

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



A Commissioner for Taking Affidavits, etc.

EXHIBIT “F”**Summary of Invoices and Calculation of Average Hourly Billing Rates of Dentons Canada LLP****The Period of February 2, 2022, to August 31, 2022*****Longleaf Property***

Date	Invoice No.	Fees	Disbursements	Tax	Hours	Average Rate	Total
February 28, 2022	3653651	7,798.00	233.94	1,044.15	8.8	691.67	9,076.09
March 31, 2022	3659903	2,656.50	79.70	355.71	3.1	778.75	3,091.91
April 30, 2022	3667995	5,579.00	167.37	747.03	6.1	912.50	6,493.40
May 31, 2022	3674307	6,648.50	199.46	890.24	8.1	778.75	7,738.20
July 31, 2022	3688630	5,061.00	15,718.53	2,701.34	5.7	912.50	23,480.87
August 31, 2022	3696514	6,105.00	183.15	817.46	6.8	937.50	7,105.61
Totals:		\$33,848.00	\$16,582.15	\$6,555.93	38.6	\$ 835.28	\$56,986.08

Summerlin Property

Date	Invoice No.	Fees	Disbursements	Tax	Hours	Average Rate	Total
February 28, 2022	3653652	7,798.00	233.94	1,044.15	8.8	691.67	9,076.09
March 31, 2022	3659904	2,524.50	75.74	338.04	2.8	778.75	2,938.28
April 30, 2022	3667996	5,579.00	167.37	747.03	6.1	912.50	6,493.40
May 31, 2022	3674308	6,648.50	199.46	890.24	8.1	778.75	7,738.20
July 31, 2022	3688631	5,061.00	15,718.53	2,701.34	5.7	912.50	23,480.87
August 31, 2022	3696513	6,105.00	183.15	817.46	6.8	937.50	7,105.61
Totals:		\$33,716.00	\$16,578.19	\$6,538.26	38.3	\$ 835.28	\$56,832.45

Destin Property

Date	Invoice No.	Fees	Disbursements	Tax	Hours	Average Rate	Total
February 28, 2022	3653654	7,798.00	368.94	1,061.70	8.8	691.67	9,228.64
March 31, 2022	3659905	2,436.50	73.10	326.25	2.6	891.67	2,835.85
April 30, 2022	3667997	5,891.00	176.73	788.80	6.4	912.50	6,856.53
May 31, 2022	3674309	6,648.50	199.46	890.24	8.1	778.75	7,738.20
July 31, 2022	3688632	5,061.00	15,718.53	2,701.34	5.7	912.50	23,480.87
August 31, 2022	3696512	6,105.00	183.15	817.46	6.8	937.50	7,105.61
Totals:		\$33,940.00	\$16,719.91	\$6,585.79	38.4	\$ 854.10	\$57,245.70

Ocoee Property

Date	Invoice No.	Fees	Disbursements	Tax	Hours	Average Rate	Total
February 28, 2022	3653655	7,798.00	233.94	1,044.15	8.8	691.67	9,076.09
March 31, 2022	3659906	2,436.50	73.10	326.25	2.6	891.67	2,835.85
April 30, 2022	3667998	5,579.00	167.37	747.03	6.1	912.50	6,493.40
May 31, 2022	3674312	6,648.50	199.46	890.24	8.1	778.75	7,738.20
July 31, 2022	3688633	5,061.00	15,718.53	2,701.34	5.7	912.50	23,480.87
August 31, 2022	3696511	6,105.00	183.15	817.46	6.8	937.50	7,105.61
Totals:		\$33,628.00	\$16,575.55	\$6,526.47	38.1	\$ 854.10	\$56,730.02

Trailwinds Property

Date	Invoice No.	Fees	Disbursements	Tax	Hours	Average Rate	Total
February 28, 2022	3653658	7,798.00	233.94	1,044.15	8.9	866.73	9,076.09
March 31, 2022	3659907	2,436.50	73.10	326.25	2.6	891.67	2,835.85
April 30, 2022	3667999	5,579.00	167.37	747.03	6.1	912.50	6,493.40
May 31, 2022	3674313	6,648.50	199.46	890.24	8.1	778.75	7,738.20
July 31, 2022	3688634	5,061.00	15,718.53	2,701.34	5.7	912.50	23,480.87
August 31, 2022	3696510	6,105.00	183.15	817.46	6.8	937.50	7,105.61
Totals:		\$33,628.00	\$16,575.55	\$6,526.47	38.2	\$ 883.28	\$56,730.02

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



A Commissioner for Taking Affidavits, etc.

EXHIBIT “G”**Standard Billing Rates of Dentons Canada LLP
The Period of February 2, 2022, to August 31, 2022**

	<u>2022 Rate</u>	<u>Year of Call</u>
Kenneth Kraft	\$1,040.00	1991
Jay Duffield	\$850.00	1992
Sara-Ann Wilson	\$785.00	2008
Ellery O’Hara	\$440.00	2021
Rennie Ali	\$250.00	Law Clerk

BERKID INVESTMENTS LIMITED

Plaintiff

and

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

HUNTER MILBORNE et al.

Defendants

LEGACY LIFESTYLES DESTIN LP, et al.

Applicants

and

Court File No. CV-22-00674717-00CL

LEGACY LIFESTYLES DESTIN PROPERTY LLC, et al.

Respondents

ONTARIO

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

PROCEEDING COMMENCED AT TORONTO

AFFIDAVIT OF SARA-ANN WILSON

DENTONS CANADA LLP

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

Kenneth Kraft (LSO # 31919P)

Tel: 416-863-4374

Fax: 416 863-4592

kenneth.kraft@dentons.com

Sara-Ann Wilson (LSO # 56016C)

Tel: (416) 863-4402

sara.wilson@dentons.com

*Lawyers for Zeifman Partners Inc., in its capacity as Court-
appointed Receiver*

**Confidential Appendix “1”
to the First Report of the Receiver**

**Confidential Appendix “2”
to the First Report of the Receiver**

**Confidential Appendix “3”
to the First Report of the Receiver**

**Confidential Appendix “4”
to the First Report of the Receiver**

**Confidential Appendix “5”
to the First Report of the Receiver**

**Confidential Appendix “6”
to the First Report of the Receiver**

**Confidential Appendix “7”
to the First Report of the Receiver**

**Confidential Appendix “8”
to the First Report of the Receiver**

**Confidential Appendix “9”
to the First Report of the Receiver**

BERKID INVESTMENTS LIMITED

Plaintiff

and

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

HUNTER MILBORNE et al.

Defendants

LEGACY LIFESTYLES DESTIN LP, et al.

Applicants

and

Court File No. CV-22-00674717-00CL

LEGACY LIFESTYLES DESTIN PROPERTY LLC, et al.

Respondents

ONTARIO

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

PROCEEDING COMMENCED AT TORONTO

FIRST REPORT OF THE RECEIVER

DENTONS CANADA LLP

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

Kenneth Kraft (LSO # 31919P)

Tel: 416-863-4374

Fax: 416 863-4592

kenneth.kraft@dentons.com

Sara-Ann Wilson (LSO # 56016C)

Tel: (416) 863-4402

sara.wilson@dentons.com

Lawyers for Zeifman Partners Inc., in its capacity as Court-appointed Receiver

Tab 3

Court File No. CV-22-00674717-00CL

ONTARIO**SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)****LEGACY LIFESTYLES DESTIN LP, LEGACY LIFESTYLES TRAILWINDS LP,
LEGACY LIFESTYLES SUMMERLIN LP, LEGACY LIFESTYLES OCOEE LP,
LEGACY LIFESTYLES LONGLEAF LP****Applicants**

- and -

**LEGACY LIFESTYLES DESTIN PROPERTY LLC, LEGACY LIFESTYLES
TRAILWINDS PROPERTY LLC, LEGACY LIFESTYLES FORT MYERS PROPERTY
LLC, LEGACY LIFESTYLES OCOEE PROPERTY LLC, LEGACY LIFESTYLES
LONGLEAF PROPERTY LLC****Respondents****AFFIDAVIT OF FARLEY J. COHEN
(Affirmed September 9, 2022)**

I, Farley J. Cohen, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am a Principal of Cohen Hamilton Steger & Co. Inc. ("**CHS**") and, as such, have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

2. Pursuant to the Amended Order of this Honourable Court, dated February 11, 2022 (the "**Receivership Order**"), CHS, was appointed as inspector (the "**Inspector**") regarding the assets, properties and undertakings (the "**Property**") of Legacy Lifestyles Destin LP, Legacy Lifestyles Destin GP Inc., Legacy Lifestyles Summerlin LP, Legacy Lifestyles Summerlin GP Inc., Legacy Lifestyles Trailwinds LP, Legacy Lifestyles Trailwinds GP Inc., Legacy Lifestyles Ocoee LP, Legacy Lifestyles Ocoee GP Inc.,

Legacy Lifestyles Longleaf LP, Legacy Lifestyles Longleaf GP Inc., Legacy Lifestyles Destin Property LLC, Legacy Lifestyles Trailwinds Property LLC, Legacy Lifestyles Ft. Myers Property LLC, Legacy Lifestyles Ocoee Property LLC and Legacy Lifestyles Longleaf Property LLC (collectively, the "**Debtors**").

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

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

4. The total amount of professional fees being claimed for work performed by the Inspector and counsel to the Inspector (Cassels, Bock & Blackwell LLP, Attention: Lorne Silver, "**Cassels**") for the period February 17, 2021 to August 31, 2022 inclusive (the "**Fee Period**") is CAD \$74,820.50 plus disbursements of CAD \$20,297.12, which includes the four invoices rendered by Cassels, plus Harmonized Sales Tax of CAD \$12,365.29 totalling CAD \$107,482.91. Attached hereto as **Exhibit "A"** to this Affidavit are true copies of all bills of costs rendered by the Inspector on a periodic basis during the Fee Period, with Cassels accounts attached, inclusive of details of the individuals involved in the inspectorship ordered by the Court, and the hours and applicable rates claimed.

5. Details of the activities undertaken and services provided by the Inspector in connection with the investigation to be conducted is described in the First Report of the Inspector.

6. In the course of performing its duties pursuant to the Order, the Inspector and its staff have expended a total of 158.6 hours during the Fee Period. Attached hereto as **Exhibit "B"** to this Affidavit is a schedule setting out the personnel involved in the

investigation to be conducted and the hours and applicable rates claimed for the Fee Period.

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

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

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

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

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

SWORN by Farley J. Cohen of the City of Toronto, in the Province of Ontario, before me at the City of Toronto, in the Province of Ontario, on September 9, 2022 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



Commissioner for Taking Affidavits
(or as may be)

LORNE S. SILVER



Farley J. Cohen

This is Exhibit "A" referred to in the Affidavit of Farley J. Cohen sworn by Farley J. Cohen at the City of Toronto, in the Province of Ontario, before me on September 9, 2022 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



Commissioner for Taking Affidavits (or as may be)

LORNE S. SILVER



621

cohen hamilton steger

Expertise. Independence. Objectivity.

Farley Cohen

Direct: 416 304-7016

fcohen@cohenhamiltonsteger.com

April 9, 2021

PRIVATE & CONFIDENTIAL

Via Email

Mr. Greg Roberts
Greg Roberts Professional Corporation
8920 Woodbine Avenue, Suite 202
Markham, ON L3R 9W9

HST #819373465

Invoice #6162

Matter #1863

BERKID INVESTMENTS LIMITED AL V. GREGORY MARCHANT ET AL

TO FEES: For professional services rendered during the period from February 17, 2021 to March 31, 2021 including:

- To receipt and review of pleadings;
- To drafting of letter to Counsel regarding appointment as Inspector; and,
- To general matters relating to the above.

Fee Summary

FC	Farley Cohen	2.10 hrs @ \$ 695.00	/hr	\$ 1,459.50
JM	Jacob Martin	0.60 hrs @ \$ 455.00	/hr	273.00
				<u>\$ 1,698.50</u>
	3% administration fee			<u>50.96</u>
				1,749.46
	Harmonized Sales Tax @ 13%			<u>227.43</u>
	TOTAL INVOICE			<u><u>\$ 1,976.89</u></u>



March 16, 2022

PRIVATE & CONFIDENTIAL

Via Email

Mr. Greg Roberts
Greg Roberts Professional Corporation
8920 Woodbine Avenue, Suite 202
Markham, ON L3R 9W9

HST #819373465

Invoice #6723

Matter #1863

BERKID INVESTMENTS LIMITED AL V. GREGORY MARCHANT ET AL

TO FEES: For professional services rendered during the period February 1, 2022 to February 28, 2022 including:

- To review of and providing comments to various Counsels on draft order;
- To preparation for and attendance on numerous calls with Counsels related to draft order;
- To review of affidavits in this matter and related attachments;
- To preparation for and attendance on numerous calls with the Inspector's counsel;
- To preparation for and attendance at Case Conference;
- To preparation for and attendance on call with the Receiver;
- To preparation of preliminary information request listing and providing of same to the Receiver;
- To review and analysis of documents received from Gregory Marchant;
- To preliminary review and analysis of cash flows of various entities/projects and related supporting documentation; and,
- To general matters relating to the above.

Fee Summary

FC	Farley Cohen	10.40	hrs @ \$	695.00	/hr	\$	7,228.00
JM	Jacob Martin	14.70	hrs @ \$	455.00	/hr		6,688.50
MH	Meredith Hamilton	13.00	hrs @ \$	250.00	/hr		3,250.00
							<hr/>
						\$	17,166.50
	Cassels Legal Fees						8,372.50
	3% Administration Fee						515.00
							<hr/>
						\$	26,054.00
	Harmonized Sales Tax @ 13%						3,387.03
							<hr/>
	TOTAL INVOICE					\$	29,441.03
							<hr/> <hr/>



Cassels

Attn: Farley Cohen
Cohen Hamilton Steger & Co. Inc.
First Canadian Place
Suite 7011, P.O. Box 11
Toronto, ON M5X 1A9

Invoice No: 2162249
Date: March 11, 2022
Matter No.: 042940-00010
GST/HST No.: R121379572

Lawyer: Silver, Lorne S.
Tel.: (416) 869-5490
E-mail: lsilver@cassels.com

Re: Court Appointed Inspector

Fees for professional services rendered up to and including February 28, 2022

Our Fees	8,372.50
HST @ 13.00%	1,088.43
TOTAL DUE (CAD)	9,460.93

We are committed to protecting the environment. Please provide your email address to payments@cassels.com to receive invoice and reminder statements electronically.

Payment due upon receipt. Please return remittance advice(s) with cheque.

REMITTANCE ADVICE: Email payment details to payments@cassels.com

CAD EFT and Wire Payments:

Bank of Nova Scotia
44 King St. West,
Toronto, ON, M5H 1H1

Bank I.D.: 002
Transit No.: 47696
Account No.: 47696 0073911
Swift Code: NOSCCATT
ABA No.: 026002532

Cheque Payments:

Cassels Brock & Blackwell LLP
Finance & Accounting (Receipts)
Scotia Plaza, Suite 2100, 40 King Street West
Toronto, Ontario, M5H 3C2 Canada

Online Bill Payments:

Vendor name is **Cassels Brock Blackwell LLP** and you are required to enter the first six digits of the matter #

Invoice No: 2162249
Matter No.: 042940-00010

Amount: **CAD 9,460.93**

e-Transfer Payments: payments@cassels.com

Credit Card Payments: payments.cassels.com

FEE DETAIL

Date	Description
Feb-04-22	Review draft order; Review appointment of receiver model order;
Feb-04-22	Review draft Order and consider issues, next steps; Telephone call F. Cohen to discuss and arrange call with counsel;
Feb-07-22	Prep for and telephone call (X2) with F. Cohen and counsel for opposing parties re: settling Order of Justice Conway;
Feb-08-22	Prep for and Zoom call of counsel to review/settle consent order appointing Receiver and Inspector;
Feb-09-22	Review of fresh draft of Receivership/Inspector Order; Zoom call counsel to discuss and attempt to finalize; Telephone call F. Cohen discuss issues and confirm instructions; Email G. Roberts re: amendments to Engagement letter; Review 5:00 p.m. draft order;
Feb-10-22	Prep for and Zoom call with counsel to finalize consent order, Justice Conway appearance on February 11; Prep for attendance;
Feb-11-22	Attend before Justice Conway re: Consent Receivership and Court-Appointed Order confirmation; Emails before and after, including receipt of Conway Endorsement; Telephone call F. Cohen to discuss next steps;
Feb-15-22	Emails to Dentons re: required revisions to Consent Order;
Feb-16-22	Emails from and to S. Wilson re: consent to amended order; Email from G. Roberts, A. Zweig and M. Katzman;
Feb-17-22	Telephone call F. Cohen re: discussions with Receiver, course of action;
Feb-21-22	Email to F. Cohen re: amended Robert's Engagement letter; Draft Addendum to Engagement letter – CHS/Roberts and CHS/Cassels; Telephone call F. Cohen to discuss and obtain instructions;

FEE SUMMARY

Name	Title	Hours	Rate	Amount
Silver, Lorne S.	Partner	10.20	800.00	8,160.00
Hamaliuk, Joseph	Associate	0.50	425.00	212.50
Total (CAD)		10.70		8,372.50

Our Fees	8,372.50
HST @ 13.00%	1,088.43
TOTAL FEES & TAXES (CAD)	9,460.93

TOTAL FEES	8,372.50
TOTAL TAXES	1,088.43
TOTAL FEES & TAXES (CAD)	9,460.93



April 11, 2022

PRIVATE & CONFIDENTIAL

Via Email

Mr. Greg Roberts
Greg Roberts Professional Corporation
8920 Woodbine Avenue, Suite 202
Markham, ON L3R 9W9

HST #819373465

Invoice #6764

Matter #1863

BERKID INVESTMENTS LIMITED AL V. GREGORY MARCHANT ET AL

TO FEES: For professional services rendered during the period March 1, 2022 to March 31, 2022 including:

- To detailed review and classification of Trailwinds cash flows, including investor inflows and expense outlays;
- To review and classification of Ocoee cash flows;
- To comparison of summary schedules to bank account and trust account statements;
- To tracing of accounts receivable/payable balances with BGV;
- To preparation of questions for hearing with Gregory Marchant ;
- To correspondence with Receiver;
- To preparation of agenda for hearing with Gregory Marchant;
- To coordination with Arbitration Place regarding hearing; and,
- To general matters relating to the above.

Fee Summary

FC	Farley Cohen	3.30	hrs @ \$	725.00	/hr	\$	2,392.50
JM	Jacob Martin	29.45	hrs @ \$	495.00	/hr		14,577.75
MH	Meredith Hamilton	17.50	hrs @ \$	300.00	/hr		5,250.00
							<hr/>
						\$	22,220.25
	3% Administration Fee						<hr/>
							666.61
						\$	22,886.86
	Harmonized Sales Tax @ 13%						<hr/>
							2,975.29
	TOTAL INVOICE					\$	<hr/> 25,862.15 <hr/>





May 9, 2022

PRIVATE & CONFIDENTIAL

Via Email

Mr. Greg Roberts
Greg Roberts Professional Corporation
8920 Woodbine Avenue, Suite 202
Markham, ON L3R 9W9

HST #819373465

Invoice #6794

Matter #1863

BERKID INVESTMENTS LIMITED AL V. GREGORY MARCHANT ET AL

TO FEES: For professional services rendered during the period April 1, 2022 to April 30, 2022 including:

- To preparation for hearing/interview of Gregory Marchant, including preparation of detailed list of questions and analysis of documentation provided to date;
- To preparation of summaries of documentation utilized and undertakings from interview of Gregory Marchant and providing of same to Counsel and Mr. Marchant;
- To preliminary discussions with potential consultant regarding development costs in Florida;
- To receipt of Receiver Report; and,
- To general matters relating to the above.

Fee Summary

FC	Farley Cohen	7.00 hrs @ \$ 725.00	/hr	\$ 5,075.00
JM	Jacob Martin	12.05 hrs @ \$ 495.00	/hr	5,964.75
AW	Aaron Wong	7.40 hrs @ \$ 315.00	/hr	<u>2,331.00</u>
				\$ 13,370.75
	Cassels Legal Fees			2,480.00
	3% Administration Fee			<u>401.12</u>
				\$ 16,251.87
	Harmonized Sales Tax @ 13%			<u>2,112.75</u>
	TOTAL INVOICE			<u><u>\$ 18,364.62</u></u>



Cassels

Attn: Farley Cohen
Cohen Hamilton Steger & Co. Inc.
First Canadian Place
Suite 7011, P.O. Box 11
Toronto, ON M5X 1A9

Invoice No: 2165339
Date: April 18, 2022
Matter No.: 042940-00010
GST/HST No.: R121379572

Lawyer: Silver, Lorne S.
Tel.: (416) 869-5490
E-mail: lsilver@cassels.com

Re: Court Appointed Inspector

Fees for professional services rendered up to and including March 31, 2022

Our Fees	2,480.00
HST @ 13.00%	322.40
TOTAL DUE (CAD)	2,802.40

We are committed to protecting the environment. Please provide your email address to payments@cassels.com to receive invoice and reminder statements electronically.

Payment due upon receipt. Please return remittance advice(s) with cheque.

REMITTANCE ADVICE: Email payment details to payments@cassels.com

CAD EFT and Wire Payments:

Bank of Nova Scotia
44 King St. West,
Toronto, ON, M5H 1H1

Bank I.D.: 002
Transit No.: 47696
Account No.: 47696 0073911
Swift Code: NOSCCATT
ABA No.: 026002532

Cheque Payments:

Cassels Brock & Blackwell LLP
Finance & Accounting (Receipts)
Scotia Plaza, Suite 2100, 40 King Street West
Toronto, Ontario, M5H 3C2 Canada

Online Bill Payments:

Vendor name is **Cassels Brock Blackwell LLP** and you are required to enter the first six digits of the matter #

Invoice No: 2165339
Matter No.: 042940-00010

Amount: **CAD 2,802.40**

e-Transfer Payments: payments@cassels.com

Credit Card Payments: payments.cassels.com

FEE DETAIL

Date	Description
Mar-04-22	Receipt and consider correspondence re: BIA Notices for 5 properties, Inspector's engagement and first area of review; Review underlying evidence including Affidavit of Marchant;
Mar-08-22	Telephone call F. Cohen re: initial observations and required course of inspection; Email G. Roberts re: transcripts from examinations;
Mar-17-22	Telephone call F. Cohen re: investigations, examination of Marchant;
Mar-28-22	Telephone call F. Cohen re: impending examination of G. Marchant, counsel attendance, etc.;
Mar-30-22	Telephone call A. Zweig re: G. Marchant examination; Report to F. Cohen;

FEE SUMMARY

Name	Title	Hours	Rate	Amount
Silver, Lorne S.	Partner	3.10	800.00	2,480.00
Total (CAD)		3.10		2,480.00

Our Fees	2,480.00
HST @ 13.00%	322.40
TOTAL FEES & TAXES (CAD)	2,802.40

TOTAL FEES	2,480.00
TOTAL TAXES	322.40
TOTAL FEES & TAXES (CAD)	2,802.40

OUTSTANDING INVOICES

Invoice Number	Invoice Date	Bill Amount	Payments / Credits	Balance Due
2162249	03/11/22	9,460.93	0.00	9,460.93
2165339	04/18/22	2,802.40	0.00	2,802.40
Total (CAD)		12,263.33	0.00	12,263.33



July 6, 2022

PRIVATE & CONFIDENTIAL**Via Email**

Mr. Greg Roberts
 Greg Roberts Professional Corporation
 8920 Woodbine Avenue, Suite 202
 Markham, ON L3R 9W9

HST #819373465

Invoice #6880

Matter #1863

BERKID INVESTMENTS LIMITED AL V. GREGORY MARCHANT ET AL

TO FEES: For professional services rendered during the period May 1, 2022 to June 30, 2022 including:

- To providing of background information to Fulcrum Company;
- To attendance on call with Sacha Miner of Fulcrum Company regarding potential engagement;
- To attendance on call with Counsel regarding US documentation;
- To receipt and preliminary review of undertaking responses as provided by Mr. Marchant; and,
- To general matters relating to the above.

Fee Summary

FC	Farley Cohen	1.10	hrs @	\$ 725.00	/hr	\$ 797.50
JM	Jacob Martin	6.45	hrs @	\$ 495.00	/hr	3,192.75
AW	Aaron Wong	4.90	hrs @	\$ 315.00	/hr	1,543.50
						<hr/> \$ 5,533.75
	Court Reporter - Arbitration Place					640.00
	Cassels Brock Legal Fees					4,320.00
	3% Administration Fee					166.01
						<hr/> \$ 10,659.76
	Harmonized Sales Tax @ 13%					1,385.77
	TOTAL INVOICE					<hr/> \$ 12,045.53 <hr/>

Cassels

Attn: Farley Cohen
Cohen Hamilton Steger & Co. Inc.
First Canadian Place
Suite 7011, P.O. Box 11
Toronto, ON M5X 1A9

Invoice No: 2170616
Date: June 16, 2022
Matter No.: 042940-00010
GST/HST No.: R121379572

Lawyer: Silver, Lorne S.
Tel.: (416) 869-5490
E-mail: lsilver@cassels.com

Re: Court Appointed Inspector

Fees for professional services rendered up to and including May 31, 2022

Our Fees	4,320.00
HST @ 13.00%	561.60
TOTAL DUE (CAD)	4,881.60

We are committed to protecting the environment. Please provide your email address to payments@cassels.com to receive invoice and reminder statements electronically.

Payment due upon receipt. Please return remittance advice(s) with cheque.

REMITTANCE ADVICE: Email payment details to payments@cassels.com

CAD EFT and Wire:

Bank of Nova Scotia
44 King St. West,
Toronto, ON, M5H 1H1

Bank I.D.: 002
Transit No.: 47696
Account No.: 47696 0073911
Swift Code: NOSCCATT
ABA No.: 026002532

Cheque Payments:

Cassels Brock & Blackwell LLP
Finance & Accounting (Receipts)
Scotia Plaza, Suite 2100, 40 King Street West
Toronto, Ontario, M5H 3C2 Canada

Online Bill Payments:

Vendor name is **Cassels Brock Blackwell LLP** and you are required to enter the first six digits of the matter #

Invoice No: 2170616
Matter No.: 042940-00010

Amount: **CAD 4,881.60**

e-Transfer Payments: payments@cassels.com

Credit Card Payments: payments.cassels.com

FEE DETAIL

Date	Description
Apr-05-22	Emails, telephone call F. Cohen, G. Marchant re: P. Millar attendance at hearing; Email G. Marchant, P. Millar for clarification;
Apr-06-22	Attend Examination under oath of G. Marchant, debrief with F. Cohen, J. Martin;
Apr-07-22	Review draft list of Exhibits and Undertakings given on examination of G. Marchant on April 6, email to client;
Apr-11-22	Review email to G. Marchant/P. Millar attached list of exhibits and list of undertakings from Examination of G. Marchant;
Apr-27-22	Receipt U.S. Bankruptcy Notice re: Destin; Email F. Cohen;
May-26-22	Telephone F. Cohen re: current status, next steps; Receipt materials from J. Martin for discussion with M. Katzman;

FEE SUMMARY

Name	Title	Hours	Rate	Amount
Silver, Lorne S.	Partner	5.40	800.00	4,320.00
Total (CAD)		5.40		4,320.00

Our Fees	4,320.00
HST @ 13.00%	561.60
TOTAL FEES & TAXES (CAD)	4,881.60

TOTAL FEES	4,320.00
TOTAL TAXES	561.60
TOTAL FEES & TAXES (CAD)	4,881.60

OUTSTANDING INVOICES

Invoice Number	Invoice Date	Bill Amount	Payments / Credits	Balance Due
2162249	03/11/22	9,460.93	0.00	9,460.93
2165339	04/18/22	2,802.40	0.00	2,802.40
2170616	06/16/22	4,881.60	0.00	4,881.60
Total (CAD)		17,144.93	0.00	17,144.93



635

cohen hamilton steger

Expertise. Independence. Objectivity.

Farley Cohen

Direct: 416 304-7016

fcohen@cohenhamiltonsteger.com

August 9, 2022

PRIVATE & CONFIDENTIAL**Via Email**

Mr. Greg Roberts
Greg Roberts Professional Corporation
8920 Woodbine Avenue, Suite 202
Markham, ON L3R 9W9

HST #819373465

Invoice #6944

Matter #1863

BERKID INVESTMENTS LIMITED AL V. GREGORY MARCHANT ET AL

TO FEES: For professional services rendered during the period July 1, 2022 to July 31, 2022 including:

- To ongoing review of responses as provided by Mr. Marchant;
- To attendance on call with Counsel regarding review to date and steps forward;
- To detailed review of cash flows relating to individual projects;
- To preparation of project budget to actual comparisons and identification of differences;
- To call with the Receiver regarding status and information requirements regarding current status of projects;
- To preliminary development of follow-up questions for Mr. Marchant; and,
- To general matters relating to the above.

Fee Summary

FC	Farley Cohen	1.60	hrs @ \$	725.00	/hr	\$	1,160.00
JM	Jacob Martin	16.40	hrs @ \$	495.00	/hr		8,118.00
AW	Aaron Wong	2.40	hrs @ \$	315.00	/hr		756.00
						\$	<u>10,034.00</u>
	3% Administration Fee						<u>301.02</u>
						\$	10,335.02
	Harmonized Sales Tax @ 13%						<u>1,343.55</u>
	TOTAL INVOICE					\$	<u><u>11,678.57</u></u>





cohen hamilton steger

Expertise. Independence. Objectivity.

Farley Cohen

Direct: 416 304-7016

fcohen@cohenhamiltonsteger.com

September 9, 2022

PRIVATE & CONFIDENTIAL

Via Email

Mr. Greg Roberts
Greg Roberts Professional Corporation
8920 Woodbine Avenue, Suite 202
Markham, ON L3R 9W9

HST #819373465

Invoice #7005

Matter #1863

BERKID INVESTMENTS LIMITED AL V. GREGORY MARCHANT ET AL

TO FEES: For professional services rendered during the period August 1, 2022 to August 31, 2022 including:

- To ongoing review and summarization of payments to Gregory Marchant and related parties;
- To development of follow-up questions for Mr. Marchant;
- To receipt and review of second receiver report;
- To attendance on call with Allan Rutman;
- To attendance on call with Counsel regarding upcoming motion and potential preparation of inspector's report; and,
- To general matters relating to the above.

Fee Summary

FC	Farley Cohen	3.10 hrs @ \$ 725.00	/hr	\$ 2,247.50
JM	Jacob Martin	5.15 hrs @ \$ 495.00	/hr	<u>2,549.25</u>
				\$ 4,796.75
	Cassels Brock Legal Fees			2,240.00
	3% Administration Fee			<u>143.90</u>
				\$ 7,180.65
	Harmonized Sales Tax @ 13%			<u>933.49</u>
	TOTAL INVOICE			<u>\$ 8,114.14</u>



Cassels

Attn: Farley Cohen
Cohen Hamilton Steger & Co. Inc.
First Canadian Place
Suite 7011, P.O. Box 11
Toronto, ON M5X 1A9

Invoice No: 2177312
Date: September 08, 2022
Matter No.: 042940-00010
GST/HST No.: R121379572
Lawyer: Silver, Lorne S.
Tel.: (416) 869-5490
E-mail: lsilver@cassels.com

Re: Court Appointed Inspector

Fees for professional services rendered up to and including August 31, 2022

Our Fees	2,240.00
HST @ 13.00%	291.20
TOTAL DUE (CAD)	2,531.20

We are committed to protecting the environment.

Please provide your email address to payments@cassels.com to receive invoice and reminder statements electronically.

Payment due upon receipt. Please return remittance advice(s) with cheque.

REMITTANCE ADVICE: Email payment details to payments@cassels.com

CAD EFT and Wire:

Bank of Nova Scotia
44 King St. West,
Toronto, ON, M5H 1H1

Bank I.D.: 002
Transit No.: 47696
Account No.: 0073911
Swift Code: NOSCCATT
ABA No.: 026002532

Cheque Payments:

Cassels Brock & Blackwell LLP
Finance & Accounting (Receipts)
Scotia Plaza, Suite 2100, 40 King Street West
Toronto, Ontario, M5H 3C2 Canada

Online Bill Payments:

Vendor name is **Cassels Brock Blackwell LLP** and you are required to enter the first six digits of the matter #

Invoice No: 2177312
Matter No.: 042940-00010
Amount: **CAD 2,531.20**

e-Transfer Payments: payments@cassels.com

Credit Card Payments: payments.cassels.com

Cassels Brock Blackwell LLP

Suite 2100, Scotia Plaza, 40 King Street West, Toronto, ON M5H 3C2 Canada | t: 416 869 5300 | f: 416 360 8877 | cassels.com

FEE DETAIL

Date	Description
Jun-02-22	Receipt and consider Denton's communication regarding U.S. proceedings and other enclosures; Forward to F. Cohen for comment;
Jun-20-22	Email from Receiver re: Update to Receiver's Report re: Receiver's financing; Email from M. Katzman re: intervening investor's costs and Wilson response;
Jul-06-22	Telephone call F. Cohen, J. Martin re: preliminary conclusions, additional questions for parties and method to advance same;
Jul-14-22	Telephone call from F. Cohen, J. Martin – status update on investigation, preliminary findings, next steps;
Aug-15-22	Review draft questions of G. Marchant; Telephone call F. Cohen to discuss; Email P. Millar enclosing list of questions;
Aug-24-22	Receipt and consider Receiver's Second Report; Emails from and to F. Cohen; Consider new information;
Aug-26-22	Emails from S. Wilson, G. Roberts re: diverging views on next steps, case conference to be scheduled; Emails client;
Aug-30-22	Email finalizing September 20 for Case Conference; Email F. Cohen re: first interim report and attendance on September 20, 2022;

FEE SUMMARY

Name	Title	Hours	Rate	Amount
Silver, Lorne S.	Partner	2.80	800.00	2,240.00
Total (CAD)		2.80		2,240.00

Our Fees	2,240.00
HST @ 13.00%	291.20
TOTAL FEES & TAXES (CAD)	2,531.20

TOTAL FEES	2,240.00
TOTAL TAXES	291.20
TOTAL FEES & TAXES (CAD)	2,531.20

This is Exhibit "B" referred to in the Affidavit of Farley J. Cohen sworn by Farley J. Cohen at the City of Toronto, in the Province of Ontario, before me on September 9, 2022 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



Commissioner for Taking Affidavits (or as may be)

LORNE S. SILVER

Affidavit of Farley J. Cohen
Fees and Rates by Person

Exhibit B

<u>Person</u>	<u>Hours before March 1, 2022</u>	<u>Rate before March 1, 2022</u>	<u>Hours after March 1, 2022</u>	<u>Rate after March 1, 2022</u>	<u>Total Hours</u>	<u>Total Fees</u>
		\$		\$		\$
Farley Cohen	12.50	695.00	16.10	725.00	28.60	20,326.00
Jacob Martin	15.30	455.00	69.50	495.00	84.80	41,364.00
Aaron Wong	-	n/a	14.70	315.00	14.70	4,630.50
Meredith Hamilton	13.00	250.00	17.50	300.00	30.50	8,500.00
Total	<u>40.80</u>		<u>117.80</u>		<u>158.60</u>	<u>74,820.50</u>

LEGACY LIFESTYLES DESTIN LP et al.
Applicants

and Respondents

LEGACY LIFESTYLES DESTIN PROPERTY LLC et al.

Court File No. CV-22-00674717-00CL

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

TORONTO

**AFFIDAVIT OF FARLEY J. COHEN
(Affirmed September 9, 2022)**

Cassels Brock & Blackwell LLP
2100 Scotia Plaza
40 King Street West
Toronto, ON M5H 3C2

Lorne S. Silver LSO #: 24238L
Tel: 416.869.5490
lsilver@cassels.com

Lawyers for the Inspector

Tab 4

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)**

THE HONOURABLE

)

TUESDAY, THE 20TH

JUSTICE KIMMEL

)

DAY OF SEPTEMBER, 2022

)

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

ORDER

THIS MOTION made by the Zeifman Partners Inc. as receiver (the “**Receiver**”) without security, of all of the assets, undertakings and properties of Legacy Lifestyles Destin LP, Legacy Lifestyles Destin GP Inc., Legacy Lifestyles Summerlin LP, Legacy Lifestyles Summerlin GP Inc., Legacy Lifestyles Trailwinds LP, Legacy Lifestyles Trailwinds GP Inc., Legacy Lifestyles Ocoee LP, Legacy Lifestyles Ocoee GP Inc., Legacy Lifestyles Longleaf LP, Legacy Lifestyles Longleaf GP Inc., Legacy Lifestyles Destin Property LLC, Legacy Lifestyles Trailwinds Property LLC, Legacy Lifestyles Ft. Myers Property LLC, Legacy Lifestyles Ocoee Property LLC and Legacy Lifestyles Longleaf Property LLC (collectively, the “**Debtors**”) appointed pursuant to the Amended Order of the Honourable Justice Conway, dated February 11, 2022 (the “**Receivership Order**”), for an order approving certain project agreements and granting certain other relief was heard this day by judicial videoconference via Zoom.

ON READING the First Report of the Receiver dated September 9, 2022 (the “**First Report**”), the affidavit of Allan Rutman affirmed September 8, 2022 (the “**Rutman Affidavit**”) and the affidavit of Sara-Ann Wilson sworn September 8, 2022 (the “**Wilson Affidavit**”), and on hearing the submissions of counsel for the Receiver, and any such other counsel and parties as were present.

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.

RECEIVER’S ACTIVITIES AND R&D

2. **THIS COURT ORDERS** that the First Report and the activities and conduct of the Receiver as described therein, be and are hereby approved.

3. **THIS COURT ORDERS** that the Receiver’s interim statement of receipts and disbursements, for period from February 11, 2022 to September 7, 2022, be and is hereby approved.

FEES

4. **THIS COURT ORDERS** that the fees and disbursements of the Receiver for the period from November 1, 2021 to August 31, 2022, and its counsel, for the period from February 2, 2022, to August 31, 2022, as set out in the First Report, the Rutman Affidavit and the Wilson Affidavit, be and are hereby approved.

5. **THIS COURT ORDERS** that the fees and disbursements of Cohen Hamilton Steger & Co. Inc. in its capacity as inspector, and its counsel, for the period from [DATE], to August 31, 2022, as set out in the Affidavit of [NAME], sworn [DATE] and [NAME], sworn [DATE], be and are hereby approved.

PROJECT AGREEMENTS

6. **THIS COURT ORDERS** that the following agreements (collectively, the “**Project Agreements**”) be and are hereby approved:

- (a) Development Services Agreements to be entered into by the Receiver and N21 Group, LLC in respect of each of the Projects (as defined in the First Report), attached as Appendix “L” to the First Report;
- (b) Financial Broker Services Engagement and Non-Disclosure Agreement, to be entered into by the Receiver and Twisted Rock LLC, attached as Confidential Appendix “1” to the First Report; and
- (c) Engagement Agreement – Preparation of Offering Memorandum, to be entered into by the Receiver and N21, attached as Confidential Appendix “2” to the First Report.

7. **THIS COURT ORDERS** the Receiver is authorized and directed to execute the Project Agreements, with such minor amendments as the Receiver may deem necessary, and take such additional steps and execute such additional documents as may be necessary or desirable to carry out its obligations set forth therein.

SEALING

8. **THIS COURT ORDERS** that the Receiver is authorized, *nunc pro tunc*, to redact the Confidential Appendices from the First Report and that the Confidential Appendices be sealed from the public record until the closing of sale transactions or refinancing in respect of the Real Properties (as defined in the First Report) or further order of the Court.

BERKID INVESTMENTS LIMITED

Plaintiff

and

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

HUNTER MILBORNE et al.

Defendants

LEGACY LIFESTYLES DESTIN LP, et al.

Applicants

and

Court File No. CV-22-00674717-00CL

LEGACY LIFESTYLES DESTIN PROPERTY LLC, et al.

Respondents

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

PROCEEDING COMMENCED AT TORONTO

ORDER

DENTONS CANADA LLP

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

Kenneth Kraft (LSO # 31919P)

Tel: 416-863-4374

Fax: 416 863-4592

kenneth.kraft@dentons.com

Sara-Ann Wilson (LSO # 56016C)

Tel: (416) 863-4402

sara.wilson@dentons.com

Lawyers for Zeifman Partners Inc., in its capacity as Court-appointed Receiver

Tab 5

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)**

THE HONOURABLE

)

TUESDAY, THE 20TH

JUSTICE KIMMEL

)

DAY OF SEPTEMBER, 2022

)

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

ORDER

THIS MOTION made by the Zeifman Partners Inc. as receiver (the “**Receiver**”) without security, of all of the assets, undertakings and properties 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, appointed pursuant to the Amended Order of the Honourable Justice Conway, dated February 11, 2022 (the “**Receivership Order**”) for an order amending the Receivership Order to increase the Receiver’s borrowing capacity and granting certain other relief was heard this day by judicial videoconference via Zoom.

ON READING the First Report of the Receiver dated September 9, 2022, the affidavit of Allan Rutman affirmed September 8, 2022, and the affidavit of Sara-Ann Wilson sworn September 8, 2022, and on hearing the submissions of counsel for the Receiver, and any such other counsel and parties as were present.

FUNDING OF THE RECEIVERSHIP

1. **THIS COURT ORDERS** that paragraph 29 of the Receivership Order be and is hereby amended by deleting “\$3,600,000.00 CAD” and inserting “\$4,231,845 USD”. All other provisions of the Receivership Order shall remain in full force and effect, unamended hereby.
2. **THIS COURT ORDERS** that the Amendment to Term Sheet between Hillmount Capital Inc. and the Receiver (the “**Amendment to Term Sheet**”), attached as Appendix “N” to the Receiver’s First Report to the Court, dated September 9, 2022, be and is hereby approved and the Receiver is authorized and directed to Receiver to execute the Amendment to Term Sheet with such minor amendments as the Receiver may deem necessary.

GENERAL

3. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and their agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.
 4. **THIS COURT ORDERS** that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order.
-

BERKID INVESTMENTS LIMITED

Plaintiff

and

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

HUNTER MILBORNE et al.

Defendants

LEGACY LIFESTYLES DESTIN LP, et al.

Applicants

and

Court File No. CV-22-00674717-00CL

LEGACY LIFESTYLES DESTIN PROPERTY LLC, et al.

Respondents

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

PROCEEDING COMMENCED AT TORONTO

ORDER

DENTONS CANADA LLP

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

Kenneth Kraft (LSO # 31919P)

Tel: 416-863-4374

Fax: 416 863-4592

kenneth.kraft@dentons.com

Sara-Ann Wilson (LSO # 56016C)

Tel: (416) 863-4402

sara.wilson@dentons.com

Lawyers for Zeifman Partners Inc., in its capacity as Court-appointed Receiver

BERKID INVESTMENTS LIMITED

Plaintiff

and

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

HUNTER MILBORNE et al.

Defendants

LEGACY LIFESTYLES DESTIN LP, et al.

Applicants

and

Court File No. CV-22-00674717-00CL

LEGACY LIFESTYLES DESTIN PROPERTY LLC, et al.

Respondents

ONTARIO

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

PROCEEDING COMMENCED AT TORONTO

MOTION RECORD

(returnable September 20, 2022)

DENTONS CANADA LLP

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

Kenneth Kraft (LSO # 31919P)

Tel: 416-863-4374

Fax: 416 863-4592

kenneth.kraft@dentons.com

Sara-Ann Wilson (LSO # 56016C)

Tel: (416) 863-4402

sara.wilson@dentons.com

*Lawyers for Zeifman Partners Inc., in its capacity as Court-
appointed Receiver*