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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			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 backup of invoices. Email 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.
4/10/2023	S.M.	0.25	Attended call and left voicemail for a creditor enquiry per request and correspondence with A. Rutman for the query submitted and response sent: Email Correspondence with J. Skalko from JLL regarding scheduling a meeting to discuss the background of assignment and next steps.
4/11/2023	A.R.	0.75	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.	0.50	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

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			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 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.	1.00	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	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
4/13/2023	S.M.	0.75	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

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			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.
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.	0.75	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.	0.50	Meeting with S. Marwaha re: real estate listing service for senior housing project suitable land in Florida. Conference call with S. Marwaha and Senior

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			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 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.
4/18/2023	A.P.	2.25	Legacy Lifestyles Ocoee LP: Review CRA letter advising of audit/examination of the HST account for the period Feb 11, 2022 to Dec 31, 2022. Drafted letter in response to notice of CRA HST audit and pulled and coordinated required invoices to be submitted; update schedule of billings for the period. Forward draft letter and schedule to A. Rutman for response and comments.
4/18/2023	A.R.	0.25	Email correspondence with G. Marchant re: Don Lawson engagement, potential investor, Hillmount payout and listing agents; email correspondence with counsel re: same. Review draft letter to CRA re: Ocoee audit; provide comments to A. Palmer. Various email correspondence with counsel re: scheduling of motion. Review notes from conversation with D. Lawson.
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.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
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	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.	0.25	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.
4/21/2023	S.M.	0.25	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.P.	1.00	Legacy Lifestyles Ocoee: finish coordinating documents for CRA audit submission, finalize letter and send via fax.
4/24/2023	A.R.	0.25	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.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
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.
4/25/2023	A.R.	0.25	Email correspondence to D. Lawson re: update on interested parties and update on scheduling court date to obtain approval on a listing to sell properties. Call with G. Marchant.
4/26/2023	A.R.	0.25	Call and email correspondence with G. Marchant re: update on various matters.
4/27/2023	A.R.	0.25	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 Colliers re: update on listing proposal and expected timing. Email correspondence to interested party.

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

**ONTARIO
SUPERIOR COURT OF JUSTICE**

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

CLIENT #223115.001

INTERIM BILLING

INVOICE #42618

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Longleaf LP and Legacy Lifestyles Longleaf 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.	2.00 hours @	\$250.00 per hour	\$	500.00
R. DaSilva	R.D.	3.00 hours @	\$240.00 per hour	\$	720.00
Total fees				\$	6,357.50
Miscellaneous disbursements (copies, mail, etc.)				\$	5.16
				\$	6,362.66
H.S.T.				\$	827.15
Total Balance Due				\$	7,189.81

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<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:

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<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.	1.25	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.	0.50	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.	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.	1.00	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 Prysni 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.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
9/12/2022	R.D.	1.00	Banking administration. Update Statement of Receipts and Disbursements.
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.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
9/14/2022	A.P.	0.25	Update investor information in database of liabilities per email advising of address change.
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

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			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. Marchant re: current investment repatriation per ACC and DPG Q4 2021 Offers to Finance all 5 Projects.
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.P.	0.25	Assist with analysis of investors with respect to matters detailed in report to creditors.
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 Prysi 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.
9/23/2022	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.

**ONTARIO
SUPERIOR COURT OF JUSTICE**

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

CLIENT #223115.001

INTERIM BILLING

INVOICE #42627

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Longleaf LP and Legacy Lifestyles Longleaf 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.	1.75 hours @	\$265.00 per hour	\$	463.75
Total fees				\$	4,101.25
Miscellaneous disbursements (copies, mail, etc.)				\$	3.17
				\$	4,104.42
H.S.T.				\$	533.57
Total Balance Due				\$	4,637.99

/Cont.

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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.
10/8/2022	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.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. Prys 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

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<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.	0.50	Banking administration. Update Statement of Receipts and Disbursements.
10/14/2022	A.R.	0.25	Email correspondence with B. Pysi and D. Martin re: Ft. Myers water permit documents and response to South Florida Water.
10/17/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
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.

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<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. Prys.
10/26/2022	A.R.	0.50	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

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<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.
10/28/2022	A.R.	0.25	Review correspondence from J. Cordova re: documents to be signed by Hillmount.
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 LONGLEAF LP AND
LEGACY LIFESTYLES LONGLEAF GP INC.**

CLIENT #223115.001

INTERIM BILLING

INVOICE #42638

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

Time Charges and Expenses:

A. Rutman, Partner	A.R.	2.75 hours @	\$700.00 per hour	\$	1,925.00
A. Palmer	A.P.	0.50 hours @	\$275.00 per hour	\$	137.50
R. DaSilva	R.D.	2.25 hours @	\$265.00 per hour	\$	596.25
Total fees				\$	2,658.75
Miscellaneous disbursements (copies, mail, etc.)				\$	10.92
				\$	2,669.67
H.S.T.				\$	347.06
Total Balance Due				\$	3,016.73

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<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.
11/3/2022	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.P.	0.25	Receipt of 4 non-descript bank drafts from RBC converted from USD to CAD. Email bank for final related documentation. Email query from interested party for an update.
11/7/2022	A.R.	0.50	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.	0.25	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.	0.50	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

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			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 correspondence and scheduling of call with D. Lawson. Email correspondence with Hillmount Capital re: wiring of funds.
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.
11/11/2022	A.R.	0.25	Review correspondence from R. Konovalov re: Money Mart lease extension. Execute amended offer on Weston Road; email same to Colliers.
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.
11/24/2022	A.R.	0.25	Email correspondence to counsel re: unsolicited offer to purchase the Trailwinds property. Review email correspondence from G. Marchant re: additional Trailwinds funding.
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

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			with G. Marchant re: potential purchaser of Trailwinds.
11/28/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
11/29/2022	R.D.	0.25	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 LONGLEAF LP AND
LEGACY LIFESTYLES LONGLEAF GP INC.**

CLIENT #223115.001

INTERIM BILLING

INVOICE #42648

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Longleaf LP and Legacy Lifestyles Longleaf 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
Total fees					\$ 1,625.00
Miscellaneous disbursements (copies, mail, etc.)					\$ 50.22
					\$ 1,675.22
H.S.T.					\$ 217.78
Total Balance Due					\$ 1,893.00

/Cont.

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<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.
12/1/2022	R.D.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
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. Prysí 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.
12/7/2022	A.R.	0.25	Call with B. Prysí. Review legal invoices.
12/8/2022	A.R.	0.50	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. Prysí. Email correspondence with D. Lawson re: scheduling of call. Email correspondence with counsel re: forwarding Trailwinds offer to M. Katzman.
12/12/2022	R.D.	0.25	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.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
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.
12/19/2022	A.R.	0.25	Email correspondence to lender re: update status.

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 LONGLEAF LP AND
LEGACY LIFESTYLES LONGLEAF GP INC.**

CLIENT #223115.001

INTERIM BILLING

INVOICE #42674

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Longleaf LP and Legacy Lifestyles Longleaf 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.)				\$	63.89
				\$	7,073.89
H.S.T.				\$	919.61
Total Balance Due				\$	7,993.50

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<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.

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<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.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Review balance sheets and admin allocation schedules; prepare summary; forward to A. Rutman.

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

**ONTARIO
SUPERIOR COURT OF JUSTICE**

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

CLIENT #223115.001

INTERIM BILLING

INVOICE #42686

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Longleaf LP and Legacy Lifestyles Longleaf 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.	7.50 hours @	\$350.00 per hour	\$	2,625.00
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				\$	7,616.25
Miscellaneous disbursements (copies, mail, etc.)				\$	0.18
				\$	7,616.43
H.S.T.				\$	990.14
Total Balance Due				\$	8,606.57

/Cont.

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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	A.R.	0.25	Email correspondence with staff re: reimbursement of travel expenses. Review documentation. Email correspondence to counsel re: draft Third Report to Creditors; review and amend. Email correspondence with counsel re: Hillmount and extension of LOI deadline; email to Hillmount re: same. Provide update to counsel for status hearing.
2/2/2023	R.D.	0.25	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.	0.25	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:

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			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.
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.	0.50	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.	0.25	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.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
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 Trailwinds. Email correspondence with G. Marchant re: United Corporate Services.
2/16/2023	R.D.	0.50	Banking administration. Update Statement of Receipts and Disbursements.
2/17/2023	A.R.	0.25	Email correspondence with potential purchaser re: sale of properties; email contact to D. Lawson. Email correspondence with G. Marchant re: financial model.
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.	0.50	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.	0.50	Call with counsel re: N21 request to retain Twisted Rock. Email exchange with B. Andrews re: Twisted Rock Agreement and engagement by N21. Review

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			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 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.	1.50	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.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
2/27/2023	S.M.	1.25	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 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.	0.50	Banking administration. Update Statement of Receipts and Disbursements. Review outstanding Lawson fees; prepare summary; discussion with A. Rutman.
2/28/2023	S.M.	0.50	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.

**ONTARIO
SUPERIOR COURT OF JUSTICE**

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

CLIENT #223115.001

INTERIM BILLING

INVOICE #42699

To: Professional services rendered in respect of the Court Appointed Receivership of Legacy Lifestyles Longleaf LP and Legacy Lifestyles Longleaf GP Inc. from March 1, 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.	2.50 hours	@	\$265.00	per hour	\$	662.50
Total fees							\$ 11,581.25
Miscellaneous disbursements (copies, mail, etc.)							\$ 5.93
							\$ 11,587.18
H.S.T.							\$ 1,506.33
Total Balance Due							\$ 13,093.51

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<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	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	A.R.	0.25	Email correspondence and meeting with staff to discuss modelling term sheets. Email correspondence with Hillmount re: Longleaf advance.
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.

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<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.	0.25	Banking administration. Update Statement of Receipts and Disbursements.
3/13/2023	S.M.	0.75	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.
3/14/2023	S.M.	0.25	Reviewed the comments for discussion with N21 Group and sent additional points to be discussed to A. Rutman for the call via email.
3/15/2023	A.R.	0.25	Conference call with D. Lawson.
3/15/2023	S.M.	0.25	Attended discussion call with A. Rutman and N21 Group as follow up and discussion & updates for the projects.

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<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.
3/20/2023	A.P.	0.25	Longleaf: Bank reconciliation for February 2023.
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.
3/23/2023	A.R.	0.25	Review written Legacy update. Discussion with S. Marwaha.
3/23/2023	S.M.	1.25	Performance of transaction review analysis for forensic report and relevant backup documentation.
3/24/2023	S.M.	1.25	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

Page 6

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			funds required for Summerlin estate. Banking 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

Page 7

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			from D. Lawson. Review construction cost analysis. 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	A.R.	0.25	Review revised proforma projections. Meeting with S. Marwaha re: review of payout analysis. Email draft creditors report to counsel.
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.

ONTARIO
SUPERIOR COURT OF JUSTICE

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

CLIENT #223115.001

INTERIM BILLING

INVOICE #42709

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

Time Charges and Expenses:

A. Rutman, Partner	A.R.	4.75 hours @	\$700.00 per hour	\$	3,325.00
S. Marwaha	S.M.	7.75 hours @	\$350.00 per hour	\$	2,712.50
A. Palmer	A.P.	0.25 hours @	\$275.00 per hour	\$	68.75
R. DaSilva	R.D.	1.50 hours @	\$265.00 per hour	\$	397.50
Total fees				\$	6,503.75
Miscellaneous disbursements (copies, mail, etc.)				\$	35.22
				\$	6,538.97
H.S.T.				\$	850.07
Total Balance Due				\$	7,389.04

/Cont.

Page 2

<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	A.R.	0.25	Various email exchange with E. Rowe re: listing recommendations on the Florida properties. Review email correspondence from creditor re: query to Receiver's report and next steps. Email correspondence with G. Marchant re: equity efforts and appraised values. Email correspondence with counsel re: draft second report and matter re: approved fees.
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.
4/5/2023	S.M.	0.25	Sent follow up emails to realty brokerage firms regarding interest for services for listing of land

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			parcels: Attended in person calls with representatives from Colliers and Senior Property Group - D. Greenberg to discuss the services for listings of land parcels and requested decks for next steps.
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	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.	0.75	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

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			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 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.	1.00	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	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.

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

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
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 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.	0.50	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.	0.25	Email correspondence to D. Lawson re: discrepancy in outstanding amounts on N21 invoices. Email correspondence and discussion with S. Marwaha re:

Page 7

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			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.
4/21/2023	S.M.	0.25	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.
4/25/2023	A.R.	0.25	Email correspondence to D. Lawson re: update on interested parties and update on scheduling court date to obtain approval on a listing to sell properties. Call with G. Marchant.
4/26/2023	A.R.	0.25	Call and email correspondence with G. Marchant re: update on various matters.
4/27/2023	A.R.	0.25	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.


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

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

n:\trustee\clients\legacy\receivership documents\billings\longleaf\invoice 42709 - april 2023 longleaf.docx

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



A Commissioner for the taking of affidavits, etc.

Rose Basilio, a Commissioner, etc.,
Province of Ontario, for Zeilman Partners Inc.
Expires October 25, 2025.

SUMMARY OF FEES
SEPTEMBER 1, 2022 TO APRIL 30, 2023

Exhibit B

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

	<u>Fees</u>	<u>Disbursements</u>	<u>HST</u>	<u>Total</u>
September 1 - 30, 2022	\$ 6,186.25	\$ 5.16	\$ 804.88	\$ 6,996.29
October 1 - 31, 2022	\$ 3,926.25	\$ 3.17	\$ 510.82	\$ 4,440.24
November 1 - 30, 2022	\$ 2,550.00	\$ 10.93	\$ 332.92	\$ 2,893.85
December 1 - 31, 2022	\$ 1,582.50	\$ 50.22	\$ 212.25	\$ 1,844.97
January 1 - 31, 2023	\$ 7,078.75	\$ 63.89	\$ 928.54	\$ 8,071.18
February 1 - 28, 2023	\$ 7,703.75	\$ 0.18	\$ 1,001.51	\$ 8,705.44
March 1 - 31, 2023	\$ 11,647.50	\$ 5.93	\$ 1,514.95	\$ 13,168.38
April 1 - 30, 2023	\$ 6,591.25	\$ 35.21	\$ 861.44	\$ 7,487.90
	<u>\$ 47,266.25</u>	<u>\$ 174.69</u>	<u>\$ 6,167.32</u>	<u>\$ 53,608.26</u>

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

September 1 - 30, 2022	\$ 6,295.00	\$ 5.17	\$ 819.02	\$ 7,119.19
October 1 - 31, 2022	\$ 4,035.00	\$ 3.17	\$ 524.96	\$ 4,563.13
November 1 - 30, 2022	\$ 2,550.00	\$ 10.92	\$ 332.92	\$ 2,893.84
December 1 - 31, 2022	\$ 1,625.00	\$ 50.21	\$ 217.78	\$ 1,892.99
January 1 - 31, 2023	\$ 7,010.00	\$ 63.88	\$ 919.60	\$ 7,993.48
February 1 - 28, 2023	\$ 7,616.25	\$ 0.19	\$ 990.14	\$ 8,606.58
March 1 - 31, 2023	\$ 11,538.75	\$ 5.92	\$ 1,500.81	\$ 13,045.48
April 1 - 30, 2023	\$ 6,485.00	\$ 35.22	\$ 847.63	\$ 7,367.85
	<u>\$ 47,155.00</u>	<u>\$ 174.68</u>	<u>\$ 6,152.86</u>	<u>\$ 53,482.54</u>

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

September 1 - 30, 2022	\$ 6,295.00	\$ 5.17	\$ 819.02	\$ 7,119.19
October 1 - 31, 2022	\$ 4,032.50	\$ 3.16	\$ 524.64	\$ 4,560.30
November 1 - 30, 2022	\$ 2,725.00	\$ 10.92	\$ 355.67	\$ 3,091.59
December 1 - 31, 2022	\$ 1,625.00	\$ 50.22	\$ 217.78	\$ 1,893.00
January 1 - 31, 2023	\$ 7,010.00	\$ 63.88	\$ 919.60	\$ 7,993.48
February 1 - 28, 2023	\$ 7,595.00	\$ 0.19	\$ 987.37	\$ 8,582.56
March 1 - 31, 2023	\$ 11,538.75	\$ 5.92	\$ 1,500.81	\$ 13,045.48
April 1 - 30, 2023	\$ 6,416.25	\$ 35.21	\$ 838.69	\$ 7,290.15
	<u>\$ 47,237.50</u>	<u>\$ 174.67</u>	<u>\$ 6,163.58</u>	<u>\$ 53,575.75</u>

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

September 1 - 30, 2022	\$ 6,357.50	\$ 5.16	\$ 827.15	\$ 7,189.81
October 1 - 31, 2022	\$ 4,101.25	\$ 3.17	\$ 533.57	\$ 4,637.99
November 1 - 30, 2022	\$ 2,618.75	\$ 10.92	\$ 341.86	\$ 2,971.53
December 1 - 31, 2022	\$ 1,625.00	\$ 50.22	\$ 217.78	\$ 1,893.00
January 1 - 31, 2023	\$ 7,010.00	\$ 63.88	\$ 919.60	\$ 7,993.48
February 1 - 28, 2023	\$ 7,616.25	\$ 0.18	\$ 990.14	\$ 8,606.57
March 1 - 31, 2023	\$ 11,472.50	\$ 5.92	\$ 1,492.19	\$ 12,970.61
April 1 - 30, 2023	\$ 7,622.50	\$ 35.21	\$ 995.50	\$ 8,653.21
	<u>\$ 48,423.75</u>	<u>\$ 174.66</u>	<u>\$ 6,317.79</u>	<u>\$ 54,916.20</u>

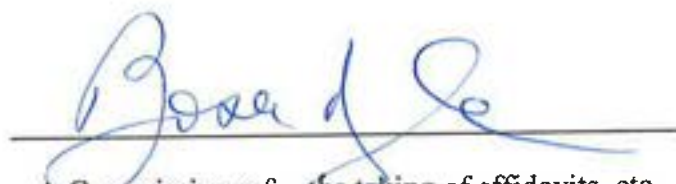
Legacy Lifestyles Longleaf LP
Legacy Lifestyles Longleaf GP Inc.
Legacy Lifestyles Longleaf Property LLC

September 1 - 30, 2022	\$ 6,357.50	\$ 5.16	\$ 827.15	\$ 7,189.81
October 1 - 31, 2022	\$ 4,101.25	\$ 3.17	\$ 533.57	\$ 4,637.99
November 1 - 30, 2022	\$ 2,658.75	\$ 10.92	\$ 347.06	\$ 3,016.73
December 1 - 31, 2022	\$ 1,625.00	\$ 50.22	\$ 217.78	\$ 1,893.00
January 1 - 31, 2023	\$ 7,010.00	\$ 63.89	\$ 919.61	\$ 7,993.50
February 1 - 28, 2023	\$ 7,616.25	\$ 0.18	\$ 990.14	\$ 8,606.57
March 1 - 31, 2023	\$ 11,581.25	\$ 5.93	\$ 1,506.33	\$ 13,093.51
April 1 - 30, 2023	\$ 6,503.75	\$ 35.22	\$ 850.07	\$ 7,389.04
	<u>\$ 47,453.75</u>	<u>\$ 174.69</u>	<u>\$ 6,191.70</u>	<u>\$ 53,820.14</u>

TOTAL

\$ 237,536.25	\$ 873.39	\$ 30,993.25	\$ 269,402.89
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This is Exhibit "C" to the Affidavit of
Allan A. Rutman sworn on May 9, 2023



A Commissioner for the taking of affidavits, etc.

Rose DeSilva, a Commissioner, etc.,
Province of Ontario, for Zellman Partners Inc.
Expires October 25, 2025.

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

Name	Hours	Rate	Total
A. Rutman	34.50	\$ 700.00	\$ 24,150.00
A. Rutman	7.25	\$ 685.00	\$ 4,966.25
S. Marwaha	34.25	\$ 350.00	\$ 11,987.50
A. Palmer	4.00	\$ 275.00	\$ 1,100.00
A. Palmer	2.00	\$ 250.00	\$ 500.00
R. DaSilva	14.50	\$ 265.00	\$ 3,842.50
R. DaSilva	3.00	\$ 240.00	\$ 720.00
	99.50		\$ 47,266.25

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

Name	Hours	Rate	Total
A. Rutman	34.50	\$ 700.00	\$ 24,150.00
A. Rutman	7.50	\$ 685.00	\$ 5,137.50
S. Marwaha	34.00	\$ 350.00	\$ 11,900.00
A. Palmer	4.00	\$ 275.00	\$ 1,100.00
A. Palmer	1.75	\$ 250.00	\$ 437.50
R. DaSilva	14.00	\$ 265.00	\$ 3,710.00
R. DaSilva	3.00	\$ 240.00	\$ 720.00
	98.75		\$ 47,155.00

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

Name	Hours	Rate	Total
A. Rutman	34.50	\$ 700.00	\$ 24,150.00
A. Rutman	7.50	\$ 685.00	\$ 5,137.50
S. Marwaha	34.25	\$ 350.00	\$ 11,987.50
A. Palmer	3.50	\$ 275.00	\$ 962.50
A. Palmer	1.75	\$ 250.00	\$ 437.50
R. DaSilva	14.50	\$ 265.00	\$ 3,842.50
R. DaSilva	3.00	\$ 240.00	\$ 720.00
	99.00		\$ 47,237.50

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

Name	Hours	Rate	Total
A. Rutman	34.75	\$ 700.00	\$ 24,325.00
A. Rutman	7.50	\$ 685.00	\$ 5,137.50
S. Marwaha	34.00	\$ 350.00	\$ 11,900.00
A. Palmer	7.75	\$ 275.00	\$ 2,131.25
A. Palmer	2.00	\$ 250.00	\$ 500.00
R. DaSilva	14.00	\$ 265.00	\$ 3,710.00
R. DaSilva	3.00	\$ 240.00	\$ 720.00
	103.00		\$ 48,423.75

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

Name	Hours	Rate	Total
A. Rutman	35.00	\$ 700.00	\$ 24,500.00
A. Rutman	7.50	\$ 685.00	\$ 5,137.50
S. Marwaha	34.25	\$ 350.00	\$ 11,987.50
A. Palmer	3.75	\$ 275.00	\$ 1,031.25
A. Palmer	2.00	\$ 250.00	\$ 500.00
R. DaSilva	13.50	\$ 265.00	\$ 3,577.50
R. DaSilva	3.00	\$ 240.00	\$ 720.00
	99.00		\$ 47,453.75

TOTAL	499.25		237,536.25
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AVERAGE HOURLY RATE		\$ 475.79	
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Appendix “S”
to the Second Report of the Receiver

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

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

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

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

Plaintiffs

- and -

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

Defendants

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

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

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

Applicants

- and -

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

Respondents

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

AFFIDAVIT OF SARA-ANN WILSON
(sworn May 9, 2023)

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

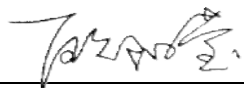
1. I am Counsel with Dentons Canada LLP (“**Dentons**”), as such, I have knowledge of the matters to which I hereinafter depose.
2. Pursuant to an Amended Order dated February 11, 2022 (the “**Receivership Order**”), Zeifman Partners Inc. was appointed as receiver (the “**Receiver**”) of the assets,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

Trailwinds LP, Legacy Lifestyles Trailwinds GP Inc., Legacy Lifestyles Ocoee LP, Legacy Lifestyles Ocoee GP Inc., Legacy Lifestyles Longleaf LP, Legacy Lifestyles Longleaf GP Inc., Legacy Lifestyles Destin Property LLC, Legacy Lifestyles Trailwinds Property LLC, Legacy Lifestyles Ft. Myers Property LLC, Legacy Lifestyles Ocoee Property LLC and Legacy Lifestyles Longleaf Property LLC.

3. The Receiver retained Dentons as counsel to advise it with regard to the matters related to its appointment and the exercise of its powers and performance of its duties.
4. The Receivership Order provides at paragraph 24 that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts.
5. The Receivership Order provides at paragraph 25 that the Receiver, and counsel to the Receiver, shall pass their accounts from time to time.
6. Dentons fees and disbursements for each Real Property (as defined in the Receivership Order and described in Schedule “A” thereto) are accounted for separately. The Dentons fees and disbursements for the period from September 1, 2022, to April 30, 2023 (the “**Fee Period**”), are set out in the invoices rendered to the Receiver (collectively, the “**Invoices**”). The Invoices are a fair and accurate description of the services provided, the disbursements incurred and the amounts charged by Dentons. A copy of the Invoices relating to the five Real Properties are attached hereto as follows:
 - (a) Longleaf – **Exhibit “A”**;

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

SWORN by Sara-Ann Wilson of the Town of Oakville, in the Province of Ontario, before me at the City of Toronto in the Province of Ontario on May 9, 2023 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



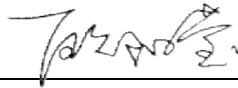
A Commissioner for Taking Affidavits, etc.

YING OUYANG (LSO # P11287)



SARA-ANN WILSON

THIS IS EXHIBIT "A" REFERRED TO IN THE
AFFIDAVIT OF SARA-ANN WILSON SWORN
BEFORE ME THIS 9TH DAY OF MAY, 2023.

A handwritten signature in black ink, appearing to read 'Ying Ouyang', is written over a horizontal line.

A Commissioner for Taking Affidavits, etc.

YING OUYANG (LSO # P11287)

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

Attention: Allan Rutman
Partner

INVOICE # 3703294

GST/HST # R121996078
QST # 1086862448 TQ 0001

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

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

Professional Fees	\$ 12,606.50
Other Fees/Charges & Disbursements	442.20
	<hr/>
HST (13.0%) on \$12,984.70	1,688.02
	<hr/>
Total Amount Due	<u>\$ 14,736.72</u> CAD

DENTONS CANADA LLP

Per: 

Kenneth Kraft

Payment Options:

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and mailed to the following address:
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You will require your invoice number and amount to pay.

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

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Swift Code: BOFMCAM2

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CAD Funds Bank Account: 0004-324 (or 00020004324)
Routing: 000100022

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

Invoice Detail

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

Date	Timekeeper	Description of Work
01-Sep-22	Sara-Ann Wilson	Instructions to Daniel Loberto regarding factum and consider caselaw for same.
01-Sep-22	Daniel Loberto	Correspondence with Sara Wilson. Review the law in connection to Receiver's business judgement, and draft factum. Draft non-disclosure and confidentiality agreement.
02-Sep-22	Sara-Ann Wilson	Continue drafting First Report. Review and revise notice of motion.
02-Sep-22	Daniel Loberto	Review and revise factum. Draft non-disclosure and confidentiality agreement.
05-Sep-22	Kenneth Kraft	Working on draft first report to the Court.
06-Sep-22	Sara-Ann Wilson	Review emails from Allan Rutman regarding draft materials. Call from Fred Tayer and instructions to Amanda Campbell. Review revised Amendment to Term Sheet. Discussion with Ken Kraft. Email to Fred Tayer. Review comments on First Report and revise First Report. Review email from Allan Rutman and further revise First Report.
06-Sep-22	Daniel Loberto	Revise Factum.
06-Sep-22	Kenneth Kraft	Review amended term sheet. Working on court report. Emails related to the foregoing. Review and consider comments on development agreement. Discussion with Sara-Ann Wilson.
07-Sep-22	Sara-Ann Wilson	Review comments on development agreement from Florida counsel and emails regarding same. Revise development services agreement and circulate. Call from Lorne Silver. Receipt and review of draft inspector report.
07-Sep-22	Daniel Loberto	Review and revise factum. Review the law in connection to factum.
07-Sep-22	Kenneth Kraft	Review and consider draft inspector's report and related email exchanges.
08-Sep-22	Sara-Ann Wilson	Review and revise First Report. Review and revise NDA. Emails regarding fee affidavits. Review and finalize fee affidavit. Call with Lorne Silver. Draft summary of appraisals. Review appendices. Draft orders and emails regarding same. Revise notice of motion. Review receivership order regarding passing accounts and payment of Inspector's fees. Various emails to and from Allan Rutman. Discussion with Ken Kraft. Swear fee

Date	Timekeeper	Description of Work
		affidavit. Emails regarding inspector's fees.
08-Sep-22	Daniel Loberto	Review and revise factum. Review the law in connection to factum.
08-Sep-22	Kenneth Kraft	Working on court materials. Discussion with Sara-Ann Wilson. Emails related to the foregoing.
09-Sep-22	Sara-Ann Wilson	Revise and finalize First Report. Emails regarding Inspector fee approval. Revise agreements and instructions regarding same. Review revised agreements. Receipt and review of Inspector fee affidavit. Review appendices. Review motion record. Instructions regarding confidential appendices. Instructions regarding service.
09-Sep-22	Kenneth Kraft	Review further revisions to report. Emails around finalizing materials including amendments to various developer related agreements.
11-Sep-22	Sara-Ann Wilson	Review and respond to email from Allan Rutman regarding motion to approve developer agreements and email from Greg Roberts. Review email from Ken Kraft. Instructions to Daniel Loberto.
11-Sep-22	Kenneth Kraft	Email exchanges on data room access, notices to creditors, and consider potential meeting.
12-Sep-22	Sara-Ann Wilson	Call with Allan Rutman regarding dataroom and developer agreements. Receipt of revised N21 OM agreement.
12-Sep-22	Daniel Loberto	Review and finalize factum.
12-Sep-22	Kenneth Kraft	Working on responses to questions from Greg Roberts and on revisions to draft agreements and related email exchanges and discussions.
13-Sep-22	Sara-Ann Wilson	Review and respond to emails from Greg Roberts. Review and respond to email from Michael Katzman. Various emails regarding dataroom. Review and respond to emails from Receiver regarding development agreements and revise same. Review revised N21 OM agreement and emails regarding same.
13-Sep-22	Kenneth Kraft	Exchanges related to agreements with N21 and Twisted Rock.
14-Sep-22	Sara-Ann Wilson	Review and revise factum. Emails regarding agreements and call with inspector's counsel. Internal discussions. Review email from court regarding court time and instructions regarding same. Email exchange regarding factum. Review and revise factum.
14-Sep-22	Daniel Loberto	Review and finalize factum.
14-Sep-22	Kenneth Kraft	Review draft factum. Discussion with Sara-Ann Wilson. Emails related to the foregoing and next week's motion. Update on development agreement issues.

Date	Timekeeper	Description of Work
15-Sep-22	Sara-Ann Wilson	Review and respond to email from Fred Tayer . Review emails regarding recognition of Canadian orders and agreements to be approved. Instructions regarding factum. Call from Lorne Silver.
15-Sep-22	Kenneth Kraft	Exchanges with Fred Tayer and discussion with Sara-Ann Wilson around term sheet issue and draft order to ensure consistency.
16-Sep-22	Sara-Ann Wilson	Review and update project agreements. Draft supplemental report. Emails to and from Fred Tayer regarding term sheet amendment and US recognition order. Revise and finalize supplemental report. Revise draft orders. Instructions regarding supplemental motion record and review same. Instructions regarding dataroom and confidential appendices.
16-Sep-22	Kenneth Kraft	Addressing various issues ahead of Tuesday's hearing including supplementary materials and recognition issues.
18-Sep-22	Kenneth Kraft	Review record from Greg Roberts and comments from Allan Rutman on certain statements in Mark Ber's affidavit. Consider response.
19-Sep-22	Sara-Ann Wilson	Review responding motion record of Greg Roberts. Call with Ken Kraft and Allan Rutman . Draft Second Supplemental Report. Call to Michael Katzman. Review email from Michael Katzman. Emails regarding Second Supplemental Report and revise. Emails regarding call with Inspector. Further revise Second Supplemental Report. Finalize Second Supplemental Report. Call with Allan Rutman.
19-Sep-22	Kenneth Kraft	Consider response to Greg Roberts' materials. Discussion with Allan Rutman and Sara-Ann Wilson on response and need for supplementary report to address materials. Katzman related emails. Review and comment on drafts of second supplement to first report. Preparing for hearing tomorrow.
20-Sep-22	Sara-Ann Wilson	Revise and update draft orders. Review emails regarding PIN consolidation. Review materials to prepare for court hearing. Review late filed affidavit. Discussion with Ken Kraft regarding motion. Attend on motion for approval of increased borrowing. Emails regarding endorsement language. Email to Justice Kimmel regarding redacting First Report.
20-Sep-22	Kenneth Kraft	Preparation for today's hearing including discussions with Sara-Ann Wilson and review affidavit filed by Greg Roberts. Attend hearing before Justice Kimmel. Emails related to foregoing and to follow up on sealing order point.

Date	Timekeeper	Description of Work
21-Sep-22	Kenneth Kraft	Discussion with Farley Cohen and counsel and emails.
29-Sep-22	Kenneth Kraft	Various emails.
30-Sep-22	Sara-Ann Wilson	Receipt and review of endorsement of Justice Kimmel. Instructions regarding motion record and filing of confidential appendices. Review and respond to email from Allan Rutman.
30-Sep-22	Kenneth Kraft	Review endorsement of Justice Kimmel approving Receiver's requests. Exchanges with Allan Rutman on next steps including dealing with title insurer, advising Don Lawson, and potential need for US recognition order.

Timekeeper	Hours	Rate	Fees
Daniel Loberto	1.9	560.00	1,064.00
Kenneth Kraft	2.9	1,050.00	3,045.00
Sara-Ann Wilson	10.3	825.00	8,497.50
Total	15.1		\$12,606.50

TOTAL PROFESSIONAL FEES \$ **12,606.50**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 378.20

TOTAL TAXABLE OTHER FEES/CHARGES \$ **378.20**

NON-TAXABLE DISBURSEMENTS

Filing Fee* \$ 64.00

TOTAL NON-TAXABLE DISBURSEMENTS \$ **64.00**

TOTAL OTHER FEES/CHARGES AND DISBURSEMENTS 442.20

TOTAL FEES, OTHER FEES/CHARGES AND DISBURSEMENTS \$ **13,048.70**

TAXES

HST (13.0%) on Professional Fees of \$12,606.50 \$ 1,638.85

HST (13.0%) on Taxable Disbursements of \$378.20 49.17

TOTAL TAXES 1,688.02

TOTAL AMOUNT DUE \$ **14,736.72** CAD

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

Attention: Allan Rutman
Partner

INVOICE # 3710568

GST/HST # R121996078
QST # 1086862448 TQ 0001

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

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

Professional Fees	\$ 2,027.50
Other Fees/Charges & Disbursements	73.83
	<hr/>
HST (13.0%) on \$2,101.33	273.18
	<hr/>
Total Amount Due	<u>\$ 2,374.51</u> CAD

DENTONS CANADA LLP

Per: 

Kenneth Kraft

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Invoice Detail

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

Date	Timekeeper	Description of Work
03-Oct-22	Sara-Ann Wilson	Review emails regarding redacted motion record. Receipt of issued orders.
03-Oct-22	Kenneth Kraft	Emails related to need for US recognition order for DIP increase and to try and confirm position of title insurer.
04-Oct-22	Sara-Ann Wilson	Review emails regarding mortgage amendments. Review emails regarding Trailwinds. Review confirmations of filing redacted motion record.
06-Oct-22	Sara-Ann Wilson	Various emails regarding US recognition order and title insurer.
06-Oct-22	Kenneth Kraft	Exchanges on timing and cost to proceed with recognition orders given lack of response from title insurer and need to move forward.
07-Oct-22	Kenneth Kraft	Review and comment on mortgage amending agreements and related email exchanges with Allan Rutman.
12-Oct-22	Sara-Ann Wilson	Review mortgage amendment documents and emails regarding same.
12-Oct-22	Kenneth Kraft	Review revisions to title insurance documents and update email to Allan Rutman.
13-Oct-22	Kenneth Kraft	Emails and consider further issue of appropriateness of affidavit title insurer is requesting.
19-Oct-22	Sara-Ann Wilson	Emails regarding mortgage amendment documentation and notarizing documents. Instructions regarding notarizing mortgage documentation and arrangements to meet with client. Brief review of documentation and emails regarding same.
19-Oct-22	Daniel Loberto	Coordinate notarization of documents.
19-Oct-22	Kenneth Kraft	Follow up regarding execution of mortgage amending documents.
20-Oct-22	Sara-Ann Wilson	Instructions regarding mortgage documentation and emails regarding same.
26-Oct-22	Sara-Ann Wilson	Review documents regarding amending mortgage documents and emails regarding sale.
26-Oct-22	Kenneth Kraft	Various emails. Update on title insurance affidavits and whether US recognition order needed.
27-Oct-22	Sara-Ann Wilson	Emails regarding mortgage documentation. Email exchange with Fred Tayer. Call from Allan Rutman. Review original mortgage documentation. Email to Skip Strauss. Review email from Skip Strauss.

Timekeeper	Hours	Rate	Fees
Daniel Loberto	0.5	560.00	280.00
Kenneth Kraft	0.8	1,050.00	840.00
Sara-Ann Wilson	1.1	825.00	907.50
Total	2.4		\$2,027.50

TOTAL PROFESSIONAL FEES \$ **2,027.50**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 60.83

TOTAL TAXABLE OTHER FEES/CHARGES \$ **60.83**

TAXABLE DISBURSEMENTS

Process Server Fees \$ 13.00

TOTAL TAXABLE DISBURSEMENTS \$ **13.00**

TOTAL OTHER FEES/CHARGES AND DISBURSEMENTS 73.83

TOTAL FEES, OTHER FEES/CHARGES AND DISBURSEMENTS \$ **2,101.33**

TAXES

HST (13.0%) on Professional Fees of \$2,027.50 \$ 263.58

HST (13.0%) on Taxable Disbursements of \$73.83 9.60

TOTAL TAXES 273.18

TOTAL AMOUNT DUE \$ 2,374.51 CAD

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

Attention: Allan Rutman
Partner

INVOICE # 3720283

GST/HST # R121996078
QST # 1086862448 TQ 0001

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

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

Professional Fees	\$ 375.00
Other Fees/Charges	11.25
	<hr/>
HST (13.0%) on \$386.25	50.21
	<hr/>
Total Amount Due	<u>\$ 436.46</u> CAD

DENTONS CANADA LLP

Per: 

Kenneth Kraft

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Bank ID: 001 Transit: 00022
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Payment due on receipt. Interest will be charged at the rate of 8% per annum on all outstanding amounts over 30 days.

Invoice Detail

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

Date	Timekeeper	Description of Work
01-Nov-22	Sara-Ann Wilson	Emails regarding developer agreements. Emails regarding closing mortgage amendment closing.
03-Nov-22	Sara-Ann Wilson	Emails regarding mortgage documentation and instructions regarding same.
03-Nov-22	Kenneth Kraft	Update emails and confirm to Jim Irving that financing increase closed without need for additional recognition order.
08-Nov-22	Kenneth Kraft	Allan Rutman update on finalizing Twisted Rock and N21 agreements.

Timekeeper	Hours	Rate	Fees
Kenneth Kraft	0.2	1,050.00	210.00
Sara-Ann Wilson	0.2	825.00	165.00
Total	0.4		\$375.00

TOTAL PROFESSIONAL FEES \$ **375.00**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 11.25

TOTAL TAXABLE OTHER FEES/CHARGES \$ **11.25**

TOTAL OTHER FEES/CHARGES **11.25**

TOTAL FEES AND OTHER FEES/CHARGES \$ **386.25**

TAXES

HST (13.0%) on Professional Fees of \$375.00 \$ 48.75

HST (13.0%) on Taxable Disbursements of \$11.25 1.46

TOTAL TAXES **50.21**

TOTAL AMOUNT DUE **\$ 436.46 CAD**

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

Attention: Allan Rutman
Partner

INVOICE # 3737947

GST/HST # R121996078
QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
January 31, 2023	584164-000005	Kenneth Kraft

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

Professional Fees	\$	85.00
Other Fees/Charges		2.55
		<hr/>
HST (13.0%) on \$87.55		11.38
		<hr/>
Total Amount Due	\$	<u>98.93</u> CAD

DENTONS CANADA LLP

Per: 

Kenneth Kraft

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

Invoice Detail

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

Date	Timekeeper	Description of Work
25-Jan-23	Sara-Ann Wilson	Review and respond to email from Greg Roberts. Review receivership order regarding inspector fees. Email to Allan Rutman

Timekeeper	Hours	Rate	Fees
Sara-Ann Wilson	0.1	850.00	85.00
Total	0.1		\$85.00

TOTAL PROFESSIONAL FEES **\$ 85.00**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 2.55

TOTAL TAXABLE OTHER FEES/CHARGES **\$ 2.55**

TOTAL OTHER FEES/CHARGES **2.55**

TOTAL FEES AND OTHER FEES/CHARGES **\$ 87.55**

TAXES

HST (13.0%) on Professional Fees of \$85.00 \$ 11.05

HST (13.0%) on Taxable Disbursements of \$2.55 0.33

TOTAL TAXES **11.38**

TOTAL AMOUNT DUE **\$ 98.93 CAD**

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dentons.com

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

Attention: Allan Rutman
Partner

INVOICE # 3745302

GST/HST # R121996078
QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
February 28, 2023	584164-000005	Kenneth Kraft

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

Professional Fees	\$ 2,020.00
Other Fees/Charges	60.60
	<hr/>
HST (13.0%) on \$2,080.60	270.48
	<hr/>
Total Amount Due	<u>\$ 2,351.08</u> CAD

DENTONS CANADA LLP

Per: 

Kenneth Kraft

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<https://www.dentons.com/canada-CADpay>.

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Interac e-Transfer:

e-Transfer funds to AR.Canada@dentons.com
referencing invoice number in message. Auto-deposit
is setup on our accounts and therefore no password
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reference your payee account number (client ID) as 584164. Please email us at
AR.Canada@dentons.com referencing invoice number and payment amount.

Wire Transfer / EFT:

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

Bank ID: 001 Transit: 00022
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Payment due on receipt. Interest will be charged at the rate of 8% per annum on all outstanding amounts over 30 days.**

Invoice Detail

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

Date	Timekeeper	Description of Work
02-Feb-23	Sara-Ann Wilson	Emails regarding extension of funding deadline for LOIs. Emails regarding report to investors. Review emails regarding US status conference.
02-Feb-23	Kenneth Kraft	Review and consider Allan Rutman update note and related emails.
03-Feb-23	Sara-Ann Wilson	Review and revise third report to creditors. Review and confirm timelines in term sheet. Email revised report to Allan Rutman. Review email from Allan Rutman and further revise third report to creditors.
03-Feb-23	Kenneth Kraft	Emails related to draft creditors' report. Start to review revised draft.
06-Feb-23	Sara-Ann Wilson	Emails regarding Third Report to Creditors and revise same. Review comments from Ken Kraft. Review email from Hillmount. Instructions regarding appendices.
06-Feb-23	Kenneth Kraft	Work on draft update note to creditors and related email exchanges.
07-Feb-23	Sara-Ann Wilson	Emails regarding status conference with US Court. Prepare for an attend status conference. Finalize Third Report to Creditors and review appendices. Email Third Report to Creditors to service list . Email exchange with Fred Tayer.
07-Feb-23	Kenneth Kraft	Email exchanges with Sara-Ann Wilson and telephone call with Jim Irving and update note to him all in relation to today's status conference before US Bankruptcy Court.
21-Feb-23	Sara-Ann Wilson	Receipt and review of email from Don Lawson and agreement with Twisted Rock and emails regarding same.
22-Feb-23	Sara-Ann Wilson	Review revised Twisted Rock engagement agreement. Call with Allan Rutman regarding Twisted Rock engagement and update on projects.
22-Feb-23	Kenneth Kraft	Review proposed agreement with N21 and Twisted Rock and related emails and discussion with Allan Rutman and Sara-Ann Wilson and also consider timing for next creditors' update.

Timekeeper	Hours	Rate	Fees
Kenneth Kraft	0.6	1,100.00	660.00
Sara-Ann Wilson	1.6	850.00	1,360.00
Total	2.2		\$2,020.00

TOTAL PROFESSIONAL FEES \$ **2,020.00**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 60.60

TOTAL TAXABLE OTHER FEES/CHARGES \$ **60.60**

TOTAL OTHER FEES/CHARGES **60.60**

TOTAL FEES AND OTHER FEES/CHARGES \$ **2,080.60**

TAXES

HST (13.0%) on Professional Fees of \$2,020.00 \$ 262.60

HST (13.0%) on Taxable Disbursements of \$60.60 7.88

TOTAL TAXES **270.48**

TOTAL AMOUNT DUE **\$ 2,351.08 CAD**

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

T 416 863 4511
F 416 863 4592

dentons.com

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

Attention: Allan Rutman
Partner

INVOICE # 3749667

GST/HST # R121996078
QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
March 31, 2023	584164-000005	Kenneth Kraft

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

Professional Fees	\$	780.00
Other Fees/Charges		23.40
		<hr/>
HST (13.0%) on \$803.40		104.44
		<hr/>
Total Amount Due	\$	<u>907.84</u> CAD

DENTONS CANADA LLP

Per: 

Kenneth Kraft

Payment Options:

Cheques:

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referencing invoice number in message. Auto-deposit
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reference your payee account number (client ID) as 584164. Please email us at
AR.Canada@dentons.com referencing invoice number and payment amount.

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Bank of Montreal
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Swift Code: BOFMCAM2

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

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

Invoice Detail

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

Date	Timekeeper	Description of Work
13-Mar-23	Sara-Ann Wilson	Receipt and review of letters of intent. Emails regarding call.
13-Mar-23	Kenneth Kraft	Review emails and offers.
14-Mar-23	Sara-Ann Wilson	Prepare for and attend call regarding letters of intent.
14-Mar-23	Kenneth Kraft	Telephone call with Allan Rutman and Sara-Ann Wilson to review situation and discuss options.
29-Mar-23	Kenneth Kraft	Allan Rutman update email exchanges and consider next steps.
31-Mar-23	Kenneth Kraft	Start to review draft update report.

Timekeeper	Hours	Rate	Fees
Kenneth Kraft	0.4	1,100.00	440.00
Sara-Ann Wilson	0.4	850.00	340.00
Total	0.8		\$780.00

TOTAL PROFESSIONAL FEES **\$ 780.00**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 23.40

TOTAL TAXABLE OTHER FEES/CHARGES **\$ 23.40**

TOTAL OTHER FEES/CHARGES **23.40**

TOTAL FEES AND OTHER FEES/CHARGES **\$ 803.40**

TAXES

HST (13.0%) on Professional Fees of \$780.00 \$ 101.40

HST (13.0%) on Taxable Disbursements of \$23.40 3.04

TOTAL TAXES **104.44**

TOTAL AMOUNT DUE **\$ 907.84 CAD**

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77 King Street West, Suite 400
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Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto ON M6A 1Y7

Attention: Allan Rutman
Partner

INVOICE # 3757023

GST/HST # R121996078
QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
April 30, 2023	584164-000005	Kenneth Kraft

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

Professional Fees	\$ 4,029.00
Other Fees/Charges	120.87
	<hr/>
HST (13.0%) on \$4,149.87	539.48
	<hr/>
Total Amount Due	\$ 4,689.35 CAD

DENTONS CANADA LLP

Per: 

Kenneth Kraft

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Invoice Detail

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

Date	Timekeeper	Description of Work
03-Apr-23	Sara-Ann Wilson	Call with Allan Rutman regarding letters of intent. Review and revise Fourth Report to Creditors. Instructions regarding booking court time and emails regarding same.
03-Apr-23	Kenneth Kraft	Update discussion and revisions to draft report to creditors and consider outline for court application to approve moving forward with listing agreement. Various emails and finalize report.
04-Apr-23	Amanda Campbell	Instructions from Sara-Ann Wilson. Draft Fee Affidavit to be appended to the Second Report of the Receiver. Locate exhibits.
04-Apr-23	Sara-Ann Wilson	Emails to and from Allan Rutman. Draft Second Report.
05-Apr-23	Amanda Campbell	Continue working on fee affidavit and locate new exhibits. Email draft fee affidavit to Sara-Ann Wilson.
05-Apr-23	Sara-Ann Wilson	Continue drafting second report.
06-Apr-23	Sara-Ann Wilson	Continue drafting Second Report. Review and consider previous reports.
11-Apr-23	Sara-Ann Wilson	Email exchange with Allan Rutman. Call with Allan Rutman regarding realtor proposals.
11-Apr-23	Kenneth Kraft	Various update emails on realtor proposal and court report. Discuss with Allan Rutman and Sara-Ann Wilson court relief to be sought.
12-Apr-23	Sara-Ann Wilson	Continue drafting second report. Review previous confidential appendices and sealing order. Draft notice of motion.
13-Apr-23	Sara-Ann Wilson	Draft order to approval listing real properties.
14-Apr-23	Sara-Ann Wilson	Circulate report and draft materials. Emails regarding timing of service. Instructions to email court.
14-Apr-23	Kenneth Kraft	Discussion with Sara-Ann Wilson and email exchanges with her and Allan Rutman on issues for next court attendance in regard to sale process and receipt of proposals.
17-Apr-23	Sara-Ann Wilson	Emails regarding court availability. Instructions regarding request form. Revise request form.
18-Apr-23	Sara-Ann Wilson	Emails with court regarding motion date. Instructions regarding request form.
18-Apr-23	Kenneth Kraft	Emails related to scheduling a motion date.

Date	Timekeeper	Description of Work
24-Apr-23	Sara-Ann Wilson	Receipt and review of CBRE proposal and emails regarding same . Revise and continue drafting Second Report. Emails regarding sale process.
24-Apr-23	Kenneth Kraft	Email exchanges on sale process.
25-Apr-23	Sara-Ann Wilson	Continue drafting Second Report. Revise and update notice of motion.

Timekeeper	Hours	Rate	Fees
Amanda Campbell	0.3	180.00	54.00
Kenneth Kraft	0.6	1,100.00	660.00
Sara-Ann Wilson	3.9	850.00	3,315.00
Total	4.8		\$4,029.00

TOTAL PROFESSIONAL FEES \$ **4,029.00**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 120.87

TOTAL TAXABLE OTHER FEES/CHARGES \$ **120.87**

TOTAL OTHER FEES/CHARGES **120.87**

TOTAL FEES AND OTHER FEES/CHARGES \$ **4,149.87**

TAXES

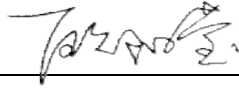
HST (13.0%) on Professional Fees of \$4,029.00 \$ 523.77

HST (13.0%) on Taxable Disbursements of \$120.87 15.71

TOTAL TAXES **539.48**

TOTAL AMOUNT DUE \$ **4,689.35** CAD


THIS IS EXHIBIT "B" REFERRED TO IN THE
AFFIDAVIT OF SARA-ANN WILSON SWORN
BEFORE ME THIS 9TH DAY OF MAY, 2023.

A handwritten signature in black ink, appearing to read 'Ying Ouyang', is written over a horizontal line.

A Commissioner for Taking Affidavits, etc.

YING OUYANG (LSO # P11287)

581

大成 DENTONS

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

T 416 863 4511
F 416 863 4592

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

Attention: Allan Rutman
Partner

INVOICE # 3703296

GST/HST # R121996078
QST # 1086862448 TQ 0001

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

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

Professional Fees	\$ 12,606.50
Other Fees/Charges & Disbursements	442.20
	<hr/>
HST (13.0%) on \$12,984.70	1,688.02
	<hr/>
Total Amount Due	<u>\$ 14,736.72</u> CAD

DENTONS CANADA LLP

DocuSigned by:

Per: EA22CA41042E476...
Kenneth Kraft

DENTONS CANADA LLP

Zeifman Partners Inc.

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

INVOICE 3703582

Page 2 of 7

Matter # 584164-000006

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

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

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DENTONS CANADA LLP

Zeifman Partners Inc.

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

INVOICE 3703388

Page 3 of 7

Matter # 584164-000006

Invoice Detail

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

Date	Timekeeper	Description of Work
01-Sep-22	Sara-Ann Wilson	Instructions to Daniel Loberto regarding factum and consider caselaw for same.
01-Sep-22	Daniel Loberto	Correspondence with Sara Wilson. Review the law in connection to Receiver's business judgement, and draft factum. Draft non-disclosure and confidentiality agreement.
02-Sep-22	Sara-Ann Wilson	Continue drafting First Report. Review and revise notice of motion.
02-Sep-22	Daniel Loberto	Review and revise factum. Draft non-disclosure and confidentiality agreement.
05-Sep-22	Kenneth Kraft	Working on draft first report to the Court.
06-Sep-22	Sara-Ann Wilson	Review emails from Allan Rutman regarding draft materials. Call from Fred Tayer and instructions to Amanda Campbell. Review revised Amendment to Term Sheet. Discussion with Ken Kraft. Email to Fred Tayer. Review comments on First Report and revise First Report. Review email from Allan Rutman and further revise First Report.
06-Sep-22	Kenneth Kraft	Review amended term sheet. Working on court report. Emails related to the foregoing. Review and consider comments on development agreement. Discussion with Sara-Ann Wilson.
07-Sep-22	Sara-Ann Wilson	Review comments on development agreement from Florida counsel and emails regarding same. Revise development services agreement and circulate. Call from Lorne Silver. Receipt and review of draft inspector report.
07-Sep-22	Daniel Loberto	Review and revise factum. Review the law in connection to factum.
07-Sep-22	Kenneth Kraft	Review and consider draft inspector's report and related email exchanges.
08-Sep-22	Sara-Ann Wilson	Review and revise First Report. Review and revise NDA. Emails regarding fee affidavits. Review and finalize fee affidavit. Call with Lorne Silver. Draft summary of appraisals. Review appendices. Draft orders and emails regarding same. Revise notice of motion. Review receivership order regarding passing accounts and payment of Inspector's fees. Various emails to and from

DENTONS CANADA LLP

Zeifman Partners Inc.

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

INVOICE 3703384

Page 4 of 7

Matter # 584164-000006

Date	Timekeeper	Description of Work
		Allan Rutman. Discussion with Ken Kraft. Swear fee affidavit. Emails regarding inspector's fees.
08-Sep-22	Daniel Loberto	Review and revise factum. Review the law in connection to factum.
08-Sep-22	Kenneth Kraft	Working on court materials. Discussion with Sara-Ann Wilson. Emails related to the foregoing.
09-Sep-22	Sara-Ann Wilson	Revise and finalize First Report. Emails regarding Inspector fee approval. Revise agreements and instructions regarding same. Review revised agreements. Receipt and review of Inspector fee affidavit. Review appendices. Review motion record. Instructions regarding confidential appendices. Instructions regarding service.
09-Sep-22	Kenneth Kraft	Review further revisions to report. Emails around finalizing materials including amendments to various developer related agreements.
10-Sep-22	Sara-Ann Wilson	Review and respond to email from Greg Roberts regarding motion to approve developer agreements. Forward NDA to Greg Roberts. Receipt of executed NDA. Consider response from receiver to email from Greg Roberts.
11-Sep-22	Sara-Ann Wilson	Review and respond to email from Allan Rutman regarding motion to approve developer agreements and email from Greg Roberts. Review email from Ken Kraft. Instructions to Daniel Loberto.
11-Sep-22	Kenneth Kraft	Email exchanges on data room access, notices to creditors, and consider potential meeting.
12-Sep-22	Sara-Ann Wilson	Call with Allan Rutman regarding dataroom and developer agreements. Receipt of revised N21 OM agreement.
12-Sep-22	Sara-Ann Wilson	Review response from Allan Rutman and draft response to Greg Roberts. Revise response to Greg Roberts, review email from Allan Rutman and further revise. Discussion with Allan Rutman regarding response to Greg Roberts. Emails regarding responses by the receiver and examination.
12-Sep-22	Daniel Loberto	Review and finalize factum.
12-Sep-22	Kenneth Kraft	Working on responses to questions from Greg Roberts and on revisions to draft agreements and related email exchanges and discussions.
13-Sep-22	Sara-Ann Wilson	Review and respond to emails from Greg Roberts. Review and respond to email from Michael Katzman. Various emails regarding dataroom. Review and respond to emails from Receiver regarding development

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Zeifman Partners Inc.

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

INVOICE 3703385

Page 5 of 7

Matter # 584164-000006

Date	Timekeeper	Description of Work
		agreements and revise same. Review revised N21 OM agreement and emails regarding same.
13-Sep-22	Kenneth Kraft	Exchanges related to agreements with N21 and Twisted Rock.
14-Sep-22	Sara-Ann Wilson	Review and revise factum. Emails regarding agreements and call with inspector's counsel. Internal discussions. Review email from court regarding court time and instructions regarding same. Email exchange regarding factum. Review and revise factum.
14-Sep-22	Daniel Loberto	Review and finalize factum.
14-Sep-22	Kenneth Kraft	Review draft factum. Discussion with Sara-Ann Wilson. Emails related to the foregoing and next week's motion. Update on development agreement issues.
15-Sep-22	Sara-Ann Wilson	Review and respond to email from Fred Tayer . Review emails regarding recognition of Canadian orders and agreements to be approved. Instructions regarding factum. Call from Lorne Silver.
15-Sep-22	Kenneth Kraft	Exchanges with Fred Tayer and discussion with Sara-Ann Wilson around term sheet issue and draft order to ensure consistency.
16-Sep-22	Sara-Ann Wilson	Review and update project agreements. Draft supplemental report. Emails to and from Fred Tayer regarding term sheet amendment and US recognition order. Revise and finalize supplemental report. Revise draft orders. Instructions regarding supplemental motion record and review same. Instructions regarding dataroom and confidential appendices.
16-Sep-22	Kenneth Kraft	Addressing various issues ahead of Tuesday's hearing including supplementary materials and recognition issues.
18-Sep-22	Kenneth Kraft	Review record from Greg Roberts and comments from Allan Rutman on certain statements in Mark Ber's affidavit. Consider response.
19-Sep-22	Sara-Ann Wilson	Review responding motion record of Greg Roberts. Call with Ken Kraft and Allan Rutman . Draft Second Supplemental Report. Call to Michael Katzman. Review email from Michael Katzman. Emails regarding Second Supplemental Report and revise. Emails regarding call with Inspector. Further revise Second Supplemental Report. Finalize Second Supplemental Report. Call with Allan Rutman.
19-Sep-22	Kenneth Kraft	Consider response to Greg Roberts' materials. Discussion with Allan Rutman and Sara-Ann Wilson on response and need for supplementary report to address

DENTONS CANADA LLP

Zeifman Partners Inc.

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

INVOICE 3703386

Page 6 of 7

Matter # 584164-000006

Date	Timekeeper	Description of Work
		materials. Katzman related emails. Review and comment on drafts of second supplement to first report. Preparing for hearing tomorrow.
20-Sep-22	Sara-Ann Wilson	Revise and update draft orders. Review emails regarding PIN consolidation. Review materials to prepare for court hearing. Review late filed affidavit. Discussion with Ken Kraft regarding motion. Attend on motion for approval of increased borrowing. Emails regarding endorsement language. Email to Justice Kimmel regarding redacting First Report.
20-Sep-22	Kenneth Kraft	Preparation for today's hearing including discussions with Sara-Ann Wilson and review affidavit filed by Greg Roberts. Attend hearing before Justice Kimmel. Emails related to foregoing and to follow up on sealing order point.
21-Sep-22	Kenneth Kraft	Discussion with Farley Cohen and counsel and emails.
29-Sep-22	Kenneth Kraft	Various emails.
30-Sep-22	Sara-Ann Wilson	Receipt and review of endorsement of Justice Kimmel. Instructions regarding motion record and filing of confidential appendices. Review and respond to email from Allan Rutman.
30-Sep-22	Kenneth Kraft	Review endorsement of Justice Kimmel approving Receiver's requests. Exchanges with Allan Rutman on next steps including dealing with title insurer, advising Don Lawson, and potential need for US recognition order.

Timekeeper	Hours	Rate	Fees
Daniel Loberto	1.9	560.00	1,064.00
Kenneth Kraft	2.9	1,050.00	3,045.00
Sara-Ann Wilson	10.3	825.00	8,497.50
Total	15.1		\$12,606.50

TOTAL PROFESSIONAL FEES **\$ 12,606.50**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 378.20

TOTAL TAXABLE OTHER FEES/CHARGES **\$ 378.20**

NON-TAXABLE DISBURSEMENTS

Filing Fee* \$ 64.00

TOTAL NON-TAXABLE DISBURSEMENTS **\$ 64.00**

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

Matter # 584164-000006

TOTAL OTHER FEES/CHARGES AND DISBURSEMENTS		<u>442.20</u>
TOTAL FEES, OTHER FEES/CHARGES AND DISBURSEMENTS		\$ 13,048.70
TAXES		
HST (13.0%) on Professional Fees of \$12,606.50	\$ 1,638.85	
HST (13.0%) on Taxable Disbursements of \$378.20	49.17	
TOTAL TAXES		<u>1,688.02</u>
TOTAL AMOUNT DUE		<u><u>\$ 14,736.72 CAD</u></u>

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

Attention: Allan Rutman
Partner

INVOICE # 3710569

GST/HST # R121996078
QST # 1086862448 TQ 0001

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

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

Professional Fees	\$ 2,027.50
Other Fees/Charges & Disbursements	73.83
	<hr/>
HST (13.0%) on \$2,101.33	273.18
	<hr/>
Total Amount Due	\$ <u>2,374.51</u> CAD

DENTONS CANADA LLP

Per: 

Kenneth Kraft

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

INVOICE 3710589
Page 2 of 4

Matter # 584164-000006

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

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<https://www.dentons.com/canada-CADpay>.

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AR.Canada@dentons.com referencing invoice number and payment amount.

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

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

Invoice Detail

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

Date	Timekeeper	Description of Work
03-Oct-22	Sara-Ann Wilson	Review emails regarding redacted motion record. Receipt of issued orders.
03-Oct-22	Kenneth Kraft	Emails related to need for US recognition order for DIP increase and to try and confirm position of title insurer.
04-Oct-22	Sara-Ann Wilson	Review emails regarding mortgage amendments. Review emails regarding Trailwinds. Review confirmations of filing redacted motion record.
06-Oct-22	Sara-Ann Wilson	Various emails regarding US recognition order and title insurer.
06-Oct-22	Kenneth Kraft	Exchanges on timing and cost to proceed with recognition orders given lack of response from title insurer and need to move forward.
07-Oct-22	Kenneth Kraft	Review and comment on mortgage amending agreements and related email exchanges with Allan Rutman.
12-Oct-22	Sara-Ann Wilson	Review mortgage amendment documents and emails regarding same.
12-Oct-22	Kenneth Kraft	Review revisions to title insurance documents and update email to Allan Rutman.
13-Oct-22	Kenneth Kraft	Emails and consider further issue of appropriateness of affidavit title insurer is requesting.
19-Oct-22	Sara-Ann Wilson	Emails regarding mortgage amendment documentation and notarizing documents. Instructions regarding notarizing mortgage documentation and arrangements to meet with client. Brief review of documentation and emails regarding same.
19-Oct-22	Daniel Loberto	Coordinate notarization of documents.
19-Oct-22	Kenneth Kraft	Follow up regarding execution of mortgage amending documents.
20-Oct-22	Sara-Ann Wilson	Instructions regarding mortgage documentation and emails regarding same.
26-Oct-22	Sara-Ann Wilson	Review documents regarding amending mortgage documents and emails regarding sale.
26-Oct-22	Kenneth Kraft	Various emails. Update on title insurance affidavits and whether US recognition order needed.
27-Oct-22	Sara-Ann Wilson	Emails regarding mortgage documentation. Email exchange with Fred Tayer. Call from Allan Rutman.

Date	Timekeeper	Description of Work
		Review original mortgage documentation. Email to Skip Strauss. Review email from Skip Strauss.

Timekeeper	Hours	Rate	Fees
Daniel Loberto	0.5	560.00	280.00
Kenneth Kraft	0.8	1,050.00	840.00
Sara-Ann Wilson	1.1	825.00	907.50
Total	2.4		\$2,027.50

TOTAL PROFESSIONAL FEES \$ **2,027.50**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 60.83

TOTAL TAXABLE OTHER FEES/CHARGES \$ **60.83**

TAXABLE DISBURSEMENTS

Process Server Fees \$ 13.00

TOTAL TAXABLE DISBURSEMENTS \$ **13.00**

TOTAL OTHER FEES/CHARGES AND DISBURSEMENTS **73.83**

TOTAL FEES, OTHER FEES/CHARGES AND DISBURSEMENTS \$ **2,101.33**

TAXES

HST (13.0%) on Professional Fees of \$2,027.50 \$ 263.58

HST (13.0%) on Taxable Disbursements of \$73.83 9.60

TOTAL TAXES **273.18**

TOTAL AMOUNT DUE **\$ 2,374.51 CAD**

Dentons Canada LLP
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Toronto, ON, Canada M5K 0A1

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dentons.com

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

Attention: Allan Rutman
Partner

INVOICE # 3720272

GST/HST # R121996078
QST # 1086862448 TQ 0001

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

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

Professional Fees	\$ 375.00
Other Fees/Charges	11.25
	<hr/>
HST (13.0%) on \$386.25	50.21
	<hr/>
Total Amount Due	\$ 436.46 CAD

DENTONS CANADA LLP

Per: 

Kenneth Kraft

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

INVOICE 3720393
Page 2 of 3

Matter # 584164-000006

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required.

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reference your payee account number (client ID) as 584164. Please email us at
AR.Canada@dentons.com referencing invoice number and payment amount.

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Swift Code: BOFMCAM2

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

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

Invoice Detail

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

Date	Timekeeper	Description of Work
01-Nov-22	Sara-Ann Wilson	Emails regarding developer agreements. Emails regarding closing mortgage amendment closing.
03-Nov-22	Sara-Ann Wilson	Emails regarding mortgage documentation and instructions regarding same.
03-Nov-22	Kenneth Kraft	Update emails and confirm to Jim Irving that financing increase closed without need for additional recognition order.
08-Nov-22	Kenneth Kraft	Allan Rutman update on finalizing Twisted Rock and N21 agreements.

Timekeeper	Hours	Rate	Fees
Kenneth Kraft	0.2	1,050.00	210.00
Sara-Ann Wilson	0.2	825.00	165.00
Total	0.4		\$375.00

TOTAL PROFESSIONAL FEES \$ **375.00**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 11.25

TOTAL TAXABLE OTHER FEES/CHARGES \$ **11.25**

TOTAL OTHER FEES/CHARGES **11.25**

TOTAL FEES AND OTHER FEES/CHARGES \$ **386.25**

TAXES

HST (13.0%) on Professional Fees of \$375.00 \$ 48.75

HST (13.0%) on Taxable Disbursements of \$11.25 1.46

TOTAL TAXES **50.21**

TOTAL AMOUNT DUE \$ **436.46** CAD

Dentons Canada LLP
77 King Street West, Suite 400
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Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto ON M6A 1Y7

Attention: Allan Rutman
Partner

INVOICE # 3737950

GST/HST # R121996078
QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
January 31, 2023	584164-000006	Kenneth Kraft

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

Professional Fees	\$	85.00
Other Fees/Charges		2.55
		<hr/>
HST (13.0%) on \$87.55		11.38
		<hr/>
Total Amount Due	\$	<u>98.93</u> CAD

DENTONS CANADA LLP

Per: 

Kenneth Kraft

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

INVOICE 3737596
Page 2 of 3

Matter # 584164-000006

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Invoice Detail

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

Date	Timekeeper	Description of Work
25-Jan-23	Sara-Ann Wilson	Review and respond to email from Greg Roberts. Review receivership order regarding inspector fees. Email to Allan Rutman

Timekeeper	Hours	Rate	Fees
Sara-Ann Wilson	0.1	850.00	85.00
Total	0.1		\$85.00

TOTAL PROFESSIONAL FEES \$ **85.00**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 2.55

TOTAL TAXABLE OTHER FEES/CHARGES \$ **2.55**

TOTAL OTHER FEES/CHARGES **2.55**

TOTAL FEES AND OTHER FEES/CHARGES \$ **87.55**

TAXES

HST (13.0%) on Professional Fees of \$85.00 \$ 11.05

HST (13.0%) on Taxable Disbursements of \$2.55 0.33

TOTAL TAXES **11.38**

TOTAL AMOUNT DUE **\$ 98.93 CAD**

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

T 416 863 4511
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dentons.com

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

Attention: Allan Rutman
Partner

INVOICE # 3745303

GST/HST # R121996078
QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
February 28, 2023	584164-000006	Kenneth Kraft

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

Professional Fees	\$ 2,020.00
Other Fees/Charges	60.60
	<hr/>
HST (13.0%) on \$2,080.60	270.48
	<hr/>
Total Amount Due	\$ 2,351.08 CAD

DENTONS CANADA LLP

Per: 

Kenneth Kraft

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

INVOICE 3745399
Page 2 of 4

Matter # 584164-000006

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

Invoice Detail

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

Date	Timekeeper	Description of Work
02-Feb-23	Sara-Ann Wilson	Emails regarding extension of funding deadline for LOIs. Emails regarding report to investors. Review emails regarding US status conference.
02-Feb-23	Kenneth Kraft	Review and consider Allan Rutman update note and related emails.
03-Feb-23	Sara-Ann Wilson	Review and revise third report to creditors. Review and confirm timelines in term sheet. Email revised report to Allan Rutman. Review email from Allan Rutman and further revise third report to creditors.
03-Feb-23	Kenneth Kraft	Emails related to draft creditors' report. Start to review revised draft.
06-Feb-23	Sara-Ann Wilson	Emails regarding Third Report to Creditors and revise same. Review comments from Ken Kraft. Review email from Hillmount. Instructions regarding appendices.
06-Feb-23	Kenneth Kraft	Work on draft update note to creditors and related email exchanges.
07-Feb-23	Sara-Ann Wilson	Emails regarding status conference with US Court. Prepare for an attend status conference. Finalize Third Report to Creditors and review appendices. Email Third Report to Creditors to service list . Email exchange with Fred Tayer.
07-Feb-23	Kenneth Kraft	Email exchanges with Sara-Ann Wilson and telephone call with Jim Irving and update note to him all in relation to today's status conference before US Bankruptcy Court.
21-Feb-23	Sara-Ann Wilson	Receipt and review of email from Don Lawson and agreement with Twisted Rock and emails regarding same.
22-Feb-23	Sara-Ann Wilson	Review revised Twisted Rock engagement agreement. Call with Allan Rutman regarding Twisted Rock engagement and update on projects.
22-Feb-23	Kenneth Kraft	Review proposed agreement with N21 and Twisted Rock and related emails and discussion with Allan Rutman and Sara-Ann Wilson and also consider timing for next creditors' update.