$250.00 per hour	\$	187.50
R. DaSilva	R.D.	1.00 hours @	\$240.00 per hour	\$	240.00
Total fees				\$	3,167.50
Miscellaneous disbursements (copies, mail, etc.)				\$	82.96
				\$	3,250.46
H.S.T.				\$	422.56
Total Balance Due				\$	3,673.02

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
6/1/2022	A.R.	0.50	Engaged in numerous email correspondence with counsel re: draft report to creditors, N21 Agreement and Lawson team; various email correspondence and call with G. Marchant re: same. Review legal counsel's mark up of Twisted Rock agreement; various email correspondence re: same. Email correspondence with G. Marchant re: Twisted Rock Agreement. Review email correspondence from S. Braverman re: opinion letters. Email correspondence with G. Marchant re: notarization of documents. Call with B. Andrews and G. Marchant. Conference call with counsel.
6/2/2022	A.R.	0.50	Email exchange with counsel re: update on discussions with G. Marchant re: various engagements. Review cash flows; email correspondence with counsel re: Urban Bay, ACC and DPG Proposals. Email correspondence with G. Marchant re: notarized documents. Review email correspondence re: status of five certified copies of the Order Granting Motion for Recognition. Review email correspondence from F. Tayar to S. Braverman re: standard legal opinion letter. Call with F. Tayar.
6/7/2022	A.P.	0.50	May 2022 bank reconciliations. Follow up email to RBC for a response to our letters regarding the RBC accounts of the five companies.
6/7/2022	A.R.	0.50	Review correspondence from G. Marchant re: N21 task list. Engaged in various email correspondence with counsel re: amended Twisted Rock Agreement. Review Revised Agreement. Email correspondence to G. Marchant re: amended Twisted Rock Agreement. Review update email correspondence re: certified court orders. Review email correspondence from F. Tayar re: opinion letters. Call with F. Tayar. Email correspondence with Straus & Associates re: closing binders and payment of S. Braverman invoice.
6/8/2022	A.R.	0.25	Email correspondence with G. Marchant re: Twisted Rock amended agreement and update on discussions with B. Andrews. Review legal invoices. Review

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			email correspondence from G. Marchant to F. Cohen re: responses to queries. Email correspondence with staff re: wire payment to S. Braverman. Review email correspondence from S. Braverman to F. Tayar re: queries to opinion letters.
6/13/2022	A.R.	0.25	Email correspondence with G. Marchant re: D. Lawson. Email correspondence with counsel re: update on N21 and D. Lawson. Email correspondence with D. Lawson re: scheduling of call. Email correspondence with S. Braverman re: payment of invoice for opinion letters.
6/13/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
6/14/2022	A.R.	0.50	Email correspondence and conference call with counsel re: update on discussions with D. Lawson. Call with D. Lawson. Email exchange with Hillmount Capital re: term sheet and time frame to obtain realty market expected listing and sale prices. Email correspondence with J. DeBee of CBRE Florida re: realtor contact to sell properties should refinancing be unsuccessful. Call with G. Marchant re: update on discussions with D. Lawson. Email correspondence with staff re: various payments and bank transfers.
6/14/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
6/16/2022	A.P.	0.25	Organize receivership estate files.
6/16/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
6/17/2022	A.R.	0.50	Review N21 Services Agreement; engaged in email correspondence with counsel re: same. Email correspondence and call to D. Lawson to discuss agreement. Email correspondence to G. Marchant re: N21 Agreement. Email correspondence to Straus & Associates re: Longleaf taxes. Review email

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			correspondence from M. Katzman re: comments to Receiver's report and various queries. Email exchange with G. Marchant re: outstanding Longleaf taxes. Follow up email to CBRE re: realtor contact.
6/20/2022	A.R.	0.25	Email correspondence with G. Marchant re: outstanding realty taxes. Discussions and email correspondence with staff re: outstanding realty taxes. Email correspondence to counsel re: Hillmount term sheet and outstanding taxes. Email correspondence with counsel re: response to M. Katzman re: update on receivership, funding and distribution to creditors. Call with counsel re: development proposals.
6/21/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
6/22/2022	A.R.	0.25	Email exchange with Straus & Associates re: confirmation and breakdown of outstanding taxes paid on Longleaf. Email correspondence with A. Palmer re: HST filings. Email correspondence with counsel re: payment of I. James invoice.
6/27/2022	A.R.	0.25	Email correspondence with D. Lawson re: scheduling of call to discuss go forward plan.
6/29/2022	A.R.	0.25	Email correspondence to G. Marchant re: update on discussion with D. Lawson and United Corporate Services contact info. Call with D. Lawson. Email correspondence to counsel re: update on discussions and email correspondence with D. Lawson re: N21 Development Services Agreement.

And to generally all other communications, correspondence, attendances, and preparation not particularly described above.

**ONTARIO
SUPERIOR COURT OF JUSTICE**

**IN THE MATTER OF THE RECEIVERSHIP OF
LEGACY LIFESTYLES DESTIN LP AND
LEGACY LIFESTYLES DESTIN GP INC.**

CLIENT #223115.001

INTERIM BILLING

INVOICE #42587

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Destin LP and Legacy Lifestyles Destin GP Inc. from July 1, 2022 to July 31, 2022.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	2.75 hours @	\$685.00 per hour	\$	1,883.75
A. Palmer	A.P.	0.25 hours @	\$250.00 per hour	\$	62.50
R. DaSilva	R.D.	0.50 hours @	\$240.00 per hour	\$	120.00
					Total fees
				\$	2,066.25
					Miscellaneous disbursements (copies, mail, etc.)
				\$	5.96
					Total fees
				\$	2,072.21
					H.S.T.
				\$	269.39
					Total Balance Due
				\$	2,341.60

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
7/4/2022	A.R.	0.25	Review file documentation; Destin deed; email correspondence to G. Marchant re: Destin restrictive uses and need to submit plans to Diocese for approval; email correspondence with E. Rowe of CBRE re: same.
7/5/2022	A.R.	0.25	Review email correspondence re: receipt of Certified Orders. Review responses from Don Lawson re: Agreement and services; forward Viewpoint marketing study reports. Email correspondence with G. Marchant re: D. Lawson Agreement and Services. Call with E. Rowe of CBRE.
7/6/2022	A.R.	0.25	Various email correspondence with counsel re: N21 development agreements and contracting party.
7/7/2022	A.R.	0.25	Email correspondence to Don Lawson re: Services Agreement. Review file documentation and proposals. Review floor plans. Various email exchange with counsel re: D. Lawson, budget, CBRE market pricing, Hillmount funding. Review Douglas Company budget estimate.
7/7/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
7/8/2022	A.R.	0.25	Review file documentation. Review environmental reports.
7/12/2022	A.R.	0.25	Email correspondence to Hillmount re: interest payment. Email to G. Marchant re: update on discussions with D. Lawson and request for Don Lawson Services Agreement. Email correspondence to counsel re: N21 Development Services Agreement. Correspondence to Miller Thomson re: Hybrid Financial claim and stay of proceedings.
7/14/2022	A.P.	0.25	June 2022 bank reconciliations.
7/14/2022	A.R.	0.25	Email correspondence with E. Rowe re: proposals. Email correspondence to D. Lawson re: suggested changes to the Agreement by counsel. Review

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			correspondence from counsel re: amendments to N21 Agreement.
7/14/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
7/15/2022	A.R.	0.25	Review US legal invoice; email correspondence with K. Kraft re: same. Review email correspondence from Dentons Canada and Dentons US counsel re: update on Canadian proceedings.
7/19/2022	A.R.	0.25	Email correspondence with D. Lawson re: revision of N21 Development Agreement.
7/25/2022	A.R.	0.25	Review CBRE proposal; forward same to counsel with comments.
7/28/2022	A.R.	0.25	Email correspondence and call with Hillmount Capital re: request for additional borrowing re: N21 Group LLC engagement; forward various documents to Hillmount. Email correspondence with counsel re: update report to investors and correspondence from M. Katzman to investors.

And to generally all other communications, correspondence, attendances, and preparation not particularly described above.

**ONTARIO
SUPERIOR COURT OF JUSTICE**

**IN THE MATTER OF THE RECEIVERSHIP OF
LEGACY LIFESTYLES LONGLEAF LP AND
LEGACY LIFESTYLES LONGLEAF GP INC.**

CLIENT #223115.001

INTERIM BILLING

INVOICE #42533

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Longleaf LP and Legacy Lifestyles Longleaf GP Inc. from November 2, 2021 to February 28, 2022.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	16.50 hours @	\$685.00 per hour	\$	11,302.50
R.Konovalov	R.K.	0.25 hours @	\$335.00 per hour	\$	83.75
A. Palmer	A.P.	4.00 hours @	\$250.00 per hour	\$	1,000.00
R. DaSilva	R.D.	1.75 hours @	\$240.00 per hour	\$	420.00
					\$ 12,806.25
Total fees					\$ 12,806.25
Miscellaneous disbursements (copies, mail, etc.)					\$ 37.79
					\$ 12,844.04
H.S.T.					\$ 1,669.73
					\$ 14,513.77
Total Balance Due					\$ 14,513.77

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
11/2/2021	A.R.	0.50	Engaged in various email correspondence re: engagement. Draft engagement letter. Various email correspondence with A. Zweig and G. Marchant.
11/3/2021	A.R.	0.50	Review file and documentation. Email exchange with Y. Levinson re: value of land and appraisals; forward various documents. Email correspondence with G. Marchant re: obtaining value of land from realtor in Florida. Various email correspondence and call with G. Marchant and A. Zweig.
11/4/2021	A.R.	0.25	Review file and documentation. Amend draft engagement letter and consent; various email correspondence with G. Marchant and counsel. Call with G. Marchant re: appraisals. Email correspondence with A. Zweig re: Consent and engagement letter.
11/8/2021	A.R.	0.25	Review correspondence from A. Zweig re: counsel's correspondence re: client's consideration of offer to refinance projects. Various email exchange with A. Zweig re: update on court hearing and date set for motion of appointment of Receiver. Call with A. Zweig and G. Marchant re: update on court hearing.
11/15/2021	A.R.	0.25	Email correspondence and call with G. Marchant re: update status.
11/30/2021	A.R.	0.25	Review Affidavit; provide comments.
12/6/2021	A.R.	0.25	Call with A. Zweig re: review of Affidavit; provide comments. Email correspondence with G. Marchant re: scheduling of call. Review amended Affidavit. Email correspondence with G. Marchant re: project costs.
12/8/2021	A.R.	0.25	Email correspondence with G. Marchant and A. Zweig re: discussion regarding costs and finalizing of Affidavit.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
12/9/2021	A.R.	0.25	Conference call with G. and M. Marchant. Email correspondence and call with A. Zweig re: finalization of Affidavit and outstanding issues.
12/12/2021	A.R.	0.25	Further review of documentation uploaded. Email exchange with G. Marchant re: same and scheduling of call to discuss. Email correspondence to G. Marchant re: update on appraisal.
12/13/2021	A.R.	0.50	Review documentation. Email correspondence to G. Marchant re: expenditures. Conference call with G. and M. Marchant to discuss documentation provided. Review and amend Affidavit; email correspondence to A. Zweig re: same.
12/14/2021	A.R.	0.25	Call with A. Zweig. Review Affidavit; email exchange with A. Zweig re: same. Review trial balance detail; email correspondence with M. and G. Marchant re: same. Email correspondence with M. Marchant re: documents uploaded. Email correspondence with G. Marchant re: scheduling of call and update on expected date for appraisal.
12/14/2021	R.D.	0.75	Download files; prepare summaries of expenses; format spreadsheets; forward to A. Rutman.
12/15/2021	A.R.	0.25	Email exchange with A. Zweig re: status of finalizing Affidavit. Review documentation; email correspondence to M. Marchant re: various queries.
12/16/2021	A.R.	0.25	Call with A. Zweig. Review Affidavit; forward executed version; email exchange with counsel re: same. Review schedules; email correspondence with M. Marchant re: same. Email correspondence with A. Zweig re: Application Record and Order precedents. Call with G. Marchant. Review Barclay payments.
12/20/2021	A.R.	0.25	Review file documentation.
1/19/2022	A.R.	0.25	Email correspondence with G. Marchant and A. Zweig re: update.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
1/20/2022	A.R.	0.25	Email correspondence with G. Marchant and A. Zweig re: update. Call with G. and M. Marchant.
1/31/2022	A.R.	0.25	Email correspondence with A. Zweig and G. Marchant re: proposed order, appraisals and borrowings.
2/2/2022	A.R.	0.50	Various calls with A. Zweig and G. Marchant. Calls with Dentons Canada LLP. Call and email correspondence with S. Strauss. Email correspondence with Dentons Canada LLP re: scheduled motion date, Order, Receiver financing and appraisals. Email correspondence with A. Zweig and G. Marchant re: outstanding property taxes. Review email correspondence from A. Zweig to G. Roberts re: comments to proposed Order.
2/3/2022	A.R.	1.00	Call with Y. Levinson. Email correspondence and call with G. Marchant re: Receivership costs; amend summary of costs. Email correspondence to S. Strauss re: deeds and mortgages. Engaged in numerous email correspondence with A. Zweig and G. Marchant re: amendments to draft Order; email correspondence with counsel re: scheduling of call to discuss amended Order; review amendments made by counsel to Order. Email correspondence with Dentons Canada LLP re: costs to closing and inspector fees. Email correspondence with G. Marchant re closing cost schedule.
2/4/2022	A.R.	0.50	Engaged in numerous email correspondence with counsel re: amendments to Order; review amendments. Conference call with counsel to discuss amended Order. Email correspondence with counsel re: costs to closing. Email exchange with G. Marchant re: draft Order and review of records.
2/6/2022	A.R.	0.25	Engaged in various email correspondence with Dentons Canada LLP re: finalization of draft receivership order; review response from G. Roberts.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
2/7/2022	A.R.	0.75	Calls with A. Zweig. Call with A. Zweig and counsel. Email correspondence with G. Marchant re: obtaining appraisals and funding; email correspondence with counsel re: same. Call with S. Straus. Various matters re: appraisals. Email correspondence with all counsel re: scheduling of conference call to discuss draft receivership order. Email correspondence with Dentons Canada LLP and A. Zweig re: M. Marchant legal counsel P. Millar. Call with Dentons Canada LLP. Email correspondence to counsel re: purchase price of properties. Email correspondence with counsel re: financing, appraisals and obtaining value from reputable realtor.
2/8/2022	A.R.	0.50	Call with G. Marchant. Email correspondence with counsel. Various email correspondence and conference call with all counsel re: draft Order and various amendments. Email correspondence with S. Strauss re: appraiser. Email correspondence with R. Konovalov re: potential appraisers. Review email correspondence and comments from M. Katzman and G. Roberts re: comments to draft Order. Email correspondence with P. Millar and G. Marchant re: appraiser -Appraisers of America; join conference call to discuss.
2/9/2022	A.R.	0.50	Email correspondence and conference call with all counsel re: draft Order. Review email correspondence from various counsel re: amendments to Order. Email correspondence with S. Strauss re: appraiser. Email exchange with R. Konovalov re: appraisers. Email correspondence with G. Marchant re: update on appraisers and scheduling of call with appraiser. Email correspondence to K. Bird re: setting up URL on website.
2/10/2022	A.R.	0.50	Conference call re: Receivership Order. Call with G. Marchant and Appraisers of America. Review Appraiser credentials. Review correspondence from G. Marchant re: target values. Various email correspondence with G. Marchant. Email

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			correspondence to M. Marchant re: list of investors. Conference call with Diez and Associates and R. Konovalov re: appraisals. Review various correspondence re: amendments to Order. Email correspondence with S. Strauss re: update on appraisers.
2/10/2022	A.R.	0.50	Zoom Call re: Receivership Motion. Review various correspondence from counsel re: caselines site. Review various email correspondence from S. Tew and R. Konovalov re: information requests for appraisal proposal. Email correspondence and conference call with C. Diez and R. Konovalov re: description of properties. Review Court Order and Endorsement and various correspondence relating to same. Email exchange with F. Cohen re: scheduling of call re: go forward steps and information available for review. Email correspondence to G. Marchant re: appraiser credentials.
2/11/2022	A.R.	0.50	Zoom Call re: Receivership Motion. Review various correspondence from counsel re: caselines site. Review various email correspondence from S. Tew and R. Konovalov re: information requests for appraisal proposal. Email correspondence and conference call with C. Diez and R. Konovalov re: description of properties. Review Court Order and Endorsement and various correspondence relating to same. Email exchange with F. Cohen re: scheduling of call re: go forward steps and information available for review. Email correspondence to G. Marchant re: appraiser credentials.
2/11/2022	R.K.	0.25	Email communications with Appraisers, conference call with appraiser C. Diaz and A. Rutman, provided additional information to S. Tew, the appraiser referred to by C. Diaz
2/13/2022	A.R.	0.25	Various email correspondence with S. Tew and R. Konovalov re; property descriptions and scheduling of call. Email exchange with G. Marchant re: review of financial information on funding and build out,

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			assumptions and zoning issues; call to discuss same. Email correspondence with M. Marchant re: tax bills on Destin; review same.
2/14/2022	A.R.	0.50	Email correspondence to M. Katzman and G. Roberts re: delivery of 245 Notice to investors. Conference call with S. Tew of Valbridge Property Advisors and R. Konovalov. Discussions with staff re: file background, set up of bank accounts, notices, creditors and investors. Discussion with R. Konovalov re: appraisals. Engaged in numerous email correspondence with counsel re: correction of names of entities on Court Order. Call with G. Marchant re: financial information and zoning issues. Email exchange with G. Marchant and M. Marchant re: clarification of names of US entities. Email correspondence with G. Marchant re: cost of appraisals.
2/14/2022	R.D.	0.25	Engaged in matters re: setting up of CDN and US bank accounts; email correspondence with RBC. Set up estates. Discussions with A. Rutman re: errors in entities names and amending same on accounts.
2/15/2022	A.P.	0.50	Review Court Order, endorsements and property materials; Draft Notice and Statement of Receiver.
2/15/2022	A.R.	0.75	Engaged in numerous email correspondence re: correction of names of entities on Court Order. Review Amended Order and various email correspondence. Discussions with staff re: banking issues, change of names of entities on Order, notices and delivery of notices. Review email correspondence from G. Roberts re: email addresses for clients and delivery of notice. Email correspondence to F. Cohen, Inspector re: G. Marchant contact info. and information for review. Email correspondence to Y. Levinson re: engagement of appraiser. Call with Jacob Martin. Review projections and proposals. Review information request by inspector; forward to M. Marchant. Email correspondence re: scheduling of conference call with

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			G. Marchant, M. Marchant, Don Lawson and Brian Andrews re: financial models and offers to finance
2/15/2022	R.D.	0.25	Various email correspondence with RBC re: setting up new accounts.
2/16/2022	A.P.	0.50	Forward draft notice to A. Rutman for review; revisions. Corporate Profile search.
2/16/2022	A.R.	0.50	Review correspondence from various counsel re: amended Order. Various email correspondence with G. Marchant and R.J. DeBee of CBRE re: CBRE engagement and proposal. Email correspondence with G. Marchant re: CBRE qualifications. Email correspondence with A. Palmer re: draft 245 Notices; review Destin notice. Email correspondence with Cohn Reznick re: call to discuss senior community development. Email correspondence to Hillmount Capital re: appraisers.
2/17/2022	A.P.	0.75	Conduct entity profile searched for the remaining 4 LPs, save copies to estate subfolder. Notices and Statements of Receiver, Format unsecured creditors in Excel re: "A "Appendices. Confirm property addresses. Review inspector letter.
2/17/2022	A.R.	0.50	Discussions with staff re: 245 Notice; review supplementary list and notices. Email correspondence to M. Katzman re: delivery of notice to investors. Conference call with G. Marchant, M. Marchant, Don Lawson and Brian Andrews re: financial models and offers to finance. Conference call with K. Clancy and R. Westerman. Email correspondence with G. Marchant re: various matters. Review file and cash flows. Email correspondence with G. Marchant re: wire transfer to CBRE for appraisals. Email exchange with G. Marchant re: address on notice for Manitoba LP/GP. Email correspondence with F. Cohen re: information requests; discussion with A. Palmer re: same. Email correspondence to M. Marchant re: latest projections.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
2/17/2022	R.D.	0.25	Update Supplementary List. Prepare Statement of Receipts and Disbursements for all accounts. Banking administration; set up accounts.
2/18/2022	A.P.	0.75	Draft emails in anticipation of sending out the Notices and Statements of Receiver. Prepare e-Service lists.
2/18/2022	A.R.	0.50	Review Douglas construction pricing schedules and third party market studies; email correspondence to M. Marchant re: Trailwinds proposal. Email correspondence to G. Marchant re: adding J. Martin to legacy box files. Review Amended Order.
2/20/2022	A.R.	0.50	Review cash flow projections; prepare summary of 5 properties.
2/21/2022	A.R.	0.25	Review cash flow projections; prepare summary of 5 properties.
2/22/2022	A.P.	0.50	Arrange to have Notices and Statements sent via email or mail. Attempt to fax copy to the OSB.
2/22/2022	A.R.	0.75	Email correspondence with G. Roberts and F. Cohen re: difference in land price. Email correspondence with M. Marchant re: Destin closing binder and purchase price. Review file and Settlement Statement re: Destin; email correspondence to A. Palmer re: amendment of purchase price. Review closing costs. Email correspondence to G. Roberts re: delivery of books and records to F. Cohen. Email correspondence and discussions with A. Palmer re: draft Notices; review same. Review insurance documentation. Review draft correspondence to insurance company adding Receiver as loss payee. Review correspondence from various creditors.
2/22/2022	R.D.	0.25	Review cash flow projection schedules; prepare summary for A. Rutman. Draft letter to insurance company.
2/23/2022	A.P.	0.50	Resend fax - Notices of Statements of Receiver to OSB. Respond to telephone queries from C. DaSilva

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			at the OSB office regarding faxed notices. Prepared Affidavits of Service. Review documents received Via Box.
2/23/2022	A.R.	0.25	Review email correspondence re: Endorsement and Amended Order. Email exchange with G. Marchant re: obtaining documents with the Municipalities regarding entitlements from The Barclay Group. Review correspondence from G. Marchant to CBRE re: information request for appraisals.
2/24/2022	A.P.	0.50	Respond to email queries from investor, amend investor information per request; respond to telephone query. Call from OR's office looking for confirmation re: place of operations. Finalize Affidavit's of mailing and print for signatures and commissioning.
2/24/2022	A.R.	0.25	Review closing binders; email correspondence to G. Roberts re: comparison of land acquisition costs. Review and amend cash projection summary schedule. Review financial statements; email correspondence to M. Marchant re: statements. Email correspondence to Office of the Superintendent of Bankruptcy confirming registering Receivership in Ontario. Review file and Phase 1 reports; request Longleaf Phase 1 from M. Marchant.
2/25/2022	A.R.	0.50	Calls with G. Marchant and M. Marchant re: review of projections. Calls and email correspondence with consultants re: review of projections.
2/28/2022	A.R.	0.25	Review projections. Call to appraiser and parties to act as a Consultant to review projections. Email correspondence to Dentons Canada LLP re: status of appraisals.

And to generally all other communications, correspondence, attendances, and preparation not particularly described above.

**ONTARIO
SUPERIOR COURT OF JUSTICE**

**IN THE MATTER OF THE RECEIVERSHIP OF
LEGACY LIFESTYLES LONGLEAF LP AND
LEGACY LIFESTYLES LONGLEAF GP INC.**

CLIENT #223115.001

INTERIM BILLING

INVOICE #42546

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Longleaf LP and Legacy Lifestyles Longleaf GP Inc. from March 1, 2022 to March 31, 2022.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	7.50 hours @	\$685.00 per hour	\$	5,137.50
R.Konovalov	R.K.	0.25 hours @	\$335.00 per hour	\$	83.75
A. Palmer	A.P.	1.50 hours @	\$250.00 per hour	\$	375.00
R. DaSilva	R.D.	0.25 hours @	\$240.00 per hour	\$	60.00
Total fees				\$	5,656.25
Miscellaneous disbursements (Ascend license, filing fee, copies, mail, etc.)				\$	348.16
				\$	6,004.41
H.S.T.				\$	780.57
Total Balance Due				\$	6,784.98

/Cont.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
3/1/2022	A.R.	0.50	Review CBRE appraisals; email exchange with CBRE re: concerns with appraisals. Call with G. Marchant.
3/2/2022	A.P.	0.25	Receipt of certificates from OSB, print for physical files and save to sub estate folder on server. Start preparing physical files.
3/3/2022	A.R.	0.25	Email exchange with G. Marchant re: uploading of files for inspector, appraisals and recommendations on Consultant.
3/7/2022	A.R.	0.50	Call with G. Marchant re: appraisals. Email appraisal reports to Hillmount Capital. Email exchange with G. Marchant re: obtaining insurance coverage on properties. Various enquiries re: insurance agents in Florida. Call with CBRE. Review projections; draft memorandum to file re: projections. Review Receiver budget.
3/8/2022	A.R.	0.25	Review and amend memo to file re: projections. Review insurance policy. Email correspondence with R. Konovalov re: insurers. Review correspondence from RJ DeBee re: update on Lee County.
3/8/2022	R.K.	0.25	Spoke to Insurance Company regarding the quote, provided initial information regarding land lots.
3/9/2022	A.R.	0.25	Email exchange with RJ DeBee re: update on discussion with Lee Country and appraisal. Call with CBRE. Review revised Summerlin appraisal report. Review projections. Email correspondence with G. Marchant re: Summerlin appraisal, loan transfers and Ft. Myers Notice of Code Violation. Email correspondence to Hillmount Capital re: Summerlin appraisal. Matters re: insurance coverage.
3/10/2022	A.P.	0.25	Prepare summary of information required for insurance quote and forward to A. Rutman.
3/10/2022	A.R.	0.50	Review projections. Email correspondence with Ali Rolph of Gallo Insurance re: obtaining insurance

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			quote on five properties. Email correspondence re: investor loan transfer query. Email correspondence with R. Konovalov re: obtaining insurance quote from FCPCC.
3/11/2022	A.P.	0.25	Emails with A. Rutman re: business numbers for the Canadian entities listed in the receivership order. Email to G. and M. Marchant for said business numbers and draft letter to CRA.
3/11/2022	A.R.	0.50	Review projections; call with Y. Levinson of Hillmount Capital. Email correspondence to CBRE re: scheduling of call with Hillmount Capital re: review of appraisals. Email correspondence with FCPCC re: insurance quote. Email correspondence with M. Marchant re: business numbers. Email correspondence and call with A. Rolph of Gallo Insurance re: insurance coverage. Email exchange with Dentons Canada LLP re: receipt of appraisals. Email correspondence with G. Marchant re: Lee County Code Violation.
3/14/2022	A.R.	0.25	Email correspondence with RJ DeBee re: Summerlin appraisal and scheduling of conference call to discuss same. Review appraisals. Call with J. Martin. Email correspondence and call with Y. Levinson. Email correspondence with FCPCC re: insurance quote and various queries.
3/15/2022	A.R.	0.50	Call with Y. Levinson. Conference call with CBRE and Hillmount Capital re: Summerlin appraisal. Email correspondence to G. Marchant re: Barclays communication. Forward various files to Hillmount Capital. Email correspondence with A. Palmer re: filing fee payment. Forward closing cost schedule to Y. Levinson. Email correspondence to G. Marchant re: Trailwinds Phase 2 potential. Review correspondence from G. Marchant re: Roberson Road Draft Plat for Review re: Ocoee Senior Living Projects. Email correspondence re: HST returns.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
3/16/2022	A.R.	0.75	Review file documents. Various email correspondence with Hillmount Capital re: Phase 1 reports, term sheets and outstanding items. Email correspondence to M. and G. Marchant re: tax sale proceedings query. Review insurance quote correspondence from FCPCC. Email correspondence with G. Marchant re: Lawson due diligence checklist. Email exchange with A. Palmer re: correspondence from creditor re: transfer of shares. Email correspondence with G. Marchant re: Trailwinds Phase II potential.
3/17/2022	A.R.	0.25	Review insurance quotes; email correspondence and discussion with staff re: same. Email correspondence with G. Marchant re: tax sale proceedings. Email correspondence with staff re: filing fees due. Email correspondence with S. Straus re: requirements for first charge and title insurance.
3/17/2022	R.D.	0.25	Complete insurance quote forms; discussion with A. Rutman and R. Konovalov re: same.
3/18/2022	A.R.	1.00	Email correspondence and call with G. Marchant re: realty taxes and tax sale proceedings. Engaged in numerous email correspondence and calls with Hillmount Capital regarding draft terms sheets and various comments regarding same. Various email correspondence with Dentons Canada LLP re: draft term sheets. Email correspondence with G. Marchant re: status of funding. Review plans; forward to Hillmount Capital. Email exchange with M. Marchant re: bank accounts.
3/21/2022	A.P.	0.25	Fax to W. Rueger at CRA to have her confirm Business number she has on file.
3/21/2022	A.R.	0.75	Engaged in numerous email correspondence and calls with Hillmount Capital and Dentons Canada LLP re: draft term sheets, comments and amendments to same. Review and execute final term sheet. Call and email correspondence with S. Straus re: title searches.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Email correspondence with Farley Cohen re: scheduled meeting with G. Marchant.
3/23/2022	A.P.	0.25	Prepare letters to banks advising of receivership, requesting that accounts be closed and funds be forwarded to the Receiver.
3/23/2022	A.R.	0.25	Email correspondence with A. Palmer re: correspondence to banks re: closing of bank accounts. Email correspondence with S. Straus re: realty tax arrears, funding and follow up with tax collectors. Email correspondence with G. Marchant re: refund from Chicago Title Agency. Email correspondence and call with G. Marchant re: funding and contacting tax authorities.
3/24/2022	A.P.	0.25	Finalize and send out bank letters via courier and email. Forward copies to A. Rutman.
3/28/2022	A.R.	0.25	Review correspondence re: Paul W. Taylor and the Estate of Carolyn Ruth MacLeod shares. Email exchange with G. Marchant re: Destin earnest money refund. Review email correspondence from S. Straus re: update on Title insurance.
3/30/2022	A.R.	0.25	Email correspondence with R. Konovalov re: status of insurance quote from FCCPC. Email correspondence to Jack Rice Insurance re: extension of insurance coverage.
3/31/2022	A.R.	0.50	Email correspondence with S. Straus re: taxes owed on the properties and scheduling of call with counsel and Underwriters re: insurance. Review correspondence from Underwriters counsel; email correspondence to counsel re: same. Email correspondence with FCPCC re: insurance coverage and payment of invoices.

And to generally all other communications, correspondence, attendances, and preparation not particularly described above.