

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

ARTICLE 3 DEVELOPMENT BUDGET

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

ARTICLE 4 AUTHORITY OF DEVELOPER

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

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

4.2.1 Take any action, or make any expenditure, decision, commitment or agreement, that would constitute a Major Decision. A "Major Decision" is defined as any significant decisions in respect of the design, construction or operation of the Project and includes, without limitation, any capital improvements, the retention of a contractor, architect, manager/operator, consultant or supplier, making or approving any modifications or changes to plans, specifications or designs (unless such changes are minor or required by a governmental authority), leasing or renting any portion of the Project, entering into any contract of insurance in respect of the Project and such other decisions as may be advised by Owner; or

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

4.2.3 Owner shall respond to requests from Developer for approval of Major Decisions and other significant decisions in respect of the Project within four (4) Business Days of a written request for same from Developer. A "Business Day" is defined as a day on which banks are open for business in Toronto, Ontario, Canada but excludes Saturday, Sunday and any other day which is a legal holiday in Toronto, Ontario, Canada.

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

4.4 Authority to Make Minor Field and Other Changes. Developer shall have the authority to make any modification or deviation to the Plans and Specifications and the Construction Contract to the extent the same constitutes a Minor Field Change or is required by any governmental authority or otherwise. A "Minor Field Change" is defined as changes to the Plans and Specifications and Construction Contract that do not materially deviate from or affect the design or construction of the Project as approved by the Owner.

ARTICLE 5 MONTHLY REPORTING AND PAYMENT OF DEVELOPMENT COSTS

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

ARTICLE 6 OWNER'S FUNDS

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

ARTICLE 7 ACCOUNTING AND RECORDS

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

ARTICLE 8 INDEMNITY; LIABILITY

8.1 Indemnity of Owner. Developer hereby agrees to indemnify, defend and hold harmless Owner, its directors, officers, representatives, agents and employees (collectively, "Owner Indemnified Party") from and against any and all claims, demands, losses, damages, liabilities, actions, lawsuits and other proceedings, judgments and awards, and costs and expenses

(including, without limitation, reasonable out-of-pocket attorneys' fees and court costs incurred in connection with the enforcement of this indemnity or otherwise) suffered or incurred by such Owner Indemnified Party caused by (i) any material breach of this Agreement by Developer, or (ii) fraud, gross negligence or willful misconduct of any Developer Indemnified Party in connection with this Agreement or Developer's services or work hereunder. In any case where indemnity is sought by an Owner Indemnified Party, such Owner Indemnified Party shall give notice of the request for indemnification to Owner and shall give Owner the opportunity, to the extent reasonably possible, to participate in the defense of the claim giving rise to the claim for indemnity. Notwithstanding anything to the contrary contained in this Agreement, in no event shall Developer be liable for consequential, punitive, or special damages including, without limitation, lost profits.

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

ARTICLE 9 COMPENSATION OF DEVELOPER

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

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

ARTICLE 10 TERM AND TERMINATION

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

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

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

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

In the event this Agreement is terminated for Cause pursuant to Article 10, the Owner shall

be required to pay Developer (i) any unpaid portion of the Developer Fee earned but unpaid through the effective date of such termination, and (ii) any Reimbursable Costs payable pursuant to this Agreement, incurred prior to the effective date of such termination.

10.3 Termination by Owner without Cause. Upon sixty (60) days prior written notice to Developer, Owner may terminate this Agreement at any time without Cause. In the event this Agreement is terminated without Cause Owner shall be required to pay Developer (i) any unpaid portion of the Developer Fee and (ii) any Reimbursable Costs payable, in each case for the period through the effective date of such termination and (iii) a termination fee equal to twenty-five thousand dollars (\$25,000.00).

10.4 Termination by Developer. Developer may terminate this Agreement in the event of an Owner Default. The following shall constitute an "Owner Default": (i) failure of Owner to pay to Developer any amount becoming due and payable hereunder, within five (5) days after written notice from Developer of such failure; and (ii) failure of Owner to comply with any material provision of this Agreement, and the continuation of such failure for fifteen (15) days after written notice thereof from Developer to Owner; provided, however, that if the time required to cure and remedy such default shall exceed fifteen (15) days, Owner shall not be in default hereunder if Owner commences to cure such failure as soon as reasonably practicable in view of all circumstances and thereafter diligently prosecutes such curative efforts to completion. In addition to the right to terminate this Agreement, upon the occurrence of any Owner Default (after any applicable notice and cure periods), Developer may, at any time while such Owner Default continues, exercise any other remedies that may be provided at law or in equity. During the continuance of any Owner Default, Developer, at its sole discretion, may also suspend Developer's performance under this Agreement, and any such suspension by Developer shall not constitute a breach of the Agreement. In the event of Developer's termination, the Developer shall have no liability or responsibility to the Owner for delay or damage caused the Owner because of such termination of services.

10.5 Termination by Owner after completion of Phase I Services. After completion of the Phase I Services, in the event that the Owner, in its sole and absolute discretion, elects not to proceed with the completion of the Project, the Owner may terminate this Agreement upon written notice to the Developer. In the event this Agreement is terminated pursuant to this Section 10.5, no termination fee, or other amount is payable by the Owner to the Developer (with the exception of reimbursement for any reimbursable expenses incurred in accordance with Section 9.2 prior to the date of termination) and the Owner shall have no further obligations to Developer hereunder.

ARTICLE II MISCELLANEOUS

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

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

11.3 Severability. This Agreement is intended to be performed in accordance with, and only to the extent permitted by, all applicable laws, ordinances, rules and regulations. If any provision of this Agreement, or the application thereof to any Person or circumstance, shall, for any reason and to any extent, be invalid or unenforceable, the remainder of this Agreement and the application of such provision to other Persons or circumstances shall not be affected thereby, but rather shall be enforced to the greatest extent permitted by law.

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

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

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

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

11.8 No Waiver. No waiver by either party of any default of any other party or of any event, circumstance or condition permitting a party to terminate this Agreement shall constitute a waiver of any other default of the other party or of any other event, circumstance or condition permitting such termination, whether of the same or of any other nature or type and whether preceding, concurrent or succeeding; and no failure on the part of either party to exercise any right it may have by the terms hereof or by law upon the default of the other party and no delay in the exercise of such right shall prevent the exercise thereof by the non-defaulting party at any time when the other party may continue to be so in default, and no such failure or delay and no waiver

of default shall operate as a waiver of any other default, or as a modification in any respect of the provisions of this Agreement. The subsequent acceptance of any payment or performance pursuant to this Agreement shall not constitute a waiver of any preceding default by a defaulting party or of any preceding event, circumstance or condition permitting termination hereunder, other than default in the payment of the particular payment or the performance of the particular matter so accepted, regardless of the non-defaulting party's knowledge of the preceding default or the preceding event, circumstance or condition, at the time of accepting such payment or performance, nor shall the non-defaulting party's acceptance of such payment or performance after termination constitute a reinstatement, extension or renewal of this Agreement or revocation of any notice or other act by the non-defaulting party.

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

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

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

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

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

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

the purposes of this Agreement, all such actions shall be deemed to be part of the Services.

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

11.16. Notices. All notices and other communications under this Agreement shall be in writing and shall be deemed duly given when personally delivered, one day after sent by a reputable national overnight courier service to the address set forth below, or three (3) days after mailing if sent by registered or certified mail, return receipt requested, first class, postage prepaid to the address sent below, or when sent by e-mail at the e-mail address shown below provided that such e-mail is sent during the normal business hours of the party to whom it was sent, and electronic confirmation of the successful transmission of such e-mail is obtained:

If to Owner:

Legacy Lifestyles Ocoee Property LLC
c/o Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto, Ontario M6A 1Y7
Attn: Allan Rutman
aar@zeifmans.ca

If Developer:

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

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

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

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

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

11.20. Entire Agreement. This Agreement, together with any certificates, documents, instruments and writings that are delivered pursuant hereto, constitutes the entire agreement and understanding of the parties in respect of the subject matter hereof and supersedes all prior understandings, agreements or representations by or among the parties, written or oral, to the extent they relate in any way to the subject matter hereof. The section headings contained in this

Agreement are inserted for convenience only and will not affect in any way the meaning or interpretation of this Agreement.

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

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

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

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


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

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

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

OWNER:


Legacy Lifestyles Ocoee Property LLC

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

Name: Allan Rubman
Title: President

DEVELOPER:

N21 Group, LLC, a Delaware limited liability company

By: 
Name: Donald Laws
Title: MSE

Responsibility		DEVELOPMENT SERVICES TASKS- EXHIBIT "A"
N/A		
		1. Locate sites that represent the best opportunity for the development of a Senior Living facility
N/A		2. Conduct communication and negotiate with the property Owner for the acquisition of the property
N/A		3. Communicate with Owner during Due Diligence period through the acquisition of the property
N/A		4. Evaluate and analyze the property to determine its suitability for development of a Senior Living facility
N/A		5. Investigate the conditions and issues affecting the development of the property
N/A		6. Review current and future land use designations to determine if the zoning classification includes the Project, identify the required zoning classification for the Project, identify areas and conditions to achieve required zoning classification
N/A		7. Investigate future land use designations surrounding the property to identify the anticipated future development types, intensity, and uses
N/A		8. Undertake analysis of demographic trends, identify other similar existing projects in the marketplace to sustain and perform a rough on the Project
N/A		9. Review and advise on the required an independent third party market analysis and feasibility study
N/A		10. Consult with local officials to determine the issues impacting development of the property
N/A		11. Complete a community review of the property to identify the issues affecting the Project and development of the Site
N/A		12. Render recommendations and advise on the development of an economically viable and sustainable Project
N/A		13. Consult with and obtain competitive Proposals for surveying services, engineering services, and planning consultation services required for the permitting of the Project
N/A		14. Visit the site and evaluate the Primary Market Area and surrounding demographics
N/A		15. Compile a list of comparable sales in the general vicinity to verify the reasonableness of the acquisition price of the Project site
	*	16. Obtain the appropriate City/County/State/State permits for the construction of the Project and related documents for use in the development of all construction permits
	*	17. Coordinate the review of the Consultative related to the procurement of all site conditions and permits
	*	18. Represent the Project in all aspects associated with local governmental departments and all proceedings
	*	19. Represent the Project before all state governmental jurisdictions having authority over the Project
	*	20. Maintain awareness of all governmental laws associated with the development of the Project
	*	21. Coordinate documentation and applications for all governmental impact fees, utility fees, and construction permits
	*	22. Meet and advise between the Project and any community preservation activities
	*	23. Participate in any meetings/ conferences held pertaining to the Developer's responsibilities
	*	24. Prepare and maintain the Development Schedule for the Project
	*	25. Coordinate documents required for submission of related construction permits
	*	26. Render recommendations and advise on strategies to achieve cost effective construction
	*	27. Provide monthly updates for the procurement of the site construct of permits and construction of the Project
	*	28. Select, interview, and recommend the selection of Managerial Director
	*	29. Select, interview, and recommend the selection of Managerial Director
	*	30. Collaborate with Managerial Director to facilitate the performance of the Project design services related to the development of the Project
	*	31. Negotiate and advise to be included in the terms of the Project site agreement for professional services, including consulting for the Project, and approvals for the construction of the Project
	*	32. Provide an overview of construction contracts on behalf of the Project
	*	33. Review and make recommendations for actual approval of all requests for permits under site agreements or financing agreements with any lending institution providing funds for the benefit of the Project
	*	34. Review and make recommendations on any issue which could impact or enhance the Project
	*	35. Manage the application and the number of any and all governmental permits and approvals required for the construction of the Project
	*	36. Obtain all terms and conditions applicable to the Project contained in any governmental permits or approvals required for the development of the Project
	*	37. Oversee requirements for compliance with all terms and conditions applicable to any governmental permit or approvals required for the development of the Project
	*	38. Oversee requirements for compliance with all terms and conditions applicable for any insurance policy affecting or covering the Project, or if any surety bond obtained in connection with the Project
	*	39. Procure all appropriate permits for the administrative systems for the completion of the Project
	*	40. Manage the responsibilities for all obligations associated with the Project, including but not limited to professional consultants, legal counsel, accounting and financial consultants, general contractor, other contractors, vendors or service providers, developer, retainers, and lender requirements
	*	41. Obtain and distribute the monthly reports, progress and cost of construction, and recommended use as to the drawing of funds from all loans and the distribution of funds to meet the Project's financial obligations
	*	42. Manage the responsibilities for the filing of any documents required for the completion of the Project
	*	43. Oversee the progress throughout the course of the development of the Project, and advise on the key requirements of the Project's obligations
	*	44. Manage on behalf of the Project all obligations of the Project with respect to the design and construction of the Project contained in any loan agreement or security agreement entered into connection with the financing of the Project, or in any agreement entered into with any governmental body or agency
	*	45. Regularly contribute updates to reflect the status of the development
	*	46. Administer and manage appropriate insurance coverages for the Project, including but not limited to general public liability and property damage insurance coverage
	*	47. Administer and obtain all contracts, agreements, and other records and data as necessary to manage the construction and operation of the Project
	*	48. Coordinate and administer the opening of the development
	*	49. Manage and oversee the completion of the Project, the opening and the turnover of the Project to the Developer/Manager
	*	50. Manage the transition of the Project to the Developer/Manager and administer all services related to the Project's obligations

Exhibit "B" – Milestones

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

Phase 1 Services Budget

8/1/2022

Legacy Ocoee

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

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

DEVELOPMENT SERVICES AGREEMENT

THIS DEVELOPMENT SERVICES AGREEMENT is made and entered into as of November 1, 2022 (the "Effective Date"), by and between Legacy Lifestyles Summerlin Property LLC, ("Owner"), and N21 Group, LLC, a Delaware limited liability company ("Developer").

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

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

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

ARTICLE I ENGAGEMENT OF DEVELOPER

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

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

ARTICLE 2 RESPONSIBILITIES OF DEVELOPER

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

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

ARTICLE 3 DEVELOPMENT BUDGET

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

ARTICLE 4 AUTHORITY OF DEVELOPER

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

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

4.2.1 Take any action, or make any expenditure, decision, commitment or agreement, that would constitute a Major Decision. A "Major Decision" is defined as any significant decisions in respect of the design, construction or operation of the Project and includes, without limitation, any capital improvements, the retention of a contractor, architect, manager/operator, consultant or supplier, making or approving any modifications or changes to plans, specifications or designs (unless such changes are minor or required by a governmental authority), leasing or renting any portion of the Project, entering into any contract of insurance in respect of the Project and such other decisions as may be advised by Owner; or

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

4.2.3 Owner shall respond to requests from Developer for approval of Major Decisions and other significant decisions in respect of the Project within four (4) Business Days of a written request for same from Developer. A "Business Day" is defined as a day on which banks are open for business in Toronto, Ontario, Canada but excludes Saturday, Sunday and any other day which is a legal holiday in Toronto, Ontario, Canada.

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

4.4 Authority to Make Minor Field and Other Changes. Developer shall have the authority to make any modification or deviation to the Plans and Specifications and the Construction Contract to the extent the same constitutes a Minor Field Change or is required by any governmental authority or otherwise. A "Minor Field Change" is defined as changes to the Plans and Specifications and Construction Contract that do not materially deviate from or affect the design or construction of the Project as approved by the Owner.

ARTICLE 5 MONTHLY REPORTING AND PAYMENT OF DEVELOPMENT COSTS

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

ARTICLE 6 OWNER'S FUNDS

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

ARTICLE 7 ACCOUNTING AND RECORDS

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

ARTICLE 8 INDEMNITY; LIABILITY

8.1 Indemnity of Owner. Developer hereby agrees to indemnify, defend and hold harmless Owner, its directors, officers, representatives, agents and employees (collectively, "Owner Indemnified Party") from and against any and all claims, demands, losses, damages, liabilities, actions, lawsuits and other proceedings, judgments and awards, and costs and expenses

(including, without limitation, reasonable out-of-pocket attorneys' fees and court costs incurred in connection with the enforcement of this indemnity or otherwise) suffered or incurred by such Owner Indemnified Party caused by (i) any material breach of this Agreement by Developer, or (ii) fraud, gross negligence or willful misconduct of any Developer Indemnified Party in connection with this Agreement or Developer's services or work hereunder. In any case where indemnity is sought by an Owner Indemnified Party, such Owner Indemnified Party shall give notice of the request for indemnification to Owner and shall give Owner the opportunity, to the extent reasonably possible, to participate in the defense of the claim giving rise to the claim for indemnity. Notwithstanding anything to the contrary contained in this Agreement, in no event shall Developer be liable for consequential, punitive, or special damages including, without limitation, lost profits.

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

ARTICLE 9 COMPENSATION OF DEVELOPER

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

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

ARTICLE 10 TERM AND TERMINATION

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

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

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

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

In the event this Agreement is terminated for Cause pursuant to Article 10, the Owner shall

be required to pay Developer (i) any unpaid portion of the Developer Fee earned but unpaid through the effective date of such termination, and (ii) any Reimbursable Costs payable pursuant to this Agreement, incurred prior to the effective date of such termination.

10.3 Termination by Owner without Cause. Upon sixty (60) days prior written notice to Developer, Owner may terminate this Agreement at any time without Cause. In the event this Agreement is terminated without Cause Owner shall be required to pay Developer (i) any unpaid portion of the Developer Fee and (ii) any Reimbursable Costs payable, in each case for the period through the effective date of such termination and (iii) a termination fee equal to twenty-five thousand dollars (\$25,000.00).

10.4 Termination by Developer. Developer may terminate this Agreement in the event of an Owner Default. The following shall constitute an "Owner Default": (i) failure of Owner to pay to Developer any amount becoming due and payable hereunder, within five (5) days after written notice from Developer of such failure; and (ii) failure of Owner to comply with any material provision of this Agreement, and the continuation of such failure for fifteen (15) days after written notice thereof from Developer to Owner; provided, however, that if the time required to cure and remedy such default shall exceed fifteen (15) days, Owner shall not be in default hereunder if Owner commences to cure such failure as soon as reasonably practicable in view of all circumstances and thereafter diligently prosecutes such curative efforts to completion. In addition to the right to terminate this Agreement, upon the occurrence of any Owner Default (after any applicable notice and cure periods), Developer may, at any time while such Owner Default continues, exercise any other remedies that may be provided at law or in equity. During the continuance of any Owner Default, Developer, at its sole discretion, may also suspend Developer's performance under this Agreement, and any such suspension by Developer shall not constitute a breach of the Agreement. In the event of Developer's termination, the Developer shall have no liability or responsibility to the Owner for delay or damage caused the Owner because of such termination of services.

10.5 Termination by Owner after completion of Phase I Services. After completion of the Phase I Services, in the event that the Owner, in its sole and absolute discretion, elects not to proceed with the completion of the Project, the Owner may terminate this Agreement upon written notice to the Developer. In the event this Agreement is terminated pursuant to this Section 10.5, no termination fee, or other amount is payable by the Owner to the Developer (with the exception of reimbursement for any reimbursable expenses incurred in accordance with Section 9.2 prior to the date of termination) and the Owner shall have no further obligations to Developer hereunder.

ARTICLE 11 MISCELLANEOUS

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

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

11.3 Severability. This Agreement is intended to be performed in accordance with, and only to the extent permitted by, all applicable laws, ordinances, rules and regulations. If any provision of this Agreement, or the application thereof to any Person or circumstance, shall, for any reason and to any extent, be invalid or unenforceable, the remainder of this Agreement and the application of such provision to other Persons or circumstances shall not be affected thereby, but rather shall be enforced to the greatest extent permitted by law.

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

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

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

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

11.8 No Waiver. No waiver by either party of any default of any other party or of any event, circumstance or condition permitting a party to terminate this Agreement shall constitute a waiver of any other default of the other party or of any other event, circumstance or condition permitting such termination, whether of the same or of any other nature or type and whether preceding, concurrent or succeeding; and no failure on the part of either party to exercise any right it may have by the terms hereof or by law upon the default of the other party and no delay in the exercise of such right shall prevent the exercise thereof by the non-defaulting party at any time when the other party may continue to be so in default, and no such failure or delay and no waiver

of default shall operate as a waiver of any other default, or as a modification in any respect of the provisions of this Agreement. The subsequent acceptance of any payment or performance pursuant to this Agreement shall not constitute a waiver of any preceding default by a defaulting party or of any preceding event, circumstance or condition permitting termination hereunder, other than default in the payment of the particular payment or the performance of the particular matter so accepted, regardless of the non-defaulting party's knowledge of the preceding default or the preceding event, circumstance or condition, at the time of accepting such payment or performance, nor shall the non-defaulting party's acceptance of such payment or performance after termination constitute a reinstatement, extension or renewal of this Agreement or revocation of any notice or other act by the non-defaulting party.

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

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

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

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

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

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

the purposes of this Agreement, all such actions shall be deemed to be part of the Services.

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

11.16. Notices. All notices and other communications under this Agreement shall be in writing and shall be deemed duly given when personally delivered, one day after sent by a reputable national overnight courier service to the address set forth below, or three (3) days after mailing if sent by registered or certified mail, return receipt requested, first class, postage prepaid to the address sent below, or when sent by e-mail at the e-mail address shown below provided that such e-mail is sent during the normal business hours of the party to whom it was sent, and electronic confirmation of the successful transmission of such e-mail is obtained:

If to Owner:

Legacy Lifestyles Summerlin Property LLC
c/o Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto, Ontario M6A 1Y7
Attn: Allan Rutman
aar@zeifmans.ca

If Developer:

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

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

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

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

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

11.20. Entire Agreement. This Agreement, together with any certificates, documents, instruments and writings that are delivered pursuant hereto, constitutes the entire agreement and understanding of the parties in respect of the subject matter hereof and supersedes all prior understandings, agreements or representations by or among the parties, written or oral, to the extent they relate in any way to the subject matter hereof. The section headings contained in this

Agreement are inserted for convenience only and will not affect in any way the meaning or interpretation of this Agreement.

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

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

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

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

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

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

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

OWNER:

Legacy Lifestyles Summerlin Property LLC

By: 

Zeifman Partners Inc., in its capacity as court-appointed Receiver of Legacy Lifestyles Summerlin Property LLC, and not in its personal or corporate capacity

Name: Allan RubmanTitle: President

DEVELOPER:

N21 Group, LLC, a Delaware limited liability company

By: Name: Donald LawsonTitle: MGR

Responsibility		DEVELOPMENT SERVICES TASKS- EXHIBIT "A"
No.		
N/A		1. Evaluate the market conditions to determine the best opportunity for the development of a Senior Living Facility.
N/A		2. Consult with the City and negotiate with the property Owner for the acquisition of the property.
N/A		3. Communicate with the Owner during the Due Diligence period through the acquisition of the property.
N/A		4. Evaluate and analyze the property to determine its suitability for development of a Senior Living Facility.
N/A		5. Investigate the conditions and issues affecting the development of the property.
N/A		6. Review current and future land use designations to determine if the zoning classification is suitable for the Project. Identify the required zoning classification for the Project. Identify projects and timelines to achieve required zoning classification.
N/A		7. Investigate future land use designations surrounding the property to ascertain the appropriate future development type (retail, office, etc.).
N/A		8. Undertake analysis of demographic trends, identify other similar existing projects in the marketplace to ascertain any potential impact on the Project.
N/A		9. Assess and cause to be executed an independent third party market analysis and feasibility study.
N/A		10. Consult with local officials to determine the issues impacting development of the property.
N/A		11. Conduct a comprehensive review of the property to identify the issues affecting the Project and development of the Site.
N/A		12. Assess recommendations and counsel on the development of an economically viable and sustainable Project.
N/A		13. Consult with and obtain competitive proposals for surveying services, civil engineering services, and planning consultation services required for the permitting of the Project.
N/A		14. Visit the site and evaluate the Project Market Area and surrounding demographics.
N/A		15. Compile a list of comparable sites in the general vicinity to verify the reasonableness of the acquisition price of the Project site.
		16. Obtain the preparation of a preliminary site plan for the construction of the Project and initial documents for use in the procurement of site construction permits.
		17. Coordinate the services of the Consultants required for the procurement of all site construction and permits.
		18. Represent the Project in all matters involving with local governmental departments and/or an proceeding.
		19. Represent the Project before all state governmental jurisdictions having authority over the Project.
		20. Monitor activities of all governmental files associated with the development of the Project.
		21. Coordinate development and acquisition of all governmental (zoning, utility, fire, and construction) permits.
		22. Obtain all license related to the Project and site construction and construction.
		23. Participate in any meetings, conferences, and/or other to be determined by the Consultant.
		24. Prepare and maintain the Development Schedule for the Project.
		25. Coordinate all documents required for submission of construction permits.
		26. Review recommendations and advise an engineer to achieve safe efficient construction.
		27. Provide timely updates for the procurement of the site construction permits and construction of the Project.
		28. Select, interview, and recommend the selection of local contractors for the Project.
		29. Select, interview, and recommend the selection of Management Operator.
		30. Coordinate with Management Operator to facilitate the performance of their design services related to the development of the Project.
		31. Negotiate and cause to be executed in the name of the Project any agreements for professional services, including or consulting for the Project, and agreements for the construction of the Project.
		32. Provide administration of construction contracts on behalf of the Project.
		33. Review and make recommendations for written approval of all requests for payments under any agreements or financing agreements with any existing and/or proposed funding bodies for the benefit of the Project.
		34. Review and make recommendations on any value which could improve or enhance the Project.
		35. Manage the acquisition and maintenance of any and all governmental permits and approvals required for the construction of the Project.
		36. Monitor all terms and conditions applicable to the Project contained in any governmental permit or approval required for the development of the Project.
		37. Oversee requirements for compliance with all terms and conditions applicable to site governmental permit or approval required for the development of the Project.
		38. Oversee requirements for compliance with all terms and conditions applicable for any insurance policy affecting or covering the Project, or in any policy bond obtained in connection with the Project.
		39. Implement appropriate protocols for the administrative systems for the completion of the Project.
		40. Manage the responsibilities for all sub-contractors associated with the Project, including but not limited to professional consultants, legal counsel, accounting and financial consultants, general contractor, other contractors, vendors or service providers, payables, receivables, and similar requirements.
		41. Manage and distribute the monthly reports, progress and cost of construction, and make recommendations as to the drawing of funds from any bank and the distribution of funds to meet the Project's financial obligations.
		42. Manage the responsibilities for the filing of any documents required for the completion of the Project.
		43. Oversee the progress throughout the course of the development of the Project, and attend to the day-to-day requirements of the Project's obligations.
		44. Manage on behalf of the Project all obligations of the Project with respect to the design and construction of the Project contained in any loan agreement or security agreement entered into in connection with the financing of the Project, or in any agreement entered into with any governmental body or agency.
		45. Regularly distribute updates to reflect the status of the development.
		46. Administer and manage appropriate insurance coverage for the Project, including but not limited to general public liability and property damage insurance coverage.
		47. Ascertain and review all contracts, agreements, and commitments and data as necessary to manage the construction and completion of the Project.
		48. Coordinate and administer the opening of the development.
		49. Manage and oversee the completion of the Project, the opening and the turnover of the Project to the Owner/Manager.
		50. Manage the transition of the Project to the Operation Manager and administer all services related to the Project's obligations.

Exhibit "B" – Milestones

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

Phase 1 Services Budget

8/1/2022

Legacy Summerlin

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

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

Appendix “Q”
to the Second Report of the Receiver

Appendix “R”
to the Second Report of the Receiver

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

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

Applicants

- and -

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

Respondents

AFFIDAVIT OF ALLAN A. RUTMAN

(Affirmed May 9, 2023)

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

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

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

- 2 -

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

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

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

4. The total amount of professional fees being claimed for work performed by the Receiver for the period September 1, 2022 to April 30, 2023 inclusive (the “**Fee Period**”) is CAD \$237,536.25 plus disbursements of CAD \$873.39 plus Harmonized Sales Tax of CAD \$30,993.25 totalling CAD \$269,402.89. Attached hereto as **Exhibit “A”** to this Affidavit are true copies of all bills of costs rendered by the Receiver on a periodic basis during the Fee Period, inclusive of details of the individuals involved in the administration of the Property estates and the hours and applicable rates claimed. Attached hereto as **Exhibit “B”** to this Affidavit is a summary of the bills of costs.

- 3 -

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

6. In the course of performing its duties pursuant to the Receivership Order, the Receiver and its staff have expended a total of 499.25 hours during the Fee Period. Attached hereto as **Exhibit "C"** to this Affidavit is a schedule setting out the personnel involved in the administration of the Debtor estates and the hours and applicable rates claimed for the Fee Period.

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

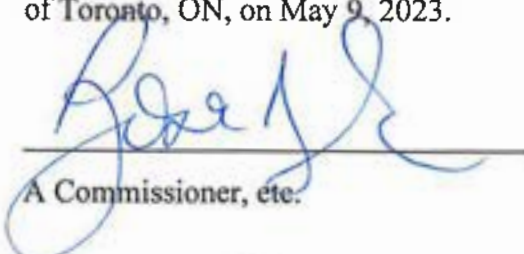
8. The hourly billing rates outlined in **Exhibit "C"** to this Affidavit are comparable to the hourly rates charged by Zeifman Partners Inc. for services rendered in relation to similar proceedings.

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

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

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

AFFIRMED BEFORE ME at the City
of Toronto, ON, on May 9, 2023.



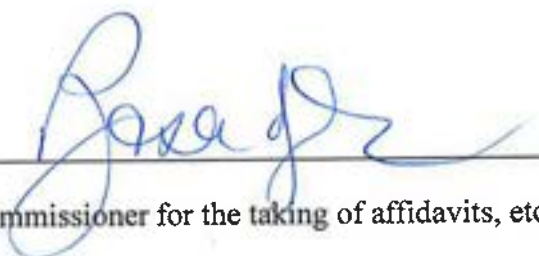
A Commissioner, etc.

Rosa DaSilva, a Commissioner, etc.,
Province of Ontario, for Zeifman Partners Inc.
Expires October 25, 2025.



Allan A. Rutman

This is Exhibit "A" to the Affidavit of
Allan A. Rutman sworn on May 9, 2023



A Commissioner for the taking of affidavits, etc.

Rosa DaSilva, a Commissioner, etc.,
Province of Ontario, for Zeifman Partners Inc.
Expires October 25, 2025.

**ONTARIO
SUPERIOR COURT OF JUSTICE**

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

CLIENT #223115.001

INTERIM BILLING

INVOICE #42617

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

Time Charges and Expenses:

A. Rutman, Partner	A.R.	7.25 hours @	\$685.00 per hour	\$	4,966.25
A. Palmer	A.P.	2.00 hours @	\$250.00 per hour	\$	500.00
R. DaSilva	R.D.	3.00 hours @	\$240.00 per hour	\$	720.00
Total fees				\$	6,186.25
Miscellaneous disbursements (copies, mail, etc.)				\$	5.16
				\$	6,191.41
H.S.T.				\$	804.88
Total Balance Due				\$	6,996.29

/Cont.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
9/1/2022	A.R.	0.25	Email correspondence and call with Y. Levinson re: term sheet and additional borrowing. Call with previous co-developer of Don Lawson in a senior care facility for reference; review transcribed notes of call.
9/5/2022	A.R.	0.25	Review draft First Report and Notice of Motion; provide comments to counsel.
9/6/2022	A.R.	0.25	Review revised report; email correspondence with counsel re: same. Email exchange with G. Marchant re: updated report and queries from investors. Email correspondence with counsel re: amended term sheet. Review correspondence from F. Tayar re: amended term sheet. Email correspondence with counsel re: report to court; updated Statement of Receipts and Disbursements and Affidavit of Fees.
9/7/2022	A.R.	0.50	Various email correspondence with counsel re: amendments to court report. Email correspondence and call with G. Marchant re: upcoming motion. Email exchange with counsel re: developer and success fee agreements. Review correspondence from Hillmount re: amended term sheet. Email correspondence to B. Andrews re: signing of Twisted Rock Agreement. Email correspondence to D. Lawson re: signing of agreement. Email correspondence with counsel re: comments to N21 agreement.
9/8/2022	A.R.	0.75	Various email correspondence with counsel re: draft report, court order and motion; review revisions. Review updated Statement of Receipts and Disbursements and Affidavit of Fees. Discussions with staff. Call with D. Lawson. Email correspondence with D. Lawson re: Capital Sourcing Agreement and Milestone revisions to Development Agreement; email correspondence to counsel re: same. Email correspondence with staff re: payment of US legal fees and outstanding Dentons Canada legal fees. Matters re: The South Florida Water Management District Permit Application Submittal. Review correspondence from G. Marchant re:

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Dentons statements and summary results from the Q4 2021 vote regarding the original Lawson term sheets.
9/8/2022	R.D.	1.50	Update Statement of Receipts and Disbursements. Prepare Affidavit of Fees. Banking administration.
9/9/2022	A.P.	0.50	August 2022 bank reconciliations. Data room set up.
9/9/2022	A.R.	0.75	Review Motion Record material; review amended documents; engaged in various email correspondence with Dentons Canada re: same. Review Florida South Water permit documents; email correspondence re: outstanding fee. Various email correspondence with counsel re: amendments to N21, Twisted Rock and Development Services Agreement.
9/12/2022	A.P.	0.75	Work on organizing five Legacy email service lists in anticipation of sending out emails concerning data room access to only those investors not represented by legal counsel. Upload various documents to the data room. Grant access to interested party on receipt of the executed Confidentiality and Non-Disclosure Agreement.
9/12/2022	A.R.	0.75	Email correspondence and call with D. Lawson re: N21 Agreement; review revised Agreement; email same to counsel. Email correspondence with counsel re: draft correspondence to investors re: Motion for approval of certain agreements in respect of the development of the Projects and an increase in borrowing. Review correspondence from Greg Roberts re: queries to Receiver and examination; email correspondence with counsel re: response. Email correspondence with A. Palmer re: data room. Email correspondence to Bill Prysi re: Florida water permit; email correspondence and call with South Florida Water re: permit. Email correspondence to CBRE re: update on court hearing. Email correspondence with G. Marchant re: correspondence to be sent to investors re: Receiver's Motion. Conference call with counsel.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
9/12/2022	R.D.	0.75	Banking administration. Update Statement of Receipts and Disbursements.
9/13/2022	A.P.	0.50	Finalize list of investors to receive email re: access to data room and send out email drafted by receiver's legal counsel to said investors. Email request from M. Katzman requesting access to data room. Responded to M. Katzman's email by sending him the Confidentiality and Non-Disclosure Agreement to sign.
9/13/2022	A.R.	0.25	Email correspondence to D. Lawson re: revised N21 Agreement. Call with D. Lawson. Email correspondence to Farley Cohen re: execution of Confidentiality Agreement; email correspondence with counsel re: same. Email correspondence with counsel re: Twisted Rock Agreement. Email correspondence with staff re: posting of CBRE appraisals and proposals to data site; review email correspondence from G. Roberts and counsel re: same.
9/13/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
9/14/2022	A.R.	0.75	Email correspondence with G. Marchant re: correspondence to be sent to investors. Review Receiver Factum. Email correspondence with counsel re: G. Marchant Affidavit and Confidentiality Agreement to be signed by Inspector. Email exchange with Bill Prysi re: South Florida Water permit documents. Various email exchange with counsel re: Inspector's mandate. Email correspondence with B. Andrews re: Twisted Rock Agreement.
9/15/2022	A.R.	0.25	Email exchange with A. Palmer re: various investors on creditor list. Review comments from Dentons Canada and F. Tayar re: Motion Record and term sheet. Call with B. Andrews; email correspondence to counsel re: update on Twisted Rock Agreement. Email correspondence with counsel re: scheduling of

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			conference call. Review correspondence from G. Marchant re: current investment repatriation per ACC and DPG Q4 2021 Offers to Finance all 5 Projects.
9/16/2022	A.P.	0.25	Respond to G. Robert's email request for link to data room - sent link and resent invite. Review draft Supplemental Report to the First Report, appendices and draft orders and upload supplementary confidential appendices to data room per direction of legal counsel.
9/16/2022	A.R.	0.50	Review numerous email correspondence from Dentons and F. Tayar with respect to matters re: US recognition order for the increased amount. Review comments from F. Tayar re: amended term sheet. Reviewed and engaged in various email correspondence re: Supplemental Report; finalize and execute. Email exchange with K. Kraft re: amended term sheet, title insurer not requiring court attendance for additional borrowing and Hillmount position. Review Amended Twisted Rock Agreement.
9/19/2022	A.R.	0.75	Review and execute Second Supplement Report; various email correspondence with counsel re: amendments. Email correspondence with counsel re: creditors support of Receiver's recommendation. Review email correspondence from various counsel re: Receiver's motion and creditor support. Review Greg Roberts Motion Record; email correspondence and call with counsel to discuss same. Email correspondence with Inspector re: scheduling of call to discuss Confidentiality Agreement. Email correspondence with G. Marchant re: creditor support and comments to Inspector Report. Conference call with counsel. Review correspondence from D. Lawson re: potential operators of pre-construction services. Email correspondence from various creditors in support of Receiver's recommendation.
9/20/2022	A.R.	0.50	Email exchange with Bill Pysi re: retrieval of file on Ft. Myers South Florida water permit. Various email correspondence with counsel with Motion and email

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			correspondence from creditors re: Receiver's recommendation. Review email correspondence from various counsel re: proposed language for Justice Kimmel's endorsement in respect of sealed Appendix of the Receiver's First Report.
9/21/2022	A.R.	0.25	Conference call with Inspector. Various calls and correspondence.
9/23/2022	A.R.	0.25	Call with CBRE. Call with creditor. Review US legal invoices. Email correspondence to CBRE re: Judge's reserved decision.
9/26/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
9/29/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
9/30/2022	A.R.	0.25	Email correspondence to D. Lawson and G. Marchant re: update on court approval. Review Endorsement and Order; email correspondence with counsel re: next steps.

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

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**ONTARIO
SUPERIOR COURT OF JUSTICE**

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

CLIENT #223115.001

INTERIM BILLING

INVOICE #42626

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

Time Charges and Expenses:

A. Rutman, Partner	A.R.	4.75 hours @	\$700.00 per hour	\$	3,325.00
A. Palmer	A.P.	0.50 hours @	\$275.00 per hour	\$	137.50
R. DaSilva	R.D.	1.75 hours @	\$265.00 per hour	\$	463.75
Total fees				\$	3,926.25
Miscellaneous disbursements (copies, mail, etc.)				\$	3.17
				\$	3,929.42
H.S.T.				\$	510.82
Total Balance Due				\$	4,440.24

/Cont.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
10/3/2022	A.R.	0.50	Review updated Statement of Receipts and Disbursements. Estimate costs for additional funding required. Calls and email correspondence to S. Straus re; Ontario court approval and whether US Court recognition is required. Engaged in various email correspondence with potential purchaser of Trailwinds; email correspondence to counsel re: comments.
10/3/2022	R.D.	0.25	Prepare summary of funds required re: Hillmount advance; discuss with A. Rutman.
10/5/2022	A.P.	0.25	September 2022 bank reconciliations.
10/6/2022	A.R.	0.25	Call with investor re: update on court approval and next steps. Review correspondence from Enterprise Title re: draft Mortgage Modification documents for 401 Beach Drive; email exchange with S. Straus re: scheduling of call to discuss same; forward documents to counsel for comments. Email correspondence with Dentons re: estimate to obtain recognition order. Email correspondence to B. Andrews re: update on court approval and borrowing.
10/7/2022	A.R.	0.25	Review comments from Dentons re: Mortgage Amendment Documents. Review email correspondence from Hillmount re: update on receivership and advances. Email correspondence and call to S. Straus re: update status.
10/8/2022	A.R.	0.25	Email counsel's comments to Mortgage Modification documents to S. Straus. Email correspondence to Hillmount Capital re: update status and funding.
10/13/2022	A.P.	0.25	Follow up email to RBC law group.
10/13/2022	A.R.	0.50	Review email correspondence from Dentons re: comments to Destin Mortgage documents; email exchange re: signing of documents. Review email correspondence from B. Pysi and Dean Martin re: Ft. Myers water permit matter; email correspondence to

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			G. Marchant re: same. Email correspondence to counsel re: outstanding US legal invoice. Email correspondence with staff re: account balances, transfer of funds and payment of professional fees.
10/13/2022	R.D.	0.50	Banking administration. Update Statement of Receipts and Disbursements.
10/17/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
10/19/2022	A.R.	0.75	Email correspondence to B. Prysi re: status of response to South Florida Water re: Fort Myers permit. Review Mortgage documents for signature from Enterprise Title; email correspondence with counsel re: same. Email correspondence to Enterprise Title re: signing of documents. Email correspondence to J. Cordova re: amendments to mortgage documents. Email correspondence and call with S. Straus.
10/20/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
10/21/2022	A.R.	0.25	Email correspondence to B. Prysi re: update on response to South Florida Water re: Ft. Myers permit; review response. Follow up email correspondence to S. Straus.
10/24/2022	A.R.	0.25	Review Trailwinds tax bill; email correspondence with staff re: payment of same. Email correspondence and discussion with staff re: Receiver's Certificates' review and execute; forward same to Hillmount Capital. Email correspondence to D. Lawson and B. Andrews re: update on Legacy projects and court approval.
10/25/2022	A.R.	0.50	Review various email correspondence from Enterprise Title and Dentons Canada re: Modification of Legacy Mortgage and Zeifman representations documents. Email correspondence and call with Enterprise Title re: settlement fees; legal and title. Email correspondence with counsel re: comments to

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			documents. Review correspondence from S. Braverman and S. Straus. Email correspondence re: closing documents to be sent to G. Marchant for signing. Email correspondence to South Florida Water re: Ft. Myers permit outstanding information submitted by B. Prysi.
10/26/2022	A.R.	0.75	Various calls to S. Straus. Engaged in numerous email correspondence with J. Cordova, S. Straus, F. Tayar, Dentons Canada and Hillmount Capital re: mortgage documents and Receiver Representations. Review Mortgage documents; email correspondence with S. Straus re: same. Email correspondence with Dentons Canada re: Borrower Representation documents. Email correspondence with J. Irving of Dentons US to schedule call to discuss fees. Review correspondence from D. Lawson re: Development Services Agreement for each project.
10/27/2022	A.R.	0.50	Engaged in various email correspondence and calls to Enterprise Title re: additional borrowing and title and legal fees. Review settlement statements. Discussion and email correspondence with staff re: transfer of funds in preparation for wire to Enterprise Title. Various calls with S. Straus, J. Cordova, Dentons Canada and Y. Levinson. Review email correspondence from F. Tayar re: comments to closing documents; review comments from Dentons Canada and Enterprise Title. Email correspondence with G. Marchant re: signing of documents.
10/27/2022	R.D.	0.50	Banking administration. Update Statement of Receipts and Disbursements.

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

**ONTARIO
SUPERIOR COURT OF JUSTICE**

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

CLIENT #223115.001

INTERIM BILLING

INVOICE #42637

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

Time Charges and Expenses:

A. Rutman, Partner	A.R.	2.50 hours @	\$700.00 per hour	\$	1,750.00
A. Palmer	A.P.	0.50 hours @	\$275.00 per hour	\$	137.50
R. DaSilva	R.D.	2.50 hours @	\$265.00 per hour	\$	662.50
Total fees				\$	2,550.00
Miscellaneous disbursements (copies, mail, etc.)				\$	10.93
				\$	2,560.93
H.S.T.				\$	332.92
Total Balance Due				\$	2,893.85

/Cont.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
11/1/2022	A.R.	0.25	Review file and N21 and Twisted Rock Agreements; email correspondence with counsel re: final versions. Email correspondence with J. Cordova re: closing.
11/2/2022	A.R.	0.25	Various email correspondence with Hillmount Capital re: funding.
11/3/2022	A.R.	0.25	Call and email correspondence to Hillmount re: funding. Engaged in email correspondence with Dentons Canada re: potential purchaser of Trailwinds and offer received. Review email correspondence from K. Kraft and M. Katzman re: potential purchaser of Trailwinds and seeking instructions from M. Katzman.
11/7/2022	A.R.	0.25	Engaged in numerous email correspondence and calls with Hillmount Capital re: finalizing additional funding; review advance schedules; discussions with R. DaSilva re: same. Email correspondence with J. Irving re: scheduling of call to discuss fees. Email correspondence with D. Lawson re: wiring of retainer.
11/7/2022	R.D.	0.50	Banking administration. Update Statement of Receipts and Disbursements.
11/8/2022	A.R.	0.50	Numerous email correspondence with Hillmount Capital re: additional borrowing; various email correspondence with R. DaSilva re: wire payment to N21 and receipt of Hillmount funds. Email N21 agreements to D. Lawson. Email Twisted Rock agreement to B. Andrews; email correspondence to counsel re: same. Call with J. Irving re: fee quote. Review Longleaf property tax bill; email exchange with R. DaSilva re: same.
11/8/2022	R.D.	0.50	Various banking administration re: receipt of Hillmount advance, wire payment to N21 re: Developer fee, update Ascend and Statement of Receipts and Disbursements. Call to Pasco County re: wire instructions for Longleaf taxes. Email correspondence with Hillmount. Email

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			correspondence and discussion with A. Rutman re: US legal fees.
11/10/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
11/11/2022	A.P.	0.25	October 2022 bank reconciliations.
11/14/2022	A.R.	0.25	Review various property tax statements. Email correspondence from D. Lawson re: fully executed agreements. Conference call with D. Lawson. Review OCOEE Realty tax statement; email correspondence with staff re: payment. Email N21 agreements to counsel.
11/14/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
11/23/2022	A.R.	0.25	Call with G. Marchant re: update.
11/28/2022	A.P.	0.25	Destin; Tradewinds; Ocoee and Longleaf: Prepared deposit forms re: residual converted funds from accounts.
11/28/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
11/29/2022	A.R.	0.25	Review Destin tax bill; email correspondence with R. DaSilva re: payment of same. Discussion with R. DaSilva re: travel arrangements and costs.
11/29/2022	R.D.	0.75	Banking administration. Update Statement of Receipts and Disbursements.
11/30/2022	A.R.	0.25	Email correspondence with D. Lawson re: Lawson Group Architects proposals and wire payment required; email correspondence to R. DaSilva re: same. Review file and forward various documents to D. Lawson. Review update from D. Lawson re: market studies.

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

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**ONTARIO
SUPERIOR COURT OF JUSTICE**

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

CLIENT #223115.001

INTERIM BILLING

INVOICE #42647

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

Time Charges and Expenses:

A. Rutman, Partner	A.R.	1.50 hours	@	\$700.00	per hour	\$	1,050.00
A. Palmer	A.P.	0.25 hours	@	\$275.00	per hour	\$	68.75
R. DaSilva	R.D.	1.75 hours	@	\$265.00	per hour	\$	463.75
Total fees						\$	1,582.50
Miscellaneous disbursements (copies, mail, etc.)						\$	50.22
						\$	1,632.72
H.S.T.						\$	212.25
Total Balance Due						\$	1,844.97

/Cont.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
12/1/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
12/5/2022	A.R.	0.25	Email correspondence with Joseph Ost re: quote for clean up and trespassers at Destin property. Email correspondence with D. Lawson re: obtaining Ocoee architect plans. Email correspondence with G. Marchant re; sale of Trailwinds.
12/5/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
12/6/2022	A.R.	0.25	Review file re: OCOEE Architect drawings; email correspondence with D. Lawson re: same. Email correspondence to South Water Florida re: permit application and information request; email correspondence to B. Pysi re: same.
12/6/2022	R.D.	0.25	Review file for architect drawings; forward to D. Lawson. Banking administration. Update Statement of Receipts and Disbursements. Submit South Water RAI Response.
12/8/2022	A.R.	0.5	Email correspondence with R. DaSilva re: two permits with South Florida Water; review permits. Correspondence to South Florida Water re: request for extension. Review permit received; email same to B. Pysi. Email correspondence with D. Lawson re: scheduling of call. Email correspondence with counsel re: forwarding Trailwinds offer to M. Katzman.
12/9/2022	A.R.	0.25	Call with D. Lawson. Forward Ft. Myers water permit documents to D. Lawson.
12/12/2022	R.D.	0.5	Banking administration. Update Statement of Receipts and Disbursements.
12/13/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
12/14/2022	A.P.	0.25	Bank reconciliations for November 2022.

Page 3

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
12/15/2022	A.R.	0.25	Email correspondence with D. Lawson re: update on work in progress and timing of updated projections on build out and lease up.
12/22/2022	R.D.	0.25	Change mailing address for Ft. Myers property tax accounts.

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

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**ONTARIO
SUPERIOR COURT OF JUSTICE**

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

CLIENT #223115.001

INTERIM BILLING

INVOICE #42673

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Destin LP and Legacy Lifestyles Destin GP Inc. from January 1, 2023 to January 31, 2023.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	9.25 hours @	\$700.00 per hour	\$	6,475.00
A. Palmer	A.P.	0.75 hours @	\$275.00 per hour	\$	206.25
R. DaSilva	R.D.	1.50 hours @	\$265.00 per hour	\$	397.50
Total fees				\$	7,078.75
Miscellaneous disbursements (copies, mail, etc.)				\$	63.89
				\$	7,142.64
H.S.T.				\$	928.54
Total Balance Due				\$	8,071.18

/Cont.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
1/3/2023	A.R.	0.25	Email correspondence with R. DaSilva re: N21 invoices and wiring of funds.
1/5/2023	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
1/6/2023	A.R.	0.25	Review Marketing Studies. Call with N21.
1/10/2023	A.R.	0.25	Call with Southwest Florida Excavation re: Summerlin property.
1/16/2023	A.P.	0.25	Review and respond to email from A. Rutman re: HST return filings. Follow up email to W. Rueger at CRA for corrected HST Information Filing forms (Company names on papers received is incorrect).
1/16/2023	A.R.	0.25	Email correspondence with A. Palmer re: HST filings. Email correspondence re: Okaloosa permission to issue no trespass warnings. Email correspondence to counsel re: interest in purchase of Trailwinds.
1/18/2023	A.R.	0.25	Review file; prepare for trip to Florida. Review email correspondence from G. Marchant re: Arya Legacy – Roberson Road Plat. Review correspondence from Deputy Sheriff-Tim Homer re: trespass warning. Forward appraisal documents to Lawson Group.
1/19/2023	A.R.	0.25	Review various correspondence re: State Annual filing reports.
1/19/2023	R.D.	0.50	Banking administration. Update Statement of Receipts and Disbursements.
1/22/2023	A.R.	1.25	Travel to Florida and to various properties.
1/23/2023	A.R.	1.25	Attendance in Florida; travel; visit sites. Meeting with Don Lawson. Email CBRE Proposal and wire confirmations to N21.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
1/24/2023	A.P.	0.25	Bank reconciliations for December 2022.
1/24/2023	A.R.	1.00	Attendance In Florida; travel; visit sites. Review correspondence from Lawson Group re: Cost-In-Place Allocation & Capital Budgets.
1/25/2023	A.R.	1.50	Attendance in Florida; travel; visit various sites. Email correspondence to G. Marchant re: Cost-In-Place Allocation & Capital Budgets. Review various email correspondence re: State Annual Filing reports.
1/26/2023	A.R.	1.25	Attendance in Florida; travel; visit sites. Review various email correspondence re: State annual filing reports. Call from P. Collins re: update on sale of properties.
1/27/2023	A.R.	0.75	Review and download photos of property. Return from Florida.
1/29/2023	A.R.	0.25	Review various email correspondence re: State annual filing reports; forward to R. DaSilva for payment.
1/30/2023	A.P.	0.25	Receipt of GST/HST electronic information forms. GL print outs and review. Save forms to substate folder.
1/30/2023	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
1/31/2023	A.R.	0.50	Review forensic report; email correspondence to counsel re: same. Call with Lawson Group. Call with M. Marchant and G. Marchant. Review balance sheets and allocation schedules. Email correspondence to Lawson Group re: Other Admin allocation schedules. Discussion with R. DaSilva re: allocation of Florida travel expenses. Email correspondence with B. Andrews re: update status of project.
1/31/2023	R.D.	0.50	Convert and type forensic use of funds schedules; forward to A. Rutman. Banking administration. Update Statement of Receipts and Disbursements.

Page 4

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
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			Review balance sheets and admin allocation schedules; prepare summary; forward to A. Rutman.
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And to generally all other communications, correspondence, attendances, and preparation not particularly described above.

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**ONTARIO
SUPERIOR COURT OF JUSTICE**

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

CLIENT #223115.001

INTERIM BILLING

INVOICE #42684

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Destin LP and Legacy Lifestyles Destin GP Inc. from February 1, 2023 to February 28, 2023.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	5.50 hours	@	\$700.00	per hour	\$	3,850.00	
S. Marwaha	S.M.	7.75 hours	@	\$350.00	per hour	\$	2,712.50	
A. Palmer	A.P.	1.50 hours	@	\$275.00	per hour	\$	412.50	
R. DaSilva	R.D.	2.75 hours	@	\$265.00	per hour	\$	728.75	
Total fees							\$	7,703.75
Miscellaneous disbursements (copies, mail, etc.)							\$	0.18
							\$	7,703.93
H.S.T.							\$	1,001.51
Total Balance Due							\$	8,705.44

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
2/1/2023	A.R.	0.50	Email correspondence to counsel re: deadline for investment solicitation process and Hillmount extension. Email exchange with B. Andrews re: deadline on letters of intent. Email correspondence and call with Hillmount. Email correspondence with Lawson Group re: cost in place allocation and capital budgets. Email correspondence with investor re: update status. Forward Marketing Studies to G. Marchant and M. Marchant.
2/2/2023	R.D.	0.50	Banking administration. Update Statement of Receipts and Disbursements.
2/3/2023	A.P.	0.75	File HST returns, prepare respective tracking schedules in Excel re: all HST paid.
2/3/2023	A.R.	0.50	Review Proposal from Bessolo Design Group for the required revisions to their Ocoee construction and permit documents; email correspondence with D. Lawson re: same and Sunbiz Registration-Information Needed for Offering Memorandum. Email correspondence with counsel re: amendments to Third Report to Creditors. Email correspondence with Lawson Group re: scheduling of call.
2/6/2023	A.R.	0.25	Various email correspondence with Lawson Group re: documents provided; review of same and scheduling of call to discuss outstandings and Offering Memorandum. Review documentation. Email request for update status on various items. Review updated Statement of Receipts and Disbursements. Email with Hillmount re: LOI extension date. Email correspondence with G. Marchant re: Offering Memorandum. Review comments from counsel re: Third Report to Creditors. Email exchange with M. Marchant re: information request documents.
2/6/2023	R.D.	0.50	Banking administration. Update Statement of Receipts and Disbursements.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
2/7/2023	A.P.	0.25	Consolidate email lists and email third report to creditors. Check email folder and send report re: updated email address.
2/7/2023	A.R.	0.50	Review and amend Third Report to Creditors; discussions with staff re: same. Email correspondence with counsel. Email correspondence to investor re: update status. Discussion with R. DaSilva re: amended Statement of Receipts and Disbursements; review same. Review update status from D. Lawson on various project issues. Review Draft Offering Memorandum and email correspondence from D. Lawson. Review N21 budget and payment schedule. Email exchange with First Capital re: insurance renewals.
2/7/2023	R.D.	0.25	Review file and N21 disbursements; amend Statement of Receipts and Disbursements; discussions with A. Rutman re: same and Third Report to Creditors.
2/8/2023	A.R.	0.25	Review draft marketing package and file documentation. Email exchange with G. Marchant re: scheduling of call to discuss Draft Offering Memorandum.
2/9/2023	A.R.	0.50	Conference call with G. Marchant and M. Marchant re: Offering Memorandum; review comments. Email correspondence to D. Lawson re: comments to Offering Memorandum. Review update from J. Irving re: status conference in US Chapter 15 Bankruptcy case. Review legal invoices. Review correspondence from M. Marchant re: Test Financial Models to N21 Offering Memorandum.
2/13/2023	A.R.	0.25	Email correspondence to D. Lawson re: N21 executed agreements. Review D. Lawson comments re: Offering Memorandum; review document.
2/14/2023	A.R.	0.25	Email correspondence and call with F. Ramirez of Lawson Group. Review Destin closing docs for survey and easement. Email correspondence with A. Palmer re: response to investor re: status of

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Trailwinds. Email correspondence with G. Marchant re: United Corporate Services.
2/15/2023	A.R.	0.25	Email correspondence with D. Lawson re: update status.
2/16/2023	R.D.	0.50	Banking administration. Update Statement of Receipts and Disbursements.
2/20/2023	A.R.	0.25	Review email correspondence from D. Lawson re: update on Offering Memorandum and engaging Twisted Rock to continue sourcing of capital to obtain Term Sheets. Review documents uploaded to data room by D. Lawson; email correspondence to G. Marchant and M. Marchant re: same.
2/21/2023	A.R.	0.25	Review forecast. Calls with staff and D. Lawson re: same. Email correspondence to counsel re: scheduling of call to discuss N21 request to retain Twisted Rock. Email various documents to D. Lawson re: OCOEE. Email correspondence to D. Lawson re: interested party.
2/21/2023	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
2/21/2023	S.M.	1.50	Performed Analysis of Longleaf's Financial Model with comments and comparison analysis and drafted the excel worksheet and discussion with Allan R.
2/22/2023	A.R.	0.75	Call with counsel re: N21 request to retain Twisted Rock. Email exchange with B. Andrews re: Twisted Rock Agreement and engagement by N21. Review financial models; email correspondence with S. Marwaha re: same. Review comments from M. Marchant re: financial models. Email signed Twisted Rock Agreement to D. Lawson.
2/22/2023	S.M.	1.25	Performed analysis for Ocoee location for comparison of financial model
2/23/2023	A.R.	0.25	Discussion with S. Marwaha re: Longleaf Financial Model and review of schedules. Review various

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			email correspondence re: filing of Florida annual filing reports. Review N21 invoices.
2/23/2023	R.D.	0.50	Banking administration. Update Statement of Receipts and Disbursements.
2/23/2023	S.M.	1.50	Performed analysis of financial model for Longleaf for Senior Debt schedules and sources & uses among 4 versions and attended call with Allan R. to discuss the analysis: Drafted analysis of Destin location for comparison analysis of financial model.
2/24/2023	A.P.	0.25	Bank reconciliations for January 2023.
2/24/2023	A.R.	0.25	Review update from D. Lawson re: discussions with interested party and offer on Trailwinds. Review email correspondence from D. Lawson re: update on Offering Memorandum and Term Sheets. Review projections; meeting with S. Marwaha to discuss; email queries to Lawson Group.
2/24/2023	S.M.	1.25	Performed Analysis of financial model and comparison with previous version for Destin location: Drafted the comparison analysis worksheet for financial attributes of Longleaf for 4 versions of the financial models
2/27/2023	A.R.	0.25	Review draft Interim Receiver Statement; email correspondence with A. Palmer re: same. Review insurance notice renewal. Email exchange with G. Marchant re: update on D. Lawson update re: Offering Memorandum and Term Sheets.
2/27/2023	S.M.	1.50	Performed analysis for financial model for Ft Myers and made changes to the excel analysis for Longleaf.
2/28/2023	A.P.	0.25	Finalize 2nd Interim Statements of Receiver for signature and fax to OSB. Respond to A. Rutman's internal email re: status of HST filings.
2/28/2023	A.R.	0.25	Meeting with S. Marwaha re: review of schedules. Review N21 invoices and amounts outstanding for

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			properties; prepare summary; discussions with R. DaSilva re: same. Email correspondence with D. Lawson re: invoices. Review correspondence from D. Lawson re: update on term sheets. Email correspondence to Hillmount re: request for additional funds for Longleaf. Review correspondence from S. Marwaha re: analysis of financial models. Email correspondence with A. Palmer re: filing of HST returns.
2/28/2023	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements. Review outstanding Lawson fees; prepare summary; discussion with A. Rutman.
2/28/2023	S.M.	0.75	Performed final amendments to analysis for financial model for Longleaf: Attended in person meeting with Allan R. to discuss the financial model analysis of the locations.

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

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**ONTARIO
SUPERIOR COURT OF JUSTICE**

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

CLIENT #223115.001

INTERIM BILLING

INVOICE #42698

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Destin LP and Legacy Lifestyles Destin GP Inc. from March 1, 2023 to March 31, 2023.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	6.00 hours @	\$700.00 per hour	\$	4,200.00
S. Marwaha	S.M.	19.00 hours @	\$350.00 per hour	\$	6,650.00
A. Palmer	A.P.	0.25 hours @	\$275.00 per hour	\$	68.75
R. DaSilva	R.D.	2.75 hours @	\$265.00 per hour	\$	<u>728.75</u>
Total fees				\$	11,647.50
Miscellaneous disbursements (copies, mail, bank charges, etc.)				\$	<u>5.93</u>
				\$	11,653.43
H.S.T.				\$	<u>1,514.95</u>
Total Balance Due				\$	<u><u>13,168.38</u></u>

/Cont.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
3/1/2023	A.R.	0.50	Email correspondence with Hillmount re: Longleaf advance. Review draw schedule. Review Term Sheets from BCF for debt and Menlo for equity; provide comments to D. Lawson. Review documents in N21 data room. Email correspondence with S. Marwaha re: financial models and term sheets. Email correspondence to G. Marchant re: Term Sheets and data room.
3/1/2023	S.M.	0.25	Comparison analysis of version of financial models for Longleaf, Ft Myers, Ocoee and Destin: Sent observations for updates on file - Longleaf via email to A. Rutman and attended in-person discussion regarding amendments to Longleaf version.
3/2/2023	A.R.	0.25	Call with G. Marchant. Review detailed analysis for changes in latest financial model for Longleaf.
3/2/2023	S.M.	1.50	Analysis of term sheets received and setup of financial models per the term sheet's proposal for analysis.
3/3/2023	S.M.	1.25	Analysis of term sheets received and setup of financial models per the term sheet's proposal for analysis and in person discussion with A. Rutman regarding the details from term sheets and setup in financial model.
3/6/2023	A.R.	0.50	Meeting with S. Marwaha re: review of Legacy modelling term sheets. Email correspondence to D. Lawson re: wiring of funds. Review insurance invoices. Review FCCPC insurance renewal forms. Email correspondence to D. Lawson re: payment of invoices. Email exchange with D. Lawson re: update on amended terms sheets. Email exchange with G. Marchant re: term sheets.
3/6/2023	R.D.	0.50	Banking administration. Update Statement of Receipts and Disbursements. Wire payments to N21. Review insurance renewal forms; forward to A. Rutman.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
3/6/2023	S.M.	1.50	Attended in-person meeting with A. Rutman for discussion regarding financial model analysis: Drafted and plugged the terms and offerings from term sheet from BCF and MP for Destin into financial model and analysis of payout to sponsored equity and sent to A. Rutman for review.
3/7/2023	A.R.	0.50	Various email correspondence and meeting with S. Marwaha re: review of Legacy modelling term sheets. Review documents. Email Trailwinds Annual Meeting agenda to G. Marchant. Call with G. Marchant re: term sheets.
3/7/2023	S.M.	1.25	Attended discussion with A. Rutman regarding financial model for Destin with details and offerings for term sheet from BCF and MP: Worked on financial models for changes to assumptions and terms of offer and modelling multiple versions per assumptions and discussion with A. Rutman: Drafted excel analysis for synopsis with changes from latest version for financial model for Destin from N21 Group and the finalized version by Zeifmans and sent to A. Rutman for review and discussion.
3/8/2023	A.R.	0.25	Review file and various documents; email correspondence and meeting with S. Marwaha re: review of financial models. Review update from D. Lawson re: term sheets and lenders. Email correspondence with G. Marchant re: update. Call from investor re: update.
3/8/2023	S.M.	1.75	Performed financial model analysis and investment analysis for models for Destin, Longleaf, Ocoee and Ft Myers and discussion with A. Rutman for analysis performed for models.
3/9/2023	A.R.	0.50	Review legal invoices. Email correspondence and meeting with S. Marwaha re: review of financial models and term sheets. Review data room documents and term sheets. Email correspondence with G. Marchant re: update and financial models.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
3/9/2023	S.M.	0.75	Performance of analysis for payout financial analysis for Ocoee, Longleaf and Ft. Myers and sent to A. Rutman for review. Attended in-person meeting with A. Rutman for discussion of financial model analysis and next steps for analysis.
3/10/2023	S.M.	0.25	Amended the financial models for changes in financial attributes and sent to A. Rutman for review.
3/13/2023	A.R.	0.50	Review correspondence from D. Lawson re: Sword Capital LOI's for the acquisition of each of the five properties; review same. Email exchange re: scheduling of call to discuss. Email correspondence and discussions with S. Marwaha re: review of LOI and analysis of same. Various email exchange with G. Marchant re: LOI's received. Email correspondence to counsel re: LOI's received and scheduling of call to discuss.
3/13/2023	R.D.	0.50	Banking administration. Update Statement of Receipts and Disbursements.
3/13/2023	S.M.	1.00	Performed analysis of offerings from Sword Capital and sent analysis to A. Rutman for review.
3/14/2023	A.R.	0.25	Meeting with S. Marwaha re: review of documents and cashflow. Conference call with counsel. Call with purchaser. Email exchange with G. Marchant re: update.
3/14/2023	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
3/15/2023	A.R.	0.25	Conference call with D. Lawson.
3/16/2023	A.P.	0.25	Bank Reconciliations for February 2023.
3/16/2023	A.R.	0.25	Call and email correspondence with G. Marchant re: update.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
3/16/2023	R.D.	0.75	Banking administration. Update Statement of Receipts and Disbursements. Transcribe notes from A. Rutman's conversation with Don Lawson.
3/17/2023	A.R.	0.25	Review file documentation and notes from discussion with D. Lawson. Review insurance binders.
3/21/2023	A.R.	0.25	Various email correspondence with S. Marwaha re: review of documents and detailed analysis of source and use of funds; meeting to discuss same. Review schedules. Email exchange with investor re: update. Email correspondence with S. Marwaha re: forensic report.
3/21/2023	S.M.	1.00	Analysis of Forensic Reports and Bank statements and setup of excel worksheet with transaction to be reviewed: Attended discussion with A. Rutman regarding the analysis and the forensic report.
3/22/2023	A.R.	0.25	Email correspondence with D. Lawson re: written update.
3/23/2023	S.M.	1.25	Performance of transaction review analysis for forensic report and relevant backup documentation.
3/24/2023	S.M.	1.50	Performance of transaction review analysis for bank transactions and relevant backup documentation.
3/27/2023	A.R.	0.25	Calls with creditors re: update. Review Don Lawson invoices and payment schedule; discussion with staff re: same. Email correspondence to D. Lawson re: request for further update and status report on entitlements. Review Trailwinds Financial Model; email correspondence to S. Marwaha re: same. Email Ft. Myers Receiver Certificate to Hillmount Capital for additional funding.
3/27/2023	R.D.	0.50	Review Don Lawson invoices; update summary of outstanding costs; prepare wire payments; discussion with A. Rutman re: remaining funds and additional funds required for Summerlin estate. Banking

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			administration. Update Statement of Receipts and Disbursements.
3/27/2023	S.M.	1.00	Transaction review analysis and backups reconciliation for bank transactions: Review and analysis of financial model of Trailwinds.
3/28/2023	A.R.	0.25	Review updated Statement of Receipts and Disbursements. Draft Fourth Report to Creditors. Review Trailwinds financial model. Email correspondence with D. Lawson re: update.
3/28/2023	R.D.	0.25	Update Statement of Receipts and Disbursements.
3/28/2023	S.M.	1.00	Comparison analysis and excel analysis performed for financial model of Trailwinds: Transaction review analysis and reconciliation of backups and bank transactions.
3/29/2023	A.R.	0.50	Review correspondence from S. Marwaha re: Synopsis and payout analysis for Ocoee; call to discuss same and Trailwinds financial model. Review Hillmount Ft. Myers advance schedule; execute; email exchange re: scheduled advance. Email correspondence with Lawson Group re: civil engineer request for letter advising Receiver is authorized to sign for the corporation. Various email correspondence with counsel re: N21 status, creditors report and scheduling of call to discuss.
3/29/2023	S.M.	1.25	Attended in-person discussion with A. Rutman regarding the comparison and excel analysis for Trailwinds and next steps and payout analysis to be performed for each project. Drafted and setup of payout analysis for Ocoee and sent to A. Rutman for review. Performed transaction review analysis and reconciliation of bank transactions with backups.
3/30/2023	A.R.	0.50	Review and amend draft report to creditors. Review correspondence and schedules from S. Marwaha re: financial model and payout analysis. Review updates from D. Lawson. Review construction cost analysis.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Email correspondence and call with G. Marchant. Call with D. Lawson re: update.
3/30/2023	S.M.	1.25	Performance of transaction review analysis and reconciliation of backups with bank transactions. Drafted excel analysis for comparison and analysis of construction costs for each project and sent to A. Rutman for review. Drafted the excel analysis for payout analysis for each project with financial model and sent to A. Rutman for review.
3/31/2023	S.M.	1.25	Discussion with A. Rutman regarding payout analysis performed for each project and next steps. Performed transaction review analysis and reconciliation of bank transactions with backups.

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

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**ONTARIO
SUPERIOR COURT OF JUSTICE**

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

CLIENT #223115.001

INTERIM BILLING

INVOICE #42708

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Destin LP and Legacy Lifestyles Destin GP Inc. from April 1, 2023 to April 30, 2023.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	5.00 hours @	\$700.00 per hour	\$	3,500.00
S. Marwaha	S.M.	7.50 hours @	\$350.00 per hour	\$	2,625.00
A. Palmer	A.P.	0.25 hours @	\$275.00 per hour	\$	68.75
R. DaSilva	R.D.	1.50 hours @	\$265.00 per hour	\$	<u>397.50</u>
Total fees				\$	6,591.25
Miscellaneous disbursements (copies, mail, bank charges, etc.)				\$	<u>35.21</u>
				\$	6,626.46
H.S.T.				\$	<u>861.44</u>
Total Balance Due				\$	<u><u>7,487.90</u></u>

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
4/3/2023	A.R.	0.50	Conference call with counsel re: creditors report and N21 status. Review and amend report. Email correspondence with G. Marchant re: updated report and scheduling of call. Engaged in various email correspondence with counsel re: scheduling of motion. Various email exchange with Lawson Group re: Ft. Myers civil engineer requirement of letter re: Receiver's authorization to sign for corporation. Email exchange with counsel re: amended term sheet. Email correspondence with K. Kraft re: financing update.
4/3/2023	S.M.	0.50	Attended in person discussion with A. Rutman regarding the update and next steps on file: Research for available realtor firm in Florida region with Senior Housing specialization: Drafted and sent email to realtors to gather interest to provide listing services for the land parcels: Email Correspondence with D. Rice. from Colliers regarding confirmation of regions of properties and next steps.
4/4/2023	S.M.	0.25	Email Correspondence with A. Rutman regarding summary of CBRE and Realtor's listing price suggested and sent the document via email: Email Correspondence with K. Carriero. from Colliers to schedule the call for discussion regarding listing of land parcels in Florida.
4/5/2023	A.R.	0.25	Review legal invoices. Email exchange and call with G. Marchant re: queries to Hillmount Mortgage.
4/6/2023	S.M.	0.25	Sent follow up emails to realty brokerage firms regarding interest for services for listing of land parcels: Email Correspondence with J. Bantel from Lee & Associates to schedule a call for intro and next steps.
4/10/2023	A.R.	0.25	Review Don Lawson invoices; discussion with R. DaSilva re: same. Email correspondence with D. Lawson re: update on Store Capital financing and request for back up of invoices. Email

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			correspondence with G. Marchant re: scheduling of call to discuss Hillmount mortgage.
4/10/2023	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements. Review Don Lawson invoices; discussion with A. Rutman re: same.
4/11/2023	A.R.	0.50	Email correspondence and call with E. Rowe of CBRE re: update on Florida properties and request for updated proposal. Email correspondence with G. Marchant re: investor and potential purchaser of five properties and call to discuss same. Various email exchange and call with S. Marwaha re: update status on obtaining various proposals re: sale of properties and data room. Email correspondence with Lawson Group re: building, civil engineer and interior design plans; review links. Email correspondence and conference call with counsel re: matters relating to realtor proposals. Review Sword Capital LOI's. Email correspondence to counsel re: Twisted Rock Agreement.
4/11/2023	R.D.	0.25	Email correspondence with D. Falcone re: interest charge discrepancy in Ocoee and Summerlin.
4/11/2023	S.M.	0.75	Review of data site for any updated material for projects by N21 Group and email correspondence with A. Rutman regarding update on correspondence with real estate brokers in Florida: Reminder email correspondence with real estate brokers to invite interest for listing services for land parcels and email correspondence with A. Rutman regarding the updates: Attended call and email correspondence with J. Skalko. from JLL for discussion of background of file, task and next steps: Email Correspondence with D. Greenberg. regarding their next steps and invitation for proposal: Email Correspondence with K. Carriero. from Colliers for reminder email to gather interest for listing services for land parcels in Florida: Attended call with A. Rutman for updates on the correspondence with real estate brokers and next steps: Email Correspondence with J. Bantel. from JLL

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			regarding next steps and request deck for proposal for listing services: Email correspondence with D. Greenberg. to provide the request land parcels description and information for assessment per request.
4/12/2023	S.M.	0.75	Analysis and review of LOI from Sword Capital and drafted excel analysis for each project for comparison analysis for payout analysis for sponsor equity holders and sent to A. Rutman for review with comments and analysis.
4/13/2023	A.R.	0.25	Email correspondence to S. Marwaha re: documents to be forwarded to CBRE for realtor proposals.
4/13/2023	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
4/13/2023	S.M.	1.00	Analysis for Payout analysis for Sponsor equity holders for in case of option for non-exercising of purchase option by Sword Capital for each project with analysis and drafted comments for analysis.
4/14/2023	A.R.	0.75	Engaged in various email correspondence and call with G. Marchant re: Hillmount mortgage payout, potential investor, court approval process and file update. Review various correspondence with S. Marwaha and realtors re: various information for listing proposals. Email correspondence with Colliers re: request for listing proposal and information to be provided. Review analysis and email correspondence from S. Marwaha re: Sword Capital LOI's. Email correspondence to D. Lawson re: comments to Sword Capital LOI. Review draft second report and motion materials; email correspondence with counsel re: same. Email correspondence with CBRE re: updated plans and materials for properties.
4/14/2023	S.M.	0.25	Review of queries from A. Rutman for the LOI Analysis and drafted response with comments to analysis and sent to A. Rutman via email.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
4/14/2023	S.M.	0.75	Review and setup of updated plans and materials files for each project on sharefile and sent to CBRE via Sharefile and email correspondence with CBRE for confirmation: Attended call with A. Rutman regarding the package for each file to be sent to CBRE for projects and sent the documents for review via sharefile link: Email with CBRE, JLL and Senior Property Group for discussion of potential task for listing services for land parcels: Reviewed the LOI from Sword Capital and listed the information required for completed assessment and sent to A. Rutman for review via email: Email Correspondence with Colliers Toronto team and sent the information for land parcels for review and assessment for task: Review and extraction of project summary for Legacy from memorandum prepared by N21 Group and send to A. Rutman for review: Sent the project summary for Legacy to each of the real estate broker in consideration for their assessment and next steps for the assignment.
4/17/2023	A.P.	0.25	March 2023 Bank Reconciliations. Legacy Lifestyles Ocoee LP: Received and read CRA audit letter re: the Feb 11, 2022 to Dec 31, 2022 period for HST. Discuss with A. Rutman. Called CRA agent and left voice message to confirm receipt of their letter and that we are working on providing the information.
4/17/2023	A.R.	0.25	Meeting with S. Marwaha re: real estate listing service for senior housing project suitable land in Florida. Conference call with S. Marwaha and Senior Property Group re: listing of properties. Email correspondence with G. Lawson re: expiry of Don Lawson contract. Review correspondence re: OCOEE GST Audit.
4/17/2023	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
4/17/2023	S.M.	0.75	Attended Calls with A. Rutman and JLL, Lee & Associates and Senior Property Group for discussion for background and quotes for listing services for land

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			parcels in Florida: Email Correspondence with JLL and Lee & Associates for draft NDA copy for review and completion to send the additional documentation and information for land parcels in Florida.
4/19/2023	S.M.	0.25	Email Correspondence with CBRE to request for signing NDA to share additional information and documentation for land parcels in Florida: Review of NDA from JLL and sent secured email with additional information and documentation for land parcels in Florida.
4/20/2023	A.R.	0.25	Review email correspondence from D. Lawson re: discrepancy in outstanding payments. Review invoices; draft response. Various email correspondence with S. Marwaha re: NDA's for JLL, CBRE and Lee & Associates; as well as discussions re: documents for potential purchasers in data room.
4/20/2023	R.D.	0.25	Review N21 outstanding invoices and email correspondence; discussion with A. Rutman re: amounts owing.
4/20/2023	S.M.	1.00	Reviewed the NDA copy from CBRE and sent secure mail from sharefile with documentations for land parcels to CBRE: Email Correspondence with A. Rutman for signed NDA's from Realtor and discussion regarding setup of data room with documentation and information to be shared with prospective purchasers: Setup of sharefile folders and data to be setup for sharing with prospective purchasers for land parcels in Florida
4/21/2023	A.R.	0.50	Email correspondence to D. Lawson re: discrepancy in outstanding amounts on N21 invoices. Email correspondence and discussion with S. Marwaha re: realty taxes on five properties and data room documents to be shared with potential purchasers. Email correspondence with E. Rowe re: update on proposal and court hearing.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
4/21/2023	S.M.	0.50	Compiled Documents for data room for land parcels to be shared with prospective purchasers and attended discussion with A. Rutman and review documents shared for 2nd set of documents for land parcels.
4/24/2023	A.R.	0.50	Call with CBRE. Email correspondence with S. Marwaha re: update on proposals from realtors. Reviewed and engaged in various email correspondence with counsel re: draft outline for the sale process. Review CBRE proposal; email correspondence to counsel re: same.
4/24/2023	S.M.	0.25	Compilation of documentation and information per review for setup of data site for prospective purchasers: E-mail Correspondence with J. Bantel. from JLL and J. Skalko. from regarding the timeline to receive the proposal and update sent to A. Rutman via email.
4/26/2023	A.R.	0.25	Call and email correspondence with G. Marchant re: update on various matters.
4/27/2023	A.R.	0.50	Various email exchange with G. Marchant re: update on Don Lawson and term sheets; forward term sheets. Various email correspondence with Colliers re: listing proposal and non-disclosure agreement required; email correspondence with S. Marwaha re: same. Review correspondence re: Delaware State tax due.
4/27/2023	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
4/28/2023	S.M.	0.25	Email correspondence with J. Shames for amendment to be made for NDA and email correspondence with J. Skalko. from JLL regarding the broker's opinion of value sent and timeline for proposal for services.
4/30/2023	A.R.	0.25	Email correspondence with G. Marchant re: investors request for information package and signing of Non-Disclosure Agreement. Email correspondence with

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
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			Colliers re: update on listing proposal and expected timing. Email correspondence to interested party.
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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 SUMMERLIN LP AND
LEGACY LIFESTYLES SUMMERLIN GP INC.**

CLIENT #223115.001

INTERIM BILLING

INVOICE #42621

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

Time Charges and Expenses:

A. Rutman, Partner	A.R.	7.50 hours @	\$685.00 per hour	\$	5,137.50
A. Palmer	A.P.	1.75 hours @	\$250.00 per hour	\$	437.50
R. DaSilva	R.D.	3.00 hours @	\$240.00 per hour	\$	<u>720.00</u>
Total fees				\$	6,295.00
Miscellaneous disbursements (copies, mail, etc.)				\$	<u>5.17</u>
				\$	6,300.17
H.S.T.				\$	<u>819.02</u>
Total Balance Due				\$	<u><u>7,119.19</u></u>

/Cont.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
9/5/2022	A.R.	0.25	Review draft First Report and Notice of Motion; provide comments to counsel.
9/6/2022	A.R.	0.50	Review revised report; email correspondence with counsel re: same. Email exchange with G. Marchant re: updated report and queries from investors. Email correspondence with counsel re: amended term sheet. Review correspondence from F. Tayar re: amended term sheet. Email correspondence with counsel re: report to court; updated Statement of Receipts and Disbursements and Affidavit of Fees.
9/7/2022	A.R.	0.50	Various email correspondence with counsel re: amendments to court report. Email correspondence and call with G. Marchant re: upcoming motion. Email exchange with counsel re: developer and success fee agreements. Review correspondence from Hillmount re: amended term sheet. Email correspondence to B. Andrews re: signing of Twisted Rock Agreement. Email correspondence to D. Lawson re: signing of agreement. Email correspondence with counsel re: comments to N21 agreement.
9/8/2022	A.R.	0.75	Various email correspondence with counsel re: draft report, court order and motion; review revisions. Review updated Statement of Receipts and Disbursements and Affidavit of Fees. Discussions with staff. Call with D. Lawson. Email correspondence with D. Lawson re: Capital Sourcing Agreement and Milestone revisions to Development Agreement; email correspondence to counsel re: same. Email correspondence with staff re: payment of US legal fees and outstanding Dentons Canada legal fees. Matters re: The South Florida Water Management District Permit Application Submittal. Review correspondence from G. Marchant re: Dentons statements and summary results from the Q4 2021 vote regarding the original Lawson term sheets.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
9/8/2022	R.D.	1.25	Update Statement of Receipts and Disbursements. Prepare Affidavit of Fees. Banking administration.
9/9/2022	A.P.	0.25	August 2022 bank reconciliations. Data room set up.
9/9/2022	A.R.	0.50	Review Motion Record material; review amended documents; engaged in various email correspondence with Dentons Canada re: same. Review Florida South Water permit documents; email correspondence re: outstanding fee. Various email correspondence with counsel re: amendments to N21, Twisted Rock and Development Services Agreement.
9/12/2022	A.P.	1.00	Work on organizing five Legacy email service lists in anticipation of sending out emails concerning data room access to only those investors not represented by legal counsel. Upload various documents to the data room. Grant access to interested party on receipt of the executed Confidentiality and Non-Disclosure Agreement.
9/12/2022	A.R.	0.75	Email correspondence and call with D. Lawson re: N21 Agreement; review revised Agreement; email same to counsel. Email correspondence with counsel re: draft correspondence to investors re: Motion for approval of certain agreements in respect of the development of the Projects and an increase in borrowing. Review correspondence from Greg Roberts re: queries to Receiver and examination; email correspondence with counsel re: response. Email correspondence with A. Palmer re: data room. Email correspondence to Bill Prysi re: Florida water permit; email correspondence and call with South Florida Water re: permit. Email correspondence to CBRE re: update on court hearing. Email correspondence with G. Marchant re: correspondence to be sent to investors re: Receiver's Motion. Conference call with counsel.
9/12/2022	R.D.	0.75	Banking administration. Update Statement of Receipts and Disbursements.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
9/13/2022	A.P.	0.25	Finalize list of investors to receive email re: access to data room and send out email drafted by receiver's legal counsel to said investors. Email request from M. Katzman requesting access to data room. Responded to M. Katzman's email by sending him the Confidentiality and Non-Disclosure Agreement to sign.
9/13/2022	A.R.	0.50	Email correspondence to D. Lawson re: revised N21 Agreement. Call with D. Lawson. Email correspondence to Farley Cohen re: execution of Confidentiality Agreement; email correspondence with counsel re: same. Email correspondence with counsel re: Twisted Rock Agreement. Email correspondence with staff re: posting of CBRE appraisals and proposals to data site; review email correspondence from G. Roberts and counsel re: same.
9/13/2022	R.D.	0.50	Banking administration. Update Statement of Receipts and Disbursements.
9/14/2022	A.R.	0.75	Email correspondence with G. Marchant re: correspondence to be sent to investors. Review Receiver Factum. Email correspondence with counsel re: G. Marchant Affidavit and Confidentiality Agreement to be signed by Inspector. Email exchange with Bill Pysi re: South Florida Water permit documents. Various email exchange with counsel re: Inspector's mandate. Email correspondence with B. Andrews re: Twisted Rock Agreement.
9/15/2022	A.R.	0.25	Email exchange with A. Palmer re: various investors on creditor list. Review comments from Dentons Canada and F. Tayar re: Motion Record and term sheet. Call with B. Andrews; email correspondence to counsel re: update on Twisted Rock Agreement. Email correspondence with counsel re: scheduling of conference call. Review correspondence from G.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Marchant re: current investment repatriation per ACC and DPG Q4 2021 Offers to Finance all 5 Projects.
9/16/2022	A.P.	0.25	Respond to G. Robert's email request for link to data room - sent link and resent invite. Review draft Supplemental Report to the First Report, appendices and draft orders and upload supplementary confidential appendices to data room per direction of legal counsel.
9/16/2022	A.R.	0.75	Review numerous email correspondence from Dentons and F. Tayar with respect to matters re: US recognition order for the increased amount. Review comments from F. Tayar re: amended term sheet. Reviewed and engaged in various email correspondence re: Supplemental Report; finalize and execute. Email exchange with K. Kraft re: amended term sheet, title insurer not requiring court attendance for additional borrowing and Hillmount position. Review Amended Twisted Rock Agreement.
9/19/2022	A.R.	0.75	Review and execute Second Supplement Report; various email correspondence with counsel re: amendments. Email correspondence with counsel re: creditors support of Receiver's recommendation. Review email correspondence from various counsel re: Receiver's motion and creditor support. Review Greg Roberts Motion Record; email correspondence and call with counsel to discuss same. Email correspondence with Inspector re: scheduling of call to discuss Confidentiality Agreement. Email correspondence with G. Marchant re: creditor support and comments to Inspector Report. Conference call with counsel. Review correspondence from D. Lawson re: potential operators of pre-construction services. Email correspondence from various creditors in support of Receiver's recommendation.
9/20/2022	A.R.	0.50	Email exchange with Bill Prysni re: retrieval of file on Ft. Myers South Florida water permit. Various email correspondence with counsel with Motion and email correspondence from creditors re: Receiver's

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			recommendation. Review email correspondence from various counsel re: proposed language for Justice Kimmel's endorsement in respect of sealed Appendix of the Receiver's First Report.
9/21/2022	A.R.	0.25	Conference call with Inspector. Various calls and correspondence.
9/26/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
9/28/2022	A.R.	0.25	Email correspondence with counsel re: engagement of S. Straus to update the mortgages and title insurance upon court approval. Email correspondence to S. Straus.
9/29/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
9/30/2022	A.R.	0.25	Email correspondence to D. Lawson and G. Marchant re: update on court approval. Review Endorsement and Order; email correspondence with counsel re: next steps.

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 SUMMERLIN LP AND
LEGACY LIFESTYLES SUMMERLIN GP INC.**

CLIENT #223115.001

INTERIM BILLING

INVOICE #42630

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

Time Charges and Expenses:

A. Rutman, Partner	A.R.	5.00 hours @	\$700.00 per hour	\$	3,500.00
A. Palmer	A.P.	0.50 hours @	\$275.00 per hour	\$	137.50
R. DaSilva	R.D.	1.50 hours @	\$265.00 per hour	\$	397.50
Total fees				\$	4,035.00
Miscellaneous disbursements (copies, mail, etc.)				\$	3.17
				\$	4,038.17
H.S.T.				\$	524.96
Total Balance Due				\$	4,563.13

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
10/3/2022	A.R.	0.50	Review updated Statement of Receipts and Disbursements. Estimate costs for additional funding required. Calls and email correspondence to S. Straus re; Ontario court approval and whether US Court recognition is required. Engaged in various email correspondence with potential purchaser of Trailwinds; email correspondence to counsel re: comments.
10/3/2022	R.D.	0.25	Prepare summary of funds required re: Hillmount advance; discuss with A. Rutman.
10/4/2022	A.R.	0.25	Email exchange with potential purchaser of Trailwinds and estimated sale price; email correspondence with K. Kraft re: same. Email correspondence with counsel re: payment of Dentons US invoices.
10/5/2022	A.P.	0.25	September 2022 bank reconciliations.
10/6/2022	A.R.	0.25	Call with investor re: update on court approval and next steps. Review correspondence from Enterprise Title re: draft Mortgage Modification documents for 401 Beach Drive; email exchange with S. Straus re: scheduling of call to discuss same; forward documents to counsel for comments. Email correspondence with Dentons re: estimate to obtain recognition order. Email correspondence to B. Andrews re: update on court approval and borrowing.
10/11/2022	A.R.	0.25	Review amended Destin property documents from Enterprise Title; email correspondence re: signing of documents.
10/13/2022	A.R.	0.25	Review email correspondence from Dentons re: comments to Destin Mortgage documents; email exchange re: signing of documents. Review email correspondence from B. Pysi and Dean Martin re: Ft. Myers water permit matter; email correspondence to G. Marchant re: same. Email correspondence to counsel re: outstanding US legal invoice. Email

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			correspondence with staff re: account balances, transfer of funds and payment of professional fees.
10/13/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
10/17/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
10/18/2022	A.R.	0.25	Review correspondence from Enterprise Title re: updates to title and confirmation to proceed. Review comments from counsel re: Mortgage documents.
10/18/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
10/19/2022	A.R.	0.75	Email correspondence to B. Pysi re: status of response to South Florida Water re: Fort Myers permit. Review Mortgage documents for signature from Enterprise Title; email correspondence with counsel re: same. Email correspondence to Enterprise Title re: signing of documents. Email correspondence to J. Cordova re: amendments to mortgage documents. Email correspondence and call with S. Straus.
10/20/2022	A.R.	0.25	Call with Y. Levinson. Call with B. Pysi. Email correspondence to S. Straus re: F. Tayar reaching out to Braverman to review documents and update on G. Marchant signing documents. Various email correspondence with counsel and Enterprise Title re: signing of documents and notary and witness signatures.
10/24/2022	A.P.	0.25	Follow up email to W. Rueger at CRA for the HST Information filing forms. Advised that HST forms should go out late November 2022. Call from RBC re: outstanding response to our March 2022 and follow up letters. Receipt of statements for all 5 accounts. Bank drafts to follow re: balances remaining in 4 of the 5 accounts.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
10/24/2022	A.R.	0.25	Review Trailwinds tax bill; email correspondence with staff re: payment of same. Email correspondence and discussion with staff re: Receiver's Certificates' review and execute; forward same to Hillmount Capital. Email correspondence to D. Lawson and B. Andrews re: update on Legacy projects and court approval.
10/24/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
10/25/2022	A.R.	0.50	Review various email correspondence from Enterprise Title and Dentons Canada re: Modification of Legacy Mortgage and Zeifman representations documents. Email correspondence and call with Enterprise Title re: settlement fees; legal and title. Email correspondence with counsel re: comments to documents. Review correspondence from S. Braverman and S. Straus. Email correspondence re: closing documents to be sent to G. Marchant for signing. Email correspondence to South Florida Water re: Ft. Myers permit outstanding information submitted by B. Pysi.
10/26/2022	A.R.	0.75	Various calls to S. Straus. Engaged in numerous email correspondence with J. Cordova, S. Straus, F. Tayar, Dentons Canada and Hillmount Capital re: mortgage documents and Receiver Representations. Review Mortgage documents; email correspondence with S. Straus re: same. Email correspondence with Dentons Canada re: Borrower Representation documents. Email correspondence with J. Irving of Dentons US to schedule call to discuss fees. Review correspondence from D. Lawson re: Development Services Agreement for each project.
10/27/2022	A.R.	0.50	Engaged in various email correspondence and calls to Enterprise Title re: additional borrowing and title and legal fees. Review settlement statements. Discussion and email correspondence with staff re: transfer of funds in preparation for wire to Enterprise Title. Various calls with S. Straus, J. Cordova, Dentons

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Canada and Y. Levinson. Review email correspondence from F. Tayar re: comments to closing documents; review comments from Dentons Canada and Enterprise Title. Email correspondence with G. Marchant re: signing of documents.
10/27/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
10/31/2022	A.R.	0.25	Email correspondence with Hillmount re: signing of lender documents. Email correspondence with J. Cordova re: signing of mortgage documents and closing. Review final N21 agreements. Email correspondence with counsel re: development agreements.

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 SUMMERLIN LP AND
LEGACY LIFESTYLES SUMMERLIN GP INC.**

CLIENT #223115.001

INTERIM BILLING

INVOICE #42641

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

Time Charges and Expenses:

A. Rutman, Partner	A.R.	2.50 hours @	\$700.00 per hour	\$	1,750.00
A. Palmer	A.P.	0.50 hours @	\$275.00 per hour	\$	137.50
R. DaSilva	R.D.	2.50 hours @	\$265.00 per hour	\$	662.50
Total fees				\$	2,550.00
Miscellaneous disbursements (copies, mail, etc.)				\$	10.92
				\$	2,560.92
H.S.T.				\$	332.92
Total Balance Due				\$	2,893.84

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
11/2/2022	A.R.	0.25	Various email correspondence with Hillmount Capital re: funding.
11/3/2022	A.R.	0.25	Call and email correspondence to Hillmount re: funding. Engaged in email correspondence with Dentons Canada re: potential purchaser of Trailwinds and offer received. Review email correspondence from K. Kraft and M. Katzman re: potential purchaser of Trailwinds and seeking instructions from M. Katzman.
11/7/2022	A.R.	0.25	Engaged in numerous email correspondence and calls with Hillmount Capital re: finalizing additional funding; review advance schedules; discussions with R. DaSilva re: same. Email correspondence with J. Irving re: scheduling of call to discuss fees. Email correspondence with D. Lawson re: wiring of retainer.
11/7/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
11/8/2022	A.R.	0.25	Numerous email correspondence with Hillmount Capital re: additional borrowing; various email correspondence with R. DaSilva re: wire payment to N21 and receipt of Hillmount funds. Email N21 agreements to D. Lawson. Email Twisted Rock agreement to B. Andrews; email correspondence to counsel re: same. Call with J. Irving re: fee quote. Review Longleaf property tax bill; email exchange with R. DaSilva re: same.
11/8/2022	R.D.	0.75	Various banking administration re: receipt of Hillmount advance, wire payment to N21 re: Developer fee, update Ascend and Statement of Receipts and Disbursements. Call to Pasco County re: wire instructions for Longleaf taxes. Email correspondence with Hillmount. Email correspondence and discussion with A. Rutman re: US legal fees.
11/9/2022	A.R.	0.25	Email correspondence and call with G. Marchant re: update on funding and D. Lawson. Email

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			correspondence and scheduling of call with D. Lawson. Email correspondence with Hillmount Capital re: wiring of funds.
11/10/2022	R.D.	0.50	Banking administration. Update Statement of Receipts and Disbursements.
11/11/2022	A.P.	0.25	October 2022 bank reconciliations.
11/14/2022	A.R.	0.25	Review various property tax statements. Email correspondence from D. Lawson re: fully executed agreements. Conference call with D. Lawson. Review OCOEE Realty tax statement; email correspondence with staff re: payment. Email N21 agreements to counsel.
11/14/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
11/15/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
11/22/2022	A.R.	0.25	Email correspondence to James Richings re: request for update on Legacy properties and sale.
11/28/2022	A.P.	0.25	Destin; Tradewinds; Ocoee and Longleaf: Prepared deposit forms re: residual converted funds from accounts.
11/28/2022	A.R.	0.25	Review travel arrangements. Review email correspondence from D. Lawson re: Summerlin, OCOEE, Destin and Longleaf: Executed Distinctive Living Pre-Development Proposal and scheduling of meeting in Florida in January. Email correspondence with G. Marchant re: potential purchaser of Trailwinds.
11/29/2022	A.R.	0.25	Review Destin tax bill; email correspondence with R. DaSilva re: payment of same. Discussion with R. DaSilva re: travel arrangements and costs.



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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
11/29/2022	R.D.	0.50	Banking administration. Update Statement of Receipts and Disbursements.
11/30/2022	A.R.	0.25	Email correspondence with D. Lawson re: Lawson Group Architects proposals and wire payment required; email correspondence to R. DaSilva re: same. Review file and forward various documents to D. Lawson. Review update from D. Lawson re: market studies.

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 SUMMERLIN LP AND
LEGACY LIFESTYLES SUMMERLIN GP INC.**

CLIENT #223115.001

INTERIM BILLING

INVOICE #42651

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

Time Charges and Expenses:

A. Rutman, Partner	A.R.	1.75 hours @	\$700.00 per hour	\$	1,225.00
A. Palmer	A.P.	0.25 hours @	\$275.00 per hour	\$	68.75
R. DaSilva	R.D.	1.25 hours @	\$265.00 per hour	\$	331.25
					\$ 1,625.00
Total fees					\$ 1,625.00
Miscellaneous disbursements (copies, mail, etc.)					\$ 50.21
					\$ 1,675.21
H.S.T.					\$ 217.78
					\$ 1,892.99
Total Balance Due					\$ 1,892.99

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Page 2

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
12/1/2022	A.R.	0.25	Email exchange with counsel re: interested party re: Trailwinds and direction from M. Katzman. Email correspondence with staff re: payment to Lawson Group.
12/5/2022	R.D.	0.50	Banking administration. Update Statement of Receipts and Disbursements.
12/6/2022	A.R.	0.25	Review file re: OCOEE Architect drawings; email correspondence with D. Lawson re: same. Email correspondence to South Water Florida re: permit application and information request; email correspondence to B. Prysi re: same.
12/7/2022	A.R.	0.25	Call with B. Prysi. Review legal invoices.
12/8/2022	A.R.	0.25	Email correspondence with R. DaSilva re: two permits with South Florida Water; review permits. Correspondence to South Florida Water re: request for extension. Review permit received; email same to B. Prysi. Email correspondence with D. Lawson re: scheduling of call. Email correspondence with counsel re: forwarding Trailwinds offer to M. Katzman.
12/9/2022	A.R.	0.50	Call with D. Lawson. Forward Ft. Myers water permit documents to D. Lawson.
12/12/2022	R.D.	0.50	Banking administration. Update Statement of Receipts and Disbursements.
12/13/2022	A.R.	0.25	Email correspondence to G. Marchant re: update status and timing of D. Lawson financing. Email correspondence to D. Lawson re: furtherance of Arya Legacy – Roberson Road Plat adjoining owners and easements.
12/13/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
12/14/2022	A.P.	0.25	Bank reconciliations for November 2022.

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 SUMMERLIN LP AND
LEGACY LIFESTYLES SUMMERLIN GP INC.**

CLIENT #223115.001

INTERIM BILLING

INVOICE #42676

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Summerlin LP and Legacy Lifestyles Summerlin GP Inc. from January 1, 2023 to January 31, 2023.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	9.25 hours @	\$700.00 per hour	\$	6,475.00
A. Palmer	A.P.	0.50 hours @	\$275.00 per hour	\$	137.50
R. DaSilva	R.D.	1.50 hours @	\$265.00 per hour	\$	397.50
Total fees				\$	7,010.00
Miscellaneous disbursements (copies, mail, etc.)				\$	63.88
				\$	7,073.88
H.S.T.				\$	919.60
Total Balance Due				\$	7,993.48

/Cont.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
1/5/2023	A.R.	0.25	Call to D. Lawson. Email correspondence with counsel and potential purchaser of Trailwinds property.
1/6/2023	A.R.	0.50	Review Marketing Studies. Call with N21.
1/11/2023	A.R.	0.25	Review N21 invoices and supporting documents; review and provide comments to D. Lawson.
1/12/2023	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
1/17/2023	A.P.	0.25	Call back from W. Rueger at CRA confirming that she has arranged to reissue tax packages for the five Limited Partnerships.
1/17/2023	A.R.	0.25	Email correspondence with Lawson Group re: updated Offering Memorandum. Email correspondence re: Okaloosa permission to issue no trespassing warnings.
1/18/2023	A.R.	0.25	Review file; prepare for trip to Florida. Review email correspondence from G. Marchant re: Arya Legacy – Roberson Road Plat. Review correspondence from Deputy Sheriff-Tim Homer re: trespass warning. Forward appraisal documents to Lawson Group.
1/19/2023	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
1/20/2023	A.R.	0.25	Review various correspondence re: Annual Report Filing Notices.
1/22/2023	A.R.	1.00	Travel to Florida and to various properties.
1/23/2023	A.R.	1.50	Attendance in Florida; travel; visit sites. Meeting with Don Lawson. Email CBRE Proposal and wire confirmations to N21.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
1/24/2023	A.P.	0.25	Bank reconciliations for December 2022.
1/24/2023	A.R.	0.75	Attendance In Florida; travel; visit sites. Review correspondence from Lawson Group re: Cost-In-Place Allocation & Capital Budgets.
1/24/2023	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
1/25/2023	A.R.	1.25	Attendance in Florida; travel; visit various sites. Email correspondence to G. Marchant re: Cost-In-Place Allocation & Capital Budgets. Review various email correspondence re: State Annual Filing reports.
1/26/2023	A.R.	1.50	Attendance in Florida; travel; visit sites. Review various email correspondence re: State annual filing reports. Call from P. Collins re: update on sale of properties.
1/27/2023	A.R.	0.75	Review and download photos of property. Return from Florida.
1/30/2023	A.R.	0.25	Email correspondence to Dentons re: request for forensic report; review file. Email correspondence with staff re: payment of S. Braverman invoice.
1/30/2023	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
1/31/2023	A.R.	0.50	Review forensic report; email correspondence to counsel re: same. Call with Lawson Group. Call with M. Marchant and G. Marchant. Review balance sheets and allocation schedules. Email correspondence to Lawson Group re: Other Admin allocation schedules. Discussion with R. DaSilva re: allocation of Florida travel expenses. Email correspondence with B. Andrews re: update status of project.
1/31/2023	R.D.	0.50	Convert and type forensic use of funds schedules; forward to A. Rutman. Banking administration. Update Statement of Receipts and Disbursements.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
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			Review balance sheets and admin allocation schedules; prepare summary; forward to A. Rutman.
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And to generally all other communications, correspondence, attendances, and preparation not particularly described above.

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