

**ONTARIO
SUPERIOR COURT OF JUSTICE**

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

CLIENT #223115.001

INTERIM BILLING

INVOICE #42535

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

Time Charges and Expenses:

A. Rutman, Partner	A.R.	16.75 hours @	\$685.00 per hour	\$	11,473.75
A. Palmer	A.P.	3.75 hours @	\$250.00 per hour	\$	937.50
R. DaSilva	R.D.	2.00 hours @	\$240.00 per hour	\$	480.00
					\$ 12,891.25
Total fees					\$ 12,891.25
Miscellaneous disbursements (copies, mail, etc.)					\$ 37.79
					\$ 12,929.04
H.S.T.					\$ 1,680.78
					\$ 14,609.82
Total Balance Due					\$ 14,609.82

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
11/2/2021	A.R.	0.25	Engaged in various email correspondence re: engagement. Draft engagement letter. Various email correspondence with A. Zweig and G. Marchant.
11/3/2021	A.R.	0.75	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.
11/23/2021	A.R.	0.25	Call with G. Marchant and A. Zweig.
12/3/2021	A.R.	0.25	Review draft Affidavit; email correspondence with A. Zweig and G. Marchant re: same.
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.
12/9/2021	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

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			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. 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.
1/19/2022	A.R.	0.25	Email correspondence with G. Marchant and A. Zweig re: update.
1/25/2022	A.R.	0.25	Call with A. Zweig.
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.	0.75	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.
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 Dentons Canada LLP and

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			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.	0.75	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.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
2/10/2022	A.R.	0.75	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.	0.75	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.
2/13/2022	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, creditors and investors. Discussion with R. Konovalov re: appraisals. Engaged in numerous email correspondence with counsel re: correction of

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			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.	0.50	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
2/15/2022	R.D.	0.25	Various email correspondence with RBC re: setting up new accounts.
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.	0.25	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.	0.75	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.	0.50	Review cash flow projections; prepare summary of 5 properties.
2/21/2022	A.R.	0.50	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.	0.50	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.
2/23/2022	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

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			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.	0.50	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 TRAILWINDS LP AND
LEGACY LIFESTYLES TRAILWINDS GP INC.**

CLIENT #223115.001

INTERIM BILLING

INVOICE #42548

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Trailwinds LP and Legacy Lifestyles Trailwinds 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.)				\$	348.15
				\$	6,004.40
H.S.T.				\$	780.57
Total Balance Due				\$	6,784.97

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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.
3/2/2022	A.R.	0.25	Review correspondence from Office of Superintendent Office re: Certificate of Appointment. Email correspondence to OSB office re: Ontario address registered. Review correspondence from G. Marchant re: Ft. Myers Development Order Approval.
3/4/2022	A.R.	0.25	Review legal invoices. Review CBRE Appraisal reports; forward to G. Marchant.
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.
3/9/2022	A.R.	0.50	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.	0.25	Review projections. Email correspondence with Ali Rolph of Gallo Insurance re: obtaining insurance quote on five properties. Email correspondence re:

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			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.P.	0.25	Review fax correspondence from CRA re: business accounts. Discussion with A. Rutman. Email to M. Marchant.
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 FCPCC re: insurance quote and various queries.
3/15/2022	A.R.	0.25	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

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Draft Plat for Review re: Ocoee Senior Living Projects. Email correspondence re: HST returns.
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.	0.50	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.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.
3/22/2022	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 re: insurance quote and forms; amend forms; discussion with R. Konovalov re: same.
3/22/2022	R.K.	0.25	Discussion with A. Rutman about Insurance policy.
3/23/2022	A.P.	0.50	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.
3/24/2022	A.R.	0.25	Email exchange with A. Palmer re: letters to Banks; review same. Review correspondence from G. Marchant re: Destin earnest money refund.
3/31/2022	A.R.	0.25	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.

**ONTARIO
SUPERIOR COURT OF JUSTICE**

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

CLIENT #223115.001

INTERIM BILLING

INVOICE #42556

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

Time Charges and Expenses:

A. Rutman, Partner	A.R.	4.75 hours @	\$685.00 per hour	\$	3,253.75
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
					3,621.25
Total fees				\$	3,621.25
Miscellaneous disbursements (copies, mail, etc.)				\$	4.61
					3,625.86
H.S.T.				\$	471.36
					4,097.22
Total Balance Due				\$	4,097.22

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
4/1/2022	A.R.	0.50	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.	1.00	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.
4/5/2022	R.D.	0.25	Banking administration.
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.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
4/7/2022	A.R.	0.25	Review Notice of Objections document; review and amend; review file. Review email correspondence from counsel re: status of Chapter 15 filing.
4/11/2022	A.R.	0.25	Email exchange with G. Marchant re: update on Chapter 15 Recognition hearing date. Email correspondence with counsel re: link for Preliminary Chapter 15 hearing.
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.	0.25	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.	0.25	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.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
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.
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.
4/21/2022	A.R.	0.25	Review correspondence to RBC re: request for bank statements. Email correspondence with Straus & Associates re: update on title commitments.
4/22/2022	A.P.	0.25	Called RBC branch re: the various accounts and obtain fax and name of the branch manager; prepare and send fax; contact branch to confirm fax number after numerous fax transmittal failures.
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.
4/29/2022	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 TRAILWINDS LP AND
LEGACY LIFESTYLES TRAILWINDS GP INC.**

CLIENT #223115.001

INTERIM BILLING

INVOICE #42569

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Trailwinds LP and Legacy Lifestyles Trailwinds 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.	4.50 hours @	\$240.00 per hour	\$	1,080.00
					\$ 6,747.50
Total fees				\$	6,747.50
Miscellaneous disbursements (copies, mail, etc.)				\$	45.64
					\$ 6,793.14
H.S.T.				\$	883.11
					\$ 7,676.25
Total Balance Due				\$	7,676.25

/Cont.

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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.
5/5/2022	A.P.	0.25	Receipt of bank draft of residual funds from Summerlin account and arrange to have deposited. Called bank for the final bank statements and confirmation account close. Internal email to A. Rutman. Called and spoke with W. Rueger at CRA for status update re: opening of the new HST accounts.
5/5/2022	A.R.	0.25	Call with S. Straus and K. Kraft. Email correspondence with counsel re: title insurer issues. Email correspondence to United Corporate re: outstanding accounts.
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.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
5/10/2022	A.R.	0.50	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 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.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
5/16/2022	A.R.	0.50	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.P.	0.25	Call from W. Rueger at CRA with update concerning our request to have new HST accounts opened. Follow up with RBC and telephone discussion with C. Wasbrook at RBC requesting that we forward documents to her via email.
5/17/2022	A.R.	0.25	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. 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.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
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.R.	0.25	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.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
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) 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.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
5/25/2022	A.R.	0.50	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.	0.25	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 Farley Cohen and G. Marchant re: outstanding information request.
5/30/2022	A.R.	0.50	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.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
5/30/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
5/31/2022	A.R.	0.25	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.

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**ONTARIO
SUPERIOR COURT OF JUSTICE**

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

CLIENT #223115.001

INTERIM BILLING

INVOICE #42580

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Trailwinds LP and Legacy Lifestyles Trailwinds 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
					Total fees
				\$	3,250.46
					H.S.T.
				\$	422.56
					Total Balance Due
				\$	3,673.02

/Cont.

<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.	0.25	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.
6/3/2022	A.R.	0.25	Review legal invoices. Review various correspondence re: notarized documents of G. Marchant. Email exchange with G. Marchant re: N21 scope of work.
6/7/2022	A.P.	0.25	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.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Email correspondence with Straus & Associates re: closing binders and payment of S. Braverman invoice.
6/9/2022	A.R.	0.25	Review revised 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.	0.25	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.
6/15/2022	A.P.	0.25	Voice message and telephone discussion with CRA representative confirming correct entity names appear on documents re: new HST accounts.
6/15/2022	A.R.	0.25	Email exchange with J. McGlade of Resort Lifestyle Communities re: sale of Sumter County, Florida property.
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.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
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 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 TRAILWINDS LP AND
LEGACY LIFESTYLES TRAILWINDS GP INC.**

CLIENT #223115.001

INTERIM BILLING

INVOICE #42590

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

Time Charges and Expenses:

A. Rutman, Partner	A.R.	2.50 hours @	\$685.00 per hour	\$	1,712.50
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
				\$	1,895.00
				\$	Miscellaneous disbursements (copies, mail, etc.)
					5.97
				\$	1,900.97
				\$	H.S.T.
					247.13
				\$	Total Balance Due
					2,148.10

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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.
7/7/2022	A.R.	0.50	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 correspondence from counsel re: amendments to N21 Agreement.



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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
7/18/2022	A.R.	0.25	Call with I. James of Dentons re: outstanding invoice; email correspondence with Dentons re: amendment to invoice.
7/18/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
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.

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**ONTARIO
SUPERIOR COURT OF JUSTICE**

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

CLIENT #223115.001

INTERIM BILLING

INVOICE #42604

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

Time Charges and Expenses:

A. Rutman, Partner	A.R.	5.50 hours @	\$685.00 per hour	\$	3,767.50
A. Palmer	A.P.	1.25 hours @	\$250.00 per hour	\$	312.50
R. DaSilva	R.D.	1.50 hours @	\$240.00 per hour	\$	360.00
					\$ 4,440.00
Total fees					\$ 4,440.00
Miscellaneous disbursements (copies, mail, etc.)					\$ 5.21
					\$ 4,445.21
H.S.T.					\$ 577.88
					\$ 5,023.09
Total Balance Due					\$ 5,023.09

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
8/3/2022	A.R.	0.25	Call with counsel. Various email correspondence with G. Marchant re: Phase 1 budgets. Email correspondence to counsel re: D. Lawson budgets. Email correspondence to D. Lawson re: budgets.
8/4/2022	A.R.	0.25	Call with G. Marchant. Call with D. Lawson re: budgets. Review email correspondence and amendments to second draft report to creditors from counsel; engage in email correspondence re: same. Review correspondence from Northscape Lawn re: Ft. Myers violation.
8/5/2022	A.R.	0.25	Conference call with counsel. Review correspondence from D. Lawson re: Phase 1 service fees and development fee; email correspondence to counsel re: same. Review correspondence re: Ft. Myers permit application fee. Review email correspondence from counsel re: draft Second Report to Creditors.
8/8/2022	A.R.	0.25	Review transcribed notes of conversation with D. Lawson. Call with Hillmount re: funding; email correspondence to counsel re: same. Email correspondence and call with E. Rowe of CBRE re: Florida portfolio package. Forward D. Lawson budgets to Hillmount. Email correspondence with counsel re: Second Report to Creditors.
8/9/2022	A.R.	0.25	Review correspondence from counsel re: update on status hearing in United States; email correspondence re: lender additional funding for development. Email correspondence and call with E. Rowe of CBRE and Y. Levinson of Hillmount Capital.
8/9/2022	R.D.	0.50	Banking administration. Update Statement of Receipts and Disbursements. Matters re: ERP fee payment.
8/11/2022	A.R.	0.25	Review file and documents. Email correspondence to counsel re: update on additional funding by Hillmount Capital.


<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
8/15/2022	A.R.	0.50	Review Barclay draw request documents and correspondence to Farley Cohen. Call with Y. Levinson. Email correspondence with G. Marchant.
8/16/2022	R.D.	0.50	Banking administration. Update Statement of Receipts and Disbursements.
8/17/2022	A.R.	0.50	Review correspondence from Hillmount re: term sheet, budget and costs. Review budget and costs to closing; forward same to Hillmount Capital. Call with Y. Levinson. Email correspondence with Northscape Lawn re: Ft. Myers and lot mowing. Email correspondence with G. Marchant re: scheduling of call re: Barclays. Email correspondence with counsel re: Hillmount funding and updated report to creditors. Email correspondence with R. DaSilva re: outstanding realty taxes.
8/18/2022	A.R.	0.50	Call with G. Marchant re: Barclays. Numerous email correspondence with Y. Levinson re: updated budget and financing. Email correspondence with R. DaSilva re: outstanding realty taxes.
8/18/2022	R.D.	0.50	Search county websites for update on outstanding taxes, statements and due dates; email correspondence to A. Rutman re: same.
8/19/2022	A.P.	0.25	July 2022 bank reconciliations.
8/19/2022	A.R.	0.25	Call with Hillmount Capital re: budget and financing. Call with K. Kraft. Review Northscape Lawn invoice re: Ft. Myers mowing. Engaged in various email correspondence with Hillmount Capital re: draft amendment to Term Sheet. Email correspondence with counsel re: term sheet.
8/22/2022	A.R.	0.25	Email correspondence with G. Marchant re: Pace-Equity; conference call with G. Marchant. Review updated creditors report; various email correspondence and call with counsel re: same. Email

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			correspondence with D. Lawson re: status of projects and funding.
8/23/2022	A.R.	0.25	Conference call with counsel. Conference call with G. Marchant. Numerous email correspondence with counsel re: Creditors Report; review and finalize. Email correspondence and call with D. Lawson re: update.
8/24/2022	A.P.	0.25	Finalize emails and circulate Second Report to Creditors.
8/24/2022	A.R.	0.25	Various calls and email correspondence with creditors re: Second Report to Creditors. Email correspondence to G. Marchant re: Barclay documents. Call with G. Marchant. Email correspondence with Northscape Lawn re: quote for moving of Ft. Myers property.
8/25/2022	A.P.	0.50	Calls to RBC Main office to obtain the contact for their legal department. Locate RBC law group via online search. Prepare first interim statement of receiver based on review of Second Report to Creditors and forward to A. Rutman for review and comments, finalize, have signed A. Rutman and fax to OSB.
8/25/2022	A.R.	0.25	Call with S. Straus re: update status. Calls with various investors re: creditors report and update. Email correspondence to K. Kraft re: scheduling of court date. Review draft 246 reports; email correspondence with A. Palmer re: same. Email correspondence re: Northscape Lawn mowing and payment of invoice. Email exchange with Trailwinds investor.
8/26/2022	A.P.	0.25	Follow up letter to RBC law group sent by fax and email.
8/26/2022	A.R.	0.50	Email correspondence with S. Straus re: amended term sheet, scheduling of court date and title updates on properties. Various email correspondence re: scheduling of motion re: increasing Receiver's

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			borrowing and approval of redevelopment of projects. Email correspondence with D. Lawson re: development agreement. Review draft Cubicle Software lease document. Review email correspondence from G. Roberts re: comments to Receiver's Second Report, opposition of Receiver's motion and seeking an order to sell the properties; email exchange with counsel re: same. Review amended term sheet; email correspondence with counsel re: same. Email correspondence with G. Marchant re: costs to closing.
8/29/2022	A.R.	0.25	Call with Farley Cohen. Engaged in numerous email correspondence with counsel re: motion, financing, sale, appraisals and next steps; arrange call to discuss same. Review proposed tax notice for Destin and Trailwinds. Email exchange with counsel re: comments to Development Services Agreement. Email correspondence with Hillmount re: comments to term sheet.
8/30/2022	A.R.	0.25	Conference call with counsel. Review proposed taxes for OCOEE. Email correspondence re: scheduling of motion.
8/31/2022	A.R.	0.25	Email correspondence with Hillmount re: amendments to term sheet and scheduling of call to discuss same. Email correspondence with counsel re: Twisted Rock Agreement; review suggested amendments by counsel. Review email correspondence from Don Lawson re: reference.

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

This is Exhibit "B" 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.**

SUMMARY OF FEES
NOVEMBER 2, 2021 TO AUGUST 31, 2022

Exhibit B

Legacy Lifestyles Destin LP
Legacy Lifestyles Destin GP Inc.
Legacy Lifestyles Destin Property LLC

<u>Period</u>	<u>Fees</u>	<u>Disbursements</u>	<u>HST</u>	<u>Total</u>
November 2, 2021 to February 28, 2022	\$ 12,806.25	\$ 37.78	\$ 1,669.72	\$ 14,513.75
March 1 - 31, 2022	\$ 5,765.00	\$ 348.15	\$ 794.71	\$ 6,907.86
April 1 - 30, 2022	\$ 3,450.00	\$ 4.61	\$ 449.10	\$ 3,903.71
May 1 - 31, 2022	\$ 6,807.50	\$ 45.65	\$ 890.91	\$ 7,744.06
June 1 - 30, 2022	\$ 3,167.50	\$ 82.96	\$ 422.56	\$ 3,673.02
July 1 - 31, 2022	\$ 2,066.25	\$ 5.96	\$ 269.39	\$ 2,341.60
August 1 - 31, 2022	\$ 4,502.50	\$ 5.21	\$ 586.00	\$ 5,093.71
	\$ 38,565.00	\$ 530.32	\$ 5,082.39	\$ 44,177.71

Legacy Lifestyles Summerlin LP
Legacy Lifestyles Summerlin GP Inc.
Legacy Lifestyles Ft. Myers Property LLC

<u>Period</u>	<u>Fees</u>	<u>Disbursements</u>	<u>HST</u>	<u>Total</u>
November 2, 2021 to February 28, 2022	\$ 12,891.25	\$ 37.79	\$ 1,680.78	\$ 14,609.82
March 1 - 31, 2022	\$ 5,765.00	\$ 348.15	\$ 794.71	\$ 6,907.86
April 1 - 30, 2022	\$ 3,621.25	\$ 4.61	\$ 471.36	\$ 4,097.22
May 1 - 31, 2022	\$ 6,807.50	\$ 45.64	\$ 890.91	\$ 7,744.05
June 1 - 30, 2022	\$ 3,107.50	\$ 82.96	\$ 414.76	\$ 3,605.22
July 1 - 31, 2022	\$ 2,066.25	\$ 5.97	\$ 269.39	\$ 2,341.61
August 1 - 31, 2022	\$ 4,440.00	\$ 5.21	\$ 577.88	\$ 5,023.09
	\$ 38,698.75	\$ 530.33	\$ 5,099.78	\$ 44,328.86

Legacy Lifestyles Trailwinds LP
Legacy Lifestyles Trailwinds GP Inc.
Legacy Lifestyles Trailwinds Property LLC

<u>Period</u>	<u>Fees</u>	<u>Disbursements</u>	<u>HST</u>	<u>Total</u>
November 2, 2021 to February 28, 2022	\$ 12,891.25	\$ 37.79	\$ 1,680.78	\$ 14,609.82
March 1 - 31, 2022	\$ 5,656.25	\$ 348.15	\$ 780.57	\$ 6,784.97
April 1 - 30, 2022	\$ 3,621.25	\$ 4.61	\$ 471.36	\$ 4,097.22
May 1 - 31, 2022	\$ 6,747.50	\$ 45.64	\$ 883.11	\$ 7,676.25
June 1 - 30, 2022	\$ 3,167.50	\$ 82.96	\$ 422.56	\$ 3,673.02
July 1 - 31, 2022	\$ 1,895.00	\$ 5.97	\$ 247.13	\$ 2,148.10
August 1 - 31, 2022	\$ 4,440.00	\$ 5.21	\$ 577.88	\$ 5,023.09
	\$ 38,418.75	\$ 530.33	\$ 5,063.38	\$ 44,012.46

Legacy Lifestyles Ocoee LP
Legacy Lifestyles Ocoee GP Inc.
Legacy Lifestyles Ocoee Property LLC

<u>Period</u>	<u>Fees</u>	<u>Disbursements</u>	<u>HST</u>	<u>Total</u>
November 2, 2021 to February 28, 2022	\$ 12,782.50	\$ 37.79	\$ 1,666.64	\$ 14,486.93
March 1 - 31, 2022	\$ 5,656.25	\$ 348.16	\$ 780.57	\$ 6,784.98
April 1 - 30, 2022	\$ 3,621.25	\$ 4.61	\$ 471.36	\$ 4,097.22
May 1 - 31, 2022	\$ 6,747.50	\$ 45.65	\$ 883.11	\$ 7,676.26
June 1 - 30, 2022	\$ 3,107.50	\$ 82.96	\$ 414.76	\$ 3,605.22
July 1 - 31, 2022	\$ 2,066.25	\$ 5.96	\$ 269.39	\$ 2,341.60
August 1 - 31, 2022	\$ 4,502.50	\$ 5.21	\$ 586.00	\$ 5,093.71
	\$ 38,483.75	\$ 530.34	\$ 5,071.83	\$ 44,085.92

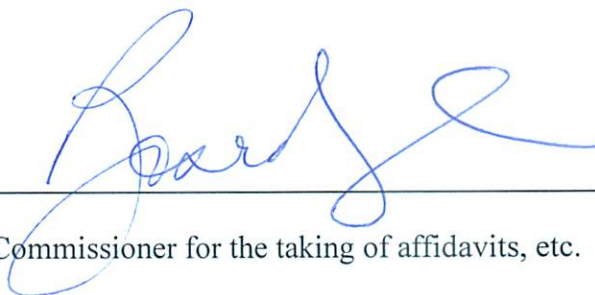
Legacy Lifestyles Longleaf LP
Legacy Lifestyles Longleaf GP Inc.
Legacy Lifestyles Longleaf Property LLC

<u>Period</u>	<u>Fees</u>	<u>Disbursements</u>	<u>HST</u>	<u>Total</u>
November 2, 2021 to February 28, 2022	\$ 12,806.25	\$ 37.79	\$ 1,669.73	\$ 14,513.77
March 1 - 31, 2022	\$ 5,656.25	\$ 348.16	\$ 780.57	\$ 6,784.98
April 1 - 30, 2022	\$ 3,621.25	\$ 4.61	\$ 471.36	\$ 4,097.22
May 1 - 31, 2022	\$ 6,747.50	\$ 45.64	\$ 883.11	\$ 7,676.25
June 1 - 30, 2022	\$ 3,167.50	\$ 82.96	\$ 422.56	\$ 3,673.02
July 1 - 31, 2022	\$ 2,066.25	\$ 5.96	\$ 269.39	\$ 2,341.60
August 1 - 31, 2022	\$ 4,502.50	\$ 5.21	\$ 586.00	\$ 5,093.71
	\$ 38,567.50	\$ 530.33	\$ 5,082.72	\$ 44,180.55

TOTAL FEES

\$ 192,733.75 \$ 2,651.65 \$ 25,400.10 \$ 220,785.50

This is Exhibit "C" 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 Zeifman Partners Inc.
Expires October 25, 2022.**

PERSONNEL SUMMARY
NOVEMBER 2, 2021 TO AUGUST 31, 2022

Exhibit C

Legacy Lifestyles Destin LP
Legacy Lifestyles Destin GP Inc.
Legacy Lifestyles Destin Property LLC

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
A. Rutman	49.00	\$ 685.00	\$ 33,565.00
R. Konovalov	0.50	\$ 335.00	\$ 167.50
A. Palmer	9.25	\$ 250.00	\$ 2,312.50
R. DaSilva	10.50	\$ 240.00	\$ 2,520.00
	<u>69.25</u>		<u>\$ 38,565.00</u>

Legacy Lifestyles Summerlin LP
Legacy Lifestyles Summerlin GP Inc.
Legacy Lifestyles Ft. Myers Property LLC

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
A. Rutman	49.50	\$ 685.00	\$ 33,907.50
R. Konovalov	0.25	\$ 335.00	\$ 83.75
A. Palmer	8.75	\$ 250.00	\$ 2,187.50
R. DaSilva	10.50	\$ 240.00	\$ 2,520.00
	<u>69.00</u>		<u>\$ 38,698.75</u>

Legacy Lifestyles Trailwinds LP
Legacy Lifestyles Trailwinds GP Inc.
Legacy Lifestyles Trailwinds Property LLC

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
A. Rutman	49.00	\$ 685.00	\$ 33,565.00
R. Konovalov	0.25	\$ 335.00	\$ 83.75
A. Palmer	9.00	\$ 250.00	\$ 2,250.00
R. DaSilva	10.50	\$ 240.00	\$ 2,520.00
	<u>68.75</u>		<u>\$ 38,418.75</u>

Legacy Lifestyles Ocoee LP
Legacy Lifestyles Ocoee GP Inc.
Legacy Lifestyles Ocoee Property LLC

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
A. Rutman	49.00	\$ 685.00	\$ 33,565.00
R. Konovalov	0.25	\$ 335.00	\$ 83.75
A. Palmer	9.50	\$ 250.00	\$ 2,375.00
R. DaSilva	10.25	\$ 240.00	\$ 2,460.00
	<u>69.00</u>		<u>\$ 38,483.75</u>

Legacy Lifestyles Longleaf LP
Legacy Lifestyles Longleaf GP Inc.
Legacy Lifestyles Longleaf Property LLC

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
A. Rutman	49.00	\$ 685.00	\$ 33,565.00
R. Konovalov	0.50	\$ 335.00	\$ 167.50
A. Palmer	9.50	\$ 250.00	\$ 2,375.00
R. DaSilva	10.25	\$ 240.00	\$ 2,460.00
	<u>69.25</u>		<u>\$ 38,567.50</u>

TOTAL 345.25 \$ 192,733.75

AVERAGE HOURLY RATE \$ 558.24

Appendix “R”
to the First Report of the Receiver

Court File No. CV-22-00674717-00CL & CV-21-00668821-00CL

Court File No. CV-21-00668821-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

**BERKID INVESTMENTS LIMITED, ROBERT BARRON, THORNBRIDGE CAPITAL
INC., LUCY BER, SUSAN LATREMOILLE, JAMES MACDONALD, SCOTT
TUPLING, NADA TUPLING, TMP INVESTMENTS INC., MARK PIEROG, TARA
PIEROG, RON LAPSKER, 1392530 ONTARIO INC., LANGFORD GRAIN INC., FORE
BEARS FORENSIC SCIENCE INC., FESTIVUS HOLDINGS INC., STEVEN FREIMAN
AND GREGORY IP**

Plaintiffs

- and -

**HUNTER MILBORNE, GREGORY MARCHANT, MM REALTY PARTNERS
INTERNATIONAL, MM REALTY PARTNERS INTERNATIONAL INC., LEGACY
LIFESTYLE DESTIN LIMITED PARTNERSHIP, LEGACY LIFESTYLE DESTIN GP
INC., LEGACY LIFESTYLE SUMMERLIN LIMITED PARTNERSHIP, LEGACY
LIFESTYLE SUMMERLIN GP INC. LEGACY LIFESTYLE TRAILWINDS LIMITED
PARTNERSHIP, LEGACY LIFESTYLE TRAILWINDS GP INC., WAVERLEY
CORPORATE FINANCE SERVICES LTD. and MORGAN MARCHANT**

Defendants

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

APPLICATION UNDER section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C., C. B-3, as amended, and section 101 of the *Courts of Justice Act*, R.S.O. 1990, C. C-43, as amended

AFFIDAVIT OF SARA-ANN WILSON
(sworn September 8, 2022)

I, **SARA-ANN WILSON**, of the Town of Oakville, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am Counsel with Dentons Canada LLP (“**Dentons**”), as such, I have knowledge of the matters to which I hereinafter depose.
2. Pursuant to an Amended Order dated February 11, 2022 (the “**Receivership Order**”), Zeifman Partners Inc. was appointed as receiver (the “**Receiver**”) of the assets, properties and undertakings 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.

3. The Receiver retained Dentons as counsel to advise it with regard to the matters related to its appointment and the exercise of its powers and performance of its duties.
4. The Receivership Order provides at paragraph 24 that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts.
5. The Receivership Order provides at paragraph 25 that the Receiver, and counsel to the Receiver, shall pass their accounts from time to time.
6. Dentons fees and disbursements for each Real Property (as defined in the Receivership Order and described in Schedule “A” thereto) are accounted for separately. The Dentons fees and disbursements for the period from February 2, 2022, to August 31, 2022 (the “**Fee Period**”), are set out in the invoices rendered to the Receiver (collectively, the “**Invoices**”). The Invoices are a fair and accurate description of the services provided, the disbursements incurred and the amounts charged by Dentons. A copy of the Invoices relating to the five Real Properties are attached hereto as follows:
 - (a) Longleaf – **Exhibit “A”**;

- (b) Summerlin – **Exhibit “B”**;
 - (c) Destin – **Exhibit “C”**;
 - (d) Ocoee – **Exhibit “D”**; and
 - (e) Trailwinds/Wildwood – **Exhibit “E”**.
7. Attached and marked as **Exhibit “F”** hereto is a schedule summarizing the Invoices, the total billable hours charged per invoice, the total fees charged per invoice along with the average hourly rate charged per invoice.
8. Attached and marked as **Exhibit “G”** hereto is a schedule summarizing the respective years of call and standard billing rates of each of the lawyers at Dentons who acted for the Receiver.
9. To the best of my knowledge, the rates charged by Dentons throughout the course of these proceedings are comparable to the rates charged by other law firms in the Toronto market for the provision of similar services.
10. I make this affidavit in support of the motion for, among other things, approval of the fees and disbursements of the Receiver’s counsel and for no other or improper purpose.

SWORN by Sara-Ann Wilson of the Town of Oakville, in the Province of Ontario, before me at the City of Toronto in the Province of Ontario on September 8, 2022 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for Taking Affidavits, etc.
Daniel Loberto
LSO # 79632Q



SARA-ANN WILSON

THIS IS EXHIBIT "A" REFERRED TO IN THE
AFFIDAVIT OF SARA-ANN WILSON SWORN
BEFORE ME THIS 8th DAY OF SEPTEMBER, 2022.



A Commissioner for Taking Affidavits, etc.

大成 DENTONSDentons Canada LLP
77 King Street West, Suite 400
Toronto-Dominion Centre
Toronto, ON, Canada M5K 0A1T 416 863 4511
F 416 863 4592

dentons.com

Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto ON M6A 1Y7Attention: Allan Rutman
Partner**INVOICE # 3653651**GST/HST # R121996078
QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
February 28, 2022	584164-000005	Kenneth Kraft

Zeifman Partners Inc.
Re: "Receivership of Legacy Lifestyle Longleaf Property LLC".

Professional Fees	\$ 7,798.00
Other Fees/Charges	233.94
	<hr/>
HST (13.0%) on \$8,031.94	1,044.15
	<hr/>
Total Amount Due	<u>\$ 9,076.09</u> CAD

DENTONS CANADA LLP

DocuSigned by:

Per: EA22CA41042E476...
Kenneth Kraft

Payment Options:**Cheques:**

Cheques payable to Dentons Canada LLP and mailed to the above noted address.

Wire Transfer:Bank of Montreal
1st Canadian Place, Toronto, ON
Swift Code: BOFMCAM2
Bank ID: 001 Transit: 00022
CAD Funds Bank Account : 0004-324**Credit Card:**

Payments are accepted via telephone, email or fax. We accept American Express, MasterCard or Visa (please circle one).

Card No. _____ Expiry Date: _____ Card Verification Code (CVC): _____

Amount: _____ Cardholder Name: _____

Signature: _____

Internet Banking:Accepted at most financial institutions. Your payee is Dentons Canada LLP and your account number is 584164. Please email us at AR.Canada@dentons.com referencing invoice number and payment amount.**Interac e-Transfer:**e-Transfer funds to AR.Canada@dentons.com referencing invoice number in message. Please use matter number referenced on your invoice as the password. Alternatively, send password to AR.Canada@dentons.com in separate email.

Please email us at AR.Canada@dentons.com referencing invoice number and payment amount.
Payment due on receipt. Interest will be charged at the rate of 1.3% per annum on all outstanding amounts over 30 days.

Invoice Detail

TO PROFESSIONAL SERVICES RENDERED in connection with the above noted matter:

Date	Timekeeper	Description of Work
02-Feb-22	Sara-Ann Wilson	Call with Ken Kraft regarding receivership order. Review and revise receivership order and email to Ken Kraft. Emails regarding comments on receivership order.
02-Feb-22	Kenneth Kraft	Initial discussions with Allan Rutman on background. Brief Sara-Ann Wilson. Start working on revisions to order. Review background material.
03-Feb-22	Sara-Ann Wilson	Review revised receivership order and further revise. Emails to and from Ken Kraft regarding receivership order. Instructions to Amanda Campbell regarding receivership order and email to Allan Rutman. Emails regarding call to discuss receivership order.
03-Feb-22	Kenneth Kraft	Engaged in meetings and working on bringing consensus to receivership application.
04-Feb-22	Sara-Ann Wilson	Review further revised receivership order. call with Ken Kraft and Allan Rutman regarding receivership order. Revise receivership order. Review and respond to email from Allan Rutman. Further revise order and emails regarding same. Call with Allan Rutman regarding draft order.
04-Feb-22	Kenneth Kraft	Reviewing revisions to draft order and related email exchange.
05-Feb-22	Kenneth Kraft	Review and respond to emails.
06-Feb-22	Sara-Ann Wilson	Review and respond to emails from Allan Rutman and Ken Kraft regarding draft receivership order. Revise draft order and email to Ken Kraft and Allan Rutman. Further comments on draft order and further revise. Email revised draft order. Email to Gary Roberts et al regarding receivership order and enclose revised draft.
06-Feb-22	Kenneth Kraft	Working on receivership order and related email exchanges.
07-Feb-22	Sara-Ann Wilson	Review emails from Gary Roberts regarding draft order. Review affidavit of Gregory Marchant. Emails regarding draft order. Review email from Allan Rutman regarding appraisals. Emails regarding service list and instructions regarding same. Emails regarding call to discuss draft order. Review emails from Arnold Zweig and Greg Marchant. Call with Allan Rutman and Arnold Zweig regarding receivership and appraisals. Draft email regarding appointment. Call with Allan Rutman. Review comments on draft order and further revise.

Date	Timekeeper	Description of Work
07-Feb-22	Kenneth Kraft	Engaged in numerous discussions, meetings, and emails related to receivership application.
08-Feb-22	Sara-Ann Wilson	Review emails from Greg Marchant and Allan Rutman. Revise receivership order and email. Review emails regarding appraisals. Various emails regarding caselines. Emails regarding call to discuss order. Various emails regarding calls. Review and consider comments on receivership order from Michael Katzman. Call with investors counsel and regarding draft order. Call with inspector and counsel regarding draft order. Revise draft order and email to receiver.
08-Feb-22	Kenneth Kraft	Working on receivership order issues and related emails and discussions.
09-Feb-22	Sara-Ann Wilson	Review comments on draft order and further revise. Review emails from counsel regarding draft order and inspector appointment. Circulate draft order. Call with counsel regarding draft order. Revise draft order. Receipt and review of comments on draft order and further revise. Emails to and from Ken Kraft and Allan Rutman on draft order. Review comments on draft order from Allan Rutman and call to discuss. Further revise order and circulate.
09-Feb-22	Kenneth Kraft	Engaged in addressing receivership issues.
10-Feb-22	Sara-Ann Wilson	Review comments on draft order from Michael Katzman and revise order. Circulate order. Call with counsel regarding order. Revise order and circulate. Emails regarding revised order and further revise. Email to court enclosing order. Instructions regarding caselines. Further emails and revisions to draft order.
10-Feb-22	Kenneth Kraft	Meeting with counsel and working to address various matters to resolve issues ahead of tomorrow's attendance and numerous related emails.
11-Feb-22	Sara-Ann Wilson	Review and respond to email from Philip Millar regarding zoom link. Review and respond to emails regarding draft order. Instructions to Amanda Campbell regarding revising order and uploading to caselines. Review email from Ken Kraft regarding revisions to order. Emails regarding caselines and instructions to Amanda Campbell regarding same. Review email to court enclosing order.
11-Feb-22	Kenneth Kraft	Final preparation for and attend receivership application hearing before Justice Conway. Follow up with Michael Katzman on revisions to Schedule C. Follow up on both having order finalized and on undertaking to resolve Caselines matter. Review endorsement and email exchanges with Registrar and Justice Conway to correct references.

Date	Timekeeper	Description of Work
14-Feb-22	Sara-Ann Wilson	Review and respond to emails regarding receivership order and revise same.
14-Feb-22	Kenneth Kraft	Addressing need to revise receivership order to address various errors and omissions and working on same and to confirm appropriate names of title holders and legal descriptions.
15-Feb-22	Rennie Ali	Receive and review email instructions from Sara Wilson. Conduct NUANs and corporate search with respect to Legacy Lifestyles Longleaf LP. Reviewing same. Various correspondence regarding the foregoing.
15-Feb-22	Sara-Ann Wilson	Review and respond to emails regarding caselines. Review and respond to emails regarding receivership order. Instructions regarding searches and review email from Rennie Ali. Revise and finalize amended order and circulate. Review and respond to emails from counsel regarding order.
15-Feb-22	Kenneth Kraft	Dealing with necessary amendments to receivership order.
16-Feb-22	Sara-Ann Wilson	Instructions regarding possible chambers appointment and review emails to and from court. Follow up emails to counsel regarding amended order and review responses.
16-Feb-22	Kenneth Kraft	Further email exchanges to obtain consent to amended receivership order.
17-Feb-22	Sara-Ann Wilson	Instructions to Amanda Campbell regarding amended order and review email regarding same.
17-Feb-22	Kenneth Kraft	Various emails. Review final version of amended order for Justice Conway.
18-Feb-22	Sara-Ann Wilson	Email to court regarding amended receivership order. Receipt of amended order and instructions regarding same.
18-Feb-22	Kenneth Kraft	Follow up with amended order to Justice Conway and related email exchanges.
22-Feb-22	Sara-Ann Wilson	Receipt and review of notice of appointment of receiver.
22-Feb-22	Kenneth Kraft	Email notices.
23-Feb-22	Sara-Ann Wilson	Review emails from the court regarding issuance of orders and instructions regarding same. Review service letter. Instructions regarding service of orders and endorsements.
23-Feb-22	Kenneth Kraft	Emails.
24-Feb-22	Sara-Ann Wilson	Review email from Ken Wootton regarding investor names.
24-Feb-22	Kenneth Kraft	Emails.

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Longleaf Property LLC".

INVOICE 3653456

Page 5 of 5

Matter # 584164-000005

Timekeeper	Hours	Rate	Fees
Kenneth Kraft	3.7	1,040.00	3,848.00
Rennie Ali	0.1	250.00	25.00
Sara-Ann Wilson	5.0	785.00	3,925.00
Total	8.8		\$7,798.00

TOTAL PROFESSIONAL FEES \$ **7,798.00**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 233.94

TOTAL TAXABLE OTHER FEES/CHARGES \$ **233.94**

TOTAL OTHER FEES/CHARGES **233.94**

TOTAL FEES AND OTHER FEES/CHARGES \$ **8,031.94**

TAXES

HST (13.0%) on Professional Fees of \$7,798.00 \$ 1,013.74

HST (13.0%) on Taxable Disbursements of \$233.94 30.41

TOTAL TAXES **1,044.15**

TOTAL AMOUNT DUE **\$ 9,076.09 CAD**

大成 DENTONS

Dentons Canada LLP
77 King Street West, Suite 400
Toronto-Dominion Centre
Toronto, ON, Canada M5K 0A1

T 416 863 4511
F 416 863 4592

dentons.com

Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto ON M6A 1Y7

Attention: Allan Rutman
Partner

INVOICE # 3659903

GST/HST # R121996078
QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
March 31, 2022	584164-000005	Kenneth Kraft

Zeifman Partners Inc.
Re: "Receivership of Legacy Lifestyle Longleaf Property LLC".

Professional Fees	\$ 2,656.50
Other Fees/Charges	79.70
	<hr/>
HST (13.0%) on \$2,736.20	355.71
	<hr/>
Total Amount Due	<u>\$ 3,091.91</u> CAD

DENTONS CANADA LLP

DocuSigned by:

Per: EA22CA41042E476
Kenneth Kraft

Payment Options:**Cheques:**

Cheques payable to Dentons Canada LLP and mailed to the above noted address.

Wire Transfer:

Bank of Montreal
1st Canadian Place, Toronto, ON
Swift Code: BOFMCAM2
Bank ID: 001 Transit: 00022
CAD Funds Bank Account : 0004-324

Credit Card:

Payments are accepted via telephone, email or fax. We accept American Express, MasterCard or Visa (please circle one).

Card No. _____ Expiry Date: _____ Card Verification Code (CVC): _____

Amount: _____ Cardholder Name: _____

Signature: _____

Internet Banking:

Accepted at most financial institutions. Your payee is Dentons Canada LLP and your account number is 584164. Please email us at AR.Canada@dentons.com referencing invoice number and payment amount.

Interac e-Transfer:

e-Transfer funds to AR.Canada@dentons.com referencing invoice number in message. Auto-deposit is setup on our accounts and therefore no password required.

Please email us at AR.Canada@dentons.com referencing invoice number and payment amount.
Payment due on receipt. Interest will be charged at the rate of 8% per annum on all outstanding amounts over 30 days.

Invoice Detail

TO PROFESSIONAL SERVICES RENDERED in connection with the above noted matter:

Date	Timekeeper	Description of Work
01-Mar-22	Sara-Ann Wilson	Review emails from Ken Kraft and Allan Rutman regarding appraisals. Instructions regarding consolidation of proceedings and review memo to registrar.
09-Mar-22	Ellery O'Hara	Call with Jay Duffield and Vivian Poon to discuss next steps in regards to the receivership proceedings.
09-Mar-22	Jay Duffield	Telephone call with Greg Marchant regarding background and status of re-financing. Consider issues and telephone call with Ellery O'Hara and Vivian Poon regarding next steps. Email and telephone call with Ken Kraft regarding same.
09-Mar-22	Kenneth Kraft	Discuss developments with Jay Duffield.
11-Mar-22	Kenneth Kraft	Update email exchanges with Allan Rutman.
14-Mar-22	Kenneth Kraft	Update discussion with Allan Rutman.
17-Mar-22	Kenneth Kraft	Email exchanges regarding Florida real property registration issues.
18-Mar-22	Sara-Ann Wilson	Review Hillmount term sheet. Emails regarding term sheet.
18-Mar-22	Kenneth Kraft	Reviewing draft term sheet and providing comments and related email exchanges.
21-Mar-22	Sara-Ann Wilson	Review revised term sheet and email chain regarding comments. Email to Allan Rutman regarding term sheet and review responding email. Call with Ken Kraft regarding term sheet. Calls with Allan Rutman regarding term sheet and mortgages. Emails regarding term sheet. Review emails from Allan Rutman to Florida counsel.
21-Mar-22	Kenneth Kraft	Term sheet revisions and related email exchanges. Discussion with Sara-Ann Wilson and work on term sheet language. Discussing issues with Allan Rutman and Sara-Ann Wilson. Exchanges with Allan Rutman in regard to Farley Cohen's planned meeting with Greg Marchant.
23-Mar-22	Sara-Ann Wilson	Review emails regarding realty tax arrears. Review spreadsheet of tax arrears.
23-Mar-22	Kenneth Kraft	Updates on financing and addressing property tax arrears.
28-Mar-22	Kenneth Kraft	Update email exchanges from Skip Straus and Allan Rutman.

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Longleaf Property LLC".

INVOICE 3659459

Page 3 of 3

Matter # 584164-000005

Date	Timekeeper	Description of Work
29-Mar-22	Sara-Ann Wilson	Review emails from Florida counsel and Allan Rutman regarding mortgages.
29-Mar-22	Kenneth Kraft	Email exchanges and telephone call with Allan Rutman to discuss insurance issues.
31-Mar-22	Sara-Ann Wilson	Review emails regarding tax sales and call to discuss same.
31-Mar-22	Kenneth Kraft	Email updates on property taxes and other issues related to title insurance. Telephone call with Allan Rutman.

Timekeeper	Hours	Rate	Fees
Ellery O'Hara	0.5	440.00	220.00
Jay Duffield	0.2	850.00	170.00
Kenneth Kraft	1.5	1,040.00	1,560.00
Sara-Ann Wilson	0.9	785.00	706.50
Total	3.1		\$2,656.50

TOTAL PROFESSIONAL FEES \$ **2,656.50**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 79.70

TOTAL TAXABLE OTHER FEES/CHARGES \$ **79.70**

TOTAL OTHER FEES/CHARGES 79.70

TOTAL FEES AND OTHER FEES/CHARGES \$ **2,736.20**

TAXES

HST (13.0%) on Professional Fees of \$2,656.50 \$ 345.35

HST (13.0%) on Taxable Disbursements of \$79.70 10.36

TOTAL TAXES 355.71

TOTAL AMOUNT DUE \$ **3,091.91** CAD

大成 DENTONS

Dentons Canada LLP
77 King Street West, Suite 400
Toronto-Dominion Centre
Toronto, ON, Canada M5K 0A1

T 416 863 4511
F 416 863 4592

dentons.com

Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto ON M6A 1Y7

Attention: Allan Rutman
Partner

INVOICE # 3667995

GST/HST # R121996078
QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
April 30, 2022	584164-000005	Kenneth Kraft

Zeifman Partners Inc.
Re: "Receivership of Legacy Lifestyle Longleaf Property LLC".

Professional Fees	\$ 5,579.00
Other Fees/Charges	167.37
	<hr/>
HST (13.0%) on \$5,746.37	747.03
	<hr/>
Total Amount Due	<u>\$ 6,493.40 CAD</u>

DENTONS CANADA LLP

DocuSigned by:

Per: EA22CA41042E476...
Kenneth Kraft

Payment Options:**Cheques:**

Cheques payable to Dentons Canada LLP and mailed to the above noted address.

Wire Transfer:

Bank of Montreal
1st Canadian Place, Toronto, ON
Swift Code: BOFMCAM2
Bank ID: 001 Transit: 00022
CAD Funds Bank Account : 0004-324

Credit Card:

Payments are accepted via telephone, email or fax. We accept American Express, MasterCard or Visa (please circle one).

Card No. _____ Expiry Date: _____ Card Verification Code (CVC): _____

Amount: _____ Cardholder Name: _____

Signature: _____

Internet Banking:

Accepted at most financial institutions. Your payee is Dentons Canada LLP and your account number is 584164. Please email us at AR.Canada@dentons.com referencing invoice number and payment amount.

Interac e-Transfer:

e-Transfer funds to AR.Canada@dentons.com referencing invoice number in message. Auto-deposit is setup on our accounts and therefore no password required.

Please email us at AR.Canada@dentons.com referencing invoice number and payment amount.
Payment due on receipt. Interest will be charged at the rate of 8% per annum on all outstanding amounts over 30 days.

Invoice Detail

TO PROFESSIONAL SERVICES RENDERED in connection with the above noted matter:

Date	Timekeeper	Description of Work
01-Apr-22	Sara-Ann Wilson	Review various emails regarding chapter 15 filing.
01-Apr-22	Kenneth Kraft	Various emails. Conference call with Skip Straus, title insurers and Allan Rutman to review requirements and whether can avoid need for Ch. 15 proceeding. Telephone calls with Allan Rutman to review options. Numerous email exchanges with and telephone with Jim Irving to coordinate moving forward with Ch. 15 filing.
04-Apr-22	Sara-Ann Wilson	Review revised term sheet and emails regarding same. Call with Allan Rutman regarding term sheet. Review emails regarding chapter 15.
04-Apr-22	Kenneth Kraft	Review term sheet revisions and related email exchanges. Follow up on Ch. 15 application.
05-Apr-22	Sara-Ann Wilson	Review and revise US Chapter 15 materials. Various emails regarding Chapter 15 materials . Call with Allan Rutman. Review comments on Chapter 15 materials and consolidate. Review materials for consolidation. Review and consider organization charts and emails from Morgan Marchant regarding corporate structure. Further emails regarding Chapter 15 materials and further revise. Circulate comments on Chapter 15 materials to Dentons US. Discussion with Ken Kraft regarding US materials.
05-Apr-22	Kenneth Kraft	Reviewing drafts of Ch. 15 materials. Conference call with Allan Rutman and Sara-Ann Wilson to discuss various issues in connection with application and further discussion with Sara-Ann Wilson.
06-Apr-22	Sara-Ann Wilson	Receipt and review of dissolution of Florida companies and organizational charts. Receipt and review of final Chapter 15 materials and various emails regarding same.
06-Apr-22	Kenneth Kraft	Review revised drafts of Ch. 15 materials and various email exchanges in order to have materials finalized.
07-Apr-22	Sara-Ann Wilson	Various emails regarding Chapter 15 filings and filing fees. Review emails regarding update of filings.
07-Apr-22	Kenneth Kraft	Addressing issues related to filing of Ch. 15 proceedings. Telephone calls with Tom Maxson and Allan Rutman. Numerous emails.
08-Apr-22	Sara-Ann Wilson	Review emails regarding payment of filing fees. Review email from Gina Young regarding preliminary hearing.
08-Apr-22	Kenneth Kraft	Updates on Ch. 15 related matters.

Date	Timekeeper	Description of Work
11-Apr-22	Sara-Ann Wilson	Review and respond to emails regarding Chapter 15 preliminary hearing and zoom link.
11-Apr-22	Kenneth Kraft	Emails.
12-Apr-22	Sara-Ann Wilson	Review and respond to emails regarding call to discuss Chapter 15 filing.
13-Apr-22	Sara-Ann Wilson	Call with US counsel regarding preliminary Chapter 15 hearing . Attend Chapter 15 hearing via zoom. Call from James Irving regarding service list. Review service list and email to US counsel. Various emails regarding service of Chapter 15 materials. Review and respond to emails regarding call to discuss service of Chapter 15 notices.
13-Apr-22	Kenneth Kraft	Discussion to prepare for and then attend at Ch. 15 interim recognition hearing and a number of related email exchanges. Follow up on question of which creditors need to be served and on update note to Canadian creditors.
14-Apr-22	Sara-Ann Wilson	Emails regarding service list. Review emails regarding report to creditors. Review and revise report to creditors and email regarding same. Email comments to Allan Rutman. Emails regarding service of notice to creditors.
14-Apr-22	Kenneth Kraft	Emails on notice issues and update report. Review draft report and provided comments.
15-Apr-22	Sara-Ann Wilson	Review and respond to emails regarding service of Chapter 15 materials.
15-Apr-22	Kenneth Kraft	Review draft US notice and related email exchanges on service of materials.
18-Apr-22	Sara-Ann Wilson	Emails regarding Chapter 15 order. Emails regarding update to creditors and receipt and review of same.
18-Apr-22	Kenneth Kraft	Various update emails.
24-Apr-22	Sara-Ann Wilson	Review various emails regarding US stay of proceedings and tax sales.
24-Apr-22	Kenneth Kraft	Update email exchanges on Ch. 15 matters.
27-Apr-22	Kenneth Kraft	Update exchange with Jim Irving on Ch. 15 issues.
29-Apr-22	Sara-Ann Wilson	Receipt and review of proof of claim filed in Chapter 15 and review emails regarding same. Review email chain regarding title insurance.
29-Apr-22	Kenneth Kraft	Update email exchanges with Allan Rutman on readiness to proceed with financing and on request for legal opinion and follow up with Jim Irving.
30-Apr-22	Kenneth Kraft	Jim Irving email on proposed order revisions to address concerns of title insurer.

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Longleaf Property LLC".

INVOICE 3667463

Page 4 of 4

Matter # 584164-000005

Timekeeper	Hours	Rate	Fees
Kenneth Kraft	3.1	1,040.00	3,224.00
Sara-Ann Wilson	3.0	785.00	2,355.00
Total	6.1		\$5,579.00

TOTAL PROFESSIONAL FEES \$ **5,579.00**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 167.37

TOTAL TAXABLE OTHER FEES/CHARGES \$ **167.37**

TOTAL OTHER FEES/CHARGES 167.37

TOTAL FEES AND OTHER FEES/CHARGES \$ **5,746.37**

TAXES

HST (13.0%) on Professional Fees of \$5,579.00 \$ 725.27

HST (13.0%) on Taxable Disbursements of \$167.37 21.76

TOTAL TAXES 747.03

TOTAL AMOUNT DUE \$ **6,493.40** CAD



Dentons Canada LLP
77 King Street West, Suite 400
Toronto-Dominion Centre
Toronto, ON, Canada M5K 0A1

T 416 863 4511
F 416 863 4592

dentons.com

Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto ON M6A 1Y7

INVOICE # 3674307

GST/HST # R121996078
QST # 1086862448 TQ 0001

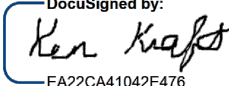
Attention: Allan Rutman
Partner

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
May 31, 2022	584164-000005	Kenneth Kraft

Zeifman Partners Inc.
Re: "Receivership of Legacy Lifestyle Longleaf Property LLC".

Professional Fees	\$ 6,648.50
Other Fees/Charges	199.46
	<hr/>
HST (13.0%) on \$6,847.96	890.24
	<hr/>
Total Amount Due	<u>\$ 7,738.20</u> CAD

DENTONS CANADA LLP

DocuSigned by:

 Per: _____
 EA22CA41042E476...
Kenneth Kraft

Payment Options:

Cheques:

Cheques payable to Dentons Canada LLP and mailed to the above noted address.

Wire Transfer:

Bank of Montreal
1st Canadian Place, Toronto, ON
Swift Code: BOFMCAM2
Bank ID: 001 Transit: 00022
CAD Funds Bank Account : 0004-324

Credit Card:

Payments are accepted via telephone, email or fax. We accept American Express, MasterCard or Visa (please circle one).

Card No. _____ Expiry Date: _____ Card Verification Code (CVC): _____

Amount: _____ Cardholder Name: _____

Signature: _____

Internet Banking:

Accepted at most financial institutions. Your payee is Dentons Canada LLP and your account number is 584164. Please email us at AR.Canada@dentons.com referencing invoice number and payment amount.

Interac e-Transfer:

e-Transfer funds to AR.Canada@dentons.com referencing invoice number in message. Auto-deposit is setup on our accounts and therefore no password required.

Please email us at AR.Canada@dentons.com referencing invoice number and payment amount.
Payment due on receipt. Interest will be charged at the rate of 8% per annum on all outstanding amounts over 30 days.

Invoice Detail

TO PROFESSIONAL SERVICES RENDERED in connection with the above noted matter:

Date	Timekeeper	Description of Work
02-May-22	Sara-Ann Wilson	Review and respond to emails regarding title insurance. Review email from Gina Young regarding Chapter 15 hearing and register for same. Review US order for virtual hearing. Review emails from US real estate counsel.
02-May-22	Kenneth Kraft	Email exchanges and telephone call with Allan Rutman to clarify title insurers' requirements.
04-May-22	Kenneth Kraft	Emails to clarify requirements from title insurer. Discussion with Sara-Ann Wilson. Instructions to start drafting letters from Canada and US to title insurer regarding authority to borrow and charge the lands.
05-May-22	Sara-Ann Wilson	Review email chain regarding title insurance. Review Receivership Order. Draft letter to title insurer. Review and respond to email from Ken Kraft. Revise letter to title insurer and email to Jim Irving and Allan Rutman.
05-May-22	Kenneth Kraft	Various emails and work on draft letter for title insurer to confirm Receiver's authority. Telephone call with Skip Straus and Allan Rutman to review title insurer's requirements. Further telephone call with Allan Rutman. Follow up email to Jim Irving and Gina Young regarding US requirements for title insurer.
06-May-22	Sara-Ann Wilson	Review emails regarding Chapter 15 hearing. Discussion with Ken Kraft. Email draft letter to US counsel and title insurer.
06-May-22	Kenneth Kraft	Further emails to follow up on status of hearing for Monday and to provide drafts of materials to title insurer and Skip Straus.
09-May-22	Sara-Ann Wilson	Review emails regarding draft recognition order and review revised order. Review and revise receiver's certificate. Prepare for and attend Chapter 15 hearing. Review emails regarding Chapter 15 hearing.
09-May-22	Kenneth Kraft	Review draft receiver's certificate. Review and comment on revisions to draft recognition order and on proposed Dentons US letter to title insurer and related email exchanges. Attend US recognition hearing. Follow up emails related to request for "certified" copy of order.
10-May-22	Sara-Ann Wilson	Receipt and review of revised term sheet. Review final term sheet. Receipt and review of issued recognition order. Review emails regarding real estate counsel. Instructions regarding letter to title insurer and review email from Ken Kraft regarding same. Emails regarding

Date	Timekeeper	Description of Work
		finalizing letters to title insurer.
10-May-22	Kenneth Kraft	Follow up in regard to financing and next steps to move forward.
11-May-22	Sara-Ann Wilson	Instructions regarding sending letter to title insurer. Receipt and review of final letter from Dentons US.
11-May-22	Kenneth Kraft	Finalize letter for title insurer. Various emails. Telephone call with Allan Rutman to discuss proceeding with financing and next steps.
12-May-22	Sara-Ann Wilson	Receipt and review of receiver's certificates.
12-May-22	Kenneth Kraft	Financing follow up emails.
16-May-22	Sara-Ann Wilson	Review emails from Allan Rutman and real estate counsel. Review loan documentation. Review emails regarding service of documents.
17-May-22	Sara-Ann Wilson	Review email exchanges with receiver and real estate counsel. Review order regarding charges. Email to real estate counsel regarding receiver's certificates. Review email from Ken Kraft.
17-May-22	Kenneth Kraft	Review and consider additional questions from title insurer.
18-May-22	Kenneth Kraft	Further email exchanges on outstanding issues and questions from title insurer on documentation to complete financing.
19-May-22	Sara-Ann Wilson	Review and respond to emails regarding documentation for title insurer and notarization of documents. Review subordination agreements.
19-May-22	Jay Duffield	Emails with Ken Kraft regarding Greg Marchant authority in connection with LLCs. Brief review of organizational chart and consider issues. Email and telephone call with Ellery O'Hara regarding issues and next steps. Further consider and follow-up email to Ellery O'Hara regarding approach.
19-May-22	Kenneth Kraft	Further email exchanges on documentation to complete financing. Telephone call with Skip Straus.
20-May-22	Sara-Ann Wilson	Review emails regarding documentation for title insurer.
20-May-22	Jay Duffield	Initial review of email from Ellery O'Hara regarding analysis of Greg Marchant authority in connection with LLCs. Consider same.
24-May-22	Sara-Ann Wilson	Review and respond to emails regarding affidavit in respect of receiver's certificates. Call from Skip Strauss. Review and revise affidavit. Review email from Alan Rutman regarding closing.
24-May-22	Ellery O'Hara	Emails and a call with Jay Duffield in connection with the decision making process at the property LLC level of the corporate structure.

Date	Timekeeper	Description of Work
24-May-22	Jay Duffield	Consider analysis and issues regarding Greg Marchant authority in connection with LLCs. Email and telephone call with Ellery O'Hara regarding same. Follow-up regarding same.
24-May-22	Kenneth Kraft	Emails related to affidavit.
25-May-22	Sara-Ann Wilson	Review and respond to email from Jay Duffield regarding Delaware LLCs and emails to and from Allan Rutman regarding same. Call with Allan Rutman regarding financing and next steps.
25-May-22	Jay Duffield	Consider and draft email regarding Greg Marchant authority in connection with LLCs. Revise and circulate same. Follow-up regarding same.
26-May-22	Kenneth Kraft	Emails.
27-May-22	Jay Duffield	Consider issues in connection with dissolution of LV and BV entities and implications for Greg Marchant's authority over LLCs. Follow-up regarding same.
28-May-22	Sara-Ann Wilson	Meet with notary for purposes of notarizing affidavit. Instructions regarding sending affidavit.
30-May-22	Sara-Ann Wilson	Forward sworn affidavit and instructions regarding same. Receipt and review of financial broker engagement agreement and various emails regarding same. Call with Allan Rutman. Review and revise financial broker engagement agreement and consider terms of same.
30-May-22	Jay Duffield	Consider issues in connection with dissolution of LV and BV entities and implications for Greg Marchant's authority over LLCs. Telephone call with Ellery O'Hara regarding same and next steps.
30-May-22	Kenneth Kraft	Various emails and review draft fee agreement. Conference call with Allan Rutman and Sara-Ann Wilson to discuss agreement and moving forward and to update investors.
31-May-22	Sara-Ann Wilson	Review and respond to emails from Allan Rutman regarding broker engagement. Review correspondence to investors. Mail affidavit to Florida counsel. Continue revising broker engagement agreement. Review emails from Jay Duffield and Ken Kraft regarding corporate authority.
31-May-22	Jay Duffield	Review of analysis regarding dissolution of LV and BV entities and implications for Greg Marchant's authority over LLCs. Consider and draft email regarding analysis. Follow-up regarding same.
31-May-22	Kenneth Kraft	Review draft report to creditors and related email exchanges. Review proposed revisions to agreement. Review and consider analysis regarding Greg's authority to execute certain documents.

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Longleaf Property LLC".

INVOICE 3674468

Page 5 of 5

Matter # 584164-000005

Timekeeper	Hours	Rate	Fees
Ellery O'Hara	0.9	440.00	396.00
Jay Duffield	1.0	850.00	850.00
Kenneth Kraft	2.1	1,040.00	2,184.00
Sara-Ann Wilson	4.1	785.00	3,218.50
Total	8.1		\$6,648.50

TOTAL PROFESSIONAL FEES \$ **6,648.50**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 199.46

TOTAL TAXABLE OTHER FEES/CHARGES \$ **199.46**

TOTAL OTHER FEES/CHARGES 199.46

TOTAL FEES AND OTHER FEES/CHARGES \$ **6,847.96**

TAXES

HST (13.0%) on Professional Fees of \$6,648.50 \$ 864.31

HST (13.0%) on Taxable Disbursements of \$199.46 25.93

TOTAL TAXES 890.24

TOTAL AMOUNT DUE \$ 7,738.20 CAD

大成 DENTONSDentons Canada LLP
77 King Street West, Suite 400
Toronto-Dominion Centre
Toronto, ON, Canada M5K 0A1T 416 863 4511
F 416 863 4592

dentons.com

Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto ON M6A 1Y7Attention: Allan Rutman
Partner**INVOICE # 3688630**GST/HST # R121996078
QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
July 31, 2022	584164-000005	Kenneth Kraft

Zeifman Partners Inc.
Re: "Receivership of Legacy Lifestyle Longleaf Property LLC".

Professional Fees	\$ 5,061.00
Other Fees/Charges & Disbursements	15,718.53
	<hr/>
HST (13.0%) on \$20,779.53	2,701.34
	<hr/>
Total Amount Due	<u>\$ 23,480.87</u> CAD

DENTONS CANADA LLP

DocuSigned by:

 Per: _____
 EA22CA41042E476...
Kenneth Kraft

Payment Options:**Cheques:**

Cheques payable to Dentons Canada LLP
and mailed to the following address:
77 King Street West, Suite 400
Toronto-Dominion Centre
Toronto, ON Canada M5K 0A1

Credit Card:

To pay online with a credit card, visit www.dentons.com/canada-CADpay.
Alternatively, credit card payment is accepted via telephone at 1-888-444-8859.
You will require your invoice number and amount to pay.

Interac e-Transfer:

e-Transfer funds to AR.Canada@dentons.com
referencing invoice number in message. Auto-deposit
is setup on our accounts and therefore no password
required.

Internet Banking:

Accepted at most financial institutions. Your payee is Dentons Canada LLP and
reference your payee account number (client ID) as 584164. Please email us at
AR.Canada@dentons.com referencing invoice number and payment amount.

Wire Transfer / EFT:

Bank of Montreal
1st Canadian Place, Toronto, ON M5X 1A3
Swift Code: BOFMCAM2

Bank ID: 001 Transit: 00022
CAD Funds Bank Account: 0004-324 (or 00020004324)
Routing: 000100022

**For wire or EFT payments, please email remittance to AR.Canada@dentons.com referencing invoice number and payment amount.
Payment due on receipt. Interest will be charged at the rate of 8% per annum on all outstanding amounts over 30 days.**

Invoice Detail

TO PROFESSIONAL SERVICES RENDERED in connection with the above noted matter:

Date	Timekeeper	Description of Work
01-Jun-22	Sara-Ann Wilson	Review and revise second report to creditors. Emails to and from Allan Rutman regarding broker engagement and consider same. Call with Allan Rutman regarding financial broker and report. Revise engagement agreement and email to Allan Rutman. Review engagement agreement and emails regarding same. Review comments on broker engagement and emails regarding same.
01-Jun-22	Kenneth Kraft	Various emails. Review draft Twisted Rock agreement and call with Allan Rutman and Sara-Ann Wilson to consider further revisions. Consider N21 agreement issues. Review draft creditor update note.
02-Jun-22	Sara-Ann Wilson	Review and respond to emails regarding project financing. Review consultant cost calculations and financial modeling. Review pre-receivership proposals and emails regarding same. Review emails regarding certified orders.
02-Jun-22	Kenneth Kraft	Further emails on financing terms and on title issues.
07-Jun-22	Sara-Ann Wilson	Review and respond to emails regarding brokers. Review email chain with Greg Marchant. Consider engagements and exclusivity clause. Revise Twisted Rock agreement and circulate.
07-Jun-22	Kenneth Kraft	Various emails.
08-Jun-22	Kenneth Kraft	Emails. Review draft report and revised agreement.
09-Jun-22	Sara-Ann Wilson	Revise and update second report to creditors and emails regarding same.
10-Jun-22	Kenneth Kraft	Review draft creditor update report and various emails.
13-Jun-22	Sara-Ann Wilson	Receipt and review of email from Allan Rutman. Review appraisals. Emails to and from Allan Rutman regarding refinancing.
13-Jun-22	Kenneth Kraft	Update on N21 broker issues and briefly review CBRE appraisal for site.
14-Jun-22	Sara-Ann Wilson	Review email and respond to emails from Allan Rutman regarding refinancing process and call with Allan Rutman regarding same.
14-Jun-22	Kenneth Kraft	Allan Rutman update on discussions with Don Lawson and consider next steps and discuss with Allan and Sara-Ann Wilson next steps.
17-Jun-22	Sara-Ann Wilson	Receipt and review of development services agreement. Review email from Michael Katzman. Email to Allan

Date	Timekeeper	Description of Work
		Rutman and review responding email.
17-Jun-22	Kenneth Kraft	Various emails. Review draft services agreement.
20-Jun-22	Sara-Ann Wilson	Review emails from Allan Rutman regarding development services agreement and consider same . Review development proposal and costs. Email to Allan Rutman. Review email from Michael Katzman. Call with Allan Rutman. Email to Michael Katzman and review and respond to responses. Review receivership order.
20-Jun-22	Kenneth Kraft	Discussion with Allan Rutman and Sara-Ann Wilson on next steps given position of Don Lawson. Exchanges related to Michael Katzman costs' request and review draft response and overall update note.
29-Jun-22	Kenneth Kraft	Allan Rutman update on discussions with Don Lawson and potential options.
05-Jul-22	Sara-Ann Wilson	Review emails from Allan Rutman and memorandum from developer.
06-Jul-22	Sara-Ann Wilson	Review emails regarding certified orders. Review and respond to email from Allan Rutman regarding development agreements. Receiver receivership order.
06-Jul-22	Kenneth Kraft	Emails around N21 agreement(s).
07-Jul-22	Sara-Ann Wilson	Review and consider email exchange between receiver and developer. Emails regarding update.
12-Jul-22	Sara-Ann Wilson	Review developer services agreement and email to Allan Rutman regarding same.
12-Jul-22	Kenneth Kraft	Review development agreement updates.
14-Jul-22	Sara-Ann Wilson	Emails regarding call. Call with Allan Rutman. Email regarding comments on Development Services Agreement.
14-Jul-22	Kenneth Kraft	Discuss with Allan Rutman and Sara-Ann Wilson development agreement revisions and next steps. Review proposed revisions to agreement.
15-Jul-22	Sara-Ann Wilson	Review and respond to email from Jim Irving regarding update in respect of Canadian proceedings and US case conference.
15-Jul-22	Kenneth Kraft	Engaged in file including emails and telephone calls.
18-Jul-22	Kenneth Kraft	Discussions with Jim Irving and Allan Rutman and email. Update discussion with Jay Duffield.
21-Jul-22	Sara-Ann Wilson	Review revised development agreement and emails regarding same.
21-Jul-22	Kenneth Kraft	Review revisions to proposed N21 development services agreement and related email exchanges.
25-Jul-22	Kenneth Kraft	Review and consider material from CBRE.
28-Jul-22	Sara-Ann Wilson	Review email regarding CBRE reports. Review emails regarding inquiries from investors and email to Allan

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Longleaf Property LLC".

INVOICE 3688472

Page 4 of 4

Matter # 584164-000005

Date	Timekeeper	Description of Work
		Rutman regarding same.
28-Jul-22	Kenneth Kraft	Various update emails.

Timekeeper	Hours	Rate	Fees
Kenneth Kraft	2.3	1,040.00	2,392.00
Sara-Ann Wilson	3.4	785.00	2,669.00
Total	5.7		\$5,061.00

TOTAL PROFESSIONAL FEES \$ **5,061.00**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 151.83

TOTAL TAXABLE OTHER FEES/CHARGES \$ **151.83**

TAXABLE DISBURSEMENTS

Dentons US LLP \$ 15,566.70

TOTAL TAXABLE DISBURSEMENTS \$ **15,566.70**

TOTAL OTHER FEES/CHARGES AND DISBURSEMENTS 15,718.53

TOTAL FEES, OTHER FEES/CHARGES AND DISBURSEMENTS \$ **20,779.53**

TAXES

HST (13.0%) on Professional Fees of \$5,061.00 \$ 657.93

HST (13.0%) on Taxable Disbursements of \$15,718.53 2,043.41

TOTAL TAXES 2,701.34

TOTAL AMOUNT DUE \$ **23,480.87** CAD

大成 DENTONS

Dentons Canada LLP
77 King Street West, Suite 400
Toronto-Dominion Centre
Toronto, ON, Canada M5K 0A1

T 416 863 4511
F 416 863 4592

dentons.com

Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto ON M6A 1Y7

Attention: Allan Rutman
Partner

INVOICE # 3696514

GST/HST # R121996078
QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
August 31, 2022	584164-000005	Kenneth Kraft

Zeifman Partners Inc.
Re: "Receivership of Legacy Lifestyle Longleaf Property LLC".

Professional Fees	\$ 6,105.00
Other Fees/Charges	183.15
	<hr/>
HST (13.0%) on \$6,288.15	817.46
	<hr/>
Total Amount Due	<u>\$ 7,105.61</u> CAD

DENTONS CANADA LLP

DocuSigned by:

Per: EA22CA41042E476...
Kenneth Kraft

Payment Options:

Cheques:

Cheques payable to Dentons Canada LLP
and mailed to the following address:
77 King Street West, Suite 400
Toronto-Dominion Centre
Toronto, ON Canada M5K 0A1

Credit Card:

To pay online with a credit card, visit www.dentons.com/canada-CADpay.
Alternatively, credit card payment is accepted via telephone at 1-888-444-8859.
You will require your invoice number and amount to pay.

Interac e-Transfer:

e-Transfer funds to AR.Canada@dentons.com
referencing invoice number in message. Auto-deposit
is setup on our accounts and therefore no password
required.

Internet Banking:

Accepted at most financial institutions. Your payee is Dentons Canada LLP and
reference your payee account number (client ID) as 584164. Please email us at
AR.Canada@dentons.com referencing invoice number and payment amount.

Wire Transfer / EFT:

Bank of Montreal
1st Canadian Place, Toronto, ON M5X 1A3
Swift Code: BOFMCAM2

Bank ID: 001 Transit: 00022
CAD Funds Bank Account: 0004-324 (or 00020004324)
Routing: 000100022

For wire or EFT payments, please email remittance to AR.Canada@dentons.com referencing invoice number and payment amount.
Payment due on receipt. Interest will be charged at the rate of 8% per annum on all outstanding amounts over 30 days.

Invoice Detail

TO PROFESSIONAL SERVICES RENDERED in connection with the above noted matter:

Date	Timekeeper	Description of Work
02-Aug-22	Sara-Ann Wilson	Review cost estimates for phase 1 development work and emails regarding same.
02-Aug-22	Kenneth Kraft	Update on Phase 1 costs and consider next steps. Related emails.
03-Aug-22	Sara-Ann Wilson	Call with Allan Rutman. Review comments from Greg Marchant on phase 1 costs. Revise second report to creditors.
03-Aug-22	Kenneth Kraft	Discussion with Allan Rutman and Sara-Ann Wilson on next steps in light of information from Don Lawson as to Phase I costs. Review notes from Greg Marchant on proposal.
04-Aug-22	Sara-Ann Wilson	Continue revising second report to creditors . Email report to Allan Rutman. Discuss report with Ken Kraft.
04-Aug-22	Kenneth Kraft	Review draft second report and related email exchanges.
05-Aug-22	Sara-Ann Wilson	Receipt and review of comments on Second Report to Creditors. Revise Second Report to Creditors. Emails to Allan Rutman and Jim Irving. Review revised report and emails regarding same.
05-Aug-22	Kenneth Kraft	Various emails. Review proposed revisions to draft report. Emails to Jim Irving in regard to preparing for Tuesday's US update hearing. Discussion with Allan Rutman and then prepare further revisions to draft report.
07-Aug-22	Sara-Ann Wilson	Review updated Second Report to Creditors. Review email from Jim Irving.
08-Aug-22	Kenneth Kraft	Email exchanges related to creditors' update note and on submissions for tomorrow's US Bankruptcy Court status conference.
09-Aug-22	Sara-Ann Wilson	Review update from Jim Irving regarding US case conference. Review email from Allan Rutman.
09-Aug-22	Kenneth Kraft	Prepare for and attend US Bankruptcy Court status conference and follow up telephone call with Jim Irving. Review update email. Revisions to draft creditors' update.
11-Aug-22	Kenneth Kraft	Update emails.
15-Aug-22	Sara-Ann Wilson	Review email from Allan Rutman regarding financing. Review updated Second Report.
17-Aug-22	Sara-Ann Wilson	Emails regarding Hillmount funding and consider report

Date	Timekeeper	Description of Work
		to creditors.
17-Aug-22	Kenneth Kraft	Update email exchanges on revised financing commitment and revisions to creditors' update note.
19-Aug-22	Sara-Ann Wilson	Review and respond to emails from Allan Rutman. Receipt and review of Hillmount financing terms and costs to closing.
19-Aug-22	Kenneth Kraft	Emails. Telephone call with Allan Rutman to review Hillmount proposal and to discuss moving forward.
22-Aug-22	Sara-Ann Wilson	Review and respond to emails from Allan Rutman. Review and consider amendments to term sheet. Review development services agreement. Discussion with Ken Kraft regarding report to creditors. Review and update report to creditors. Review comments on report and revise. Emails to and from Receiver.
22-Aug-22	Kenneth Kraft	Emails. Discussion with Sara-Ann Wilson.
23-Aug-22	Sara-Ann Wilson	Call with Allan Rutman. Revise Second Report to Creditors and circulate. Emails regarding Second Report to Creditors and email to Allan Rutman.
23-Aug-22	Kenneth Kraft	Review revised draft report to creditors. Discuss draft report with Allan Rutman and Sara-Ann Wilson. Review final draft of reporting note to clients. Various emails.
24-Aug-22	Kenneth Kraft	Review final report. Update note to Jay Duffield.
26-Aug-22	Sara-Ann Wilson	Review and respond to emails from Allan Rutman regarding motion. Instructions regarding contacting court and emails regarding hearing dates. Review and revise amendment to term sheet. Emails to Allan Rutman.
26-Aug-22	Kenneth Kraft	Review emails.
29-Aug-22	Sara-Ann Wilson	Revise development services agreement. Revise OM proposal documentation. Emails regarding court date. Email comments to Allan Rutman. Review and respond to emails from Allan Rutman. Email to court.
29-Aug-22	Kenneth Kraft	Email exchanges on court report and support for Receiver's recommendations.
30-Aug-22	Sara-Ann Wilson	Call with Allan Rutman. Instructions regarding request form. Emails to counsel. Review emails to and from Court. Instructions to Amanda Campbell regarding motion materials. Review and revise N21 agreement and email regarding same. Review and consider Twisted Rock agreement. Emails to and from Allan Rutman. Revise Twisted Rock agreement.
30-Aug-22	Kenneth Kraft	Discuss court report outline and recommendations and finalizing development related agreements with Allan Rutman and Sara-Ann Wilson. Further discussion with Sara-Ann Wilson on court report and next steps. Follow

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Longleaf Property LLC".

INVOICE 3696476

Page 4 of 4

Matter # 584164-000005

Date	Timekeeper	Description of Work
		up with Jim Irving on need for US order to approve increased funding.
31-Aug-22	Sara-Ann Wilson	Draft notice of motion and consider relief for motion. Draft first report.
31-Aug-22	Kenneth Kraft	Review revised drafts of agreements.

Timekeeper	Hours	Rate	Fees
Kenneth Kraft	2.2	1,050.00	2,310.00
Sara-Ann Wilson	4.6	825.00	3,795.00
Total	6.8		\$6,105.00

TOTAL PROFESSIONAL FEES \$ **6,105.00**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 183.15

TOTAL TAXABLE OTHER FEES/CHARGES \$ **183.15**

TOTAL OTHER FEES/CHARGES 183.15

TOTAL FEES AND OTHER FEES/CHARGES \$ **6,288.15**

TAXES

HST (13.0%) on Professional Fees of \$6,105.00 \$ 793.65

HST (13.0%) on Taxable Disbursements of \$183.15 23.81

TOTAL TAXES 817.46

TOTAL AMOUNT DUE \$ 7,105.61 CAD

THIS IS EXHIBIT "B" REFERRED TO IN THE
AFFIDAVIT OF SARA-ANN WILSON SWORN
BEFORE ME THIS 8th DAY OF SEPTEMBER, 2022.

A handwritten signature in blue ink, appearing to read "D. [unclear]", is written above a horizontal line.

A Commissioner for Taking Affidavits, etc.



Dentons Canada LLP
77 King Street West, Suite 400
Toronto-Dominion Centre
Toronto, ON, Canada M5K 0A1

T 416 863 4511
F 416 863 4592

dentons.com

Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto ON M6A 1Y7

INVOICE # 3653652

GST/HST # R121996078
QST # 1086862448 TQ 0001

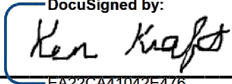
Attention: Allan Rutman
Partner

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
February 28, 2022	584164-000006	Kenneth Kraft

Zeifman Partners Inc.
**Re: "Receivership of Legacy Lifestyle Summerlin Limited
Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy
Lifestyle Summerlin Property LLC".**

Professional Fees	\$ 7,798.00
Other Fees/Charges	233.94
	<hr/>
HST (13.0%) on \$8,031.94	1,044.15
	<hr/>
Total Amount Due	<u>\$ 9,076.09</u> CAD

DENTONS CANADA LLP

DocuSigned by:

 Per: _____
 Kenneth Kraft
EA22CA41042E476...

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Summerlin Limited Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy Lifestyle Summerlin Property LLC".

INVOICE 3653479

Page 2 of 6

Matter # 584164-000006

Payment Options:

Cheques:

Cheques payable to Dentons Canada LLP and mailed to the above noted address.

Wire Transfer:

Bank of Montreal
1st Canadian Place, Toronto, ON
Swift Code: BOFMCAM2
Bank ID: 001 Transit: 00022
CAD Funds Bank Account : 0004-324

Credit Card:

Payments are accepted via telephone, email or fax. We accept American Express, MasterCard or Visa (please circle one).

Card No. _____ Expiry Date: _____ Card Verification Code (CVC): _____

Amount: _____ Cardholder Name: _____

Signature: _____

Internet Banking:

Accepted at most financial institutions. Your payee is Dentons Canada LLP and your account number is 584164. Please email us at AR.Canada@dentons.com referencing invoice number and payment amount.

Interac e-Transfer:

e-Transfer funds to AR.Canada@dentons.com referencing invoice number in message. Please use matter number referenced on your invoice as the password. Alternatively, send password to AR.Canada@dentons.com in separate email.

Please email us at AR.Canada@dentons.com referencing invoice number and payment amount.

Payment due on receipt. Interest will be charged at the rate of 1.3% per annum on all outstanding amounts over 30 days.

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Summerlin Limited Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy Lifestyle Summerlin Property LLC".

INVOICE 3653480

Page 3 of 6

Matter # 584164-000006

Invoice Detail

TO PROFESSIONAL SERVICES RENDERED in connection with the above noted matter:

Date	Timekeeper	Description of Work
02-Feb-22	Sara-Ann Wilson	Call with Ken Kraft regarding receivership order. Review and revise receivership order and email to Ken Kraft. Emails regarding comments on receivership order.
02-Feb-22	Kenneth Kraft	Initial discussions with Allan Rutman on background. Brief Sara-Ann Wilson. Start working on revisions to order. Review background material.
03-Feb-22	Sara-Ann Wilson	Review revised receivership order and further revise. Emails to and from Ken Kraft regarding receivership order. Instructions to Amanda Campbell regarding receivership order and email to Allan Rutman. Emails regarding call to discuss receivership order.
03-Feb-22	Kenneth Kraft	Engaged in meetings and working on bringing consensus to receivership application.
04-Feb-22	Sara-Ann Wilson	Review further revised receivership order. call with Ken Kraft and Allan Rutman regarding receivership order. Revise receivership order. Review and respond to email from Allan Rutman. Further revise order and emails regarding same. Call with Allan Rutman regarding draft order.
04-Feb-22	Kenneth Kraft	Reviewing revisions to draft order and related email exchange.
05-Feb-22	Kenneth Kraft	Review and respond to emails.
06-Feb-22	Sara-Ann Wilson	Review and respond to emails from Allan Rutman and Ken Kraft regarding draft receivership order. Revise draft order and email to Ken Kraft and Allan Rutman. Further comments on draft order and further revise. Email revised draft order. Email to Gary Roberts et al regarding receivership order and enclose revised draft.
06-Feb-22	Kenneth Kraft	Working on receivership order and related email exchanges.
07-Feb-22	Sara-Ann Wilson	Review emails from Gary Roberts regarding draft order. Review affidavit of Gregory Marchant. Emails regarding draft order. Review email from Allan Rutman regarding appraisals. Emails regarding service list and instructions regarding same. Emails regarding call to discuss draft order. Review emails from Arnold Zweig and Greg Marchant. Call with Allan Rutman and Arnold Zweig regarding receivership and appraisals. Draft email regarding appointment. Call with Allan Rutman. Review

Date	Timekeeper	Description of Work
		comments on draft order and further revise.
07-Feb-22	Kenneth Kraft	Engaged in numerous discussions, meetings, and emails related to receivership application.
08-Feb-22	Sara-Ann Wilson	Review emails from Greg Marchant and Allan Rutman. Revise receivership order and email. Review emails regarding appraisals. Various emails regarding caselines. Emails regarding call to discuss order. Various emails regarding calls. Review and consider comments on receivership order from Michael Katzman. Call with investors counsel and regarding draft order. Call with inspector and counsel regarding draft order. Revise draft order and email to receiver.
08-Feb-22	Kenneth Kraft	Working on receivership order issues and related emails and discussions.
09-Feb-22	Sara-Ann Wilson	Review comments on draft order and further revise. Review emails from counsel regarding draft order and inspector appointment. Circulate draft order. Call with counsel regarding draft order. Revise draft order. Receipt and review of comments on draft order and further revise. Emails to and from Ken Kraft and Allan Rutman on draft order. Review comments on draft order from Allan Rutman and call to discuss. Further revise order and circulate.
09-Feb-22	Kenneth Kraft	Engaged in addressing receivership issues.
10-Feb-22	Sara-Ann Wilson	Review comments on draft order from Michael Katzman and revise order. Circulate order. Call with counsel regarding order. Revise order and circulate. Emails regarding revised order and further revise. Email to court enclosing order. Instructions regarding caselines. Further emails and revisions to draft order.
10-Feb-22	Kenneth Kraft	Meeting with counsel and working to address various matters to resolve issues ahead of tomorrow's attendance and numerous related emails.
11-Feb-22	Sara-Ann Wilson	Review and respond to email from Philip Millar regarding zoom link. Review and respond to emails regarding draft order. Instructions to Amanda Campbell regarding revising order and uploading to caselines. Review email from Ken Kraft regarding revisions to order. Emails regarding caselines and instructions to Amanda Campbell regarding same. Review email to court enclosing order.
11-Feb-22	Kenneth Kraft	Final preparation for and attend receivership application hearing before Justice Conway. Follow up with Michael Katzman on revisions to Schedule C. Follow up on both having order finalized and on

Date	Timekeeper	Description of Work
		undertaking to resolve Caselines matter. Review endorsement and email exchanges with Registrar and Justice Conway to correct references.
14-Feb-22	Sara-Ann Wilson	Review and respond to emails regarding receivership order and revise same.
14-Feb-22	Kenneth Kraft	Addressing need to revise receivership order to address various errors and omissions and working on same and to confirm appropriate names of title holders and legal descriptions.
15-Feb-22	Rennie Ali	Receive and review email instructions from Sara Wilson. Conduct NUANs and corporate search with respect to Legacy Lifestyles Summerlin LP. Reviewing same. Various correspondence regarding the foregoing.
15-Feb-22	Sara-Ann Wilson	Review and respond to emails regarding caselines. Review and respond to emails regarding receivership order. Instructions regarding searches and review email from Rennie Ali. Revise and finalize amended order and circulate. Review and respond to emails from counsel regarding order.
15-Feb-22	Kenneth Kraft	Dealing with necessary amendments to receivership order.
16-Feb-22	Sara-Ann Wilson	Instructions regarding possible chambers appointment and review emails to and from court. Follow up emails to counsel regarding amended order and review responses.
16-Feb-22	Kenneth Kraft	Further email exchanges to obtain consent to amended receivership order.
17-Feb-22	Sara-Ann Wilson	Instructions to Amanda Campbell regarding amended order and review email regarding same.
17-Feb-22	Kenneth Kraft	Various emails. Review final version of amended order for Justice Conway.
18-Feb-22	Sara-Ann Wilson	Email to court regarding amended receivership order. Receipt of amended order and instructions regarding same.
18-Feb-22	Kenneth Kraft	Follow up with amended order to Justice Conway and related email exchanges.
22-Feb-22	Sara-Ann Wilson	Receipt and review of notice of appointment of receiver.
22-Feb-22	Kenneth Kraft	Email notices.
23-Feb-22	Sara-Ann Wilson	Review emails from the court regarding issuance of orders and instructions regarding same. Review service letter. Instructions regarding service of orders and endorsements.

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Summerlin Limited Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy Lifestyle Summerlin Property LLC".

INVOICE 3653483

Page 6 of 6

Matter # 584164-000006

Date	Timekeeper	Description of Work
23-Feb-22	Kenneth Kraft	Emails.
24-Feb-22	Sara-Ann Wilson	Review email from Ken Wootton regarding investor names.
24-Feb-22	Kenneth Kraft	Emails.

Timekeeper	Hours	Rate	Fees
Kenneth Kraft	3.7	1,040.00	3,848.00
Rennie Ali	0.1	250.00	25.00
Sara-Ann Wilson	5.0	785.00	3,925.00
Total	8.8		\$7,798.00

TOTAL PROFESSIONAL FEES \$ **7,798.00**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 233.94

TOTAL TAXABLE OTHER FEES/CHARGES \$ **233.94**

TOTAL OTHER FEES/CHARGES 233.94

TOTAL FEES AND OTHER FEES/CHARGES \$ **8,031.94**

TAXES

HST (13.0%) on Professional Fees of \$7,798.00 \$ 1,013.74

HST (13.0%) on Taxable Disbursements of \$233.94 30.41

TOTAL TAXES 1,044.15

TOTAL AMOUNT DUE \$ 9,076.09 CAD



Dentons Canada LLP
77 King Street West, Suite 400
Toronto-Dominion Centre
Toronto, ON, Canada M5K 0A1

T 416 863 4511
F 416 863 4592

dentons.com

Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto ON M6A 1Y7

Attention: Allan Rutman
Partner

INVOICE # 3659904

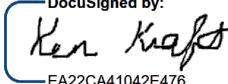
GST/HST # R121996078
QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
March 31, 2022	584164-000006	Kenneth Kraft

Zeifman Partners Inc.
**Re: "Receivership of Legacy Lifestyle Summerlin Limited
Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy
Lifestyle Summerlin Property LLC".**

Professional Fees	\$ 2,524.50
Other Fees/Charges	75.74
	<hr/>
HST (13.0%) on \$2,600.24	338.04
	<hr/>
Total Amount Due	<u>\$ 2,938.28</u> CAD

DENTONS CANADA LLP

DocuSigned by:

EA22CA41042E476...

Per: _____
Kenneth Kraft

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Summerlin Limited Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy Lifestyle Summerlin Property LLC".

INVOICE 3659405

Page 2 of 4

Matter # 584164-000006

Payment Options:

Cheques:

Cheques payable to Dentons Canada LLP and mailed to the above noted address.

Wire Transfer:

Bank of Montreal
1st Canadian Place, Toronto, ON
Swift Code: BOFMCAM2
Bank ID: 001 Transit: 00022
CAD Funds Bank Account : 0004-324

Credit Card:

Payments are accepted via telephone, email or fax. We accept American Express, MasterCard or Visa (please circle one).

Card No. _____ Expiry Date: _____ Card Verification Code (CVC): _____

Amount: _____ Cardholder Name: _____

Signature: _____

Internet Banking:

Accepted at most financial institutions. Your payee is Dentons Canada LLP and your account number is 584164. Please email us at AR.Canada@dentons.com referencing invoice number and payment amount.

Interac e-Transfer:

e-Transfer funds to AR.Canada@dentons.com referencing invoice number in message. Auto-deposit is setup on our accounts and therefore no password required.

Please email us at AR.Canada@dentons.com referencing invoice number and payment amount.

Payment due on receipt. Interest will be charged at the rate of 8% per annum on all outstanding amounts over 30 days.

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Summerlin Limited Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy Lifestyle Summerlin Property LLC".

INVOICE 3659406

Page 3 of 4

Matter # 584164-000006

Invoice Detail

TO PROFESSIONAL SERVICES RENDERED in connection with the above noted matter:

Date	Timekeeper	Description of Work
01-Mar-22	Sara-Ann Wilson	Review emails from Ken Kraft and Allan Rutman regarding appraisals. Instructions regarding consolidation of proceedings and review memo to registrar.
09-Mar-22	Jay Duffield	Telephone call with Greg Marchant regarding background and status of re-financing. Consider issues and telephone call with Ellery O'Hara and Vivian Poon regarding next steps. Email and telephone call with Ken Kraft regarding same.
09-Mar-22	Kenneth Kraft	Discuss developments with Jay Duffield.
11-Mar-22	Kenneth Kraft	Update email exchanges with Allan Rutman.
14-Mar-22	Kenneth Kraft	Update discussion with Allan Rutman.
17-Mar-22	Kenneth Kraft	Email exchanges regarding Florida real property registration issues.
18-Mar-22	Sara-Ann Wilson	Review Hillmount term sheet. Emails regarding term sheet.
18-Mar-22	Kenneth Kraft	Reviewing draft term sheet and providing comments and related email exchanges.
21-Mar-22	Sara-Ann Wilson	Review revised term sheet and email chain regarding comments. Email to Allan Rutman regarding term sheet and review responding email. Call with Ken Kraft regarding term sheet. Calls with Allan Rutman regarding term sheet and mortgages. Emails regarding term sheet. Review emails from Allan Rutman to Florida counsel.
21-Mar-22	Kenneth Kraft	Term sheet revisions and related email exchanges. Discussion with Sara-Ann Wilson and work on term sheet language. Discussing issues with Allan Rutman and Sara-Ann Wilson. Exchanges with Allan Rutman in regard to Farley Cohen's planned meeting with Greg Marchant.
23-Mar-22	Sara-Ann Wilson	Review emails regarding realty tax arrears. Review spreadsheet of tax arrears.
23-Mar-22	Kenneth Kraft	Updates on financing and addressing property tax arrears.
24-Mar-22	Ellery O'Hara	Review the Project Longleaf structure chart and steps.
28-Mar-22	Kenneth Kraft	Update email exchanges from Skip Straus and Allan Rutman.

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Summerlin Limited Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy Lifestyle Summerlin Property LLC".

INVOICE 3659407

Page 4 of 4

Matter # 584164-000006

Date	Timekeeper	Description of Work
29-Mar-22	Sara-Ann Wilson	Review emails from Florida counsel and Allan Rutman regarding mortgages.
29-Mar-22	Kenneth Kraft	Email exchanges and telephone call with Allan Rutman to discuss insurance issues.
31-Mar-22	Sara-Ann Wilson	Review emails regarding tax sales and call to discuss same.
31-Mar-22	Kenneth Kraft	Email updates on property taxes and other issues related to title insurance. Telephone call with Allan Rutman.

Timekeeper	Hours	Rate	Fees
Ellery O'Hara	0.2	440.00	88.00
Jay Duffield	0.2	850.00	170.00
Kenneth Kraft	1.5	1,040.00	1,560.00
Sara-Ann Wilson	0.9	785.00	706.50
Total	2.8		\$2,524.50

TOTAL PROFESSIONAL FEES \$ **2,524.50**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 75.74

TOTAL TAXABLE OTHER FEES/CHARGES \$ **75.74**

TOTAL OTHER FEES/CHARGES 75.74

TOTAL FEES AND OTHER FEES/CHARGES \$ **2,600.24**

TAXES

HST (13.0%) on Professional Fees of \$2,524.50 \$ 328.19

HST (13.0%) on Taxable Disbursements of \$75.74 9.85

TOTAL TAXES 338.04

TOTAL AMOUNT DUE \$ **2,938.28** CAD



Dentons Canada LLP
77 King Street West, Suite 400
Toronto-Dominion Centre
Toronto, ON, Canada M5K 0A1

T 416 863 4511
F 416 863 4592

dentons.com

Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto ON M6A 1Y7

Attention: Allan Rutman
Partner

INVOICE # 3667996

GST/HST # R121996078
QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
April 30, 2022	584164-000006	Kenneth Kraft

Zeifman Partners Inc.
Re: "Receivership of Legacy Lifestyle Summerlin Limited Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy Lifestyle Summerlin Property LLC".

Professional Fees	\$ 5,579.00
Other Fees/Charges	167.37
	<hr/>
HST (13.0%) on \$5,746.37	747.03
	<hr/>
Total Amount Due	<u>\$ 6,493.40</u> CAD

DENTONS CANADA LLP

DocuSigned by:

Per: _____
EA22CA41042E476...
Kenneth Kraft

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Summerlin Limited Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy Lifestyle Summerlin Property LLC".

INVOICE 3667489

Page 2 of 5

Matter # 584164-000006

Payment Options:

Cheques:

Cheques payable to Dentons Canada LLP and mailed to the above noted address.

Wire Transfer:

Bank of Montreal
1st Canadian Place, Toronto, ON
Swift Code: BOFMCAM2
Bank ID: 001 Transit: 00022
CAD Funds Bank Account : 0004-324

Credit Card:

Payments are accepted via telephone, email or fax. We accept American Express, MasterCard or Visa (please circle one).

Card No. _____ Expiry Date: _____ Card Verification Code (CVC): _____

Amount: _____ Cardholder Name: _____

Signature: _____

Internet Banking:

Accepted at most financial institutions. Your payee is Dentons Canada LLP and your account number is 584164. Please email us at AR.Canada@dentons.com referencing invoice number and payment amount.

Interac e-Transfer:

e-Transfer funds to AR.Canada@dentons.com referencing invoice number in message. Auto-deposit is setup on our accounts and therefore no password required.

Please email us at AR.Canada@dentons.com referencing invoice number and payment amount.

Payment due on receipt. Interest will be charged at the rate of 8% per annum on all outstanding amounts over 30 days.

Invoice Detail

TO PROFESSIONAL SERVICES RENDERED in connection with the above noted matter:

Date	Timekeeper	Description of Work
01-Apr-22	Sara-Ann Wilson	Review various emails regarding chapter 15 filing.
01-Apr-22	Kenneth Kraft	Various emails. Conference call with Skip Straus, title insurers and Allan Rutman to review requirements and whether can avoid need for Ch. 15 proceeding. Telephone calls with Allan Rutman to review options. Numerous email exchanges with and telephone with Jim Irving to coordinate moving forward with Ch. 15 filing.
04-Apr-22	Sara-Ann Wilson	Review revised term sheet and emails regarding same. Call with Allan Rutman regarding term sheet. Review emails regarding chapter 15.
04-Apr-22	Kenneth Kraft	Review term sheet revisions and related email exchanges. Follow up on Ch. 15 application.
05-Apr-22	Sara-Ann Wilson	Review and revise US Chapter 15 materials. Various emails regarding Chapter 15 materials . Call with Allan Rutman. Review comments on Chapter 15 materials and consolidate. Review materials for consolidation. Review and consider organization charts and emails from Morgan Marchant regarding corporate structure. Further emails regarding Chapter 15 materials and further revise. Circulate comments on Chapter 15 materials to Dentons US. Discussion with Ken Kraft regarding US materials.
05-Apr-22	Kenneth Kraft	Reviewing drafts of Ch. 15 materials. Conference call with Allan Rutman and Sara-Ann Wilson to discuss various issues in connection with application and further discussion with Sara-Ann Wilson.
06-Apr-22	Sara-Ann Wilson	Receipt and review of dissolution of Florida companies and organizational charts. Receipt and review of final Chapter 15 materials and various emails regarding same.
06-Apr-22	Kenneth Kraft	Review revised drafts of Ch. 15 materials and various email exchanges in order to have materials finalized.
07-Apr-22	Sara-Ann Wilson	Various emails regarding Chapter 15 filings and filing fees. Review emails regarding update of filings.
07-Apr-22	Kenneth Kraft	Addressing issues related to filing of Ch. 15 proceedings. Telephone calls with Tom Maxson and Allan Rutman. Numerous emails.
08-Apr-22	Sara-Ann Wilson	Review emails regarding payment of filing fees. Review

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Summerlin Limited Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy Lifestyle Summerlin Property LLC".

INVOICE 36674951

Page 4 of 5

Matter # 584164-000006

Date	Timekeeper	Description of Work
		email from Gina Young regarding preliminary hearing.
08-Apr-22	Kenneth Kraft	Updates on Ch. 15 related matters.
11-Apr-22	Sara-Ann Wilson	Review and respond to emails regarding Chapter 15 preliminary hearing and zoom link.
11-Apr-22	Kenneth Kraft	Emails.
12-Apr-22	Sara-Ann Wilson	Review and respond to emails regarding call to discuss Chapter 15 filing.
13-Apr-22	Sara-Ann Wilson	Call with US counsel regarding preliminary Chapter 15 hearing . Attend Chapter 15 hearing via zoom. Call from James Irving regarding service list. Review service list and email to US counsel. Various emails regarding service of Chapter 15 materials. Review and respond to emails regarding call to discuss service of Chapter 15 notices.
13-Apr-22	Kenneth Kraft	Discussion to prepare for and then attend at Ch. 15 interim recognition hearing and a number of related email exchanges. Follow up on question of which creditors need to be served and on update note to Canadian creditors.
14-Apr-22	Sara-Ann Wilson	Emails regarding service list. Review emails regarding report to creditors. Review and revise report to creditors and email regarding same. Email comments to Allan Rutman. Emails regarding service of notice to creditors.
14-Apr-22	Kenneth Kraft	Emails on notice issues and update report. Review draft report and provided comments.
15-Apr-22	Sara-Ann Wilson	Review and respond to emails regarding service of Chapter 15 materials.
15-Apr-22	Kenneth Kraft	Review draft US notice and related email exchanges on service of materials.
18-Apr-22	Sara-Ann Wilson	Emails regarding Chapter 15 order. Emails regarding update to creditors and receipt and review of same.
18-Apr-22	Kenneth Kraft	Various update emails.
24-Apr-22	Sara-Ann Wilson	Review various emails regarding US stay of proceedings and tax sales.
24-Apr-22	Kenneth Kraft	Update email exchanges on Ch. 15 matters.
27-Apr-22	Kenneth Kraft	Update exchange with Jim Irving on Ch. 15 issues.
29-Apr-22	Sara-Ann Wilson	Receipt and review of proof of claim filed in Chapter 15 and review emails regarding same. Review email chain regarding title insurance.
29-Apr-22	Kenneth Kraft	Update email exchanges with Allan Rutman on readiness to proceed with financing and on request for

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Summerlin Limited Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy Lifestyle Summerlin Property LLC".

INVOICE 3667492

Page 5 of 5

Matter # 584164-000006

Date	Timekeeper	Description of Work
30-Apr-22	Kenneth Kraft	legal opinion and follow up with Jim Irving. Jim Irving email on proposed order revisions to address concerns of title insurer.

Timekeeper	Hours	Rate	Fees
Kenneth Kraft	3.1	1,040.00	3,224.00
Sara-Ann Wilson	3.0	785.00	2,355.00
Total	6.1		\$5,579.00

TOTAL PROFESSIONAL FEES \$ **5,579.00**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 167.37

TOTAL TAXABLE OTHER FEES/CHARGES \$ **167.37**

TOTAL OTHER FEES/CHARGES 167.37

TOTAL FEES AND OTHER FEES/CHARGES \$ **5,746.37**

TAXES

HST (13.0%) on Professional Fees of \$5,579.00 \$ 725.27

HST (13.0%) on Taxable Disbursements of \$167.37 21.76

TOTAL TAXES 747.03

TOTAL AMOUNT DUE \$ **6,493.40** CAD


 大成 DENTONS

Dentons Canada LLP
 77 King Street West, Suite 400
 Toronto-Dominion Centre
 Toronto, ON, Canada M5K 0A1

T 416 863 4511
 F 416 863 4592

dentons.com

Zeifman Partners Inc.
 201 Bridgeland Avenue
 Toronto ON M6A 1Y7

Attention: Allan Rutman
 Partner

INVOICE # 3674308

GST/HST # R121996078
 QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
May 31, 2022	584164-000006	Kenneth Kraft

Zeifman Partners Inc.
**Re: "Receivership of Legacy Lifestyle Summerlin Limited
 Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy
 Lifestyle Summerlin Property LLC".**

Professional Fees	\$ 6,648.50
Other Fees/Charges	199.46
	<hr/>
HST (13.0%) on \$6,847.96	890.24
	<hr/>
Total Amount Due	<u>\$ 7,738.20</u> CAD

DENTONS CANADA LLP

DocuSigned by:

 Per: EA22CA41042E476...
Kenneth Kraft

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Summerlin Limited Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy Lifestyle Summerlin Property LLC".

INVOICE 3674194

Page 2 of 6

Matter # 584164-000006

Payment Options:

Cheques:

Cheques payable to Dentons Canada LLP and mailed to the above noted address.

Wire Transfer:

Bank of Montreal
1st Canadian Place, Toronto, ON
Swift Code: BOFMCAM2
Bank ID: 001 Transit: 00022
CAD Funds Bank Account : 0004-324

Credit Card:

Payments are accepted via telephone, email or fax. We accept American Express, MasterCard or Visa (please circle one).

Card No. _____ Expiry Date: _____ Card Verification Code (CVC): _____

Amount: _____ Cardholder Name: _____

Signature: _____

Internet Banking:

Accepted at most financial institutions. Your payee is Dentons Canada LLP and your account number is 584164. Please email us at AR.Canada@dentons.com referencing invoice number and payment amount.

Interac e-Transfer:

e-Transfer funds to AR.Canada@dentons.com referencing invoice number in message. Auto-deposit is setup on our accounts and therefore no password required.

Please email us at AR.Canada@dentons.com referencing invoice number and payment amount.

Payment due on receipt. Interest will be charged at the rate of 8% per annum on all outstanding amounts over 30 days.

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Summerlin Limited Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy Lifestyle Summerlin Property LLC".

INVOICE 3674495

Page 3 of 6

Matter # 584164-000006

Invoice Detail

TO PROFESSIONAL SERVICES RENDERED in connection with the above noted matter:

Date	Timekeeper	Description of Work
02-May-22	Sara-Ann Wilson	Review and respond to emails regarding title insurance. Review email from Gina Young regarding Chapter 15 hearing and register for same. Review US order for virtual hearing. Review emails from US real estate counsel.
02-May-22	Kenneth Kraft	Email exchanges and telephone call with Allan Rutman to clarify title insurers' requirements.
04-May-22	Kenneth Kraft	Emails to clarify requirements from title insurer. Discussion with Sara-Ann Wilson. Instructions to start drafting letters from Canada and US to title insurer regarding authority to borrow and charge the lands.
05-May-22	Sara-Ann Wilson	Review email chain regarding title insurance. Review Receivership Order. Draft letter to title insurer. Review and respond to email from Ken Kraft. Revise letter to title insurer and email to Jim Irving and Allan Rutman.
05-May-22	Kenneth Kraft	Various emails and work on draft letter for title insurer to confirm Receiver's authority. Telephone call with Skip Straus and Allan Rutman to review title insurer's requirements. Further telephone call with Allan Rutman. Follow up email to Jim Irving and Gina Young regarding US requirements for title insurer.
06-May-22	Sara-Ann Wilson	Review emails regarding Chapter 15 hearing. Discussion with Ken Kraft. Email draft letter to US counsel and title insurer.
06-May-22	Kenneth Kraft	Further emails to follow up on status of hearing for Monday and to provide drafts of materials to title insurer and Skip Straus.
09-May-22	Sara-Ann Wilson	Review emails regarding draft recognition order and review revised order. Review and revise receiver's certificate. Prepare for and attend Chapter 15 hearing. Review emails regarding Chapter 15 hearing.
09-May-22	Kenneth Kraft	Review draft receiver's certificate. Review and comment on revisions to draft recognition order and on proposed Dentons US letter to title insurer and related email exchanges. Attend US recognition hearing. Follow up emails related to request for "certified" copy of order.
10-May-22	Sara-Ann Wilson	Receipt and review of revised term sheet. Review final term sheet. Receipt and review of issued recognition order. Review emails regarding real estate counsel.

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Summerlin Limited Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy Lifestyle Summerlin Property LLC".

INVOICE 3674496

Page 4 of 6

Matter # 584164-000006

Date	Timekeeper	Description of Work
		Instructions regarding letter to title insurer and review email from Ken Kraft regarding same. Emails regarding finalizing letters to title insurer.
10-May-22	Kenneth Kraft	Follow up in regard to financing and next steps to move forward.
11-May-22	Sara-Ann Wilson	Instructions regarding sending letter to title insurer. Receipt and review of final letter from Dentons US.
11-May-22	Kenneth Kraft	Finalize letter for title insurer. Various emails. Telephone call with Allan Rutman to discuss proceeding with financing and next steps.
12-May-22	Sara-Ann Wilson	Receipt and review of receiver's certificates.
12-May-22	Kenneth Kraft	Financing follow up emails.
16-May-22	Sara-Ann Wilson	Review emails from Allan Rutman and real estate counsel. Review loan documentation. Review emails regarding service of documents.
17-May-22	Sara-Ann Wilson	Review email exchanges with receiver and real estate counsel. Review order regarding charges. Email to real estate counsel regarding receiver's certificates. Review email from Ken Kraft.
17-May-22	Kenneth Kraft	Review and consider additional questions from title insurer.
18-May-22	Kenneth Kraft	Further email exchanges on outstanding issues and questions from title insurer on documentation to complete financing.
19-May-22	Sara-Ann Wilson	Review and respond to emails regarding documentation for title insurer and notarization of documents. Review subordination agreements.
19-May-22	Jay Duffield	Emails with Ken Kraft regarding Greg Marchant authority in connection with LLCs. Brief review of organizational chart and consider issues. Email and telephone call with Ellery O'Hara regarding issues and next steps. Further consider and follow-up email to Ellery O'Hara regarding approach.
19-May-22	Kenneth Kraft	Further email exchanges on documentation to complete financing. Telephone call with Skip Straus.
20-May-22	Sara-Ann Wilson	Review emails regarding documentation for title insurer.
20-May-22	Jay Duffield	Initial review of email from Ellery O'Hara regarding analysis of Greg Marchant authority in connection with LLCs. Consider same.
24-May-22	Sara-Ann Wilson	Review and respond to emails regarding affidavit in respect of receiver's certificates. Call from Skip Strauss. Review and revise affidavit. Review email from Alan

Date	Timekeeper	Description of Work
		Rutman regarding closing.
24-May-22	Jay Duffield	Consider analysis and issues regarding Greg Marchant authority in connection with LLCs. Email and telephone call with Ellery O'Hara regarding same. Follow-up regarding same.
24-May-22	Kenneth Kraft	Emails related to affidavit.
25-May-22	Sara-Ann Wilson	Review and respond to email from Jay Duffield regarding Delaware LLCs and emails to and from Allan Rutman regarding same. Call with Allan Rutman regarding financing and next steps.
25-May-22	Ellery O'Hara	Review the property LLC, project LP, and project GP LLC agreements. Emails with Jay Duffield in connection with the decision making power in connection with the property LLCs.
25-May-22	Jay Duffield	Consider and draft email regarding Greg Marchant authority in connection with LLCs. Revise and circulate same. Follow-up regarding same.
26-May-22	Kenneth Kraft	Emails.
27-May-22	Jay Duffield	Consider issues in connection with dissolution of LV and BV entities and implications for Greg Marchant's authority over LLCs. Follow-up regarding same.
28-May-22	Sara-Ann Wilson	Meet with notary for purposes of notarizing affidavit. Instructions regarding sending affidavit.
30-May-22	Sara-Ann Wilson	Forward sworn affidavit and instructions regarding same. Receipt and review of financial broker engagement agreement and various emails regarding same. Call with Allan Rutman. Review and revise financial broker engagement agreement and consider terms of same.
30-May-22	Ellery O'Hara	Emails and a call with Jay Duffield in connection with the voluntary dissolution of BV US, LLC and LV Senior Housing LLC and the resulting effects on the decision making power at the project LLC level. Review the Legacy Lifestyles Senior Housing, LLC and Legacy Lifestyles Senior Housing GP, LLC operating agreements in light of the voluntary dissolution of BV US, LLC and LV Senior Housing LLC.
30-May-22	Jay Duffield	Consider issues in connection with dissolution of LV and BV entities and implications for Greg Marchant's authority over LLCs. Telephone call with Ellery O'Hara regarding same and next steps.
30-May-22	Kenneth Kraft	Various emails and review draft fee agreement. Conference call with Allan Rutman and Sara-Ann Wilson to discuss agreement and moving forward and to

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Summerlin Limited Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy Lifestyle Summerlin Property LLC".

INVOICE 3674498

Page 6 of 6

Matter # 584164-000006

Date	Timekeeper	Description of Work
		update investors.
31-May-22	Sara-Ann Wilson	Review and respond to emails from Allan Rutman regarding broker engagement. Review correspondence to investors. Mail affidavit to Florida counsel. Continue revising broker engagement agreement. Review emails from Jay Duffield and Ken Kraft regarding corporate authority.
31-May-22	Jay Duffield	Review of analysis regarding dissolution of LV and BV entities and implications for Greg Marchant's authority over LLCs. Consider and draft email regarding analysis. Follow-up regarding same.
31-May-22	Kenneth Kraft	Review draft report to creditors and related email exchanges. Review proposed revisions to agreement. Review and consider analysis regarding Greg's authority to execute certain documents.

Timekeeper	Hours	Rate	Fees
Ellery O'Hara	0.9	440.00	396.00
Jay Duffield	1.0	850.00	850.00
Kenneth Kraft	2.1	1,040.00	2,184.00
Sara-Ann Wilson	4.1	785.00	3,218.50
Total	8.1		\$6,648.50

TOTAL PROFESSIONAL FEES		\$ 6,648.50
TAXABLE OTHER FEES/CHARGES		
Technology & Administration Fee	\$ 199.46	
TOTAL TAXABLE OTHER FEES/CHARGES	\$ 199.46	
TOTAL OTHER FEES/CHARGES		199.46
TOTAL FEES AND OTHER FEES/CHARGES		\$ 6,847.96
TAXES		
HST (13.0%) on Professional Fees of \$6,648.50	\$ 864.31	
HST (13.0%) on Taxable Disbursements of \$199.46	25.93	
TOTAL TAXES		890.24
TOTAL AMOUNT DUE		\$ 7,738.20 CAD


 大成 DENTONS

Dentons Canada LLP
 77 King Street West, Suite 400
 Toronto-Dominion Centre
 Toronto, ON, Canada M5K 0A1

T 416 863 4511
 F 416 863 4592

dentons.com

Zeifman Partners Inc.
 201 Bridgeland Avenue
 Toronto ON M6A 1Y7

Attention: Allan Rutman
 Partner

INVOICE # 3688631

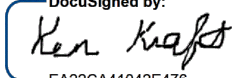
GST/HST # R121996078
 QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
July 31, 2022	584164-000006	Kenneth Kraft

Zeifman Partners Inc.
**Re: "Receivership of Legacy Lifestyle Summerlin Limited
 Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy
 Lifestyle Summerlin Property LLC".**

Professional Fees	\$ 5,061.00
Other Fees/Charges & Disbursements	15,718.53
	<hr/>
HST (13.0%) on \$20,779.53	2,701.34
	<hr/>
Total Amount Due	<u>\$ 23,480.87</u> CAD

DENTONS CANADA LLP

DocuSigned by:

 Per: EA22CA41042E476...

Kenneth Kraft

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Summerlin Limited Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy Lifestyle Summerlin Property LLC".

INVOICE 3688500

Page 2 of 5

Matter # 584164-000006

Payment Options:

Cheques:

Cheques payable to Dentons Canada LLP and mailed to the following address:
77 King Street West, Suite 400
Toronto-Dominion Centre
Toronto, ON Canada M5K 0A1

Credit Card:

To pay online with a credit card, visit www.dentons.com/canada-CADpay. Alternatively, credit card payment is accepted via telephone at 1-888-444-8859. You will require your invoice number and amount to pay.

Interac e-Transfer:

e-Transfer funds to AR.Canada@dentons.com referencing invoice number in message. Auto-deposit is setup on our accounts and therefore no password required.

Internet Banking:

Accepted at most financial institutions. Your payee is Dentons Canada LLP and reference your payee account number (client ID) as 584164. Please email us at AR.Canada@dentons.com referencing invoice number and payment amount.

Wire Transfer / EFT:

Bank of Montreal
1st Canadian Place, Toronto, ON M5X 1A3
Swift Code: BOFMCAM2

Bank ID: 001 Transit: 00022
CAD Funds Bank Account: 0004-324 (or 00020004324)
Routing: 000100022

For wire or EFT payments, please email remittance to AR.Canada@dentons.com referencing invoice number and payment amount. Payment due on receipt. Interest will be charged at the rate of 8% per annum on all outstanding amounts over 30 days.

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Summerlin Limited Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy Lifestyle Summerlin Property LLC".

INVOICE 3688501

Page 3 of 5

Matter # 584164-000006

Invoice Detail

TO PROFESSIONAL SERVICES RENDERED in connection with the above noted matter:

Date	Timekeeper	Description of Work
01-Jun-22	Sara-Ann Wilson	Review and revise second report to creditors. Emails to and from Allan Rutman regarding broker engagement and consider same. Call with Allan Rutman regarding financial broker and report. Revise engagement agreement and email to Allan Rutman. Review engagement agreement and emails regarding same. Review comments on broker engagement and emails regarding same.
01-Jun-22	Kenneth Kraft	Various emails. Review draft Twisted Rock agreement and call with Allan Rutman and Sara-Ann Wilson to consider further revisions. Consider N21 agreement issues. Review draft creditor update note.
02-Jun-22	Sara-Ann Wilson	Review and respond to emails regarding project financing. Review consultant cost calculations and financial modeling. Review pre-receivership proposals and emails regarding same. Review emails regarding certified orders.
02-Jun-22	Kenneth Kraft	Further emails on financing terms and on title issues.
07-Jun-22	Sara-Ann Wilson	Review and respond to emails regarding brokers. Review email chain with Greg Marchant. Consider engagements and exclusivity clause. Revise Twisted Rock agreement and circulate.
07-Jun-22	Kenneth Kraft	Various emails.
08-Jun-22	Kenneth Kraft	Emails. Review draft report and revised agreement.
09-Jun-22	Sara-Ann Wilson	Revise and update second report to creditors and emails regarding same.
10-Jun-22	Kenneth Kraft	Review draft creditor update report and various emails.
13-Jun-22	Sara-Ann Wilson	Receipt and review of email from Allan Rutman. Review appraisals. Emails to and from Allan Rutman regarding refinancing.
13-Jun-22	Kenneth Kraft	Update on N21 broker issues and briefly review CBRE appraisal for site.
14-Jun-22	Sara-Ann Wilson	Review email and respond to emails from Allan Rutman regarding refinancing process and call with Allan Rutman regarding same.
14-Jun-22	Kenneth Kraft	Allan Rutman update on discussions with Don Lawson and consider next steps and discuss with Allan and Sara-Ann Wilson next steps.

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Summerlin Limited Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy Lifestyle Summerlin Property LLC".

INVOICE 3688502

Page 4 of 5

Matter # 584164-000006

Date	Timekeeper	Description of Work
17-Jun-22	Sara-Ann Wilson	Receipt and review of development services agreement. Review email from Michael Katzman. Email to Allan Rutman and review responding email.
17-Jun-22	Kenneth Kraft	Various emails. Review draft services agreement.
20-Jun-22	Sara-Ann Wilson	Review emails from Allan Rutman regarding development services agreement and consider same . Review development proposal and costs. Email to Allan Rutman. Review email from Michael Katzman. Call with Allan Rutman. Email to Michael Katzman and review and respond to responses. Review receivership order.
20-Jun-22	Kenneth Kraft	Discussion with Allan Rutman and Sara-Ann Wilson on next steps given position of Don Lawson. Exchanges related to Michael Katzman costs' request and review draft response and overall update note.
29-Jun-22	Kenneth Kraft	Allan Rutman update on discussions with Don Lawson and potential options.
05-Jul-22	Sara-Ann Wilson	Review emails from Allan Rutman and memorandum from developer.
06-Jul-22	Sara-Ann Wilson	Review emails regarding certified orders. Review and respond to email from Allan Rutman regarding development agreements. Receiver receivership order.
06-Jul-22	Kenneth Kraft	Emails around N21 agreement(s).
07-Jul-22	Sara-Ann Wilson	Review and consider email exchange between receiver and developer. Emails regarding update.
12-Jul-22	Sara-Ann Wilson	Review developer services agreement and email to Allan Rutman regarding same.
12-Jul-22	Kenneth Kraft	Review development agreement updates.
14-Jul-22	Sara-Ann Wilson	Emails regarding call. Call with Allan Rutman. Email regarding comments on Development Services Agreement.
14-Jul-22	Kenneth Kraft	Discuss with Allan Rutman and Sara-Ann Wilson development agreement revisions and next steps. Review proposed revisions to agreement.
15-Jul-22	Sara-Ann Wilson	Review and respond to email from Jim Irving regarding update in respect of Canadian proceedings and US case conference.
15-Jul-22	Kenneth Kraft	Engaged in file including emails and telephone calls.
18-Jul-22	Kenneth Kraft	Discussions with Jim Irving and Allan Rutman and email. Update discussion with Jay Duffield.
21-Jul-22	Sara-Ann Wilson	Review revised development agreement and emails regarding same.
21-Jul-22	Kenneth Kraft	Review revisions to proposed N21 development services

DENTONS CANADA LLP

Zeifman Partners Inc.

Re: "Receivership of Legacy Lifestyle Summerlin Limited Partnership, Legacy Lifestyle Summerlin GP Inc., and Legacy Lifestyle Summerlin Property LLC".

INVOICE 3688503

Page 5 of 5

Matter # 584164-000006

Date	Timekeeper	Description of Work
		agreement and related email exchanges.
25-Jul-22	Kenneth Kraft	Review and consider material from CBRE.
28-Jul-22	Sara-Ann Wilson	Review email regarding CBRE reports. Review emails regarding inquiries from investors and email to Allan Rutman regarding same.
28-Jul-22	Kenneth Kraft	Various update emails.

Timekeeper	Hours	Rate	Fees
Kenneth Kraft	2.3	1,040.00	2,392.00
Sara-Ann Wilson	3.4	785.00	2,669.00
Total	5.7		\$5,061.00

TOTAL PROFESSIONAL FEES \$ **5,061.00**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 151.83

TOTAL TAXABLE OTHER FEES/CHARGES \$ **151.83**

TAXABLE DISBURSEMENTS

Dentons US LLP \$ 15,566.70

TOTAL TAXABLE DISBURSEMENTS \$ **15,566.70**

TOTAL OTHER FEES/CHARGES AND DISBURSEMENTS 15,718.53

TOTAL FEES, OTHER FEES/CHARGES AND DISBURSEMENTS \$ **20,779.53**

TAXES

HST (13.0%) on Professional Fees of \$5,061.00 \$ 657.93

HST (13.0%) on Taxable Disbursements of \$15,718.53 2,043.41

TOTAL TAXES 2,701.34

TOTAL AMOUNT DUE \$ **23,480.87** CAD