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1. INTRODUCTION

1. On April 23, 2021, International Fitness Holdings Inc., International Fitness Holdings LP, and World Health North LP (together the “**Company**”) filed a Notice of Intention to Make a Proposal (the “**NOI**”), pursuant to Section 50.4(1) of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3, as amended (the “**BIA**”), and KPMG Inc. (“**KPMG**”) was appointed as proposal trustee under the proposal (the “**Proposal Trustee**”).
2. The NOI provided the Company with a stay of proceedings until May 23, 2021 (the “**Stay**”).
3. In April, 2021, the Company filed an application with the Court of King’s Bench of Alberta (the “**Court**”) for an Order, *inter alia*, approving interim financing and extending the Stay to May 28, 2021. On April 29, 2021, the Proposal Trustee filed its first report (the “**First Report**”) to provide this Honourable Court with the Proposal Trustee’s views on the above matters.
4. On the afternoon of April 29, 2021, the Province of Alberta announced new COVID restrictions, which directly and negatively impacted the Company’s business and projections and necessitated a revision to the Company’s cash flow forecasts (the “**Revised Cash Flow Forecast**”). As a result, the hearing of the application (which was originally intended to be held on April 30, 2021) was adjourned to May 5, 2021, to allow the Company to update its cash flow forecast and give the Proposal Trustee an opportunity to review and report on the same.
5. On May 3, 2021 the Proposal Trustee filed its first supplemental report (the “**First Supplemental Report**”) providing this Honourable Court with the Revised Cash Flow Forecast and the Proposal Trustee’s views on same.
6. On May 5, 2021, this Honourable Court issued an order approving interim financing (the “**Interim Facility**”) and granting an extension of the Stay to May 28, 2021.
7. On May 21, 2021 the Company filed an application to the Court for an Order, *inter alia*, extending the Stay and seeking approval of a proposed asset sale transaction (the “**Transaction**”). In support of this application the Company provided a second cash flow forecast (the “**Second Cash Flow Forecast**”). Also on May 21, 2021, the Proposal Trustee filed its second report (the “**Second Report**”) and its first confidential supplemental report (the “**First Confidential Supplemental Report**”) to provide this Honourable Court with, *inter alia*, the Proposal Trustee’s views and recommendations on the Transaction and the Second Cash Flow Forecast.

8. On May 27, 2021 this Honourable Court issued an order approving the Transaction and granting an extension of the Stay to June 30, 2021 (the “**Sale and Vesting Order**”).
9. On June 4, 2021 the Proposal Trustee filed its third report (the “**Third Report**”) to provide this Honourable Court with, *inter alia*, the Proposal Trustee’s views on the assignment of certain leases and the activities of the Company and Proposal Trustee since the Second Report.
10. On June 17, 2021, this Honourable Court issued an order approving the assignment of the Canyon Meadows Lease (as described in the Third Report) to Ayrfit Alberta Inc.
11. On June 24, 2021 the Proposal Trustee filed its fourth report (the “**Fourth Report**”) to provide this Honourable Court with, *inter alia*, updates on the status of the Transaction, the proposed administrative consolidation of each Company’s estate, the proposed distribution of proceeds from the Transaction and the Proposal Trustee and the Proposal Trustee’s counsel’s fees and disbursements to July 7, 2021.
12. On June 29, 2021, this Honourable Court issued an order granting a further extension of the Stay until July 7, 2021, approving the administrative consolidation of each Company’s estate, approving the proposed distribution of proceeds from the Transaction and approval of the Proposal Trustee and the Proposal Trustee’s counsel’s fees and disbursements to July 7, 2021 (the “**Extension Order**”).
13. The Transaction subsequently closed, and as a result the Company elected not to file a Proposal. As a result, upon the expiration of the Stay on July 7, 2021 the Company was deemed to have made an assignment in bankruptcy pursuant to Section 50.4(8) of the BIA and KPMG was appointed as the trustee-in-bankruptcy (“**Bankruptcy Trustee**”).
14. For further background information on the Company and these proceedings, please refer to the Proposal Trustee’s website at <https://home.kpmg/ca/internationalfitness>.

Purposes of the Report

15. The purpose of this report of the Proposal Trustee (the “**Fifth Report**”) is to provide this Honourable Court with the Bankruptcy Trustee’s views on the following matters:
 - a) The activities of the Company and the Bankruptcy Trustee since the Fourth Report;

- b) The Company's reported actual receipts and disbursements for the period May 28, 2021 to April 14, 2023;
- c) The Bankruptcy Trustee and Bankruptcy Trustee's legal counsel fees and disbursements; and
- d) The discharge of the Bankruptcy Trustee.

Restrictions and Scope Limitation

- 16. In preparing this Fifth Report and making the comments herein, the Bankruptcy Trustee has been provided with, and has relied upon, unaudited and other financial information and certain records (together, the "**Information**") prepared by the Company and/or their representatives, and discussions with Company's management and/or representatives. The Bankruptcy Trustee has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. The Bankruptcy Trustee has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards ("**CAS**") pursuant to the Chartered Professional Accountants Handbook, and accordingly, the Bankruptcy Trustee expresses no opinion or other form of assurance in respect of the Information.
- 17. Some information referred to in this report may consist of forecasts and projections, which were prepared based on management's estimates and assumptions. Such estimates and assumptions are, by their nature, not ascertainable, and as a consequence, no assurance can be provided regarding the forecasted or projected results. The reader is cautioned that the actual results will likely vary from the forecasts or projections; even if the assumptions materialize, the variations could be significant.
- 18. The information contained in this report is not intended to be relied upon by any prospective purchaser or investor in any transaction with the Company.
- 19. Capitalized terms not otherwise defined herein are defined in the Company's application materials, the Proposal Trustee's reports or the affidavits of Peter Melnychuk filed in these proceedings.
- 20. Unless otherwise stated, all monetary amounts noted herein are expressed in Canadian dollars.

2. *ACTIVITIES OF THE BANKRUPTCY TRUSTEE SINCE THE FOURTH REPORT*

Assignment into Bankruptcy

21. On June 29, 2021 the Extension Order was granted by this Honorable Court to extend the stay of proceedings until July 7, 2021 and the administrative consolidation of the estates of International Fitness Holdings Inc. (“**IFH Inc**”), International Fitness Holdings LP (“**IFH LP**”), and World Health North LP (“**WHN LP**”).
22. As a result of the approval and closing of the Transaction, the Company elected not to file a proposal. As a result of the Company failing to make a proposal by the end of the Stay period it was deemed to have made an assignment in bankruptcy pursuant to Section 50.4(8) of the BIA as of July 8, 2021 (the “**Date of Bankruptcy**”). KPMG was appointed as Bankruptcy Trustee on that date and copies of the Certificates of Bankruptcy Assignment are attached to this report as Appendix “**A**”.
23. At the first meeting of creditors held on July 29, 2021, creditors confirmed the appointment of KPMG as Bankruptcy Trustee and resolved to appoint a sole inspector to the estate.
24. The Bankruptcy Trustee has undertaken the following activities since the Fourth Report:
 - a) Maintained the website where all materials filed with the Court and all orders made by the Court are available to the public;
 - b) Communicated with creditors, employees and counsel for matters in relation to the NOI proceeding and subsequent bankruptcy;
 - c) Completed a Transfers Under Value and Preference Payment review pursuant to sections 95 and 96 of the BIA;
 - d) Provided requested documentation and records to the Canada Revenue Agency (“**CRA**”) to assist with its trust audit of the Company;
 - e) Worked with the Purchaser and CIBC to determine the allocation of funds held back following the completion of the Transaction;

- f) Worked with the employees to assist with claims pursuant to the Wage Earner Protection Program (“WEPP”); and
- g) Prepared and finalized this Fifth Report.

Canada Revenue Agency

- 25. During the NOI Proceedings, the Proposal Trustee was notified by the CRA of its intention to conduct trust audits of the Company, specifically the GST and payroll source deduction accounts for IFH LP and WHN LP, the two entities which had previously employed staff.
- 26. Both the Proposal Trustee and Bankruptcy Trustee provided extensive account records to the CRA including payroll and source deduction calculation and remittances, trial balance and bank statements for both entities.
- 27. As a result of the trust audits the Bankruptcy Trustee was notified of the following outcomes on December 5, 2022 and February 27, 2023:
 - a) An unsecured claim for outstanding GST against IFH LP for \$148,234;
 - b) An unsecured claim for outstanding GST against WHN LP for \$73,298; and
 - c) No super-priority claim for outstanding payroll source deductions against either IFH LP or WHN LP.

Former employee claims

- 28. As a result of the NOI filing, the employees of the Company were terminated on various dates prior to the Date of Bankruptcy.
- 29. Based on the Company’s records which were reviewed by the Trustee, 356 employees of IFH LP and 94 employees of WHN LP had potential claims for unpaid employee entitlements which may have been eligible under the Wage Earner Protection Program (“WEPP”). The Trustee wrote to all affected employees providing them with details of how to submit their claim under WEPP.
- 30. Service Canada confirmed on March 3, 2022 that it had accepted and paid the following claims for former employees of IFH LP and WHN LP:

	IFH LP	WHN LP	Combined
Claims accepted	256	94	350
Total claims paid (\$)	826,217	207,604	1,033,821
Super-priority claim (\$)	198,381	37,169	235,550

31. The Bankruptcy Trustee paid the super-priority claims of the Receiver General relating to WEPP claims filed under IFH LP and WHN LP on June 21, 2022, less the 5% levy payable to the Superintendent of Bankruptcy pursuant to Section 147 of the BIA.

Holdback settlement

32. Following the completion of the Transaction, CIBC retained the Company's existing bank accounts and allowed them to receive automated credit card and EFT deposits from the Company's payment processing provider, Moneris, while the Purchaser arranged for the payment processing facilities to be transferred to the Purchaser's new bank accounts.
33. Following the completion of this transfer, the Bankruptcy Trustee and the Purchaser determined that \$125,098 held in the existing bank accounts represented funds previously held by Moneris prior to the NOI filing ("**Moneris Holdback**") and as such would be considered an asset of the estate.
34. The Bankruptcy Trustee and the Purchaser instructed CIBC to transfer the Moneris Holdback funds to the Bankruptcy Trustee, transfer the remaining funds in the existing bank accounts to the Purchaser and to close the Company's existing bank account.

3. **PROFESSIONAL FEES**

35. The Bankruptcy Trustee and the Bankruptcy Trustee’s counsel have billed fees and disbursements of \$92,247 and \$24,977, respectively, inclusive of GST, in administering the bankrupt estate of the Company.
36. The Bankruptcy Trustee has also incurred \$549, inclusive of GST, in fees and disbursements from Stikeman Elliott LLP with respect to the filing of annual returns for the Company.
37. Furthermore, the Bankruptcy Trustee and Bankruptcy Trustee’s counsel have estimated further fees in the amount of \$20,750, inclusive of GST to the anticipated discharge (together the “**Professional Fees**”). The details of the Professional Fees are summarized below:

Summary of Bankruptcy Professional Fees					
From July 8, 2021 to Discharge					
CAD (\$)					
	Service Period	Fees and Disbursements	GST	Total	Note
KPMG Inc.					
	July 8, 2021 to April 14, 2023	87,855.00	4,392.75	92,247.75	
	Estimate to Discharge	5,000.00	250.00	5,250.00	
	Subtotal	92,855.00	4,642.75	97,497.75	
Osler, Hoskin & Harcourt LLP					
	July 2021	5,821.70	291.09	6,112.79	1
	August 2021	5,517.00	275.85	5,792.85	
	September 2021	4,559.00	223.95	4,782.95	
	October - November 2021	921.00	44.55	965.55	
	December 2021	1,863.00	93.15	1,956.15	
	February 2022	525.00	26.25	551.25	
	April - May 2022	1,786.50	89.33	1,875.83	
	June - July 2022	2,800.00	140.00	2,940.00	
	Estimate to Discharge	15,000.00	750.00	15,750.00	
	Subtotal	38,793.20	1,934.17	40,727.37	
Stikeman Elliott LLP					
	February 2022	528.10	21.41	549.51	
	Subtotal	528.10	21.41	549.51	
Total Estimated Professional Fees		132,176.30	6,598.33	138,774.63	
Note					
1. \$6,112 represents portion of invoice from July 8, 2021 onwards relating to the Bankruptcy; a further \$2,659 of this invoice is for work performed from July 1 to 7, 2021 relating to the NOI that has already been approved by the Court.					

38. Accordingly, the Bankruptcy Trustee is seeking approval of the Professional Fees. Copies of the invoices described herein, including detailed time analysis, are attached as Appendix “B”.
39. The actions of the Bankruptcy Trustee are documented in this Fifth Report and the Proposal Trustee’s previous reports to the Court.
40. The Bankruptcy Trustee is of the view that, in light of the volume and complexity of issues overseen by the Bankruptcy Trustee with the advice of its counsel, the Professional Fees have been incurred in a prudent and economical manner and are fair and reasonable in all of the circumstances.
41. Furthermore, the sole inspector has confirmed it does not have any issue or objection with the Professional Fees and has approved them.

4. **STATEMENT OF RECEIPTS AND DISBURSEMENTS**

42. Below is a summary of receipts and disbursements from July 8, 2021 to Discharge for the Company (the “SRD”):

Statement of Receipts and Disbursements	
July 8, 2021 to Discharge	
In CAD (\$)	Amount
Estate receipts	
Sale proceeds received from trust	648,540
Pre-NOI Moneris funds	125,099
Insurance refunds	12,315
Interest	4,846
Sundry receivables	1,990
Tax refund	672
Total receipts	793,461
Estate disbursements	
WEPPA super-priority distributions	(223,785)
NOI trustee's fees and disbursements	(162,980)
Legal counsel fees and disbursements	(103,922)
Bankruptcy levy payable	(11,778)
Document shredding	(4,675)
Filing fees	(469)
GST paid	(13,565)
Total disbursements	(521,175)
Funds in the estate as at April 14, 2023	272,286
Costs to completion	
Bankruptcy trustee's fees and disbursements	(92,248)
Bankruptcy trustee's costs to complete	(5,250)
Legal counsel's costs to complete	(15,750)
Total costs to completion	(113,248)
Funds available for distribution	159,038
OSB Bankruptcy Levy	(7,952)
Net funds available for distribution to secured creditors	151,086

43. As at April 14, 2023, the Bankruptcy Trustee holds \$272,286 in the estate bank account.
44. Once the outstanding professional fees have been paid, the remaining funds will be distributed to the secured creditors of the Company, Trifit and CIBC, in accordance with the distribution approval in the Extension Order from the Court. Any distribution from the estate will be subject to the 5% levy, payable to the Superintendent of Bankruptcy pursuant to Section 147 of the BIA. There will be no distribution available to unsecured creditors.

5. *DISCHARGE*

45. As outlined above and in previous reports to the Court, the affairs of the Company have now been wound up, as far as reasonably practicable, and it is now appropriate to seek the Court's approval to the discharged as Bankruptcy Trustee.
46. The discharge order sought will be conditional upon the completion of the following administrative tasks:
- a) Payment of the outstanding Professional Fees and the final distribution to Trifit and CIBC, including remittance of the Superintendent of Bankruptcy's levy;
 - b) Following submission of the Trustee's final SRD for the estate, receipt of a no-comment letter from the Office of the Superintendent of Bankruptcy.
47. The Trustee proposes that its discharge will become effective upon the filing with the Court of a Discharge Certificate, which will be filed upon the Companies' estates having been fully administered in accordance with s.41(4) of the BIA.
48. In accordance with Rule 61(2) of the Bankruptcy and Insolvency General Rules, the Bankruptcy Trustee advises:
- a) the statements made in connection with this discharge application are true;
 - b) the final SRD is an accurate and correct statement of the administration of the estates, and has been approved by the sole inspector;
 - c) all the property of the Company for which the Bankruptcy Trustee was accountable has been sold, realized or disposed of in the manner described in the final statement of receipts and disbursements;
 - d) no funds are available for dividends to unsecured creditors;
 - e) the trustee has not received, does not expect to receive, and has not been promised, any remuneration or consideration other than as shown in the final SRD;
 - f) the trustee has complied with subsection 170(2) of the Act; and
 - g) the final SRD, and notice of this application have been sent to the registrar, the Division Office, the bankrupt and every creditor whose claim has been proved.

6. RECOMMENDATIONS

49. This Final Report is respectfully submitted to this Honorable Court seeking:
- a) Approval of this Report and the activities of the Trustee described herein;
 - b) Approval of the Statement of Receipts and Disbursements from July 8, 2021 to Discharge;
 - c) Approval of the Professional Fees; and
 - d) The conditional discharge of the Trustee upon fulfilling the remaining duties outlined in this Report.

This Report is respectfully submitted this 24th day of April 2023.

KPMG Inc.

**In its capacity as Bankruptcy Trustee of International Fitness Holdings Inc.,
International Fitness Holdings LP and World Health North LP
and not in its personal or corporate capacity**



Per: Neil Honess
Senior Vice President

Appendix "A"



Industry Canada
Office of the Superintendent
of Bankruptcy Canada

Industrie Canada
Bureau du surintendant
des faillites Canada

District of: Alberta
Division No.: 02 - Calgary
Court No.: 25-2731795
Estate No.: 25-2731795

In the Matter of the Bankruptcy of:

International Fitness Holdings Inc.

Debtor

KPMG INC.

Licensed Insolvency Trustee

Ordinary Administration

Date of bankruptcy: July 08, 2021 Security: \$0.00
Meeting of creditors:
Chair: Designated person: Peter Melnychuk

CERTIFICATE OF ASSIGNMENT - Paragraph 50.4(8)(b.1) of the Act

I, the undersigned, official receiver in and for this bankruptcy district, do hereby certify that:

- a notice of intention in respect of the aforementioned debtor was filed under section 50.4 of the *Bankruptcy and Insolvency Act*;
- the debtor has failed to file a cash-flow statement or a proposal within the provided period following the filing of the notice of intention or within any Court-granted extension and is thereupon deemed to have made an assignment.

The said trustee is required:

- to provide to me, without delay, security in the aforementioned amount;
- to send to all creditors, within five days after the date of the trustee's appointment, a notice of the bankruptcy; and
- when applicable, to call in the prescribed manner a first meeting of creditors, to be held at the aforementioned time and place or at any other time and place that may be later requested by the official receiver.

Date: July 08, 2021

E-File/Dépôt Electronique

Official Receiver

Harry Hays Building, 220 - 4th Ave SE, Suite 478, Calgary, Alberta, Canada, T2G4X3, (877)376-9902

Canada



Industry Canada
Office of the Superintendent
of Bankruptcy Canada

Industrie Canada
Bureau du surintendant
des faillites Canada

District of: Alberta
Division No.: 02 - Calgary
Court No.: 25-2731797
Estate No.: 25-2731797

In the Matter of the Bankruptcy of:

International Fitness Holdings LP

Debtor

KPMG INC.

Licensed Insolvency Trustee

Ordinary Administration

Date of bankruptcy: July 08, 2021 Security: \$0.00
Meeting of creditors:
Chair: Designated person: Peter Melnychuk

CERTIFICATE OF ASSIGNMENT - Paragraph 50.4(8)(b.1) of the Act

I, the undersigned, official receiver in and for this bankruptcy district, do hereby certify that:

- a notice of intention in respect of the aforementioned debtor was filed under section 50.4 of the *Bankruptcy and Insolvency Act*;
- the debtor has failed to file a cash-flow statement or a proposal within the provided period following the filing of the notice of intention or within any Court-granted extension and is thereupon deemed to have made an assignment.

The said trustee is required:

- to provide to me, without delay, security in the aforementioned amount;
- to send to all creditors, within five days after the date of the trustee's appointment, a notice of the bankruptcy; and
- when applicable, to call in the prescribed manner a first meeting of creditors, to be held at the aforementioned time and place or at any other time and place that may be later requested by the official receiver.

Date: July 08, 2021

E-File/Dépôt Electronique

Official Receiver

Harry Hays Building, 220 - 4th Ave SE, Suite 478, Calgary, Alberta, Canada, T2G4X3, (877)376-9902

Canada



Industry Canada
Office of the Superintendent
of Bankruptcy Canada

Industrie Canada
Bureau du surintendant
des faillites Canada

District of: Alberta
Division No.: 02 - Calgary
Court No.: 25-2731799
Estate No.: 25-2731799

In the Matter of the Bankruptcy of:

World Health North LP

Debtor

KPMG INC.

Licensed Insolvency Trustee

Ordinary Administration

Date of bankruptcy:	July 08, 2021	Security:	\$0.00
Meeting of creditors:			
Chair:		Designated person:	Peter Melnychuk

CERTIFICATE OF ASSIGNMENT - Paragraph 50.4(8)(b.1) of the Act

I, the undersigned, official receiver in and for this bankruptcy district, do hereby certify that:

- a notice of intention in respect of the aforementioned debtor was filed under section 50.4 of the *Bankruptcy and Insolvency Act*;
- the debtor has failed to file a cash-flow statement or a proposal within the provided period following the filing of the notice of intention or within any Court-granted extension and is thereupon deemed to have made an assignment.

The said trustee is required:

- to provide to me, without delay, security in the aforementioned amount;
- to send to all creditors, within five days after the date of the trustee's appointment, a notice of the bankruptcy; and
- when applicable, to call in the prescribed manner a first meeting of creditors, to be held at the aforementioned time and place or at any other time and place that may be later requested by the official receiver.

Date: July 08, 2021

E-File/Dépôt Electronique

Official Receiver

Harry Hays Building, 220 - 4th Ave SE, Suite 478, Calgary, Alberta, Canada, T2G4X3, (877)376-9902

Canada

Appendix "B"



KPMG LLP
 Suite 3100 Bow Valley Square II
 205 - 5th Avenue SW
 Calgary, AB T2P 4B9

Payment Address:
 KPMG LLP, T4348
 P.O. Box 4348, Station A
 Toronto, ON M5W 7A6

April 21, 2023

International Fitness Holdings Inc.
 7222 Edgemont Boulevard NW
 Calgary, AB T3A 2X7
 ATTN: : Peter Melnychuk

Consolidated Bill : 7000400768
 Reference : 2001375460
 Client : 1001606703
 Contact : Neil Honess
 Telephone : (403) 691-8014
 Email : neilhoness@kpmg.ca

For professional services rendered during the period July 8, 2021 and April 14, 2023 in the matter of the Bankruptcy of International Fitness Holdings Inc., International Fitness Holdings LP and World Health North LP.

Please see attached schedules for breakdown of time and expenses, and summary of services.

Our Fee	\$	87,855.00	CAD
	\$	87,855.00	CAD
GST		4,392.75	
Amount Due	\$	92,247.75	CAD

Payment is due upon receipt

GST/HST Number 12236 3153 RT0001 QST Registration 1023774310 TQ0001

CAD Cheque Payments: KPMG LLP, T4348, P.O. Box 4348, Station A, Toronto, ON M5W 7A6
Please return remittance advice with cheque.

CAD Wire Payments: Beneficiary: KPMG LLP
 Bank Details: TD Canada Trust, 55 King St. West, Toronto, ON M5K 1A2, Bank # 004, Transit # 10252,
 Account # 0938281, Swift Code TDOMCATTOR
 Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 7000400768 **Reference:** 2001375460 **Client:** 1001606703 **Amount:** \$ 92,247.75 CAD

Bankruptcy of International Fitness Holdings Inc., et al
Professional Fees Summary
For the Period July 8, 2021 and April 14, 2023

Name	Position	Hours	Std Rate	Fee
Neil Honess	Partner	44.60	\$ 650.00	28,990.00
Joe Sithole	Senior Manager	6.30	\$ 450.00	2,835.00
Luke Alliband	Manager	39.90	\$ 350.00	13,965.00
Cristina Pimienta	Manager	38.90	\$ 350.00	13,615.00
Des Anderson	Senior Consultant	103.60	\$ 250.00	25,900.00
Andrew Brausen	Senior Consultant	2.10	\$ 250.00	525.00
Annette Chopowick	Staff Technician	13.50	\$ 150.00	2,025.00
Total		248.90		87,855.00
Expenses				
				-
Total				-
Subtotal				87,855.00
GST (5%)				4,392.75
Grand Total			\$	92,247.75

Bankruptcy of International Fitness Holdings Inc., et al
Time Narrative
For the Period July 8, 2021 and April 14, 2023

Name	Date	Hours	Description
Neil Honess	12-Jul-21	0.8	Review of documents including appointment matters, next steps; various calls from creditors
Neil Honess	13-Jul-21	0.5	Update on process for Duncan; update on notices and sending same out; update on WEPPA process
Neil Honess	15-Jul-21	0.4	Emails with Cristina re source deductions; discussion with Joe re FMOC; update on WEPPA
Neil Honess	16-Jul-21	0.3	Update on all matters; calls with Nick re payment
Neil Honess	19-Jul-21	0.7	Update on mail out of notices; update on newspaper advert (next statutory item) and discussions with Cristina re same; update on FMOC report and remaining items, chair and notices; update on WEPPA process and filing thereof
Neil Honess	27-Jul-21	0.8	Finalization for FMOC
Neil Honess	28-Jul-21	0.7	Various issues re (1) IP claim for Bankers Hall including calls and emails with Oslers re same; (2) update on trust fund issues including calls with Stikeman's and Oslers re same ; and (3) update on creditors for FMOC
Neil Honess	3-Aug-21	1.3	Various issues including (1) emails with former gym member, discussion with Des and Cristina re same; (2) Emails former member with small claims court claim, discussion with Oslers re same and update to Cristina re matter; (3) emails from TriWest re fund release and emails to Oslers re same; (4) update on WEPPA matters and next steps and (5) finalization of Moneris money as estate funds
Neil Honess	5-Aug-21	0.8	Call with potential creditor; email re funds flow to TriWest, review of outline from Cristina, discussion as per foregoing with Oslers; issue re Bankers' Hall
Neil Honess	6-Aug-21	0.7	Calls with Randal and emails with Randal and Cristina re CERs/CEWs, Moneris and Books and records, resolution of way forward on both; call and emails with TriWest re Moneris funds, indemnity
Neil Honess	9-Aug-21	0.6	Updates on all matters including funds to purchaser, Moneris, WEPPA and plan to move forward
Neil Honess	10-Aug-21	0.9	Further review and discussions re CIBC funds held and movement thereof, including call with Pathik at CIBC re same
Neil Honess	11-Aug-21	0.4	Moneris matters
Neil Honess	16-Aug-21	0.6	Various emails re Bankers Hall IP and planning next stages with Oslers; update on bank account issues with CIBC and repayments, Moneris funds
Neil Honess	17-Aug-21	0.8	Update from Cristina on bank accounts, Moneris matters
Neil Honess	18-Aug-21	0.5	Update on remaining Moneris matters; WEPPA update; update with Oslers re Bankers Hall, inspector approval
Neil Honess	23-Aug-21	0.3	Update on Bankers' Hall transfer of IP with Oslers; update on WEPPA matters
Neil Honess	25-Aug-21	0.4	Various issues re WEPPA and legal claims
Neil Honess	31-Aug-21	0.8	Various emails re lease assignments and storage matters, including discussions with Oslers re same
Neil Honess	7-Sep-21	0.6	Update on various matters re creditors and claims and legal actions
Neil Honess	9-Sep-21	0.4	Update on file management matters, next steps, including WEPPA matters
Neil Honess	10-Sep-21	0.6	Update on assignment issue, email with Oslers re same
Neil Honess	16-Sep-21	0.9	Review of various legal claims forwarded from Karen; update on assigned lease
Neil Honess	20-Sep-21	0.8	Various emails re outstanding matters including WEPPA and closing up
Neil Honess	21-Sep-21	0.4	Update on general closing matters and CIBC query
Neil Honess	22-Sep-21	0.7	Discussions with Oslers re (1) lease assignment issue and (2) Bankers Hall IP matter
Neil Honess	24-Sep-21	0.6	Discussions and emails with Randal re lease disclaimer and various matters re Bankers Hall and update thereon
Neil Honess	12-Oct-21	0.3	Update with Oslers re Banker's Hall assignment
Neil Honess	13-Oct-21	0.8	Discussions with Luke re shredding and boxes situation; update on WEPPA
Neil Honess	18-Oct-21	0.6	Finalization of banker's hall assignment
Neil Honess	26-Oct-21	0.6	Various discussions with Luke re CIBC chargebacks
Neil Honess	2-Nov-21	0.4	Update on WEPPA and CRA matters
Neil Honess	10-Nov-21	0.6	Various emails re validating APA, emails with Oslers re same, call with Oslers and response to Ayrfit
Neil Honess	22-Nov-21	0.8	Discussion with Oslers re current situation, next steps, closure plan; redirect creditor queries

Neil Honess	1-Dec-21	0.3 Emails re employee issues; update on current situation
Neil Honess	7-Dec-21	0.7 Update from Luke re WEPPA, bank accounts and discharge matters
Neil Honess	9-Dec-21	0.4 IP matter; discussions with Randal re same
Neil Honess	15-Dec-21	0.4 Review of IP declaration issue with Oslers and formulation of plan; drafting email to Inspector for approval
Neil Honess	17-Dec-21	0.3 Execution and return of IP documents to Oslers
Neil Honess	20-Jan-22	0.9 Call with Pathik at CIBC re bank account, WEPPA, closing the file; various emails with Luke re same
Neil Honess	24-Jan-22	0.2 Email with TriWest re tax and T5013 issues
Neil Honess	1-Feb-22	0.6 Discussion re WEPPA, CIBC/RBC and T5013 issues; briefing to tax re T5013
Neil Honess	2-Feb-22	0.5 T5013 response, discussion re same with Luke
Neil Honess	7-Feb-22	0.8 Review of Osler invoices; IFH call re WEPPA, T5013s and completion matters, debrief afterwards and planning schedule of closure matters
Neil Honess	25-Feb-22	0.2 Various emails re T4 matters
Neil Honess	1-Mar-22	0.4 Update on WEPPA; various T4 emails from ex-employees
Neil Honess	14-Mar-22	0.5 T4 emails; emails with Luke re RBC query, and update on bank account handover matters with newco
Neil Honess	16-Mar-22	0.6 Review of WEPPA claim and updated realization schedules; plan for next steps; update on CIBC handover
Neil Honess	17-Mar-22	0.9 Finalization of WEPPA matters; discussion re SRD and plan to progress to closing; discussion re CRA trust audit and potential outcomes; update on funds flow
Neil Honess	21-Mar-22	0.3 T4 emails
Neil Honess	22-Mar-22	0.6 Update on WEPPA and planning for closure and distribution of funds
Neil Honess	6-Apr-22	0.3 T4 emails; update on file closure progress
Neil Honess	18-Apr-22	0.3 Case update discussion with Luke
Neil Honess	20-Apr-22	0.6 Update on WEPPA; work on next steps
Neil Honess	21-Apr-22	0.6 Call with Luke re current situation, CRA audit and next steps
Neil Honess	25-Apr-22	0.4 Various discussions re next steps, T4 matters still ongoing, and legal claim to deal with
Neil Honess	5-May-22	0.6 Review of employee matters; emails and discussion with Luke and Randal re same
Neil Honess	16-May-22	0.5 Email to TriWest re progress; update with Luke re progress on WEPPA, trust audit
Neil Honess	17-May-22	0.9 Emails and discussions with Randal re potential action
Neil Honess	30-May-22	0.6 Numerous T4 emails; update on progress re WEPPA payments
Neil Honess	31-May-22	0.2 Approval of invoice to Stikemans re annual returns
Neil Honess	7-Jun-22	0.7 catch up with Luke on current situation including RBC funds release and WEPPA matters
Neil Honess	14-Jun-22	0.9 File catch up with Luke; update on WEPPA and payment ; CIBC cash banking matters
Neil Honess	16-Jun-22	1.6 Prep for, meeting with CIBC re bank accounts; discussions with Luke prior to and after his call with Ayrfit re same
Neil Honess	21-Jun-22	0.8 Discussion with Luke re CIBC matters and next steps re bank account reconciliation; update on CRA trust audit; review and approval of WEPPA cheques
Neil Honess	30-Jun-22	0.4 Discussion with Randal, Luke re Peter M email and next steps
Neil Honess	5-Jul-22	0.5 Discussion re funds with Luke and oslers, plans for OSB resolution
Neil Honess	11-Jul-22	0.4 Review of emails re holdbacks, emails and calls with Oslers re same
Neil Honess	26-Jul-22	0.4 Finalizing and signing bank account transfer matters and resolution of retainer issues
Neil Honess	27-Jul-22	0.5 Finalizing money transfers for retainers; closing CIBC accounts
Neil Honess	9-Aug-22	0.3 Case update with Luke re GST and CRA audit
Neil Honess	30-Aug-22	0.4 Case update including cheque received and CRA matters
Neil Honess	5-Oct-22	0.3 Case management and update re closing
Neil Honess	19-Jan-23	0.2 Update meeting with TriWest
Neil Honess	25-Jan-23	0.2 Update and case management
Neil Honess	30-Jan-23	0.1 Update on closure
Neil Honess	27-Feb-23	0.3 Discussion with Luke now CRA trust audit finalized; various emails re discharge and court time
Neil Honess	28-Feb-23	0.2 Further emails with Oslers re closure
Neil Honess	15-Mar-23	0.1 Email from CIBC re distribution
Neil Honess	16-Mar-23	0.6 Review of distribution funds, discussions with Luke re same, email to Pathik
Neil Honess	17-Mar-23	0.7 Further review of distribution, revised email to Pathik at CIBC, email to Stikemans re funds, email to Oslers re prior matters relevant, call with Pathik re same
Sub Total		44.6
Joe Sithole	26-Jul-21	0.8 Discussion with C. Pimienta.
Joe Sithole	28-Jul-21	1.4 Review and edits to preliminary report, discussions with C. Pimienta.

Joe Sithole	29-Jul-21	2.2 Prepare and chair for FMOC, debrief.
Joe Sithole	3-Aug-21	0.8 Review of minutes, bankruptcy administration
Joe Sithole	6-Aug-21	0.3 Discussions with C. Pimienta
Joe Sithole	17-Aug-21	0.8 Minutes
Sub Total		6.3
Luke Alliband	20-Sep-21	0.7 Emails with N. Honess and R. VDM re Osler invoices, prepare cheque requisition, check approvals.
Luke Alliband	28-Sep-21	0.2 Discuss CERS issue with D. Anderson, email CIBC re AMEX transfer
Luke Alliband	6-Oct-21	0.2 Follow up D&O insurance with D. Anderson, email N. Honess and counsel re insurance.
Luke Alliband	7-Oct-21	0.3 Cheque req for shredding expenses.
Luke Alliband	15-Oct-21	0.2 Follow up shredding invoices and Iron Mountain details for disclaimer.
Luke Alliband	26-Oct-21	0.6 Emails with CIBC and IFH re transfer of AMEX/EDI, discuss matter with N. Honess, email S. Neill re document destruction invoices.
Luke Alliband	4-Nov-21	0.4 Trademark query, follow up WEPPA and Trust audit status with D. Anderson.
Luke Alliband	10-Nov-21	0.4 Discussions with N. Honess and CIBC re trademark requests from Ayrfit.
Luke Alliband	17-Nov-21	0.5 Setup Sharefile for IFH to send Trust Audit documents through, email S. Neill.
Luke Alliband	24-Nov-21	0.3 Follow up Iron Mountain and creditor enquiries.
Luke Alliband	26-Nov-21	0.3 Email S.Neill re creditors enquiries and RBC transfer.
Luke Alliband	3-Dec-21	0.9 Update meeting with S. Neill re EDI transfer, trademark issue, CRA requests and outstanding items, review CERS documents for rejection details.
Luke Alliband	6-Dec-21	0.6 Matter update email to N. Honess, follow up EDI issue with S. Neill.
Luke Alliband	7-Dec-21	0.5 Discuss outstanding invoices with N. Honess, payment requests for A. Chopowick.
Luke Alliband	8-Dec-21	0.8 Update call with CIBC, follow up Service Canada re outstanding super priority claim.
Luke Alliband	6-Jan-22	0.6 Follow up trust audit, iron mountain re disclaimer of records.
Luke Alliband	12-Jan-22	0.4 Email S. Neill and Stikemans re annual return renewals for IFH Inc and Spa Lady (West) Inc
Luke Alliband	1-Feb-22	0.9 Discuss T5013s with N. Honess, review network drive for financials, call with tax staff to discuss requirements for preparation and filing of T5013s.
Luke Alliband	2-Feb-22	0.2 Email to N. Honess re TriWest email re requirements for T5013s.
Luke Alliband	7-Feb-22	0.6 Update call with TriWest re finalization, discuss next steps with N. Honess
Luke Alliband	11-Feb-22	0.6 Phone call from Service Canada re wages confirmation for former employees, review files for T4 prep, email to N. Honess re T4s.
Luke Alliband	15-Feb-22	1.3 Update timetable to complete bankruptcy, discuss next steps with N. Honess, email Ayrfit re T4s and records, email former employees T4 access from CRA portal, follow up trust audit with A. Brausen.
Luke Alliband	17-Feb-22	0.5 Emails to former employees re T4s, emails to Ayrfit re T4s, trust audit records and steps to finalization.
Luke Alliband	18-Feb-22	0.2 Download accounting data from Ayrfit for trust audit.
Luke Alliband	23-Feb-22	0.6 Follow up CRA trust audit, phone call from former employee, follow up Service Canada re WEPP statements.
Luke Alliband	2-Mar-22	0.3 Email former employees re access to T4 and T4A for 2021
Luke Alliband	4-Mar-22	0.4 Update call with S. Neill re EDI progress and process to finalize bankruptcy
Luke Alliband	11-Mar-22	0.3 Respond to email form former employees about T4 & T4As
Luke Alliband	14-Mar-22	0.2 Follow up Ayrfit re EDI transfer to RBC accounts and CRA issues
Luke Alliband	15-Mar-22	1.1 Follow-up CRA re trust audit, discuss matter progress with N. Honess, review WEPPA statements and super priority amounts.
Luke Alliband	16-Mar-22	0.2 Phone call with CIBC re EDI transfer and matter wrap-up
Luke Alliband	17-Mar-22	0.2 Emails to former employees re T4s
Luke Alliband	18-Mar-22	0.8 Email former employees re T4s, follow up CRA trust auditor
Luke Alliband	24-Mar-22	0.1 Employee T4 inquiry
Luke Alliband	25-Mar-22	0.2 Review invoice from counsel, discuss with N. Honess
Luke Alliband	28-Mar-22	2.2 Preference & undervalued transaction review
Luke Alliband	30-Mar-22	0.3 Respond to requests for T4s from former employees
Luke Alliband	1-Apr-22	0.4 Review GLs prepared by management, follow up CRA trust audit results
Luke Alliband	25-Apr-22	0.1 Respond to request for T4 slip from former employee
Luke Alliband	27-Apr-22	0.1 Response to T4 and T2200 request from former employees
Luke Alliband	2-May-22	0.6 Response to T4 request from former employee, review privacy request from former customer.
Luke Alliband	3-May-22	0.2 Email re insurance payout from Kensington premises.
Luke Alliband	4-May-22	0.9 Email S. Neill re EDI transfer, discuss progress with N. Honess and CIBC, phone call with CIBC re matter progress and finalization steps, email Osler re employee file request.

Luke Alliband	5-May-22	0.2 Review Osler email re employee file request, check Iron Mountain listing.
Luke Alliband	11-May-22	0.3 Review letter from lawyer re release of employee file, email N. Honess re Osler's advise re same.
Luke Alliband	24-May-22	0.1 Email to former employee re T4 status, discuss WEPPA payments with A. Chopowick.
Luke Alliband	26-May-22	0.2 Phone call for former employee re T4A, check T4 data for details and WEPPA payments.
Luke Alliband	3-Jun-22	0.1 Phone call from former employee re T4 and T4A.
Luke Alliband	14-Jun-22	0.3 Discuss CIBC and Ayrfit wind up with N. Honess. Update call with CIBC re funds held and next steps to wrap up, review emails re holdbacks
Luke Alliband	16-Jun-22	2.6 and funds, call with CIBC and Ayrfit re funds held by CIBC, call with Pathik re emails and next steps.
Luke Alliband	22-Jun-22	0.7 Review emails re holdback issue, send email to Oslers, phone call with P. Ravani re holdback issue.
Luke Alliband	27-Jun-22	0.4 Email Osler and N. Honess re fund holdbacks, update CIBC instructions
Luke Alliband	28-Jun-22	0.8 Update instructions to CIBC, draft email to Ayrfit, discuss with N. Honess, email to Ayrfit re CIBC funds.
Luke Alliband	11-Jul-22	0.6 Discuss holdback issue with N. Honess, call with Osler re holdbacks and next steps, email to Ayrfit and CIBC re holdback issues, update draft instructions to CIBC.
Luke Alliband	20-Jul-22	1.2 Update draft instructions, email to Osler for review, make changes per Oslers, email to Ayrfit and CIBC, review comments from CIBC.
Luke Alliband	26-Jul-22	0.3 Email update directions, finalize directions and send executed version to CIBC, resend trust account details, email A. Chopowick re deposit.
Luke Alliband	31-Aug-22	0.5 Prepare disbursement voucher to pay legal fees, follow up CRA re GST audit and source deductions audit,
Luke Alliband	1-Sep-22	0.3 Phone calls with CRA re GST and source deduction audits.
Luke Alliband	22-Sep-22	0.3 Follow up missing cheque with mailroom, email A. Chopowick re cheque deposit
Luke Alliband	18-Nov-22	0.4 Update email to CIBC, follow up CRA trust audit
Luke Alliband	2-Dec-22	0.1 Follow up CRA re trust audit
Luke Alliband	7-Dec-22	0.4 Review CRA re-assessment of GST liabilities x 2
Luke Alliband	9-Dec-22	0.3 Discuss CRA progress with N. Honess, email to TriWest re trust audit progress and finalization steps
Luke Alliband	13-Dec-22	0.4 Review data uploaded for trust audit, follow up with CRA for finalization ETA
Luke Alliband	10-Jan-23	0.3 Follow up trust audit, discuss fee reconciliations with N. Honess.
Luke Alliband	27-Feb-23	0.4 Phone call with CRA re trust audit results, email Osler re trust audit and next steps for discharge, review outstanding tasks for discharge
Luke Alliband	1-Mar-23	0.3 Review Ascend GL, WIP to confirm next steps and potential funds flow for finalization
Luke Alliband	2-Mar-23	0.5 Respond to query from landlord re lease re-negotiation wit Ayrfit, funds flow for finalization
Luke Alliband	16-Mar-23	1.6 Review emails from N. Honess and CIBC, prepare final distribution projection spreadsheet, call with N. Honess to discuss, update projection to include SRD and re-send to N. Honess for review.
Luke Alliband	22-Mar-23	0.5 Review emails with CIBC re final distribution, check GL and projected payments, table for final report to court.
Luke Alliband	23-Mar-23	0.2 Draft final report to the court re discharge, WIP review
Luke Alliband	3-Apr-23	1.1 Final report to court
Luke Alliband	4-Apr-23	1.4 Final report to court
Luke Alliband	6-Apr-23	0.2 Discuss final report with N. Honess, email re WIP transfer
Luke Alliband	10-Apr-23	0.1 Email Osler re final report to court, timelines
Luke Alliband	14-Apr-23	1.4 Draft final report to court

Sub Total 39.9

Cristina Pimienta	12-Jul-21	4.1 Review and finalize creditors package for mailing; review and finalize debtor package for mailing; Enmax request and discussion regarding tenant payment taken; WEPPA discussion and fill out proof of claims for P. Melnychuk to sign. Discussion with B. Wince regarding ROEs and T4s.
Cristina Pimienta	14-Jul-21	0.8 Certificate of appointment; consolidating estates and discussion with the OSB regarding the same
Cristina Pimienta	15-Jul-21	2.1 Discussions regarding T4s, discussion with D. Anderson regarding CRA access and upload; discussion with M. Hoper and CIBC regarding source deductions.

Cristina Pimienta	19-Jul-21	3.2	Review and finalize newspaper notice for publishing; FMOC preparation send notice to debtor and respond to debtor queries; respond to queries from Shaw; respond to queries from SOS regarding equipment on site. Respond to various other queries from creditors.
Cristina Pimienta	20-Jul-21	2.6	Finalize invoices; respond to creditor queries; respond to queries regarding WEPPA review and follow up with P. Melnychuk regarding; Bank accounts set up; prepare for FMOC;
Cristina Pimienta	21-Jul-21	0.7	Call with N. Honess and R. Van der Mosselaer regarding books and records and IP for bankers hall.
Cristina Pimienta	26-Jul-21	3.1	File storage; WEPPA update; respond to creditor queries; discussion with CIBC regarding FMOC and POC; respond to queries from various creditors and former employees.
Cristina Pimienta	27-Jul-21	3.8	Draft Trustee's preliminary report o the creditors and prepare for the FMOC; table documents for FMOC; review proofs of claim received; discussion with J. regarding litigation by IFH; discussion regarding Bankers Hall IP; Discussion regarding deposits that belong to IFH vs Purchaser.
Cristina Pimienta	28-Jul-21	1.5	Review Proofs of claim received; discussion with CIBC regarding Moneris deposit.
Cristina Pimienta	29-Jul-21	1.8	Attend first meeting of creditors; draft and finalize minutes of the FMOC; take attendance and send all tabled documents prior to the FMOC.
Cristina Pimienta	3-Aug-21	3.2	Claims against IFH, creditor queries, discussions with Ayrfit regarding storage and deposits. Various WEPP Items and queries, discussion regarding Bataluk vs. IFH.
Cristina Pimienta	5-Aug-21	1.7	Queries regarding IFH and WEPPA items. Send disbursement of funds request discussion with N. Honess and R. Van der Mosselaer regarding the same. Discussion regarding storage and disclaiming records.
Cristina Pimienta	6-Aug-21	2.3	Disbursement of funds to the purchaser and discussion regarding the same. World Health v Evolve et al,
Cristina Pimienta	9-Aug-21	1.7	IFH distribution and discussion on funds to Ayrfit. Discussion regarding ongoing litigation IFH vs. Evolve at al and instructions to counsel going forward.
Cristina Pimienta	11-Aug-21	0.6	Discussion with Moneris regarding holdbacks. Discussion with CIBC regarding transfer of funds.
Cristina Pimienta	17-Aug-21	2.7	Funds transfer to purchase; draft and finalize instructions for CIBC; discussion with CIBC and N. Brearton regarding transfer of funds; CIBC bank account closures confirmation.
Cristina Pimienta	18-Aug-21	2.1	Request and obtain approval from inspector regarding bankers hall IP issue. Forward approval for instructions to Osler. Follow up on WEPPA status and responses received, next step summary for N. Honess and D. Anderson.
Cristina Pimienta	26-Aug-21	0.9	Discussion regarding trust audit; review documents received and transition to D. Anderson and L. Alliband
Sub Total		38.9	
Des Anderson	6-Jul-21	0.1	Email with creditor, email with employee re WEPP.
Des Anderson	6-Jul-21	0.1	Email with creditor, email with employee re WEPP.
Des Anderson	6-Jul-21	0.1	Email with creditor, email with employees re WEPP.
Des Anderson	13-Jul-21	5.3	Review of latest AP ledger and updating mailing list, mailing creditor packages, drafting and signing affidavit of mailing, drafting newspaper enclosure letter, drafting newspaper notice, email to C Pimienta re the same, calls with various employees re WEPP, call with creditor, email to C Pimienta re the same, emails to IFH management re creditor inquiries, website upload.
Des Anderson	14-Jul-21	1.9	Emails/calls with creditors, emails with management re T4 filing and CRA access, call with Ayrfit re cash needed for source deduction payments, email to C Pimienta re the same.
Des Anderson	15-Jul-21	3.1	Communication with creditors, call with CRA re T4 filing, coordination with management and filing of T4's, emails with management re sublease tenant, email to sublease tenant.
Des Anderson	16-Jul-21	2.5	Communication with creditors, review of POC received, drafting WEPP email template for employees, email to C Pimienta re the same, review of rental equipment request received from creditor.
Des Anderson	19-Jul-21	2	Email with employee re WEPP, email with company re rented equipment, email with company transfer of services, arranging for advertisement publishment.
Des Anderson	20-Jul-21	5.4	Call with C Pimienta re WEPP, submitting trustee information forms for WEPP, call with creditor, review of POC received, filing WEPP claims.

Des Anderson	20-Jul-21	0.4 Call with C Pimienta re WEPP, submitting trustee information forms for WEPP, call with creditor, review of POC received, filing WEPP claims.
Des Anderson	23-Jul-21	5.2 Filing WEPP claims, review of POC received.
Des Anderson	27-Jul-21	2.4 Various communication with creditors and employees.
Des Anderson	2-Aug-21	1.6 Filing WEPP claims, email with employee re WEPP.
Des Anderson	3-Aug-21	4.8 Filing WEPP claims, various communications with employees/creditors, updates to creditors list.
Des Anderson	4-Aug-21	4.4 Filing WEPP claims, Email WEPP forms and details to eligible employees, emails and calls with employees, emails with C Pimienta re WEPP. Email WEPP forms and details to eligible employees, emails and calls with employees, emails
Des Anderson	5-Aug-21	5.1 with C Pimienta re WEPP, email to HR re WEPP follow up questions, arrange for mailing of certain WEPP forms.
Des Anderson	6-Aug-21	5.3 Email WEPP forms and details to eligible employees, file amended information form, calls/emails with employees re WEPP, email to HR re WEPP follow up question.
Des Anderson	9-Aug-21	3.8 Various communications with employees re WEPP, emails with HR re WEPP follow-ups, filing amended WEPP claims, filing and emailing WEPP claims.
Des Anderson	10-Aug-21	4.2 Various communications with employees re WEPP, emails with HR re WEPP follow-ups, filing amended WEPP claims, call with creditor.
Des Anderson	11-Aug-21	3.8 Various communications with employees re WEPP, emails with HR re WEPP follow-ups, confirmation and review of POC received.
Des Anderson	12-Aug-21	2.9 Various communications with employees re WEPP, emails with HR re WEPP follow-ups, arranging for and payment of newspaper costs.
Des Anderson	13-Aug-21	2.4 Call with City of Edmonton re cancellation of business licenses, drafting business license cancellation request and email to City of Edmonton re the same, various communications with employees re WEPP.
Des Anderson	16-Aug-21	0.6 Emails with employees re WEPP.
Des Anderson	17-Aug-21	1.9 Emails with employee and HR re WEPP amount, updates to employee claim and submission of amended application, other WEPP communications, website upload.
Des Anderson	18-Aug-21	2.4 Various communications with employees re WEPP, communication with HR and filing amended return for an employee, email to employee re the same, review of WEPP decisions received to date and updates to WEPP tracker.
Des Anderson	19-Aug-21	1.8 Various communications with employees re WEPP, filing an amended return and employee to employee re the same.
Des Anderson	23-Aug-21	3.1 Various communications with employees re WEPP, review of service Canada decisions and updates to WEPP tracker, file amended WEPP return.
Des Anderson	24-Aug-21	1.5 Various communications with employees re WEPP, review of service Canada decisions and updates to WEPP tracker.
Des Anderson	25-Aug-21	1.7 Call with CRA re trust exam, coordination of employee file request with the purchasers.
Des Anderson	26-Aug-21	1.6 Retrieving and review of documentation for CRA trust exam, email to C Pimienta re the same, email to M Hopper re the same.
Des Anderson	27-Aug-21	0.8 Various communications with employees re WEPP.
Des Anderson	27-Aug-21	0.4 Various communications with employees re WEPP.
Des Anderson	30-Aug-21	1.4 Email with employee re WEPP, review of payroll documents for trust exam, email to HR re the same.
Des Anderson	31-Aug-21	0.8 Call with employee re WEPP, call with management re required trustee exam documents.
Des Anderson	1-Sep-21	0.4 Call with employee re WEPP.
Des Anderson	2-Sep-21	0.9 Communication with employees re WEPP, call with purchaser re required CRA trust exam documents.
Des Anderson	9-Sep-21	1.1 Various communications with employees re WEPP.
Des Anderson	16-Sep-21	1.7 Communication with employees re WEPP, updates to WEPP tracker for Service Canada responses received.
Des Anderson	17-Sep-21	0.4 Call with Service Canada re WEPP.
Des Anderson	20-Sep-21	1.1 Update to WEPP tracker for Service Canada responses received, call with Service Canada re employee address.
Des Anderson	21-Sep-21	0.4 Call with employee re WEPP.
Des Anderson	22-Sep-21	1.3 Review of and upload of documents to the CRA for trust exam.
Des Anderson	23-Sep-21	0.9 Emails with HR re trustee exam documents, call with Litco lawyer re status of requested documents sent by courier, email to N Honess re WEPP status.

Des Anderson	24-Sep-21	0.8 Call with M Hopper re document request, discussion with M Hopper re CERS application, email to L Alliband re the same.
Des Anderson	27-Sep-21	1.3 Email with employee re WEPP, call with Service Canada re employee information, call with CRA re CERS application denial during the NOI period, email to L Alliband re the same.
Des Anderson	28-Sep-21	1.8 Review of Service Canada responses and updates to WEPP tracker, drafting letter to CRA re CERS application, call with M Hopper re CERS, mailing letter to CRA.
Des Anderson	29-Sep-21	0.4 Mailing CERS letter to CRA.
Des Anderson	4-Oct-21	1.9 Call with CRA re trust exam, coordination of SOS rental equipment with purchasers, review of Service Canada decision letters and updates to WEPP tracker, upload 2021 pay stubs for CRA trust exam.
Des Anderson	6-Oct-21	0.6 Emails with employees and purchasers HR re WEPP filings, email to L Alliband re form T2200.
Des Anderson	8-Oct-21	0.3 Filing employee claim.
Des Anderson	12-Oct-21	0.4 Email with purchaser re equipment and declaration of employment,
Des Anderson	13-Oct-21	0.5 Emails with employees.
Des Anderson	14-Oct-21	0.4 Filing employee WEPP claim.
Des Anderson	15-Oct-21	0.6 Call with former member.
Des Anderson	18-Oct-21	0.7 Email with creditor re bankruptcy status and claim information, email with D Wong and Telus re transfer of business ownership, email to employees re WEPP.
Des Anderson	19-Oct-21	0.5 Email to N Honess WEPP status and claims, review of approved claims from Service Canada and update to WEPP tracking sheet, email POC form to former employee.
Des Anderson	21-Oct-21	0.4 Call with creditor re bankruptcy and their unsecured claim, updates to creditor list.
103.6		
Andrew Brausen	3-Nov-21	0.2 Discussion with Creditor re: outstanding unpaid invoices.
Andrew Brausen	16-Nov-21	0.6 Emails with former employee regarding WEPPA claim; review of WEPPA documents.
Andrew Brausen	18-Nov-21	0.4 Follow up with former employee re: WEPPA; re send all WEPPA documents to the employee.
Andrew Brausen	22-Nov-21	0.3 Emailing proof of claim package to creditors.
Andrew Brausen	23-Feb-22	0.6 Review of CRA trust exam status; call with CRA to discuss outstanding items.
2.1		
Annette Chopowick	8-Jul-21	0.3 Set up estate in Ascend
Annette Chopowick	8-Jul-21	0.3 Set up estate in Ascend
Annette Chopowick	8-Jul-21	0.3 Set up estate in Ascend
Annette Chopowick	9-Jul-21	0.4 Finalize and e-file bankruptcy documents for the three estates; prepare and e-file amended EIS forms for estates
Annette Chopowick	9-Jul-21	0.4 Finalize and e-file bankruptcy documents for the three estates; prepare and e-file amended EIS forms for estates
Annette Chopowick	9-Jul-21	0.4 Finalize and e-file bankruptcy documents for the three estates; prepare and e-file amended EIS forms for estates
Annette Chopowick	11-Aug-21	0.3 Attend to banking matters
Annette Chopowick	12-Aug-21	0.4 Attend to banking matters
Annette Chopowick	17-Aug-21	0.6 Attend to banking matters
Annette Chopowick	22-Sep-21	0.6 Attend to banking matters
Annette Chopowick	24-Sep-21	0.2 Bank reconciliation
Annette Chopowick	13-Oct-21	0.5 Attend to banking matters
Annette Chopowick	20-Oct-21	0.2 Bank reconciliation
Annette Chopowick	11-Nov-21	0.2 Bank reconciliation
Annette Chopowick	6-Dec-21	0.2 Bank reconciliation
Annette Chopowick	7-Dec-21	0.4 Attend to banking matter
Annette Chopowick	8-Dec-21	0.3 Attend to banking matters
Annette Chopowick	9-Dec-21	0.2 Attend to banking matter
Annette Chopowick	14-Jan-22	0.2 Bank reconciliation
Annette Chopowick	11-Feb-22	0.4 Attend to banking matters
Annette Chopowick	14-Feb-22	0.2 Bank reconciliation
Annette Chopowick	3-Mar-22	0.2 Bank reconciliation - Feb 2022
Annette Chopowick	22-Mar-22	0.3 Attend to banking matter
Annette Chopowick	23-Mar-22	0.2 Attend at bank
Annette Chopowick	5-May-22	0.2 Bank reconciliations - Apr 2022
Annette Chopowick	24-May-22	0.2 Attend to banking matter
Annette Chopowick	31-May-22	0.5 Attend to banking matters

Annette Chopowick	21-Jun-22	1.3 Attend to banking matters
Annette Chopowick	22-Jun-22	0.6 Attend to banking matter; attend at bank
Annette Chopowick	28-Jun-22	0.4 Attend to banking matters; attend at bank
Annette Chopowick	5-Aug-22	0.2 Bank reconciliation - Jul 2022
Annette Chopowick	1-Sep-22	0.6 Attend to banking matters
Annette Chopowick	23-Sep-22	0.2 Bank reconciliation - August 2022
Annette Chopowick	5-Oct-22	0.3 Attend to banking matter and attend at bank
Annette Chopowick	18-Oct-22	0.3 Attend to banking matters; attend at bank
Annette Chopowick	21-Oct-22	0.2 Bank reconciliation - Sep 2022
Annette Chopowick	7-Nov-22	0.2 Bank reconciliation - Oct 2022
Annette Chopowick	22-Feb-23	0.3 Bank reconciliation - Jan 2023
Annette Chopowick	14-Apr-23	0.3 Bank reconciliation - March 2023
Sub Total		13.5
TOTAL		248.9

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KPMG LLP
3100-205 5th Avenue SW
Calgary, AB T2P 4B9
CANADA

Invoice No.: **12541459**
Date: **August 19, 2021**
Client No.: 133139

GST/HST No.: 121983217 RT0001

Attention: Neil A. Honess
Partner, Deal Advisory, Restructuring &
Turnaround

Contact: **Randal Van de Mosselaer**
Direct Dial: (403) 260-7060
E-mail: rvandemosselaer@osler.com

For professional services rendered for International Fitness (F#1220658).

OUR FEE HEREIN	7,993.50
REIMBURSABLE EXPENSES	355.70
GST @ 5%	417.47
TOTAL (CAD):	8,766.67

PAYMENT DUE UPON RECEIPT



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SWIFT Code: TDOMCATTOR

Cheque Payments:

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FINANCE & ACCOUNTING
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1 First Canadian Place
PO BOX 50
Toronto, Ontario M5X 1B8
Canada

Invoice No.: **12541459**
Client No.: 133139
Amount: 8,766.67 CAD

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Dana Saric	1.90	660	1,254.00
Randal Van de Mosselaer	8.10	810	6,561.00
<u>ASSOCIATE</u>			
Emily Paplawski	0.30	595	178.50
TOTAL FEES (CAD):	10.30		7,993.50

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Jul-05-21	Randal Van de Mosselaer	Emails from and to Proposal Trustee and Company counsel regarding filed Distribution Order and flow of funds.	0.60
Jul-06-21	Emily Paplawski	Telephone call with R. Van de Mosselaer regarding priority of utility suppliers; reviewing Bankruptcy and Insolvency Act regarding same; email to R. Van de Mosselaer.	0.30
Jul-06-21	Randal Van de Mosselaer	Numerous emails from and to KPMG regarding preparation for bankruptcy and distribution of cash in estate; Emails from and to Proposal Trustee regarding outstanding Enmax bills and ranking of claims for same; Emails from and to Proposal Trustee regarding indemnity for fee once cash distributed, and indemnity language for same; Emails from and to Company counsel regarding indemnity language.	1.80
Jul-07-21	Randal Van de Mosselaer	Emails from and to company counsel and Proposal Trustee regarding proposed indemnity language; Telephone call with company counsel regarding same, and revise and finalize indemnity language regarding trustee fees.	0.50
Jul-08-21	Randal Van de Mosselaer	Emails from and to KPMG regarding distribution mechanics regarding Triwest and CIBC.	0.10
Jul-09-21	Randal Van de Mosselaer	Emails from and to Trustee regarding flow of funds.	0.10
Jul-13-21	Randal Van de Mosselaer	Emails from and to KPMG regarding inquiries from Triwest.	0.10
Jul-16-21	Randal Van de Mosselaer	Emails from and to J. Reid regarding Brookfield security over Banker's Hall trademarks; Receive and review documents regarding same, and email to Trustee regarding same.	0.90

Jul-21-21	Dana Saric	Reviewing PSA and lease; email correspondence and telephone call with R. Van de Mosselaer regarding grant of security in intellectual property; coordinating PPSA and CIPO searches.	1.50
Jul-21-21	Randal Van de Mosselaer	Telephone call with Trustee re: storage and destruction of documents, and request by Brookfield for Bankers Hall Club intellectual property; Email to D. Saric regarding review and vetting of Brookfield security over intellectual property.	0.90
Jul-22-21	Randal Van de Mosselaer	Emails from and to Trustee regarding storage and destruction of documents; Emails from and to D. Saric regarding Brookfield security over trademark and email to Trustee regarding same.	0.80
Jul-26-21	Randal Van de Mosselaer	Emails from and to Trustee regarding Monaris holdback and Bankers' Hall Club trademark.	0.20
Jul-27-21	Dana Saric	Email correspondence with R. Van de Mosselaer regarding PPSA issues.	0.40
Jul-27-21	Randal Van de Mosselaer	Emails from and to Trustee regarding Moneris deposit and Brookfield claim to security over IP, and emails to and from IFH counsel regarding Moneris deposit and return of same; Emails from and to Brookfield's counsel regarding claim to security in BHC trademark, and emails to Trustee and banking and IP partners regarding same.	1.10
Jul-28-21	Randal Van de Mosselaer	Emails from and to D. Saric and KPMG regarding Brookfield claim to security over intellectual property; Emails from and to KPMG regarding Moneris monies held in trust; Emails from KPMG and to K. Fellowes regarding transfer of funds.	0.50
Jul-29-21	Randal Van de Mosselaer	Telephone call with K. Fellowes regarding Moneris funds.	0.20
Jul-30-21	Randal Van de Mosselaer	Email to client regarding conversation with IFH counsel regarding Moneris holdback funds.	0.30
TOTAL HOURS:			10.30

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Bank Act Fees	128.70
Bankruptcy Fees	72.00
Corporate Search Charges	61.00
Courier Expenses	0.00
PPSA Costs	27.00
Agent's Fees & Expenses	7.00
Land Titles Search	60.00
TOTAL (CAD):	355.70

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KPMG LLP
3100-205 5th Avenue SW
Calgary, AB T2P 4B9
CANADA

Invoice No.: **12550803**
Date: **September 17, 2021**
Client No.: 133139
GST/HST No.: 121983217 RT0001

Attention: Neil A. Honess
Partner, Deal Advisory, Restructuring &
Turnaround

Contact: **Randal Van de Mosselaer**
Direct Dial: (403) 260-7060
E-mail: rvandemosselaer@osler.com

For professional services rendered for International Fitness (F#1220658).

OUR FEE HEREIN	5,508.00
REIMBURSABLE EXPENSES	9.00
GST @ 5%	275.85
TOTAL (CAD):	5,792.85

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PO BOX 50
Toronto, Ontario M5X 1B8
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Invoice No.: **12550803**
Client No.: 133139
Amount: 5,792.85 CAD

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Randal Van de Mosselaer	6.80	810	5,508.00
TOTAL FEES (CAD):	6.80		5,508.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Aug-02-21	Randal Van de Mosselaer	Emails from and to client regarding post-closing matters and small claims action; Email to Plaintiff's counsel regarding small claims against regarding bankruptcy and stay.	0.50
Aug-03-21	Randal Van de Mosselaer	Receive and review email from C. Bataluk; Conference with N. Honess regarding same and email to C. Pimienta regarding same.	0.20
Aug-04-21	Randal Van de Mosselaer	Emails from and to KPMG regarding various membership and other issues.	0.50
Aug-05-21	Randal Van de Mosselaer	Receive and review emails from IFH regarding Moneris funds, distribution of sales proceeds, and emails from and to N. Honess regarding same; Emails from Brookfield counsel and to and from Trustee regarding security over BHC trademark; Emails from and to Trustee regarding destruction of documents.	0.90
Aug-06-21	Randal Van de Mosselaer	Emails to and from client regarding destruction of documents; Review World Health North Statement of Claim and various emails to and from Trustee regarding same; Email to Plaintiff's counsel regarding discontinuance of action.	2.30
Aug-09-21	Randal Van de Mosselaer	Email to IFH counsel regarding Brookfield security interest in BHC intellectual property.	0.50
Aug-16-21	Randal Van de Mosselaer	Emails from and to K. Fellowes and KPMG regarding personal injury claim and assignment of BHC IP to Brookfield; Emails from and to Brookfield counsel regarding same.	0.40
Aug-18-21	Randal Van de Mosselaer	Email to Trustee regarding Inspector approval to transfer BHC trademark to Brookfield.	0.10
Aug-19-21	Randal Van de Mosselaer	Emails from and to Trustee and Brookfield counsel regarding BHC trademark and tradename.	0.40
Aug-27-21	Randal Van de Mosselaer	Emails from and to J. Kruhlak regarding discontinuance of action and costs consequences.	0.20

Aug-30-21	Randal Van de Mosselaer	Email to Brookfield counsel regarding assignment of BHC trademark.	0.30
Aug-31-21	Randal Van de Mosselaer	Emails from and to N. Honess regarding assignment of storage leases to Ayrfit and issues regarding disclaimer of leases; Review of Landlord's Rights on Bankruptcy Act.	0.50

TOTAL HOURS:		6.80
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EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Courier Expenses	0.00
PPSA Costs	9.00
TOTAL (CAD):	9.00

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KPMG LLP
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Calgary, AB T2P 4B9
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Invoice No.: **12560615**
Date: **October 21, 2021**
Client No.: 133139
GST/HST No.: 121983217 RT0001

Attention: Neil A. Honess
Partner, Deal Advisory, Restructuring &
Turnaround

Contact: **Randal Van de Mosselaer**
Direct Dial: (403) 260-7060
E-mail: rvandemosselaer@osler.com

For professional services rendered for International Fitness (F#1220658).

OUR FEE HEREIN	4,479.00
REIMBURSABLE EXPENSES *	80.00
GST @ 5%	223.95
TOTAL (CAD):	4,782.95

* Includes non-taxable expenses of 80.00 CAD

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PO BOX 50
Toronto, Ontario M5X 1B8
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Invoice No.: **12560615**
Client No.: 133139
Amount: 4,782.95 CAD

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Dana Saric	0.60	660	396.00
Randal Van de Mosselaer	4.60	810	3,726.00
Donna G. White	0.20	975	195.00
<u>ASSOCIATE</u>			
Clark P. Holden	0.30	540	162.00
TOTAL FEES (CAD):	5.70		4,479.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Sep-10-21	Randal Van de Mosselaer	Emails from and to Trustee re: assignment of lease to Ayrfit and review IFH warehouse lease; Receive and review response from Ayrfit and proposed form of Consent to Assignment, and draft response email to Ayrfit.	1.30
Sep-22-21	Randal Van de Mosselaer	Emails from and to client regarding disclaimer of Edmonton lease.	0.20
Sep-23-21	Dana Saric	Reviewing and commenting on draft assignment of trademark in Bankers Hall name; email correspondence regarding same with R. Van de Mosselaer and C. Holden.	0.60
Sep-23-21	Randal Van de Mosselaer	Review trademark assignment, and emails to and from trademark and banking partners regarding same; Draft disclaimer notice for storage lease and email to Receiver regarding same.	2.60
Sep-27-21	Clark P. Holden	Finalizing Response and filing same in the Canadian Patent Office; finalizing and sending letter to B. Ronnebaum reporting filing of Response.	0.30
Sep-27-21	Donna G. White	Reviewing details of assigned marks and draft assignment; e-mail to c. Holden providing comments.	0.20
Sep-28-21	Randal Van de Mosselaer	Emails from and to Trustee, Brookfield counsel regarding assignment of BHC trademark.	0.30
Sep-29-21	Randal Van de Mosselaer	Review file regarding status of disclaimer of warehouse lease and execution of assignment of BHC trademark.	0.10
Sep-30-21	Randal Van de Mosselaer	Emails from and to N. Honess regarding disclaimer of warehouse lease.	0.10
TOTAL HOURS:			5.70

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - NON-TAXABLE</u>	
Filing Fees	80.00
TOTAL (CAD):	80.00

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Calgary, AB T2P 4B9
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Invoice No.: **12585414**
Date: **December 13, 2021**
Client No.: 133139
GST/HST No.: 121983217 RT0001

Attention: Neil A. Honess
Partner, Deal Advisory, Restructuring &
Turnaround

Contact: **Randal Van de Mosselaer**
Direct Dial: (403) 260-7060
E-mail: rvandemosselaer@osler.com

For professional services rendered for International Fitness (F#1220658).

OUR FEE HEREIN	891.00
REIMBURSABLE EXPENSES *	30.00
GST @ 5%	44.55
TOTAL (CAD):	965.55

* Includes non-taxable expenses of 30.00 CAD

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Invoice No.: **12585414**
Client No.: 133139
Amount: 965.55 CAD

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Randal Van de Mosselaer	1.10	810	891.00
TOTAL FEES (CAD):	1.10		891.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Oct-01-21	Randal Van de Mosselaer	Emails from and to Trustee regarding disclaimer of warehouse lease; Review file regarding execution of trademark assignment.	0.10
Oct-05-21	Randal Van de Mosselaer	Receive and review emails from K. Fellowes and emails to and from N. Honess regarding D&O claim and insurer.	0.20
Oct-07-21	Randal Van de Mosselaer	Emails from and to N. Honess and K. Fitz regarding IFH D&O insurer and broker.	0.20
Oct-18-21	Randal Van de Mosselaer	Emails from and to Brookfield counsel and Proposal Trustee regarding Trademark Assignment Agreement .	0.10
Nov-10-21	Randal Van de Mosselaer	Emails from and to N. Honess and draft response to Ayrfit regarding purchase and sale agreement.	0.50
TOTAL HOURS:			1.10

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - NON-TAXABLE</u>	
Filing Fees	30.00
TOTAL (CAD):	30.00

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Calgary, AB T2P 4B9
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Invoice No.: **12595159**
Date: **January 20, 2022**
Client No.: 133139

GST/HST No.: 121983217 RT0001

Attention: Neil A. Honess
Partner, Deal Advisory, Restructuring &
Turnaround

Contact: **Randal Van de Mosselaer**
Direct Dial: (403) 260-7060
E-mail: rvandemosselaer@osler.com

For professional services rendered for International Fitness (F#1220658).

OUR FEE HEREIN	1,863.00
GST @ 5%	93.15
TOTAL (CAD):	1,956.15

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Invoice No.: **12595159**
Client No.: 133139
Amount: 1,956.15 CAD

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FEE SUMMARY

NAME	HRS	RATE	FEEES
<u>PARTNER</u>			
Randal Van de Mosselaer	2.30	810	1,863.00
TOTAL FEES (CAD):	2.30		1,863.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Dec-09-21	Randal Van de Mosselaer	Emails from and to client regarding discharge of trade name registrations.	0.20
Dec-13-21	Randal Van de Mosselaer	Review email and declaration forms from Trustee; Email to J. Doll regarding trade name declarations.	0.20
Dec-14-21	Randal Van de Mosselaer	Emails to and from and telephone call with J. Doll (BLG) regarding declaration as to trade name, and email with transaction documents; Email to N. Honess regarding same.	0.70
Dec-15-21	Randal Van de Mosselaer	Review Purchase and Sale Agreement and assignment of IP Agreement regarding sale of trade names and email to and from N. Honess regarding same; Email from N. Honess regarding Inspector approval; Email to purchaser's counsel regarding revisions to Declarations regarding trade names.	1.00
Dec-16-21	Randal Van de Mosselaer	Receive and review revised Declarations regarding trade names, and emails to and from Trustee regarding same.	0.10
Dec-17-21	Randal Van de Mosselaer	Emails from and to Trustee and Purchaser's counsel regarding trade name declarations.	0.10
TOTAL HOURS:			2.30

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
TOTAL (CAD):	0.00

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KPMG LLP
3100-205 5th Avenue SW
Calgary, AB T2P 4B9
CANADA

Invoice No.: **12624299**
Date: **April 27, 2022**
Client No.: 133139
GST/HST No.: 121983217 RT0001

Attention: Neil A. Honess
Partner, Deal Advisory, Restructuring &
Turnaround

Contact: **Randal Van de Mosselaer**
Direct Dial: (403) 260-7060
E-mail: rvandemosselaer@osler.com

For professional services rendered for International Fitness (F#1220658).

OUR FEE HEREIN	525.00
GST @ 5%	26.25
TOTAL (CAD):	551.25

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Invoice No.: **12624299**
Client No.: 133139
Amount: 551.25 CAD

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FEE SUMMARY

NAME	HRS	RATE	FEEES
<u>PARTNER</u>			
Randal Van de Mosselaer	0.60	875	525.00
TOTAL FEES (CAD):	0.60		525.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Feb-18-22	Randal Van de Mosselaer	Receive and review email from Next Generation Properties regarding status and priority claim; Emails to and from Trustee regarding same; Review documents and response to Next Generation Properties regarding same.	0.60

TOTAL HOURS: 0.60

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
TOTAL (CAD):	0.00

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KPMG LLP
3100-205 5th Avenue SW
Calgary, AB T2P 4B9
CANADA

Invoice No.: **12647374**
Date: **June 24, 2022**
Client No.: 133139

GST/HST No.: 121983217 RT0001

Attention: Neil A. Honess
Partner, Deal Advisory, Restructuring &
Turnaround

Contact: **Randal Van de Mosselaer**
Direct Dial: (403) 260-7060
E-mail: rvandemosselaer@osler.com

For professional services rendered for International Fitness (F#1220658).

OUR FEE HEREIN	1,786.50
GST @ 5%	89.33
TOTAL (CAD):	1,875.83

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Invoice No.: **12647374**
Client No.: 133139
Amount: 1,875.83 CAD

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Shaun Parker	0.30	705	211.50
Randal Van de Mosselaer	1.80	875	1,575.00
TOTAL FEES (CAD):	2.10		1,786.50

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Apr-19-22	Randal Van de Mosselaer	Review file regarding status and next steps, and emails to and from KPMG regarding same.	0.10
May-04-22	Randal Van de Mosselaer	Emails from and to L. Alliband regarding employee file, and receive and review correspondence; Consult with employment colleague regarding request for employment file.	0.60
May-05-22	Shaun Parker	Reviewing and assessing inquiries regarding disclosure of personal information matters; advice to R. van de Mosseler in respect of the same; reviewing authorities to inform the same.	0.30
May-05-22	Randal Van de Mosselaer	Email from employment colleague and email to client regarding consent to disclose employment file.	0.20
May-17-22	Randal Van de Mosselaer	Various emails from and to C. Bataluk and Trustee regarding small claims action; Review various proposal documents regarding nature of transaction.	0.90
TOTAL HOURS:			2.10

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
TOTAL (CAD):	0.00

OSLER, HOSKIN & HARCOURT LLP
Suite 2700, Brookfield Place
225 - 6th Avenue S.W.
Calgary AB T2P 1N2
CANADA
403.260.7000 main
403.260.7024 facsimile

OSLER

Invoice Issued in Canadian Dollars

KPMG LLP
3100-205 5th Avenue SW
Calgary, AB T2P 4B9
CANADA

Invoice No.: 12667587
Date: August 24, 2022
Client No.: 133139
GST/HST No.: 121983217 RT0001

Attention: Neil A. Honess
Partner, Deal Advisory, Restructuring &
Turnaround

Contact: Randal Van de Mosselaer
Direct Dial: (403) 260-7060
E-mail: rvandemosselaer@osler.com

For professional services rendered for International Fitness (F#1220658).

OUR FEE HEREIN	2,800.00
GST @ 5%	140.00
TOTAL (CAD):	2,940.00

PAYMENT DUE UPON RECEIPT



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



REMITTANCE ADVICE

Canadian Dollars EFT and Wire Payments:

TD Canada Trust
751 3rd Street S.W.
Calgary, Alberta T2P 4K8
Transit No: 80629-0004
Account No: 5219313
SWIFT Code: TDOMCATTOR

Cheque Payments:

Osler, Hoskin & Harcourt LLP
FINANCE & ACCOUNTING
(RECEIPTS)
1 First Canadian Place
PO BOX 50
Toronto, Ontario M5X 1B8
Canada

Invoice No.: 12667587
Client No.: 133139
Amount: 2,940.00 CAD

Please provide details of EFT/wire to payments@osler.com, itemizing invoice number(s) being paid. Email money transfers are not accepted.

Please return remittance advice(s) with cheque.

osler.com

FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Randal Van de Mosselaer	3.20	875	2,800.00
TOTAL FEES (CAD):	3.20		2,800.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Jun-27-22	Randal Van de Mosselaer	Emails from and to Trustee regarding distribution of holdbacks; Review file regarding previous discussions with IFH's counsel and email to Trustee regarding same.	0.80
Jun-28-22	Randal Van de Mosselaer	Receive and review email to purchasers regarding distribution of holdback funds.	0.10
Jun-29-22	Randal Van de Mosselaer	Receive and review email from Ayrfit regarding payment of holdbacks, and emails to and from Receiver regarding same.	0.10
Jul-04-22	Randal Van de Mosselaer	Receive and review emails regarding payment of holdbacks to purchaser.	0.10
Jul-11-22	Randal Van de Mosselaer	Review documents and emails to prepare for call regarding treatment of holdbacks; Review Bankruptcy and Insolvency Act regarding application of levy and emails to and from Trustee regarding same; Conference call with Receiver regarding treatment of various holdbacks.	1.60
Jul-12-22	Randal Van de Mosselaer	Receive and review emails from Trustee and Ayrfit regarding transfers of holdbacks.	0.10
Jul-20-22	Randal Van de Mosselaer	Review and comment on CIBC Direction and emails from and to Trustee regarding same	0.40
TOTAL HOURS:			3.20

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
TOTAL (CAD):	0.00

Stikeman Elliott LLP
Barristers & Solicitors
4300 Bankers Hall West
888 - 3rd Street S.W.
Calgary, AB Canada T2P 5C5

Main: 403 266 9000
Fax: 403 266 9034
www.stikeman.com

GST / HST No. 1214111360004
QST No. 1018978624

Account

March 22, 2022

File No. 1379231005
Invoice No. 5971540

KPMG LLP
Bow Valley Square II
#3100, 205 5th Ave SW
Calgary AB T2P 4B9

Attention: Luke Alliband

For Professional Services Rendered in connection with General Matters for the period up to February 28, 2022.

Time Summary

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
Feb 18, 2022	K. Fellowes	0.50	Emails with Trustee and counsel regarding preferred claim from landlord

Fee Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate/Hr</u>	<u>Amount</u>
K. Fellowes	0.50	\$825.00	\$412.50
Professional Services			CA \$412.50
GST @ 5.0%			20.63
Total Professional Services and Taxes			CA \$433.13

Disbursements Summary

<u>Description</u>	<u>Taxable</u>	<u>Non - Taxable</u>	<u>Total</u>
Electronic Record Fee	15.60		15.60
Annual Return		100.00	100.00

<u>Description</u>	<u>Taxable</u>	<u>Non - Taxable</u>	<u>Total</u>
Total Disbursements	15.60	100.00	115.60
GST @ 5.0%			0.78
Total Disbursements and Taxes			CA \$116.38

Account Summary

Invoice No. 5971540
File No. 1379231005
Re: General Matters

	<u>Taxable</u>	<u>Non-Taxable</u>	<u>Total</u>
Professional Services	412.50	0.00	\$412.50
GST @ 5.0%			20.63
Disbursements	15.60	100.00	115.60
GST @ 5.0%			0.78
Amount Due			<u>CA \$549.51</u>

Stikeman Elliott LLP

Craig Story

Craig A. Story

Disbursements and charges may not have been posted at the date of this account. Please quote our File number and/or Invoice number 137923.1005/5971540 when making payment. Accounts are due when rendered.

Payment can be wired as follows:

Canadian Dollars		US Dollars	
Bank CIBC, 309 – 8 th Avenue S.W. Calgary, Canada T2P 2P9		Bank CIBC, 309 – 8 th Avenue S.W. Calgary, Canada T2P 2P9	
Bank # 0010	Transit # 00009	Bank # 0010	Transit # 00009
Swift Code CIBCCATT		Swift Code CIBCCATT ABA Number 026005092	
Beneficiary Stikeman Elliott LLP 4300 Bankers Hall West, 888 - 3rd Street S.W. Calgary, AB Canada T2P 5C5	Account # 87-05615	Beneficiary Stikeman Elliott LLP 4300 Bankers Hall West, 888 - 3rd Street S.W. Calgary, AB Canada T2P 5C5	Account # 03-47418

Please send payment notification to CalAcctReceivable@stikeman.com. Please include invoice number on the transfer document. If you wish further instructions please contact us at (403)508-9257.